

Example: Kouno Store

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

Kouno Store is a 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 ¥14,951,456
- Its entries pertaining to consumption and local consumption taxes were effectuated using the "tax included accounting method".
- The following are Kouno's 2019 income results and special mentions.
 - Its sales (revenue) appearing in its income statement is ¥18,276,000.
 - ¥350,000 worth of sales from beer coupons is included in its sales. Of the sales amount ¥17,926,000, the taxable transactions, tax rate 6.3% applicable amount is ¥13,445,000, tax rate 6.24% applicable amount is ¥2,560,000, tax rate 7.8% applicable amount is ¥1,921,000.
 - A delivery vehicle was sold for ¥280,000 in September 2019.
 - There are returns, discounts and rebates relating to sales, however, the accounting method used directly deducted these amounts from sales.
- It submitted "Report on the Selection of the Simplified Tax System for Consumption tax" in 2018.

step.1 Calculate your total amount of taxable sales

Calculate the amount of sales(not including consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period(January 1st to December 31st, 2019), by the tax rate. Use the table for calculating taxable sales (Table A)(P41).

step.1-1

Enter the amount of sales(revenue) relating to business income (sales, etc.), as it appears in ledgers, etc.(separate accounting) and portion not considered taxable sales and calculate the difference.

→Use ① to ③ of Table A.

step.1-2

As in step 1-1, enter the amount of revenue relating to business (agriculture) income and the portion excluded from taxable sales and calculate the difference.

→Use ② of Table A.

step.1-3

As in step 1-1, enter the amount of revenue derived from real estate income and the portion excluded from taxable sales and calculate the difference.

→Use ③ of Table A.

step.1-4

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

→Use ④ to ⑥ of Table A.

Example of Table A: Kouno Store

step.1-1

The sale of beer coupons is a non-taxable transaction, therefore, not included in taxable sales. The balance of taxable sales is obtained as follows.

$$\begin{aligned} & \text{¥}18,276,000 - \text{¥}350,000 \\ & \quad \text{(amount of sales)} \quad \text{(sales of beer coupons)} \\ & = \text{¥}17,926,000 \end{aligned}$$

Enter ¥17,926,000 in ① of Table A.
Enter ¥13,445,000 in ①(6.3% tax rate applicable) of Table A.
Enter ¥2,560,000 in ①(6.24% tax rate applicable) of Table A.
Enter ¥1,921,000 in ①(7.8% tax rate applicable) of Table A.

step.1-5

If there are revenue relating to capital gains from the sale of fixed business assets, enter that amount and that portion excluded from taxable sales and calculate the difference.

→Use ⑦ to ⑨ of Table A.

step.1-6

Sum up the values in steps 1-1 to 1-5 to calculate the total balance of taxable sales.

→Use ⑩ of Table A.

Example of Table A: Kouno Store

step.1-5

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.

$$\yen 280,000 - \yen 0 = \yen 280,000$$

Enter $\yen 280,000$ in ⑦ and ⑨ of Table A.

Enter $\yen 280,000$ in ⑦ and ⑨ (6.3% tax rate applicable) of Table A.

step.1-6

The total amount of taxable sales is obtained as follows.

$$\yen 17,926,000 + \yen 280,000 = \yen 18,206,000$$

6.3% tax rate applicable

$$\yen 13,445,000 + \yen 280,000 = \yen 13,725,000$$

6.24% tax rate applicable

$$\yen 2,560,000$$

7.8% tax rate applicable

$$\yen 1,921,000$$

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

step.2 Calculate your tax base

step.2-1

Multiply the total amount of taxable sales (Table A, ⑩) by 100/108 or 100/110, calculate the total sales relating to taxable transactions and enter them in Schedule 4-1 and 4-2(column①-1), respectively.

* If using the "tax excluded accounting method (P40)", 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) $\times \frac{100}{108} =$ Tax base
--------------------------	--

6.24% tax rate applicable	Taxable sales (tax included) $\times \frac{100}{108} =$ Tax base
---------------------------	--

7.8% tax rate applicable	Taxable sales (tax included) $\times \frac{100}{110} =$ Tax base
--------------------------	--

Example of Table A: Kouno Store

step.2-1

⑩ of Table A is obtained as follows.

$$\yen 13,725,000 \times \frac{100}{108} = \yen 12,708,333$$

(Enter in ①-1 (column C,X) of Schedule 4-2 and ①-1 (column X) of Schedule 4-1)

⑫ of Table A is obtained as follows.

$$\yen 2,560,000 \times \frac{100}{108} = \yen 2,370,370$$

(Enter in ①-1 (column D) of Schedule 4-1)

⑬ of Table A is obtained as follows.

$$\yen 1,921,000 \times \frac{100}{110} = \yen 1,746,363$$

(Enter in ①-1 (column E) of Schedule 4-1)

Total amount is obtained as follows.

$$\yen 12,708,333 + \yen 2,370,370 + \yen 1,746,363 = \yen 16,825,066$$

step.2-2

Enter the calculation result for step 2-1 in ① of scheduled 4-1 and 4-2 rounding the figure down to the nearest ¥1,000.

Example of Table A: Kouno Store

step.2-2

Round down the figure(step 2-1) to the nearest ¥1,000 to obtain the tax base. Enter in ① of Schedule 4-1 and 4-2.

¥12,708,333 ⇒ ¥12,708,000 (Enter in ①(column C,X) of Schedule 4-2 and ①(column X) of Schedule 4-1)

¥2,370,370 ⇒ ¥2,370,000 (Enter in ①(column D) of Schedule 4-1)

¥1,746,363 ⇒ ¥1,746,000 (Enter in ①(column E) of Schedule 4-1)

Total amount of tax base is obtained as follows.

