

General form

2019

Consumption and Local Consumption Taxes Final Return Guide

For Sole proprietors

- For Sole proprietors who are Taxable person under the Consumption Tax Law, this guide describes the final return (General Form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters.
Please inquire at your nearest Tax office on complicated case or for further details.
- The deadline for filing the 2019 consumption and local consumption taxes return is **Tuesday, March 31, 2020.**
- The deadline for payment of 2019 consumption and local consumption taxes is **Tuesday, March 31, 2020.**
The date for 2019 consumption and local consumption taxes automatic transfers is **Thursday, April 23, 2020.**

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The reduced tax rate system for the consumption tax has been implemented on October 1, 2019.

- The rate of consumption tax related to filing tax return for consumption and local consumption taxes for 2019 is as follows.

| Classification | Applicable period | From October 1, 2019 | |
|----------------------------|--|---|--|
| | | Standard tax rate | Reduced tax rate |
| Consumption tax rate | Until September 30, 2019 (Hereinafter referred to as the "former tax rate") | 7.8% | 6.24% |
| Local consumption tax rate | 1.7% (17/63 of the consumption tax rate) | 2.2% (22/78 of the consumption tax rate) | 1.76% (22/78 of the consumption tax rate) |
| Tax rate | 8.0% | 10.0% | 8.0% |

(Note) Although the reduced tax rate of consumption tax will remain at 8%, unchanged from the rate that is effective until September 30, 2019, the breakdown of the consumption tax rate (from 6.3% to 6.24%) and the local consumption tax rate (from 1.7% to 1.76%) is changed.

- When filing final tax returns for national and local consumption taxes for 2019, it is required to prepare tax returns based on account books, etc. (separate accounting) in which taxable transactions are classified into ones for the former tax rate and others for the new tax rate (the standard tax rate and the reduced tax rate). For details, please refer to page 5 of the guide.
※ Please note that even transactions that will take place on and after October 1, 2019, may be subject to the former tax rate due to a transitional measure.
- For further details, please access "About the reduced tax rate system for the consumption tax," a dedicated website of the National Tax Agency (www.nta.go.jp) for the reduced tax rate system.
The dedicated website contains various brochures and Q&A on the reduced tax rate system, and others.
- For consultation on the reduced tax rate system, please dial the special telephone number, etc. (refer to page 50).



Your taxes help sustain our community

How this guide is organized

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| 1 Basic knowledge | P3 | Explains basic knowledge pertaining to the consumption and local consumption taxes final return |
| 2 Preparing for your final return | P6 | Explains about the documents required for completing the consumption and local consumption taxes final return |
| 3 Final return procedures | P8 | Explains the procedures from basic calculation methods to making your payment |
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| 7 Other items | P32 | Explains how to fill in the sections in the return form other than tax calculations |
| 8 Filing and paying | P35 | Explains how to submit your return form and how pay your consumption taxes |
| 9 Income tax adjustment | P37 | Explains how to adjust your income tax after calculating your amount of consumption and local consumption taxes payable or refundable |
| 10 Rough draft return form, etc. | P38 | Contains specimens of forms you need to submit. Please use them as rough drafts |
| ○ Table for determining taxability of consumption tax transactions | P47 | Contains a table that explains how to determine the taxability of each business activity described in the blue return financial statement and other forms |
| ○ Concerning the Reverse charge mechanism | P48 | Explains the case declaration is required due to the Reverse charge mechanism |
| ○ Special exception for small and medium business entities | P49 | Explains a special exception for calculating the sales tax amount or purchase tax amount for Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate. |
| ○ Contact of the reduced tax rate system | P50 | Contains contact of the reduced tax rate system |
| ○ Application (notification of change) for tax payment by transfer account | P52 | Contains application (notification of change) for tax payment by transfer account |

Cautionary items when filling in the return form

The OCR (Optical Character Recognition) input final return form is machine-readable. Note the following cautions when entering numbers in your form.

- Do not soil or perforate the return form
- Use a black, ballpoint pen
- Enter large, clear figures in the prescribed boxes

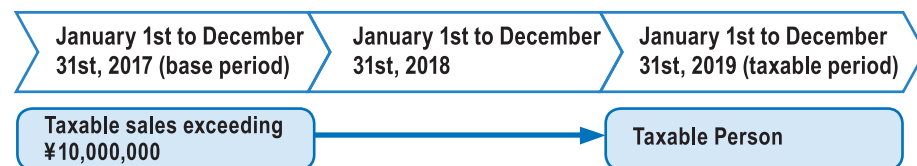
Good example

Bad example

Those who must file final returns

Sole proprietors who at any stage fall under either of the following categories are required to file the Consumption and Local Consumption Taxes Final Return for 2019. The final return for consumption and local consumption taxes is filed in one final return form.

- (1) Sole proprietor which had **taxable sales** amounting to more than 10 million yen during **the base period** (2017), (see following figure) or
- (2) Sole proprietor which do not fall under category (1) above but have submitted the "Report on the Selection of Taxable Proprietor Status for Consumption tax"
- (3) Sole proprietor which do not fall under category (1) and (2) above and whose taxable sales for a specified period (the period from January 1, 2018 through June 30 2018) exceeds 10 million yen. Alternatively, the criteria of 10 million yen for a specified period can be judged by using the total amount of salary and related payments instead of using the amount of taxes sales.



Note If you fall under either (1)-(3), you need to file the final return for 2019, even if the amount of taxable sales during 2019 were 10 million yen or less. If your amount of taxable sales during 2017 were 10 million yen or less and you did not submit the "Report on the Selection of Taxable Proprietor Status for Consumption Tax" in advance and when not falling under category (3) above, you are a Tax-exempt business and are not allowed to file a final return even in the case when you made capital investment during 2019 and a tax refund is expected if you file the final return.

Amount of consumption and local consumption taxes payable

Ordinary payable consumption taxes calculation method

$$\text{Consumption taxes on taxable sales during the taxable period} - \text{Consumption taxes on taxable purchases during the taxable period} = \text{Payable consumption taxes}$$

Local payable consumption taxes calculation method

$$\text{Payable consumption taxes} \times \text{Rate of local consumption tax} = \text{Payable local consumption taxes}$$

Difference between Consumption/Local Consumption Taxes and Income Tax

Consumption and local consumption tax calculation

The payable consumption taxes must be calculated based on taxable sales and taxable purchases for the taxpayer's entire business without regard to income category. The payable amount of local consumption tax must be calculated based on the payable consumption taxes.

Income tax calculation

If a Sole proprietor earns two or more categories of income from among businesses, real estate, and forestry income, the income tax levied based on the income calculated for each category.

What are taxable sales?

Taxable sales refer to transactions that satisfy all 4 of the following conditions.

1. Effectuated in Japan
2. Effectuated by a business for business purposes
3. Effectuated for a compensation
4. Effectuated by the transfer or lease of assets or by the provision of services

Consumption and local consumption taxes are levied on taxable sales.

Important terms

Base period

Benchmark period for determining whether or not the Sole proprietors is a Taxable person or a Tax-exempt business and if the simplified tax system can be applied. The base period for Sole proprietors is the second proceeding year before the taxable period.

Taxable period

Base of time used for calculating the amount of consumption and local consumption taxes payable. In principle, the taxable period for Sole proprietors is from January 1st to December 31st.

Taxable sales

Sum of the amount of sales relating to transactions subject to consumption tax (excluding consumption and local consumption taxes) and the amount of Tax-exempt sales such as those relating to export transactions. Those with returns, discounts or rebates should be deducted from the sum of these amounts (excluding consumption and local consumption taxes). In the case of Tax-exempt business in 2017, the consumption tax is not included in the sales. In this case, the sales (except for Non-taxable sales) would be the taxable sales amount for 2017. (Do not exclude for tax)

Taxable sales and taxable purchases

See "What the taxable sales?" and "What are taxable purchases?" on P4.

Calculation of payable consumption taxes

The payable consumption taxes are consumption taxes on taxable sales minus the consumption taxes on taxable purchases. As a rule, a refund is received when the consumption taxes on taxable purchases exceeds the consumption taxes on taxable sales.

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For example, machinery rental fees and proceeds from the sale of machinery, buildings and other business assets are also included in taxable sales in addition to such things as proceeds, from the sale of products, goods, contract work and services.

Note The following transactions are not applicable to taxable sales.

In considering the inherent nature of taxation, there are certain items that should not be taxed such as interest income, proceeds from the sale or leasing of land (including leaseholds) or proceeds from the sale of commodity vouchers (merchandise coupons, beer coupons). Also, there are certain business activities considered unsuitable for taxation from a public policy perspective such as the income of doctors derived from social insurance medical fees. These are excluded from taxable sales and labeled as "non-taxable transactions".

Also, because such things as insurance benefits and consumption tax refunds are not income received from the transfer or lease of assets or from the provision of services, they are not subject to consumption tax and labeled "untaxable transactions".

The following are examples of taxable sales in consumption tax within the income derived from business, real estate and capital gains.

Taxable portion or business income

Most business income is classified as taxable sales.

However, the revenue from social insurance medical fees earned by doctors, the revenue earned by obstetricians or midwives for deliveries and proceeds from the sale of commodity vouchers such as merchandise or beer coupons are excluded from taxation and therefore not classified as taxable sales.

Assets from inventory consumed by Sole proprietors for personal use is treated as taxable sales based on the prevailing market values for those items. However, a value that is above the purchase price and 50% or more of the prevailing market value (70% for income tax purposes) can be assigned for those items with respect to taxable sales.

Taxable portion of real estate income

Real estate income such as from property rental fees, key money, surcharges and renewal charge (excluding income from the land rent (including leaseholds) and house rent) is classified as taxable sales.

As a rule, land rent is not taxable, however, fees for rental periods of less than 1 month and parking space rental fees are taxable.

The same is true for home rental fees, which are not taxable unless the rental period is less than 1 month.

When selling buildings for rent, the receipt of the purchase price is included in "Taxable portion of capital gains," as given below, even if you incur capital losses from the sale of the buildings.

Taxable portion of capital gains

Within the revenue from capital gains, any revenue derived from the sale of buildings, machinery, vehicles or other items used in business is classified as taxable sales.

In the same, when transferring the fixed assets used in business with some burdens as an onerous gift and contributing those assets in kind to corporations, the proceeds derived from those transactions are treated as taxable sales.

For example, proceeds from the sale of a vehicle used for deliveries (including funds received from trading in a used vehicle for the purchase of a new one; in case of a trade-in, the value of the trade) are considered as taxable sales. For such cases, the moment of the taxable sale is the entire amount of the sale, not the amount resulting from subtracting acquisition and transfer fees from the sale value.

However, proceeds from the sale of land (including leaseholds) are excluded from taxation and therefore not classified as taxable sales.

What are taxable purchases ?

This refers to the transfer or lease of assets from another party to a business or to the services received by that business for business purposes. For example, taxable purchases include not only the procurement of products and goods for inventory but also the purchase of buildings, machinery or consumables for business purposes, repair expenses and fuel costs for delivery vehicles.

However, interest and discount fees, insurance premiums and the purchase or lease of land are non-taxable transactions and therefore not classified as taxable purchases. The payment of salaries and wages not subject to tax is also excluded from taxable purchases.

Purchasing goods for inventory and receiving services from consumers or operators of businesses not subject to consumption tax are also considered taxable purchases.

When purchasing depreciable assets, the entire amount expended is taxable for the year of purchase (for income tax purposes, only the amount of the depreciation allowance for the applicable year is a necessary expense).

What are non-taxable transactions?

The following are classified as non-taxable transactions.

Transactions not considered taxable

- The transfer or lease of land
- The transfer of securities or instruments of payment
- Providing services remunerated in the form of interest on savings or bank deposits or in the form of insurance premiums
- The transfer of postage stamps, revenue stamps, certificate stamps as well as merchandise coupons
- Providing services involving specified work done by governmental entities or involving international postal money orders

Transactions based on social policy considerations

- Social insurance medical fees
- Providing services covered by nursing care insurance or the transfer of assets as part of social welfare services
- Transfers of asset or provision of services related to midwifery
- Providing services remunerated by burial or cremation fees
- The sale or lease of articles used by the disabled
- School tuitions
- The transfer of educational books
- The leasing of dwellings

What a tax exemption for exports, etc ?

The following are classified as tax exemption for exports, etc.

- ① Sales or leasing of assets effected as exports from Japan.
- ② Sales and leasing to nonresidents of mining rights, copyrights etc.
- ③ The provision of services to nonresidents, except for (a)Transportation of assets situated in Japan; (b)Services related to food drinking in Japan;
- ④ Transfer of Tax-exempt assets at a tax-free shop.

Note

Payments of salaries and wages, including those paid to family employees, are not treated as taxable purchases, but employee travel allowance (the amount usually required for commuting) are taxable purchases.

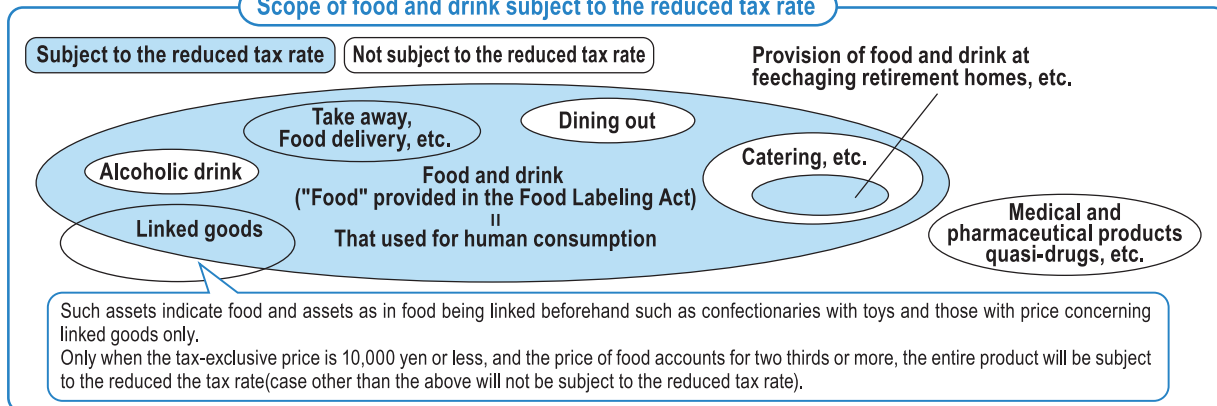
A reduced tax rate system for consumption tax

The tax rate of national and local consumption taxes was raised from 8% to 10% on October 1, 2019, and at the same time, the reduced tax rate system for the consumption tax has been implemented.

Items subject to the reduced tax

- ① Food and drink excluding alcoholic drink and dining out
- ② Newspapers issued more than twice a week (those based on subscriptions)

Scope of food and drink subject to the reduced tax rate



Descriptions and storage of account books, invoices, etc. (from October 1, 2019, to September 30, 2023)

Business entities that make sales and purchases (expenses) of items subject to the reduced tax rate are required to add separate descriptions by tax rate to ones currently required when issuing invoices, etc. (separate accounting invoice) and making entries and other accounting treatments (separate accounting).

Taxable Person are required to store account books in compliance with classified accounting and invoices, etc. with classified descriptions in order to become eligible to tax credit for consumption tax on purchases (Separate accounting invoice-based method(Simplified System)).

The difference of the Simple invoice-based method and Separate accounting invoice-based method

| Period | Ledgers | Invoice, etc. |
|---|---|--|
| To September 30, 2019 (Simple invoice-based method) | <ol style="list-style-type: none"> ① Name of the taxable purchase supplier ② Date, month and year ③ Transaction description ④ Price | <ol style="list-style-type: none"> ① Name of the taxable purchase supplier ② Date, month and year ③ Transaction description ④ Price ⑤ Name of the invoice recipient * <p>* Business entities that trade with a large number of unspecified people, such as retail and restaurant business, may omit the descriptions of ⑤ in invoice that they issue.</p> |
| From October 1, 2019, to September 30, 2023 (Separate accounting invoice-based method) (Note 1) | <p>(In addition to the above)</p> <ol style="list-style-type: none"> ⑤ The product is an items subject to the reduced tax rate | <p>(In addition to the above) (Note 2)</p> <ol style="list-style-type: none"> ⑥ The product is an items subject to the reduced tax rate ⑦ Tax-inclusive prices totaled according to different tax rates |

(Note 1) Even under Separate accounting invoice-based method(Simplified System), the storage of account books with necessary descriptions alone, as in the case of Simple invoice-based method, can meet the requirements for tax credit for consumption tax on purchases if there are unavoidable reasons for not receiving invoices in transactions, such as small-amount transactions of less than 30,000 yen and purchases from automatic vending machines.

(Note 2) When invoice that are issued by suppliers have no descriptions that read "⑥ Items subject to the reduced tax rate" or "⑦ The tax-included total amounts of items by tax rate," the business entities that received such invoice themselves may add descriptions concerning those matters alone, based on the fact of the relevant transaction.

Examples described of ledgers and invoices

請求書

株〇〇御中

XX年11月2日

割り著 550円

牛肉 ※ 5,400円

合計 43,600円

(10%対象 22,000円)

(8%対象 21,600円)

※は軽減税率対象品目

株△△

The tax-included amounts by tax rate

The tax-included amounts must be described after tallying items by tax rate (10% and 8%).

Indicating that the reduced tax rate items subject

- (1) Marks, such as ※ and ☆, shall be described on items subject to the reduced tax rate.
- (2) It is required to demonstrate clearly that the marks indicate items subject to the reduced tax rate.

総勘定元帳 (仕入れ) 株〇〇

| XX年 | 月 | 日 | 摘要 | 借方 | 貸方 |
|-----|---|---|-----------|--------|----|
| 11 | 2 | | 株△△ 雑貨 | 22,000 | |
| 11 | 2 | | 株△△ 食料品 ※ | 21,600 | |
| ∴ | | | | | |
| ∴ | | | | | |

※は軽減税率対象品目

[Invoice]

In addition to the above, there are, for instance, the following methods.

- (1) Classify goods by tax rate and indicate that the classified goods are subject to the reduced tax rate in the same invoice.
- (2) Issue separate invoices for goods by tax rate.

[Ledgers]

Set up a column for tax rate classification and describe "8%" or the tax rate code. These methods are acceptable too.

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Have all the proper documents necessary for completing your final return form ready in advance.

Document to submit

The following documents must be submitted when filing your consumption and local consumption taxes final return (not suitable for the simplified tax system).

- **Consumption and Local Consumption Taxes Final Return Form (General Form) (Page 1) and (Page 2)**
- **[Schedule 1-1] Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base(General Form)**
- **[Schedule 1-2] Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (General Form) [For the taxable period in which there is a transfer of transitional measures taxable assets]**
- **[Schedule 2-1] Table for calculating the deductible tax on purchases (General Form)**
- **[Schedule 2-2] Table for calculating the deductible tax on purchases (General Form) [For the taxable period in which there is a transfer of transitional measures taxable assets]**

* Sole proprietors filing a return for refund (when a figure is entered in "⑧ Tax refundable for insufficient deduction" of the return form (Page 1) should submit a "statement for claiming a consumption tax refund (for Sole proprietors)" with their final return form.

* When small and medium business entities that have a difficult situation for classifying and tallying tax-included prices of the transfer, etc. of taxable assets or payable consideration related to taxable purchases by tax rate adopt a special exception for calculating the tax amount, it is required to submit final tax returns with the following documents attached there to in accordance with a special exception to be adopted:

- **The table for calculating the amount of the consideration of the transfer, etc. of taxable assets [for the taxable period in which the reduced sales rate (10 business days) is used] (for sales classification)**
- **The table for calculating the amount of the consideration of the transfer, etc. of taxable assets [for the taxable period in which the reduced purchase rate for retail, etc. is used] (for sales classification)**
- **The table for calculating the tax amount on taxable purchases, etc. [for the taxable period in which the reduced purchase rate for retail, etc. is used] (for purchase classification).**
For details, please refer to page 49 of the guide.

The individual number of the person filing the return indicated on the return will be verified at the tax office, so the following identification document must be presented or a copy attached.

《The individual number card was issued.》

■ The individual number card

* When attaching a copy of the individual number card, a copy of the both the front and backside of the card is required.

《The individual number card was NOT issued.》

① Documents to verify the Number and ② Documents to verify identification

| | | |
|---|---|---|
| ① | Document to verify the Number 《Documents which verifies the individual number of the person filing》 | One of the following documents ■ Notification card ■ A copy of the resident register (limited to that with individual number) |
| + | | |
| ② | Document to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》 | One of the following documents ■ Driver's the license ■ Passport ■ Insurance certificate of the National Health Insurance Program ■ Physical disability certificate ■ Resident card |

* When a tax return other than a return for a refund (a return stating the "⑧ Amount of tax refundable for insufficient deduction") is submitted (excluding cases where a return is submitted by an inheritor), the presentation of documents to verify the Number or a copy attached of said documents may be omitted.

This is the main tax return form, titled '消費税の還付申告に関する明細書 (個人事業用)'. It includes sections for: 1. Declaration of tax refundable for insufficient deduction, 2. Calculation of consumption and local consumption tax, and 3. Calculation of deductible tax on purchases. It features various tables for inputting tax amounts and tax rates.

This is a detailed table titled '課税資産の譲渡等の対価の額の計算表 (全業号等特例適用資産)'. It is used for calculating the consideration of the transfer of taxable assets when a special exception is applied. The table has multiple columns for different types of assets and transactions, and rows for calculating the tax amount based on the reduced sales or purchase rates.

Q. Where can I obtain the documents I need to submit?

- A.** There are 2 ways to obtain the documents.
- **By Internet**
All documents can be downloaded from the National Tax Agency website (www.nta.go.jp).
 - **At the Tax office**
All documents are available at the reception counter of any Tax office. Please visit the Tax office covering your jurisdiction.
- Schedules used to calculate tax are also available by Internet and at the Tax office.**

Documents that help you calculate your tax

As explained in "1. Basic knowledge", there are many differences between income tax and consumption tax. It is necessary to calculate the amount of transaction subject to consumption tax, based on the separate accounting. The documents below do not need to be submitted with your return form, however, they may be useful in calculating your taxable transactions for consumption tax. Please make good use of them.

