

## For small business owners, no need to care about “インボイス番号” for the small amount


Find below the original article which Japanese Government has announced.

**中小事業者向け**

**少額取引はインボイス不要って？**

1万円未満の課税仕入れ（経費等）について、インボイスの保存がなくても帳簿の保存のみで仕入税額控除ができるようになります！

対象になる方	2年前（基準期間）の課税売上が1億円以下 または1年前の上半期（個人は1～6月）の 課税売上が5千万円以下の方
対象となる期間	令和5年10月1日～令和11年9月30日



Basically, the companies / sole proprietors have to check whether “インボイス番号” is written or not when they received invoices and receipts. This rule will start from Oct.1<sup>st</sup> 2023.

However, it should be very stressful especially for small business owners!

So the new transition rule has announced as this above figure says. The points are these;

a) When taxable gross sales amount (\*1) of two financial years ago was less than 100,000,000yen, you don't need to care about whether “インボイス番号” is written or not in the invoices and receipts when the amount is less than 10,000yen.

And the case the taxable gross sales in the first half of last financial year was less than 50,000,000yen, no need to care about either.

(\*1) the “taxable” means “sales tax is taxed on”

b) This transition rule will be applied until Sep.30<sup>th</sup> in 2029

c) This transition rule doesn't mean “no need to keep the invoices/receipts”.

Keeping them is still required when you calculate the sales tax payable amount.