

# 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 a 'Personal Business Correspondence Points' section and a 'Important Notice' section regarding the 2022 implementation of the system.

<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 summary block highlights the registration deadline for the 2% special provision, which is April 1st of the 6th year of Reiwa. It provides a list of navigation options for users who are new to the registration process, including 'Who needs to register?', 'What about the 2% special provision?', 'Preparation for registration', and 'How to create the registration statement'.

[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 block provides detailed information about the 2% special provision. It includes a video link for those who want to learn more and a list of key points: the system is optional, it applies to those who have become invoice-issuing businesses from tax-exempt businesses, it is a 3-year provision, and it allows for a 2% reduction in consumption tax on sales. A note specifies that this is a special provision.

[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)