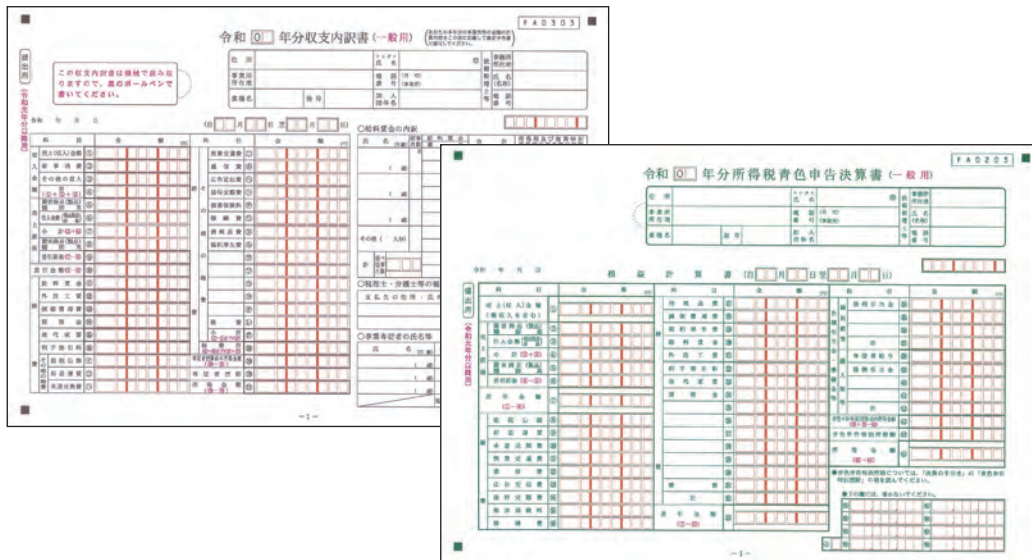
- **Table for calculating taxable transactions (for business income) [Table A]**
- **Table for calculating taxable sales [Table B]**
- **Table for calculating taxable purchases [Table C]**

* This guide explains how to calculate tax by using the above calculation forms. Aside from the above, there are also forms for calculating taxable transactions specially made for real estate income and agricultural income.

For your reference

Use the following documents as reference when completing your final return form. They are most useful when prepared in advance.

| | |
|---|--|
| <input type="radio"/> Document that shows calculation results for each sale and purchase item | Blue return financial statement, statement of revenue and expenditures, etc. |
| <input type="radio"/> Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax) | Ledger, etc. |
| <input type="radio"/> Document that shows amounts received for transfers or acquisitions of fixed assets | Fixed asset register, etc. |
| <input type="radio"/> Document which can confirm the presentation of your notification and the amount of interim payment | Postcard or notice of "Notice of Final Tax Returns" |



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Calculate your consumption tax

Calculate your consumption tax, enter the appropriate figures in ① to ⑩ of Schedule 1-1 and 1-2 complete schedule 2-1 and 2-2.

step.1 Arrange all taxable transactions in order

Enter the amounts by tax rate from ledgers, etc.(separate accounting) to table for calculating taxable transactions(Table A).

step.2 Calculate your total amount of taxable sales

$$\text{Amount of sales} - \text{Non-taxable sales} = \text{Taxable sales (tax included)}$$

Please use the table for calculating taxable transactions (Table A) and the table for calculating taxable sales (Table B) to determine your tax base.

step.3 Calculate your tax base

$$\text{Taxable sales (tax included)} \times \left(\frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Tax base}$$

Please use the table for calculating taxable purchases (Table C) to calculate your total taxable purchases for each source of income as determined in the table for calculating taxable transactions (Table A).

step.4 Calculate your consumption tax

Multiply the tax base by the tax rate and calculate the consumption tax.

$$\text{Tax base} \times (6.3\%, 6.24\% \text{ or } 7.8\%) = \text{Consumption tax}$$

Please use the table for calculating the taxable sales ratio and the amount of deductible tax on purchases (Schedule 2-1 and 2-2) to determine the amount of deductible tax on purchases.

step.5 Calculate your total taxable purchases

$$\text{Amount of purchases} - \text{Non-taxable purchases} = \text{Taxable purchases}$$

step.6 Calculate the amount of the transfer value of taxable assets, etc.

$$\text{Taxable sales (tax excluded)} + \text{Tax exempted sales} = \text{The amount of the transfer value of taxable assets, etc.}$$

step.7 Calculate the amount of the transfer value of assets, etc.

$$\text{The amount of the transfer value of taxable assets, etc.} + \text{Non-taxable sales} = \text{The amount of the transfer value of assets, etc.}$$

step.8 Calculate the taxable sales ratio

Calculations the ratio of the amount of the transfer value of taxable assets, etc. (step 7) to the amount of the transfer value of assets, etc.(step 6).

$$\frac{\text{The amount of the transfer value of taxable assets, etc.}}{\text{The amount of the transfer value of assets, etc.}} = \text{Taxable sales ratio}$$

step.9 Calculate the consumption taxes on taxable purchase

$$\text{Total taxable purchases for each source of income (tax included)} \times \left(\frac{6.3}{108}, \frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) - \text{Amount of refund for purchases (tax included)} \times \left(\frac{6.3}{108}, \frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) = \text{Consumption taxes on taxable purchases}$$

step.10 Calculate the consumption tax on specific taxable purchase

* Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services need to calculate. See P.48 for details.

step.11 Calculate the consumption taxes on taxable freight

* Calculates this item in the event there is an amount of consumption taxes on taxable freight received from bonded areas.

step.12 Calculate the consumption tax adjustment if you have been granted or have lost tax liability exemption

* Sole proprietors classified as Tax-exempt business in 2018 and became Taxable Person in 2019, or Sole proprietors classified as Taxable person in 2019 and will become a Tax-exempt business in 2020 should adjust the consumption tax levied on inventories.

step.13 Calculate the total amount of taxes on taxable purchases, etc.

* Calculate the sum of the "Consumption taxes on taxable purchases"(step 9), "Calculate the consumption tax on specific taxable purchases"(step 10), "Consumption taxes on taxable freight"(step 11) and "Consumption taxes adjustment"(step 12).

$$\text{Consumption taxes on taxable purchases} + \text{Consumption taxes on taxable freight} \pm \text{Consumption taxes adjustment} = \text{Total amount of taxes on taxable purchases, etc.}$$

step.14~16 Calculate the amount of deductible tax on purchases

■ The entire amount of taxes on taxable purchases, etc. is deductible if taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio (step 8) is 95% or more.

$$\text{Total amount of taxes on taxable purchases, etc.} = \text{Amount of deductible tax on purchases}$$

■ If taxable sales amounting to more than 500 million yen during the taxable period or the taxable sales ratio (step 8) is less than 95%, the amount resulting from one of the following calculation methods is the amount of deductible tax on purchases.

< Itemized method >

$$\text{Portion of the total amount of taxes on taxable purchases, etc. required only for taxable sales} + \left(\text{Portion of the total amount of taxes on taxable purchases, etc. required for both taxable and non-taxable sales} \times \text{Taxable sales ratio} \right) = \text{Amount of deductible tax on purchases}$$

< Proportional method >

$$\text{Total amount of taxes on taxable purchases, etc.} \times \text{Taxable sales ratio} = \text{Amount of deductible tax on purchases}$$

* If an adjustment for the consumption tax levied on fixed assets subject to adjustment is deemed necessary, modify that adjustment amount and calculate the "Amount of deductible tax on purchases".

Note

Business using the proportional method must have applied that method for 2 years or more consecutively to change to the itemized method.

step.17 Calculate the amount of tax adjustment for excess deduction

* Calculated only in the event the amount of the deductible tax on purchases is applicable.

step.18 Calculate the amount of tax on value of refunds, etc.

* Calculate if applicable.

step.19 Calculate the amount of tax relating to bad debt

* Calculate only in the event that bad debt occurred.

step.20 Calculate the subtotal of deductions

Calculate the sum of the "Amount of deductible tax on purchases", "Value of refunds, etc.," and "Bad debt".

step.21 Calculate the balance or the amount of tax refundable for insufficient deduction

$$\text{"②Consumption tax"} + \text{"③Amount of tax adjustment for excess deduction"} - \text{"⑦Subtotal of deductible tax"} = \text{"⑧Tax refundable for insufficient deduction"} \text{ or } \text{"⑨Balance"}$$

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Enter the value in the return form (Page 1 and Page 2)

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Bad debt

No deductions can be claimed for bad debt unless you have kept ample documentation that certifies the facts supporting the writing off of doubtful receivables and provides clear details pertaining to the bad debt.

Calculate the local consumption tax

Calculate the amount of local consumption tax and enter it in ⑪ to ⑯ of Schedule 1-1 and 1-2.

step.22 Calculate the amount of consumption tax representing the local tax base

step.23 Calculate either the amount of the tax payable or the amount of tax refundable

$$\begin{array}{l} \text{"⑱Balance" or} \\ \text{"⑰Tax refundable for} \\ \text{insufficient deduction"} \end{array} \times \left(\frac{17}{63} \text{ or } \frac{22}{78} \right) = \begin{array}{l} \text{"⑳Amount of tax payable" or} \\ \text{"㉑Amount of tax refundable"} \end{array}$$

Enter the appropriate figures in the return form(Page 1 and Page 2).

step.24 Enter in the return form(Page 2)

Enter in the return form(Page 2) from Schedule 1-1 and 2-1.

step.25 Enter the appropriate figures in ① to ⑨,⑮,⑯ of the return form(Page 1)

Enter the appropriate figures in the return form(Page 1) from the return form(Page 2) and Schedule 1-1,2-1.

step.26 ⑩ of the return form (Page 1) Enter the interim payment

step.27 ⑪ of the return form (Page 1) Calculate the amount of consumption tax payable

step.28 ⑫ of the return form (Page 1) Calculate the amount of refundable interim payment

step.29 Enter the appropriate figures in ⑰ to ⑳ of the return form(Page 1)

Enter the appropriate figures in the return form(Page 1) from Schedule 1-1.

step.30 ㉑ of the return form (Page 1) Enter the transferable interim payment (if applicable)

step.31 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable

step.32 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable

step.33 ㉔ of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)

$$\begin{array}{l} \left(\begin{array}{l} \text{"⑰Amount of} \\ \text{tax payable"} \end{array} + \begin{array}{l} \text{"㉒Transferable} \\ \text{tax payable"} \end{array} \right) - \left(\begin{array}{l} \text{"⑧Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"⑫Refundable} \\ \text{interim} \\ \text{payment"} \end{array} + \begin{array}{l} \text{"⑲Amount} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"㉓Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right) \\ = \text{"㉔Total consumption and local consumption on taxes"} \end{array}$$

Entire other items

Enter place for tax payment, the business name, your individual number, your name and any supplementary information

* See P32 for details.

Submit your return form

There are 3 ways to submit your final return form.

1. File by e-Tax
2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction
3. Hand it in at the reception counter of the Tax office covering your jurisdiction

* See P35 for details.

Paying your consumption and local consumption taxes

There are 5 ways of paying your tax.

1. Tax payment by transfer account
2. Payment using e-Tax
3. Payment using a credit card
4. Payment at convenience stores
5. By presenting cash and your tax payment slip to the financial institution or to the Tax office covering your jurisdiction by due date for tax payment

* See P35 for details.

About interim filing and payment for 2020

If the final consumption tax amount is more than 480 thousand yen for 2019, you need to file and pay for Interim return for 2020, in accordance with the following categories.

- "If the amount is more than 480 thousand yen but 4 million yen or less (one interim filing and payment a year)"
Please file and pay for 6/12 of the final consumption tax amount for 2019 and 22/78 of that amount as local consumption tax by Monday, August 31, 2020.
 - "If the amount is more than 4 million yen but 48 million yen or less (three interim filing and payment a year)" and "If the amount is more than 48 million yen (eleven interim filings and payments a year)"
Please ask the Tax Office in your jurisdiction about the due date of filing and payment, etc.
- * Any business required to file interim consumption tax returns must file and pay for 22/78 of the interim payment amount of consumption tax as the interim payment amount of local consumption tax together with the interim consumption tax returns.

About voluntary interim return system

If the final consumption tax amount (excluding local consumption tax amount) in the previous year is 480 thousand yen or less (without an obligation of interim tax returns) but if you submit a "Notification of filing voluntary interim tax returns" to the District Director of the Tax office in your jurisdiction at the payment location, you can voluntarily file and pay for interim tax returns starting for the June interim return period, the last day of which first arrives on and after the day when the said notification is submitted.

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Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Consumption tax calculation

Refer to the example below when calculating your consumption tax.

step.1 Arrange the details of your taxable transactions

Calculate the total amount of sales (exclude consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period (January 1st to December 31st, 2019).

Use the table for calculating taxable transactions (Table A). (P38)

- step.1-1** Enter the amounts by tax rate from ledgers, etc.(separate accounting) to column A of the table for calculating taxable transactions(Table A).
- step.1-2** Enter the portion of the amounts in column A that is not related to taxable transactions in column B.
- step.1-3** Calculate the amounts in column A that represent taxable transactions (amount of taxable transactions; the difference between the values in A and B) and enter the result in column C.
- step.1-4** Enter the 6.3% tax rate applicable in column D, the 6.24% tax rate applicable in column E, and the 7.8% tax rate applicable in column F from column C.

Use the information appearing in the table for determining the taxability of consumption tax transactions on P47, which provides a standard for determining whether or not a certain business is taxable.

In the case of income derived from agriculture or real estate, arrange the details of your taxable transactions using the table for calculating taxable transactions for each source.

Example: Kouno Store

The following is an example of how to complete the Consumption and local consumption taxes final return form.

Kouno Store is business that sells merchandise retail.

- Its income for 2019 was limited to business income derived from retail sales and the sale of fixed business assets (capital gains).
- Its taxable sales for 2017, its base period, was ¥19,951,456.
- Its entries pertaining to consumption and local consumption taxes were effectuated using the "tax included accounting method".
- It was a Tax-exempt business in 2018.
- The following(P13) represents the results taken from ledgers, etc.(separate accounting) entered in the table for calculating taxable transaction.

The following are special mentions concerning consumption and local consumption taxes.

- ¥350,000 worth of sales from beer coupons is included in its total sales (revenue) of ¥25,280,000. Of the sales amount ¥24,930,000, the taxable transactions, tax rate 6.3% applicable amount is ¥17,690,000, tax rate 6.24% applicable amount is ¥4,210,000, tax rate 7.8% applicable amount is ¥3,030,000.
- Its initial inventory which is all from taxable transaction was purchased on 2018 when it was a Tax-exempt business.
- The purchase of ¥320,000 of beer coupons that is a Non-taxable transaction, is included in the amount of purchases of ¥17,470,000. Of the purchases amount ¥17,150,000, the taxable transactions, tax rate 6.3% applicable amount is ¥13,000,000, tax rate 6.24% applicable amount is ¥2,900,000, tax rate 7.8% applicable amount is ¥1,250,000.
- The following expenses are those relating to all taxable transactions, breakdown the amount of each applicable tax rate is as follows.

| Subject | Total | 6.3% tax rate applicable | 6.24% tax rate applicable | 7.8% tax rate applicable |
|------------------------|----------|--------------------------|---------------------------|--------------------------|
| Utilities | ¥105,000 | ¥70,000 | ¥0 | ¥35,000 |
| Travel expenses | ¥69,000 | ¥45,000 | ¥0 | ¥24,000 |
| Communication costs | ¥167,000 | ¥110,000 | ¥0 | ¥57,000 |
| Advertising expense | ¥96,000 | ¥64,000 | ¥0 | ¥32,000 |
| Entertainment fee | ¥76,000 | ¥56,000 | ¥15,000 | ¥5,000 |
| Repair costs | ¥121,000 | ¥85,000 | ¥0 | ¥36,000 |
| Supplies expense | ¥201,000 | ¥150,000 | ¥0 | ¥51,000 |
| Miscellaneous Expenses | ¥48,000 | ¥28,000 | ¥17,000 | ¥3,000 |

- Welfare expenses such as for worker's compensation and unemployment insurance of ¥81,000 are all covered by the employer.
- Employee commuting expenses of ¥33,000 (tax rate 6.3% applicable amount is ¥24,000, tax rate 7.8% applicable amount is ¥9,000) are included in the ¥1,233,000 salary expenses.
- Land and house rents of ¥120,000 are all land rent (Non-taxable transaction).
- Other items include refurbishing costs, ¥600,000 for shutters and ¥320,000 for display shelves in August 2019.
- A delivery vehicle was sold for ¥280,000 in September 2019.
- There are returns, discounts and rebates relating to sales and purchases, however, the accounting method used directly deducted these amounts from the sales amount or purchases amount.

Table A

課税取引金額計算表

(令和元年分)

| 科目 | step.1-1 | | | | | | step.1-2 | | step.1-3 | | step.1-4 | |
|--------------------|------------|--------------------------|------------|------------------|-----------|---------------------------------|----------|-----------------------------------|----------|--------------------|----------|--|
| | 決算額 A | Aのうち課税取引にならないもの(※1) B | | 課税取引金額(A-B) C | | R1.9.30以前(※2)のうち旧税率6.3%適用分 D | | R1.10.1以後(※2)のうち軽減税率6.24%適用分 E | | うち標準税率7.8%適用分 F | | |
| 売上(収入)金額(雑収入を含む) ① | 25,280,000 | 350,000 | 24,930,000 | 17,690,000 | 4,210,000 | 3,030,000 | | | | | | |
| 期首商品棚卸高 ② | 1,741,000 | | | | | | | | | | | |
| 仕入金額 ③ | 17,470,000 | 320,000 | 17,150,000 | 13,000,000 | 2,900,000 | 1,250,000 | | | | | | |
| 小計 ④ | 19,211,000 | | | | | | | | | | | |
| 期末商品棚卸高 ⑤ | 1,792,000 | | | | | | | | | | | |
| 差引原価 ⑥ | 17,419,000 | | | | | | | | | | | |
| 差引金額 ⑦ | 7,861,000 | | | | | | | | | | | |
| 租税公課 ⑧ | 180,000 | 180,000 | 0 | 0 | 0 | 0 | | | | | | |
| 荷造運賃 ⑨ | | | | | | | | | | | | |
| 水道光熱費 ⑩ | 105,000 | | 105,000 | 70,000 | 0 | 35,000 | | | | | | |
| 旅費交通費 ⑪ | 69,000 | 0 | 69,000 | 45,000 | 0 | 24,000 | | | | | | |
| 通信費 ⑫ | 167,000 | 0 | 167,000 | 110,000 | 0 | 57,000 | | | | | | |
| 広告宣伝費 ⑬ | 96,000 | 0 | 96,000 | 64,000 | 0 | 32,000 | | | | | | |
| 接待交際費 ⑭ | 76,000 | 0 | 76,000 | 56,000 | 15,000 | 5,000 | | | | | | |
| 損害保険料 ⑮ | 105,000 | 105,000 | | | | | | | | | | |
| 修繕費 ⑯ | 121,000 | | 121,000 | 85,000 | 0 | 36,000 | | | | | | |
| 消耗品費 ⑰ | 201,000 | | 201,000 | 150,000 | 0 | 51,000 | | | | | | |
| 減価償却費 ⑱ | 472,064 | 472,064 | | | | | | | | | | |
| 福利厚生費 ⑲ | 81,000 | | 81,000 | 0 | 0 | 0 | | | | | | |
| 給料賃金 ⑳ | 1,233,000 | 1,200,000 | 33,000 | 24,000 | 0 | 9,000 | | | | | | |
| 外注工賃 ㉑ | | | | | | | | | | | | |
| 利子割引料 ㉒ | 107,000 | 107,000 | | | | | | | | | | |
| 地代家賃 ㉓ | 120,000 | 120,000 | 0 | 0 | 0 | 0 | | | | | | |
| 貸倒金 ㉔ | | | | | | | | | | | | |
| 雑費 ㉕ | 48,000 | 0 | 48,000 | 28,000 | 17,000 | 3,000 | | | | | | |
| 計 ㉖ | 3,181,064 | 2,265,064 | 916,000 | 632,000 | 32,000 | 252,000 | | | | | | |
| 差引金額 ㉗ | 4,679,936 | | | | | | | | | | | |
| ㉓+㉕ | 20,651,064 | | 18,066,000 | 13,632,000 | 2,932,000 | 1,502,000 | | | | | | |

※1 B欄には、非課税取引、輸出取引等、不課税取引を記入します。
また、売上原価・経費に特定課税仕入れに係る支払対価の額が含まれている場合には、その金額もB欄に記入します。
※2 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

本枠の箇所は課税売上高計算表及び課税仕入高計算表へ転記します。

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Enter the value in the return form (Page 1 and Page 2)

Other items

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step.2 Calculate your total amount of taxable sales

Use the table for calculating taxable sales (Table B)(P39).

step.2-1

Enter the values appearing in ①(column C to F) of the table for calculating taxable transactions (for business income; Table A).

→ Enter them in ① of table B, respectively.

step.2-2

Enter the values appearing in ④(column C to F) of the table for calculating taxable transactions (for agriculture income).

→ Enter them in ② of table B, respectively.

step.2-3

Enter the values appearing in ④(column C to F) of the table for calculating taxable transactions (for real estate income).

→ Enter them in ③ of table B, respectively.

step.2-4

If there are taxable sales relating to other sources of income, enter the amount of revenue and the portion of that amount excluded from taxable sales and then calculate the difference.

→ Use ④ to ⑥ of Table B.

step.2-5

If there are taxable sales relating to income derived from the transfer of fixed business assets enter the amount of capital gains and the portion of that amount excluded from taxable sales and then calculate the difference.

→ Use ⑦ to ⑨ of Table B.

step.2-6

Calculate your total taxable sales.

→ Use ⑩ of Table B.

Example of Table B: Kouno Store

step.2-1

Enter ¥ 24,930,000 (Table A, column C, ①) in ① of Table B.

Enter ¥ 17,690,000 (Table A, column D, ①) in ①(6.3% tax rate applicable) of Table B.

Enter ¥ 4,210,000 (Table A, column E, ①) in ①(6.24% tax rate applicable) of Table B.

Enter ¥ 3,030,000 (Table A, column F, ①) in ①(7.8% tax rate applicable) of Table B.

step.2-5

The sale of a delivery vehicle is treated as a transfer of a fixed business asset.

The balance of taxable sales is obtained as follows.

$$¥ 280,000 - ¥ 0 = ¥ 280,000$$

Enter ¥ 280,000 in ⑦ and ⑨ of Table B.

Enter ¥ 280,000 in ⑦ and ⑨(6.3% tax rate applicable) of Table B.

step.2-6

The total amount of taxable sales is obtained as follows.

$$¥ 24,930,000 + ¥ 280,000 = ¥ 25,210,000$$

6.3% tax rate applicable

$$¥ 17,690,000 + ¥ 280,000 = ¥ 17,970,000$$

6.24% tax rate applicable ¥ 4,210,000

7.8% tax rate applicable ¥ 3,030,000

step.3 Calculate your tax base

step.3-1

Multiply the total amount of taxable sales (Table B, ⑩) by 100/108 or 100/110, calculate the total sales relating to taxable transactions and enter them in Schedule 1-1 and 1-2(column①-1), respectively.

