

## Document to submit

The following documents must be submitted when filing your consumption and local consumption taxes final return (in case the simplified taxation system is applied).

Regarding the documents to be submitted and how to prepare a tax return when the 20% special deduction is applied, see the "Guidebook of final tax returns for consumption tax and local consumption tax when the 20% special deduction is applied."

- Consumption and Local Consumption Taxes Final Return Form (Simplified Tax Form) (Page 1) and (Page 2)
- (Schedule 4-3) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)
- (Schedule 5-3) Table for calculating the deductible tax on purchases (Simplified Tax Form)

\* When small and medium business entities that have adopted the simplified tax system and have difficulty in classifying sales by tax rate adopt a special exception for calculating the sales tax amount, it will be required to attach the table for calculating the consideration of the transfer, etc. of taxable assets (for the taxable period in which the reduced sales rate [10 business days] is used) (for sales classification) to their final tax return. For the portion of sales subject to reduced tax rate, please refer to Page 6.

The individual number of the person filing the return indicated on the return will be verified at the tax office, so the following identification document must be presented or a copy attached.

《The individual number card was issued.》

- The individual number card

\* When attaching a copy of the individual number card, a copy of the both the front and backside of the card is required.

《The individual number card was NOT issued.》

① Documents to verify the Number and ② Documents to verify identification

|   |  |  |
|---|--|--|
| ① | Documents to verify the Number<br>《Documents which verifies the individual number of the person filing》                                | One of the following documents<br><ul style="list-style-type: none"> <li>■ Notification card*<sup>1</sup></li> <li>■ A copy of the resident register (limited to that with individual number)</li> </ul>   |
| + |  |  |
| ② | Documents to verify identification<br>《Documents which verifies that the individual number on the return is that of the person filing》 | One of the following documents<br><ul style="list-style-type: none"> <li>■ Driver's license   ■ Passport</li> <li>■ Insurance certificate of the National Health Insurance Program (or Qualification confirmation slip)*<sup>2</sup></li> <li>■ Physical disability certificate   ■ Resident card</li> </ul> |

\*<sup>1</sup> "Notification card" can be used as an identification document only when its entries (name, address, etc.) have not been changed, or change procedures have been taken properly.

\*<sup>2</sup> If you attach a copy, please black out the insurer number and the insured person symbol/number on the copy to the extent that those cannot be restored.

\* When a tax return other than a return for a refund (a return stating the "⑥ Amount of tax refundable for insufficient deduction") is submitted (excluding cases where a return is submitted by an inheritor), the presentation of documents to verify the Number or a copy attached of said documents may be omitted.

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption  
tax calculationEnter the value  
in the return form  
(Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Regarding the schedules to be used in the documents you will submit and to calculate the tax amount, you can download them from the website of the National Tax Agency (<https://www.nta.go.jp>).

Samples for the following are shown on Page 41 ~ Page 46: tax return (Page 1 and Page 2); Schedule (4-3 and 5-3); and calculation table (Table A). You may use such samples to make drafts.

## Documents that help you calculate your tax

As explained in "1. Basic knowledge", there are many differences between income tax and consumption tax. It is necessary to calculate the amount of taxable transaction, based on the separate accounting. The documents below do not need to be submitted with your return form, however, they may be useful in calculating your taxable transactions for consumption tax. Please make good use of them.

- Table for calculating taxable sales [Table A]
- Table for calculating taxable transaction (for business, agriculture income and real estate)

\* This guide explains how to calculate tax by using Table A.

## For your reference

Use the following documents as reference when completing your final return form. They are most useful when prepared in advance.

|   |  |
|---|--|
| ○ Document that shows calculation results for each sale and purchase item   | Blue return financial statement, statement of revenue and expenditures, etc. |
| ○ Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax) | Ledger, etc.   |
| ○ Document that shows amounts received for transfers or acquisitions of fixed assets  | Fixed asset register, etc.   |
| ○ Document which can confirm the presentation of your notification and the amount of interim payment  | Postcard or notice of "Notice of Final Tax Returns"                          |

[illegible]

### In case where there are transactions subject to former tax rates

This “Guide” explains about the case where there are only transactions subject to new tax rates (7.8% and 6.24%) has been conducted during the taxable period for a tax return (in 2024) (the case that is calculated by using Schedules 4-3 and 5-3). In case where there is a transaction subject to former tax rates (3%, 4% or 6.3%), it is calculated by using Schedules 4-1, 4-2, 5-1 and 5-2 because calculation methods of the amount of local consumption tax are different. These schedules used in this case can be downloaded from the website of the National Tax Agency (<https://www.nta.go.jp>).

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