

Simplified Tax form

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 (Simplified Tax 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 9 of the guide.

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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