* If using the "tax excluded accounting method(P37)", calculate your tax base by adding the amount of temporary received consumption tax, etc. relating to taxable sales to your total amount of taxable sales and multiplying the resulting figure by 100/108 or 100/110.

6.3% tax rate applicable

Taxable sales (tax included) × $\frac{100}{108}$ = Tax base

6.24% tax rate applicable

Taxable sales (tax included) × $\frac{100}{108}$ = Tax base

7.8% tax rate applicable

Taxable sales (tax included) × $\frac{100}{110}$ = Tax base

step.3-2

Enter the calculation result for step 3-1 in ① of scheduled 1-1 and 1-2 rounding the figure down to the nearest ¥1,000.

Example of Table B: Kouno Store

step.3-1

⑪ of Table B is obtained as follows.

$$¥17,970,000 \times \frac{100}{108} = ¥16,638,888$$

(Enter in ①-1(column C,X) of Schedule 1-2 and ①-1(column X) of Schedule 1-1)

⑫ of Table B is obtained as follows.

$$¥4,210,000 \times \frac{100}{108} = ¥3,898,148$$

(Enter in ①-1(column D) of Schedule 1-1)

⑬ of Table B is obtained as follows.

$$¥3,030,000 \times \frac{100}{110} = ¥2,754,545$$

(Enter in ①-1(column E) of Schedule 1-1)

Total amount is obtained as follows.

$$¥16,638,888 + ¥3,898,148 + ¥2,754,545 = ¥23,291,581$$

(Enter in ①-1(column F) of Schedule 1-1)

step.3-2

Round down the figure(step 3-1) to the nearest ¥1,000 to obtain the tax base.

Enter in ① of Schedule 1-1 and 1-2.

$$¥16,638,888 \rightarrow ¥16,638,000$$

(Enter in ①(column C,X) of Schedule 1-2 and ①(column X) of Schedule 1-1)

$$¥3,898,148 \rightarrow ¥3,898,000$$

(Enter in ①(column D) of Schedule 1-1)

$$¥2,754,545 \rightarrow ¥2,754,000$$

(Enter in ①(column E) of Schedule 1-1)

Total amount of tax base is obtained as follows.

$$¥16,638,000 + ¥3,898,000 + ¥2,754,000 = ¥23,290,000$$

(Enter in ①(column F) of Schedule 1-1)

The taxable for calculating taxable sales for Kouno Store is as follows.

| 課税売上高計算表 | | | | | Table B | |
|-------------------------------|--------------|--|--------------------|-------------------|-------------------|----------|
| (令和元 年分) | | | | | | |
| 1) 事業所得に係る課税売上高 | 金額 | R1.9.30以前(※) | | R1.10.1以降(※) | | |
| | | うち旧税率 6.3%適用分 | うち軽減税率 6.24%適用分 | うち標準税率 7.8%適用分 | うち標準税率 7.8%適用分 | |
| 営業等課税売上高 | ① 24,930,000 | 17,690,000 | 4,210,000 | 3,030,000 | | step.2-1 |
| 農業課税売上高 | ② | | | | | step.2-2 |
| 2) 不動産所得に係る課税売上高 | 金額 | R1.9.30以前(※) | | R1.10.1以降(※) | | |
| 課税売上高 | ③ | うち旧税率 6.3%適用分 | うち軽減税率 6.24%適用分 | うち標準税率 7.8%適用分 | うち標準税率 7.8%適用分 | step.2-3 |
| 3) () 所得に係る課税売上高 | 金額 | R1.9.30以前(※) | | R1.10.1以降(※) | | |
| 損益計算書の収入金額 | ④ | うち旧税率 6.3%適用分 | うち軽減税率 6.24%適用分 | うち標準税率 7.8%適用分 | うち標準税率 7.8%適用分 | step.2-4 |
| ④のうち、課税売上げにならないもの | ⑤ | | | | | |
| 差引課税売上高 (④-⑤) | ⑥ | | | | | |
| 4) 業務用資産の譲渡所得に係る課税売上高 | 金額 | R1.9.30以前(※) | | R1.10.1以降(※) | | |
| 業務用固定資産等の譲渡収入金額 | ⑦ 280,000 | 280,000 | | | | step.2-5 |
| ⑦のうち、課税売上げにならないもの | ⑧ | | | | | |
| 差引課税売上高 (⑦-⑧) | ⑨ 280,000 | 280,000 | | | | |
| 5) 課税売上高の合計額 (①+②+③+④+⑥+⑨) | ⑩ 25,210,000 | 17,970,000 | 4,210,000 | 3,030,000 | | step.2-6 |
| 6) 課税資産の譲渡等の対価の額の計算 | | (1円未満の端数切捨て) | | (1円未満の端数切捨て) | | |
| 17,970,000 円×100/108 | ⑪ | (一般用)付表1-2の①-1C欄へ (簡易課税用)付表4-2の①-1C欄へ | | 16,638,888 | | step.3-1 |
| 4,210,000 円×100/108 | ⑫ | (一般用)付表1-1の①-1D欄へ (簡易課税用)付表4-1の①-1D欄へ | | 3,898,148 | | |
| 3,030,000 円×100/110 | ⑬ | (一般用)付表1-1の①-1E欄へ (簡易課税用)付表4-1の①-1E欄へ | | 2,754,545 | | |

※ 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

step.4 Calculate your consumption tax

Calculate the amount of a consumption tax by multiplying the "① Tax base" of schedule 1-1 and 1-2 by the consumption tax (national tax) rate of 6.3%, 6.24% or 7.8%. Enter the calculation result in ② of schedule 1-1 and 1-2 .

6.3% tax rate applicable

Tax base × 6.3% = Consumption tax

6.24% tax rate applicable

Tax base × 6.24% = Consumption tax

7.8% tax rate applicable

Tax base × 7.8% = Consumption tax

Example: Kouno store

step.4

The amount of consumption tax is obtained as follows.

6.3% tax rate applicable

¥16,638,000 × 6.3% = ¥1,048,194

(Enter in ②(column C,X) of Schedule 1-2 and ②(column X) of Schedule 1-1)

6.24% tax rate applicable

¥3,898,000 × 6.24% = ¥243,235

(Enter in ②(column D) of Schedule 1-1)

7.8% tax rate applicable

¥2,754,000 × 7.8% = ¥214,812

(Enter in ②(column E) of Schedule 1-1)

Total amount of tax base is obtained as follows.

¥1,048,194 + ¥243,235 + ¥214,812 = ¥1,506,241

(Enter in ②(column F) of Schedule 1-1)

Example: Kouno store

To the right is an example of Schedule 1-1 and 1-2 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(5)号様式

付表1-2 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表
〔経過措置対象課税資産の譲渡等を含む課税期間用〕

一般

| 課税期間 | | 平成31・1・1～令和元・12・31 | | 氏名又は名称 | | 甲野 太郎 | |
|----------------------|---|--------------------|--------------------|---------------------|--|----------|--|
| 区分 | 税率3%適用分 A | 税率4%適用分 B | 税率6.3%適用分 C | 旧税率分小計 X (A+B+C) | | | |
| 課税標準額 ① | | | 16,638,000 | 16,638,000 | | step.3-2 | |
| ① 課税資産の譲渡等の対価の額 ① | ※第二表の②欄へ | ※第二表の③欄へ | 16,638,888 | 16,638,888 | | step.3-2 | |
| 内 特定課税仕入れに係る支払対価の額 ① | ※①-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | | | | | |
| 消費税額 ② | ※第二表の⑬欄へ | ※第二表の⑭欄へ | 1,048,194 | 1,048,194 | | step.4 | |
| | (付表2-2の⑳・㉑A欄の合計金額) | (付表2-2の⑳・㉑B欄の合計金額) | (付表2-2の⑳・㉑C欄の合計金額) | ※付表1-1の③X欄へ | | | |

第4-(1)号様式

付表1-1 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一般

| 課税期間 | | 平成31・1・1～令和元・12・31 | | 氏名又は名称 | | 甲野 太郎 | |
|----------------------|----------------|--------------------|--------------------|-----------------|--|----------|--|
| 区分 | 旧税率分小計 X | 税率6.24%適用分 D | 税率7.8%適用分 E | 合計 F (X+D+E) | | | |
| 課税標準額 ① | 16,638,000 | 3,898,000 | 2,754,000 | 23,290,000 | | step.3-2 | |
| ① 課税資産の譲渡等の対価の額 ① | 16,638,888 | 3,898,148 | 2,754,545 | 23,291,581 | | step.3-2 | |
| 内 特定課税仕入れに係る支払対価の額 ① | | | | | | | |
| 消費税額 ② | 1,048,194 | 243,235 | 214,812 | 1,506,241 | | step.4 | |
| | (付表1-2の③X欄の金額) | (付表2-1の㉒・㉓D欄の合計金額) | (付表2-1の㉒・㉓E欄の合計金額) | ※第一表の③欄へ | | | |

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step.5 Calculate your total taxable purchases

Use the table for calculating taxable purchases (Table C) (P40) for calculating the taxable purchases

step.5-1

Enter the values in the table for calculating taxable purchases (Table C) based on the figures appearing in the table for calculating taxable transactions (for business income; Table A, ③④, column C to F)
→ Use ① of Table C.

step.5-2

Enter the amount appearing in the table for calculating taxable transactions (for agriculture income, ③①, column C to F)
→ Use ② of Table C.

step.5-3

Enter the amount appearing in the table for calculating taxable transactions (for real estate income, ①④, column C to F)
→ Use ③ of Table C.

step.5-4

If there are taxable purchases relating to other sources of income, enter the amount of purchases and the portion of that amount excluded from taxable purchases and then calculate the difference.
→ Use ④ to ⑥ of Table C.

step.5-5

If there are taxable purchases relating to the acquisition of fixed business assets, enter the acquisition cost and the portion of that amount excluded from taxable purchases and then calculate the difference.
→ Use ⑦ to ⑨ of Table C.

step.5-6

Calculate your total taxable purchases.
→ Use ⑩ of Table C.

step.5-7

Calculate the consumption taxes on taxable purchases by multiplying your total amount of taxable purchases by 6.3/108, 6.24/108 or 7.8/110.
→ Use ⑪ to ⑬ of Table C.

Example of Table C: Kouno Store

step.5-1

- Enter ¥ 18,066,000 (Table A, column C, ③④) in ① of Table C.
- Enter ¥ 13,632,000 (Table A, column D, ③④) in ① (6.3% tax rate applicable) of Table C.
- Enter ¥ 2,932,000 (Table A, column E, ③④) in ① (6.24% tax rate applicable) of Table C.
- Enter ¥ 1,502,000 (Table A, column F, ③④) in ① (7.8% tax rate applicable) of Table C.

step.5-5

- The cost for shutter and display shelves incurred when refurbishing the store is considered an acquisition of fixed business assets.
- The balance of taxable purchases is obtained as follows.
¥ 920,000 - ¥ 0 = ¥ 920,000
- Enter ¥ 920,000 in ⑦ and ⑨ of Table C.
- Enter ¥ 920,000 in ⑦ and ⑨ (6.3% tax rate applicable) of Table C.

step.5-6

- The total taxable purchases is obtained as follows.
¥ 18,066,000 + ¥ 920,000 = ¥ 18,986,000
- Enter ¥ 18,986,000 in ⑩ of Table C.

6.3% tax rate applicable

$$¥ 13,632,000 + ¥ 920,000 = ¥ 14,552,000$$

6.24% tax rate applicable

$$¥ 2,932,000$$

7.8% tax rate applicable

$$¥ 1,502,000$$

step.5-7

- ⑪, ⑫ and ⑬ of Table C are obtained as follows.
- ⑪: ¥ 14,552,000 × $\frac{6.3}{108}$ = ¥ 848,866
- ⑫: ¥ 2,932,000 × $\frac{6.24}{108}$ = ¥ 169,404
- ⑬: ¥ 1,502,000 × $\frac{7.8}{110}$ = ¥ 106,505

| Table C | | | |
|-------------------------------------|--------------|------------------|-------------------|
| (令和元 年分) | | | |
| 課税仕入高計算表 | | | |
| 1) 事業所得に係る課税仕入高 | 金額 | うち旧税率 6.3%適用分 | うち軽減税率 6.2%適用分 |
| 営業等課税仕入高 | ① 18,066,000 | 13,632,000 | 2,932,000 |
| 農業課税仕入高 | ② | | |
| 2) 不動産所得に係る課税仕入高 | 金額 | うち旧税率 6.3%適用分 | うち軽減税率 6.2%適用分 |
| 課税仕入高 | ③ | | |
| 3) () 所得に係る課税仕入高 | 金額 | うち旧税率 6.3%適用分 | うち軽減税率 6.2%適用分 |
| 損益計算書の仕入金額と経費の金額の合計額 | ④ | | |
| ④のうち、課税仕入れにならないもの | ⑤ | | |
| 差引課税仕入高 (④-⑤) | ⑥ | | |
| 4) 業務用資産の取得に係る課税仕入高 | 金額 | うち旧税率 6.3%適用分 | うち軽減税率 6.2%適用分 |
| 業務用固定資産等の取得費 | ⑦ 920,000 | 920,000 | |
| ⑦のうち、課税仕入れにならないもの | ⑧ | | |
| 差引課税仕入高 (⑦-⑧) | ⑨ 920,000 | 920,000 | |
| 5) 課税仕入高の合計額 (① + ② + ③ + ⑥ + ⑨) | ⑩ 18,986,000 | 14,552,000 | 2,932,000 |
| 6) 課税仕入れに係る消費税額の計算 | | | |
| 14,552,000 円 × 6.3/108 | ⑪ | | 848,866 |
| 2,932,000 円 × 6.24/108 | ⑫ | | 169,404 |
| 1,502,000 円 × 7.8/110 | ⑬ | | 106,505 |

For calculation in steps 6 to 16, please use the table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-1 and 2-2) (P43,44).

step.6 Calculate the amount of the transfer value of taxable assets, etc.

step.6-1

Enter your taxable sales, Tax-exempt sales, exports of Non-taxable assets, etc. in the table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-1 and 2-2).

→ Enter the values in ① to ③ of schedule 2-1 and in ① of schedule 2-2.

step.6-2

Calculate the amount of the transfer value of taxable assets, etc. (sum of ① to ③ of Schedule 2-1).

→ Use ④(column F) of Schedule 2-1 and ④(column X) of Schedule 2-2.

step.7 Calculate the amount of the transfer value of assets, etc.

step.7-1

Enter the amount of the transfer value of taxable assets, etc. (step 6-2) and the Non-taxable portion of each type of income listed in Table B not considered taxable sales.

→ Enter the values in ⑤ to ⑥ of Schedule 2-1.

step.7-2

Calculate the amount of the transfer value of assets, etc. (sum of ⑤ and ⑥ of schedule 2-1).

→ Use ⑦ of Schedule 2-1 and 2-2.

step.8 Calculate the taxable sales ratio

Divide the amount of the transfer value of taxable assets, etc. (taxable sales; step 6-2) by the amount of the transfer value of assets, etc. (total sales; step 7-2).

(Note) Fractions of taxable sales ratio are, in principle, not processed, but are allowed to be rounded down at any decimal point.

→ Use ⑧ of Schedule 2-1 and 2-2.

step.9 Calculate the consumption taxes on taxable purchases

Enter the total taxable purchases (tax included) calculated in Table C (Table C ⑩) for the amount of expenses (tax included) relating to taxable purchases and enter the value in ⑪ to ⑬ of Table C for the amount of consumption taxes on taxable purchases.

→ Enter the values in ⑨ to ⑩ of Schedule 2-1 and 2-2.

Example: Kouno store

step.6-1

Enter ¥ 16,638,888 (Table B, ⑪) in ①(column C,X) of Schedule 2-2 and ①(column X) of Schedule 2-1.

Enter ¥ 3,898,148 (Table B, ⑫) in ①(column D) of Schedule 2-1.

Enter ¥ 2,754,545 (Table B, ⑬) in ①(column E) of Schedule 2-1.

Enter ¥ 23,291,581 in ①(column F) of Schedule 2-1.

step.6-2

The amount of the transfer value of taxable assets, etc. is obtained as follows.

$$¥ 23,291,581 + ¥ 0 + ¥ 0 = ¥ 23,291,581$$

step.7-1

Enter ¥ 23,291,581 (Schedule 2-1, ④(column F)) in ⑤(column F) of Schedule 2-1.

Enter ¥ 350,000 (Table A, ①(column B)) in ⑥(column F) of Schedule 2-1.

step.7-2

The amount of the transfer value of assets, etc. is obtained as follows.

$$¥ 23,291,581 \text{ (transfers of taxable assets)} + ¥ 350,000 \text{ (non-taxable sales)} = ¥ 23,641,581$$

step.8

The taxable sales ratio is obtained as follows.

$$¥ 23,291,581 \text{ (transfers of taxable assets)} \div ¥ 23,641,581 \text{ (transfers of assets)} \doteq 98.5 \%$$

step.9

Enter ¥ 14,552,000 (Table C, ⑩(6.3% tax rate applicable)) in ⑨(column C,X) of Schedule 2-2 and ⑨(column X) of Schedule 2-1.

Enter ¥ 2,932,000 (Table C, ⑩(6.24% tax rate applicable)) in ⑨(column D) of Schedule 2-1.

Enter ¥ 1,502,000 (Table C, ⑩(7.8% tax rate applicable)) in ⑨(column E) of Schedule 2-1.

Enter ¥ 848,866 (Table C, ⑪) in ⑩(column C,X) of Schedule 2-2 and ⑩(column X) of Schedule 2-1.

Enter ¥ 169,404 (Table C, ⑫) in ⑩(column D) of Schedule 2-1.

Enter ¥ 106,505 (Table C, ⑬) in ⑩(column E) of Schedule 2-1.

Enter ¥ 18,986,000 (Table C, ⑩) in ⑨(column F) of Schedule 2-1.

Enter ¥ 1,124,775 (Table C, sum of ⑪ to ⑬) in ⑩(column F) of Schedule 2-1.

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step.10 Calculate the consumption tax on Specific taxable purchases

Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services needed to calculate.

step.11 Enter the amount of consumption tax relating to taxable freight

Enter the amount of consumption tax levied, or the amount of any that should be levied, on taxable freight retrieved from bonded areas.

* The amount of local consumption tax is excluded.

→ Enter the value in ⑬ of Schedule 2-1 and 2-2.

step.12 Calculate the consumption tax adjustment if you have been granted or have lost tax liability exemption status

It should be add when corresponding to A, and should be subtract when corresponding to B

A Amount of consumption tax adjustment if you were a Tax-exempt business in 2018 and became Taxable person in 2019

Expenses incurred for the acquisition of items relating to taxable purchases for the portion of inventory held on December 31st, 2018 transferred in Japan within the taxable period during which you were Tax-exempt business $\times \frac{6.3}{108} =$ Amount of consumption tax adjustment

→ Enter the value in ⑭(column C,X) of Schedule 2-2 and ⑭(column X) of Schedule 2-1.

B Amount of consumption tax adjustment if you were a Taxable person in 2019 and became Tax-exempt business in 2020

6.3% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (6.3% tax rate applicable) for the portion of inventory held on December 31st, 2019 transferred in Japan 2019 $\times \frac{6.3}{108} =$ Amount of consumption tax adjustment

→ Enter the value in ⑭(column C,X) of Schedule 2-2 and ⑭(column X) of Schedule 2-1.

6.24% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (6.24% tax rate applicable) for the portion of inventory held on December 31st, 2019 transferred in Japan 2019 $\times \frac{6.24}{108} =$ Amount of consumption tax adjustment

→ Enter the value in ⑭(column D) of Schedule 2-1.

7.8% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (7.8% tax rate applicable) for the portion of inventory held on December 31st, 2019 transferred in Japan 2019 $\times \frac{7.8}{110} =$ Amount of consumption tax adjustment

→ Enter the value in ⑭(column E) of Schedule 2-1.

Example: Kouno store

step.12

Calculate the consumption tax adjustment necessary in the event Kouno store became a taxable business newly in 2019 losing its tax liability exemption status.

The amount of consumption tax adjustment is obtained as follows.

$$\yen 1,741,000 \text{ (initial inventory)} \times \frac{6.3}{108} = \yen 101,558$$

step.13 Calculate the total amount of taxes on taxable purchases, etc.

Calculate the sum of the consumption taxes on taxable purchases (step 9), consumption taxes on Specific taxable purchases (step 10), the consumption tax relating to taxable freight (step 11), and the amount of consumption tax adjustment (step 12).

→ Use ⑮ of Schedule 2-1 and 2-2.

step.14 Calculate the deductible tax on purchases

→ Use ⑯ to ⑳ of Schedule 2-1 and 2-2.

- A** If taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio (step 8) is 95% or more, the total amount of taxes on taxable purchases, etc. is completely deducted.

Deduct the entire amount of consumption taxes on taxable purchases.

$$\text{Total amount of taxes on taxable purchases, etc.} = \text{Amount of deductible tax on purchases}$$

- B** If taxable sales amounting more than 500 million yen during the taxable period or the taxable sales ratio (step 8) is under 95%, calculate using either of the following methods.

<Itemized method>

This method is used to calculate the consumption taxes on taxable purchases by separating it into 3 classifications: the amount required only for taxable sales (including Tax-exempt sales), the amount required only for non-taxable sales and the amount required for both.

$$\text{Portion of the total amount of taxes on taxable purchases, etc. that is required only for taxable sales} + \left(\text{Portion of the total amount of taxes on taxable purchases, etc. that is required for both taxable and non-taxable sales} \times \text{Taxable sales ratio} \right) = \text{Amount of deductible tax on purchases}$$

<Proportional method>

This method is used to calculate the deductible tax on purchases by multiplying the consumption taxes on taxable purchases by the taxable sales ratio.

$$\text{Total amount of taxes on taxable purchases, etc.} \times \text{Taxable sales ratio} = \text{Amount of deductible tax on purchases}$$

* Business using the proportional method must have applied the method for 2 years or more consecutively to change to the itemized method.

Example: Kouno store

step.13

The total amount of taxes on taxable purchases, etc. is obtained as follows.

