

# 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.

科目	決算額 A	step.1-1	step.1-2	step.1-3	step.1-4 事業所得用	
		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)

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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	6.3%適用分	6.24%適用分	7.8%適用分	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	6.3%適用分	6.24%適用分	7.8%適用分	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)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)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)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 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。						
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㉒・㉓B欄の合計金額)	(付表2-2の㉔・㉕C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 2							
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㉖・㉗D欄の合計金額)	(付表2-1の㉘・㉙E欄の合計金額)	※第一表の③欄へ			

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

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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.

$$⑪: ¥ 14,552,000 \times \frac{6.3}{108} = ¥ 848,866$$

$$⑫: ¥ 2,932,000 \times \frac{6.24}{108} = ¥ 169,404$$

$$⑬: ¥ 1,502,000 \times \frac{7.8}{110} = ¥ 106,505$$

1) 事業所得に係る課税仕入高	金額	税率適用区分		
		うち旧税率 6.3%適用分	うち軽減税率 6.2%適用分	うち標準税率 7.8%適用分
営業等課税仕入高	① 18,066,000	13,632,000	2,932,000	1,502,000
農業課税仕入高	②			
③ ( ) 所得に係る課税仕入高				
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	税率適用区分		
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 + ④ - ⑤ + ⑥ + ⑨)	⑩ 18,986,000	14,552,000	2,932,000	1,502,000
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.

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

### 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 ㉑ 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				
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	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(⑰×④/⑦)	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[(⑯、⑲又は⑳)±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[(⑯、⑲又は⑳)±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 ⑨及び⑩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)

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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

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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.

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

### Example: Kouno Store

The subtotal of deductible tax is obtained as follows.

$$\text{6.3\% tax rate applicable} \quad (\text{Enter the value in ⑦(column C,X) of Schedule 1-2 and ⑦(column X) of Schedule 1-1})$$
$$\yen 950,424 + \yen 0 + \yen 0 = \yen 950,424$$

$$\text{6.24\% tax rate applicable} \quad (\text{Enter the value in ⑦(column D) of Schedule 1-1})$$
$$\yen 169,404 + \yen 0 + \yen 0 = \yen 169,404$$

$$\text{7.8\% tax rate applicable} \quad (\text{Enter the value in ⑦(column E) of Schedule 1-1})$$
$$\yen 106,505 + \yen 0 + \yen 0 = \yen 106,505$$

$$\text{The subtotal of deductible tax} \quad (\text{Enter the value in ⑦(column F) of Schedule 1-1})$$
$$\yen 950,424 + \yen 169,404 + \yen 106,505 = \yen 1,226,333$$

## 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.

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

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.

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

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.

$$\text{6.3\% tax rate applicable} \quad (\text{Enter the value in ⑨(column C,X) of Schedule 1-2 and ⑨(column X) of Schedule 1-1})$$
$$\yen 1,048,194 + \yen 0 - \yen 950,424 = \yen 97,770$$

$$\text{6.24\% tax rate applicable} \quad (\text{Enter the value in ⑨(column D) of Schedule 1-1})$$
$$\yen 243,235 + \yen 0 - \yen 169,404 = \yen 73,831$$

$$\text{7.8\% tax rate applicable} \quad (\text{Enter the value in ⑨(column E) of Schedule 1-1})$$
$$\yen 214,812 + \yen 0 - \yen 106,505 = \yen 108,307$$

$$\text{Balance} \quad (\text{Enter the value in ⑨(column F) of Schedule 1-1})$$
$$\yen 97,770 + \yen 73,831 + \yen 108,307 = \yen 279,908$$

The total balance is obtained as follows.

$$\yen 279,908 - \yen 0 = \yen 279,908$$