

# Simplified Tax form

## 2020

# Consumption and Local Consumption Taxes Final Return Guide

## For Sole proprietors

- For Sole proprietors who are Taxable person under the Consumption Tax Law, this guide describes the final return (Simplified Tax form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters.  
Please inquire at your nearest Tax office on complicated case or for further details.
- The deadline for filing the 2020 consumption and local consumption taxes return is [Wednesday, March 31, 2021](#).
- The deadline for payment of 2020 consumption and local consumption taxes is [Wednesday, March 31, 2021](#).  
The date for 2020 consumption and local consumption taxes automatic transfers is [Friday, April 23, 2021](#).

### ◎ State your Individual Number, etc.

- You need to state your Individual Number in returns and to present your identification document or attach a copy of your identification document.
- Example of identification document
  - 《Example 1》 The individual number card
  - 《Example 2》 Notification card + Driver's license, etc.
- For details, please refer to page 7 of the guide.

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Your taxes help sustain our community

This page explains the outline of this guide. Please read this page first.

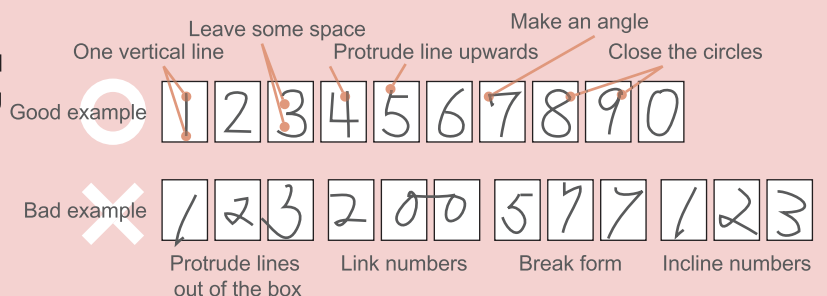
## How this guide is organized

1	Basic knowledge	P3	Explains basic knowledge pertaining to the consumption and local consumption taxes final return
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10	Rough draft return form, etc.	P42	Contains specimens of forms you need to submit Please use them as rough drafts
○	Business classification flowchart	P48	Contains a flowchart that serves as a guide for determining business types
○	Special exception for calculating the tax amount for small and medium business entities	P50	Explains a special exception for calculating the sales tax amount or purchase tax amount for Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate
○	Contact for inquiry on the reduced tax rate system	P51	Contains contact of the reduced tax rate system
○	Application (notification of change) for tax payment by transfer account	P52	Contains application (notification of change) for tax payment by transfer account

### Cautionary items when filling in the return form

The OCR (Optical Character Recognition) input final return form is machine-readable. Note the following cautions when entering numbers in your form.

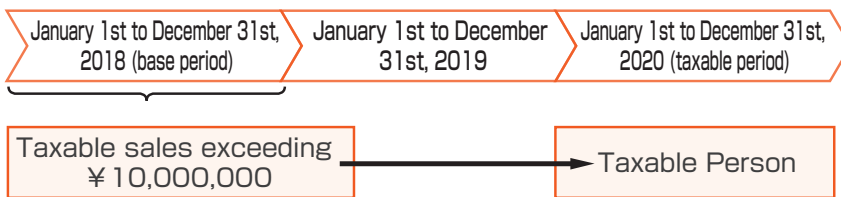
- Do not soil or perforate the return form
- Use a black, ballpoint pen
- Enter large, clear figures in the prescribed boxes



## Those who must file final returns

Sole proprietors who at any stage fall under either of the following categories are required to file the Consumption and Local Consumption Taxes Final Return for 2020. The final return for consumption and local consumption taxes is filed in one final return form.

- (1) Sole proprietor which had **taxable sales** amounting to more than 10 million yen during **the base period** (2018), (see following figure) or
- (2) Sole proprietor which do not fall under category (1) above but have submitted the "Report on the Selection of Taxable Proprietors Status for Consumption Tax"
- (3) Sole proprietor which do not fall under category (1) and (2) above and whose taxable sales for a specified period (the period from January 1, 2019 through June 30, 2019) exceeds 10 million yen. Alternatively, the criteria of 10 million yen for a specified period can be judged by using the total amount of salary and related payments instead of using the amount of taxes sales.



**Note** If you fall under either (1) to (3), you need to file the final return for 2020, even if the amount of taxable sales during 2020 were 10 million yen or less.  
The simplified tax system is applicable to Sole proprietors whose taxable sales for the base period (2018) were 50 million yen or less and who has submitted the "Report on the Selection of the Simplified Tax System for Consumption Tax."

### Important terms

#### Base period

Benchmark period for determining whether or not the Sole proprietors is a Taxable person or a Tax-exempt business and if the simplified tax system can be applied. The base period for Sole proprietors is the second proceeding year before the taxable period.

#### Taxable period

Base of time used for calculating the amount of consumption and local consumption taxes payable. In principle, the taxable period for Sole proprietors is from January 1st to December 31st.

#### Taxable sales

Sum of the amount of sales relating to transactions subject to consumption tax (excluding consumption and local consumption taxes) and the amount of Tax-exempt sales such as those relating to export transactions. Those with returns, discounts or rebates should be deducted from the sum of these amounts (excluding consumption and local consumption taxes). In the case of Tax-exempt business in 2018, the consumption tax is not included in the sales. In this case, the Sales (except for Non-taxable sales) would be the taxable sales amount for 2018. (Do not exclude for tax.)

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## Amount of consumption and local consumption taxes payable

### Consumption Tax rate

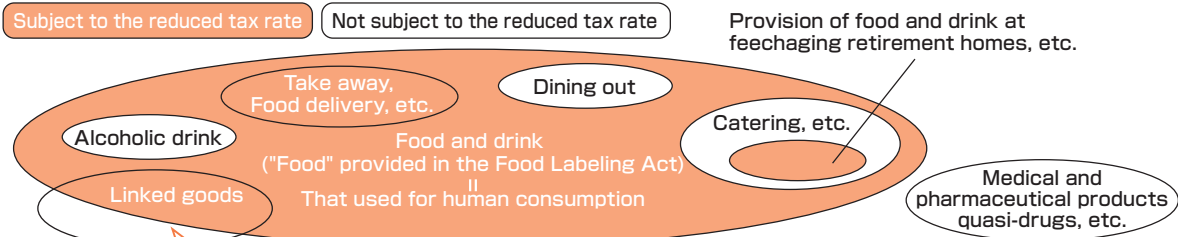
Applicable period Classification	From October 1, 2019		Until September 30, 2019 ("former tax rate")
	Standard tax rate	Reduced tax rate	
Consumption Tax rate	7.8%	6.24%	6.3%
Local Consumption Tax rate	2.2% (22/78 of the amount of Consumption Tax)	1.76% (22/78 of the amount of Consumption Tax)	1.7% (17/63 of the amount of Consumption Tax)
Total	10.0%	8.0%	8.0%

## Reduced tax rate system for consumption tax

### Items subject to the reduced tax rate

- ① Food and drink excluding alcoholic drink and dining out
- ② Newspapers issued more than twice a week or more (restricted to those by subscriptions)

#### Scope of food and drink subject to the reduced tax rate



Such assets indicate food and assets as in food being linked beforehand such as confectionaries with toys and those with price concerning linked goods only.  
Only when the tax-exclusive price is 10,000 yen or less, and the price of food accounts for two thirds or more, the entire product will be subject to the reduced the tax rate(case other than the above will not be subject to the reduced tax rate).

### Payable consumption taxes calculation method if applying the simplified tax system

$$\text{Consumption taxes on taxable sales during the taxable period} - \left( \text{Consumption taxes on taxable sales during the taxable period} \times \text{Deemed purchase rate} \right) = \text{Payable consumption taxes}$$

### Ordinary payable consumption taxes calculation method

$$\text{Consumption taxes on taxable sales during the taxable period (①)} - \text{Consumption taxes on taxable purchases during the taxable period (②)} = \text{Payable consumption taxes}$$

$$\begin{aligned} \text{①} &= \left[ \begin{array}{l} \text{Taxable sales} \\ \text{(standard tax rate applicable)(tax included)} \end{array} \right] \times \left( \frac{7.8}{110} \right) \\ &+ \left[ \begin{array}{l} \text{Taxable sales} \\ \text{(reduced tax rate applicable)(tax included)} \end{array} \right] \times \left( \frac{6.24}{108} \right) \\ \text{②} &= \left[ \begin{array}{l} \text{Taxable purchases} \\ \text{(standard tax rate applicable)(tax included)} \end{array} \right] \times \left( \frac{7.8}{110} \right) \\ &+ \left[ \begin{array}{l} \text{Taxable purchases} \\ \text{(reduced tax rate applicable)(tax included)} \end{array} \right] \times \left( \frac{6.24}{108} \right) \end{aligned}$$

#### Calculation of payable consumption taxes

The payable consumption taxes are consumption taxes on taxable sales minus the consumption taxes on taxable purchases.  
As a rule, a refund is received when the consumption taxes on taxable purchases exceeds the consumption taxes on taxable sales.

### Payable local consumption taxes calculation method

$$\text{Payable consumption taxes} \times \text{Rate of local consumption tax} \left( \frac{22}{78} \right) = \text{Payable local consumption taxes}$$

## Difference between Consumption/Local Consumption Taxes and Income Tax

### Consumption and local consumption tax calculation

The payable consumption taxes must be calculated based on taxable sales and taxable purchases for the taxpayer's entire business without regard to income category. The payable amount of local consumption tax must be calculated based on the payable consumption taxes.

### Income tax calculation

If a Sole proprietor earns two or more categories of income from among businesses, real estate, and forestry income, the income tax levied based on the income calculated for each category.

## What are taxable sales?

Taxable sales refer to transactions that satisfy all 4 of the following conditions.

1. Effectuated in Japan
2. Effectuated by a business for business purposes
3. Effectuated for a compensation
4. Effectuated by the transfer or lease of assets or by the provision of services

Consumption and local consumption taxes are levied on taxable sales.

For example, machinery rental fees and proceeds from the sale of machinery, buildings and other business assets are also included in taxable sales in addition to such things as proceeds, from the sale of products, goods, contract work and services.

### Note The following transactions are not applicable to taxable sales.

In considering the inherent nature of taxation, there are certain items that should not be taxed such as interest income, proceeds from the sale or leasing of land (including leaseholds) or proceeds from the sale of commodity vouchers (merchandise coupons, beer coupons). Also, there are certain business activities considered unsuitable for taxation from a public policy perspective such as the income of doctors derived from social insurance medical fees. These are excluded from taxable sales and labeled as "non-taxable transactions".

Also, because such things as insurance benefits and consumption tax refunds are not income received from the transfer or lease of assets or from the provision of services, they are not subject to consumption tax and labeled "untaxable transactions".

The following are examples of taxable sales in consumption tax within the income derived from business, real estate and capital gains.

### Taxable portion of business income

Most business income is classified as taxable sales.

However, the revenue from social insurance medical fees earned by doctors, the revenue earned by obstetricians or midwives for deliveries and proceeds from the sale of commodity vouchers such as merchandise or beer coupons are excluded from taxation and therefore not classified as taxable sales.

Assets from inventory consumed by Sole proprietors for personal use is treated as taxable sales based on the prevailing market values for those items. However, a value that is above the purchase price and 50% or more of the prevailing market value (70% for income tax purposes) can be assigned for those items with respect to taxable sales.

### Taxable portion of real estate income

Real estate income such as from property rental fees, key money, surcharges and renewal charge (excluding income from the land rent (including leaseholds) and house rent) is classified as taxable sales. As a rule, land rent is not taxable, however, fees for rental periods of less than 1 month and parking space rental fees are taxable.

The same is true for home rental fees, which are not taxable unless the rental period is less than 1 month.

When selling buildings for rent, the receipt of the purchase price is included in "Taxable portion of capital gains," as given below, even if you incur capital losses from the sale of the buildings.

### Taxable portion of capital gains

Within the revenue from capital gains, any revenue derived from the sale of buildings, machinery, vehicles or other items used in business is classified as taxable sales.

In the same, when transferring the fixed assets used in business with some burdens as an onerous gift and contributing those assets in kind to corporations, the proceeds derived from those transactions are treated as taxable sales.

For example, proceeds from the sale of a vehicle used for deliveries (including funds received from trading in a used vehicle for the purchase of a new one; in case of a trade-in, the value of the trade) are considered as taxable sales. For such cases, the moment of the taxable sale is the entire amount of the sale, not the amount resulting from subtracting acquisition and transfer fees from the sale value.

However, proceeds from the sale of land (including leaseholds) are excluded from taxation and therefore not classified as taxable sales.

## What are non-taxable transactions?

The following are classified as non-taxable transactions.

Transactions not considered taxable

- The transfer or lease of land
- The transfer of securities or instruments of payment
- Providing services remunerated in the form of interest on savings or bank deposits or in the form of insurance premiums
- The transfer of postage stamps, revenue stamps, certificate stamps as well as merchandise coupons
- Providing services involving specified work done by governmental entities or involving international postal money orders

Transactions based on social policy considerations

- Social insurance medical fees
- Providing services covered by nursing care insurance or the transfer of assets as part of social welfare services
- Transfers of asset or provision of services related to midwifery
- Providing services remunerated by burial or cremation fees
- The sale or lease of articles used by the disabled
- School tuitions
- The transfer of educational books
- The leasing of dwellings

## What a tax exemption for exports, etc ?

The following are classified as tax exemption for exports, etc.

- ① Sales or leasing of assets effected as exports from Japan.
- ② Sales and leasing to nonresidents of mining rights, copyrights etc.
- ③ The provision of services to nonresidents, except for  
(a)Transportation of assets situated in Japan;  
(b)Services related to food drinking in Japan;
- ④ Transfer of Tax-exempt assets at a tax-free shop.