6.3% tax rate applicable

$$\yen 848,866 + \yen 0 + \yen 0 + \yen 101,558 = \yen 950,424$$

(Enter the value in ⑮(column C,X) of Schedule 2-2 and ⑮(column X) of Schedule 2-1)

6.24% tax rate applicable

$$\yen 169,404 + \yen 0 + \yen 0 + \yen 0 = \yen 169,404$$

(Enter the value in ⑮(column D) of Schedule 2-1)

7.8% tax rate applicable

$$\yen 106,505 + \yen 0 + \yen 0 + \yen 0 = \yen 106,505$$

(Enter the value in ⑮(column E) of Schedule 2-1)

Total amount of taxes on taxable purchases, etc.

$$\yen 950,424 + \yen 169,404 + \yen 106,505$$

$$= \yen 1,226,333$$

(Enter the value in ⑮(column F) of Schedule 2-1)

step.14

Taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio is 95% or more (step 8: 98.5%), therefore, the total amount of taxes on taxable purchases, etc. effectuated by Kouno Store is completely deducted.

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step.15 Adjust the amount of deduction

→ Use ㉑ to ㉒ of Scheduled 2-1 and 2-2.

An adjustment of the amount of deduction is necessary if either of the following conditions apply to your circumstances.

- A** If the amount of consumption tax relating to acquired fixed assets subject to adjustment was deducted in your 2017 consumption tax return as per the following stipulations resulting in a significant change in the average taxable sales ratio, calculate the amount of adjustment and enter the result in ㉑ of Schedule 2-1 and 2-2.
- The entire amount was deducted due to a taxable sales ratio of 95% or more
 - Based on the itemized method, the deduction was made as taxable purchases corresponding to both taxable and Non-taxable sales
 - The deduction was made based on the proportional method
- B** Sole proprietors using the itemized method who have changed the application of acquired fixed assets subject to adjustment as per the following stipulations within 3 years of acquisition should calculate that amount of the adjustment and enter the result in ㉒ of Schedule 2-1 and 2-2.
- The application of the fixed assets was changed from taxable sales only to Non-taxable sales only
 - The application of the fixed assets was changed from Non-taxable sales only to taxable sales only

What are fixed assets subject to adjustment?

Fixed assets subject to adjustment are assets such as buildings (including attached facilities), machinery and equipment, vehicles and conveyance equipment, tools, fixtures, etc. purchased at a price of ¥1,000,000 or more (tax excluded) for each item. Please contact any tax office for details.

step.16 Amount of the deductible tax on purchases

→ Use ㉓ of Scheduled 2-1 and 2-2.

Calculate the difference between the amount of deductible tax on purchases (step 14) and the adjustment amount of the deductible tax (step 15).

If the result is positive, it represents your deductible tax on purchases (㉓, Schedule 2-1 and 2-2). Enter it in ㉔ of Schedule 1-1 and 1-2.

If the result is negative, proceed to step 17.

step.17 Calculate the tax adjustment for excess deductions

If the calculation result (step 16) is negative, enter that figure in ㉔ of Schedule 2-1 and 2-2.

In the event accounts representing the sale of merchandise or the provision of services are uncollectible and become bad debt, the amount of consumption tax included in those accounts receivable that became bad debt (herein, "bad debt") can be deducted from the amount of consumption tax levied on the tax base. If you have recovered previously deducted bad debt during the 2019 taxable period in whole or in part, calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ㉕ of Schedule 2-1 and 2-2.

6.3% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{6.3}{108} = \text{Amount of consumption tax relating to recovered bad debt}$$

6.24% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{6.24}{108} = \text{Amount of consumption tax relating to recovered bad debt}$$

7.8% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{7.8}{110} = \text{Amount of consumption tax relating to recovered bad debt}$$

Example of Schedule 2-1: Kouno Store

Kouno Store's table for calculating the taxable sales ratio and deductible tax on purchases is as follows.

第4-(2)号様式
付表2-1 課税売上割合・控除対象仕入税額等の計算表

一般

| 課税期間 | | 平成31・1・1～令和元・12・31 | 氏名又は名称 | | 甲野 太郎 | |
|--|--|---------------------------------|---|---------------------|-------------------------|--|
| 項目 | | 旧税率分小計 X (付表2-2の①X欄の金額) 円 | 税率6.24%適用分 D 円 | 税率7.8%適用分 E 円 | 合計 F (X+D+E) 円 | |
| 課税売上額(税抜き) ① | | 16,638,888 | 3,898,148 | 2,754,545 | 23,291,581 | |
| 免税売上額 ② | | | | | | |
| 非課税資産の輸出等の金額、海外支店等へ移送した資産の価額 ③ | | | | | | |
| 課税資産の譲渡等の対価の額(①+②+③) ④ | | | | | 23,291,581 | |
| 課税資産の譲渡等の対価の額(④の金額) ⑤ | | | | | 23,291,581 | |
| 非課税売上額 ⑥ | | | | | 350,000 | |
| 資産の譲渡等の対価の額(⑤+⑥) ⑦ | | | | | 23,641,581 | |
| 課税売上割合(④/⑦) ⑧ | | | | | [98%] ※端数切捨て | |
| 課税仕入れに係る支払対価の額(税込) ⑨ | | 14,552,000 | 2,932,000 | 1,502,000 | 18,986,000 | |
| 課税仕入れに係る消費税額 ⑩ | | 848,866 | 169,404 | 106,505 | 1,124,775 | |
| 特定課税仕入れに係る支払対価の額 ⑪ | | | ※⑩及び⑫欄は、課税売上割合が98%未満かつ、特定課税仕入れがある事業者のみ記載する。 | | | |
| 特定課税仕入れに係る消費税額 ⑫ | | | | | | |
| 課税貨物に係る消費税額 ⑬ | | | | | | |
| 納税義務の免除を受けない(受ける)こととなった場合における消費税額の調整(加算又は減算)額 ⑭ | | 101,558 | | | 101,558 | |
| 課税仕入れ等の税額の合計額(⑩+⑫+⑬+⑭) ⑮ | | 950,424 | 169,404 | 106,505 | 1,226,333 | |
| 課税売上高が5億円以下かつ、課税売上割合が95%以上の場合(⑮の金額) ⑯ | | 950,424 | 169,404 | 106,505 | 1,226,333 | |
| 課5課95税 税億% 売未 売円 上満 上超 割の 高又 合場 がはが合 控の 除調 税額整 差 引 | 個別対応方式 ⑰のうち、課税売上げにのみ要するもの ⑰ | | | | | |
| | ⑰のうち、課税売上げと非課税売上げに共通して要するもの ⑱ | | | | | |
| | 個別対応方式により控除する課税仕入れ等の税額 [(⑰)+(⑱)×④/⑦] ⑲ | | | | | |
| 一括比例配分方式により控除する課税仕入れ等の税額 (⑮)×④/⑦) ⑳ | | | | | | |
| 課税売上割合変動時の調整対象固定資産に係る消費税額の調整(加算又は減算)額 ㉑ | | | | | | |
| 調整対象固定資産を課税業務用(非課税業務用)に転用した場合の調整(加算又は減算)額 ㉒ | | | | | | |
| 控除対象仕入税額 [(⑮、⑲又は⑳)±㉑±㉒]がプラスの時 ㉓ | 950,424 | 169,404 | 106,505 | 1,226,333 | | |
| 控除過大調整税額 [(⑮、⑲又は⑳)±㉑±㉒]がマイナスの時 ㉔ | | | | | | |
| 貸倒回収に係る消費税額 ㉕ | | | | | | |

注意
1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、付表2-2を作成して当該付表を作成する。
3 ⑩及び⑫欄には、値引き、割戻し、割引など仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。

(R1.10.1以後終了課税期間用)

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items
- Filing and paying
- Income tax adjustment
- Rough draft return form

Example of Schedule 2-2: Kouno Store

Kouno Store's table for calculating the taxable sales ratio and deductible tax on purchases

[For taxation period including transfer of taxation period subject to transitional measures] is as follows.

| 第4-(6)号様式 | | 課税売上割合・控除対象仕入税額等の計算表 | | 一般 | |
|---|--|--------------------------|---------|------------|----------------|
| 付表2-2 | | 〔経過措置対象課税資産の譲渡等を含む課税期間用〕 | | 甲野 太郎 | |
| 課税期間 | | 平成31・1・1~令和元・12・31 | | 氏名又は名称 | |
| 項目 | | 税率3%適用分 | 税率4%適用分 | 税率6.3%適用分 | 旧税率分小計X |
| | | A | B | C | (A+B+C) |
| 課税売上額(税抜き) ① | | | | 16,638,888 | 16,638,888 |
| 免税売上額 ② | | | | | |
| 非課税資産の輸出等の金額、海外支店等へ移送した資産の価額 ③ | | | | | |
| 課税資産の譲渡等の対価の額(①+②+③) ④ | | | | | 23,291,581 |
| 課税資産の譲渡等の対価の額(④の金額) ⑤ | | | | | |
| 非課税売上額 ⑥ | | | | | |
| 資産の譲渡等の対価の額(⑤+⑥) ⑦ | | | | | 23,641,581 |
| 課税売上割合(④/⑦) ⑧ | | | | | [98%] ※端数切捨て |
| 課税仕入れに係る支払対価の額(税込み) ⑨ | | | | 14,552,000 | 14,552,000 |
| 課税仕入れに係る消費税額 ⑩ | | | | 848,866 | 848,866 |
| 特定課税仕入れに係る支払対価の額 ⑪ | | | | | |
| 特定課税仕入れに係る消費税額 ⑫ | | | | | |
| 課税貨物に係る消費税額 ⑬ | | | | | |
| 納税義務の免除を受けない(受ける)こととなった場合における消費税額の調整(加算又は減算)額 ⑭ | | | | 101,558 | 101,558 |
| 課税仕入れ等の税額の合計額(⑩+⑫+⑬+⑭) ⑮ | | | | 950,424 | 950,424 |
| 課税売上高が5億円以下、かつ、課税売上割合が95%以上の場合(⑮の金額) ⑯ | | | | 950,424 | 950,424 |
| 課税売上高が5億円以下かつ課税売上割合が95%以上の場合の控除調整額 | ⑯のうち、課税売上げにのみ要するもの ⑰ | | | | |
| | ⑯のうち、課税売上げと非課税売上げに共通して要するもの ⑱ | | | | |
| | 個別対応方式により控除する課税仕入れ等の税額 [(⑰)+(⑱×④/⑦)] ⑲ | | | | |
| 一括比例配分方式により控除する課税仕入れ等の税額 (⑮×④/⑦) ⑳ | | | | | |
| 課税売上割合変動時の調整対象固定資産に係る消費税額の調整(加算又は減算)額 ㉑ | | | | | |
| 調整対象固定資産を課税業務用(非課税業務用)に転用した場合の調整(加算又は減算)額 ㉒ | | | | | |
| 差引 | 控除対象仕入税額 [(⑯、⑱又は⑲の金額)±⑳±㉑]がプラスの時 ㉓ | | | 950,424 | 950,424 |
| | 控除過大調整税額 [(⑯、⑱又は⑲の金額)±⑳±㉑]がマイナスの時 ㉔ | | | | |
| 貸倒回収に係る消費税額 ㉕ | | | | | |

注1 金額の計算においては、1円未満の端数を切り捨て。
 2 旧税率が適用された取引がある場合は、当該付表を作成してから付表2-1を作成する。
 3 ④、⑦及び⑮の金額は、付表2-1のF欄を計算した後に記載する。
 4 ⑯及び⑱欄には、値引き、割引、引引きなど仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。(R1.10.1以後終了課税期間用)

step.18 Calculate the amount of tax on value of refunds, etc.

If there were any returns, discounts or rebates charged against goods sold or provision of services, calculate the consumption tax relating to those amounts and enter the result in ⑤-1 and ⑤ of Schedule 1-1 and 1-2.

$$\begin{array}{l} \text{6.3\% tax rate} \\ \text{applicable} \end{array} \quad \begin{array}{l} \text{Amount of returns,} \\ \text{discounts or rebates} \end{array} \times \frac{6.3}{108} = \begin{array}{l} \text{Amount of tax on value} \\ \text{of refunds, etc.} \end{array}$$

$$\begin{array}{l} \text{6.24\% tax rate} \\ \text{applicable} \end{array} \quad \begin{array}{l} \text{Amount of returns,} \\ \text{discounts or rebates} \end{array} \times \frac{6.24}{108} = \begin{array}{l} \text{Amount of tax on value} \\ \text{of refunds, etc.} \end{array}$$

$$\begin{array}{l} \text{7.8\% tax rate} \\ \text{applicable} \end{array} \quad \begin{array}{l} \text{Amount of returns,} \\ \text{discounts or rebates} \end{array} \times \frac{7.8}{110} = \begin{array}{l} \text{Amount of tax on value} \\ \text{of refunds, etc.} \end{array}$$

*If there is a value entered in ⑤-1 and ⑤ of Schedule 1-1 and 1-2, it represents the amount of the transfer value of taxable assets, etc. in step 6 of P17 minus the amount of returns, discounts and rebates multiplied by 100/108 or 100/110.

This calculation is not necessary if, as shown in the example, applying an accounting method that directly deducts any returns, discounts or any other charges relating to sales from the amount of sales.

step.19 Calculate the amount of tax relating to buy bad debt

In the event accounts representing the sale of merchandise or the provision of services are unrecoverable and become bad debt, the amount of consumption tax included in those accounts receivable that became bad debt ("bad debt") can be deducted from the amount of consumption tax levied on the tax base. Enter the result in ⑥ of Schedule 1-1 and 1-2.

No deductions can be claimed for bad debt unless you have kept ample documentation that certifies the facts supporting the writing off of account receivables and provides clear details pertaining to the bad debt.

$$\begin{array}{l} \text{6.3\% tax rate} \\ \text{applicable} \end{array} \quad \begin{array}{l} \text{Amount relating} \\ \text{to bad debt} \end{array} \times \frac{6.3}{108} = \begin{array}{l} \text{Amount of tax relating} \\ \text{to bad debt} \end{array}$$

$$\begin{array}{l} \text{6.24\% tax rate} \\ \text{applicable} \end{array} \quad \begin{array}{l} \text{Amount relating} \\ \text{to bad debt} \end{array} \times \frac{6.24}{108} = \begin{array}{l} \text{Amount of tax relating} \\ \text{to bad debt} \end{array}$$

$$\begin{array}{l} \text{7.8\% tax rate} \\ \text{applicable} \end{array} \quad \begin{array}{l} \text{Amount relating} \\ \text{to bad debt} \end{array} \times \frac{7.8}{110} = \begin{array}{l} \text{Amount of tax relating} \\ \text{to bad debt} \end{array}$$

No calculations are necessary for ③, ⑤, or ⑥ in Schedule 1-1 or 1-2 pertaining to the amount of tax on recovered bad debt, refunds and other charges and bad debt described below.

- Recovered account receivables relating to transfer value of taxable assets, etc. effectuated as a Tax-exempt business
- Returns, discounts, etc. relating to transfer value of taxable assets, etc. effectuated as a Tax-exempt business
- Account receivables relating to transfer value of taxable assets, etc. effectuated as a Tax-exempt business

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption
tax calculation

Enter the value
in the return form
(Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

step.20 Calculate the subtotal of deductible tax

Calculate the "⑦Subtotal of deductible tax" by adding the "④Amount of deductible tax on purchases", the "⑤Amount of tax relating to refunds and other charges" and the "⑥Amount of tax relating to bad debt". Enter the result in ⑦ of Schedule 1-1 and 1-2.

$$\begin{array}{l} \text{"④Amount of deductible tax on purchases"} \\ \text{"⑤Amount of tax relating to refunds and other charges"} \\ \text{"⑥Amount of tax relating to bad debt"} \end{array} + + = \text{"⑦Subtotal of deductible tax"}$$

Example: Kouno Store

The subtotal of deductible tax is obtained as follows.

$$\begin{array}{l} \text{6.3\% tax rate applicable} \\ \text{¥ 950,424} + \text{¥ 0} + \text{¥ 0} \end{array} = \text{¥ 950,424}$$

(Enter the value in ⑦(column C,X) of Schedule 1-2 and ⑦(column X) of Schedule 1-1)

$$\begin{array}{l} \text{6.24\% tax rate applicable} \\ \text{¥ 169,404} + \text{¥ 0} + \text{¥ 0} \end{array} = \text{¥ 169,404}$$

(Enter the value in ⑦(column D) of Schedule 1-1)

$$\begin{array}{l} \text{7.8\% tax rate applicable} \\ \text{¥ 106,505} + \text{¥ 0} + \text{¥ 0} \end{array} = \text{¥ 106,505}$$

(Enter the value in ⑦(column E) of Schedule 1-1)

$$\begin{array}{l} \text{The subtotal of deductible tax} \\ \text{¥ 950,424} + \text{¥ 169,404} + \text{¥ 106,505} \end{array} = \text{¥ 1,226,333}$$

(Enter the value in ⑦(column F) of Schedule 1-1)

step.21 Calculate the balance or the amount of tax refundable for insufficient deduction

Calculate the balance by subtracting the subtotal of deductible tax from the consumption taxes on taxable sales (the sum of the consumption tax and the amount of tax adjustment for excess deduction) and enter the result in ⑨ of Schedule 1-1 and 1-2.

$$\begin{array}{l} \text{"②Amount of consumption tax"} \\ \text{"③Amount of tax adjustment for excess deduction"} \\ \text{"⑦Subtotal of deductible tax"} \end{array} + - = \text{"⑨Balance"}$$

If the result of calculation using the above formula is negative, you may claim a refund. For such as case, calculate the amount of tax refundable for insufficient deduction using the formula below and enter the result in ⑧ of Schedule 1-1 and 1-2.

$$\begin{array}{l} \text{"⑦Subtotal of deductible tax"} \\ \text{"②Amount of consumption tax"} \\ \text{"③Amount of tax adjustment for excess deduction"} \end{array} - - = \text{"⑧Amount of tax refundable for insufficient deduction"}$$

Calculate the balance by ⑧(column F) of Schedule 1-1 from ⑨(column F) of Schedule 1-1 and enter the result in ⑩(column F) of Schedule 1-1.

Example: Kouno Store

The balance is obtained as follows.

$$\begin{array}{l} \text{6.3\% tax rate applicable} \\ \text{¥ 1,048,194} + \text{¥ 0} - \text{¥ 950,424} \end{array} = \text{¥ 97,770}$$

(Enter the value in ⑨(column C,X) of Schedule 1-2 and ⑨(column X) of Schedule 1-1)

$$\begin{array}{l} \text{6.24\% tax rate applicable} \\ \text{¥ 243,235} + \text{¥ 0} - \text{¥ 169,404} \end{array} = \text{¥ 73,831}$$

(Enter the value in ⑨(column D) of Schedule 1-1)

$$\begin{array}{l} \text{7.8\% tax rate applicable} \\ \text{¥ 214,812} + \text{¥ 0} - \text{¥ 106,505} \end{array} = \text{¥ 108,307}$$

(Enter the value in ⑨(column E) of Schedule 1-1)

$$\begin{array}{l} \text{Balance} \\ \text{¥ 97,770} + \text{¥ 73,831} + \text{¥ 108,307} \end{array} = \text{¥ 279,908}$$

(Enter the value in ⑨(column F) of Schedule 1-1)

The total balance is obtained as follows.

$$\text{¥ 279,908} - \text{¥ 0} = \text{¥ 279,908}$$

step.22 Calculate the amount of consumption tax representing the local consumption tax base

If there is an entry in ⑨ of Schedule 1-1 and 1-2, enter the transfer the amount of "⑨Balance" in ⑫ Schedule 1-1 and 1-2.

If there is an entry in ⑧ of Schedule 1-1 and 1-2, enter the transfer the amount of "⑧Tax refundable for insufficient deduction" in ⑪ of Schedule 1-1 and 1-2.

*For 6.24% and 7.8% tax rate applicable, local consumption tax rate is the same.
Enter ⑨ or ⑧(column D, E) of Schedule 1-1 in ⑫ or ⑪(column E) of Schedule 1-1 and 1-2.

Calculate the amount of consumption tax representing the local consumption tax base by ⑪ of Schedule 1-1 and 1-2 from ⑫ of Schedule 1-1 and 1-2.

Example: Kouno Store

step.22

Enter ¥ 97,770 (Schedule 1-2, ⑨(column C)) in ⑫(column C) of Schedule 1-2.

Enter ¥ 97,770 (Schedule 1-1 and 1-2, ⑨(column X)) in ⑫(column X) of Schedule 1-1 and 1-2.

¥ 73,831 (⑨(column D) of Schedule 1-1) + ¥ 108,307 (⑨(column E) of Schedule 1-1)

= ¥ 182,138 (⑫(column E) of Schedule 1-1)

The total amount of consumption tax representing the local consumption tax base is obtained as follows.

(¥ 97,770 - ¥ 0) + (¥ 182,138 - ¥ 0) = ¥ 279,908

step.23 Calculate either the amount of tax payable or the amount of tax refundable

Calculate by the following formula and enter the result in ⑭ or ⑮ of Schedule 1-1 and 1-2.

Calculate the transferable amount by ⑭(column F) of Schedule 1-1 from ⑮(column F) of Schedule 1-1 and enter the result in ⑯(column F) of Schedule 1-1.

6.3% tax rate applicable

"⑪Tax refundable for insufficient deduction" or "⑫Balance" $\times \frac{17}{63} =$ "⑭Amount refundable" or "⑮Amount of tax payable"

6.24% and 7.8% tax rate applicable

"⑪Tax refundable for insufficient deduction" or "⑫Balance" $\times \frac{22}{78} =$ "⑭Amount refundable" or "⑮Amount of tax payable"

Example: Kouno Store

The amount of tax payable is obtained as follows.

6.3% tax rate applicable (Enter the value in ⑮(column C,X) of Schedule 1-2 and ⑮(column X) of Schedule 1-1)

¥ 97,770 $\times \frac{17}{63} =$ ¥ 26,382

6.24% and 7.8% tax rate applicable (Enter the value in ⑮(column E) of Schedule 1-1)

¥ 182,138 $\times \frac{22}{78} =$ ¥ 51,372

Total amount (Enter the value in ⑮(column F) of Schedule 1-1)

¥ 26,382 + ¥ 51,372 = ¥ 77,754

The amount of tax payable is obtained as follows.

