

If you intend to submit this Report under the provision of Paragraph 1 of Article 40 of the Supplementary Provisions of the Act for Partial Revision of the Income Tax Act and Other Acts (Act No. 15 of 2016), you can submit it on or after July 1, 2019.

Report on the Selection of the Simplified Tax System for Consumption Tax

第1号様式
消費税簡易課税制度選択届出書

Date of submission: Year (令和), Month, Day (フリガナ)
Postal code (〒), Place of Tax payment (フリガナ), Tel (電話番号), Person making notification (フリガナ), District Director of Tax Office (税務署長殿), Personal or corporate name and representative's name (フリガナ), Corporate number (法人番号), Seal (印)

① Taxable period of starting the application: From (平成/令和) To (平成/令和)
② Base period for ①: From (平成/令和) To (平成/令和)
③ Taxable sales in ②: (事業の内容) Details of business, Business type (事業区分)

Details of business, etc. (事業の内容) Details of business, Business type (事業区分)

イ You have chosen taxable enterprise status under Paragraph 4 of Article 9 of the Consumption Tax Act. (Yes/No)
ロ You fall under (or fell under) the "newly established corporation" stipulated in Paragraph 1 of Article 12-2 of the Consumption Tax Act or the "specified newly established corporation" stipulated in Paragraph 1 of Article 12-3 of the same Act. (Yes/No)
ハ You have performed any "purchase, etc. of high-value specified assets" stipulated in Paragraph 1 of Article 12-4 of the Consumption Tax Act (you are subject to the provision of Paragraph 2 of the same Article). (Yes/No)
ニ Please fill in other Item 二 or ホ, whichever is applicable. (Yes/No)
ホ (Yes/No)

Matters for reference: Certified public tax accountant's signature and seal, Tel (電話番号)

整理番号, 届出年月日, 通信日付印, 確認印, 部門番号, 番号確認, 入力処理, 台帳整理

※この届出書を所税法等の一部を改正する法律(平成28年法律第15号)附則第40条第1項の規定により消費税法第37条第1項に規定する簡易課税制度の適用を受けたいので、届出します。

① Taxable period of starting the application
② Base period for ①
③ Taxable sales in ②

Details of business, etc.

イ You have chosen taxable enterprise status under Paragraph 4 of Article 9 of the Consumption Tax Act.
ロ You fall under (or fell under) the "newly established corporation" stipulated in Paragraph 1 of Article 12-2 of the Consumption Tax Act or the "specified newly established corporation" stipulated in Paragraph 1 of Article 12-3 of the same Act.

You have performed any "purchase, etc. of high-value specified assets" stipulated in Paragraph 1 of Article 12-4 of the Consumption Tax Act (you are subject to the provision of Paragraph 2 of the same Article). (If assets of which purchase, etc. have been performed fall under high-value specified assets, please fill in the column A, and if the assets fall under self-constructed high-value specified assets, please fill in the column B, respectively.)

You fall under "business enterprises in difficult circumstances" stipulated in Paragraph 1 of Article 40 of the Supplementary Provisions of the 2016 Revised Act. (However, in case where any purchase, etc. of fixed assets subject to adjustment have been performed during taxable periods described in イ or ロ above, or where the taxable period that includes the date on which this Report was submitted falls under taxable periods described in ハ, determination shall be made based on the following "ホ".)

You fall under "cases where extremely difficult circumstances exist" stipulated in Paragraph 2 of Article 40 of the Supplementary Provisions of the 2016 Revised Act. (Please describe "extremely difficult circumstances" below, if applicable.)

Person making notification
District Director of Tax Office
税務署長殿

届納税地 (フリガナ)
氏名又は名称及び代表者氏名 (フリガナ)
法人番号

*If you are a sole proprietor, entry of your individual number is not required.

I hereby give report to apply for the simplified tax system stipulated in Paragraph 1 of Article 37 of the Consumption Tax Act as follows.

I hereby give report to apply for the simplified tax system stipulated in Paragraph 1 of Article 37 of the Consumption Tax Act under the provision of Paragraph 1 of Article 40 of the Supplementary Provisions of the Act for Partial Revision of the Income Tax Act and Other Acts (Act No. 15 of 2016).

You have not performed any taxable purchase, etc. of fixed assets subject to adjustment during taxable periods commencing before the date on which two years have elapsed from the date of choosing taxable enterprise status.

You have not performed any taxable purchase, etc. of fixed assets subject to adjustment during taxable periods included in the business year having no base period.

"Taxable period of starting the application" in ① by this notification does not fall under taxable periods from the first date of the taxable period in which purchase, etc. of high-value specified assets have been performed to the taxable period that includes the date on which three years have elapsed from the same date.