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## What are taxable purchases ? (for reference)

This refers to the transfer or lease of assets from another party to a business or to the services received by that business for business purposes. For example, taxable purchases include not only the procurement of products and goods for inventory but also the purchase of buildings, machinery or consumables for business purposes, repair expenses and fuel costs for delivery vehicles.

However, interest and discount fees, insurance premiums and the purchase or lease of land are non-taxable transactions and therefore not classified as taxable purchases. The payment of salaries and wages not subject to tax is also excluded from taxable purchases.

Purchasing goods for inventory and receiving services from consumers or operators of businesses not subject to consumption tax are also considered taxable purchases.

When purchasing depreciable assets, the entire amount expended is taxable for the year of purchase (for income tax purposes, only the amount of the depreciation allowance for the applicable year is a necessary expense).

## Descriptions and storage of account books, invoices, etc. (from October 1, 2019, to September 30, 2023)

Business entities that make sales and purchases (expenses) of items subject to the reduced tax rate are required to add separate descriptions by tax rate to ones currently required when issuing invoices, etc. (separate accounting invoice) and making entries and other accounting treatments (separate accounting).

Taxable Person are required to store account books in compliance with classified accounting and invoices, etc. with classified descriptions in order to become eligible to tax credit for consumption tax on purchases (Separate accounting invoice-based method(Simplified System)).

Ledgers	Invoice, etc.
① Name of the taxable purchase supplier ② Date, month and year ③ Transaction description (Indicating that the reduced tax rate items subject) ④ Price	① Name of the taxable purchase supplier ② Date, month and year ③ Transaction description (Indicating that the reduced tax rate items subject) ④ The tax-included total amounts of items by tax rate ⑤ Name of the invoice recipient* <i>*Business entities that trade with a large number of unspecified people, such as retail and restaurant business, may omit the descriptions of ⑤ in invoice that they issue.</i>

(Note 1) The storage of account books with necessary descriptions alone can meet the requirements for tax credit for consumption tax on purchases if there are unavoidable reasons for not receiving invoices in transactions, such as small-amount transactions of less than 30,000 yen and purchases from automatic vending machines.

(Note 2) When invoice that are issued by suppliers have no descriptions that read " Items subject to the reduced tax rate " (of ③) or "④ The tax-included total amounts of items by tax rate," the business entities that received such invoice themselves may add descriptions concerning those matters alone, based on the fact of the relevant transaction.

### Examples described of ledgers and invoices

請求書		XX年11月2日	
(株)〇〇御中		割り箸	550円
		牛肉 ※	5,400円
		合計	43,600円
			( 10%対象 22,000円 )
			( 8%対象 21,600円 )
※は軽減税率対象品目			

#### The tax-included amounts by tax rate

The tax-included amounts must be described after tallying items by tax rate (10% and 8%).

#### Indicating that the reduced tax rate items subject

- Marks, such as ※ and ☆, shall be described on items subject to the reduced tax rate.
- It is required to demonstrate clearly that the marks indicate items subject to the reduced tax rate.

総勘定元帳 (仕入れ)		(株)〇〇	
XX年	摘要	借方	貸方
月 日			
11 2	(株)△△ 雑貨	22,000	
11 2	(株)△△ 食料品 ※	21,600	
∴ ∴	∴ ∴	∴ ∴	∴ ∴

※は軽減税率対象品目

#### [Invoice]

In addition to the above, there are, for instance, the following methods.

- Classify goods by tax rate and indicate that the classified goods are subject to the reduced tax rate in the same invoice.
- Issue separate invoices for goods by tax rate.

#### [Ledgers]

Set up a column for tax rate classification and describe "8%" or the tax rate code. These methods are acceptable too.

## Document to submit

- Consumption and Local Consumption Taxes Final Return Form (Simplified Tax Form) (Page 1) and (Page 2)
- (Schedule 4-3) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)
- (Schedule 5-3) Table for calculating the deductible tax on purchases (Simplified Tax Form)

\* When small and medium business entities (that have adopted the simplified tax system and have difficulty in classifying sales by tax rate) adopt a special exception for the reduced sales rate after the reduced tax rate system has been implemented, it will be required to attach the table for calculating the consideration of the transfer, etc. of taxable assets (for the taxable period in which the reduced sales rate [10 business days] is used) (for sales classification) to their final tax return.

The individual number of the person filing the return indicated on the return will be verified at the tax office, so the following identification document must be presented or a copy attached.

《The individual number card was issued.》

- The individual number card

\* When attaching a copy of the individual number card, a copy of the both the front and backside of the card is required.

《The individual number card was NOT issued.》

① Documents to verify the Number and ② Documents to verify identification

①	Documents to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents <ul style="list-style-type: none"> <li>■ Notification card*<sup>1</sup></li> <li>■ A copy of the resident register (limited to that with individual number)</li> </ul>
+		
②	Documents to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》	One of the following documents <ul style="list-style-type: none"> <li>■ Driver's the license</li> <li>■ Passport</li> <li>■ Insurance certificate of the National Health Insurance Program*<sup>2</sup></li> <li>■ Physical disability certificate</li> <li>■ Resident card</li> </ul>

\*1 "Notification card" can be used as an identification document only when its entries (name, address, etc.) have not been changed, or change procedures have been taken properly.

\*2 If you attach a copy, please black out the insurer number and the insured person symbol/number on the copy to the extent that those cannot be restored.

\* When a tax return other than a return for a refund (a return stating the "⑥ Amount of tax refundable for insufficient deduction") is submitted (excluding cases where a return is submitted by an inheritor), the presentation of documents to verify the Number or a copy attached of said documents may be omitted.

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**Q.** Where can I obtain the documents I need to submit?

**A.** There are 2 ways to obtain the documents.

● **By Internet**

All documents can be downloaded from the National Tax Agency website (<https://www.nta.go.jp>).

● **At the Tax office**

All documents are available at the reception counter of any Tax office. Please visit the Tax office covering your jurisdiction.

Schedules used to calculate tax are also available by Internet and at the Tax office.

# Documents that help you calculate your tax

As explained in "1. Basic knowledge", there are many differences between income tax and consumption tax. It is necessary to calculate the amount of taxable transaction, based on the separate accounting. The documents below do not need to be submitted with your return form, however, they may be useful in calculating your taxable transactions for consumption tax. Please make good use of them.

- Table for calculating taxable sales [Table A]
- Table for calculating taxable transaction (for business, agriculture income and real estate)

\* This guide explains how to calculate tax by using Table A.

## For your reference

Use the following documents as reference when completing your final return form. They are most useful when prepared in advance.

○ Document that shows calculation results for each sale and purchase item	Blue return financial statement, statement of revenue and expenditures, etc.
○ Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax)	Ledger, etc.
○ Document that shows amounts received for transfers or acquisitions of fixed assets	Fixed asset register, etc.
○ Document which can confirm the presentation of your notification and the amount of interim payment	Postcard or notice of "Notice of Final Tax Returns"

令和〇〇年分収支内訳書(一般用)

提出用 (令和〇〇年分収支内訳書)

この収支内訳書は機械で読み取りますので、黒のボールペンで書いてください。

令和 年 月 日 (自 月 日 至 月 日)

住所 氏名 事務所所在地 電話番号 業種名 加入保険名

○総料資金の内訳

氏名	種別	金額	合計
	貸付		
	借入金		
	その他(人分)		

○税理士・弁護士等の報酬・料金の内訳

支払先の住所・氏名	本年中の報酬等の金額	左のうち必要経費(青色申告特別控除)の金額

提出用 (令和〇〇年分収支内訳書)

科目	金額	科目	金額
売上(収入)金額		旅費交通費	
人件費		通信費	
その他の収入		広告宣伝費	
前払品(返品)		接待交際費	
仕入(仕入)		損害保険料	
小計		消耗品費	
前払品(返品)		福利厚生費	
仕入戻金			
売上戻金			
差引金額			
総料資金			
外注工賃			
繰前借入金			
貸付金			
借入金			
前手割引料			
租税公課			
経理委託			
送料			
水道光熱費			

令和〇〇年分所得税青色申告決算書(一般用)

提出用 (令和〇〇年分所得税青色申告決算書)

この青色申告決算書は機械で読み取りますので、黒のボールペンで書いてください。

令和 年 月 日 (自 月 日 至 月 日)

住所 氏名 事務所所在地 電話番号 業種名 加入保険名

損益計算書

科目	金額	科目	金額
売上(収入)金額		減価償却費	
前払品(返品)		福利厚生費	
仕入金額		総料資金	
小計		外注工賃	
前払品(返品)		前手割引料	
仕入戻金		借入金	
差引金額		貸付金	
租税公課		借入金	
経理委託		青色申告特別控除	
水道光熱費		所得金額	
旅費交通費			
通信費			
広告宣伝費			
接待交際費			
損害保険料			
消耗品費			

令和〇〇年分所得税青色申告決算書(一般用)

科目	金額	科目	金額
売上(収入)金額		貸引当金	
前払品(返品)		繰上り金	
仕入金額		繰下り金	
小計		繰上り金	
前払品(返品)		繰下り金	
仕入戻金		繰上り金	
差引金額		繰下り金	
租税公課		繰上り金	
経理委託		繰下り金	
水道光熱費		繰上り金	
旅費交通費		繰下り金	
通信費		繰上り金	
広告宣伝費		繰下り金	
接待交際費		繰上り金	
損害保険料		繰下り金	
消耗品費		繰上り金	



## In case where there are transactions subject to former tax rates

This “Guide” explains about the case where there are only transactions subject to new tax rates (7.8% and 6.24%) has been conducted during the taxable period for a tax return (in 2020) (the case that is calculated by using Schedules 4-3 and 5-3). In case where there is a transaction subject to former tax rates, it is calculated by using Schedules 4-1, 4-2, 5-1 and 5-2 because calculation methods of the amount of local consumption tax are different.

These schedules used in this case can be downloaded from the website of the National Tax Agency (<https://www.nta.go.jp>). If you have any questions about how to fill in the tax return form, please contact the Tax office covering your jurisdiction.

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## Calculate your consumption tax

Calculate your consumption tax, enter the appropriate figures in ① to ⑨ of Schedule 4-3 complete Schedule 5-3.

### step.1 Calculate your total amount of taxable sales

$$\text{Amount of sales} - \text{Non-taxable sales, etc.} = \text{Taxable sales (tax included)}$$

### step.2 Calculate your tax base

$$\text{Taxable sales (tax included)} \times \left( \frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Tax base}$$

Please use the table for calculating taxable sales (Table A) to determine your tax base.

### step.3 Calculate your consumption tax

$$\text{Tax base} \times (6.24\% \text{ or } 7.8\%) = \text{Consumption tax}$$

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

\* Calculate if applicable.

Please use the table for calculating the deductible tax on purchases (Schedule 5-3) to determine the amount of deductible tax on purchases.

### step.5 Calculate the amount of tax on value of refunds, etc.

\* Calculate if applicable.

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

$$\text{Consumption tax} + \text{Consumption tax relating to recovered bad debt} - \text{Tax relating to refunds and other charges} = \text{Amount of consumption tax representing the base}$$

#### ■ If operating 1 type of business

### step.7 Calculate the deductible tax on purchases

$$\text{Amount of consumption tax representing the base} \times \text{Applicable deemed purchase rate} = \text{Deductible tax on purchases}$$

#### ■ If operating 2 or more types of businesses

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

$$\text{Taxable sales (tax included) per business type} \times \left( \frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Amount of taxable sales (tax excluded) per business type}$$

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

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

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

$$\text{Amount of taxable sales (tax included) per business type} \times \left( \frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) = \text{Consumption tax per business type}$$

**step.11** Select the calculation method for the deductible tax on purchases

<Basic formula>

$$\text{Amount of consumption tax representing the base} \times \left( \frac{\text{Consumption tax for Type 1 business}}{\times 90\%} + \frac{\text{Consumption tax for Type 2 business}}{\times 80\%} + \frac{\text{Consumption tax for Type 3 business}}{\times 70\%} + \frac{\text{Consumption tax for Type 4 business}}{\times 60\%} + \frac{\text{Consumption tax for Type 5 business}}{\times 50\%} + \frac{\text{Consumption tax for Type 6 business}}{\times 40\%} \right) = \text{Amount of deductible tax on purchases}$$

Total of consumption tax amounts by business type

<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

<Special method 2 > If the total amount of taxable sales relating to two businesses types covers 75% or more of the entire amount of taxable sales

○ If not classifying businesses by type

Calculate the deductible tax on purchases for taxable sales relating to unclassified businesses using the lowest deemed purchase rate corresponding to those businesses.

⇒ See P23 for more specific calculation methods.

**step.12** Determine the deductible tax on purchases

Calculate with the calculation method selected in step 11.

**step.13** Calculate the amount of tax relating to bad debt

\* Calculate if there is bad debt.

**step.14** Calculate the subtotal of deductions

$$\text{Amount of deductible tax on purchases} + \text{Amount of tax on value of refunds, etc.} + \text{Amount of tax relating to bad debt} = \text{Subtotal of deductible tax}$$

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

$$\text{Consumption tax} + \text{Amount of tax relating to recovered bad debt} - \text{Subtotal of deductible tax} = \text{Balance* or Tax refundable for insufficient deduction}$$

(\*rounded down to the nearest ¥100)

**Bad debt**

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

## Calculate the local consumption tax

Calculate the amount of local consumption tax and enter it in ⑩ to ⑬ of Schedule 4-3.

**step.16** Enter the amount of consumption tax representing the local tax base

**step.17** Calculate either the amount of the tax payable or the amount of tax refundable

$$\text{Balance or Tax refundable for insufficient deduction} \times \frac{22}{78} = \text{Amount of tax payable* or Amount of tax refundable}$$

(\*rounded down to the nearest ¥100)

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

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# Enter the appropriate figures in the return form (Page 1 and Page 2).

