

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

消費税の特定新規設立法人に該当する旨の届出書

Date of submission		Year	Month	Day	Postal code
Person making notification		納税地		Place of Tax payment	Tel (電話番号)
District Director of Tax Office		名称及び代表者氏名		Name and the representative's name	Seal
法人番号		Corporate number			
<p>下記のとおり、消費税法第12条の3第1項の規定による特定新規設立法人に該当することとなったので、消費税法第57条第2項の規定により届出します。</p> <p>The corporation hereby gives notification under Paragraph 2 of Article 57 of the Consumption Tax Act that it is qualified for a specified newly established corporation stipulated in Paragraph 1 of Article 12-3 of the Consumption Tax Act as follows.</p>					
消費税法の特定新規設立法人に該当することとなった事業年度開始の日		平成	令和	Date of commencement of the business year for which the corporation is qualified for a specified newly established corporation for consumption tax	
Date of establishment		Business year			
Business year		From	To	Date of commencement of the business year for which the corporation is qualified for a specified newly established corporation for consumption tax	
Details of business, etc.		Details of business			
イ Determination of specific requirements		① Any other party became the basis for determination of specific requirements			
イ Determination of specific requirements		納税地等		Place of Tax payment, etc.	
イ Determination of specific requirements		氏名又は名称		Personal or corporate name	
イ Determination of specific requirements		② ①の者が直接又は間接に保有する新規設立法人の発行済株式等の数又は金額		② Number or amount of issued shares, etc. of the newly established corporation that is directly or indirectly held by the party of ①	
イ Determination of specific requirements		③ 新規設立法人の発行済株式等の総数又は総額		③ Total number or amount of issued shares, etc. of the newly established corporation	
イ Determination of specific requirements		Ratio of shares, etc. held		④ Ratio of ③ directly or indirectly held by the party of ① (②/③×100)	
イ Determination of specific requirements		納税地等		Place of Tax payment, etc.	
イ Determination of specific requirements		氏名又は名称		Personal or corporate name	
イ Determination of specific requirements		基準期間に相当する期間		Period corresponding to a base period	
イ Determination of specific requirements		基準期間に相当する期間		From To	
イ Determination of specific requirements		基準期間に相当する期間の課税売上高		Taxable sales for a period corresponding to a base period Yen	
<p>上記イ④の割合が50%を超え、かつ、ロの基準期間に相当する期間の課税売上高が5億円を超えている場合には、特定新規設立法人に該当しますので、この届出書の提出が必要となります。</p> <p>If the ratio shown in イ④ above exceeds 50% and the taxable sales for a period corresponding to a base period shown in ロ above exceed 500 million yen, the corporation falls under a specified newly established corporation and is required to submit this Notification.</p>					
参考事項		Matters for reference			
税理士署名押印		Certified public tax accountant's signature and seal			
整理番号		部門番号		番号確認	
届出年月日		年 月 日		1. Please fill in this Report paying attention to the guidelines overleaf. 日	

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 ※.

Guidelines of Filing in the Notification of Being Qualified for a Specified Newly Established Corporation for Consumption Tax

1. Cases where the Notification should be submitted

Regarding a corporation having no base period for the relevant business year and whose amount of capital is less than 10 million yen (newly established corporation), if (i) such corporation meets the specific requirements (*) as of the date of commencement of the business year having no base period (date of establishment) and (ii) any other party became the basis for determination of specific requirements or any corporation having a special relationship with such other party (determination target) has taxable sales exceeding 500 million yen for a period corresponding to a base period for the business year containing the date of establishment of the newly established corporation (excluding corporations that cannot be exempted from consumption tax liabilities due to the submission of the Report on the Selection of Taxable Proprietor Status for Consumption Tax (Form No. 1) under the provisions of Paragraph 4 of Article 9 of the Consumption Tax Act), the newly established corporation is required to submit this Notification (Act 57 [2]).

* The “specific requirements” include the direct or indirect ownership by any other party of the number or amount of shares or contribution exceeding 50% of the total number or amount of issued shares or contribution of the newly established corporation (excluding the shares or contribution held by the newly established corporation itself).

