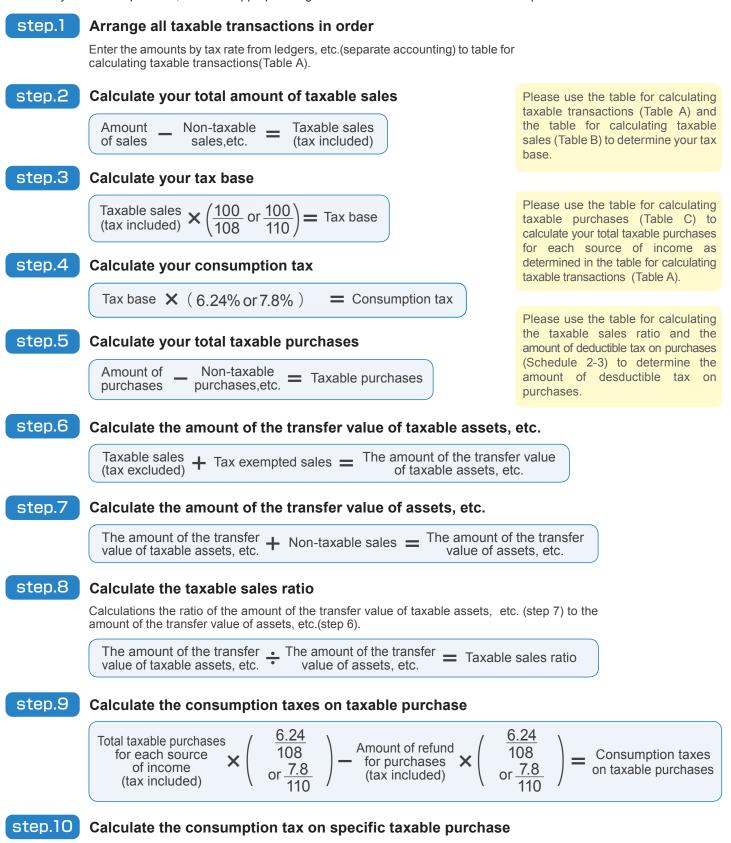
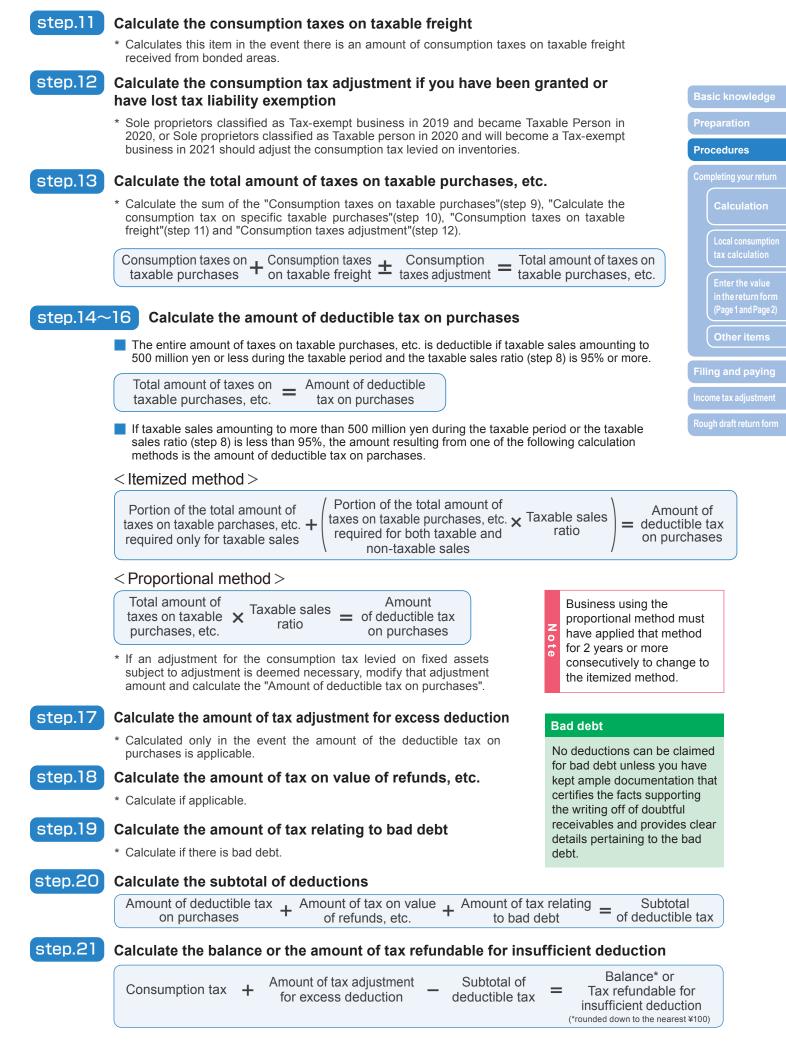
### Calculate your consumption tax

