

# ⑤・⑥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 Invoice System Special Site. It features a main banner for the 'Invoice System Public Information Site' and several navigation buttons for 'Application Procedures', 'Inquiries and Q&A', 'Confirmation of Registration', and '2% Special Provision'. A sidebar on the right contains a 'New Information' section with a date of 1/26 and a '2% Special Provision' link. The main content area includes sections for 'Important Notice' (regarding the 2022 implementation), 'Information for Individual Business Owners', and 'Information you need' (Information Guide).

<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 registration and tax payment is **April 1, 2022 (Monday)**. 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](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 a link to learn more. A large arrow points to a box titled '2% Special Provision What is it?' which lists the following details:
 

- Invoicing system based,
- For those who have become invoice-issuing businesses from tax-exempt businesses,
- 3-year period,
- **2% of the consumption tax amount on sales** (instead of the standard 10%).

[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)