

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 "㉑Transferable 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.

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

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

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

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

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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		額		十兆千百十億千百十萬千百十一円															
※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	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				
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																	
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) 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	2329000000 03
消費税額	②	1506241 06
控除過大調整税額	③	07
控除税額	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 (④+⑤+⑥)	⑦ 1226333
控除不足還付税額 (⑦-②-③)	⑧	13
差引税額 (②+③-⑦)	⑨	279900 15
中間納付税額	⑩	00 16
納付税額 (⑨-⑩)	⑪	279900 17
中間納付還付税額 (⑩-⑨)	⑫	00 18
この申告書が修正申告である場合	既確定税額	⑬ 19
	差引納付税額	⑭ 00 20
課税売上割合	課税資産の譲渡等の対価の額	⑮ 23291581 21
	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	控除不足還付税額	⑰ 51
	差引税額	⑱ 279900 52
譲渡割額	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 (㉑-⑳)	㉒	77700 56
中間納付還付譲渡割額 (㉑-㉒)	㉓	00 57
この申告書が修正申告である場合	既確定譲渡割額	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

㉖ = (⑪+㉒) - (⑧+⑫+⑰+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。

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

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