- step.18 Enter in the return form(Page 2)  
Enter in the return form(Page 2) from Schedule 4-3.
- step.19 Enter the appropriate figures in ① to ⑨ of the return form(Page 1)  
Enter the appropriate figures in the return form(Page 1) from the return form (Page 2) and Schedule 4-3.
- step.20 ⑩ of the return form (Page 1) Enter the interim payment
- step.21 ⑪ of the return form (Page 1) Calculate the amount of consumption tax payable
- step.22 ⑫ of the return form (Page 1) Calculate the amount of refundable interim payment
- step.23 ⑮ and ⑯ of the return form (Page 1) Enter the amount of taxable sales for the tax period (2020) and the base period (2018)
- step.24 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 4-3.
- step.25 ㉑ of the return form (Page 1) Enter the transferable interim payment (if applicable)
- step.26 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable
- step.27 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable
- step.28 ㉔ of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)

$$\left( \begin{array}{l} \text{"①Amount of} \\ \text{tax payable"} \end{array} + \begin{array}{l} \text{"②Transferable} \\ \text{tax payable"} \end{array} \right) - \left( \begin{array}{l} \text{"⑧Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"⑩Refundable} \\ \text{interim} \\ \text{payment"} \end{array} + \begin{array}{l} \text{"⑭Amount} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"⑲Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right)$$

= "㉔Total consumption and local consumption taxes"

# Enter other items

- Enter place for tax payment, the business name, your individual number, your name and any supplementary information
- \* See P35 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 P39 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
5. 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 P39 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 million 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 businesses 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.

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

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**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 2020 was limited to business income derived from retail sales and the sale of fixed business assets (capital gains).
- Its taxable sales for 2018, 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 2020 income results and special mentions.
  - Its sales (revenue) appearing in its income statement is ¥18,270,000.
  - ¥350,000 worth of sales from beer coupons (Non-taxable transaction) is included in its sales. Of the sales amount ¥17,920,000, the taxable transactions, tax rate 6.24% applicable amount is ¥10,240,000, tax rate 7.8% applicable amount is ¥7,680,000.
  - A delivery vehicle was sold for ¥280,000.
  - 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 2019.

**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, 2020), by the tax rate. Use the table for calculating taxable sales (Table A)(P42).

**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 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.

$$\begin{array}{r} \text{¥}18,270,000 - \text{¥}350,000 \\ \text{(amount of sales)} \quad \text{(sales of beer coupons)} \\ \hline = \text{¥}17,920,000 \end{array}$$

Enter ¥17,920,000 in ① (Amount) of Table A.

Enter ¥10,240,000 in ①(6.24% tax rate applicable) of Table A.

Enter ¥7,680,000 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 ¥280,000 in ⑦ and ⑨(Amount) of Table A.

Enter ¥280,000 in ⑦ and ⑨(7.8% tax rate applicable) of Table A.

#### step.1-6

The total amount of taxable sales is obtained as follows.

$$\yen 17,920,000 + \yen 280,000 = \yen 18,200,000$$

6.24% tax rate applicable

$$\yen 10,240,000$$

7.8% tax rate applicable

$$\yen 7,680,000 + \yen 280,000 = \yen 7,960,000$$

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

Other items

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## 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 ①-1 of Schedule 4-3, respectively.

\* If using the "tax excluded accounting method (P41)", 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.

6.24% tax rate applicable	Taxable sales (tax included)	$\times \frac{100}{108}$	=	①-1A Tax base
7.8% tax rate applicable	Taxable sales (tax included)	$\times \frac{100}{110}$	=	①-1B Tax base

### step.2-2

Enter the calculation result for step 2-1 in ① of Schedule 4-3 rounding the figure down to the nearest ¥1,000.

### Example of Table A: Kouno Store

#### step.2-1

⑫ of Table A is obtained as follows.

$$¥10,240,000 \times \frac{100}{108} = ¥9,481,481$$

(Enter in ①-1 (column A) of Schedule 4-3)

⑬ of Table A is obtained as follows.

$$¥7,960,000 \times \frac{100}{110} = ¥7,236,363$$

(Enter in ①-1 (column B) of Schedule 4-3)

Total amount is obtained as follows.

$$¥9,481,481 + ¥7,236,363 = ¥16,717,844$$

(Enter in ①-1 (column C) of Schedule 4-3)

#### 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 4-3.

$$¥9,481,481 \rightarrow ¥9,481,000$$

(Enter in ① (column A) of Schedule 4-3)

$$¥7,236,363 \rightarrow ¥7,236,000$$

(Enter in ① (column B) of Schedule 4-3)

Total amount of tax base is obtained as follows.

$$¥9,481,000 + ¥7,236,000 = ¥16,717,000$$

(Enter in ① (column C) of Schedule 4-3)

The table for calculating taxable sales for Kouno Store is as the next page.



Table A

## 課税売上高計算表

(令和 2 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	
営業等課税売上高	① 17,920,000		10,240,000	7,680,000	
農業課税売上高	②				
(2) 不動産所得に係る課税売上高	金額	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	
課税売上高	③				
(3) ( ) 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	
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	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	
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	

step.1-1

step.1-2

step.1-3

step.1-4

step.1-5

step.1-6

(5) 課税売上高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩ 18,200,000	10,240,000	7,960,000
--------------------------------------	--------------	------------	-----------

step.2-1

(6) 課税資産の譲渡等の対価の額の計算	
円×100/108 税抜経理方式によっている場合、⑩旧税率6.3%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	⑪ (1円未満の端数切捨て) (一般用)付表1-2の①-1C欄へ (簡易課税用)付表4-2の①-1C欄へ
10,240,000 円×100/108 税抜経理方式によっている場合、⑩軽減税率6.24%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	⑫ (1円未満の端数切捨て) (一般用)付表1-1の①-1D欄へ (簡易課税用)付表4-1の①-1D欄へ ※旧税率適用分がない場合 (一般用)付表1-3の①-1A欄へ (簡易課税用)付表4-3の①-1A欄へ
7,960,000 円×100/110 税抜経理方式によっている場合、⑩標準税率7.8%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	⑬ (1円未満の端数切捨て) (一般用)付表1-1の①-1E欄へ (簡易課税用)付表4-1の①-1E欄へ ※旧税率適用分がない場合 (一般用)付表1-3の①-1B欄へ (簡易課税用)付表4-3の①-1B欄へ

※ 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 4-3 by the consumption tax(national Tax) rate of 6.24% or 7.8%. Enter the calculation result in ② of Schedule 4-3.

6.24% tax rate applicable	①A Tax base	×	6.24%	=	②A Consumption tax
7.8% tax rate applicable	①B Tax base	×	7.8%	=	②B Consumption tax

#### Example of Schedule 4-3: Kouno Store

The amount of consumption tax is obtained as follows.

**6.24% tax rate applicable** (Enter in ②(column A) of Schedule 4-3)

$$¥9,481,000 \times 6.24\% = ¥591,614$$

**7.8% tax rate applicable** (Enter in ②(column B) of Schedule 4-3)

$$¥7,236,000 \times 7.8\% = ¥564,408$$

**Total amount** (Enter in ②(column C) of Schedule 4-3)

$$¥591,614 + ¥564,408 = ¥1,156,022$$

### 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 uncoverable 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 2020 taxable period calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ③ of Schedule 4-3.

6.24% tax rate applicable	Total amount of recovered bad debt	×	$\frac{6.24}{108}$	=	③A Consumption tax relating to recovered bad debt
7.8% tax rate applicable	Total amount of recovered bad debt	×	$\frac{7.8}{110}$	=	③B Consumption 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 4-3.

6.24% tax rate applicable	Amount of returns, discounts or rebates	×	$\frac{6.24}{108}$	=	⑤A Amount of tax on value of refunds, etc.
7.8% tax rate applicable	Amount of returns, discounts or rebates	×	$\frac{7.8}{110}$	=	⑤B Amount of tax on value of refunds, etc.

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.

\* 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.

## Example: Kouno Store

To the following is an example of Schedule 4-3 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(11)号様式

付表4-3 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 簡易

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		9,481,000	7,236,000	16,717,000	
課税資産の譲渡等の対価の額 ①・1		9,481,481	7,236,363	16,717,844	
消費税額 ②		591,614	564,408	1,156,022	
貸倒回収に係る消費税額 ③					

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

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### 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 5-3)(P44 to 45) to calculate the deductible tax on purchases.

#### step.6-1

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

#### step.6-2

Calculate the consumption tax representing the base for the deductible tax on purchases by tax rate for ④ of the Schedule 5-3.

$$\text{① Consumption tax} + \text{② Consumption tax relating to recovered bad debt} - \text{③ Tax relating to refunds and other charges} = \text{④ Amount of consumption tax representing the base}$$

## Example: Kouno Store

### step.6-1

Enter ¥591,614(Schedule 4-3, ②(column A)) in ①(column A) of Schedule 5-3.

Enter ¥564,408(Schedule 4-3, ②(column B)) in ①(column B) of Schedule 5-3.

Enter ¥1,156,022(Schedule 4-3, ②(column C)) in ①(column C) of Schedule 5-3.

### step.6-2

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

**6.24% tax rate applicable** (Enter in ④(column A) of Schedule 5-3.)

$$¥591,614 + ¥0 - ¥0 = ¥591,614$$

**7.8% tax rate applicable** (Enter in ④(column B) of Schedule 5-3.)

$$¥564,408 + ¥0 - ¥0 = ¥564,408$$

**Total amount** (Enter in ④(column C) of Schedule 5-3.)

$$¥591,614 + ¥564,408 = ¥1,156,022$$

## 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 P48 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	This refers to the sale of goods to consumers without changing the condition in which they were originally purchased and agriculture, forestry and fisheries (restricted businesses related to transfer of food and drink). A business that manufactures and retails goods is a Type 3 business.	Type 2	80%
Manufacturing, etc.	This refers to agriculture, forestry and fisheries (excluding businesses related to transfer of food and drink), 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%

**■ 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 5-3.

**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).

$$\text{④ Consumption tax representing the base} \times \text{Applicable deemed purchase rate} = \text{⑤ Deductible tax on purchases}$$

Enter ⑤ of Schedule 5-3 in ④ of Schedule 4-3, respectively.

■ 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.

**6.24% tax rate applicable**

$$\begin{aligned} &\text{Taxable sales (tax included) per business type} \times \frac{100}{108} \\ &= \text{⑦} \sim \text{⑫A Taxable sales (tax excluded) per business type} \end{aligned}$$

**7.8% tax rate applicable**

$$\begin{aligned} &\text{Taxable sales (tax included) per business type} \times \frac{100}{110} \\ &= \text{⑦} \sim \text{⑫B Taxable sales (tax excluded) per business type} \end{aligned}$$

→ Use ⑦ to ⑫ of Schedule 5-3.

**step.8-2**

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

Enter total amount of ⑥ (column A, B) of Schedule 5-3 in ⑥ (column C) of Schedule 5-3.

**6.24% tax rate applicable**

$$\text{Taxable sales (tax included)} \times \frac{100}{108} = \text{⑥A Taxable sales (tax excluded)}$$

**7.8% tax rate applicable**

$$\text{Taxable sales (tax included)} \times \frac{100}{110} = \text{⑥B Taxable sales (tax excluded)}$$

→ Use ⑥ of Schedule 5-3.

**Example: Kouno Store**

**step.8-1**

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

Type 2 business (merchandising)

**6.24% tax rate applicable** (Enter in ⑧ (column A) of Schedule 5-3.)

$$¥10,240,000 \times \frac{100}{108} = ¥9,481,481$$

**7.8% tax rate applicable** (Enter in ⑧ (column B) of Schedule 5-3.)

$$¥7,680,000 \times \frac{100}{110} = ¥6,981,818$$

**Total amount** (Enter in ⑧ (column C) of Schedule 5-3.)

$$¥9,481,481 + ¥6,981,818 = ¥16,463,299$$

Type 4 business (capital gains)

**7.8% tax rate applicable** (Enter in ⑩ (column B) of Schedule 5-3.)

$$¥280,000 \times \frac{100}{110} = ¥254,545$$

**Total amount** (Enter in ⑩ (column C) of Schedule 5-3.)

$$¥254,545$$

**step.8-2**

The total amount is obtained as follows.

**6.24% tax rate applicable** (Enter in ⑥ (column A) of Schedule 5-3.)

$$¥10,240,000 \times \frac{100}{108} = ¥9,481,481$$

**7.8% tax rate applicable** (Enter in ⑥ (column B) of Schedule 5-3.)

$$¥7,960,000 \times \frac{100}{110} = ¥7,236,363$$

**Total amount** (Enter in ⑥ (column C) of Schedule 5-3.)

$$¥9,481,481 + ¥7,236,363 = ¥16,717,844$$

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

Other items

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## 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.

$$\begin{array}{ccc} \textcircled{7}\sim\textcircled{12}\text{C} & \textcircled{6}\text{C Total amount} & \textcircled{7}\sim\textcircled{12} \\ \text{Taxable sales} & \text{of taxable} & \text{Sales} \\ \text{(tax excluded) per} & \text{sales} & \text{ratio per} \\ \text{business type} & \text{(tax excluded)} & \text{business type} \end{array} \div \times 100 =$$

→ Enter the amounts in the boxes provided for sales ratios in ⑦ to ⑫ of Schedule 5-3.

### Example: Kouno Store

#### step.9

The sales ratio per business type is obtained as follows.

