

2025

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.
- The deadline for filing the 2025 consumption and local consumption taxes return is Tuesday, March 31, 2026.
- The deadline for payment of 2025 consumption and local consumption taxes is Tuesday, March 31, 2026.
The date for 2024 consumption and local consumption taxes automatic transfers is Thursday, April 30, 2026.
- Please note that there is no notice of tax payment such as sending tax payment slips, tax notices, etc. from the Tax Office after filing the return.
- 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.

◎ 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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8 Filing and paying	P37	Explains how to submit your return form and how pay your consumption taxes
9 Income tax adjustment	P38	Explains how to adjust your income tax after calculating your amount of consumption and local consumption taxes payable or refundable
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
○ Application (notification of change) for tax payment by transfer account	P48	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
(Please do not use an erasable ball-pointed pen.)
- Enter large, clear figures in the prescribed boxes

