

2021

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 (General Form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters.
Please inquire at your nearest Tax office on complicated cases or for further details.
- The deadline for filing the 2021 consumption and local consumption taxes return is Thursday, March 31, 2022.
- The deadline for payment of 2021 consumption and local consumption taxes is Thursday, March 31, 2022.
The date for 2021 consumption and local consumption taxes automatic transfers is Tuesday, April 26, 2022.

◎ 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 8 of the guide.



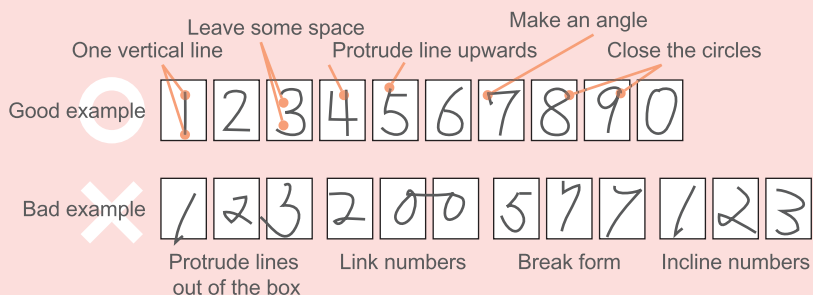
How this guide is organized

1 Basic knowledge	P3	Explains basic knowledge pertaining to the consumption and local consumption taxes final return
2 Preparing for your final return	P7	Explains about the documents required for completing the consumption and local consumption taxes final return
3 Final return procedures	P10	Explains the procedures from basic calculation methods to making your payment
4 Consumption tax calculation	P14	
5 Local consumption tax calculation	P26	Demonstrates how to calculate consumption and local consumption taxes
6 Enter the value in the return form (Page 1 and Page 2)	P28	
7 Other items	P32	Explains how to fill in the sections in the return form other than tax calculations
8 Filing and paying	P35	Explains how to submit your return form and how pay your consumption taxes
9 Income tax adjustment	P36	Explains how to adjust your income tax after calculating your amount of consumption and local consumption taxes payable or refundable
10 Rough draft return form, etc.	P37	Contains specimens of forms you need to submit. Please use them as rough drafts
○ Table for determining taxability of consumption tax transactions	P44	Contains a table that explains how to determine the taxability of each business activity described in the blue return financial statement and other forms
○ Reverse charge mechanism	P45	Explains the case declaration is required due to the Reverse charge mechanism
○ Restriction, etc. on purchase tax credit pertaining to acquisition of residential rental building	P45	Explains restriction, etc. on purchase tax credit pertaining to acquisition, etc. of residential rental building
○ Special exception for calculating the sales tax amount for small and medium business entities	P46	Information on special exception (transitional measure) for calculating the sales tax amount for small and medium business entities that have difficulty in classifying sales into the reduced tax rate and standard tax rate.
○ Process for registry and application for the qualified invoice-based method (the invoice system)	P46	Explanation of the process to register and apply for the qualified invoice-based method (the invoice system)
○ Outline of the invoice system	P47	Provides an overview of the invoice system and identifies points that require attention
○ Application (notification of change) for tax payment by transfer account	P48	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



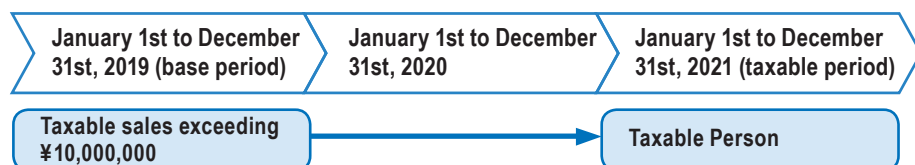
Basic knowledge

Explains things we would like you to know before filing your final return.

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 2021. 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** (2019), (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 Proprietor 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, 2020 through June 30, 2020) 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 taxable sales.



Note

If you fall under either (1)-(3), you need to file the final return for 2021, even if the amount of taxable sales during 2021 were 10 million yen or less. If your amount of taxable sales during 2019 were 10 million yen or less and you did not submit the "Report on the Selection of Taxable Proprietor Status for Consumption Tax" in advance and when not falling under category (3) above, you are a Tax-exempt business and are not allowed to file a final return even in the case when you made capital investment during 2021 and a tax refund is expected if you file the final return.

