

# Interim return form for consumption and local consumption taxes

This is an interim return form for consumption and local consumption taxes.

While the taxable period for consumption and local consumption taxes is in principle one year, an interim return system has been established.

A business enterprise with an annual consumption tax amount exceeding 480,000 yen (excluding local consumption tax) for the previous year (a sole proprietor) or the previous business year (a corporation) is required to submit an interim return form.

Regarding an interim return of consumption and local consumption taxes, taxpayers should in principle report the total interim payment amount of consumption and local consumption taxes calculated according to the consumption tax amount for the previous taxable period, and make payment at the same time. We send an interim return form with the amount being stated beforehand to taxpayers who are expected to submit an interim return form based on the consumption tax amount for the previous taxable period. We request that those who have received the form check the details, file the return and make the tax payment within the due date.

Taxpayers can also file an interim return and pay tax based on the provisional settlement of account for the applicable period for interim returns, but not with this interim return form.

Should there be any questions, please contact your local tax office.

**[Explanation]**  
The due date for filing an interim return and tax payment is stated.

**[Explanation]**  
This area indicates the calculation process according to the consumption tax amount for the previous taxable period in order to calculate the total interim payment amount for consumption and local consumption taxes.

**[Explanation]**  
Total payment amount for consumption and local consumption taxes  
Please pay this amount by the due date stated on \*.