

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 special site for the invoice system. It features several key sections:

- 特集 インボイス制度 特設サイト**: Special collection for the invoice system, including explanation meetings, brochures, Q&A, and contact information.
- インボイス制度 公表サイト**: Public information site for the invoice system, including registration number confirmation.
- インボイス制度に関する各省庁等の窓口一覧**: A list of contact points for various government agencies.
- 個人事業者の対応のポイント**: Key points for individual business operators.
- あなたに必要な情報をお届け (情報ガイド)**: Information guide for users.
- 重要なお知らせ**: Important notices, including the implementation of the 2% special provision from April 1, 2025.
- 新着情報**: Latest news, including the publication of a special page for the 2% special provision.
- インボイス制度の説明会**: Information about explanation meetings.
- インボイス制度に関するお問合せ先**: Contact information for inquiries, including a tax consultation chatbot and an inquiry center.
- 申請手続**: Application procedures.
- e-Tax**: Information about electronic tax filing.
- 通達・Q&A**: Notices and frequently asked questions.
- 確定申告**: Information about tax returns.
- 2割特例**: Information about the 2% special provision.

<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:

- 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**: Declaration and payment of consumption tax for FY2023 is due by April 1, 2026.
- 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。**: For first-time filers, click on the menu items below for the information you need.
- 確定申告が必要になる人はどんな人?**: Who needs to file a return?
- 2割特例ってなに?**: What is the 2% special provision?
- 申告に向けての準備**: Preparation for filing.
- 確定申告書を作成する**: Creating the tax return form.

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

This infographic explains the 2% special provision:

- 2割特例とは何かを動画で知りたい方はこちら**: For those who want to know more about the 2% special provision, watch the video here.
- 2割特例とは?**: The 2% special provision allows for a 2% reduction in the consumption tax rate on sales for certain businesses.
- 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!**: Starting from the implementation of the invoice system, businesses that transition from tax-exempt to invoice-issuing status can benefit from a 3-year special provision, allowing them to pay consumption tax at a 2% rate based on sales.

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