General form

2021

Consumption and Local Consumption Taxes Final Return Guide

For Sole proprietors

○ For Sole proprietors who are Taxable person under the Consumption Tax Low, 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 cases or for further details.

○ The deadline for filing the 2021 consumption and local consumption taxes return is Thursday, March 31, 2022.

○ The deadline for payment of 2021 consumption and local consumption taxes is Thursday, March 31, 2022.
The date for 2021 comsumption and local consumption taxes automatic transfers is Tuesday, April 26, 2022.

◎ 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.

Your taxes help sustain our community

How this guide is organized

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

One vertical line
Leave some space
Protrude line upwards
Make an angle
Close the circles

Good example
1234567890

Bad example
Protrude lines out of the box
Link numbers
Break form
Incline numbers