Type 2 business (merchandising)

$$\text{¥ } 16,463,299 \div \text{¥ } 16,717,844 \times 100 = 98.4\%$$

Type 4 business (capital gains)

$$\text{¥ } 254,545 \div \text{¥ } 16,717,844 \times 100 = 1.5\%$$

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

### step.10-1

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

$$\begin{array}{ccc} \boxed{6.24\% \text{ tax}} & \text{Taxable sales} & \textcircled{14}\sim\textcircled{19}\text{A} \\ \boxed{\text{rate applicable}} & \text{(tax included) per} & \text{Consumption} \\ & \text{business type} & \text{tax per} \\ & \times \frac{6.24}{108} = & \text{business type} \end{array}$$
  

$$\begin{array}{ccc} \boxed{7.8\% \text{ tax}} & \text{Taxable sales} & \textcircled{14}\sim\textcircled{19}\text{B} \\ \boxed{\text{rate applicable}} & \text{(tax included) per} & \text{Consumption} \\ & \text{business type} & \text{tax per} \\ & \times \frac{7.8}{110} = & \text{business type} \end{array}$$

→ Use ⑭ to ⑲ of Schedule 5-3.

### Example: Kouno Store

#### step.10-1

The consumption tax per business type is obtained as follows.

Type 2 business (merchandising)

**6.24% tax rate applicable** (Enter in ⑯(column A) of Schedule 5-3.)

$$\text{¥ } 10,240,000 \times \frac{6.24}{108} = \text{¥ } 591,644$$

**7.8% tax rate applicable** (Enter in ⑯(column B) of Schedule 5-3.)

$$\text{¥ } 7,680,000 \times \frac{7.8}{110} = \text{¥ } 544,581$$

**Total amount** (Enter in ⑯(column C) of Schedule 5-3.)

$$\text{¥ } 591,644 + \text{¥ } 544,581 = \text{¥ } 1,136,225$$

Type 4 business (capital gains)

**7.8% tax rate applicable** (Enter in ⑰(column B) of Schedule 5-3.)

$$\text{¥ } 280,000 \times \frac{7.8}{110} = \text{¥ } 19,854$$

**Total amount** (Enter in ⑰(column C) of Schedule 5-3.)

$$\text{¥ } 19,854$$

#### step.10-2

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

**6.24% tax rate applicable** (Enter in ⑳(column A) of Schedule 5-3.)

$$\text{¥ } 591,644$$

**7.8% tax rate applicable** (Enter in ⑳(column B) of Schedule 5-3.)

$$\text{¥ } 544,581 + \text{¥ } 19,854 = \text{¥ } 564,435$$

**Total amount** (Enter in ⑳(column C) of Schedule 5-3.)

$$\text{¥ } 591,644 + \text{¥ } 564,435 = \text{¥ } 1,156,079$$

### step.10-2

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

Enter total amount of ⑳(column A, B) of Schedule 5-3 in ㉑(column C) of Schedule 5-3.

## 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

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

→ Use ㉓ of Schedule 5-3.

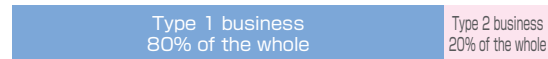
### B Special method 1 If the amount of taxable sales relating to one business type covers 75% or more of the entire amount of taxable sales

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 ㉔ of Schedule 5-3.

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

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

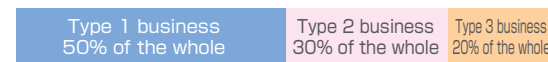


Apply the deemed purchase rate covering to Type 1 business (90%).

### 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.

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.

$$\text{Amount of consumption tax representing tax base} \times \frac{\text{Consumption tax on Type 1 business} \times 90\% + \left( \frac{\text{Total amount of consumption tax for each business} - \text{Consumption tax on Type 1 business}}{\text{Total of consumption tax amounts by business type}} \right) \times 80\%}{\text{Total of consumption tax amounts by business type}} = \text{Amount of deductible tax on purchases}$$

→ Use the applicable columns from ㉕ to ㉗ of schedule 5-3.

### 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%).

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## step.12 Determine the deductible tax on purchases

Determine the deductible tax on purchases and enter the value in ㉟ of Schedule 5-3.  
Enter ㉟ of Schedule 5-3 in ㊦ of Schedule 4-3.

### Example: Kouno Store

#### step.11

Kouno Store can use methods ㊦ and ㊧.

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

#### ㊦ Basic formula

**6.24% tax rate applicable** (Enter in ㉠(column A) of Schedule 5-3.)

$$\yen 591,614 \times \frac{\yen 591,644 \times 80\%}{\yen 591,644} = \yen 473,291$$

**7.8% tax rate applicable** (Enter in ㉠(column B) of Schedule 5-3.)

$$\yen 564,408 \times \frac{\yen 544,581 \times 80\% + \yen 19,854 \times 60\%}{\yen 564,435} = \yen 447,554$$

**Total amount** (Enter in ㉠(column C) of Schedule 5-3.)

$$\yen 473,291 + \yen 447,554 = \yen 920,845$$

#### ㊧ Special method 1

**6.24% tax rate applicable** (Enter in ㉠(column A) of Schedule 5-3.)

$$\yen 591,614 \times 80\% = \yen 473,291$$

**7.8% tax rate applicable** (Enter in ㉠(column B) of Schedule 5-3.)

$$\yen 564,408 \times 80\% = \yen 451,526$$

**Total amount** (Enter in ㉠(column C) of Schedule 5-3.)

$$\yen 473,291 + \yen 451,526 = \yen 924,817$$

#### step.12

Enter ¥ 473,291 (㉠(column A)) in ㉟(column A of Schedule 5-3) and ㊦(column A of Schedule 4-3).

Enter ¥ 451,526 (㉠(column B)) in ㉟(column B of Schedule 5-3) and ㊦(column B of Schedule 4-3).

Enter ¥ 924,817 (㉠(column C)) in ㉟(column C of Schedule 5-3) and ㊦(column C of Schedule 4-3).



Kouno Store's Schedule 5-3 is as follows.

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

Other items

Filing and paying

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第4-(12)号様式

付表5-3 控除対象仕入税額等の計算表

簡易

課税期間	2・1・1～2・12・31	氏名又は名称	Taro Kouno
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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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
課税標準額に 対する消費税額 ①	591,614	564,408	1,156,022
貸倒回収税に 係る消費税額 ②			
売上対価の返還等 に係る消費税額 ③			
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	591,614	564,408	1,156,022

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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤			

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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)	売上割合
事業区分別の合計額 ⑥	9,481,481	7,236,363	16,717,844	
第一種事業 (卸売業) ⑦				%
第二種事業 (小売業等) ⑧	9,481,481	6,981,818	16,463,299	98.4
第三種事業 (製造業等) ⑨				
第四種事業 (その他) ⑩		254,545	254,545	1.5
第五種事業 (サービス業等) ⑪				
第六種事業 (不動産業) ⑫				

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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
事業区分別の合計額 ⑬	591,644	564,435	1,156,079
第一種事業 (卸売業) ⑭			
第二種事業 (小売業等) ⑮	591,644	544,581	1,136,225
第三種事業 (製造業等) ⑯			
第四種事業 (その他) ⑰		19,854	19,854
第五種事業 (サービス業等) ⑱			
第六種事業 (不動産業) ⑲			

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 課税売上高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⑯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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$\left( \frac{\text{④} \times \text{みなし仕入率}}{\text{⑬}} \right) \text{⑳}$ $\left( \frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right)$	473,291	447,554	920,845

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	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$\left( \frac{\text{⑦C} + \text{⑧C} + \text{⑨C} + \text{⑩C} + \text{⑪C} + \text{⑫C} + \text{⑬C} + \text{⑭C} + \text{⑮C} + \text{⑯C} + \text{⑰C} + \text{⑱C} + \text{⑲C} + \text{⑳C}}{\text{⑬}} \right) \geq 75\%$ $\text{④} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$	473,291	451,526	924,817

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	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
第一種事業及び第二種事業 (⑦C + ⑧C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$		
第一種事業及び第三種事業 (⑦C + ⑨C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$		
第一種事業及び第四種事業 (⑦C + ⑩C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$		
第一種事業及び第五種事業 (⑦C + ⑪C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$		
第一種事業及び第六種事業 (⑦C + ⑫C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$		
第二種事業及び第三種事業 (⑧C + ⑨C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$		
第二種事業及び第四種事業 (⑧C + ⑩C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$		
第二種事業及び第五種事業 (⑧C + ⑪C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$		
第二種事業及び第六種事業 (⑧C + ⑫C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$		
第三種事業及び第四種事業 (⑨C + ⑩C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$		
第三種事業及び第五種事業 (⑨C + ⑪C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$		
第三種事業及び第六種事業 (⑨C + ⑫C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$		
第四種事業及び第五種事業 (⑩C + ⑪C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$		
第四種事業及び第六種事業 (⑩C + ⑫C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$		
第五種事業及び第六種事業 (⑪C + ⑫C) / ⑬ ≥ 75%	$\text{④} \times \frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$		

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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
選択可能な計算式区分(⑳～㉟)の内から選択した金額	473,291	451,526	924,817

step.12

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。

### 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 4-3.

<b>6.24% tax rate applicable</b>	Amount relating to bad debt (tax included) × $\frac{6.24}{108} =$ ⑥A Amount of tax relating to bad debt
<b>7.8% tax rate applicable</b>	Amount relating to bad debt (tax included) × $\frac{7.8}{110} =$ ⑥B 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 "⑤ Amount 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 4-3.

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

#### Example: Kouno Store

The subtotal of deductible tax is obtained as follows.

<b>6.24% tax rate applicable</b>	(Enter in ⑦(column A) of Schedule 4-3.)
$¥473,291 + ¥0 + ¥0 = ¥473,291$	
<b>7.8% tax rate applicable</b>	(Enter in ⑦(column B) of Schedule 4-3.)
$¥451,526 + ¥0 + ¥0 = ¥451,526$	
<b>Total amount</b>	(Enter in ⑦(column C) of Schedule 4-3.)
$¥473,291 + ¥451,526 = ¥924,817$	

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

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 4-3.

$$\text{"②Amount of consumption tax"} + \text{"③Amount of tax relating to recovery of bad debts"} - \text{"⑦Subtotal of deductible tax"} = \text{"⑨Balance"}^*$$

\*rounded down to the nearest ¥100

If the calculated result of the above formula is negative, it is refundable. In this case, enter the result in ⑧ of Schedule 4-3.

$$\text{"⑦Subtotal of deductible tax"} - \text{"②Amount of consumption tax"} - \text{"③Amount of tax relating to recovery of bad debts"} = \text{"⑧The refundable for insufficient deduction"}$$

#### Example: Kouno Store

The balance is obtained as follows.  
(Enter the value in ⑨ of Schedule 4-3.)

$$¥1,156,022 + ¥0 - ¥924,817 = ¥231,205$$

$$¥231,205 \rightarrow ¥231,200$$

(rounded down to the nearest ¥100)

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

**step.16 Enter the amount of consumption tax representing the local consumption tax base**

If there is a value appearing in ⑨ of Schedule 4-3, enter the "⑨Balance" in ⑪ of Schedule 4-3.

If there is a value appearing in ⑧ of Schedule 4-3, enter the "⑧Amount of the refundable for insufficient deduction" in ⑩ of Schedule 4-3.

**Example: Kouno Store**

Enter ¥231,200 (Schedule 4-3,⑨) in ⑪ of Schedule 4-3.

**step.17 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 4-3.

$$\text{"⑩Amount of tax refundable for insufficient deduction" or "⑪Balance"} \times \frac{22}{78} = \text{"⑫Amount of tax refundable" or "⑬Amount of tax payable"}^*$$

\*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 4-3)

$$¥\underline{231,200} \times \frac{22}{78} = ¥\underline{65,210}$$

$$¥\underline{65,210} \rightarrow ¥\underline{65,200}$$

(rounded down to the nearest ¥100)

Kouno Store's Schedule 4-3 is as follows.

第4-(11)号様式

付表4-3 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

簡易

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	9,481,000	7,236,000	16,717,000	
課税資産の譲渡等 の対価の額	① 1	9,481,481	7,236,363	16,717,844	
消費税額	②	591,614	564,408	1,156,022	
貸倒回収に係る消費税額	③				
控除 税額	控除対象仕入税額	473,291	451,526	924,817	
	返還等対価に係る税額				
	貸倒れに係る税額				
	控除税額小計 (④+⑤+⑥)	473,291	451,526	924,817	
控除不足還付税額 (⑦-②-③)					
差引税額 (②+③-⑦)			231,200		
地方と消費 税の課税 標準額	控除不足還付税額 (⑧)				
	差引税額 (⑨)			231,200	
譲渡 割納 税額	還付額				
	納税額			65,200	

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。

(R1.10.1以後終了課税期間用)

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

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

**step.18** Enter the value in the return form (Page 2)

Enter the necessary items in the return form (Page 2) from Schedule 4-3 as follows.

The return form (Page 2)		Items based	
Tax base		①	① (column C) of Schedule 4-3
Total amount of the transfer value of taxable assets, etc.	6.24% tax rate applicable	⑤	①-1 (column A) of Schedule 4-3
	7.8% tax rate applicable	⑥	①-1 (column B) of Schedule 4-3
		⑦	①-1 (column C) of Schedule 4-3
Consumption tax		⑪	② (column C) of Schedule 4-3
Breakdown of ⑪	6.24% tax rate applicable	⑮	② (column A) of Schedule 4-3
	7.8% tax rate applicable	⑯	② (column B) of Schedule 4-3
Tax relating to refunds and other charges		⑰	⑤ (column C) of Schedule 4-3
Breakdown of ⑰	Amount of tax on value of refunds, for sales	⑱	⑤ (column C) of Schedule 4-3
Consumption tax as local consumption tax base		⑳	⑪ of Schedule 4-3 (In the case of plus) or ⑩ of Schedule 4-3 (In the case of minus)
	6.24% and 7.8% tax rate applicable	㉓	⑪ of Schedule 4-3 (In the case of plus) or ⑩ of Schedule 4-3 (In the case of minus)

**step.19** 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 4-3 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 C) of Schedule 4-3
Deductible tax	Deduction tax on purchases	④	④ (column C) of Schedule 4-3
	Tax relating to refunds and other charges	⑤	⑰ of return form (Page 2)
	Tax relating to bad debt	⑥	⑥ (column C) of Schedule 4-3
	Subtotal of deduction tax	⑦	⑦ (column C) of Schedule 4-3
Tax refundable for insufficient deduction		⑧	⑧ of Schedule 4-3
Balance (rounded down to the nearest ¥ 100)		⑨	⑨ of Schedule 4-3

\* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2021. See P13 for details.

