

General form

2025

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 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.

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form



Your taxes help sustain our community

This page explains the outline of this guide.
Please read this page first.

How this guide is organized

1 Basic knowledge	P3	Explains basic knowledge pertaining to the consumption and local consumption taxes final return
2 Preparing for your final return	P9	Explains about the documents required for completing the consumption and local consumption taxes final return
3 Final return procedures	P12	Explains the procedures from basic calculation methods to making your payment
4 Consumption tax calculation	P16	
5 Local consumption tax calculation	P28	Demonstrates how to calculate consumption and local consumption taxes
6 Enter the value in the return form (Page 1 and Page 2)	P30	
7 Other items	P34	Explains how to fill in the sections in the return form other than tax calculations
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
<input type="radio"/> 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
<input type="radio"/> Reverse charge mechanism	P47	Explains the case declaration is required due to the Reverse charge mechanism
<input type="radio"/> 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
<input type="radio"/> 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