¥12,708,000 + ¥2,370,000 + ¥1,746,000 = ¥16,824,000

(Enter in ①(column F) of Schedule 4-1)

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

Table A

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	うち標準税率 7.8%適用分
営業等課税売上高	① 17,926,000	13,445,000	2,560,000	1,921,000	
農業課税売上高	②				
(2) 不動産所得に係る課税売上高	金額	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				
(3) () 所得に係る課税売上高	金額	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	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	⑦ 280,000	280,000			
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 + ⑥ + ⑨)	⑩ 18,206,000	13,725,000	2,560,000	1,921,000	
(6) 課税資産の譲渡等の対価の額の計算					
13,725,000 円×100/108	⑪	(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)付表4-2の①-1C欄へ		12,708,333	
2,560,000 円×100/108	⑫	(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)付表4-1の①-1D欄へ		2,370,370	
1,921,000 円×100/110	⑬	(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)付表4-1の①-1E欄へ		1,746,363	

※ 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.3 Calculate the consumption tax

Calculate the amount of consumption tax by multiplying the "①tax base" of Schedule 4-1 and 4-2 by the consumption tax(national Tax) rate of 6.3%, 6.24% or 7.8%. Enter the calculation result in ② of Schedule 4-1 and 4-2.

Example of Schedule 4-1 and 4-2: Kouno Store

step.3

The amount of consumption tax is obtained as follows.

6.3% tax rate applicable

(Enter in ②(column C,X) of Schedule 4-2 and ②(column X) of Schedule 4-1)

$$¥ 12,708,000 \times 6.3\% = ¥ 800,604$$

6.24% tax rate applicable (Enter in ②(column D) of Schedule 4-1)

$$¥ 2,370,000 \times 6.24\% = ¥ 147,888$$

7.8% tax rate applicable (Enter in ②(column E) of Schedule 4-1)

$$¥ 1,746,000 \times 7.8\% = ¥ 136,188$$

Total amount of tax base is obtained as follows.

(Enter in ②(column F) of Schedule 4-1)

$$¥ 800,604 + ¥ 147,888 + ¥ 136,188 = ¥ 1,084,680$$

$$\begin{array}{|l} \hline 6.3\% \text{ tax rate} \\ \text{applicable} \\ \hline \end{array} \quad \text{Tax base} \times 6.3\% = \text{Consumption tax}$$

$$\begin{array}{|l} \hline 6.24\% \text{ tax rate} \\ \text{applicable} \\ \hline \end{array} \quad \text{Tax base} \times 6.24\% = \text{Consumption tax}$$

$$\begin{array}{|l} \hline 7.8\% \text{ tax rate} \\ \text{applicable} \\ \hline \end{array} \quad \text{Tax base} \times 7.8\% = \text{Consumption tax}$$

step.4 Calculate the amount of consumption tax relating to recovered bad debt

In the event accounts representing the sale of merchandise or the provision of services are uncovered 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 in whole or in part, during the 2019 taxable period calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ③ of Schedule 4-1 and 4-2.

Enter the total amount of ③(column X, D, E) of Schedule 4-1 in ③(column F) of Schedule 4-1 and the total amount of ③(column A, B, C) of Schedule 4-2 in ③(column X) of Schedule 4-2.

$$\begin{array}{|l} \hline 6.3\% \text{ tax rate} \\ \text{applicable} \\ \hline \end{array} \quad \text{Total amount of recovered bad debt} \times \frac{6.3}{108} = \text{③Consumption tax relating to recovered bad debt}$$

$$\begin{array}{|l} \hline 6.24\% \text{ tax rate} \\ \text{applicable} \\ \hline \end{array} \quad \text{Total amount of recovered bad debt} \times \frac{6.24}{108} = \text{③Consumption tax relating to recovered bad debt}$$

$$\begin{array}{|l} \hline 7.8\% \text{ tax rate} \\ \text{applicable} \\ \hline \end{array} \quad \text{Total amount of recovered bad debt} \times \frac{7.8}{110} = \text{③Consumption tax relating to recovered bad debt}$$

* It is not necessary to calculate the collection of the bad debt of accounts receivable etc. that lie transferred of the taxation property then when it was Tax-exempt business.

step.5 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 of Schedule 4-1 and 4-2.

Enter the total amount of ⑤(column X, D, E) of Schedule 4-1 in ⑤(column F) of Schedule 4-1 and the total amount of ⑤(column A, B, C) of Schedule 4-2 in ⑤(column X) of Schedule 4-2.

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.

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

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

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

* It is not necessary to calculate returned goods and the discount, etc. that lie transferred of the taxation property done when it was Tax-exempt business.

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Example: Kouno Store

To the right is an example of Schedule 4-1 and 4-2 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(7)号様式
付表4-2 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課税等を含む課税期間用)

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	000	000	12,708,000	12,708,000	
課税資産の課税等の対価の額 ①			12,708,333	12,708,333	
			800,604	800,604	

第4-(3)号様式
付表4-1 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

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	12,708,000	2,370,000	1,746,000	16,824,000	
課税資産の課税等の対価の額 ①	12,708,333	2,370,370	1,746,363	16,825,066	
消費税額 ②	800,604	147,888	136,188	1,084,680	
貸倒回収に係る消費税額 ③					

step.6 Calculate the amount of consumption tax representing the base for the deductible tax on purchases

Use the table for calculating the deductible tax on purchases (Schedule 5-1 and 5-2)(P44 to 47) to calculate the deductible tax on purchases.

step.6-1

Enter the calculation results for ②, ③ and ⑤ of Schedule 4-1 and 4-2 in Schedule 5-1 and 5-2 as follow.

- Amount of ②(column A, Schedule 4-2) → Amount of ①(column A, Schedule 5-2)
- Amount of ②(column B, Schedule 4-2) → Amount of ①(column B, Schedule 5-2)
- Amount of ②(column C, Schedule 4-2) → Amount of ①(column C, Schedule 5-2)
- Amount of ②(column D, Schedule 4-1) → Amount of ①(column D, Schedule 5-1)
- Amount of ②(column E, Schedule 4-1) → Amount of ①(column E, Schedule 5-1)
- Amount of ②(column F, Schedule 4-1) → Amount of ①(column F, Schedule 5-1)
- Enter the total amount of ①(column A, B, C) of Schedule 5-2 in ①(column X) of Schedule 5-2 and 5-1.

step.6-2

Calculate the consumption tax representing the base for the deductible tax on purchases by tax rate for ④ of the Schedule 5-2 and 5-1.

Enter the total amount of ④(column A, B, C) of Schedule 5-2 in ④(column X) of Schedule 5-2 and ④(column X, D, E) of Schedule 5-1 in ④(column F) of Schedule 5-1.

