

2020

Consumption and Local Consumption Taxes Final Return Guide

For Sole proprietors

- For Sole proprietors who are Taxable person under the Consumption Tax Law, this guide describes the final return (General Form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters. Please inquire at your nearest Tax office on complicated case or for further details.
- The deadline for filing the 2020 consumption and local consumption taxes return is [Wednesday, March 31, 2021](#).
- The deadline for payment of 2020 consumption and local consumption taxes is [Wednesday, March 31, 2021](#).
The date for 2020 consumption and local consumption taxes automatic transfers is [Friday, April 23, 2021](#).

◎ State your Individual Number, etc.

- You need to state your Individual Number in returns and to present your identification document or attach a copy of your identification document.
- Example of identification document
 - 《Example 1》 The individual number card
 - 《Example 2》 Notification card + Driver's license, etc.
- For details, please refer to page 8 of the guide.



How this guide is organized

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8 Filing and paying	P37	Explains how to submit your return form and how pay your consumption taxes
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10 Rough draft return form, etc.	P40	Contains specimens of forms you need to submit. Please use them as rough drafts
○ Table for determining taxability of consumption tax transactions	P47	Contains a table that explains how to determine the taxability of each business activity described in the blue return financial statement and other forms
○ Reverse charge mechanism	P48	Explains the case declaration is required due to the Reverse charge mechanism
○ Restriction, etc. on purchase tax credit pertaining to acquisition of residential rental building	P49	Explains restriction, etc. on purchase tax credit pertaining to acquisition, etc. of residential rental building
○ Special exception for calculating the tax amount for small and medium business entities	P50	Explains a special exception for calculating the sales tax amount or purchase tax amount for Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate
○ Contact for inquiry on the reduced tax rate system	P51	Contains contact of the reduced tax rate system
○ Application (notification of change) for tax payment by transfer account	P52	Contains application (notification of change) for tax payment by transfer account

Cautionary items when filling in the return form

The OCR (Optical Character Recognition) input final return form is machine-readable. Note the following cautions when entering numbers in your form.

- Do not soil or perforate the return form
- Use a black, ballpoint pen
- Enter large, clear figures in the prescribed boxes