"Taxable period of starting the application" in ① by this notification does not fall under taxable periods from the first date of the taxable period in which the accumulated amount of payment consideration for purchase, etc. required for construction, etc. of self-constructed high-value specified assets has reached 10 million yen or more to the taxable period that includes the date on which three years have elapsed from the first date of the taxable year in which construction, etc. of the self-constructed high-value assets have been completed.

*In case where the taxable period for which this Report was submitted falls under taxable periods described in イ, ロ, or ハ above, in principle, this Report is deemed not to have been submitted if you perform any purchase, etc. of fixed assets subject to adjustment or high-value specified assets during the taxable period for which this notification was made after submission of this Report.

*If you submit this Report under the provision of Paragraph 2 of Article 12-4 of the Consumption Tax Act, please fill in Item ハ according to the below.
1. "Self-constructed high-value specified assets" are deemed to be replaced with "self-constructed high-value assets subject to adjustment."
2. "Purchase, etc. have been performed" and "the accumulated amount of payment consideration for purchase, etc. required for construction of self-constructed high-value specified assets has reached 10 million yen or more" are deemed to be replaced with "the provision of Paragraph 1 or 3 of Article 36 of the Consumption Tax Act has been applied" and "the provision of Paragraph 1 or 3 of Article 36 of the Consumption Tax Act has been applied in respect of self-constructed high-value assets subject to adjustment," respectively.

- 1. Please fill in this Report paying attention to the guidelines overleaf.
- 2. Do not fill in the columns marked with ※.

Guidelines for Filling in the Report on the Selection of the Simplified Tax System for Consumption Tax

1. Cases where the Notification should be submitted

This Report must be submitted when a business enterprise intends to apply for simplified tax system for a taxation period in relation to which taxable sales amount during a base period does not exceed 50 million yen (Act 37 [1]).

Once a business enterprise has chosen the simplified tax system, such business enterprise cannot discontinue it before the business enterprise has continued it for two years, unless the business enterprise abolishes the business (Act 37 [6]).

(Notes)

1. Even if the simplified tax system has become inapplicable because taxable sales amount for a base period relating to the taxable period of a business enterprise that has submitted this Report exceeds 50 million yen, or even if such business enterprise has become a non-taxable enterprise because taxable sales amount for a base period relating to the taxable period is 10 million yen or less, if taxable sales amount for a base period relating to a subsequent taxable period exceeds 10 million yen and no more than 50 million yen, the simplified tax system is applied again unless the business enterprise has submitted the Report on the Not Selection of the Simplified Tax System for Consumption Tax (Form No. 25) by the day preceding the first date of the taxable period.
2. If a business enterprise has performed any taxable purchase, etc. of fixed assets subject to adjustment during taxable periods commencing before the date on which two years have elapsed from the date on which such business enterprise chose taxable enterprise status and became a taxable enterprise or if a newly established corporation stipulated in Paragraph 1 of Article 12-2 of the Consumption Tax Act or a specified newly established corporation stipulated in Paragraph 1 of Article 12-3 of the Consumption Tax Act has performed any taxable purchase, etc. of fixed assets subject to adjustment during taxable periods included in the business year having no base period, this Report cannot be submitted before the first date of the taxable period containing the date on which three years have elapsed from the first date of the taxable period to which the date of the relevant taxable purchase, etc. belongs (Act 37 [3]). If this Report has been submitted and thereafter any taxable purchase, etc. of fixed assets subject to adjustment has been performed in the same taxable period, the Report already submitted is deemed not to have been submitted (Act 37 [4]). (In cases where the taxable period in which taxable enterprise status is chosen is the taxable period in which the business enterprise is established, if the business enterprise intends to apply for the simplified tax system from such taxable period or the taxable period to which the date of establishment belongs, this Notification can be submitted.)

Regulations for the submission of this Report, etc. are applied to business enterprises that submitted the Report on the Selection of Taxable Proprietor Status for Consumption Tax (Form No. 1) on and after April 1, 2010 for their taxable periods commencing on and after the same date as well as corporations established on and after the same date.

3. If a taxable enterprise has performed any purchase, etc. of high-value specified assets and thereby the provision of Paragraph 1 of Article 12-4 of the Consumption Tax Act is applied, this Report cannot be submitted before the first date of the taxable period containing the date on which three years have elapsed from the first date of the taxable period that includes the date of such purchase, etc. Moreover, in case where the high-value specified assets fall under self-constructed high-value specified assets, this Report cannot be submitted before the first date of the taxable period containing the date on which three years have elapsed from the first date of the taxable year that includes the date on which construction, etc. of such self-constructed high-value assets have been completed, from the first date of the taxable year that includes the date on which the accumulated amount of consideration for purchase, etc. required for construction, etc. of such self-constructed high-value

specified assets has reached 10 million yen or more (excluding the amount equivalent to consumption tax only for those pertaining to raw material costs and expenses which have been performed during the taxable period to which the tax exemption for small-sized business and the simplified tax system are not applied) (Act 37 [3] (iii)).