Example: Kouno Store

step.6-1

Enter ②(column C) of Schedule 4-2 in ①(column C) of Schedule 5-2.
Enter ¥800,604(Schedule 4-2, ②(column X)) and Schedule 4-1, ②(column X)) in ①(column X) of Schedule 5-2 and ①(column X) of Schedule 5-1.
Enter ¥147,888(Schedule 4-1, ②(column D)) in ①(column D) of Schedule 5-1.
Enter ¥136,188(Schedule 4-1, ②(column E)) in ①(column E) of Schedule 5-1.

Example: Kouno Store

step.6-2

The amount of consumption tax representing the base for the deductible tax on purchases is obtained as follows.

6.3% tax rate applicable

(Enter in ④(column C, X) of Schedule 5-2 and ④(column X) of Schedule 5-1.)
 $¥800,604 + ¥0 - ¥0 = ¥800,604$

6.24% tax rate applicable

(Enter in ④(column D) of Schedule 5-1.)

$¥147,888 + ¥0 - ¥0 = ¥147,888$

7.8% tax rate applicable

(Enter in ④(column E) of Schedule 5-1.)

$¥136,188 + ¥0 - ¥0 = ¥136,188$

Total amount

(Enter in ④(column F) of Schedule 5-1.)

$¥800,604 + ¥147,888 + ¥136,188 = ¥1,084,680$

Note

In the simplified tax system, the deductible tax is calculated by multiplying the consumption taxes on taxable sales for business Type 1 to Type 6 by the deemed purchase rate. Business classifications are determined, as a rule, for every transaction. Moreover, if there are amounts relating to returns, discounts or rebates, the amount resulting from subtracting them from the taxable sales per business type is the actual amount of tax sales per business type.

Q. Please elaborate on business types.

A . Business is classified in the following types. There is also a flowchart on P50 that serves as a guide for determining the business types.

Nature of the business		Business type	Deemed purchase rate
Wholesale	The sale of goods to other business operators without changing the condition in which they were originally purchased.	Type 1	90%
Retail, etc	The sale of goods to consumers without changing the condition in which they were originally purchased. A business that manufactures and retails goods is a Type 3 business.	Type 2	80%
Manufacturing, etc.	This refers to agriculture, timber, fishing, mining, stone gravel quarrying, construction, manufacturing, manufacturing and retail, electricity, gas, heat supply and waterworks. A business that renders services remunerated in processing fees is a Type 4 business.	Type 3	70%
Other type of business	This refers to businesses that do not fall under either of Types 1 to 3,5 or 6. For example, eating and drinking services, etc. The sale of fixed business assets by the business operator is also a Type 4 business.	Type 4	60%
Services, etc.	This refers to financial and insurance service providers, transportation and, communications industries, services (excluding businesses related to eating and drinking services).	Type 5	50%
Real estate	This means real estate business (excluding Types 1 to 3 and Type 5 businesses).	Type 6	40%

About a revision to the deemed purchase rate related to the transfer of food and drinks in the agricultural, forestry and fisheries business.

On October 1, 2019, the business classification related to the "transfer of food and drinks" in "agriculture, forestry and fisheries" under the simplified tax system has changed from Type 3 business (the deemed purchase rate is 70%) to Type 2 business (the deemed purchase rate is 80%).

If operating 1 type of business

step.7 Calculate the amount of deductible tax on purchases

Calculate the deductible tax on purchases by multiplying the consumption tax representing the base in step 6-2 by the deemed purchase rate. Enter the calculation result in ⑤ of the Schedule 5-1 and 5-2.

Example: Kouno Store

Kouno Store is a 2-business type operation since it has income derived from merchandising (Type 2) and capital gains from the sale of a delivery vehicle (Type 4).

$$\text{Consumption tax representing the base} \times \text{Applicable deemed purchase rate} = \text{④Deductible tax on purchases}$$

Enter ⑤ of Schedule 5-1 and 5-2 in ④ of Schedule 4-1 and 4-2.

- Amount of ⑤(column A, Schedule 5-2) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column B, Schedule 5-2) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column C, Schedule 5-2) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column D, Schedule 5-1) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column E, Schedule 5-1) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column F, Schedule 5-1) → Amount of ④(column A, Schedule 4-2)

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

If operating 2 or more types of businesses

step.8 Calculate the amount of taxable sales (tax excluded) for each type of business

step.8-1

Calculate the taxable sales (tax excluded) by multiplying the taxable sales (tax included) for each type of business by 100/108 or 100/110.

6.3% tax rate applicable Taxable sales (tax included) per business type $\times \frac{100}{108} =$ Taxable sales (tax excluded) per business type

6.24% tax rate applicable Taxable sales (tax included) per business type $\times \frac{100}{108} =$ Taxable sales (tax excluded) per business type

7.8% tax rate applicable Taxable sales (tax included) per business type $\times \frac{100}{110} =$ Taxable sales (tax excluded) per business type

Enter the calculation results as follows in ⑦ to ⑫ of Schedule 5-1 and 5-2.

[Schedule 5-2]

Amount of ⑧(column A, Schedule 5-2) + Amount of ⑧(column B, Schedule 5-2) + Amount of ⑧(column C, Schedule 5-2) = Amount of ⑧(column X, Schedule 5-2)
 Amount of ⑩(column A, Schedule 5-2) + Amount of ⑩(column B, Schedule 5-2) + Amount of ⑩(column C, Schedule 5-2) = Amount of ⑩(column X, Schedule 5-2)

[Schedule 5-1]

Amount of ⑧(column X, Schedule 5-1) + Amount of ⑧(column D, Schedule 5-1) + Amount of ⑧(column E, Schedule 5-1) = Amount of ⑧(column F, Schedule 5-1)
 Amount of ⑩(column X, Schedule 5-1) + Amount of ⑩(column D, Schedule 5-1) + Amount of ⑩(column E, Schedule 5-1) = Amount of ⑩(column F, Schedule 5-1)

➡Use ⑦ to ⑫ of Schedule 5-1 and 5-2.