**step.20** ⑩ of the return form (Page 1) Enter the interim payment (Sole proprietors who filed an interim return for 2020)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2020 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, the 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.21 ⑪ of the return form(Page 1) Calculate the amount of tax payable

In the "⑨Balance" exceed the "⑩Amount of the tax payable as per 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 22.

### Example: Kouno Store

The amount of tax payable is obtained as follows.

$$¥231,200 \text{ (balance rounded down to the nearest ¥100)} - ¥0 = ¥231,200$$

$$\text{"⑨Balance"} - \text{"⑩Interim payment"} = \text{"⑪Amount of tax payable"}$$

## step.22 ⑫ of the return form(Page 1) Calculate the amount of refundable interim payments

If the "⑩Amount of the tax payable as per Interim return" exceeds the "⑨Balance" calculate the difference and enter the result in ⑫ of the return form(Page 1).

$$\text{"⑩Interim payment"} - \text{"⑨Balance"} = \text{"⑫Refundable interim payments"}$$

## step.23 ⑮ and ⑯ of the return form(Page 1) Enter the amount of taxable sales for the taxable period and the base period

Enter the amount of the taxable sales for 2020. If there are Tax-exempt sales such as exports, add the amount of Tax-exempt sales and enter the total. The base period for 2020 is 2018. Enter the amount of taxable sales for 2018 in ⑯ of the return form(Page 1).

## step.24 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 4-3 as follows.

The return form(Page 1)		Items based	
Consumption tax as local consumption tax base	Tax refundable for insufficient deduction	⑰	⑩ of Schedule 4-3
	Balance	⑱	⑪ of Schedule 4-3
Transferable amount	Amount refundable	⑲	⑫ of Schedule 4-3
	Amount of tax payable	⑳	⑬ of Schedule 4-3

## step.25 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 2020 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, the 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 the result in ㉑ of the return form(Page 1).

Basic knowledge

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Calculation

Local consumption tax calculation

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

Other items

Filing and paying

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### step.26 ㉔ of the return form(Page 1) Calculate the transferable amount of tax payable

If the "㉔Amount of tax payable" exceeds the "㉑Transferable interim payment", calculate the difference and enter the result in ㉔ of the return form(Page 1).

If the difference is negative, leave ㉔ of the return form(Page 1) blank and proceed to step 27.

#### Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$¥65,200 - ¥0 = ¥65,200$$

$$\text{"㉔Amount of tax payable"} - \text{"㉑Transferable interim payment"} = \text{"㉔Transferable amount of the tax payable"}$$

### step.27 ㉓ of the return form(Page 1) Calculate the transferable interim payment refundable

If the "㉑Transferable interim payment" exceeds the "㉔Amount of tax payable", calculate the difference and enter the result in ㉓ of the return form(Page 1).

$$\text{"㉑Transferable interim payment"} - \text{"㉔Amount of tax payable"} = \text{"㉓Transferable interim payment refundable"}$$

### step.28 ㉖ 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 ㉖ of the return form(Page 1). If the result is negative, enter a minus(-) mark in the box to the left of the figure.

$$\begin{aligned} & \left( \begin{array}{l} \text{"㉑Amount} \\ \text{of tax} \\ \text{payable"} \end{array} + \begin{array}{l} \text{"㉒Transferable} \\ \text{tax payable"} \end{array} \right) - \left( \begin{array}{l} \text{"㉘Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"㉒Refundable} \\ \text{interim} \\ \text{payments"} \end{array} + \begin{array}{l} \text{"㉙Amount} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"㉓Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right) \\ & = \text{"㉖Total consumption and local consumption taxes"} \end{aligned}$$

#### Example: Kouno Store

The total consumption and local consumption taxes is obtained as follows.

$$\begin{aligned} & ( ¥231,200 + ¥65,200 ) - ( ¥0 + ¥0 + ¥0 + ¥0 ) = ¥296,400 \\ & \begin{array}{cccccccc} \text{(amount of tax payable)} & \text{(transferable tax payable)} & \text{(tax refundable for} & \text{(refundable} & \text{(amount refundable)} & \text{(transferable interim} & & \\ & & \text{insufficient deduction)} & \text{interim payment)} & & \text{payment refundable)} & & \end{array} \end{aligned}$$



Example of a return form(Page 2): Kouno Store

To the following is an example of a return form(Page 2) filled in with results of calculations effectuated up to this point.

課 税 標 準 額		十 兆 千 百 十 億 千 百 十 万 千 百 十 一 円																					
※申告書(第一表)の①欄へ		①												1	6	7	1	7	0	0	0	0	01
課 税 資 産 の 譲 渡 等 の 対 価 の 額 の 合 計 額	3 % 適用分	②																					02
	4 % 適用分	③																					03
	6.3 % 適用分	④																					04
	6.24 % 適用分	⑤														9	4	8	1	4	8	1	05
	7.8 % 適用分	⑥														7	2	3	6	3	6	3	06
		⑦													1	6	7	1	7	8	4	4	07
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																					11
	7.8 % 適用分	⑨																					12
		⑩																					13
消 費 税 額		⑪													1	1	5	6	0	2	2		21
※申告書(第一表)の②欄へ																							
⑪ の 内 訳	3 % 適用分	⑫																					22
	4 % 適用分	⑬																					23
	6.3 % 適用分	⑭																					24
	6.24 % 適用分	⑮															5	9	1	6	1	4	25
	7.8 % 適用分	⑯															5	6	4	4	0	8	26
返 還 等 対 価 に 係 る 税 額		⑰																					31
※申告書(第一表)の⑤欄へ																							
⑰ の 内 訳	売 上 げ の 返 還 等 対 価 に 係 る 税 額	⑱																					32
	特定課税仕入れの返還等対価に係る税額 (注1)	⑲																					33
地 方 消 費 税 の 課 税 標 準 と な る 消 費 税 額		⑳													2	3	1	2	0	0			41
		㉑																					42
		㉒																					43
(注2)		㉓														2	3	1	2	0	0		44

(注1) ⑧~⑩及び⑱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「-」を付してください。

Basic knowledge

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Completing your return

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Local consumption  
tax calculation

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

Other items

Filing and paying

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Rough draft return form

To the following is an example of a return form(Page 1) filled in with results of calculations effectuated up to this point.

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											1	6	7	1	7	0	0	0	03
消 費 税 額	②																			06
貸倒回収に係る消費税額	③																			07
控 除 税 額	控除対象仕入税額	④																		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																		
控除不足還付税額 (⑦-②-③)	⑧																		13	
差 引 税 額 (②+③-⑦)	⑨																		15	
中 間 納 付 税 額	⑩																		16	
納 付 税 額 (⑨ - ⑩)	⑪																		17	
中 間 納 付 還 付 税 額 (⑩ - ⑨)	⑫																		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																	20	
この課税期間の課税売上高	⑮																		21	
基準期間の課税売上高	⑯																			
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																	52	
譲 渡 割 額	還 付 額	⑲																	53	
	納 税 額	⑳																	54	
中 間 納 付 譲 渡 割 額	㉑																		55	
納 付 譲 渡 割 額 (㉑ - ㉒)	㉒																		56	
中 間 納 付 還 付 譲 渡 割 額 (㉒ - ㉑)	㉓																		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																	59	
消費税及び地方消費税の 合計(納付又は還付)税額	㉖																		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。

# Other items

Enter necessary entries other than tax calculations.

Basic knowledge

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Other items

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**A** Filing date, name of Tax office for filing, place for tax payment, business name or shop name, individual number and the name of filer

### Filing date(Page 1)

Enter the year, month and day the return form is filed.

### Name of Tax office for filing(Page 1)

Enter the name of the Tax office where the return form is submitted.

### Place for tax payment, business/shop name(Page 1, Page 2)

Enter the address, telephone number and business name for which you are filing the return.

### Individual Number(Page 1)

Enter the Individual Number of the person filing. You need to present your identification document or attach a copy of your identification document in order for the Tax office to confirm your identification. Please see P7 for details.

### Name of filer(Page 1, Page 2)

Enter the name of the person filing, the pronunciation in Japanese syllabary and affix his or her seal.

**B** Taxable period and heading

### Taxable period(Page 1, Page 2)

Taxable period for Sole proprietors is, as a rule, a calendar year (January 1st to December 31st). Sole proprietors who have received their return form by post from the Tax office will have taxable period printed on the form.

(Note) In the imperial era column, circle "Reiwa."

Please note tax returns will be also treated as valid ones without circling the era. When writing a taxable year, please use numerals.

### Heading(Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

#### Entry example

自 平成 2 年 1 月 1 日 課税期間分の消費税及び地方  
 至 令和 2 年 1 2 月 3 1 日 消費税の( 確定 )申告書

**C** Supplemental items(Page 1)

### Installment basis, deferred payment basis etc., percentage of consumption method, cash basis accounting if applying

If applying a special sales basis, circle the appropriate "Y" [有] mark. Circle the "N" [無] mark if not applying a special sales basis.

#### Example: Kouno Store

付記事項	割賦基準の適用	<input type="radio"/>	有	<input checked="" type="radio"/>	無	31
	延払基準等の適用	<input type="radio"/>	有	<input checked="" type="radio"/>	無	32
	工事進行基準の適用	<input type="radio"/>	有	<input checked="" type="radio"/>	無	33
	現金主義会計の適用	<input type="radio"/>	有	<input checked="" type="radio"/>	無	34

**D** Reference items(Page 1)

### Applying a special methods for calculating consumption tax on the tax base

If one of the special methods for tax base consumption tax calculation is applicable to all or part of your sales, circle the "Y" [有] mark. If not applicable, circle the "N" [無] mark.

### Taxable sales (tax excluded) and sales ratio per business type

#### ○Taxable sales (tax excluded)

Enter the taxable sales (tax excluded) per business type calculated in step 8-1(P21) rounding down to the nearest ¥1,000.

#### ○Sales ratio

Enter the sales ratio per business type calculated in step 9(P22).

### Applying the special calculation method

If the amount calculated in step 12(P24) using the basic formula A was entered as a deductible tax on purchases, circle the "N" [無]. If the amount entered as the deductible tax on purchases was calculated using either B, C or D, circle "Y" [有].

#### Example: Kouno Store

参事考区分事項	課税標準額に対する消費税額の計算の特例の適用	<input type="radio"/>	有	<input checked="" type="radio"/>	無	35
	区分 課税売上高 (免税売上高を除く) 売上割合%					
	第1種	千円				36
	第2種	16,463		98.4		37
	第3種					38
	第4種	255		1.5		39
	第5種					42
第6種					43	
特例計算適用(令57③)		<input checked="" type="radio"/>	有	<input type="radio"/>	無	40

## E Financial institution for refund collection

Sole proprietors claiming a refund (if the calculation result for item ② of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the method.

\* The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred to accounts in the name of the person filing the return.

Concerning the name of the bank account or the Japan Post Bank savings account, fund transfers may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name. Please use an account in your name only.

\* If a tax agent is designated, it will be the savings account in the name of that tax agent.

\* Transfers to banks existing only on the Internet.

Refunds may not be transferred to an electronic bank on the Internet, excluding those banks specified. Please inquire to your bank about whether or not the refunds may be transferred.

### i If choosing a bank account transfer

Enter the name of the financial institution, the name of the branch, the type of account and the account number.

### ii If choosing a Japan Post Bank account transfer

Enter only the reference number appearing on savings account passbook.

### Entry example for designating a Japan Post Bank savings accounts

還 付 を 金 融 機 関 と 等	銀行	本店・支店
	金庫・組合	出張所
	農協・漁協	本所・支所
	預金	口座番号
ゆうちょ銀行の 貯金記号番号	1xxx0-xxxxxxxxx	
郵便局名等		

\* With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please just write the name of post office, etc. in question.

## F Special calculation of the tax due to the Supplementary Provisions of the Amendment Act

There is a difficult situation for each that total by separating accounting by the tax rate, such as taxable sales or taxable purchases with the implementation of the reduced rate system of consumption tax small and medium sized operators, tax base by applying the special tax calculation or if you are calculating the consumption tax applied to taxable purchases, etc. and give the circle to the appropriate special tax calculation. Please see P50 for details.

