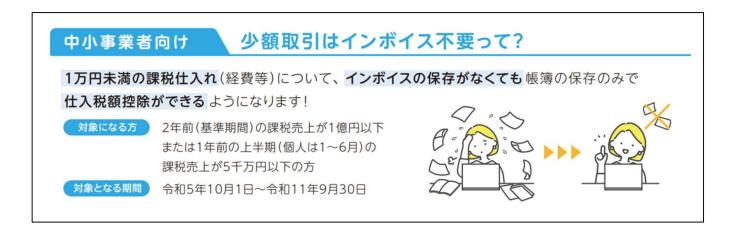
## For small business owners, no need to care about "インボイス番号" for the small amount

Find below the original article which Japanese Government has announced.



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.1st 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.30th 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.