¥ 77,754 - ¥ 0 = ¥ 77,754

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Example of Schedule 1-1: Kouno Store

To the right is an example of Schedule 1-1 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(1)号様式

付表1-1 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一般

| 課税期間 | | 平成31・1・1~令和元・12・31 | | 氏名又は名称 | | 甲野 太郎 | | |
|-----------------------|--------------------|--|---|--------------------------------------|---|-------|--|----------|
| 区分 | | 旧税率分小計 X | 税率6.24%適用分 D | 税率7.8%適用分 E | 合計 F (X+D+E) | | | |
| 課税標準額 | ① | (付表1-2の①X欄の金額) 円 16,638,000 | (付表1-2の①X欄の金額) 円 3,898,000 | (付表1-2の①X欄の金額) 円 2,754,000 | ※第二表の①欄へ 円 23,290,000 | | | step.3-2 |
| 課税資産の譲渡等の対価の額 | ① | (付表1-2の①-1X欄の金額) 16,638,888 | ※第二表の⑤欄へ 3,898,148 | ※第二表の⑥欄へ 2,754,545 | ※第二表の⑦欄へ 23,291,581 | | | step.3-1 |
| | 特定課税仕入れに係る支払対価の額 | ①-2 (付表1-2の①-2X欄の金額) | ※①-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 ※第二表の⑧欄へ | | ※第二表の⑩欄へ | | | |
| 消費税額 | ② | (付表1-2の②X欄の金額) 1,048,194 | ※第二表の⑬欄へ 243,235 | ※第二表の⑭欄へ 214,812 | ※第二表の⑱欄へ 1,506,241 | | | step.4 |
| 控除過大調整税額 | ③ | (付表1-2の③X欄の金額) | (付表2-1の⑳・㉑D欄の合計金額) | (付表2-1の⑳・㉑E欄の合計金額) | ※第一表の⑳欄へ | | | step.17 |
| 控除税額 | 控除対象仕入税額 | ④ (付表1-2の④X欄の金額) 950,424 | (付表2-1の㉒D欄の金額) 169,404 | (付表2-1の㉒E欄の金額) 106,505 | ※第一表の㉔欄へ 1,226,333 | | | step.16 |
| | 返還等対価に係る税額 | ⑤ (付表1-2の⑤X欄の金額) | | | ※第二表の㉕欄へ | | | |
| | 売上げの返還等対価に係る税額 | ⑤-1 (付表1-2の⑤-1X欄の金額) | | | ※第二表の㉖欄へ | | | step.18 |
| | 特定課税仕入れの返還等対価に係る税額 | ⑤-2 (付表1-2の⑤-2X欄の金額) | ※⑤-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | ※第二表の㉗欄へ | | | |
| | 貸倒れに係る税額 | ⑥ (付表1-2の⑥X欄の金額) | | | ※第一表の㉘欄へ | | | step.19 |
| | 控除税額小計 | ⑦ (④+⑤+⑥) (付表1-2の⑦X欄の金額) 950,424 | 169,404 | 106,505 | ※第一表の㉙欄へ 1,226,333 | | | step.20 |
| 控除不足還付税額 | ⑧ (⑦-②-③) | (付表1-2の⑧X欄の金額) | ※㉚欄へ | ※㉚欄へ | | | | |
| 差引税額 | ⑨ (②+③-⑦) | (付表1-2の⑨X欄の金額) 97,770 | ※㉛欄へ 73,831 | ※㉛欄へ 108,307 | ※㉜欄へ 279,908 | | | step.21 |
| 合計差引税額 | ⑩ (⑨-⑧) | | | | ※マイナスの場合は第一表の⑳欄へ ※プラスの場合は第一表の㉑欄へ 279,908 | | | |
| 地方と異なる消費税の課税標準 | 控除不足還付税額 | ⑪ (付表1-2の⑪X欄の金額) | | (⑩D欄と⑩E欄の合計金額) | | | | |
| | 差引税額 | ⑫ (付表1-2の⑫X欄の金額) 97,770 | | (⑩D欄と⑩E欄の合計金額) 182,138 | ※㉜欄へ 279,908 | | | step.22 |
| 合計差引地方消費税の課税標準となる消費税額 | ⑬ (⑫-⑪) | (付表1-2の⑬X欄の金額) 97,770 | | ※第二表の㉝欄へ 182,138 | ※マイナスの場合は第一表の㉞欄へ ※プラスの場合は第一表の㉟欄へ ※第二表の㉟欄へ 279,908 | | | |
| 譲渡割額 | 還付額 | ⑭ (付表1-2の⑭X欄の金額) | | (⑩E欄×22/78) | | | | |
| | 納税額 | ⑮ (付表1-2の⑮X欄の金額) 26,382 | | (⑩E欄×22/78) 51,372 | ※㉞欄へ 77,754 | | | step.23 |
| 合計差引譲渡割額 | ⑯ (⑮-⑭) | | | | ※マイナスの場合は第一表の㉟欄へ ※プラスの場合は第一表の㊱欄へ 77,754 | | | |

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、付表1-2を作成してから当該付表を作成する。

Example of Schedule 1-2: Kouno Store

To the right is an example of Schedule 1-2 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items
- Filing and paying
- Income tax adjustment
- Rough draft return form

第4-(5)号様式

付表1-2 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表
〔経過措置対象課税資産の譲渡等を含む課税期間用〕

一般

| 課税期間 | | 平成31・1・1~令和元・12・31 | 氏名又は名称 | 甲野 太郎 | |
|-------------------------------|------------------------|---|--------------------|--------------------|---------------------|
| 区分 | | 税率3%適用分 A | 税率4%適用分 B | 税率6.3%適用分 C | 旧税率分小計 X (A+B+C) |
| 課税標準額 ① | | | | 16,638,000 | 16,638,000 |
| ① 課税資産の譲渡等の対価の額 | | ※第二表の②欄へ | ※第二表の③欄へ | 16,638,888 | 16,638,888 |
| 内訳 | 特定課税仕入れに係る支払対価の額 ①・2 | ※①-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | ※第二表の③欄へ | | |
| | 消費税額 ② | ※第二表の⑫欄へ | ※第二表の⑬欄へ | 1,048,194 | 1,048,194 |
| 控除過大調整税額 ③ | | (付表2-2の⑫・⑬A欄の合計金額) | (付表2-2の⑫・⑬B欄の合計金額) | (付表2-2の⑫・⑬C欄の合計金額) | ※付表1-1の⑬X欄へ |
| 控除 | 控除対象仕入税額 ④ | (付表2-2の⑭A欄の金額) | (付表2-2の⑭B欄の金額) | 950,424 | 950,424 |
| | 返還等対価に係る税額 ⑤ | | | | ※付表1-1の⑭X欄へ |
| 内訳 | ⑤ 売上げの返還等の対価に係る税額 ⑤・1 | | | | ※付表1-1の⑭-1X欄へ |
| | 特定課税仕入れの返還等対価に係る税額 ⑤・2 | ※⑤-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | | ※付表1-1の⑭-2X欄へ |
| 税額 | 貸倒れに係る税額 ⑥ | | | | ※付表1-1の⑭X欄へ |
| | 控除税額小計 (④+⑤+⑥) ⑦ | | | 950,424 | 950,424 |
| 控除不足還付税額 (⑦-②-③) ⑧ | | | ※⑪B欄へ | ※⑪C欄へ | ※付表1-1の⑮X欄へ |
| 差引税額 (②+③-⑦) ⑨ | | | ※⑫B欄へ | ※⑫C欄へ | 97,770 |
| 合計差引税額 (⑨-⑧) ⑩ | | | | | |
| 地方消費税の課税標準 | 控除不足還付税額 ⑪ | | (⑮B欄の金額) | (⑮C欄の金額) | ※付表1-1の⑮X欄へ |
| | 差引税額 ⑫ | | (⑮B欄の金額) | (⑮C欄の金額) | 97,770 |
| 合計差引地方消費税の課税標準となる消費税額 (⑫-⑪) ⑬ | | | ※第二表の⑯欄へ | ※第二表の⑰欄へ | 97,770 |
| 譲渡 | 還付額 ⑭ | | (⑮B欄×25/100) | (⑮C欄×17/63) | ※付表1-1の⑮X欄へ |
| | 割納税額 ⑮ | | (⑮B欄×25/100) | (⑮C欄×17/63) | 26,382 |
| 合計差引譲渡割額 (⑮-⑭) ⑯ | | | | | 26,382 |

- step.3-2
- step.3-1
- step.4
- step.17
- step.16
- step.18
- step.19
- step.20
- step.21
- step.22
- step.23

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、当該付表を作成してから付表1-1を作成する。

(R1.10.1以後終了課税期間用)

Enter the value in the return form(Page 1 and Page 2)

step.24 Enter the value in the return form (Page 2)

Enter the necessary items in the return form(Page 2) from Schedule 1-1 and 1-2 as follows.

| The return form(Page 2) | | Items based | |
|--|--|-------------|-------------------------------|
| Tax base | | ① | ①(column F) of Schedule 1-1 |
| Total amount of the transfer value of taxable assets, etc. | 3% tax rate applicable | ② | ①-1(column A) of Schedule 1-2 |
| | 4% tax rate applicable | ③ | ①-1(column B) of Schedule 1-2 |
| | 6.3% tax rate applicable | ④ | ①-1(column C) of Schedule 1-2 |
| | 6.24% tax rate applicable | ⑤ | ①-1(column D) of Schedule 1-1 |
| | 7.8% tax rate applicable | ⑥ | ①-1(column E) of Schedule 1-1 |
| | | ⑦ | ①-1(column F) of Schedule 1-1 |
| Total amount of value of payment for specified taxable purchases | 6.3% tax rate applicable | ⑧ | ①-2(column C) of Schedule 1-2 |
| | 7.8% tax rate applicable | ⑨ | ①-2(column E) of Schedule 1-1 |
| | | ⑩ | ①-2(column F) of Schedule 1-1 |
| Consumption tax | | ⑪ | ②(column F) of Schedule 1-1 |
| Breakdown of ⑪ | 3% tax rate applicable | ⑫ | ②(column A) of Schedule 1-2 |
| | 4% tax rate applicable | ⑬ | ②(column B) of Schedule 1-2 |
| | 6.3% tax rate applicable | ⑭ | ②(column C) of Schedule 1-2 |
| | 6.24% tax rate applicable | ⑮ | ②(column D) of Schedule 1-1 |
| | 7.8% tax rate applicable | ⑯ | ②(column E) of Schedule 1-1 |
| Tax relating to refunds and other charges | | ⑰ | ⑤(column F) of Schedule 1-1 |
| Breakdown of ⑰ | Amount of tax on value of refunds, for sales | ⑱ | ⑤-1(column F) of Schedule 1-1 |
| | Amount of tax value of refunds, etc. for specified taxable purchases | ⑲ | ⑤-2(column F) of Schedule 1-1 |
| | | ⑳ | ⑬(column F) of Schedule 1-1 |
| Consumption tax as local consumption tax base | 4% tax rate applicable | ㉑ | ⑬(column B) of Schedule 1-2 |
| | 6.3% tax rate applicable | ㉒ | ⑬(column C) of Schedule 1-2 |
| | 6.24% and 7.8% tax rate applicable | ㉓ | ⑬(column E) of Schedule 1-1 |

step.25 Enter the value in the return form (Page 1)

Enter the necessary items in the return form(Page 1) from the return form(Page 2), Schedule 1-1 and Schedule 1-2 as follows.

| The return form(Page 1) | | Items based | |
|---|--|-------------|--|
| Tax base | | ① | ① of return form(Page 2) |
| Consumption tax | | ② | ⑪ of return form(Page 2) |
| Tax adjustment for excess deduction | | ③ | ③(column F) of Schedule 1-1 |
| Deductible tax | Deduction tax on purchases | ④ | ④(column F) of Schedule 1-1 |
| | Tax relating to refunds and other charges | ⑤ | ⑰ of return form(Page 2) |
| | Tax relating to bad debt | ⑥ | ⑥(column F) of Schedule 1-1 |
| | Subtotal of deduction tax | ⑦ | ⑦(column F) of Schedule 1-1 |
| Tax refundable for insufficient deduction | | ⑧ | ⑩(column F) of Schedule 1-1 (In the case of minus) |
| Balance | | ⑨ | ⑩(column F) of Schedule 1-1 (In the case of plus) |
| Taxable sales ratio | The amount of the transfer value of taxable assets, etc. | ⑮ | ④(column F) of Schedule 2-1 |
| | The amount of the transfer value of assets, etc. | ⑯ | ⑦(column F) of Schedule 2-1 |

* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2020. See P11 for details.

step.26 ⑩ of the return form (Page 1) Enter the interim payment (Sole proprietors who filed an interim return for 2019)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2019 in ⑩ of the return form (Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had an interim payment, that amount will be printed in the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the interim payment amount will not appear in your return. Add up the total amount of consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter the result in ⑩ of the return form (Page 1).

step.27 ⑪ of the return form (Page 1) Calculate the amount of tax payable

In the "⑨Balance" exceeds the "⑩Amount of tax payable as per the interim return", calculate the difference and enter the result in ⑪ of the return form (Page 1). If the result is negative, leave ⑪ of the return form (Page 1) blank and proceed to step 28.

$$\text{"⑨Balance"} - \text{"⑩Interim payment"} = \text{"⑪Amount of tax payable"}$$

Example: Kouno Store

The amount of tax payable is obtained as follows.

$$\text{¥ } 279,900 - \text{¥ } 0 = \text{¥ } 279,900$$

(balance rounded down to the nearest ¥100)

step.28 ⑫ of the return form (Page 1) Calculate the refundable interim payments

If the "⑩Amount of tax payable as per the interim return" exceeds the "⑨Balance", calculate the difference and enter the result in ⑫ of the return form (Page 1).

$$\text{"⑩Interim payment"} - \text{"⑨Balance"} = \text{"⑫Refundable Interim payment"}$$

step.29 Enter the value in ⑰ to ⑳ of the return form (Page 1)

Enter the necessary items in the return form(Page 1) from Schedule 1-1 as follows.

| The return form(Page 1) | | | Items based |
|---|---|---|--|
| Consumption tax as local consumption tax base | Tax refundable for insufficient deduction | ⑰ | ⑬(column F) of Schedule 1-1 (In the case of minus) |
| | Balance | ⑱ | ⑬(column F) of Schedule 1-1 (In the case of plus) |
| Transfereble amount | Amount refundable | ⑲ | ⑯(column F) of Schedule 1-1 (In the case of minus) |
| | Amount of tax payable | ⑳ | ⑯(column F) of Schedule 1-1 (In the case of plus) |

step.30 ㉑ of the return form (Page 1) Enter the transferable interim payment

Sole proprietors who filed an interim return should enter their total local consumption tax transferable interim payment for 2019 in ㉑ of the return form (Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had a transferable interim payment, that total amount will be printed on the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the transferable interim payment amount will not appear in the return form sent by the tax office. Add up the total amount of local consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter result in ㉑ of the return form (Page 1).

step.31 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable

If the "㉑Amount of tax payable" exceeds the "㉒Transferable interim payment", calculate the difference and enter the result in ㉒ of the return form (Page 1).

If the difference is negative, leave ㉒ of the return form (Page 1) blank and proceed to step 32.

$$\text{"㉑Amount of tax payable"} - \text{"㉒Transferable interim payment"} = \text{"㉒Transferable amount of tax payable"}$$

Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$\text{¥ } 77,700 - \text{¥ } 0 = \text{¥ } 77,700$$

step.32 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable

If the "㉒Transferable interim payment" exceeds the "㉑Amount of tax payable", calculate the difference and enter the result in ㉓ of the return form (Page 1).

$$\text{"㉒Transferable interim payment"} - \text{"㉑Amount of tax payable"} = \text{"㉓Transferable interim payment refundable"}$$

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

step.33 ㉔ of the return form (Page 1) Calculate the total consumption and local consumption taxes (payable or refundable)

Calculate the total consumption and local consumption taxes payable or refundable and enter the amount in ㉔ of the return form (Page 1).

If the result is negative, enter a minus (-) mark in the box to the left of the figure.

$$\left(\begin{array}{l} \text{"㉑Amount} \\ \text{of tax} \\ \text{payable"} \end{array} + \begin{array}{l} \text{"㉒Transferable} \\ \text{tax payable"} \end{array} \right) - \left(\begin{array}{l} \text{"㉘Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"㉙Refundable} \\ \text{interim payment"} \end{array} + \begin{array}{l} \text{"㉚Amount} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"㉛Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right) = \begin{array}{l} \text{"㉔Total consumption} \\ \text{and local consumption} \\ \text{taxes"} \end{array}$$

Example: Kouno Store

The total consumption and local consumption taxes is obtained as follows.

$$(\text{¥ } 279,900 \text{ (amount of tax payable)} + \text{¥ } 77,700 \text{ (transferable tax payable)}) - (\text{¥ } 0 \text{ (tax refundable for insufficient deduction)} + \text{¥ } 0 \text{ (refundable Interim payment)} + \text{¥ } 0 \text{ (amount refundable)} + \text{¥ } 0 \text{ (transferable interim payment refundable)}) = \text{¥ } 357,600$$

To the right is an example of a return form (Page 2) filled in with the results of calculations effectuated up to this point. Below is a review of those calculations.

| 課 税 標 準 額 | | 十 兆 千 百 十 億 千 百 十 万 千 百 十 一 円 | | | | | | | | | | | | | | |
|--|-----------------------------|-------------------------------|--|--|--|--|--|--|---|---|---|---|---|---|---|---|
| ※申告書(第一表)の①欄へ | | ① | | | | | | | | | | | | | | |
| 課 税 資 産 の 譲 渡 等 の 対 価 の 額 の 合 計 額 | 3 % 適用分 | ② | | | | | | | | | | | | | | |
| | 4 % 適用分 | ③ | | | | | | | | | | | | | | |
| | 6.3 % 適用分 | ④ | | | | | | | | 1 | 6 | 6 | 3 | 8 | 8 | 8 |
| | 6.24 % 適用分 | ⑤ | | | | | | | | 3 | 8 | 9 | 8 | 1 | 4 | 8 |
| | 7.8 % 適用分 | ⑥ | | | | | | | | 2 | 7 | 5 | 4 | 5 | 4 | 5 |
| | | ⑦ | | | | | | | 2 | 3 | 2 | 9 | 1 | 5 | 8 | 1 |
| 特定課税仕入れ に係る支払対価 の額の合計額 (注1) | 6.3 % 適用分 | ⑧ | | | | | | | | | | | | | | |
| | 7.8 % 適用分 | ⑨ | | | | | | | | | | | | | | |
| | | ⑩ | | | | | | | | | | | | | | |
| 消 費 税 額 | | ⑪ | | | | | | | | 1 | 5 | 0 | 6 | 2 | 4 | 1 |
| ※申告書(第一表)の②欄へ | | | | | | | | | | | | | | | | |
| ⑪ の 内 訳 | 3 % 適用分 | ⑫ | | | | | | | | | | | | | | |
| | 4 % 適用分 | ⑬ | | | | | | | | | | | | | | |
| | 6.3 % 適用分 | ⑭ | | | | | | | | 1 | 0 | 4 | 8 | 1 | 9 | 4 |
| | 6.24 % 適用分 | ⑮ | | | | | | | | 2 | 4 | 3 | 2 | 3 | 5 | |
| | 7.8 % 適用分 | ⑯ | | | | | | | | 2 | 1 | 4 | 8 | 1 | 2 | |
| 返 還 等 対 価 に 係 る 税 額 | | ⑰ | | | | | | | | | | | | | | |
| ※申告書(第一表)の⑤欄へ | | | | | | | | | | | | | | | | |
| ⑰ の 内 訳 | 売 上 げ の 返 還 等 対 価 に 係 る 税 額 | ⑱ | | | | | | | | | | | | | | |
| | 特定課税仕入れの返還等対価に係る税額 (注1) | ⑲ | | | | | | | | | | | | | | |
| 地 方 消 費 税 の 課 税 標 準 と なる 消 費 税 額 (注2) | | ⑳ | | | | | | | | 2 | 7 | 9 | 9 | 0 | 8 | |
| | 4 % 適用分 | ㉑ | | | | | | | | | | | | | | |
| | 6.3 % 適用分 | ㉒ | | | | | | | | | | | 9 | 7 | 7 | 7 |
| | 6.24%及び7.8% 適用分 | ㉓ | | | | | | | | | | | 1 | 8 | 2 | 1 |

(注1) ㉘～㉚及び㉙欄は、一般課税により申告する場合で、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載します。
(注2) ㉑～㉓欄が還付税額となる場合はマイナス「-」を付けてください。

To the right is an example of a return form (Page 1) filled in with the results of calculations effectuated up to this point. Below is a review of those calculations.

| この申告書による消費税の税額の計算 | | 十 | 兆 | 千 | 百 | 十 | 億 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 一 | 円 | | |
|-------------------------|-------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 課税標準額 | ① | | | | | | | | | | 2 | 3 | 2 | 9 | 0 | 0 | 0 | 0 |
| 消費税額 | ② | | | | | | | | | | 1 | 5 | 0 | 6 | 2 | 4 | 1 | |
| 控除過大調整税額 | ③ | | | | | | | | | | | | | | | | | |
| 控除税額 | 控除対象仕入税額 | ④ | | | | | | | | | 1 | 2 | 2 | 6 | 3 | 3 | 3 | |
| | 返還等対価に係る税額 | ⑤ | | | | | | | | | | | | | | | | |
| | 貸倒れに係る税額 | ⑥ | | | | | | | | | | | | | | | | |
| | 控除税額小計 (④+⑤+⑥) | ⑦ | | | | | | | | | 1 | 2 | 2 | 6 | 3 | 3 | 3 | |
| 控除不足還付税額 (⑦-②-③) | ⑧ | | | | | | | | | | | | | | | | | |
| 差引税額 (②+③-⑦) | ⑨ | | | | | | | | | | 2 | 7 | 9 | 9 | 0 | 0 | | |
| 中間納付税額 | ⑩ | | | | | | | | | | | | | | 0 | 0 | | |
| 納付税額 (⑨-⑩) | ⑪ | | | | | | | | | | 2 | 7 | 9 | 9 | 0 | 0 | | |
| 中間納付還付税額 (⑩-⑨) | ⑫ | | | | | | | | | | | | | | 0 | 0 | | |
| この申告書が修正申告である場合 | 既確定税額 | ⑬ | | | | | | | | | | | | | | | | |
| | 差引納付税額 | ⑭ | | | | | | | | | | | | | | 0 | 0 | |
| 課税売上割合 | 課税資産の譲渡等の対価の額 | ⑮ | | | | | | | | | 2 | 3 | 2 | 9 | 1 | 5 | 8 | 1 |
| | 資産の譲渡等の対価の額 | ⑯ | | | | | | | | | 2 | 3 | 6 | 4 | 1 | 5 | 8 | 1 |
| この申告書による地方消費税の税額の計算 | | | | | | | | | | | | | | | | | | |
| 地方消費税の課税標準となる消費税額 | 控除不足還付税額 | ⑰ | | | | | | | | | | | | | | | | |
| | 差引税額 | ⑱ | | | | | | | | | 2 | 7 | 9 | 9 | 0 | 0 | | |
| 譲渡割額 | 還付額 | ⑲ | | | | | | | | | | | | | | | | |
| | 納税額 | ⑳ | | | | | | | | | 7 | 7 | 7 | 0 | 0 | | | |
| 中間納付譲渡割額 | ㉑ | | | | | | | | | | | | | | 0 | 0 | | |
| 納付譲渡割額 (㉑-㉒) | ㉒ | | | | | | | | | | 7 | 7 | 7 | 0 | 0 | | | |
| 中間納付還付譲渡割額 (㉒-㉑) | ㉓ | | | | | | | | | | | | | | 0 | 0 | | |
| この申告書が修正申告である場合 | 既確定譲渡割額 | ㉔ | | | | | | | | | | | | | | | | |
| | 差引納付譲渡割額 | ㉕ | | | | | | | | | | | | | | 0 | 0 | |
| 消費税及び地方消費税の合計(納付又は還付)税額 | ㉖ | | | | | | | | | | 3 | 5 | 7 | 6 | 0 | 0 | | |

㉖ = (⑪+㉒) - (⑧+⑫+⑲+㉓)・修正申告の場合㉖ = ⑭+㉕
㉖が還付税額となる場合はマイナス「-」を付してください。

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

This completes the calculation of the consumption and local consumption taxes. Please proceed to other items of the return.