軽減売上割合（10営業日）	<input type="checkbox"/>	附則38①	51
小売等軽減仕入割合	<input type="checkbox"/>	附則38②	52
小売等軽減売上割合	<input type="checkbox"/>	附則39①	53

G K 0 4 0 5

第3-(3)号様式

Referring to A of P35

簡

個人事業者用 第一表

- Basic knowledge
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- Income tax adjustment
- Rough draft return form

令和元年十月一日以後終了課税期間分(簡易課税用)

OCR入力用(この用紙は機械で読み取ります。折ったり活したりしないでください。)

令和3年3月13日 納税地 3-1-1, Kasumigaseki, Chiyoda-ku  
 (フリガナ) コウノショウテン  
 屋号 Kouno Store  
 個人番号 [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] × × ×  
 (フリガナ) コウノ タロウ  
 氏名 Taro Kouno (甲野)

※ 一連番号 [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]  
 申告年月日 令和 [ ]年 [ ]月 [ ]日  
 申告区分 指導等 庁指定 局指定  
 通通信日付印 確認印 個人番号カード 身元確認  
 通知カード・運転免許証 その他( )  
 指導年月日 相談区分1 区分2 区分3

Referring to B of P35

自 平成 [ ]年 [ ]月 [ ]日 課税期間分の消費税及び地方消費税の(確定)申告書  
 至 令和 [ ]年 [ ]月 [ ]日

中関申告 自 平成 [ ]年 [ ]月 [ ]日  
 の場合の [ ]年 [ ]月 [ ]日

Referring to C of P35

課税標準額①		16717000	03
消費税額②		1156022	06
貸倒回収に係る消費税額③			07
控除対象仕入税額④		924817	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⑦(④+⑤+⑥)		924817	11
控除不足還付税額⑧(⑦-②-③)			13
差引税額⑨(②+③-⑦)		231200	15
中間納付税額⑩		00	16
納付税額⑪(⑨-⑩)		231200	17
中間納付還付税額⑫(⑩-⑨)		00	18
この申告書既確定税額が修正申告である場合 差引納付税額⑭		00	20
この課税期間の課税売上高⑮		16717844	21
基準期間の課税売上高⑯		14951456	22

地方消費税の課税標準となる消費税額⑰(⑧)			51
差引税額⑱(⑰)		231200	52
譲渡額⑲			53
納税額⑳(⑱-⑲)		65200	54
中間納付譲渡割額㉑		00	55
納付譲渡割額㉒(⑳-㉑)		65200	56
中間納付還付譲渡割額㉓(㉑-⑳)		00	57
この申告書既確定譲渡割額が修正申告である場合 差引納付譲渡割額㉔		00	58
消費税及び地方消費税の合計(納付又は還付)税額㉕(⑪+㉓)		296400	60

※ ①=①+②, ⑧+⑨+⑩, 修正申告の場合①=①+②  
 ※ ⑬が還付税額となる場合はマイナス「-」を付してください。

付割賦基準の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	31
延払基準等の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	32
工事進行基準の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	33
現金主義会計の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	34
課税標準額に対する消費税額の特例の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	35
区分 課税売上高(免税売上高を除く) 売上割合%		
第1種 千円		36
第2種 16,463 98.4		37
第3種		38
第4種 255 1.5		39
第5種		42
第6種		43
特例計算適用(令57③)	<input type="radio"/> 有 <input checked="" type="radio"/> 無	40

Referring to D of P35

銀行 本店・支店  
 金庫・組合 出張所  
 農協・漁協 本所・支所

預金 口座番号 [ ][ ][ ][ ][ ] [ ][ ][ ][ ]

ゆうちょ銀行の貯金記号番号 [ ][ ][ ][ ][ ] [ ][ ][ ][ ]

郵便局名等 [ ][ ][ ][ ][ ] [ ][ ][ ][ ] [ ][ ][ ][ ]

Referring to E of P36

税理士署名押印 (電話番号 [ ][ ][ ][ ][ ] [ ][ ][ ][ ] [ ][ ][ ][ ] )

税理士法第30条の書面提出有

税理士法第33条の2の書面提出有

Referring to P14 to 34

G K 0 6 0 1

第3-(2)号様式

課税標準額等の内訳書

Referring to A of P35

Referring to F of P36

納税地	3-1-1, Kasumigaseki, Chiyoda-ku (電話番号 03 - 3210 - ××××)
(フリガナ)	コウノショウテン
屋号	Kouno Store
(フリガナ)	コウノ タロウ
氏名	Taro Kouno

改正法附則による税額の特例計算		
軽減売上割合(10営業日)	<input type="radio"/>	附則38① 51
小売等軽減仕入割合	<input type="radio"/>	附則38② 52
小売等軽減売上割合	<input type="radio"/>	附則39① 53

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

個人事業用 第二表 令和元年十月一日以後終了課税期間分

Referring to B of P35

自 平成  2 年  1 月  1 日  
 課税期間分の消費税及び地方消費税の(確定)申告書  
 至 令和  2 年  1 2 月  3 1 日

中間申告 自 平成  年  月  日  
 の場合の  
 社会保険庁へ提出する申告書  年  月  日

Referring to P14 to 34

課税標準額	①	十	兆	千	百	十	億	千	百	十	万	千	百	十	一	円	
課税標準額 ※申告書(第一表)の①欄へ	①						1	6	7	1	7	0	0	0	0	0	
課税資産の譲渡等の対価の額の合計額	3 % 適用分	②														02	
	4 % 適用分	③														03	
	6.3 % 適用分	④														04	
	6.24 % 適用分	⑤								9	4	8	1	4	8	1	
	7.8 % 適用分	⑥								7	2	3	6	3	6	3	
	⑦									1	6	7	1	7	8	4	4
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														11	
	7.8 % 適用分	⑨														12	
	⑩															13	
消費税額 ※申告書(第一表)の②欄へ	⑪										1	1	5	6	0	2	2
⑪の内訳	3 % 適用分	⑫														22	
	4 % 適用分	⑬														23	
	6.3 % 適用分	⑭														24	
	6.24 % 適用分	⑮									5	9	1	6	1	4	
	7.8 % 適用分	⑯									5	6	4	4	0	8	
⑰の内訳	⑰															31	
⑱の内訳	⑱															32	
⑲の内訳	⑲															33	
地方消費税の課税標準となる消費税額 (注2)	⑳										2	3	1	2	0	0	
	㉑															41	
	㉒															42	
	㉓										2	3	1	2	0	0	
	㉔															44	

(注1) ②、⑫及び⑱欄は、一般課税として申告する場合、軽減売上割合が0%未満、かつ、特定課税仕入れがある事業者のみ記載し、また、(注2) ㉑～㉔欄が還付税額となる場合はマイナス「-」を付してください。

## Deadline for filing and paying

The deadline for filing your final consumption and local consumption tax return and paying your tax for 2020 is **Wednesday, March 31, 2021**.

The deadline for filing the final return for income tax and special income tax for reconstruction and paying income tax and special income tax for reconstruction is **Monday, March 15, 2021**. Please do not get them mixed up.

## Submitting your return form

The following describes 3 ways you can submit your final consumption and local consumption tax return form. See P7 about the documents to submit.

1. File by e-Tax
2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction  
You may submit your final return form by sending it by post or courier services.  
\* If submitting your return form by post or courier, the date stamped on the envelope is deemed the date of submittal.

3. Hand it in at the reception counter of the Tax office covering your jurisdiction  
\* You may also place your return in the night deposit box when the Tax office is closed.  
\* It is preferable that you use public transportation when visiting the Tax office.

## How to pay your tax

The following describes 5 ways to pay your consumption and local consumption taxes.

1. Tax payment by transfer account  
The tax payment by transfer account takes your amount of tax due directly from a deposit or savings account at a financial institution designated by you and deposits it in the national treasury.  
Sole proprietors using the tax payment by transfer account are asked to verify the balance in their account to ensure a smooth transfer of funds.  
The date for 2020 consumption and local consumption tax automatic transfers is **Friday, April 23rd, 2021**.  
This system can only be used by Sole proprietors who have submitted their return form by the deadline for filing.  
\* If there is a change from what you filled out in the application form previously submitted, such as a change of the competent Tax Office due to moving etc. or a change of financial institutions and account, please fill out the form and submit it again. In the case of a person whose competent Tax Office has been changed due to moving, etc., and who has submitted the "Notification of transfer of place for tax payment" or "Notification of change of place for tax payment" to the competent Tax Office before transfer, describing that he/she will continue the tax payment by transfer account even after transfer, the procedures for tax payment by transfer account (change) are not newly required.  
\* You must complete the necessary application for the automatic transfers of consumption and local consumption taxes, even if you already applied for the automatic transfers of your income tax and special income tax for reconstruction.
2. Payment using e-Tax  
Taxes can be paid from home, etc. via the Internet.
3. Payment using a credit card  
Taxes can be paid from a dedicated website via the Internet.
4. Payment at convenience stores by QR code  
You can create and print the QR code including information necessary for payment in "Filing assistance on the NTA website (Japanese version only)" section or the "Screen for creating a QR code to be used for payment at convenience stores" on our website at home, etc., and you can pay taxes at convenience stores by using it.  
\* Amount that may be settled will be limited to under 300-thousand yen.  
\* For details such as convenience stores you can pay, please access our website ([www.nta.jp](http://www.nta.jp)).  
\* "QR code" is the product name of DENSO Corporation.
5. By visiting a financial institution or Tax office  
Sole proprietors paying their tax in person should visit their nearest financial institution or the Tax office covering their jurisdiction or the Tax office covering their jurisdiction by the due date for tax payment.  
Make sure to present your tax payment, slip when paying your tax. If you don't have a tax payment slip, please use the ones available at any financial institution or Tax office.  
If there is no tax payment slip at the financial institution, please contact the Tax office covering your jurisdiction.  
\* After you have filed your return form, no tax payment slips or notices will be sent from the Tax office.

### We recommended the tax payment by transfer account

The due date for application for the tax payment by transfer account for 2020 consumption and local consumption taxes is **Wednesday, March 31, 2021**.

For details, please access our website and go to "Tax payment of income tax by filing and special income tax for reconstruction, consumption tax and local consumption tax (solo proprietor) through procedures for tax payment by transfer account"

(<https://www.nta.go.jp/taxes/nozei/nofu/24100020.htm>).

If you submit it in writing, please fill out the "Application (notification of charge) for tax payment by transfer account" on page 52 and submit it to the competent Tax Office or to the financial institution.

Please note that the receipt is not issued when you use this system.

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

## Should you be late in paying your taxes

If you paid your taxes after the due date or, for users of the tax payment by transfer account, if the transfer was rendered impossible due to an insufficient balance in your account, delinquent tax will be levied starting on the day after the due date. For such a case, you must pay your principle amount of tax in addition to the delinquent tax in person at your nearest financial institution or the tax office covering your jurisdiction.

The delinquent tax is calculated as follows for returns submitted by March 31st, 2021.

From April 1st to May 31st, 2021	"7.3% per annum" or "Special Standard Rate for Delinquent Tax + 1%", whichever is lower
On or after June 1st, 2021	"14.6% per annum" or "Special Standard Rate for Delinquent Tax + 7.3%", whichever is lower

\* Special Standard Rate for Delinquent Tax is the rate calculated by adding 1% a year to the rate announced by the Finance Minister by November 30 of the preceding year as the rate obtained by dividing the total of new short-term average contractual interest rate on bank loan of each month from September of the second preceding year to August of the preceding year by 12.

Should the overdue amount remain unpaid, you may be subject to procedures for default of tax payment including the seizure of assets. Please exercise caution.

\* The delinquent tax calculation may vary if filing after the deadline or submitting an amended return. Contact the Tax office covering your jurisdiction for details.

\* If a Sole proprietor has difficulty paying his or her amount of tax, the tax office will give thoughtful consideration to the facts and consult the Sole proprietor accordingly. Such a case should be directly to the Tax office covering your jurisdiction.

## If there is a mistake in the amount of tax calculated in the final tax return

Please make corrections to the content of your return using the following methods.

	Method of Correction
When tax amount, etc. included in return is actually less than what it should be	File " <b>amended return</b> " to correct amount.
When tax amount included in return is actually greater than what it should be	You can request a correction to the tax return in order to correct amounts.

\* If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.

\* In principle, a request for correction is allowed within 5 years from the statutory tax return due date.

\* Please note that in cases where the District Director of Tax Office corrects or makes a determination on a return and cases where returns are filed after the filing deadline, an additional tax may be levied, and you will be required to pay your tax and any delinquent tax together.



The following explains the adjustment method using the "tax included" or "tax excluded" accounting method.

The income tax adjustment method after calculating the amount of consumption and local consumption taxes (herein, "consumption tax, etc.") payable or refundable varies depending on the accounting method.

## If applying the "tax included accounting method"

As a rule, the amount of consumption tax, etc. payable or refundable is added to necessary expenses or total revenue after calculating the income derived from business, real estate, timber, etc. (herein, "income from business") is the accounting year under which the date of filing the consumption and local consumption tax return forms.

In the event an amount of consumption tax, etc. payable or refundable is treated as an entry in accounts payable or receivable, Sole proprietors now have the option to include that amount in business expenses or total revenue after calculating the income from business generated in the accounting year relating to that account payable or receivable.

## If applying the "tax excluded accounting method"

If applying the "tax excluded accounting method", the amount representing the difference between the consumption tax, etc. determined using the simplified tax system and the amount resulting from subtracting the temporary consumption tax payable from the temporary consumption tax receivable at the end of the taxable period should be added to the total revenue or the necessary expenses in the amount of business income, etc. for that taxable period.

Please contact any Tax office access the National Tax Agency website (<https://www.nta.go.jp>) for inquires pertaining to income tax adjustments by Sole proprietors who operate a business that generates 2 or more types of income.

### What a "tax included" and "tax excluded" accounting methods?

The tax included accounting method treats the value of a transaction relating to consumption tax, etc. as including the amount of consumption tax, etc. The method treats the amount of tax consumption tax, etc. relating to the taxable sales, taxable purchases, etc. including it in the sales amount or purchases amount.

The tax excluded accounting method treats the value of a transaction relating to consumption tax, etc. by first separating it from the amount of consumption tax, etc. The method treats the amount of consumption tax, etc. by establishing an account of temporary receipts of consumption tax, etc. or of temporary payments of consumption tax, etc., excluding it from the sales amount or purchase amount.

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

## Table for calculating taxable sales (Table A)

This calculation table is a specimen.

