

Notification of Taxable Enterprise Status for Consumption Tax

特定期間用

消費税課税事業者届出書

For specified period

Date of submission 平成 年 月 日 Year Month Day		(フリガナ) 納税地 Place of Tax payment Tel (電話番号)		Postal code (〒 - )
Person making notification 本店又は主たる事務所の所在地 Address or place of residence (For corporations) Location of the head office or principal office Tel (電話番号)		(フリガナ) 名称(屋号) Name (Trade name)		Seal
氏名 (法人の場合) 代表者氏名 Name (For corporations) Representative's name		(フリガナ) 氏名 (法人の場合) 代表者住所 Name (For corporations) Representative's address Tel (電話番号)		
District Director of Tax Office 税務署長殿		District Director of Tax Office		
下記のとおり、特定期間における課税売上高が1,000万円を超えることとなったので、消費税法第57条第1項第1号の規定により届出します。 I hereby file this notification under the provisions of the Consumption Tax Law, Article 57, paragraph (1), item (i), because taxable sales exceed 10 million yen for the specified period.				
Taxable period of starting the application 適用開始課税期間 From 平成 年 月 日 To 平成 年 月 日		上記期間の From 平成 年 月 日 To 平成 年 月 日 左記期間の総売上高 円 Yen 左記期間の課税売上高 円 Yen 左記期間の給与等支払額 円 Yen		
Specified period for the above period		左記期間の From 平成 年 月 日 To 平成 年 月 日 左記期間の総売上高 円 Yen 左記期間の課税売上高 円 Yen 左記期間の給与等支払額 円 Yen		
Details of business, etc.		Required only for corporations 事業内容 生年月日(個人)又は設立年月日(法人) Date of birth (for sole proprietors) or date of establishment (for corporations) 法人のみ記載 事業年度 Business year 資本金 Capital 円 Yen		
参考事項 Matters for reference		税理士署名押印 Certified public tax accountant's signature and seal 印 (電話番号) Tel ( - )		

※税務署処理欄	整理番号	部門番号	
	届出年月日	年 月 日	入力処理 年 月 日 台帳整理 年 月 日

1. Please fill in this Report paying attention to the guidelines overleaf.

注意 1. 裏面の記載要領等に留意の上、記載してください。

Notes

2. ※印欄は、記載しないでください。

2. Do not fill in the columns marked with ※.

# Guidelines for Filling in the Notification of Taxable Enterprise Status for Consumption Tax (for specified period)

## 1. Cases where the Notification should be submitted

This Notification must be submitted when a business enterprise whose taxable sales for the base period are 10 million yen or less (Note 1) is not exempt from consumption tax liability because its taxable sales for the specified period\* exceeds 10 million yen (Act57[1](i)).

The Determination of 10 million yen for a specified period has been met can be determined based on the total amount of payment of salary, etc. instead of using the amount of taxable sales (this is hereinafter referred to as “taxable sales (or the total amount of payment of salary, etc.).”)

\* “Specified period” means the period from January 1 through June 30 of the prior period for a sole proprietorship, or a six-month period after the starting day of the prior business period, in principle, for corporations. If a newly established corporation, etc. changes its accounting period, the specified period may change depending on the timing of the date of establishment or the change in accounting period. For more details, please inquire at your nearest tax office.

(Notes)

1. Cases where there have been no taxable sales for the base period or where there is no base period are treated as cases where taxable sales for the base period are 10 million yen or less.
2. Corporations whose amount of capital or contribution as of the date of commencement of a business year having no base period is 10 million yen or more are not exempt from tax liability for a business year having no base period (generally, the first and second term from establishment)(Act12-2[1]). In such cases, corporations are required to submit the Notification of Being Qualified for a Newly Established Corporation for Consumption Tax [Form No. 10-(2)].  
Regarding corporations whose amount of capital or contribution as of the date of commencement of a business year having no base period is less than 10 million yen, if they meet a certain requirements (specified newly established corporations), such corporations are not exempt from tax liability for a business year having no base period of such specified newly established corporations(Act12-3[1]). In such cases, corporations are required to submit the Notification of Being Qualified for a Specified Newly Established Corporation for Consumption Tax [Form No. 10-(3)].  
However, for the taxable period after the specified period is inexistence, the taxable sales (or the total amount of payment of salary) for the specified period determine whether a corporation is exempt from tax liability or not.
3. The taxable sales (or the total amount of payment of salary) for the specified period do not determine whether a corporation is exempt from tax liability or not in cases of inheritance, merger, split, etc.

## 2. Timing of submission, etc.

This Notification must be submitted promptly if a business enterprise becomes a taxable enterprise. Therefore, if taxable sales (or the total amount of payment of salary) of the business enterprise for the year or the specified period of its business year exceed 10 million yen, an enterprise shall submit this promptly after the end of the specified period.

## 3. Guidelines for filling in this Notification

- (1) In the column “Taxable period of starting the application,” enter the first date and the last date of the taxable period in which tax exemption no longer applies.
- (2) In the column “Specified period for the above period,” enter the first date and the last date of the specified period for the period shown in the column “Taxable period of starting the application.”
- (3) In the column “Total sales for the period mentioned on the left” and the column “Taxable sales for the period mentioned on the left,” enter the total amount of consideration for the transfer, etc. of assets and taxable assets respectively that have been performed in Japan during the specified period. If an enterprise uses the amount of payment of salary, etc. instead of the amount of taxable sales to determine, write that amount in the “Amount of Salary Paid, etc. for the period to the left.”

Write each amount in each space if the amounts to be written in each column are being calculated.

(Notes) Both the “total amount of consideration for the transfer, etc. of assets” and the “total amount of consideration for the transfer, etc. of taxable assets” exclude the amount of national and local consumption tax. They include sales arising from export transactions and exclude the amount of returned consideration for sales (excluding tax).

If the business enterprise was a non-taxable proprietor in the taxable period to which the specified period belongs, taxable sales amount in such taxable period (amount entered in the column “Taxable sales for the period mentioned on the left”) does not include national and local consumption tax, and therefore no calculation of excluding tax is required.

- (4) In the column “Date of birth or date of establishment,” sole proprietors must enter the date of birth and corporations must enter the date of establishment. Mark the relevant imperial era name with ○.
- (5) In the column “Business year,” enter the corporation’s business year. (For sole proprietors, no need to fill in this column.)

If the business year is less than one year, such corporation must enter the first date and the last date of the business year containing the commencement date shown in the column “Taxable period of starting the application.”

If the business year is the first term from establishment and therefore irregular, enter the ordinary business year.

- (6) In the column "Capital," enter the amount of capital or contribution. (For sole proprietors, no need to fill in this column.)
- (7) In the column "Matters for reference," enter matters for reference, if any.
- (8) If you have any question about the content to be entered, please inquire at your nearest Tax Office.