If this Report has been submitted during these taxable periods and thereafter any purchase, etc. of high-value assets have been performed in the same taxable period, the Report already submitted is deemed not to have been submitted (Act 37 [4]).

4. If the provision of Paragraph 1 or 3 of Article 36 of the Consumption Tax Act has been applied to a business enterprise in respect of inventory assets, etc. which are high-value specified assets or self-constructed high-value assets subject to adjustment and thereby the provision of Paragraph 2 of Article 12-4 of the Consumption Tax Act is applied, this Report cannot be submitted before the first date of the taxable period containing the date on which three years have elapsed from the first date of the taxable period to which the provision of Paragraph 1 or 3 of Article 36 of the Consumption Tax Act has been applied (in the case of self-constructed high-value assets subject to adjustment of which construction, etc. have not been completed by the day preceding the date on which these provisions were determined to be applied, the taxable period to which the date of completion of such construction etc. belongs) (Act 37 [3] (iv)).

2. Timing of submission, etc.

(1) This Report becomes effective from the taxable period following the taxable period to which the date of submission belongs.

Therefore, this Notification must be submitted by the day preceding the first date of the taxable period for which a business enterprise intends to choose the simplified tax system.

Newly established business enterprises, etc. can choose the simplified tax system from the taxable period to which the date of establishment belongs by submitting this Report by the last day of the taxable period in which they have established the business.

(2) Business enterprises that are in difficult circumstances to sort out and sum up taxable purchases, etc. by tax rate during the taxable period that includes days from October 10, 2019 to September 30, 2020 can become subject to the simplified tax system from the period for which the Report was submitted, as transitional measures, if this Report is submitted by the last day of the taxable period for which they intend to apply for the simplified tax system (Supplementary Provisions of the 2016 Revised Act 40 [1]).

3. Guidelines for filling in this Notification

- (1) For the era name, mark the applicable one with ○.
- (2) If you intend to apply for the simplified tax system by transitional measures as set forth in 2 (2) above, check “I hereby give report to apply for the simplified tax system stipulated in Paragraph 1 of Article 37 of the Consumption Tax Act under the provision of Paragraph 1 of Article 40 of the Supplementary Provisions of the Act for Partial Revision of the Income Tax Act and Other Acts (Act No. 15 of 2016).”
- (3) In the column “Taxable period of starting the application,” enter the first date and the last date of the taxable period for which a business enterprise intends to choose the simplified tax system.
- (4) In the column “Base period for ①,” enter the first date and the last date of the base period for the taxable period shown in the column “Taxable period of starting the application.”
- (5) In the column “Taxable sales in ②,” enter the total amount of consideration for the transfer, etc. of taxable assets in the base period.

If the base period is less than one year, such corporation must calculate the amount to be entered by dividing the total amount of consideration for the transfer, etc. of taxable assets that have been performed during the base period by the number of months belonging to the base period and multiplying the obtained value by 12.

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

- (6) In the column “Details of business, etc.,” enter the details of business as well as relevant business type for the simplified tax system, among Type 1 Business through Type 5 Business.
- (7) The column “Confirmation of submission requirements” must be filled in if the business enterprise falls under any of the items below after confirming whether the submission requirements set forth in (Notes) 2 to 4 of 1 above are met: Business enterprises that intend to apply for the provision of Paragraph 2 of Article 12-4 of the Consumption Tax Act must fill in each column according to the terms replaced as written on the front.
 - A. A person who has chosen taxable enterprise status and is a taxable enterprise.
 - B. A corporation that falls under the “newly established corporation” stipulated in Paragraph 1 of Article 12-2 of the Consumption Act in the taxable period in which submission is made as well as a corporation that fell under such newly established corporation in the past.

A corporation that falls under the “specified newly established corporation” stipulated in Paragraph 1 of Article 12-3 of the Consumption Act in the taxable period in which submission is made as well as a corporation that fell under such specified newly established corporation in the past.
 - C. A person who has performed any purchase, etc. of high-value specified assets, or a person to whom the provision of Paragraph 1 or 3 of Article 36 of the Consumption Tax Act has been applied in respect of inventory assets, etc. which are high-value specified assets or self-constructed high-value assets subject to adjustment.

- (8) In the column “Cases under the provision of Paragraph 1 of Article 40 of the Supplementary Provisions of the Act for Partial Revision of the Income Tax Act and Other Acts (Act No. 15 of 2016) (2016 Revised Act)” in the column “Confirmation of submission requirements,” fill in either Item 二 or ホ, whichever is applicable.
- (9) In the column “Matters for reference,” enter matters for reference, if any.
- (10) If you have any question about the content to be entered, please inquire at your nearest Tax Office.