

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' with a link to check registration numbers. Below this are several navigation buttons: 'Overview of windows for various provinces', 'Points for individual business owners', 'Important notices', 'New information', 'Invoice system explanation meeting', 'Tax consultation chatbot', 'Invoice call center', and 'Application procedures'. At the bottom, there are icons for 'Application procedures', 'Inquiries/FAQ', 'Final Declaration', and '2% Special Provision'.

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

This infographic highlights the deadline for the 2% special provision. It states that for the first-time declaration of consumption tax, users should click on the menu items to get information. The deadline is April 1st (Monday) of the 6th year of Reiwa. It lists four key actions: 'Who needs to declare?', '2% special provision?', 'Preparation for declaration', and 'How to create the declaration form'.

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 infographic is specifically for individual business owners regarding the 2% special provision. It features a video icon and asks 'What is the 2% special provision?' and 'How do I know?' It lists three key points: 1) Using the invoice system, 2) Being a tax-exempt business owner who has become an invoice issuer, and 3) A 3-year period. It concludes that the 2% special provision can be applied to the consumption tax amount on sales, and notes that this is a special provision.

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