<Entry example>

付表 5-2

(1) 事業区分別の課税売上高(税抜き)の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	税率分小計 X (A+B+C)
事業区分別の合計額 ⑥			12,708,333	12,708,333
第一種事業 (卸売業) ⑦				
第二種事業 (小売業等) ⑧			12,449,074	12,449,074
第三種事業 (製造業等) ⑨				
第四種事業 (その他) ⑩			259,259	259,259
第五種事業 (サービス業等) ⑪				
第六種事業 (不動産業) ⑫				

付表 5-1

(1) 事業区分別の課税売上高(税抜き)の明細

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)	売上割合
事業区分別の合計額 ⑥	12,708,333	2,370,370	1,746,363	16,825,066	
第一種事業 (卸売業) ⑦					
第二種事業 (小売業等) ⑧	12,449,074	2,370,370	1,746,363	16,565,807	98.4
第三種事業 (製造業等) ⑨					
第四種事業 (その他) ⑩	259,259			259,259	1.5
第五種事業 (サービス業等) ⑪					
第六種事業 (不動産業) ⑫					

Example: Kouno Store

step.8-1

The taxable sales (tax excluded) per business type are obtained as follows.

Type 2 business (merchandising)

6.3% tax rate applicable

(Enter in ⑧(column C, X) of Schedule 5-2 and ⑧(column X) of Schedule 5-1.)

$$¥13,445,000 \times \frac{100}{108} = ¥12,449,074$$

6.24% tax rate applicable

(Enter in ⑧(column D) of Schedule 5-1.)

$$¥2,560,000 \times \frac{100}{108} = ¥2,370,370$$

7.8% tax rate applicable

(Enter in ⑧(column E) of Schedule 5-1.)

$$¥1,921,000 \times \frac{100}{110} = ¥1,746,363$$

Total amount

(Enter in ⑧(column F) of Schedule 5-1.)

$$¥12,449,074 + ¥2,370,370 + ¥1,746,363 = ¥16,565,807$$

Type 4 business (capital gains)

6.3% tax rate applicable

(Enter in ⑩(column C, X) of Schedule 5-2 and ⑩(column X) of Schedule 5-1.)

$$¥280,000 \times \frac{100}{108} = ¥259,259$$

Total amount

(Enter in ⑩(column F) of Schedule 5-1.)

$$¥259,259$$

Example: Kouno Store

step.8-2

The total amount for each business type is obtained as follows.

6.3% tax rate applicable

(Enter in ⑥(column C, X) of Schedule 5-2 and ⑥(column X) of Schedule 5-1.)

$$¥13,725,000 \times \frac{100}{108} = ¥12,708,333$$

6.24% tax rate applicable

(Enter in ⑥(column D) of Schedule 5-1.)

$$¥2,560,000 \times \frac{100}{108} = ¥2,370,370$$

7.8% tax rate applicable

(Enter in ⑥(column E) of Schedule 5-1.)

$$¥1,921,000 \times \frac{100}{110} = ¥1,746,363$$

Total amount

(Enter in ⑥(column F) of Schedule 5-1.)

$$¥12,708,333 + ¥2,370,370 + ¥1,746,363 = ¥16,825,066$$

step.8-2

Calculate total of the taxable sales (tax excluded) by tax rate for each type.

Enter total amount of ⑥(column A, B, C) of Schedule 5-2 in ⑥(column X) of Schedule 5-2 and total amount of ⑥(column X, D, E) of Schedule 5-1 in ⑥(column F) of Schedule 5-1.

step.9 Calculate the sales ratio for each type of business

Calculate the sales ratio for each type of business based on the calculation result in step 8-1.

$$\frac{\text{Taxable sales (tax excluded) per business type}}{\text{Total amount of taxable sales (tax excluded)}} \times 100 = \text{Sales ratio per business type}$$

→ Enter the amounts in the boxes provided for sales ratios in ⑦ to ⑫ of Schedule 5-1.

Example: Kouno Store

step.9

The sales ratio per business type is obtained as follows.

Type 2 business (merchandising)

$$¥ 16,565,807 \div ¥ 16,825,066 \times 100 \doteq 98.4 \%$$

Type 4 business (capital gains)

$$¥ 259,259 \div ¥ 16,825,066 \times 100 \doteq 1.5 \%$$

step.10 Calculate the amount of consumption tax for each type of business

step.10-1

The amount of consumption tax for each type of business is calculated.

$$\text{6.3\% tax rate applicable} \quad \frac{\text{Taxable sales (tax included) per business type}}{\text{Total amount of taxable sales (tax included)}} \times \frac{6.3}{108} = \text{Consumption tax per business type}$$

$$\text{6.24\% tax rate applicable} \quad \frac{\text{Taxable sales (tax included) per business type}}{\text{Total amount of taxable sales (tax included)}} \times \frac{6.24}{108} = \text{Consumption tax per business type}$$

$$\text{7.8\% tax rate applicable} \quad \frac{\text{Taxable sales (tax included) per business type}}{\text{Total amount of taxable sales (tax included)}} \times \frac{7.8}{110} = \text{Consumption tax per business type}$$

Enter the calculation results as follows in ⑭ to ⑰ of Schedule 5-1 and 5-2.

[Schedule 5-2]

Amount of ⑮(column A, Schedule 5-2) + Amount of ⑮(column B, Schedule 5-2) + Amount of ⑮(column C, Schedule 5-2) = Amount of ⑮(column X, Schedule 5-2)
Amount of ⑰(column A, Schedule 5-2) + Amount of ⑰(column B, Schedule 5-2) + Amount of ⑰(column C, Schedule 5-2) = Amount of ⑰(column X, Schedule 5-2)

[Schedule 5-1]

Amount of ⑮(column X, Schedule 5-1) + Amount of ⑮(column D, Schedule 5-1) + Amount of ⑮(column E, Schedule 5-1) = Amount of ⑮(column F, Schedule 5-1)
Amount of ⑰(column X, Schedule 5-1) + Amount of ⑰(column D, Schedule 5-1) + Amount of ⑰(column E, Schedule 5-1) = Amount of ⑰(column F, Schedule 5-1)

→ Use ⑭ to ⑰ of Schedule 5-1 and 5-2.

<Entry example>

付表5-2

② (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	税率分小計 X (A+B+C)
第一種事業 (卸売業)			800,624	800,624
第二種事業 (小売業等)			784,291	784,291
第三種事業 (製造業等)				
第四種事業 (その他)			16,333	16,333
第五種事業 (サービス業等)				
第六種事業 (不動産業)				

付表5-1

② (1)の事業区分別の課税売上高に係る消費税額の明細

項目	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)
第一種事業 (卸売業)	800,624			1,084,751
第二種事業 (小売業等)	784,291	147,911	136,216	1,068,418
第三種事業 (製造業等)				
第四種事業 (その他)	16,333			16,333
第五種事業 (サービス業等)				
第六種事業 (不動産業)				

step.10-2

Calculate total amount of the consumption tax by tax rate for each type.

