

2024

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.
- The deadline for filing the 2024 consumption and local consumption taxes return is Monday, March 31, 2025.
- The deadline for payment of 2024 consumption and local consumption taxes is Monday, March 31, 2025.
The date for 2024 consumption and local consumption taxes automatic transfers is Wednesday, April 30, 2025.
- Those business operators who have become business issuer of qualified invoice from Tax-exempt business, triggered by the introduction of the qualified invoice-based method (the invoice system), can use the application of special accommodation of 20%.

* With the special accommodation of 20%, tax amount to be paid can be calculated easily by aggregating sales amounts.

Please refer to the "Consumption and Local Consumption Taxes Final Return Guide (special accommodation of 20%)," when the special accommodation of 20% is applied.

◎ 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 10 of the guide.



How this guide is organized

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10 Rough draft return form, etc.	P39	Contains specimens of forms you need to submit. Please use them as rough drafts
○ Table for determining taxability of consumption tax transactions	P46	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	P47	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	P47	Explains restriction, etc. on purchase tax credit pertaining to acquisition, etc. of residential rental building
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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
(Please do not use an erasable ball-pointed pen.)
- Enter large, clear figures in the prescribed boxes