(Notes)

1. Whether or not the newly established corporation falls under a specified newly established corporation needs to be determined on the date of commencement of the business year having no base period (generally, the first and second term from establishment, respectively).
2. If any of the following items applies after the second term from establishment, the notification listed below needs to be submitted.
 - A. Where the corporation chooses taxable enterprise status
Report on the Selection of Taxable Proprietor Status (Form No. 1)
 - B. Where the taxable sales amount for a base period exceeds 10 million yen (excluding the case where Item A. above applies)
Notification of Taxable Enterprise Status for Consumption Tax (for Base Period) (Form No. 3-(1))
 - C. Where the taxable sales amount for a specified period exceeds 10 million yen (excluding the case where Item A. or B. above applies)
Notification of Taxable Enterprise Status for Consumption Tax (for Specified Period) (Form No. 3-(2))
 - D. Where the corporation has been qualified for a newly established corporation (excluding the case where Item A. or C. above applies)
Notification of Being Qualified for a Newly Established Corporation for Consumption Tax (Form No. 10-(2))

2. Timing of submission, etc.

This Notification must be submitted promptly when a corporation is qualified for a specified newly established corporation stipulated in Paragraph 1 of Article 12-3 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 “Date of commencement of the business year for which the corporation is qualified for a specified newly established corporation for consumption tax,” enter the date of commencement of the business year for which the corporation is qualified for a specified newly established corporation stipulated in Paragraph 1 of Article 12-3 of the Consumption Tax Act.
- (3) In the column “Date of establishment,” enter the date on which the corporation has been established.
- (4) 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.
- (5) In the column “Details of business,” enter the details of business of the corporation concretely.
- (6) The column “Any other party became the basis for determination of specific requirements” must be filled in as follows:

- A. In “Place of Tax payment, etc.,” enter the tax payment place of the party became the basis for determination of specific requirements.
If such party is any individual other than sole proprietors, enter his/her address or residence.
- B. In “Personal or corporate name,” enter the personal or corporate name of the party became the basis for determination of specific requirements.
- (7) In the column “Number or amount of issued shares, etc. of the newly established corporation that is directly or indirectly held by the party of ①,” enter the number or amount of issued shares or contribution of the newly established corporation (excluding the shares or contribution held by the newly established corporation itself) that is held directly or indirectly by the party who became the basis for determination of specific requirements.
- (8) In the column “Total number or amount of issued shares, etc. of the newly established corporation,” enter the total number or amount of issued shares or contribution of the newly established corporation (excluding the shares or contribution held by the newly established corporation itself).
- (9) In the column “Ratio of ③ directly or indirectly held by the party of ①: $(\text{②}/\text{③}) \times 100$,” enter the ratio of the number or amount of issued shares or contribution of the newly established corporation (excluding the shares or contribution held by the newly established corporation itself) that is held directly or indirectly by the party who became the basis for determination of specific requirements.
- (10) The column “Taxable sales for a period corresponding to a base period” must be filled in as follows:
In this column, enter the matters concerning a determination target whose taxable sales amount for a period corresponding to a base period for the relevant business year of the newly established corporation exceeds 500 million yen.
- A. In “Place of Tax payment, etc.,” enter the tax payment place of the determination target.
- B. In “Personal or corporate name,” enter the personal or corporate name of the determination target.
- C. In “Period corresponding to a base period,” enter the determination target’s period corresponding to a base period for the relevant business year of the newly established corporation.
- D. In “Taxable sales for a period corresponding to a base period,” enter the determination target’s taxable sales amount for a period corresponding to a base period for the relevant business year of the newly established corporation.
- If a determination target whose taxable sales amount for a period corresponding to a base period for the relevant business year of the newly established corporation exceeds 500 million yen is the party who became the basis for determination of specific requirements, the columns “Place of Tax payment, etc.” and “Personal or corporate name” are not required to be filled in.
- (11) In the column “Matters for reference,” enter matters for reference, if any, for example the relationship of the parties shown in A ① and B in the column “Determination of a specified newly established corporation” of this Notification, if they are different parties.
- (12) If you have any question about the content to be entered, please inquire at your nearest Tax Office.