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 preceding 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 2019, 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 2019. (Do not exclude for tax)

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

Amount of consumption and local consumption taxes payable

Consumption Tax rate

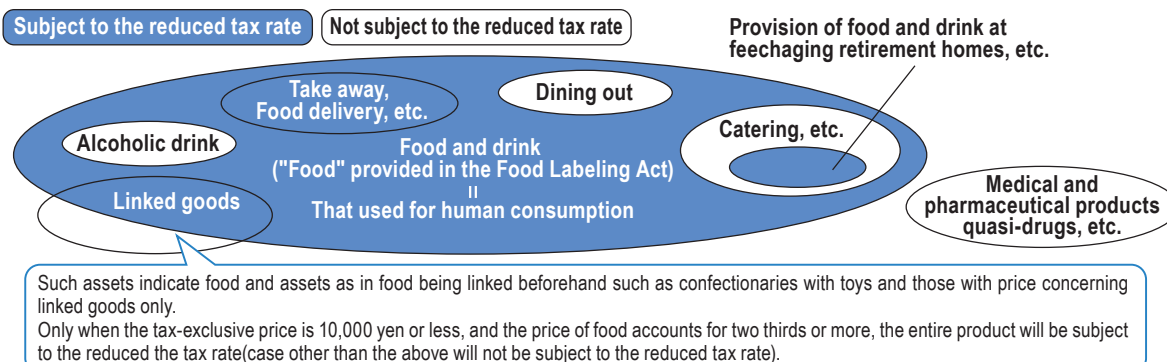
Classification	Standard tax rate	Reduced tax rate
Consumption Tax rate	7.8%	6.24%
Local Consumption Tax rate	2.2% (22/78 of the amount of Consumption Tax)	1.76% (22/78 of the amount of Consumption Tax)
Total	10.0%	8.0%

■ 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



■ 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.

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

What are taxable purchases ?

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).

Note

Payments of salaries and wages, including those paid to family employees, are not treated as taxable purchases, but employee travel allowance (the amount usually required for commuting) are taxable purchases.

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* *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.

(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

(株)〇〇御中

XX年11月2日

(XX年11月2日取引分)

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

(株)△△

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.

[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.

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

*On October 1, 2023, the qualified invoice-based method (the invoice system) as a method to receive tax credit for consumption tax on purchases corresponding to multiple tax rates will take effect. For further information, please refer to pages following page 46.

Preparing for your final return

Have all the proper documents necessary for completing your final return form ready in advance.

Document to submit

The following documents must be submitted when filing your consumption and local consumption taxes final return (not suitable for the simplified tax system).

- **Consumption and Local Consumption Taxes Final Return Form (General Form)**
(Page 1) and (Page 2)
- **[Schedule 1-3] Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base(General Form)**
- **[Schedule 2-3] Table for calculating the deductible tax on purchases (General Form)**

- * Sole proprietors filing a return for refund (when a figure is entered in "⑧ Tax refundable for insufficient deduction" of the return form (Page 1) should submit a "statement for claiming a consumption tax refund (for Sole proprietors)" with their final return form.
 - * When small and medium business entities that have a difficult situation for classifying and tallying tax-included prices of the transfer, etc. of taxable assets by tax rate adopt a special exception for calculating the tax amount, it is required to submit final tax returns with the following documents attached there to in accordance with a special exception to be adopted:
 - **The table for calculating the amount of 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)**
 - **The table for calculating the amount of the consideration of the transfer, etc. of taxable assets [for the taxable period in which the reduced purchase rate for retail, etc. is used] (for sales classification)**
- For details, please refer to page 46 of the guide.

For details, please refer to page 46 of the guide.

[illegible][illegible]

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.

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	Document to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents ■ Notification card *1 ■ A copy of the resident register (limited to that with individual number)
+		
②	Document to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》	One of the following documents ■ Driver's license ■ Passport ■ Insurance certificate of the National Health Insurance Program *2 ■ Physical disability certificate ■ Resident card

*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 "⑧ 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.

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 transaction subject to consumption tax, 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 transactions (for business income) [Table A]
- Table for calculating taxable sales [Table B]
- Table for calculating taxable purchases [Table C]

* This guide explains how to calculate tax by using the above calculation forms.
Aside from the above, there are also forms for calculating taxable transactions specially made for real estate income and agricultural income.

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"

[illegible]

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 2021) (the case that is calculated by using Schedules 1-3 and 2-3). In case where there is a transaction subject to former tax rates (3%, 4% or 6.3%), it is calculated by using Schedules 1-1, 1-2, 2-1 and 2-2 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.

Calculate your consumption tax

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

step.1 Arrange all taxable transactions in order

Enter the amounts by tax rate from ledgers, etc.(separate accounting) to table for calculating taxable transactions(Table A).

step.2 Calculate your total amount of taxable sales

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

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

step.3 Calculate your tax base

$$\text{Taxable sales (tax included)} \times \left(\frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Tax base} \quad (*\text{rounded down to the nearest } \text{¥}1,000)$$

Please use the table for calculating taxable purchases (Table C) to calculate your total taxable purchases for each source of income as determined in the table for calculating taxable transactions (Table A).

step.4 Calculate your consumption tax

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

Please use the table for calculating the taxable sales ratio and the amount of deductible tax on purchases (Schedule 2-3) to determine the amount of deductible tax on purchases.