Enter total amount of ⑮(column A, B, C) of Schedule 5-2 in ⑮(column X) of Schedule 5-2 and total amount of ⑮(column X, D, E) of Schedule 5-1 in ⑮(column F) of Schedule 5-1.

Example: Kouno Store

step.10-1

The consumption tax per business type is obtained as follows.

Type 2 business (merchandising)

6.3% tax rate applicable

(Enter in ⑮(column C, X) of Schedule 5-2 and ⑮(column X) of Schedule 5-1.)

$$¥ 13,445,000 \times \frac{6.3}{108} = ¥ 784,291$$

6.24% tax rate applicable

(Enter in ⑮(column D) of Schedule 5-1.)

$$¥ 2,560,000 \times \frac{6.24}{108} = ¥ 147,911$$

7.8% tax rate applicable

(Enter in ⑮(column E) of Schedule 5-1.)

$$¥ 1,921,000 \times \frac{7.8}{110} = ¥ 136,216$$

Total amount

(Enter in ⑮(column F) of Schedule 5-1.)

$$¥ 784,291 + ¥ 147,911 + ¥ 136,216 = ¥ 1,068,418$$

Type 4 business (capital gains)

6.3% tax rate applicable

(Enter in ⑰(column C, X) of Schedule 5-2 and ⑰(column X) of Schedule 5-1.)

$$¥ 280,000 \times \frac{6.3}{108} = ¥ 16,333$$

Total amount

(Enter in ⑰(column F) of Schedule 5-1.)

$$¥ 16,333$$

step.10-2

The total amount of consumption tax for each business type is obtained as follows.

6.3% tax rate applicable

(Enter in ⑮(column C, X) of Schedule 5-2 and ⑮(column X) of Schedule 5-1.)

$$¥ 784,291 + ¥ 16,333 = ¥ 800,624$$

6.24% tax rate applicable

(Enter in ⑮(column D) of Schedule 5-1.)

$$¥ 147,911$$

7.8% tax rate applicable

(Enter in ⑮(column E) of Schedule 5-1.)

$$¥ 136,216$$

Total amount

(Enter in ⑮(column F) of Schedule 5-1.)

$$¥ 800,624 + ¥ 147,911 + ¥ 136,216 = ¥ 1,084,751$$

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

step.1.1 Select the calculation method for the deductible tax on purchases

If you are undertaking 2 or more types of businesses, calculate the deductible tax on purchases using either one of methods **A** to **D** shown below.

Sole proprietors who can use more than 1 calculation method from among message **A** to **C** may select either one of the methods.

* However, it is not possible to select a different calculation method for each applicable tax rate.

Note

In the following cases, you should calculate differently from this Guide. Please contact the Tax office covering your jurisdiction for details on calculation results.

- If there is an amount of consumption tax relating to recovered bad debt
- If there is an amount of tax on value of refunds, etc. and the amounts of those charges are greater than the amounts of consumption tax for each type of business

A Basic formula

$$\begin{array}{ccccccccccc} \text{Amount of consumption} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Amount of} \\ \text{tax representing} & \times & \text{for Type 1} & + & \text{for Type 2} & + & \text{for Type 3} & + & \text{for Type 4} & + & \text{for Type 5} & + & \text{for Type 6} & = & \text{deductible} \\ \text{the base} & & \text{business} & & \text{business} & & \text{business} & & \text{business} & & \text{business} & & \text{business} & & \text{tax on} \\ & & \text{X 90\%} & & \text{X 80\%} & & \text{X 70\%} & & \text{X 60\%} & & \text{X 50\%} & & \text{X 40\%} & & \text{purchases} \\ & & \text{Total of consumption tax amounts by business type} & & & & & & & & & & & & \end{array}$$

→ Use ㉔ of Schedule 5-1 and 5-2.

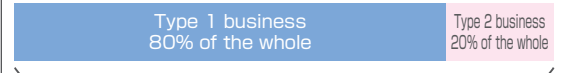
B Special method 1 If the amount of taxable sales relating to one business type covers 75% or more of the entire amount of taxable sales

Sole proprietors with 2 or more types of businesses, 1 of which covering 75% or more of the entire amount of taxable sales may calculate the deductible tax on purchases using the deemed purchase rate corresponding to that type of business

→ Use ㉕ of Schedule 5-1 and 5-2.

$$\begin{array}{ccc} \text{Amount of consumption} & \times & \text{Deemed the purchase} \\ \text{tax representing} & & \text{rate for the business} \\ \text{the base} & & \text{type covering 75\% or more} \\ & = & \text{Amount of deductible} \\ & & \text{tax on purchases} \end{array}$$

Example If the taxable sales for Type 1 business cover 80% of the whole



Apply the deemed purchase rate covering to Type 1 business (90%).

C Special method 2 If the amount of taxable sales relating to two business types covers 75% or more of the entire amount of taxable sales

Sole proprietors with 3 or more types of businesses of which the sum of the taxable sales for 2 of those businesses covers 75% or more of the entire amount of taxable sales may use the greater of those 2 deemed purchase rates on the amount of taxable sales of its corresponding businesses. For the other businesses, of the 2 business types covering 75% or more of the whole, the lesser of the 2 deemed purchase rates only may be used to calculate the deductible tax on purchases.

→ Use the applicable columns from ㉖ to ㉞ of schedule 5-1 and 5-2.

Example If the total taxable sales for Types 1 and 2 businesses cover 80% of the whole



Apply the deemed purchase rate for Type 1 business (90%). Apply the deemed purchase rate for Type 2 business (80%).

