

# 消費税の確定申告等に関する情報

## 国税庁インボイス制度特設サイトTOP

The screenshot shows the homepage of the special website for the Invoice System. It features a large banner for the 'Invoice System' and sections for 'Informational meetings', 'FAQs', and 'Contact points'. Below these are sections for 'Individual business operators' and 'Informational meetings'. A red box highlights the 'Important information' section, which contains details about the consumption tax rate for the year 6 and information on e-Tax application. Another red box highlights the 'New information' section, which includes a link to a special page for the 2% example and updated Q&A. At the bottom, there are links for 'Explanation meetings', 'e-Tax application', and 'Confirmation declaration'.

<https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice.htm>

## ⑤ 「インボイス発行事業者の登録を受けた方の確定申告について」

This graphic provides information for individuals who have registered with invoice issuers. It states that declarations for the fiscal year 5 consumption tax and local consumption tax must be submitted by April 1st of the following year. It includes a section for first-time users and four steps for declaration preparation: 'declaration required', 'what is the 2% example', 'preparation for declaration', and 'create declaration form'.

令和5年分の消費税及び地方消費税の申告・納付は  
**令和6年4月1日（月）まで**

初めて消費税の確定申告をされる方は以下のメニューから知りたい情報をクリックしてください。

確定申告が必要になる人はどんな人？  
2割特例ってなに？  
申告に向けての準備  
確定申告書を作成する

[https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice\\_kakushin.htm](https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice_kakushin.htm)

## ⑥ 「2割特例 特設ページ（個人事業者向け）」

This graphic introduces the '2% Example' special page. It features a video player showing a presentation about the 2% example, a section for 'What is the 2% example?', and a list of what it is used for: it applies to individuals registered with invoice issuers, it is for VAT registrants who became VAT registrants through the invoice system, it is for 3 years, and it allows for a 2% deduction on consumption tax based on sales.

2割特例とは何かを動画で知りたい方はこちら

2割特例とは？

- ・インボイス制度を機に、
- ・免税事業者からインボイス発行事業者となった方について、
- ・3年間、
- ・納付税額を売上げに係る消費税額の2割とすることができる

特例です！

[https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice\\_2tokurei.htm](https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice_2tokurei.htm)