

Notification of Being Qualified for a Newly Established Corporation for Consumption Tax

消費税の新設法人に該当する旨の届出書

Date of submission		Year	Month	Day	Postal code	
令和 年 月 日		(フリガナ)	(〒)		納税地	
Person making notification		納税地		Place of Tax payment		
		本店又は主たる事務所の所在地		Location of the head office or principal office		
District Director of Tax Office		名称		Name		
		法人番号		Corporate number		
税務署長殿		代表者氏名		Representative's name		
		代表者住所		Representative's address		
Person making notification		法人番号		Corporate number		
District Director of Tax Office		代表者氏名		Representative's name		
税務署長殿		代表者住所		Representative's address		
下記のとおり、消費税法第12条の2第1項の規定による新設法人 消費税法第57条第2項の規定により届出します。						
消費税の新設法人に該当することとなった事業年度開始の日				Date of commencement of the business year for which the corporation is qualified for a newly established corporation for consumption tax		
上記の日における資本金の額又は出資の金額				Amount of capital or contribution as of the date above		
Details of business, etc.	事業内容等	設立年月日	Date of establishment		年	月
	事業年度	Business year	From	To	年	月
	事業内容	Details of business				
参考事項		「消費税課税期間特例選択・変更届出書」の提出の有無【有 (. . .) ・ 無】 Submission of the Notification of Choosing ・ Changing Application for Special Provisions on Taxable Period for Consumption Tax				【Yes (Date: . . .) ・ No】
Matters for reference						
税理士署名押印		Certified public tax accountant's signature and seal				
		Tel			印	
		(電話番号 - -)				
※税務署処理欄	整理番号	部門番号		番号確認		
	届出年月日	年	月	日	受付処理	年
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。

2. 税務署処理欄は、記載しないでください。

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

Notes

Guidelines for Filling in the Notification of Being Qualified for a Newly Established Corporation for Consumption Tax (in relation to Paragraph 1 of Article 12-2 of the Act)

1. Cases where the Notification should be submitted

This Notification must be submitted by corporations that do not have a base period for the relevant business year and whose amount of capital or contribution as of the date of commencement of such business year is 10 million yen or more (excluding corporations that are no longer exempted from consumption tax liabilities due to the submission of the report on the Selection of Tax proprietor Status for Consumption Tax (Form No. 1) under the provisions of Paragraph 4 of Article 9 of the Consumption Tax Act) (Act 57 [2]).

If the submitted Notification of Corporation Establishment (notification stipulated in Article 148, etc. of the Corporation Tax Act) contains the fact of being qualified for a newly established corporation under Paragraph 1 of Article 12-2 of the Consumption Tax Act and other prescribed matters, the submission of this Notification is not required.

(Notes) Corporations qualified for a newly established corporation are not exempted from tax liabilities for a taxable period having no base period (generally, the first and second term from establishment). However in principle, from a taxable period for which taxable sales during a base period can be calculated (generally, the third term from establishment), the corporation's tax liability is determined based on taxable sales during a base period.

Therefore, even if this Notification is submitted, the submission of the Notification of Taxable Enterprise Status for Consumption Tax (for Base Period), Form No. 3-(1) or the Notification of Taxable Enterprise Status for Consumption Tax (for Specified Period), Form No. 3-(2) is required if the corporation becomes a taxable enterprise in and after the third term from establishment, and the submission of the report on the Selection of Tax proprietor Status for Consumption Tax (Form No. 1) is required if the corporation chooses to be a taxable enterprise.

If the corporation has performed any taxable purchase, etc. of fixed assets subject to adjustment during a taxable period having no base period (excluding taxable periods in which simplified tax system applies), such corporation cannot be exempted from tax liabilities until the taxable period containing the date on which three years have passed from the first date of the taxable period to which the date of the relevant taxable purchase, etc. belongs (Act 12-2 [2]). For such periods, tax declaration should be filed under general taxation system (Act 37 [2]).

2. Timing of submission, etc.

This Notification must be submitted promptly when a corporation is qualified for a newly established corporation stipulated in Paragraph 1 of Article 12-2 of the Consumption Tax Act.

3. Guidelines for filling in this Notification

- (1) For the era name, mark the applicable one with ○.
- (2) In the column "Location of the head office or principal office," a foreign corporation must enter its location outside the country.
- (3) In the column "Date of commencement of the business year for which the corporation is qualified for a newly established corporation for consumption tax," enter the date of commencement of the business year for which the corporation is qualified for a newly established corporation stipulated in Paragraph 1 of Article 12-2 of the Consumption Tax Act.
- (4) In the column "Amount of capital or contribution as of the date above," enter the amount of capital or contribution as of the date shown in the column "Date of commencement of the business year for which the corporation is qualified for a newly established corporation for consumption tax."
- (5) In the column "Date of establishment," enter the date on which the corporation has been established.
- (6) In the column "Business year," enter the corporation's business year.
If the business year is the first term from establishment and therefore irregular, enter the ordinary business year.
- (7) In the column "Details of business," enter the details business of the corporation concretely.
- (8) In the column "Matters for reference," enter matters for reference, if any.
- (9) If you have any question about the content to be entered, please inquire at your nearest Tax Office.