### 課税売上高計算表

(令和 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	
営業等課税売上高	①	表イ-1の④C欄の金額	表イ-1の④D欄の金額	表イ-1の④E欄の金額	表イ-1の④F欄の金額
農業課税売上高	②	表イ-2の④C欄の金額	表イ-2の④D欄の金額	表イ-2の④E欄の金額	表イ-2の④F欄の金額
(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	
課税売上高	③	表イ-3の④C欄の金額	表イ-3の④D欄の金額	表イ-3の④E欄の金額	表イ-3の④F欄の金額
(3) ( ) 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	
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	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	
業務用固定資産等の譲渡収入金額	⑦				
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				

(5) 課税売上高の合計額 ( ① + ② + ③ + ⑥ + ⑨ )	⑩				
--	---	--	--	--	--

(6) 課税資産の譲渡等の対価の額の計算	
_____ 円×100/108 税抜経理方式によっている場合、⑩旧税率6.3%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	⑪ (1円未満の端数切捨て) (一般用)付表1-2の①-1C欄へ (簡易課税用)付表4-2の①-1C欄へ
_____ 円×100/108 税抜経理方式によっている場合、⑩軽減税率6.24%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	⑫ (1円未満の端数切捨て) (一般用)付表1-1の①-1D欄へ (簡易課税用)付表4-1の①-1D欄へ ※旧税率適用分がない場合 (一般用)付表1-3の①-1A欄へ (簡易課税用)付表4-3の①-1A欄へ
_____ 円×100/110 税抜経理方式によっている場合、⑩標準税率7.8%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	⑬ (1円未満の端数切捨て) (一般用)付表1-1の①-1E欄へ (簡易課税用)付表4-1の①-1E欄へ ※旧税率適用分がない場合 (一般用)付表1-3の①-1B欄へ (簡易課税用)付表4-3の①-1B欄へ

※ 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。

(Schedule 4-3) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)

This calculation table is a specimen.

第4-(11)号様式

付表4-3 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

簡易

課税期間		. . . ~ . . .		氏名又は名称	
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	円 000	円 000	円 000 ※第二表の①欄へ	
課税資産の譲渡等 の対価の額	① 1	※第二表の⑤欄へ		※第二表の⑥欄へ ※第二表の⑦欄へ	
消費税額	②	※付表5-3の①A欄へ ※第二表の⑧欄へ		※付表5-3の①C欄へ ※第二表の⑧欄へ	
貸倒回収に係る消費税額	③	※付表5-3の②A欄へ		※付表5-3の②B欄へ ※第一表の③欄へ	
控除額	控除対象仕入税額	(付表5-3の⑤A欄又は⑥A欄の金額)		(付表5-3の⑤B欄又は⑥B欄の金額) ※第一表の④欄へ	
	返還等対価に係る税額	※付表5-3の③A欄へ		※付表5-3の③B欄へ ※第二表の⑦欄へ	
	貸倒れに係る税額			※第一表の⑥欄へ	
	控除税額小計 (④+⑤+⑥)			※第一表の⑦欄へ	
控除不足還付税額 (⑦-②-③)				※第一表の⑧欄へ	
差引税額 (②+③-⑦)				※第一表の⑨欄へ 00	
地方と消費 する消費 の課税 標準額	控除不足還付税額 (⑧)			※第一表の⑩欄へ ※マイナス「-」を付して第二表の②及び③欄へ	
	差引税額 (⑨)			※第一表の⑩欄へ ※第二表の②及び③欄へ 00	
譲渡 割納 額	還付額 ⑫			(@C欄×22/78) ※第一表の⑩欄へ	
	納税額 ⑬			(@C欄×22/78) ※第一表の⑩欄へ 00	

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。

(R1.10.1以後終了課税期間用)

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

# (Schedule 5-3) Table for calculating the deductible tax on purchases (Simplified Tax Form)

This calculation table is a specimen.

第4-(12)号様式

## 付表5-3 控除対象仕入税額等の計算表

簡易

課税期間	・ ・ ・ ~ ・ ・ ・	氏名又は名称	
------	---------------	--------	--

### 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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
課税標準額に 対する消費税額 ①	(付表4-3の②A欄の金額) 円	(付表4-3の②B欄の金額) 円	(付表4-3の②C欄の金額) 円
貸倒回収に 係る消費税額 ②	(付表4-3の③A欄の金額)	(付表4-3の③B欄の金額)	(付表4-3の③C欄の金額)
売上対価の返還等 に係る消費税額 ③	(付表4-3の⑤A欄の金額)	(付表4-3の⑤B欄の金額)	(付表4-3の⑤C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			

### 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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	※付表4-3の④A欄へ 円	※付表4-3の④B欄へ 円	※付表4-3の④C欄へ 円

### 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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)	売上割合
事業区分別の合計額 ⑥	円	円	円	
第一種事業 (卸売業) ⑦			※第一表「事業区分」欄へ	%
第二種事業 (小売業等) ⑧			※ "	
第三種事業 (製造業等) ⑨			※ "	
第四種事業 (その他) ⑩			※ "	
第五種事業 (サービス業等) ⑪			※ "	
第六種事業 (不動産業) ⑫			※ "	

#### (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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
事業区分別の合計額 ⑬	円	円	円
第一種事業 (卸売業) ⑭			
第二種事業 (小売業等) ⑮			
第三種事業 (製造業等) ⑯			
第四種事業 (その他) ⑰			
第五種事業 (サービス業等) ⑱			
第六種事業 (不動産業) ⑲			

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 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、⑥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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$\left( \frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right) \times \text{④}$	円	円	円

## 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	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$\frac{(\text{⑦C} + \text{⑧C} + \text{⑨C} + \text{⑩C} + \text{⑪C} + \text{⑫C} + \text{⑬C} + \text{⑭C} + \text{⑮C} + \text{⑯C})}{\text{⑬C}} \geq 75\%$	円	円	円
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%)			

## (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	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
第一種事業及び第二種事業 (⑦C + ⑧C) / ⑬C ≥ 75%	④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$	⑲	円
第一種事業及び第三種事業 (⑦C + ⑨C) / ⑬C ≥ 75%	④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$	⑲	円
第一種事業及び第四種事業 (⑦C + ⑩C) / ⑬C ≥ 75%	④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$	⑲	円
第一種事業及び第五種事業 (⑦C + ⑪C) / ⑬C ≥ 75%	④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$	⑲	円
第一種事業及び第六種事業 (⑦C + ⑫C) / ⑬C ≥ 75%	④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$	⑲	円
第二種事業及び第三種事業 (⑧C + ⑨C) / ⑬C ≥ 75%	④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$	⑲	円
第二種事業及び第四種事業 (⑧C + ⑩C) / ⑬C ≥ 75%	④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$	⑲	円
第二種事業及び第五種事業 (⑧C + ⑪C) / ⑬C ≥ 75%	④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$	⑲	円
第二種事業及び第六種事業 (⑧C + ⑫C) / ⑬C ≥ 75%	④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$	⑲	円
第三種事業及び第四種事業 (⑨C + ⑩C) / ⑬C ≥ 75%	④ × $\frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$	⑲	円
第三種事業及び第五種事業 (⑨C + ⑪C) / ⑬C ≥ 75%	④ × $\frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$	⑲	円
第三種事業及び第六種事業 (⑨C + ⑫C) / ⑬C ≥ 75%	④ × $\frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$	⑲	円
第四種事業及び第五種事業 (⑩C + ⑪C) / ⑬C ≥ 75%	④ × $\frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$	⑲	円
第四種事業及び第六種事業 (⑩C + ⑫C) / ⑬C ≥ 75%	④ × $\frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$	⑲	円
第五種事業及び第六種事業 (⑪C + ⑫C) / ⑬C ≥ 75%	④ × $\frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$	⑲	円

## 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6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
選択可能な計算式区分(⑳～㉞)の内から選択した金額	※付表4-3の④A欄へ 円	※付表4-3の④B欄へ 円	※付表4-3の④C欄へ 円

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。

This return form is a specimen.

G K 0 4 0 5

第3-(3)号様式

令和 年 月 日	税務署長殿
納税地	(電話番号 - - )
(フリガナ)	
屋号	
個人番号	
(フリガナ)	
氏名	㊟

※	一連番号	
所屬	申告年月日	令和 年 月 日
	申告区分	指導等 庁指定 局指定
税務署	通信日付印	確認印
	個人番号カード 通知カード・運転免許証 その他( )	身元確認
処理欄	指導年月日	相談 区分1 区分2 区分3
	令和 年 月 日	



個人事業者用 第一表

令和元年十月一日以後終了課税期間分(簡易課税用)

自 平成 年 月 日  
令和 年 月 日

課税期間分の消費税及び地方消費税の( )申告書

( 中間申告 自 平成 年 月 日  
令和 年 月 日 )  
の場合の  
対象期間 至 令和 年 月 日

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

この申告書による消費税の税額の計算		十兆千百十億千百十萬千百十一円	
課税標準額	①	0 0 0	03
消費税額	②		06
貸倒回収に係る消費税額	③		07
控除税額	控除対象仕入税額	④	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	
控除不足還付税額	(⑦-②-③)	⑧	13
差引税額	(②+③-⑦)	0 0	15
中間納付税額	⑩	0 0	16
納付税額	(⑨-⑩)	0 0	17
中間納付還付税額	(⑩-⑨)	0 0	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	20
この課税期間の課税売上高	⑮		21
基準期間の課税売上高	⑯		
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	52
譲渡割額	還付額	⑲	53
	納税額	⑳	54
中間納付譲渡割額	㉑	0 0	55
納付譲渡割額	(㉑-㉒)	0 0	56
中間納付還付譲渡割額	(㉑-㉒)	0 0	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	59
消費税及び地方消費税の合計(納付又は還付)税額	㉖		60

付記事項	割賦基準の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	31	
	延払基準等の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	32	
	工事進行基準の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	33	
	現金主義会計の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	34	
	参事考業区分	課税標準額に対する消費税額の計算の特例の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	35
		区分1 課税売上高(免税売上高を除く) 売上割合%					36
		区分2					37
		区分3					38
		区分4					39
		区分5					42
区分6						43	
特例計算適用(令57③)	<input type="checkbox"/>	有	<input type="checkbox"/>	無	40		
還付を受ける金融機関等	銀行 本店・支店						
	金庫・組合 出張所						
	農協・漁協 本所・支所						
預金口座番号	ゆうちょ銀行の貯金記号番号						
	郵便局名等						
※税務署整理欄							
税理士署名押印	㊟						
	(電話番号 - - )						
<input type="checkbox"/>	税理士法第30条の書面提出有						
<input type="checkbox"/>	税理士法第33条の2の書面提出有						

㉖ = (①+㉒) - (⑧+⑫+⑰+㉓)・修正申告の場合㉖ = ⑭+㉔  
㉖が還付税額となる場合はマイナス「-」を付してください。

This return form is a specimen.

G K 0 6 0 1

第3-(2)号様式

## 課税標準額等の内訳書

納税地	(電話番号 - - )
(フリガナ) 屋号	
(フリガナ) 氏名	

整理番号

改正法附則による税額の特例計算		
軽減売上割合(10営業日)	<input type="radio"/>	附則38① 51
小売等軽減仕入割合	<input type="radio"/>	附則38② 52
小売等軽減売上割合	<input type="radio"/>	附則39① 53

個人事業者用

第二表

令和元年十月一日以後終了課税期間分

自 平成  年  月  日  
 令和  年  月  日

課税期間分の消費税及び地方消費税の( )申告書

至 令和  年  月  日

( 中間申告 自 平成  年  月  日 )  
 の場合の  
 対象期間 至 令和  年  月  日

課税標準額	①	十	千	百	十	億	千	百	十	万	千	百	十	円	
※申告書(第一表)の①欄へ													0	0	0
															01

課税資産の譲渡等 の対価の額の合計額	3 % 適用分	②														02
	4 % 適用分	③														03
	6.3 % 適用分	④														04
	6.24 % 適用分	⑤														05
	7.8 % 適用分	⑥														06
		⑦														07
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														11
	7.8 % 適用分	⑨														12
		⑩														13

消費税額	⑪	十	千	百	十	億	千	百	十	万	千	百	十	円	
※申告書(第一表)の②欄へ															
⑪の内訳	3 % 適用分	⑫													21
	4 % 適用分	⑬													22
	6.3 % 適用分	⑭													23
	6.24 % 適用分	⑮													24
	7.8 % 適用分	⑯													25
		⑰													26

返還等対価に係る税額	⑰	十	千	百	十	億	千	百	十	万	千	百	十	円	
※申告書(第一表)の⑤欄へ															
⑰の内訳	売上げの返還等対価に係る税額	⑱													31
	特定課税仕入れの返還等対価に係る税額 (注1)	⑲													32
		⑳													33

地方消費税の課税標準となる消費税額 (注2)	4 % 適用分	㉑														41
	6.3 % 適用分	㉒														42
	6.24%及び7.8% 適用分	㉓														43
			㉔													44