Other items

Enter necessary entries other than tax calculations.

A Filing date, name of Tax office for filing, place for tax payment, business name or shop name, individual number and the name of filer

Filing date (Page 1)

Enter the year, month and day the return form is filed.

Name of Tax office for filing (Page 1)

Enter the name of the Tax office where the return form is submitted.

Place for tax payment, business/shop name (Page 1, Page 2)

Enter the address, telephone number and business name for which you are filing the return.

Individual Number (Page 1)

Enter the Individual Number of the person filing. You need to present your identification document or attach a copy of your identification document in order for the Tax office to confirm your identification. Please see P6 for details.

Name of filer (Page 1, Page 2)

Enter the name of the person filing, the pronunciation in Japanese syllabary and affix his or her seal.

B Taxable period and heading

Taxable period (Page 1, Page 2)

The taxable period for Sole proprietors is, in principle, a calendar year (January 1st to December 31st). Sole proprietors who have received their return form by post from the Tax office will have taxable period printed on the form.

(Note) In the imperial era column, circle "Heisei" or "Reiwa." Please note tax returns will be also treated as valid ones without circling the era. When writing a taxable year, please use numerals (enter 1st year instead of the first year).

Heading (Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

C Supplemental and reference items (Page 1)

Installment basis, deferred payment basis etc., percentage of consumption method, cash basis accounting if applying

If applying a special sales basis, circle the appropriate "Y" 「有」mark. Circle the "N" 「無」mark if not applying a special sales basis.

Applying a special method for calculating consumption tax on the tax base

If one of the special methods for tax base consumption tax calculation is applicable to all or part of your sales, circle the "Y" 「有」mark. If not applicable, circle the "N" 「無」mark.

Tax deduction calculation method

Circle the calculation method that applies to step.14(P19).

Taxable sales for the base period

Enter your taxable sales for 2017.

D Financial institution for refund collection (Page 1)

Sole proprietors claiming a refund (if the calculation result for item ②⑥ of the return form(Page 1) is negative) should select one of the following items pertaining to receiving the refund.

- The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred at accounts in the name of the person filing the return. Concerning the name of the bank account or the Japan Post Bank savings account, fund transfers may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name. Please use an account in your name only.
- If a tax agent is designated, it will be the savings account in the name of that tax agent.
- Transfers to banks existing only on the Internet. Refunds may not be transferred to an electronic bank on the Internet, excluding those banks specified. Please inquire to your bank about whether or not the refunds may be transferred.

i If choosing a bank account transfer

Enter the name of the financial institution, the name of the branch, the type of account and the account number.

ii If choosing a Japan Post Bank account transfer

Enter only the reference number appearing on savings account passbook.

Entry example for designating a Japan Post Bank savings accounts

| | | | | |
|--------------------------------------|-------------------|---------------------|-------|-----------------------|
| 還 付 を 受 け よ う と | ※記入不要 | 銀行 金庫組合 農協・漁協 | ※記入不要 | 本店・支店 出張所 本所・支所 |
| | ※記入不要 預金 | 口座番号 | ※記入不要 | |
| | ゆうちょ銀行の 貯金記号番号 | I xxx0 - xxxxxxxxx | | |
| | 郵便局名等 | ※記入不要 | | |

With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please just write the name of post office, etc. in question.

E Special calculation of the tax due to the Supplementary Provisions of the Amendment Act (Page 2)

There is a difficult situation for each that total by separating accounting by the tax rate, such as taxable sales or taxable purchases with the implementation of the reduced rate system of consumption tax small and medium sized operators, tax base by applying the special tax calculation or if you are calculating the consumption if you are calculating the consumption tax applied to taxable purchases, etc. and give the circle to the appropriate special tax calculation.

| 改正法附則による税額の特例計算 | | | |
|-----------------|----------------------------------|-------|----|
| 軽減売上割合(10営業日) | <input checked="" type="radio"/> | 附則38① | 51 |
| 小売等軽減仕入割合 | <input checked="" type="radio"/> | 附則38② | 52 |
| 小売等軽減売上割合 | <input checked="" type="radio"/> | 附則39① | 53 |

Please see P49 for details.

Example of a return form(Page 1): Kouno Store

Referring to P32 of A

第3-1(1)号様式
令和 2年 3月 13日 麹町 税務署長殿
納税地 千代田区霞が関3-1-1
(フリガナ) コウノショウテン
屋号 甲野商店
個人番号
(フリガナ) コウノ タロウ
氏名 甲野 太郎

一連番号
※ 所管 申告年月日 令和 年 月 日
申告区分 指導等 庁指定 局指定
通信日付印 確認印 個人番号カード 身元確認
通知カード・運転免許証
その他()
指 導 年 月 日 相談 区分1 区分2 区分3

個人事業者用 第一表

Referring to P32 of B

平成 31年 1月 1日
課税期間分の消費税及び地方消費税の(確定)申告書
至 令和 1年 12月 31日

中問申告 自 平成 年 月 日
の場合の
対象期間 至 令和 年 月 日

令和元年十月一日以後終了課税期間分(一般用)

この申告書による消費税の税額の計算

| | | | |
|-----------------|---|----------|----|
| 課税標準額 | ① | 23290000 | 03 |
| 消費税額 | ② | 1506241 | 06 |
| 控除過大調整税額 | ③ | | 07 |
| 控除対象仕入税額 | ④ | 1226333 | 08 |
| 返還等対価に係る税額 | ⑤ | | 09 |
| 貸倒れに係る税額 | ⑥ | | 10 |
| 控除税額小計 | ⑦ | 1226333 | 11 |
| 控除不足還付税額 | ⑧ | | 13 |
| 差引税額 | ⑨ | 279900 | 15 |
| 中間納付税額 | ⑩ | | 16 |
| 納付税額 | ⑪ | 279900 | 17 |
| 中間納付還付税額 | ⑫ | 00 | 18 |
| この申告書が修正申告である場合 | ⑬ | | 19 |
| 差引納付税額 | ⑭ | 00 | 20 |
| 課税売上割 | ⑮ | 23291581 | 21 |
| 譲渡資産の譲渡等の対価の額 | ⑯ | 23641581 | 22 |

この申告書による地方消費税の税額の計算

| | | | |
|-------------------------|---|--------|----|
| 地方消費税の課税標準となる消費税額 | ⑰ | | 51 |
| 差引税額 | ⑱ | 279900 | 52 |
| 還付額 | ⑲ | | 53 |
| 納税額 | ⑳ | 77700 | 54 |
| 中間納付譲渡割額 | ㉑ | 00 | 55 |
| 納付譲渡割額 | ㉒ | 77700 | 56 |
| 中間納付還付譲渡割額 | ㉓ | 00 | 57 |
| この申告書が修正申告である場合 | ㉔ | | 58 |
| 差引納付譲渡割額 | ㉕ | 00 | 59 |
| 消費税及び地方消費税の合計(納付又は還付)税額 | ㉖ | 357600 | 60 |

付記事項

| | | | | | |
|------------------------|-----------------------|-------|----------------------------------|----------|----|
| 割賦基準の適用 | <input type="radio"/> | 有 | <input checked="" type="radio"/> | 無 | 31 |
| 延払基準等の適用 | <input type="radio"/> | 有 | <input type="radio"/> | 無 | 32 |
| 工事進行基準の適用 | <input type="radio"/> | 有 | <input type="radio"/> | 無 | 33 |
| 現金主義会計の適用 | <input type="radio"/> | 有 | <input type="radio"/> | 無 | 34 |
| 課税標準額に対する消費税額の計算の特例の適用 | <input type="radio"/> | 有 | <input type="radio"/> | 無 | 35 |
| 控除計算方法 | <input type="radio"/> | 個別対応式 | <input type="radio"/> | 一括比例配分方式 | 41 |
| 課税売上高5億円超又は課税売上割合95%未満 | <input type="radio"/> | 上 | <input type="radio"/> | 記以外 | |
| 基準期間の課税売上高 | 19,951千円 | | | | |

Referring to P32 of C

Referring to P32 of D

銀行 本店・支店
金庫組合 出張所
農協・漁協 本所・支所

預金口座番号
ゆうちょ銀行の財金記号番号
郵便局名等

税務署整理欄

税理士署名押印 (印)
(電話番号 - -)

税理士法第30条の書面提出有
 税理士法第33条の2の書面提出有

㉖が還付税額となる場合はマイナス「-」を付けてください。

Referring to P31 from P12

Referring to P32 of E

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items
- Filing and paying
- Income tax adjustment
- Rough draft return form

第3-(2)号様式

課税標準額等の内訳書

Referring to P32 of A

Referring to P32 of F

| | |
|--------|--|
| 納税地 | 千代田区霞が関3-1-1 (電話番号 03 - 3210 - ××××) |
| (フリガナ) | コウノショウテン |
| 屋号 | 甲野商店 |
| (フリガナ) | コウノ タロウ |
| 氏名 | 甲野 太郎 甲野 |

| | | | |
|-----------------|-----------------------|-------|----|
| 改正法附則による税額の特例計算 | | | |
| 軽減売上割合(10営業日) | <input type="radio"/> | 附則38① | 51 |
| 小売等軽減仕入割合 | <input type="radio"/> | 附則38② | 52 |
| 小売等軽減売上割合 | <input type="radio"/> | 附則39① | 53 |

個人事業者用

第二表

令和元年十月一日以後終了課税期間分

自 平成 31年 1月 1日 課税期間分の消費税及び地方消費税の(確定)申告書

至 令和 1年 12月 31日

Referring to P32 of B

(中間申告 自 平成 年 月 日)
 の場合の 月 日

Referring to P32 from P12

| 課税標準額 | ① | 十 | 千 | 百 | 十 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 一 | 円 | | | |
|---------------------------|-------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 課税標準額 ※申告書(第一表)の①欄へ | ① | | | | | | | | 2 | 3 | 2 | 9 | 0 | 0 | 0 | 0 | 0 |
| 課税資産の譲渡等の対価の額の合計額 | 3%適用分 | ② | | | | | | | | | | | | | | | |
| | 4%適用分 | ③ | | | | | | | | | | | | | | | |
| | 6.3%適用分 | ④ | | | | | | | 1 | 6 | 6 | 3 | 8 | 8 | 8 | 8 | |
| | 6.24%適用分 | ⑤ | | | | | | | 3 | 8 | 9 | 8 | 1 | 4 | 8 | | |
| | 7.8%適用分 | ⑥ | | | | | | | 2 | 7 | 5 | 4 | 5 | 4 | 5 | | |
| | ⑦ | | | | | | | | 2 | 3 | 2 | 9 | 1 | 5 | 8 | 1 | |
| 特定課税仕入れに係る支払対価の額の合計額 (注1) | 6.3%適用分 | ⑧ | | | | | | | | | | | | | | | |
| | 7.8%適用分 | ⑨ | | | | | | | | | | | | | | | |
| | ⑩ | | | | | | | | | | | | | | | | |
| 消費税額 ※申告書(第一表)の②欄へ | ⑪ | | | | | | | | 1 | 5 | 0 | 6 | 2 | 4 | 1 | | |
| ⑪の内訳 | 3%適用分 | ⑫ | | | | | | | | | | | | | | | |
| | 4%適用分 | ⑬ | | | | | | | | | | | | | | | |
| | 6.3%適用分 | ⑭ | | | | | | | 1 | 0 | 4 | 8 | 1 | 9 | 4 | | |
| | 6.24%適用分 | ⑮ | | | | | | | 2 | 4 | 3 | 2 | 3 | 5 | | | |
| | 7.8%適用分 | ⑯ | | | | | | | 2 | 1 | 4 | 8 | 1 | 2 | | | |
| 返還等対価に係る税額 ※申告書(第一表)の⑤欄へ | ⑰ | | | | | | | | | | | | | | | | |
| ⑰の内訳 | 売上げの返還等対価に係る税額 | ⑱ | | | | | | | | | | | | | | | |
| | 特定課税仕入れの返還等対価に係る税額 (注1) | ⑲ | | | | | | | | | | | | | | | |
| 地方消費税の課税標準となる消費税額 (注2) | | ⑳ | | | | | | | 2 | 7 | 9 | 9 | 0 | 8 | | | |
| | 4%適用分 | ㉑ | | | | | | | | | | | | | | | |
| | 6.3%適用分 | ㉒ | | | | | | | 9 | 7 | 7 | 7 | 0 | | | | |
| | 6.24%及び7.8%適用分 | ㉓ | | | | | | | 1 | 8 | 2 | 1 | 3 | 8 | | | |

(注1) ⑮～⑱及び⑲欄は、一般課税により申告する場合、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載しよ。

(注2) ㉑～㉓欄が還付税額となる場合はマイナス「-」を付してください。

Deadline for filing and paying

The deadline for filing your final consumption and local consumption tax return and paying your tax for 2019 is **Tuesday, March 31, 2020.**

The deadline for filing the final return for income tax and special income tax for reconstruction and paying income tax and special income tax for reconstruction is Monday, March 16, 2020. Please do not get them mixed up.

Submitting your return form

The following describes 3 ways you can submit your final consumption and local consumption tax return from. See P6 about the documents to submit.

1. File by e-Tax

2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction

You may submit your final return form by sending it by post or courier services.

* If submitting your return form by post or courier, the date stamped on the envelope is deemed the date of submittal.

3. Hand it in at the reception counter of the Tax office covering your jurisdiction

* You may also place your return in the night deposit box when the Tax office is closed.

* It is preferable that you use public transportation when visiting the Tax office.

How to pay your tax

The following describes 5 ways to pay your consumption and local consumption taxes.

1. Tax payment by transfer account

The tax payment by transfer account takes your amount of tax due directly from a deposit or savings account at a financial institution designated by you and deposits it in the national treasury.

Sole proprietors using the tax payment by transfer account are asked to verify the balance in their account to ensure a smooth transfer of funds.

The date for 2019 consumption and local consumption tax automatic transfers is Thursday, April 23rd, 2020.

This system can only be used by Sole proprietors who have submitted their return form by the deadline for filing.

* Should the Tax office jurisdiction change due to a change of address, it is necessary to register again for the tax payment by transfer accounts. Sole proprietors already using the service must also register any change of financial institutions and account.

* You must complete the necessary application for the automatic transfers of consumption and local consumption taxes, even if you already applied for the automatic transfers of your income tax and special income tax for reconstruction.

2. Payment using e-Tax

Taxes can be paid from home, etc. via the Internet.

3. Payment using a credit card

Taxes can be paid from a dedicated website via the Internet.

4. Payment at convenience stores by QR code

You can create and print the QR code including information necessary for payment in "Filing assistance on the NTA website (Japanese version only)" section or the "Screen for creating a QR code to be used for payment at convenience stores" on our website at home, etc., and you can pay taxes at convenience stores by using it.

* Amount that may be settled will be limited to under 300-thousand yen.

* For details such as convenience stores you can pay, please access our website (www.nta.jp).

* "QR code" is the product name of DENSO Corporation.

5. By visiting a financial institution or Tax office

Sole proprietors paying their tax in person should visit their nearest financial institution or the Tax office covering your jurisdiction by the due date for tax payment.

Make sure to present your tax payment slip when paying your tax. If you don't have a tax payment slip, please use the ones available at any financial institution or Tax office.

If there is no tax payment slip at the financial institution, please contact the Tax office covering your jurisdiction.

* After you have filed your return form, no tax payment slips or notices will be sent from the Tax office.

We recommended the tax payment by transfer account

Using the tax payment by transfer account requires just a few easy steps. We strongly recommend this very convenient system also to prevent you from unintentionally forgetting to pay your taxes.

To register, fill in the deposit or savings account automatic transfer request form on P52 of this guide or available at any Tax office or financial institution and submit it to the Tax office covering your jurisdiction or any financial institution.

Tax payments through automatic transfers are not available at some financial institutions such as internet banks and internet branches. Please ask your bank regarding availability.

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Should you be late in paying your taxes

If you paid your taxes after the due date or, for users of the tax payment by transfer account, if the transfer was rendered impossible due to an insufficient balance in your account, delinquent tax will be levied starting on the day after the due date. For such a case, you must pay your principle amount of tax in addition to the delinquent tax in person at your nearest financial institution or the tax office covering your jurisdiction.

The delinquent tax is calculated as follows for returns submitted by March 31st, 2020.

| | |
|----------------------------------|---|
| From April 1st to May 31st, 2020 | An annual rate of "7.3% or "the Special Basic Rate + 1%, whichever is less |
| On or after June 1st, 2020 | An annual rate of "14.6% or "the Special Basic Rate + 7.3%, whichever is less |

* The Special Basic Rate is the rate calculated by adding 1% a year to the rate announced by the Finance Minister by December 15 of the preceding year as the rate obtained by dividing the total of new short-term average contractual interest rate on bank loan of each month from October of the second preceding year to September of the preceding year by 12.

Should the overdue amount remain unpaid, you may be subject to procedures for default of tax payment including the seizure of assets. Please exercise caution.

* The delinquent tax calculation may vary if filing after the deadline or submitting an amended return. Contact the Tax office covering your jurisdiction for details.

* If a Sole proprietor has difficulty paying his or her amount of tax, the Tax office will give thoughtful consideration to the facts and consult the Sole proprietor accordingly. Such a case should be directly to the Tax office covering your jurisdiction.

If there is a mistake in the amount of tax calculated in the final tax return

Please make corrections to the content of your return using the following methods.

| | Method of Correction |
|--|---|
| When tax amount, etc. included in return is actually less than what it should be | File "amended return" to correct amount. |
| When tax amount included in return is actually greater than what it should be | You can request a correction to the return in order to correct amounts. |

* If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.

* In principle, a request for correction is allowed within 5 years from the statutory tax return due date.

* Furthermore, irrespective of it being necessary to file a tax return, in case where there is no final tax return filed, a District Director of Tax Office will decide on the amount of tax base and tax payable.

* Please note that in cases where the District Director of Tax Office corrects or makes a determination on a return and cases where returns are filed after the filing deadline, an additional tax may be levied, and you will be required to pay your tax and any delinquent tax together.

The income tax adjustment method after calculating the amount of consumption and local consumption taxes (herein, "consumption tax, etc.") payable or refundable varies depending on the accounting method.

If applying the "tax included accounting method"

As a rule, the amount of consumption tax, etc. payable or refundable is added to necessary expenses or total revenue after calculating the income derived from business, real estate, timber, etc. (herein, "income from business") is the accounting year under which the date of filing the consumption and local consumption tax return forms.

In the event an amount of consumption tax, etc. payable or refundable is treated as an entry in accounts payable or receivable, Sole proprietors now have the option to include that amount in business expenses or total revenue after calculating the income from business generated in the accounting year relating to that account payable or receivable.

If applying the "tax excluded accounting method", etc.

If applying the "tax excluded accounting method", the amount representing the difference between the consumption tax, etc. determined using the simplified tax system and the amount resulting from subtracting the temporary consumption tax payable from the temporary consumption tax receivable at the end of the taxable period should be added to the total revenue or the necessary expenses in the amount of business income, etc. for that taxable period.

Please contact any Tax office access the National Tax Agency website (www.nta.go.jp) for inquires pertaining to income tax adjustments by Sole proprietors applying "Tax excluded accounting method" or who operate a business that generates 2 or more types of income.

What a "tax included" and "tax excluded" accounting methods?

The tax included accounting method treats the value of a transaction relating to consumption tax, etc. as including the amount of consumption tax, etc. The method treats the amount of tax consumption tax, etc. relating to the taxable sales, taxable purchases, etc. including it in the sales amount or purchases amount.

The tax excluded accounting method treats the value of a transaction relating to consumption tax, etc. by first separating it from the amount of consumption tax, etc. The method traets the amount of consumption tax, etc. by establishing an account of temporary receipts of consumption tax, etc. or of temporary payments of consumption tax, etc., excluding it from the sales amount or purchase amount.

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption
tax calculationEnter the value
in the return form
(Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Table for calculating taxable transactions (Table A)

This calculation table is a specimen.

