

消費税の確定申告等に関する情報

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」

国税庁インボイス制度特設サイトTOP

The screenshot shows the homepage of the Japanese Tax Authority's special site for the invoice system. It features a main banner for the 'Invoice System Public Information Site' and several navigation buttons for 'Application Procedures', 'Frequently Asked Questions', 'Confirmation of Registration', and '2% Special Provision'. A 'New Information' section highlights updates as of January 26th, including the publication of information on the 2% special provision page and updates to the Q&A page. A 'Personal Business Correspondence Points' section is also visible.

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

⑥ 「2割特例 特設ページ（個人事業者向け）」

This infographic provides key information for the 2% special provision. It states that the deadline for filing consumption tax returns and payments for the fiscal year 2023 is **April 1st (Monday) of the following year (Heisei 26)**. It includes a call to action for first-time filers to click on menu items for more information. Below, four buttons guide users to: 'Who needs to file a return?', '2% special provision?', 'Preparation for filing', and 'How to create a return form'.

https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice_kakushin.htm

This infographic explains the 2% special provision. It features a video icon and text stating that those who want to know more about the 2% special provision should watch a video [here](#). A large arrow points to a section titled '2% Special Provision What is it?' which lists the following details:

- In the invoice system,
- For those who have become invoice-issuing businesses from tax-exempt businesses,
- For 3 years,
- You can reduce the consumption tax amount on sales by 2%.

 This is a special provision!

https://www.nta.go.jp/taxes/shiraberu/zeimokubetsu/shohi/keigenzeiritsu/invoice_2tokurei.htm