(注1) ⑧~⑩及び⑱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「-」を付してください。

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

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

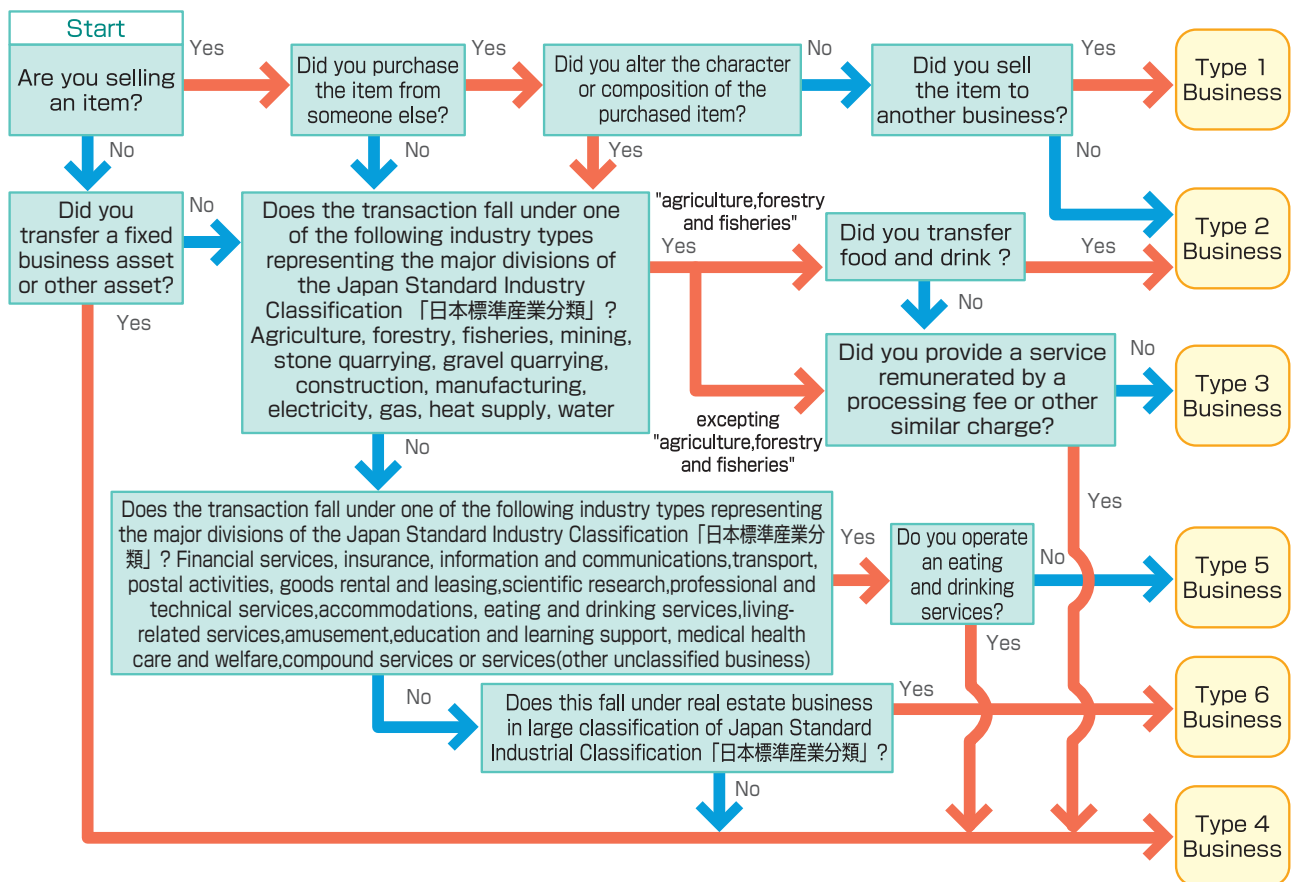
Filing and paying

Income tax adjustment

Rough draft return form

# Flowchart for determining business types

- The following flowchart serves as a guide when determining business types. See P20 as to the business types.
- As a rule, business types are determined per transaction (per transfer of taxable asset, etc.) and each transaction is judged for its classification into the Business Types 1 through 6.



(Note) On October 1, 2019, the business classification related to the "transfer of food and drink" 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%).

- \* Each Sole proprietor classification is determined based on transactions effectuated within the bounds of normal social standards. However, in the event certain transactions are effectuated where transfers of assets are confused for services provided and vice versa and the amounts charged are treated individually for each transaction, each business type should be determined based on each of those Sole proprietor amounts.
- \* For the question, "Did you alter the character or composition of the purchased item?" , the following example are judged as actions that do not constitute an alteration in the character or composition of the item.
  - Attaching or displaying the brand or name of the item
  - Containing a liquid or other product within a sales receptacle
  - Selling the items as they are in assorted multi-packs
  - Glass or other product that is sold in cut pieces
- \* As per the flowchart, if a transaction neither involves the transfer of an item purchased from someone else nor constitutes a manufacturing and retailing activity, use the manufacturing industries category of the Japan Standard Industry Classification (major divisions) as a base for determining whether or not the transaction relates to transfers of assets generally occurring in one of these manufacturing industries.
- \* Even if a transaction is deemed as falling under the manufacturing industries category of the Japan Standard Industry Classification irrespective of the designation of the charge, any service provided involving the processing of raw materials, other material or a product belonging to someone else that was remunerated by a fee charged for that processing is deemed a Type 4 business.



## Table for determining the taxable transactions

This table contains an approximate standard for determining the taxable transactions with respect to consumption tax for each item appearing in the income statement for business and other income. Examine the nature of a transaction well whenever actually determining its taxability.

If determining for yourself is difficult or if you would like more information, contact any tax office.

Taxability determination table(for sales, etc. and real estate income)

Account	Taxable /Not taxable	Items not relating to taxable sales
Amount of sales (revenue including miscellaneous revenue)	△	Medical fees paid for by the social insurance system(NON) Proceeds from the sale of merchandise coupons(NON) Proceeds from land sales(NON) Interest received(NON) House rents(NON) Insurance benefits(UN) Revenue from transactions effectuated abroad(UN) Revenue from exports(EX)

Taxability determination table(for agriculture income)

Account	Taxable /Not taxable	Items not relating to taxable sales
Amount of sales	△	Revenue from exports(EX)
Household consumption	○	
Business consumption	▽	Business consumption of seeds and seedlings
Miscellaneous revenue	△	Subsidies on which a value cannot be assigned(UN) Insurance benefits(UN) Interest received(NON)
Subtotal		
Agricultural commodity inventory	Initial Year-end	

Meaning of the symbols:

○.....Transactions relating to taxable sales

×.....Transactions not relating to taxable sales

△.....Most transactions are relating to taxable sales, however, some are not

▽.....Most transactions are not relating to taxable sales, however, some are

NON.....Non-taxable transactions

UN.....Transactions not subject to consumption tax (untaxable transactions)

EX.....Tax-exempt transactions

## Special exception for calculating the tax amount for small and medium business entities

Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate may use a special exception for calculating the sales tax amount or purchase tax amount in a certain period from October 1, 2019 (The following special exception is available to businesses that select simplified taxation).

### Small and medium business entities

Small and medium business entities are business entities whose taxable sales amount during a base period does not 50 million yen.

#### Special exception for calculating the sales tax amount (special exception for the reduced sales rate)

Small and medium business entities that have difficulty in classifying sales by tax rate may calculate the sales tax amount, using taxable sales (tax included) subject to the reduced tax rate that can be obtained by multiplying the taxable amount (tax included) by the rate of taxable sales (tax included) subject to the reduced tax rate during 10 business days, which are part of taxable sales (tax included) during the same 10 normal consecutive business days. The applicable period is from October 1, 2019 to September 30, 2023, in a taxable period.

\* 10 normal consecutive business days can be any given 10 consecutive business days when you conduct ordinary business within a period that you intend to adopt the relevant special exception.

[Cases with difficulty in calculating the above rate]

Small and medium business entities that have difficulty in calculating the reduced tax rate purchase ratio or the reduced tax rate sales ratio and mainly transfer assets subject to the reduction may use a rate of 50/100.

\* Business entities that mainly transfer assets subject to the reduction refer to business entities whose taxable sales subject to the reduced tax rate account is nearly 50% or more of taxable sales during the applicable period.

Taxable sales (tax included) subject to the reduced tax rate by calculation under the special exception.

$$\begin{array}{|c|} \hline \text{Taxable sales} \\ \text{(tax included)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{The reduced tax rate} \\ \text{sales ratio or 50\%} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Taxable sales are subject to the} \\ \text{reduced tax rate (tax included)} \\ \hline \end{array}$$

#### Special exception for notification of the simplified tax system

Regarding the adoption of the simplified tax system, small- and medium-sized businesses that have difficulty in classifying purchases by tax rate may adopt this system from a taxable period in which they submit a "Report on the selection of the simplified tax system for consumption tax" (hereinafter referred to as "Report on the selection of the simplified tax system") during a taxable period between October 1, 2019 and September 30, 2020.

However, if they select the special exception for notification of the simplified tax system, they cannot stop adopting the simplified tax system unless having adopted for two consecutive years. The above case does not apply if they close their business.

\* The Report on the Selection of the Simplified Tax System in which the special provision is applied for 2020 is required to be submitted by December 31, 2020.

## Contact for inquiry on the reduced tax rate system

[ Telephone consultation center on the reduced tax rate for consumption tax (Reduced Tax Call Center) ]

Telephone **0120-205-553** (Please contact in Japanese)

**Opening 9:00a.m. – 5:00p.m.** (Except Saturdays, Sundays, and holidays)

In addition to the above exclusive telephone number, call the nearest tax office, follow the recorded guidance and press "3," you will be connected with the Reduced Tax Call Center. Contact information on tax offices is posted in the website of the National Tax Agency (<https://www.nta.go.jp>).

\* For consulting about general matters on national taxes other than the reduced tax rate system, follow the recorded guidance and press "1."

\* If you need individual consultation at a tax office (consultations for which we need to confirm concrete facts, etc. with related document.), please call the nearest tax office (follow the guidance and press "2") make an appointment.

消費税及び地方消費税、申告所得税及び復興特別所得税の振替納税を新規に利用される方又は依頼内容を変更される方は、このページを手引きから切り離し、次の「預貯金口座振替依頼書兼納付書送付依頼書」に必要事項を記入し、預貯金通帳に使用している印鑑を押して確定申告書と一緒に税務署に提出するか、金融機関へ提出してください。なお、e-Taxにより提出することもできます。

- 振替納税（口座振替）は全国の銀行（ゆうちょ銀行を含みます）、信用金庫、労働金庫、信用組合、農協及び漁協でご利用になれます。
- 振替納税には普通預金、当座預金、納税準備預金、通常貯金等がご利用になれます。  
※ 定期預金及び貯蓄預金等ではご利用になれません。  
また、インターネット専用銀行等の一部金融機関、インターネット支店等の一部店舗ではご利用になれない場合があります。
- 提出の際には申告書に貼らないでください。

**【注意】**

転居等により申告書の提出先の税務署が変わった場合には、新たに振替納税の手続又は異動後も継続して振替納税を行う旨を記載した「所得税・消費税の納税地の異動又は変更に関する届出書」を提出する必要があります。

Write the date from which you wish to use the tax payment by transfer account. This date has to be on or after the day you submit this request.

If Japan Post Bank is used, it is not necessary to write in a branch name.

Write your address, etc.

Write the name that appears on the bank account you will use.

If a bank other than Japan Post Bank is used, please circle the type of savings account and write in the account number.

Write the code and number of the account, if you use Japan Post Bank.

Cross Out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

Write the name of the financial institute and its branch from which you wish to transfer.

Write your address on your return, if your address is different from that on your return.

Stamp with the seal that you have registered with your bank, etc. If the impression is unclear, stamp it again next to it.

Cross Out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

(金融機関経由印) **納付書送付依頼書** Write your name and stamp your seal.

提出先の税務署名を書いてください) 税務署長あて 氏名 印

私が納付する

- 申告所得税及復興特別所得税 (1期分、2期分、確定申告分(期限内申告分)、延納分)
  - 消費税及地方消費税 (中間申告分、確定申告分(期限内申告分))
- ご利用にならない税目については、二重線で抹消してください。この場合訂正印は不要です。

について、

令和 年 月 日 以降納期が到来するものを、口座振替により納付したいので納付税額等必要な事項を記載した納付書は、指定した金融機関宛に送付してください。

※税務署整理欄 (整理番号) (金融機関番号) (振替区分) (入力日付) (送付日付)

(この依頼書の提出年月日を書きます。)

金融機関名 銀行・信用金庫 労働金庫・信用組合 漁協・農協 本店・支店 本所・支所 出張所 御中

令和 年 月 日

あなたの住所 (〒 - ) 電話 ( ) (申告納税地) (フリガナ) (金融機関お届け印)

氏名

銀行等 (ゆうちょ銀行以外)	預金の種類	1 普通	2 当座	3 納税準備
	口座番号			
記号番号	1		0	

金融機関使用欄

税務署から私名義の納付書が貴店(組合)に送付されたときは、私名義の上記の預貯金から次のとおり口座振替により納付することとしたいので、下記約定を承認の上依頼します。

- 1 対象税目
- 申告所得税及復興特別所得税 (1期分、2期分、確定申告分(期限内申告分)、延納分)
  - 消費税及地方消費税 (中間申告分、確定申告分(期限内申告分))
- ご利用にならない税目については、二重線で抹消してください。この場合訂正印は不要です。

- 2 振替納付日
- 納期の最終日(休日の場合は翌取引日)
- ただし、納付の日が納期限後となる場合で、法令の規定によりその納付が納期限においてされたものとみなされる場合は、貴店(組合)に納付書が到達した日から2取引日を経過した最初の取引日まで。

**約 定 (必ず確認してください。)**

- 預貯金の支払手続については、当座勘定規定又は預貯金規定にかかわらず、私が行うべき当座小切手の振出又は預貯金通帳及び預貯金払戻請求書の提出などいたしません。
- 指定預貯金残高が振替日において、納付書の金額に満たないときは、私に通知することなく納付書を返却されても差し支えありません。
- この口座振替契約は、貴店(組合)が相当の事由により必要と認めた場合には私に通知されることなく解除されても異議はありません。
- この口座振替契約を解除する場合には、私から(納税貯蓄組合長を経由して)指定した金融機関並びに税務署あて文書により連絡します。
- この取扱いについて、仮に紛議が生じても、貴店(組合)の責によるものを除き、貴店(組合)には迷惑をかけません。
- 貴店(組合)に対して領収証書の請求はいたしません。

- If you have already used the tax payment by transfer account, you do not have to submit this request.
- If you have filed your return with different tax office from that of the previous year due to changing your address, etc., you have to follow the necessary procedure to continue the tax payment by transfer account. Please see P39.