

Local consumption tax calculation

Refer to the example and calculate your local consumption tax.

step.22 Enter the transfer the amount of consumption tax representing the local consumption tax base

If there is an entry in ⑨ of Schedule 1-3, enter the transfer the amount of "⑨Balance" in ⑪ of Schedule 1-3.

If there is an entry in ⑧ of Schedule 1-3, enter the transfer the amount of "⑧Tax refundable for insufficient deduction" in ⑩ of Schedule 1-3.

Example: Kouno Store

Enter ¥ 261,000 (Schedule 1-3, ⑨(column C)) in ⑪(column C) of Schedule 1-3.

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

Calculate by the following formula and enter the result in ⑫ or ⑬ of Schedule 1-3.

$$\begin{array}{l} \text{Consumption tax as local consumption tax base} \\ \text{"⑩Tax refundable for insufficient deduction" or "⑪Balance"} \end{array} \times \frac{22}{78} = \begin{array}{l} \text{"⑫Amount refundable" or} \\ \text{"⑬Amount of tax payable"} \end{array} \text{**} \\ \text{*rounded down to the nearest ¥100}$$

Example: Kouno Store

The amount of tax payable is obtained as follows.

(Enter the value in ⑬ of Schedule 1-3)

$$\begin{array}{l} \text{¥ } \underline{261,000} \times \frac{22}{78} = \text{¥ } \underline{73,615} \\ \text{¥ } \underline{73,615} \rightarrow \text{¥ } \underline{73,600} \text{ (rounded down to the nearest ¥100)} \end{array}$$

Example of Schedule 1-3: Kouno Store

To the following is an example of Schedule 1-3 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

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

Other items

Filing and paying

Income tax adjustment

Rough draft return form

第4-(9)号様式

付表1-3 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		2・1・1 ~ 2・12・31		氏名又は名称	Taro Kouno
区分	税率 6.24 % 適用分 A	税率 7.8 % 適用分 B	合計 C (A+B)		
課税標準額 ①	12,138,000	8,681,000	20,819,000		
① 課税資産の譲渡等の対価の額	12,138,888	8,681,818	20,820,706		
①・1					
①・2 特定課税仕入れに係る支払対価の額					
消費税額 ②	757,411	677,118	1,434,529		
控除過大調整税額 ③					
控除対象仕入税額 ④	504,746	668,742	1,173,488		
返還等対価に係る税額 ⑤					
⑤・1 売上げの返還等対価に係る税額					
⑤・2 特定課税仕入れの返還等対価に係る税額					
貸倒れに係る税額 ⑥					
控除税額小計 (④+⑤+⑥) ⑦	504,746	668,742	1,173,488		
控除不足還付税額 (⑦-②-③) ⑧					
差引税額 (②+③-⑦) ⑨			261,000		
控除不足還付税額 (⑧) ⑩					
差引税額 (⑨) ⑪			261,000		
還付額 ⑫					
割納税額 ⑬			73,600		

注意 金額の計算においては、1円未満の端数を切り捨てる。

(R2.4.1以後終了課税期間用)