In this case, the formula for calculating the deductible tax on purchases is as follows.

$$\begin{array}{ccccccc} \text{Amount of consumption} & \text{Consumption tax} & \times & 90\% & + & (\text{Total amount of consumption} & - & \text{Consumption tax on}) & \times & 80\% & = & \text{Amount of} \\ \text{tax representing} & \text{on Type 1 business} & & & & \text{tax for each business} & & \text{Type 1 business} & & & & \text{deductible} \\ \text{the base} & & & & & \text{Total of consumption tax amounts by business type} & & & & & & \text{tax on} \\ & & & & & & & & & & & \text{purchases} \end{array}$$

D If not classifying sales by type of business

Sole proprietors with 2 or more types of businesses not classifying their sales by type of business may use the lowest corresponding deemed purchase rate among those unclassified businesses on the total amount of unclassified taxable sales to calculate the deductible tax on purchases. For example, Sole proprietors with 3 types of businesses the sales of which are not classified may use the lowest deemed purchase rate of the rates corresponding to those businesses to calculate the deductible tax on purchases (Example 1). Sole proprietors whose classified and unclassified businesses are mixed together in the same operation may use the deemed purchase rate corresponding to the classified business on the amount of sales for that business and the lowest corresponding deemed purchase rate on the total sales of the unclassified businesses to calculate the deductible tax on purchases (Example 2).

Example 1 If neither of Types 1, 2 nor 3 businesses are classified



Apply the deemed purchase rate for Type 3 business (70%).

Example 2 If Type 1 business is classified but Types 2 and 3 businesses are not classified



Apply the deemed purchase rate for Type 1 business (90%). Apply the deemed purchase rate for Type 3 business (70%).

step.12 Determine the deductible tax on purchases

Determine the deductible tax on purchases and enter the value in ㉟ of Schedule 5-1 and 5-2.
Enter ㉟ of Schedule 5-1 and 5-2 in ㊸ of Schedule 4-1 and 4-2.

Amount of ㉟(column C, Schedule 5-2) → Amount of ㊸(column C, Schedule 4-2)
Amount of ㉟(column D, Schedule 5-1) → Amount of ㊸(column D, Schedule 4-1)
Amount of ㉟(column E, Schedule 5-1) → Amount of ㊸(column E, Schedule 4-1)

Example: Kouno Store

step.11

Kouno Store can use methods ㊸ and ㊹.

The deductible tax on purchases is calculated using both methods and calculation method ㊹, which yields the greater deduction, is selected.

㊸ Basic formula

6.3% tax rate applicable (Enter in ㉟(column C, X) of Schedule 5-2 and ㉟(column X) of Schedule 5-1.)

$$\yen 800,604 \times \frac{\yen 784,291 \times 80\% + \yen 16,333 \times 60\%}{\yen 800,624} = \yen 637,215$$

6.24% tax rate applicable (Enter in ㉟(column D) of Schedule 5-1.)

$$\yen 147,888 \times \frac{\yen 147,911 \times 80\%}{\yen 147,911} = \yen 118,309$$

7.8% tax rate applicable (Enter in ㉟(column E) of Schedule 5-1.)

$$\yen 136,188 \times \frac{\yen 136,216 \times 80\%}{136,216 \yen} = \yen 108,949$$

Total amount (Enter in ㉟(column F) of Schedule 5-1.)

$$\yen 637,215 + \yen 118,309 + \yen 108,949 = \yen 864,473$$

㊹ Special method 1

6.3% tax rate applicable (Enter in ㉟(column C, X) of Schedule 5-2 and ㉟(column X) of Schedule 5-1.)

$$\yen 800,604 \times 80\% = \yen 640,483$$

6.24% tax rate applicable (Enter in ㉟(column D) of Schedule 5-1.)

$$\yen 147,888 \times 80\% = \yen 118,310$$

7.8% tax rate applicable (Enter in ㉟(column E) of Schedule 5-1.)

$$\yen 136,188 \times 80\% = \yen 108,950$$

Total amount (Enter in ㉟(column F) of Schedule 5-1.)

$$\yen 640,483 + \yen 118,310 + \yen 108,950 = \yen 867,743$$

step.12

Enter ¥640,483 (Schedule 5-2, ㉟(column C)) in ㊸(column C) of Schedule 4-2.

Enter ¥118,310 (Schedule 5-1, ㉟(column D)) in ㊸(column D) of Schedule 4-1.

Enter ¥108,950 (Schedule 5-1, ㉟(column E)) in ㊸(column E) of Schedule 4-1.

Basic knowledge

Preparation

Procedures

Completing
your return

Calculation

Local consumption
tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Kouno Store's calculation table for deductible tax on purchases is as follows.

第4-(4)号様式

付表5-1 控除対象仕入税額等の計算表

簡易

課税期間	平成31・1・1～令和元・12・31	氏名又は名称	甲 野 太 郎
------	--------------------	--------	---------

I 控除対象仕入税額の計算の基礎となる消費税額

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)
課税標準額に 対する消費税額 ①	(付表5-2の①X欄の金額) 円 800,604	(付表4-1の②D欄の金額) 円 147,888	(付表4-1の②E欄の金額) 円 136,188	(付表4-1の②F欄の金額) 円 1,084,680
貸倒回収に 係る消費税額 ②	(付表5-2の②X欄の金額)	(付表4-1の③D欄の金額)	(付表4-1の③E欄の金額)	(付表4-1の③F欄の金額)
売上対価の返還等 に係る消費税額 ③	(付表5-2の③X欄の金額)	(付表4-1の④D欄の金額)	(付表4-1の④E欄の金額)	(付表4-1の④F欄の金額)
控除対象仕入税額の計算 の基礎となる消費税額 (①+②-③) ④	800,604	147,888	136,188	1,084,680

step.6-1

step.6-2

II 1種類の事業の事業者の場合の控除対象仕入税額

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)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	(付表5-2の④X欄の金額) 円	(※付表4-1の④D欄～) 円	(※付表4-1の④E欄～) 円	(※付表4-1の④F欄～) 円

step.7

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

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)	売上割合
事業区分別の合計額 ⑥	(付表5-2の⑥X欄の金額) 円 12,708,333	(付表5-2の⑥D欄の金額) 円 2,370,370	(付表5-2の⑥E欄の金額) 円 1,746,363	(付表5-2の⑥F欄の金額) 円 16,825,066	%
第一種事業 (卸売業) ⑦	(付表5-2の⑦X欄の金額)			(※第一事業区分に備へ)	%
第二種事業 (小売業等) ⑧	12,449,074	2,370,370	1,746,363	16,565,807	98.4
第三種事業 (製造業等) ⑨	(付表5-2の⑨X欄の金額)			(※ ")	
第四種事業 (その他) ⑩	259,259			259,259	1.5
第五種事業 (サービス業等) ⑪	(付表5-2の⑪X欄の金額)			(※ ")	
第六種事業 (不動産業) ⑫	(付表5-2の⑫X欄の金額)			(※ ")	