課税取引金額計算表

(令和元年分)

(事業所得用)

| 科 目 | 決 算 額 A | Aのうち課税 取引にならない もの(※1) B | 課税取引金額 (A-B) C | R1. 9. 30 以前(※2) | | | R1. 10. 1 以後(※2) | | |
|------------------------|------------|----------------------------------|----------------------|-------------------------|---------------------------|--------------------------|------------------|---|--|
| | | | | うち旧税率 6. 3% 適用分 D | うち軽減税率 6. 24% 適用分 E | うち標準税率 7. 8% 適用分 F | | | |
| 売上(収入)金額 (雑収入を含む) ① | 円 | 円 | 円 | 円 | 円 | 円 | 円 | 円 | |
| 売上原価 | 期首商品棚卸高 ② | | | | | | | | |
| | 仕入金額 ③ | | | | | | | | |
| | 小計 ④ | | | | | | | | |
| | 期末商品棚卸高 ⑤ | | | | | | | | |
| | 差引原価 ⑥ | | | | | | | | |
| 差引金額 ⑦ | | | | | | | | | |
| 経費 | 租税公課 ⑧ | | | | | | | | |
| | 荷造運賃 ⑨ | | | | | | | | |
| | 水道光熱費 ⑩ | | | | | | | | |
| | 旅費交通費 ⑪ | | | | | | | | |
| | 通信費 ⑫ | | | | | | | | |
| | 広告宣伝費 ⑬ | | | | | | | | |
| | 接待交際費 ⑭ | | | | | | | | |
| | 損害保険料 ⑮ | | | | | | | | |
| | 修繕費 ⑯ | | | | | | | | |
| | 消耗品費 ⑰ | | | | | | | | |
| | 減価償却費 ⑱ | | | | | | | | |
| | 福利厚生費 ⑲ | | | | | | | | |
| | 給料賃金 ⑳ | | | | | | | | |
| | 外注工賃 ㉑ | | | | | | | | |
| | 利子割引料 ㉒ | | | | | | | | |
| | 地代家賃 ㉓ | | | | | | | | |
| | 貸倒金 ㉔ | | | | | | | | |
| | | ㉕ | | | | | | | |
| | | ㉖ | | | | | | | |
| | | ㉗ | | | | | | | |
| | | ㉘ | | | | | | | |
| | | ㉙ | | | | | | | |
| | | ㉚ | | | | | | | |
| | 雑費 ㉛ | | | | | | | | |
| 計 ㉜ | | | | | | | | | |
| 差引金額 ㉝ | | | | | | | | | |
| ③+㉜ | ㉞ | | | | | | | | |

太枠の箇所は課税売上高計算表及び課税仕入高計算表へ転記します。

※1 B欄には、非課税取引、輸出取引等、不課税取引を記入します。

また、売上原価・経費に特定課税仕入れに係る支払対価の額が含まれている場合には、その金額もB欄に記入します。

※2 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

Table for calculating taxable sales (Table B)

This calculation table is a specimen.

課税売上高計算表

(令和 元 年分)

| (1) 事業所得に係る課税売上高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|------------------|----|-------------------|---------------------|--------------------|-------------|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 営業等課税売上高 | ① | 表イ-1の①C欄の金額 | 表イ-1の①D欄の金額 | 表イ-1の①E欄の金額 | 表イ-1の①F欄の金額 |
| 農業課税売上高 | ② | 表イ-2の④C欄の金額 | 表イ-2の④D欄の金額 | 表イ-2の④E欄の金額 | 表イ-2の④F欄の金額 |

| (2) 不動産所得に係る課税売上高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|-------------------|----|-------------------|---------------------|--------------------|-------------|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 課税売上高 | ③ | 表イ-3の④C欄の金額 | 表イ-3の④D欄の金額 | 表イ-3の④E欄の金額 | 表イ-3の④F欄の金額 |

| (3) () 所得に係る課税売上高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|--------------------|----|-------------------|---------------------|--------------------|--|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 損益計算書の収入金額 | ④ | | | | |
| ④のうち、課税売上げにならないもの | ⑤ | | | | |
| 差引課税売上高 (④-⑤) | ⑥ | | | | |

| (4) 業務用資産の譲渡所得に係る課税売上高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|------------------------|----|-------------------|---------------------|--------------------|--|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 業務用固定資産等の譲渡収入金額 | ⑦ | | | | |
| ⑦のうち、課税売上げにならないもの | ⑧ | | | | |
| 差引課税売上高 (⑦-⑧) | ⑨ | | | | |

| | | | | | |
|--|---|--|--|--|--|
| (5) 課税売上高の合計額 (① + ② + ③ + ⑥ + ⑨) | ⑩ | | | | |
|--|---|--|--|--|--|

| (6) 課税資産の譲渡等の対価の額の計算 | |
|---|--|
| _____ 円×100/108 税抜経理方式によっている場合、⑩旧税率6. 3%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。 | (1円未満の端数切捨て) (一般用)付表1-2の①-1C欄へ (簡易課税用)付表4-2の①-1C欄へ |
| _____ 円×100/108 税抜経理方式によっている場合、⑩軽減税率6. 24%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。 | (1円未満の端数切捨て) (一般用)付表1-1の①-1D欄へ (簡易課税用)付表4-1の①-1D欄へ |
| _____ 円×100/110 税抜経理方式によっている場合、⑩標準税率7. 8%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。 | (1円未満の端数切捨て) (一般用)付表1-1の①-1E欄へ (簡易課税用)付表4-1の①-1E欄へ |

※ 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Table for calculating taxable purchases (Table C)

This calculation table is a specimen.

課税仕入高計算表

(令和 元 年分)

| (1) 事業所得に係る課税仕入高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|------------------|----|-------------------|---------------------|--------------------|---------------|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 営業等課税仕入高 | ① | 表イ-1の③C欄の金額 円 | 表イ-1の③D欄の金額 円 | 表イ-1の③E欄の金額 円 | 表イ-1の③F欄の金額 円 |
| 農業課税仕入高 | ② | 表イ-2の③C欄の金額 | 表イ-2の③D欄の金額 | 表イ-2の③E欄の金額 | 表イ-2の③F欄の金額 |

| (2) 不動産所得に係る課税仕入高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|-------------------|----|-------------------|---------------------|--------------------|-------------|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 課税仕入高 | ③ | 表イ-3の④C欄の金額 | 表イ-3の④D欄の金額 | 表イ-3の④E欄の金額 | 表イ-3の④F欄の金額 |

| (3) () 所得に係る課税仕入高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|----------------------|----|-------------------|---------------------|--------------------|--|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 損益計算書の仕入金額と経費の金額の合計額 | ④ | | | | |
| ④のうち、課税仕入れにならないもの | ⑤ | | | | |
| 差引課税仕入高 (④-⑤) | ⑥ | | | | |

| (4) 業務用資産の取得に係る課税仕入高 | 金額 | R1. 9. 30以前(※) | | R1. 10. 1以後(※) | |
|----------------------|----|-------------------|---------------------|--------------------|--|
| | | うち旧税率 6. 3%適用分 | うち軽減税率 6. 24%適用分 | うち標準税率 7. 8%適用分 | |
| 業務用固定資産等の取得費 | ⑦ | | | | |
| ⑦のうち、課税仕入れにならないもの | ⑧ | | | | |
| 差引課税仕入高 (⑦-⑧) | ⑨ | | | | |

| | | | | |
|--|---|------------|------------|------------|
| (5) 課税仕入高の合計額 (① + ② + ③ + ⑥ + ⑨) | ⑩ | 付表2-2の⑨C欄へ | 付表2-1の⑨D欄へ | 付表2-1の⑨E欄へ |
|--|---|------------|------------|------------|

| (6) 課税仕入れに係る消費税額の計算 | |
|--|------------------------------|
| $\text{円} \times 6.3/108$ <small>税抜経理方式によっている場合、⑩旧税率6.3%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。</small> | ⑪ (1円未満の端数切捨て) 付表2-2の⑩C欄へ |
| $\text{円} \times 6.24/108$ <small>税抜経理方式によっている場合、⑩軽減税率6.24%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。</small> | ⑫ (1円未満の端数切捨て) 付表2-1の⑩D欄へ |
| $\text{円} \times 7.8/110$ <small>税抜経理方式によっている場合、⑩標準税率7.8%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。</small> | ⑬ (1円未満の端数切捨て) 付表2-1の⑩E欄へ |

※ 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

[Schedule 1-1]

Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base

This calculation table is a specimen.

第4-(1)号様式

付表1-1 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一般

| 課税期間 | | . . . ~ . . . | | 氏名又は名称 | | |
|--------------------------------|-------------------|----------------------------|---|---|---|----------|
| 区分 | | 旧税率分小計 X | 税率6.24%適用分 D | 税率7.8%適用分 E | 合計 F (X+D+E) | |
| 課税標準額 | ① | (付表1-2の①X欄の金額) 円 000 | 円 000 | 円 000 | 円 ※第二表の①欄へ 000 | |
| 課税資産の譲渡等の対価の額 | ① | (付表1-2の①-1X欄の金額) | ※第二表の⑤欄へ | ※第二表の⑥欄へ | ※第二表の⑦欄へ | |
| | ② | (付表1-2の①-2X欄の金額) | ※①-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | ※第二表の⑧欄へ | ※第二表の⑩欄へ | |
| 消費税額 | ② | (付表1-2の②X欄の金額) | ※第二表の⑬欄へ | ※第二表の⑭欄へ | ※第二表の⑮欄へ | |
| 控除過大調整税額 | ③ | (付表1-2の③X欄の金額) | (付表2-1の⑳・㉔D欄の合計金額) | (付表2-1の㉑・㉔E欄の合計金額) | ※第一表の③欄へ | |
| 控除税額 | 控除対象仕入税額 | ④ | (付表2-1の㉒D欄の金額) | (付表2-1の㉒E欄の金額) | ※第一表の④欄へ | |
| | 返還等対価に係る税額 | ⑤ | (付表1-2の⑤X欄の金額) | | ※第二表の⑰欄へ | |
| | 売上げの返還等に係る税額 | ⑤-1 | (付表1-2の⑤-1X欄の金額) | | | ※第二表の⑱欄へ |
| | | ⑤-2 | (付表1-2の⑤-2X欄の金額) | ※⑤-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | ※第二表の⑲欄へ |
| | 貸倒れに係る税額 | ⑥ | (付表1-2の⑥X欄の金額) | | | ※第一表の⑥欄へ |
| | 控除税額小計 (④+⑤+⑥) | ⑦ | (付表1-2の⑦X欄の金額) | | | ※第一表の⑦欄へ |
| 控除不足還付税額 (⑦-②-③) | ⑧ | (付表1-2の⑧X欄の金額) | ※①E欄へ | ※①E欄へ | | |
| 差引税額 (②+③-⑦) | ⑨ | (付表1-2の⑨X欄の金額) | ※②E欄へ | ※②E欄へ | | |
| 合計差引税額 (⑨-⑧) | ⑩ | | | | ※マイナスの場合は第一表の⑧欄へ ※プラスの場合は第一表の⑨欄へ | |
| 地方と異なる消費税の課税標準額 | 控除不足還付税額 | ⑪ | (付表1-2の⑪X欄の金額) | (⑩D欄と⑩E欄の合計金額) | | |
| | 差引税額 | ⑫ | (付表1-2の⑫X欄の金額) | (⑩D欄と⑩E欄の合計金額) | | |
| 合計差引地方消費税の課税標準となる消費税額 (⑫-⑪) | ⑬ | (付表1-2の⑬X欄の金額) | | ※第二表の㉕欄へ | ※マイナスの場合は第一表の⑩欄へ ※プラスの場合は第一表の⑪欄へ ※第二表の㉖欄へ | |
| 譲渡割額 | 還付額 | ⑭ | (付表1-2の⑭X欄の金額) | (⑩E欄×22/78) | | |
| | 納税額 | ⑮ | (付表1-2の⑮X欄の金額) | (⑩D欄×22/78) | | |
| 合計差引譲渡割額 (⑮-⑭) | ⑯ | | | | ※マイナスの場合は第一表の⑪欄へ ※プラスの場合は第一表の⑫欄へ | |

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、付表1-2を作成してから当該付表を作成する。

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items
- Filing and paying
- Income tax adjustment
- Rough draft return form

[Schedule 1-2]

Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base

[For the taxable period in which there is a transfer of transitional measures taxable assets]

This calculation table is a specimen.

第4-(5)号様式

付表1-2 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表
〔経過措置対象課税資産の譲渡等を含む課税期間用〕

一般

| 課税期間 | | . . . ~ . . . | | 氏名又は名称 | |
|-------------------------------|-------------------------|---|---|---------------------|----------------------|
| 区分 | | 税率3%適用分 A | 税率4%適用分 B | 税率6.3%適用分 C | 旧税率分小計 X (A+B+C) |
| 課税標準額 ① | | 円 000 | 円 000 | 円 000 | 円 ※付表1-1の①X欄へ 000 |
| ① 課税資産の譲渡等の対価の額 | ① | ※第二表の②欄へ | ※第二表の③欄へ | ※第二表の④欄へ | ※付表1-1の①-1X欄へ |
| | ①-1 | ※①-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | ※第二表の⑤欄へ | ※付表1-1の①-2X欄へ |
| 内 特定課税仕入れに係る支払対価の額 | ①-2 | ※第二表の⑥欄へ | ※第二表の⑦欄へ | ※第二表の⑧欄へ | ※付表1-1の②X欄へ |
| 消費税額 ② | | | | | |
| 控除過大調整税額 ③ | | (付表2-2の②④・⑤A欄の合計金額) | (付表2-2の②④・⑤B欄の合計金額) | (付表2-2の②④・⑤C欄の合計金額) | ※付表1-1の③X欄へ |
| 控除 税 額 | 控除対象仕入税額 ④ | (付表2-2の②④A欄の金額) | (付表2-2の②④B欄の金額) | (付表2-2の②④C欄の金額) | ※付表1-1の④X欄へ |
| | 返還等対価に係る税額 ⑤ | | | | ※付表1-1の⑤X欄へ |
| | ⑤ 売上げの返還等の対価に係る税額 | ⑤-1 | | | ※付表1-1の⑤-1X欄へ |
| | 内 特定課税仕入れの返還等対価に係る税額 | ⑤-2 | ※⑤-2欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | ※付表1-1の⑤-2X欄へ |
| | 貸倒れに係る税額 ⑥ | | | | ※付表1-1の⑥X欄へ |
| | 控除税額小計 (④+⑤+⑥) ⑦ | | | | ※付表1-1の⑦X欄へ |
| 控除不足還付税額 (⑦-②-③) ⑧ | | | ※⑧B欄へ | ※⑧C欄へ | ※付表1-1の⑧X欄へ |
| 差引税額 (②+③-⑦) ⑨ | | | ※⑨B欄へ | ※⑨C欄へ | ※付表1-1の⑨X欄へ |
| 合計差引税額 (⑨-⑧) ⑩ | | | | | |
| 地方と消費 税の課税 標準額 | 控除不足還付税額 ⑪ | | (⑧B欄の金額) | (⑧C欄の金額) | ※付表1-1の⑩X欄へ |
| | 差引税額 ⑫ | | (⑨B欄の金額) | (⑨C欄の金額) | ※付表1-1の⑪X欄へ |
| 合計差引地方消費税の課税標準となる消費税額 (⑫-⑪) ⑬ | | | ※第二表の⑩欄へ | ※第二表の⑪欄へ | ※付表1-1の⑫X欄へ |
| 譲渡 割 納 税 額 | 還付額 ⑭ | | (⑩B欄×25/100) | (⑩C欄×17/63) | ※付表1-1の⑬X欄へ |
| | 納税額 ⑮ | | (⑩B欄×25/100) | (⑩C欄×17/63) | ※付表1-1の⑭X欄へ |
| 合計差引譲渡割額 (⑮-⑭) ⑯ | | | | | |

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、当該付表を作成してから付表1-1を作成する。

[Schedule 2-1]

Table for calculating the deductible tax on purchases

This calculation table is a specimen.

第4-(2)号様式

付表2-1 課税売上割合・控除対象仕入税額等の計算表

一般

| 課税期間 | | ・ ・ ・ ・ | 氏名又は名称 | | | |
|--|---|---------------------------------|--|----------------|-----------------------------|--|
| 項目 | | 旧税率分小計 X | 税率6.24%適用分 D | 税率7.8%適用分 E | 合計 F (X+D+E) | |
| 課税売上額(税抜き) | ① | (付表2-2の①X欄の金額) 円 | 円 | 円 | 円 | |
| 免税売上額 | ② | / | / | / | / | |
| 非課税資産の輸出等の金額、 海外支店等へ移送した資産の価額 | ③ | / | / | / | / | |
| 課税資産の譲渡等の対価の額(①+②+③) | ④ | / | / | / | ※第一表の④欄へ ※付表2-2の④X欄へ | |
| 課税資産の譲渡等の対価の額(④の金額) | ⑤ | / | / | / | / | |
| 非課税売上額 | ⑥ | / | / | / | / | |
| 資産の譲渡等の対価の額(⑤+⑥) | ⑦ | / | / | / | ※第一表の⑦欄へ ※付表2-2の⑦X欄へ | |
| 課税売上割合(④/⑦) | ⑧ | / | / | / | ※付表2-2の⑧X欄へ [%] ※端数切捨て | |
| 課税仕入れに係る支払対価の額(税込み) | ⑨ | (付表2-2の⑨X欄の金額) | | | | |
| 課税仕入れに係る消費税額 | ⑩ | (付表2-2の⑩X欄の金額) | (⑨D欄×6.24/108) | (⑨E欄×7.8/110) | | |
| 特定課税仕入れに係る支払対価の額 | ⑪ | (付表2-2の⑪X欄の金額) | ※⑪及び⑫欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | | |
| 特定課税仕入れに係る消費税額 | ⑫ | (付表2-2の⑫X欄の金額) | / | (⑪E欄×7.8/100) | | |
| 課税貨物に係る消費税額 | ⑬ | (付表2-2の⑬X欄の金額) | / | | | |
| 納税義務の免除を受けない(受ける) こととなった場合における消費税額 の調整(加算又は減算)額 | ⑭ | (付表2-2の⑭X欄の金額) | / | | | |
| 課税仕入れ等の税額の合計額 (⑩+⑫+⑬±⑭) | ⑮ | (付表2-2の⑮X欄の金額) | | | | |
| 課税売上高が5億円以下、かつ、 課税売上割合が95%以上の場合 (⑮の金額) | ⑯ | (付表2-2の⑯X欄の金額) | | | | |
| 課5課95 税% 税% 売未 売円 上満 超割の 高又 合場 がは が合 控の 除調 税額 差 引 | 個別 対 応 方 式 | ⑰のうち、課税売上げにのみ要するもの | (付表2-2の⑰X欄の金額) | | | |
| | | ⑰のうち、課税売上げと非課税売上げに 共通して要するもの | (付表2-2の⑱X欄の金額) | | | |
| | 個別対応方式により控除する 課税仕入れ等の税額 [(⑰)+(⑱×④/⑦)] | ⑲ | (付表2-2の⑲X欄の金額) | | | |
| | 一括比例配分方式により控除する課税仕入れ 等の税額 (⑰×④/⑦) | ⑳ | (付表2-2の⑳X欄の金額) | | | |
| 課税売上割合変動時の調整対象固定資産に係る 消費税額の調整(加算又は減算)額 | ㉑ | (付表2-2の㉑X欄の金額) | | | | |
| 調整対象固定資産を課税業務用(非課税業務用) に転用した場合の調整(加算又は減算)額 | ㉒ | (付表2-2の㉒X欄の金額) | | | | |
| 控除対象仕入税額 [(⑯、⑲又は⑳の金額)±㉑±㉒]がプラスの時 | ㉓ | (付表2-2の㉓X欄の金額) | ※付表1-1の④D欄へ | ※付表1-1の④E欄へ | | |
| 控除過大調整税額 [(⑯、⑲又は⑳の金額)±㉑±㉒]がマイナスの時 | ㉔ | (付表2-2の㉔X欄の金額) | ※付表1-1の③D欄へ | ※付表1-1の③E欄へ | | |
| 貸倒回収に係る消費税額 | ㉕ | (付表2-2の㉕X欄の金額) | ※付表1-1の③D欄へ | ※付表1-1の③E欄へ | | |

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、付表2-2を作成してから当該付表を作成する。
3 ⑨及び⑫欄には、値引き、割戻し、割引きなど仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。

(R1.10.1以後終了課税期間用)

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items
- Filing and paying
- Income tax adjustment
- Rough draft return form

[Schedule 2-2]

Table for calculating the deductible tax on purchases

[For the taxable period in which there is a transfer of transitional measures taxable assets]

This calculation table is a specimen.

第4-(6)号様式

付表2-2

課税売上割合・控除対象仕入税額等の計算表

[経過措置対象課税資産の譲渡等を含む課税期間用]

一般

| 課税期間 | | 氏名又は名称 | | | |
|---|------------------------------------|--|--------------|----------------|--------------------|
| 項目 | | 税率3%適用分 A | 税率4%適用分 B | 税率6.3%適用分 C | 旧税率分小計X (A+B+C) |
| 課税売上額(税抜き) | ① | 円 | 円 | 円 | ※付表2-1の①X欄へ 円 |
| 免税売上額 | ② | | | | |
| 非課税資産の輸出等の金額、海外支店等へ移送した資産の価額 | ③ | | | | |
| 課税資産の譲渡等の対価の額(①+②+③) | ④ | | | | (付表2-1の④F欄の金額) |
| 課税資産の譲渡等の対価の額(④の金額) | ⑤ | | | | |
| 非課税売上額 | ⑥ | | | | |
| 資産の譲渡等の対価の額(⑤+⑥) | ⑦ | | | | (付表2-1の⑦F欄の金額) |
| 課税売上割合(④/⑦) | ⑧ | | | | [%] ※端数切捨て |
| 課税仕入れに係る支払対価の額(税込み) | ⑨ | | | | ※付表2-1の⑨X欄へ |
| 課税仕入れに係る消費税額 | ⑩ | (⑨A欄×3/103) | (⑨B欄×4/105) | (⑨C欄×6.3/108) | ※付表2-1の⑩X欄へ |
| 特定課税仕入れに係る支払対価の額 | ⑪ | ※⑩及び⑫欄は、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載する。 | | | ※付表2-1の⑪X欄へ |
| 特定課税仕入れに係る消費税額 | ⑫ | | | (⑪C欄×6.3/100) | ※付表2-1の⑫X欄へ |
| 課税貨物に係る消費税額 | ⑬ | | | | ※付表2-1の⑬X欄へ |
| 納税義務の免除を受けない(受ける)こととなった場合における消費税額の調整(加算又は減算)額 | ⑭ | | | | ※付表2-1の⑭X欄へ |
| 課税仕入れ等の税額の合計額(⑩+⑫+⑬±⑭) | ⑮ | | | | ※付表2-1の⑮X欄へ |
| 課税売上高が5億円以下、かつ、課税売上割合が95%以上の場合(⑮の金額) | ⑯ | | | | ※付表2-1の⑯X欄へ |
| 課5課95税億% 売未 上満 割の 高又 がは が合 控の 除調 税額 整 | ⑯のうち、課税売上げにのみ要するもの | ⑰ | | | ※付表2-1の⑰X欄へ |
| | ⑯のうち、課税売上げと非課税売上げに共通して要するもの | ⑱ | | | ※付表2-1の⑱X欄へ |
| | 個別対応方式により控除する課税仕入れ等の税額 [⑰+(⑱×④/⑦)] | ⑲ | | | ※付表2-1の⑲X欄へ |
| | 一括比例配分方式により控除する課税仕入れ等の税額 (⑱×④/⑦) | ⑳ | | | ※付表2-1の㉑X欄へ |
| 課税売上割合変動時の調整対象固定資産に係る消費税額の調整(加算又は減算)額 | ㉑ | | | | ※付表2-1の㉑X欄へ |
| 調整対象固定資産を課税業務用(非課税業務用)に転用した場合の調整(加算又は減算)額 | ㉒ | | | | ※付表2-1の㉒X欄へ |
| 控除対象仕入税額 [(⑯、⑱又は⑲)の金額] ± ㉒ ± ㉓ | ㉓ | ※付表1-2の④A欄へ | ※付表1-2の④B欄へ | ※付表1-2の④C欄へ | ※付表2-1の㉓X欄へ |
| 控除過大調整税額 [(⑯、⑱又は⑲)の金額] ± ㉔ ± ㉕ | ㉔ | ※付表1-2の③A欄へ | ※付表1-2の③B欄へ | ※付表1-2の③C欄へ | ※付表2-1の㉔X欄へ |
| 貸倒回収に係る消費税額 | ㉕ | ※付表1-2の③A欄へ | ※付表1-2の③B欄へ | ※付表1-2の③C欄へ | ※付表2-1の㉕X欄へ |

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
 2 旧税率が適用された取引がある場合は、当該付表を作成してから付表2-1を作成する。
 3 ④、⑦及び⑧のX欄は、付表2-1のF欄を計算した後に記載する。
 4 ⑩及び⑫欄には、値引き、割戻し、割引など仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。(R1.10.1以後終了課税期間用)

Consumption and local consumption tax return form (Page 1) (General Form)

This return form is a specimen.

