

Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax

選択  
消費税課税期間特例 届出書  
変更

Date of submission		令和 年 月 日	Day (フリガナ)	Postal code	納税地	Place of Tax payment	Tel (電話番号)
Person making notification		届出者	(フリガナ)	Personal or corporate name and representative's name		Seal	
District Director of Tax Office		税務署長殿	氏名又は名称及び代表者氏名	*If you are a sole proprietor, entry of your individual number is not required.		法人番号	
Business year		事業年度	From 月 日 To 月 日	I hereby give notification to shorten or change the taxable period to a period stipulated in Item 3, 3-2, 4 or 4-2 of Paragraph 1 of Article 19 of the Consumption Tax Act as follows.			
Date of application commencement or date of the change		適用開始日又は変更日	Change to three-month period	年 月 日	Change to one-month period		
Taxable period after application or change		適用又は変更後の課税期間	三月ごとの期間に短縮する場合	From 月 日 To 月 日	一月ごとの期間に短縮する場合	From 月 日 To 月 日	
変更前の課税期間特例選択・変更届出書の提出日		Date of submission of the previous notification before the change	日				
変更前の課税期間特例の適用開始日		Application commencement date of the special provisions before the change	日				
参考事項		Matters for reference					
税理士署名押印		Certified public tax accountant's signature and seal	Tel (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	入力処理	年 月 日	台帳整理	年 月 日	
	通信日付印	年 月	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。 3. Do not fill in the columns marked with ※.

# Guidelines for Filling in the Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax

## 1. Cases where the Notification should be submitted

This Notification must be submitted when applying or changing application for special provisions on taxable period (Act 19 [1]).

When submitting the Notification, either “Choosing” or “Changing” in the title must be marked with  depending on the purpose of submission.

If a business enterprise intends to change the taxable period from three months to one month, this Notification cannot be submitted before the first date of the month containing the date on which two years have elapsed from the effective date of the Notification submitted for three-month taxable period. If a business enterprise intends to change the taxable period from one month to three months, this Notification cannot be submitted before the first date of the month two months prior to the month containing the date on which two years have elapsed from the effective date of the Notification for one-month taxable period (Act 19 [5]).

The taxable periods shortened under these special provisions shall be as follows:

- (1) If the taxable period is shortened or changed to three months
  - (i) For sole proprietors, taxable periods are each period from January to March, from April to June, from July to September and from October to December.
  - (ii) For corporations whose business year is longer than three months, taxable periods are each three-month period from the date of commencement of the business year (and any period less than three months that is left in the end of the business year).
- (2) If the taxable period is shortened or changed to one month
  - (i) For sole proprietors, taxable periods are each one-month period from January 1.
  - (ii) For corporations whose business year is longer than one month, taxable periods are each one-month period from the date of commencement of the business year (and any period less than one month that is left in the end of the business year).

If these special provisions apply to a business enterprise, such business enterprise cannot submit the Notification of Not Choosing Application of Special Provisions on Taxable Period for Consumption Tax (Form No. 14) before the first date of the taxable period containing the date on which two years have elapsed from the effective date of this Notification, unless the business enterprise abolishes its business (Act 19 [5]).

- (Notes) 1. If these special provisions apply to a business enterprise in the middle of a year or business year, a period from the first date of taxable period to the day preceding the date of commencement of application is deemed as one taxable period for the purpose of final return, etc.
2. If a business enterprise subject to application of special provisions for three-month taxable period changes such three-month taxable period to one-month taxable period, a period from the first date of taxable period to the day preceding the date of commencement of the changed taxable period is deemed as one taxable period for the purpose of final return, etc.

## 2. Timing of submission, etc.

This Notification must be submitted by the day preceding the first date of the taxable period subject to application of these special provisions or change for shortening the period.

Newly established business enterprises, etc. can apply for these special provisions from a period listed in (1) or (2) of 1 above (Cases where the Notification should be submitted) to which the date of submission of this Notification belongs.

## 3. Guidelines for filling in this Notification

- (1) For the era name, mark the applicable one with .
- (2) In the column “Business year,” enter the corporation’s business year. (For sole proprietors, no need to fill in this column.)
- (3) In the column “Date of application commencement or date of the change,” enter the first date of taxable period in which special provisions for shortening taxable period start to apply or the first date of taxable period in which the change of application starts to apply.
- (4) In the column “Taxable period after application or change,” enter the taxable period to be shortened as follows:
  - (i) If the taxable period is shortened or changed to three months

- A. For sole proprietors  
Enter each period “from January 1 to March 31,” “from April 1 to June 30,” “from July 1 to September 30” and “from October 1 to December 31.” For corporations
  - B. For corporations  
Enter each three-month period from the date of commencement of the business year  
(Example)  
If the corporation settles accounts in September, enter each period “from October 1 to December 31,” “from January 1 to March 31,” “from April 1 to June 30” and “from July 1 to September 30.”
- (ii) If the taxable period is shortened or changed to one month
- A. For sole proprietors  
Enter each one-month period from January 1, such as “from January 1 to January 31,” “February 1 to February 28,” and so on until “from November 1 to November 30” and “from December 1 to December 31.”
  - B. For corporations  
Enter each one-month period from the date of commencement of the business year  
(Example)  
If the corporation settles accounts in September, enter each period “from October 1 to October 31,” “from November 1 to November 31” and so on until “from August 1 to August 31” and “from September 1 to September 30.”
- (5) In the column “Date of submission of the previous notification before the change,” any business enterprise that is already subject to the special provisions on taxable period and submits this Notification to change the period shortened must enter the date of submission of the Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax that was effective before the change.
- (6) In the column “Application commencement date of the special provisions before the change,” any business enterprise that is already subject to the special provisions on taxable period and submits this Notification to change the period shortened must enter the date on which the special provisions applicable before the change became effective, that is to say, the date shown in the column “Date of application commencement or date of the change” of the Notification of Choosing/Changing Application for Special Provisions on Taxable Period for Consumption Tax (Form No. 13) that was submitted before.
- (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.