Calculate your consumption tax, enter the appropriate figures in 1 to 9 of Schedule 1-3 and complete Schedule 2-3.



<sup>4</sup> Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services need to calculate. See P48 for details.



# Calculate the local consumption tax

Calculate the amount of local consumption tax and enter it in 10 to 3 of Schedule 1-3.

step.22	Enter the amount of consumption tax representing the local tax base
step.23	Calculate either the amount of the tax payable or the amount of tax refundable
	Balance or Tax refundable for insufficient deduction $\times \frac{22}{78} = Amount of tax payable* or Amount of tax refundable (*rounded down to the nearest ¥100)$
	Enter the appropriate figures in the return form(Page 1 and Page 2).
step.24	Enter in the return form(Page 2) Enter in the return form(Page 2) from Schedule 1-3.
step.25	Enter the appropriate figures in ① to ③,ⓑ,⑯ of the return form(Page 1) Enter the appropriate figures in the return form(Page 1) from the return form(Page 2) and Schedule 1-3,2-3.
step.26	10 of the return form (Page 1) Enter the interim payment
step.27	1 of the return form (Page 1) Calculate the amount of consumption tax payable
step.28	12 of the return form (Page 1) Calculate the amount of refundable interim payment
step.29	Enter the appropriate figures in 17 to 20 of the return form(Page 1) Enter the appropriate figures in the return form(Page 1) from Schedule 1-3.
step.30	2) of the return form (Page 1) Enter the transferable interim payment (if applicable)
step.31	② of the return form (Page 1) Calculate the transferable amount of tax payable
step.32	3 of the return form (Page 1) Calculate the transferable interim payment refundable
step.33	<sup>26</sup> of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)
	("1]Amount of tax payable"       + "2]Transferable for insufficient deduction"       + "1]Refundable interim payment"       + "1]Refundable interim payment         ("1]Amount of tax payable"       + "2]Transferable for insufficient deduction"       + "1]Refundable interim payment       + "1]Refundable interim payment
	= " <sup>®</sup> Total consumption and local consumption on taxes"

## Enter other items

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

\* See P34 for details.

### Submit your return form

#### There are 3 ways to submit your final return form.

- 1. File by e-Tax
- 2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction
- 3. Hand it in at the reception counter of the Tax office covering your jurisdiction
- \* See P37 for details.

### Paying your consumption and local consumption taxes

#### There are 5 ways of paying your tax.

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

\* See P37 for details.

About interim filing and payment for 2021 —

If the final consumption tax amount is more than 480 thousand yen for 2020, you need to file and pay for Interim return for 2021, in accordance with the following categories.

- "If the amount is more than 480 thousand yen but 4 millon yen or less (one interim filing and payment a year)" Please file and pay for 6/12 of the final consumption tax amount for 2020 and 22/78 of that amount as local consumption tax by Tuesday, August 31, 2021.
- "If the amount is more than 4 million yen but 48 million yen or less (three interim filing and payment a year)" and "If the amount is more than 48 million yen (eleven interim filings and payments a year)" Please ask the Tax Office in your jurisdiction about the due date of filing and payment, etc.
- \* Any business required to file interim consumption tax returns must file and pay for 22/78 of the interim payment amount of consumption tax as the interim payment amount of local consumption tax together with the interim consumption tax returns.

#### About voluntary interim return system

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