G K O 3 0 4

第3-(1)号様式

個人事業者用

第一表

令和元年十月一日以後終了課税期間分(一般用)

| | |
|-----------|-------------|
| 令和 年 月 日 | 税務署長殿 |
| 納税地 | (電話番号 - -) |
| (フリガナ) 屋号 | |
| 個人番号 | |
| (フリガナ) 氏名 | |

| | |
|-------------|----------------|
| 一連番号 | |
| 申告年月日 | 令和 年 月 日 |
| 申告区分 | 指導等 庁指定 局指定 |
| 通信日付印 | 確認印 |
| 個人番号カード | 身元確認 |
| 通知カード・運転免許証 | |
| その他() | |
| 指導年月日 | 相談 区分1 区分2 区分3 |
| 令和 年 月 日 | |

自 平成 年 月 日
令和 年 月 日
課税期間分の消費税及び地方消費税の()申告書

(中間申告 自 平成 年 月 日
令和 年 月 日)
の場合の
対象期間 至 令和 年 月 日

OCR入力用(この用紙は機械で読み取ります。折ったり活きたりしないでください。)

| この申告書による消費税の税額の計算 | | + 兆 千 百 + 億 千 百 + 万 千 百 + 一 百 | |
|-------------------------|---|-------------------------------|-----|
| 課税標準額 | ① | | 000 |
| 消費税額 | ② | | |
| 控除過大調整税額 | ③ | | |
| 控除 | | | |
| 控除対象仕入税額 | ④ | | |
| 返還等対価に係る税額 | ⑤ | | |
| 貸倒れに係る税額 | ⑥ | | |
| 控除税額小計 | ⑦ | | |
| (④+⑤+⑥) | | | |
| 控除不足還付税額 | ⑧ | | |
| (⑦-②-③) | | | |
| 差引税額 | ⑨ | | 00 |
| (②+③-⑦) | | | |
| 中間納付税額 | ⑩ | | 00 |
| 納付税額 | ⑪ | | 00 |
| (⑨-⑩) | | | |
| 中間納付還付税額 | ⑫ | | 00 |
| (⑩-⑨) | | | |
| この申告書が修正申告である場合 | | | |
| 既確定税額 | ⑬ | | |
| 差引納付税額 | ⑭ | | 00 |
| 課税上の割合 | | | |
| 課税資産の譲渡等の対価の額 | ⑮ | | |
| 資産の譲渡等の対価の額 | ⑯ | | |
| この申告書による地方消費税の税額の計算 | | | |
| 地方消費税の課税標準となる消費税額 | | | |
| 控除不足還付税額 | ⑰ | | |
| 差引税額 | ⑱ | | 00 |
| 譲渡割額 | | | |
| 還付額 | ⑲ | | |
| 納税額 | ⑳ | | 00 |
| 中間納付譲渡割額 | ㉑ | | 00 |
| 納付譲渡割額 | ㉒ | | 00 |
| (㉑-㉒) | | | |
| 中間納付還付譲渡割額 | ㉓ | | 00 |
| (㉒-㉑) | | | |
| この申告書が修正申告である場合 | | | |
| 既確定譲渡割額 | ㉔ | | |
| 差引納付譲渡割額 | ㉕ | | 00 |
| 消費税及び地方消費税の合計(納付又は還付)税額 | ㉖ | | |

| | | | | | | |
|--------------------------|------------------------|--------------------------|--------|--------------------------|----------|----|
| 付記事項 | 割賦基準の適用 | <input type="checkbox"/> | 有 | <input type="checkbox"/> | 無 | 31 |
| | 延払基準等の適用 | <input type="checkbox"/> | 有 | <input type="checkbox"/> | 無 | 32 |
| | 工事進行基準の適用 | <input type="checkbox"/> | 有 | <input type="checkbox"/> | 無 | 33 |
| | 現金主義会計の適用 | <input type="checkbox"/> | 有 | <input type="checkbox"/> | 無 | 34 |
| 参考事項 | 課税標準額に対する消費税額の計算の特例の適用 | <input type="checkbox"/> | 有 | <input type="checkbox"/> | 無 | 35 |
| | 課税売上高5億円超又は課税売上割合95%未満 | <input type="checkbox"/> | 個別対心方式 | <input type="checkbox"/> | 一括比例配分方式 | 41 |
| | | <input type="checkbox"/> | 上記以外 | <input type="checkbox"/> | 全額控除 | |
| 基準期間の課税売上高 | | | | | 千円 | |
| 還す付るを金受取機と等 | 銀行 | | 本店・支店 | | | |
| | 金庫・組合 | | 出張所 | | | |
| | 農協・漁協 | | 本所・支所 | | | |
| | 預金 | <input type="checkbox"/> | 口座番号 | | | |
| | ゆうちょ銀行の貯金記号番号 | | | | | |
| | 郵便局名等 | | | | | |
| ※税務署整理欄 | | | | | | |
| 税理士署名押印 | | | | | | ㊞ |
| | (電話番号 - -) | | | | | |
| <input type="checkbox"/> | 税理士法第30条の書面提出有 | | | | | |
| <input type="checkbox"/> | 税理士法第33条の2の書面提出有 | | | | | |

㉖ = (㉑ + ㉒) - (㉓ + ㉔ + ㉕) ・修正申告の場合㉖ = ㉑ + ㉒
㉖が還付税額となる場合はマイナス「-」を付してください。

G K 0 6 0 1

第3-(2)号様式

課税標準額等の内訳書

| | |
|-----------|-------------|
| 納税地 | (電話番号 - -) |
| (フリガナ) 屋号 | |
| (フリガナ) 氏名 | |

| | |
|------|--|
| 整理番号 | |
|------|--|

| 改正法附則による税額の特例計算 | | | |
|-----------------|--------------------------|-------|----|
| 軽減売上割合(10営業日) | <input type="checkbox"/> | 附則38① | 51 |
| 小売等軽減仕入割合 | <input type="checkbox"/> | 附則38② | 52 |
| 小売等軽減売上割合 | <input type="checkbox"/> | 附則39① | 53 |

個人事業者用

第二表

自 平成 年 月 日
至 令和 年 月 日

課税期間分の消費税及び地方消費税の()申告書

中間申告 自 平成 年 月 日
の場合の
対象期間 至 令和 年 月 日

令和元年十月一日以後終了課税期間分

| 課税標準額 | ① | 十 | 兆 | 千 | 百 | 十 | 億 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 一 | 円 | |
|---------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ※申告書(第一表)の①欄へ | | | | | | | | | | | | | | | 0 | 0 | 0 |

| | | | | | | | | | | | | | | | | | |
|-----------------------|------------------------------|---------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 課税資産の譲渡等 の対価の額の合計額 | 3%適用分 | ② | | | | | | | | | | | | | | | |
| | 4%適用分 | ③ | | | | | | | | | | | | | | | |
| | 6.3%適用分 | ④ | | | | | | | | | | | | | | | |
| | 6.24%適用分 | ⑤ | | | | | | | | | | | | | | | |
| | 7.8%適用分 | ⑥ | | | | | | | | | | | | | | | |
| | | ⑦ | | | | | | | | | | | | | | | |
| | 特定課税仕入れに係る支払対価の額の合計額 (注1) | 6.3%適用分 | ⑧ | | | | | | | | | | | | | | |
| 7.8%適用分 | | ⑨ | | | | | | | | | | | | | | | |
| | | ⑩ | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|------|----------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 消費税額 | ⑪ | | | | | | | | | | | | | | | | |
| ⑪の内訳 | 3%適用分 | ⑫ | | | | | | | | | | | | | | | |
| | 4%適用分 | ⑬ | | | | | | | | | | | | | | | |
| | 6.3%適用分 | ⑭ | | | | | | | | | | | | | | | |
| | 6.24%適用分 | ⑮ | | | | | | | | | | | | | | | |
| | 7.8%適用分 | ⑯ | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|-------------------------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 返還等対価に係る税額 | ⑰ | | | | | | | | | | | | | | | | |
| ⑰の内訳 | ⑱ | | | | | | | | | | | | | | | | |
| 特定課税仕入れの返還等対価に係る税額 (注1) | ⑲ | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | |
|-------------------|----------------|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 地方消費税の課税標準となる消費税額 | ⑳ | | | | | | | | | | | | | | | | |
| (注2) | 4%適用分 | ㉑ | | | | | | | | | | | | | | | |
| | 6.3%適用分 | ㉒ | | | | | | | | | | | | | | | |
| | 6.24%及び7.8%適用分 | ㉓ | | | | | | | | | | | | | | | |

(注1) ⑧～⑩及び⑱欄は、一般課税により申告する場合で、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載します。
(注2) ㉑～㉓欄が還付税額となる場合はマイナス「-」を付してください。

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

Table for determining taxability of consumption tax transactions

This table contains an approximate standard for determining the taxability of transactions with respect to consumption tax for each item appearing in the blue return financial statement for business income. Examine the nature of a transaction well whenever actually determining its taxability.

If determining for yourself is difficult or if you would like more information, please contact any tax office.

Taxability determination table (for sales, etc. and real estate income)

| Account | Taxable/Not taxable | Items (taxable sales or taxable purchases) not relating to taxable transactions | | |
|---|---------------------|--|---|--|
| Amount of sales (revenue) (including miscellaneous revenue) | △ | Non-taxable transactions Medical fees paid for by the social insurance system, proceeds from the sale of merchandise coupons, proceeds from land sales, interest income, house rents | | |
| | | Transactions excluded from consumption tax Insurance benefits, revenue from transactions effectuated abroad | | |
| | | Tax-exempt transactions Revenue from exports | | |
| | | Initial merchandise inventory | × | (Note) |
| | | Purchases | △ | Purchase price of land and merchandise coupons; transportation insurance premiums |
| Cost of goods sold | △ | Subtotal | | |
| | | Year-end merchandise inventory | × | (Note) |
| | | Net cost of goods sold | | |
| | | Balance | | |
| | | Taxes and duties | ▽ | Enterprise tax, stamp tax, fixed property tax, automobile tax; ordinary membership fees for trade organizations and commercial associations |
| Business expenses | △ | Freight and handling expenses | △ | International freight |
| | | Water, heat and light expenses | ○ | |
| | | Travel expenses and carfare | △ | International traveling and lodging expenses |
| | | Communications expenses | △ | International correspondence and postal expenses |
| | | Advertising expenses | △ | Prepaid cards cost |
| | | Entertainment expenses | △ | Cash disbursements for expressions of congratulations and condolence, farewell gifts, gift certificates, beer coupons, prepaid cards, etc. |
| | | Cost of supplies | × | Fully excluded from taxable purchases |
| | | Repair expenses | ○ | |
| | | Consumables expenses | ○ | |
| | | Depreciation expenses | × | Fully excluded from taxable purchases (Depreciable asset purchase prices are taxable purchases.) |
| | | Welfare expenses | ▽ | Statutory welfare expenses such as health insurance premiums, gifts and money for congratulations or condolence (Expenses for recreational trips are taxable purchases.) |
| | | Salaries and wages | ▽ | Salaries, bonuses, retirement allowances (travel allowances are taxable purchases.) |
| | | Subcontractor fees | ○ | |
| | | Interest and discount expenses | × | Fully excluded from taxable purchases |
| | | Land and house rents | △ | Land rents, house rents |
| | | Bad debt | × | (Note) Separately qualifies as a deduction relating to bad debt |
| | | Fees and commissions | △ | Registration, licensing, patent and other charges prescribed by governmental regulation |
| | | Miscellaneous expenses | △ | Compensation for damages |
| | | Total | | |
| | | Reserves | × | Reserves for bad debts carried back |
| Reserve for wage of family employee | | | | |
| Reserve for bad debts carried over | | | | |
| Income before the special deduction for blue returns | | | | |
| Special deduction for blue returns | × | | | |
| Income | | | | |

Taxability determination table (for agriculture income)

| Account | Taxable/Not taxable | Items (taxable sales or taxable purchases) not relating to taxable transactions | | | |
|---|----------------------------------|---|--|--|---|
| Revenue | Sales | △ | Tax-exempt transactions Export transaction and other revenue | | |
| | | Household consumption | ○ | | |
| | Business consumption | Amount | ▽ | Business consumption of seeds and seedlings | |
| | | | Miscellaneous revenue | △ | Non-taxable transactions Interest income Transactions excluded from consumption tax Subsidies and insurance benefits on which a value cannot be assigned |
| | Subtotal | | | | |
| | Agricultural commodity inventory | Initial | | (Note) | |
| | | Year-end | | (Note) | |
| | Total | | | | |
| | Business expenses | △ | Taxes and duties | ▽ | Revenue stamp tax, fixed property tax, automobile tax |
| | | | Seed/seedling expenses | △ | Self-sufficient portion |
| Feeder livestock cost | | | △ | Self-sufficient portion | |
| Fertilizer expenses | | | △ | Self-sufficient portion | |
| Feedstuff expenses | | | △ | Self-sufficient portion | |
| Farm tool expenses | | | ○ | | |
| Agricultural chemicals and hygiene expenses | | | ○ | | |
| Various materials expenses | | | ○ | | |
| Repair expenses | | | ○ | | |
| Light, heat and power cost | | | ○ | | |
| Apparel expenses | | | ○ | | |
| Agricultural mutual relief contributions | | | × | Fully excluded from taxable purchases | |
| Depreciation expenses | | | × | Fully excluded from taxable purchases (Depreciable asset purchase prices are taxable purchases.) | |
| Freight and handling expenses | | | △ | International freight | |
| Labor expenses | | | ▽ | Labor costs (However, room and board expenses are taxable purchases.) | |
| Interest and discount expenses | | | × | Fully excluded from taxable purchases | |
| Land rents and lease expenses | | | △ | Land rents | |
| Land improvement expenses | | | ▽ | Current amount levied, special amount levied relating to roads and waterways | |
| Bad debt | | | × | (Note) Separately qualifies as a deduction relating to bad debt | |
| Miscellaneous expenses | | | △ | Compensation for damages | |
| Subtotal | | | | | |
| Inventory other than agricultural commodities | | | Initial | | (Note) |
| | | | Year-end | | (Note) |
| Expenses for raising fruit trees and livestock deducted from necessary expenses | | | | | If deducting revenue derived from the sales of unripe fruits from cultivation expenses, add the amount to taxable sales. |
| Total | | | | | |
| Reserves | × | Reserves for bad debts carried back | | | |
| | | Reserve for wage of family employee | | | |
| | | Reserve for bad debts carried over | | | |
| | | Income before the special deduction for blue returns | | | |
| | | Special deduction for blue returns | × | | |
| Income | | | | | |

(Note)

Sole proprietors who were Tax-exempt business operators in 2018 or who will become so in 2020 must calculate their consumption tax adjustment amount.

The following are symbols used in the table above.

- Transactions relating to taxable sales (purchases)
- ×

Reverse charge mechanism

Among taxable purchases made domestically, "Provision of B2B electronic services" and "Provision of specified services" rendered by foreign businesses, are called "Specified taxable purchases," and the "specified taxable purchases" are subject to filing tax returns under a reverse charge mechanism. Businesses whose taxable sales rate is less than 95% are required to file tax returns through the reverse charge mechanism in the case of filing tax returns under the standard taxation during a taxable period that "specified taxable purchases" take place in.

- *1. Even for businesses that file tax returns under the standard taxation, it will be deemed for the time being that specified taxable purchases were not made in a taxable period in which the taxable sales rate is 95% or more or in which the simplified tax system is adopted. Since tax-exempt businesses are also exempt from the obligation to pay consumption tax on specified taxable purchases, it is not required to file tax returns through the reverse charge mechanism.
- *2. Both "Provision of B2B electronic services" and "Provision of specified services," rendered by foreign businesses, which are tax-exempt, fall under "specified taxable purchases."

What are provision of electronic services?

"Provision of electronic services" means the provision of services via electronic and telecommunication networks (e.g. the internet), such as distribution of e-books, music and advertisements.

Since the criterion for determining whether the provision of services is a domestic transaction that is subject to consumption taxation (criterion for determining either domestic or foreign transactions) is the "address, etc. of the service recipients," the "provision of electronic services" is subject to taxation in principle regardless of being provided domestically or from overseas if such services are provided to those who have a domestic address, etc. In respect of the "Provision of B2B electronic services" by foreign businesses, domestic businesses that receive the relevant services are required to file tax returns and pay the tax (The reverse charge mechanism).

What are provision of specific services?

The "Provision of specified services" means the provision of services of entertainment, sports, etc. that foreign businesses conduct domestically and that the relevant foreign businesses offer to other businesses.

In respect of the "Provision of specified services," businesses that receive the relevant services are required to file tax returns and pay the tax (A reverse charge mechanism).

For details, please access the website of the National Tax Agency (www.nta.go.jp) to see various brochures, Q&A, etc. that post "About the tax implication of consumption tax related to the cross-border provision of services."

If you wish to know how to fill in a return form for the reverse charge mechanism, please see "Procedures for preparing a return (where there are specified taxable purchases)" in "Guide to Prepare Consumption and Local Consumption Taxes Return Form (General Form)" for corporations.

Special exception for calculating the tax amount for small and medium business entities

Small and medium business entities

Small and medium business entities are business entities whose taxable sales amount during a base period does not exceed 50 million yen.

Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate may use a special exception for calculating the sales tax amount or purchase tax amount in a certain period from October 1, 2019.

Special exception for calculating the sales tax amount

Difficult to small and medium business entities is possible to separate the sales by the tax rate, of the taxable period, in insitutions from October 1, 2019 to September 30, 2023, a certain percentage of sales as a target sales of the reduced tax rate you can calculate the sales tax.

① Special method of the reduced tax rate purchase ratio of retail, etc.

Small and medium business entities engaged in wholesale or retail industry can manage the taxation purchahase for each tax rate multiplied by the proportion of taxable purchases required only to a sale is subject to the reduced tax rate as a percentage of taxable sales related to the business, to calculate the revenue to be reduced tax rate system, you can calculate the sales tax.

② Special method of the reduced tax rate sales ratio

By multiplying the percentage of the taxable sales are subject to the reduced rate of the tax same period as a percentage of taxble sales of 10 normal consecutive business days in taxable sales, to calculate the taxable sales that is the subject of the reduced tax rate, you can calculate the sales tax.

* 10 normal consecutive business days can be any given 10 consecutive business days when you conduct ordinary business within a period that you intend to adopt the relevant special exception.

③ Cases with difficulty in calculating the above ratio

Small and medium business entities that have difficulty in calculating the reduced sales rate and mainly transfer assets subject to the reduction may use a rate of 50/100.

* Business entities that mainly transfer assets subject to the reduction means business entities whose taxable sales subject to the reduced tax rate account is nearly 50% or more of taxable sales during the applicable period.

Taxable sales (tax included) subject to the reduced tax rate by calculation under the special exception.

Taxable sales
(tax included)

×

①The reduced tax rate purchase ratio of retail, etc.,
②The reduced tax rate sales ratio or ③50%
(Cases with difficulty in calculating of ① or ②)

=

Taxable sales are
subject to the reduced
tax rate(tax included)

Special exception for calculating the purchases tax amount

Difficult to small and medium business entities is possible to separate the purchase by the tax rate in the taxable period, including the September 30, 2020 from October 1, 2019, it is special to calculate the purchase tax by the following method can be used.

① Special method of the reduced tax rate sales ratio of retail, etc.

Taxble purchase for this business performing the wholesale or retail manage taxation revenu by the tax rate, multiplied by the ratio of the taxable sales, object of the reduced rate to total taxable sales for the business, subject to the reduced rate to calculate the taxable purchase is, you can calculate the purchase tax. The period to which you can apply special case of the reduced tax rate sales ratio, of the tax period, is the period from October 1, 2019 until the last day of the taxable period belonging of September 30, 2020.

Calculate using the reduced tax rate sales ratio of retail etc.

Amuont of taxable
purchases, etc.(tax included)
(the wholesale or retail)

×

The reduced
tax rate sales
ratio of retail, etc.

=

Taxable purchases, etc.
subject to the reduced
tax rate (tax included)

② Special exception for notification of the simplified tax system

With respect to the application of the simplified tax system, by submitting the "Report on the Selection of the Simplified Tax System for Consumption Tax" during the taxable period in which you attempt to apply the simplified tax system, it is possible to apply the system.

Once they select the special exception for notification of the simplified tax system, they cannot stop adopting the simplified tax system unless having adopted for two consecutive years. The above case does not apply if they close their business.

* A Report on the selection of the Simplified Tax System in the case of adopting the special exception may be filed from July 1, 2019.

Contact for inquiry on the reduced tax rate system

[Telephone consultation center on the reduced tax rate for consumption tax (Reduced Tax Call Center)]

Telephone 0120-205-553 (Please contact in Japanese)

Opening 9:00a.m. – 5:00p.m. (Except Saturdays, sundays, and holidays)

In addition to the above exclusive telephone number, call the nearest tax office, follow the recorded guidance and press "3," you will be connected with the Reduced Tax Call Center. Contact information on tax offices is posted in the website of the National Tax Agency (www.nta.go.jp).

* For consulting about general matters on national taxes other than the reduced tax rate system, follow the recorded guidance and press "1."

* If you need individual consultation at a tax office (consultations for which we need to confirm concrete facts, etc. with related document.), please call the nearest tax office (follow the guidance and press "2") make an appointment.