step.8-2

step.8-1
step.9

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

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)
事業区分別の合計額 ⑬	(付表5-2の⑬X欄の金額) 円 800,624	(付表5-2の⑬D欄の金額) 円 147,911	(付表5-2の⑬E欄の金額) 円 136,216	(付表5-2の⑬F欄の金額) 円 1,084,751
第一種事業 (卸売業) ⑭	(付表5-2の⑭X欄の金額)			
第二種事業 (小売業等) ⑮	784,291	147,911	136,216	1,068,418
第三種事業 (製造業等) ⑯	(付表5-2の⑯X欄の金額)			
第四種事業 (その他) ⑰	16,333			16,333
第五種事業 (サービス業等) ⑱	(付表5-2の⑱X欄の金額)			
第六種事業 (不動産業) ⑲	(付表5-2の⑲X欄の金額)			

step.10

- 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5-2を作成してから当該付表を作成する。
 3 課税売上げにつき返品を受け又は値引き・割戻しをした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑲欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

③ 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	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)
$\left(\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right) \times \text{みなし仕入率}$	(付表5-2の⑳X欄の金額) 円 637,215	円 118,309	円 108,949	円 864,473

step.11 A

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分	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)
$(\text{⑦F} + \text{⑧F} + \text{⑨F} + \text{⑩F} + \text{⑪F} + \text{⑫F} + \text{⑬F} + \text{⑭F} + \text{⑮F} + \text{⑯F} + \text{⑰F} + \text{⑱F}) \geq 75\%$ $\text{④} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$	(付表5-2の㉑X欄の金額) 円 640,483	円 118,310	円 108,950	円 867,743

step.11 B

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分	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)
第一種事業及び第二種事業 (⑦F + ⑧F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$ ②			
第一種事業及び第三種事業 (⑦F + ⑨F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$ ③			
第一種事業及び第四種事業 (⑦F + ⑩F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$ ④			
第一種事業及び第五種事業 (⑦F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$ ⑤			
第一種事業及び第六種事業 (⑦F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$ ⑥			
第二種事業及び第三種事業 (⑧F + ⑨F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$ ⑦			
第二種事業及び第四種事業 (⑧F + ⑩F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$ ⑧			
第二種事業及び第五種事業 (⑧F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$ ⑨			
第二種事業及び第六種事業 (⑧F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$ ⑩			
第三種事業及び第四種事業 (⑨F + ⑩F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$ ⑪			
第三種事業及び第五種事業 (⑨F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$ ⑫			
第三種事業及び第六種事業 (⑨F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$ ⑬			
第四種事業及び第五種事業 (⑩F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$ ⑭			
第四種事業及び第六種事業 (⑩F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$ ⑮			
第五種事業及び第六種事業 (⑪F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$ ⑯			

step.11 C

ハ 上記の計算式区分から選択した控除対象仕入税額

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)
選択可能な計算式区分(⑳～㉞) の内から選択した金額	(付表5-2の㉑X欄の金額) 円 640,483	※付表4-1の㉑D欄へ 円 118,310	※付表4-1の㉑E欄へ 円 108,950	※付表4-1の㉑F欄へ 円 867,743

step.12

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5-2を作成してから当該付表を作成する。

(2/2)

Kouno Store's calculation table for deductible tax on purchases is as follows.

第4-(8)号様式

付表5-2 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〕

簡易

課税期間	平成31・1・1～令和元・12・31	氏名又は名称	甲 野 太 郎
------	--------------------	--------	---------

I 控除対象仕入税額の計算の基礎となる消費税額

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)
課税標準額に 対する消費税額 ①	(付表4-2の②A欄の金額) 円	(付表4-2の②B欄の金額) 円	(付表4-2の②C欄の金額) 円	※付表5-1の①X欄へ 円
貸倒回収に 係る消費税額 ②	(付表4-2の③A欄の金額)	(付表4-2の③B欄の金額)	(付表4-2の③C欄の金額)	※付表5-1の②X欄へ
売上対価の返還等 に係る消費税額 ③	(付表4-2の④A欄の金額)	(付表4-2の④B欄の金額)	(付表4-2の④C欄の金額)	※付表5-1の③X欄へ
控除対象仕入税額の計算 の基礎となる消費税額 (①+②-③) ④			800,604	※付表5-1の④X欄へ 800,604

step.6-1

step.6-2

II 1種類の事業の事業者の場合の控除対象仕入税額

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)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	※付表4-2の④A欄へ	※付表4-2の④B欄へ	※付表4-2の④C欄へ	※付表5-1の⑤X欄へ

step.7

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

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)
事業区分別の合計額 ⑥			12,708,333	※付表5-1の⑥X欄へ 12,708,333
第一種事業 (卸売業) ⑦				※付表5-1の⑦X欄へ
第二種事業 (小売業等) ⑧			12,449,074	※付表5-1の⑧X欄へ 12,449,074
第三種事業 (製造業等) ⑨				※付表5-1の⑨X欄へ
第四種事業 (その他) ⑩			259,259	※付表5-1の⑩X欄へ 259,259
第五種事業 (サービス業等) ⑪				※付表5-1の⑪X欄へ
第六種事業 (不動産業) ⑫				※付表5-1の⑫X欄へ

step.8-2

step.8-1
step.9

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

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)
事業区分別の合計額 ⑬			800,624	※付表5-1の⑬X欄へ 800,624
第一種事業 (卸売業) ⑭				※付表5-1の⑭X欄へ
第二種事業 (小売業等) ⑮			784,291	※付表5-1の⑮X欄へ 784,291
第三種事業 (製造業等) ⑯				※付表5-1の⑯X欄へ
第四種事業 (その他) ⑰			16,333	※付表5-1の⑰X欄へ 16,333
第五種事業 (サービス業等) ⑱				※付表5-1の⑱X欄へ
第六種事業 (不動産業) ⑲				※付表5-1の⑲X欄へ

step.10

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5-1を作成する。
3 課税売上げにつき返品を受け又は値引き・割引をした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、
④から⑫欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

(1/2)

(R1.10.1以後終了課税期間用)

