



KPMG Japan e-Tax News

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TAX UPDATE

OFFICIAL ANNOUNCEMENT FROM NATIONAL TAX AGENCY

1. Extension of Filing and Payment Due Dates

As set out in the e-Tax News No.184 [‘Extension of Filing and Payment Due Dates’](#) issued on 28 February 2020, the National Tax Agency released an announcement (Japanese only) on 27 February 2020 that the filing and payment due dates for individual income tax, gift tax and individual consumption tax for 2019 will be extended to 16 April 2020 due to the spread of the coronavirus.

In connection with the above treatments, an official notice of the extension of the filing and payment due dates was published by the National Tax Agency in the Official Gazette on 6 March 2020. The notice indicates that the filing due dates of the ‘Report of Foreign Assets’ and ‘Report of Assets and Liabilities’ will also be extended to 16 April 2020.

<Related information>

The Ministry of Internal Affairs and Communications informed each prefectural and municipal office about the extension of the filing and payment due dates for national tax and requested the appropriate administrative action for local tax on 27 February 2020. Based on the request, Hokkaido Government decided to extend the filing and payment due dates for individual prefectural tax and individual business tax etc. until 16 April 2020. In addition, Tokyo Metropolitan Government announced that they will extend the filing and payment due dates for individual business tax. (A detailed announcement will follow.)

2. Preparation Method of CSV Format Data of Financial Statements

CSV format data will be allowed for the submission of financial statements in the e-Tax system in addition to XBRL format data from April 2020. The National Tax Agency released a page concerning the preparation method of CSV format data of financial statements (final version) (Japanese only) on the website for e-Tax on 27 February 2020. (A temporary version was released last year.)

This page shows the following information:

- Notes on the preparation of CSV format data
- Table of account item code and standard form of financial statements (B/S, P/L, others) submitted on or after 1 April 2020
- Details of the preparation method of CSV format data of financial statements

Note that the following will be released in March 2020.

- Search tool for account item code
- Section to check CSV file
- FAQ about the preparation of CSV format data of financial statements

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