

# Simplified Tax 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 (Simplified Tax 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 9 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

## How this guide is organized

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<b>9</b> Income tax adjustment	P40	Explains how to adjust your income tax after calculating your amount of consumption and local consumption taxes payable or refundable
<b>10</b> Rough draft return form, etc.	P41	Contains specimens of forms you need to submit Please use them as rough drafts
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○ 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