(3) 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	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)
$\left[\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right] \times \text{みなし仕入率}$	円	円	円	円
			637,215	637,215

step.11 A

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分 (各項のF欄については付表5-1のF欄を参照のこと)	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)
$\frac{\text{⑦F} + \text{⑧F} + \text{⑨F} + \text{⑩F} + \text{⑪F} + \text{⑫F} + \text{⑬F}}{\text{⑥F}} \geq 75\%$	円	円	円	円
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%)			640,483	640,483

step.11 B

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分 (各項のF欄については付表5-1のF欄を参照のこと)	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)
第一種事業及び第二種事業 $\frac{\text{⑦F} + \text{⑧F}}{\text{⑥F}} \geq 75\%$	円	円	円	円
第一種事業及び第三種事業 $\frac{\text{⑦F} + \text{⑨F}}{\text{⑥F}} \geq 75\%$				円
第一種事業及び第四種事業 $\frac{\text{⑦F} + \text{⑩F}}{\text{⑥F}} \geq 75\%$				円
第一種事業及び第五種事業 $\frac{\text{⑦F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
第一種事業及び第六種事業 $\frac{\text{⑦F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
第二種事業及び第三種事業 $\frac{\text{⑧F} + \text{⑨F}}{\text{⑥F}} \geq 75\%$				円
第二種事業及び第四種事業 $\frac{\text{⑧F} + \text{⑩F}}{\text{⑥F}} \geq 75\%$				円
第二種事業及び第五種事業 $\frac{\text{⑧F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
第二種事業及び第六種事業 $\frac{\text{⑧F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
第三種事業及び第四種事業 $\frac{\text{⑨F} + \text{⑩F}}{\text{⑥F}} \geq 75\%$				円
第三種事業及び第五種事業 $\frac{\text{⑨F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
第三種事業及び第六種事業 $\frac{\text{⑨F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
第四種事業及び第五種事業 $\frac{\text{⑩F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
第四種事業及び第六種事業 $\frac{\text{⑩F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
第五種事業及び第六種事業 $\frac{\text{⑪F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円

step.11 C

ハ 上記の計算式区分から選択した控除対象仕入税額

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)
選択可能な計算式区分(⑳～㉞)の内から選択した金額	円	円	円	円
			640,483	640,483

step.12

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5-1を作成する。

(2/2)

step.13 Calculate the amount of tax relating to 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 4-1 and 4-2.
Enter total amount of ⑥(column X, D, E) of Schedule 4-1 in ⑥(column F) of Schedule 4-1 and total amount of ⑥(column A, B, C) of Schedule 4-2 in ⑥(column X) of Schedule 4-2.

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

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

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

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

Note

1. Bad debt resulting from claims other than those relating to taxable sales cannot be treated as a consumption tax deduction.
2. Bad debt resulting from claims relating to sales effectuated as a Tax-exempt business.
3. The scope of bad debt in consumption tax is the same as in income tax.

step.14 Calculate the subtotal of deductible tax

Sum up 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" and enter the result in ⑦ of the schedule 4-1 and 4-2.

Enter total amount of ⑦(column X, D, E) of Schedule 4-1 in ⑦(column F) of Schedule 4-1.

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

Example: Kouno Store

step.14

The subtotal of deductible tax is obtained as follows.

6.3% tax rate applicable

(Enter in ⑦(column C, X) of Schedule 4-2 and ⑦(column X) of Schedule 4-1.)

$$¥640,483 + ¥0 + ¥0 = ¥640,483$$

6.24% tax rate applicable

(Enter in ⑦(column D) of Schedule 4-1.)

$$¥118,310 + ¥0 + ¥0 = ¥118,310$$

7.8% tax rate applicable

(Enter in ⑦(column E) of Schedule 4-1.)

$$¥108,950 + ¥0 + ¥0 = ¥108,950$$

Total amount

(Enter in ⑦(column F) of Schedule 4-1.)

$$¥640,483 + ¥118,310 + ¥108,950 = ¥867,743$$

step.15 Calculate either the balance or the consumption tax refund

step.15-1

Consumption taxes on taxable sales (sum of the "②Amount of consumption tax" and the "③Amount of consumption tax relating to recovery of bad debts") exceeds consumption taxes on taxable purchases ("⑦Subtotal of deductible tax") by tax rate.

Enter the result in ⑨ of Schedule 4-1 and 4-2.

$$\begin{array}{|l|} \hline \text{②Amount of consumption tax} \\ \hline \end{array} + \begin{array}{|l|} \hline \text{③Amount of tax relating to recovery of bad debts} \\ \hline \end{array} - \begin{array}{|l|} \hline \text{⑦Subtotal of deductible tax} \\ \hline \end{array} = \begin{array}{|l|} \hline \text{⑨Balance} \\ \hline \end{array}$$

If the calculated result of the above formula is negative, it is refundable. In this case, enter the result in ⑨ of Schedule 4-1 and 4-2.

$$\begin{array}{|l|} \hline \text{⑦Subtotal of deductible tax} \\ \hline \end{array} - \begin{array}{|l|} \hline \text{②Amount of consumption tax} \\ \hline \end{array} - \begin{array}{|l|} \hline \text{③Amount of tax relating to recovery of bad debts} \\ \hline \end{array} = \begin{array}{|l|} \hline \text{⑩The refundable for insufficient deduction} \\ \hline \end{array}$$

step.15-2

The total balance is calculated from ⑨(column F, Schedule 4-1) by ⑧(column F, Schedule 4-1), and enter the result in

⑩(column F, Schedule 4-1)

Example: Kouno Store

step.15-1

The balance is obtained as follows.

6.3% tax rate applicable

(Enter in ⑨(column C, X) of Schedule 4-2 and ⑨(column X) of Schedule 4-1.)

$$¥800,604 + ¥0 - ¥640,483 = ¥160,121$$

6.24% tax rate applicable

(Enter in ⑨(column D) of Schedule 4-1.)

$$¥147,888 + ¥0 - ¥118,310 = ¥29,578$$

7.8% tax rate applicable

(Enter in ⑨(column E) of Schedule 4-1.)

$$¥136,188 + ¥0 - ¥108,950 = ¥27,238$$

Total amount

(Enter in ⑨(column F) of Schedule 4-1.)

$$¥160,121 + ¥29,578 + ¥27,238 = ¥216,937$$

step.15-2

The total balance is obtained as follows.

$$¥216,937 - ¥0 = ¥216,937$$