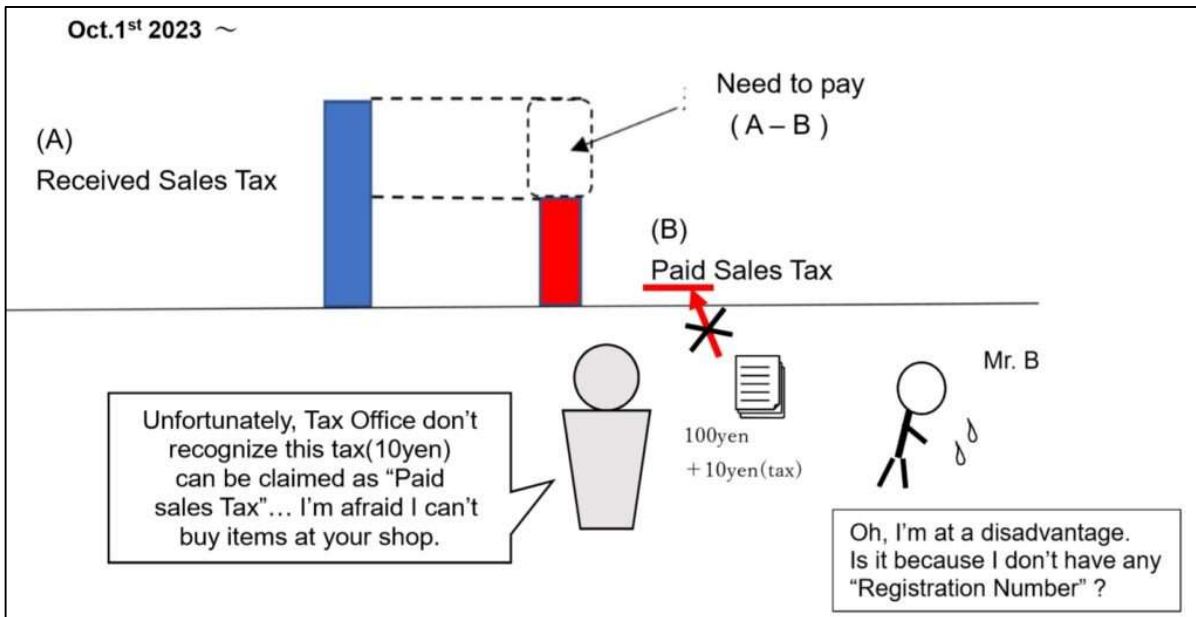
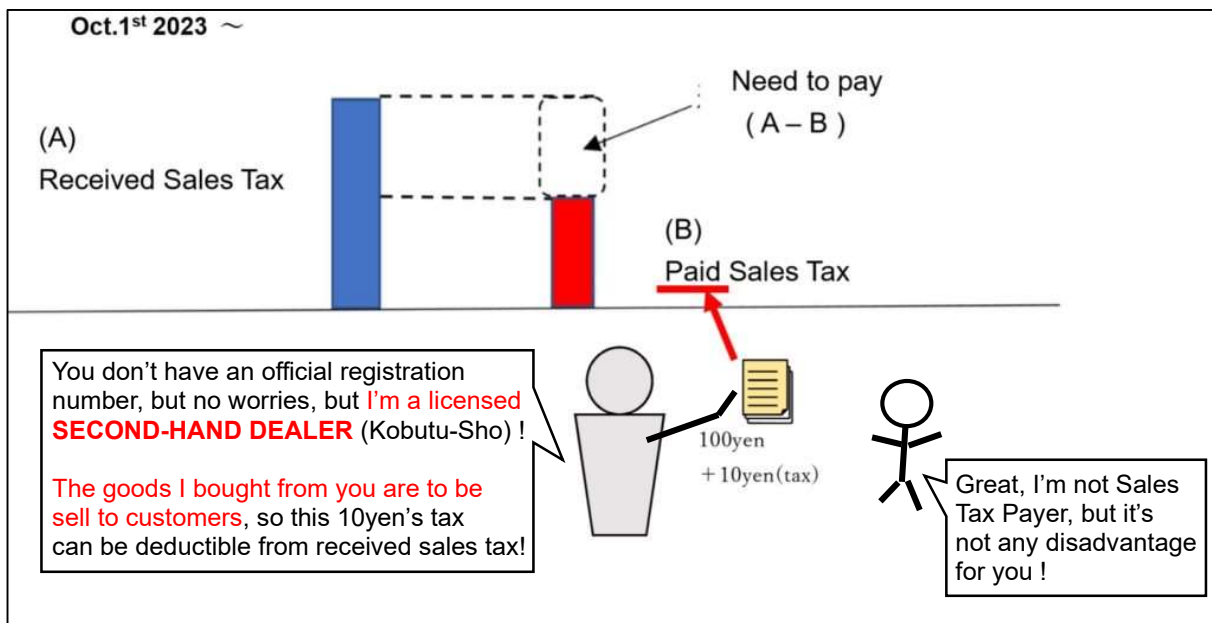


Effect of the New Rule on Mr. B (From Oct 1st.2023) :



However, an exception to "Second - hand dealer"



When the invoice/receipt meets **these 4 conditions below**, the sales tax amount which is written in it can be deducted.

- 1) The buyer should be a licensed Second-hand dealer (Kobutsu-Sho “古物商”) or pawn shop(Shichiya “質屋”).
- 2) The purchased goods are bought from someone without any official registration number.
- 3) The purchased goods are not for buyer's own use but for sale.
- 4) The buyer needs to keep the account book which proves these 5 things;
 - ① Seller's name and address
 - ② Purchased date
 - ③ Detail of goods
 - ④ Price
 - ⑤ The purchased goods are for sale as second-hand one.