step.5 Calculate your total taxable purchases

$$\text{Amount of purchases} - \text{Non-taxable purchases, etc.} = \text{Taxable purchases}$$

step.6 Calculate the amount of the transfer value of taxable assets, etc.

$$\text{Taxable sales (tax excluded)} + \text{Tax exempted sales} = \text{The amount of the transfer value of taxable assets, etc.}$$

step.7 Calculate the amount of the transfer value of assets, etc.

$$\text{The amount of the transfer value of taxable assets, etc.} + \text{Non-taxable sales} = \text{The amount of the transfer value of assets, etc.}$$

step.8 Calculate the taxable sales ratio

Calculations the ratio of the amount of the transfer value of taxable assets, etc. (step 7) to the amount of the transfer value of assets, etc.(step 6).

$$\frac{\text{The amount of the transfer value of taxable assets, etc.}}{\text{The amount of the transfer value of assets, etc.}} = \text{Taxable sales ratio}$$

step.9 Calculate the consumption taxes on taxable purchase

$$\text{Total taxable purchases for each source of income (tax included)} \times \left(\frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) - \text{Amount of refund for purchases (tax included)} \times \left(\frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) = \text{Consumption taxes on taxable purchases}$$

step.10 Calculate the consumption tax on specific taxable purchase

* Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services need to calculate. See P45 for details.

step.11 Calculate the consumption taxes on taxable freight

- * Calculates this item in the event there is an amount of consumption taxes on taxable freight received from bonded areas.

step.12 Calculate the consumption tax adjustment if you have been granted or have lost tax liability exemption

- * Sole proprietors classified as Tax-exempt business in 2020 and became Taxable Person in 2021, or Sole proprietors classified as Taxable person in 2021 and will become a Tax-exempt business in 2022 should adjust the consumption tax levied on inventories.

step.13 Calculate the total amount of taxes on taxable purchases, etc.

- * Calculate the sum of the "Consumption taxes on taxable purchases"(step 9), "Calculate the consumption tax on specific taxable purchases"(step 10), "Consumption taxes on taxable freight"(step 11) and "Consumption taxes adjustment"(step 12).

$$\text{Consumption taxes on taxable purchases} + \text{Consumption taxes on taxable freight} \pm \text{Consumption taxes adjustment} = \text{Total amount of taxes on taxable purchases, etc.}$$

step.14~16 Calculate the amount of deductible tax on purchases

- The entire amount of taxes on taxable purchases, etc. is deductible if taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio (step 8) is 95% or more.

$$\text{Total amount of taxes on taxable purchases, etc.} = \text{Amount of deductible tax on purchases}$$

- If taxable sales amounting to more than 500 million yen during the taxable period or the taxable sales ratio (step 8) is less than 95%, the amount resulting from one of the following calculation methods is the amount of deductible tax on purchases.

< Itemized method >

$$\text{Portion of the total amount of taxes on taxable purchases, etc. required only for taxable sales} + \left(\text{Portion of the total amount of taxes on taxable purchases, etc. required for both taxable and non-taxable sales} \times \text{Taxable sales ratio} \right) = \text{Amount of deductible tax on purchases}$$

< Proportional method >

$$\text{Total amount of taxes on taxable purchases, etc.} \times \text{Taxable sales ratio} = \text{Amount of deductible tax on purchases}$$

- * If an adjustment for the consumption tax levied on fixed assets subject to adjustment is deemed necessary, modify that adjustment amount and calculate the "Amount of deductible tax on purchases".

Note

Business using the proportional method must have applied that method for 2 years or more consecutively to change to the itemized method.

step.17 Calculate the amount of tax adjustment for excess deduction

- * Calculated only in the event the amount of the deductible tax on purchases is applicable.

step.18 Calculate the amount of tax on value of refunds, etc.

- * Calculate if applicable.

step.19 Calculate the amount of tax relating to bad debt

- * Calculate if there is bad debt.

step.20 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.21 Calculate the balance or the amount of tax refundable for insufficient deduction

$$\text{Consumption tax} + \text{Amount of tax adjustment for excess deduction} - \text{Subtotal of deductible tax} = \text{Balance* or Tax refundable for insufficient deduction}$$

(*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

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 1-3.

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

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

$$\begin{array}{l} \text{Balance or} \\ \text{Tax refundable for} \\ \text{insufficient deduction} \end{array} \times \frac{22}{78} = \begin{array}{l} \text{Amount of tax payable* or} \\ \text{Amount of tax refundable} \\ \text{(*rounded down to the nearest ¥100)} \end{array}$$

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

step.24 Enter in the return form(Page 2)

Enter in the return form(Page 2) from Schedule 1-3.

step.25 Enter the appropriate figures in ① to ⑨,⑮,⑯ of the return form(Page 1)

Enter the appropriate figures in the return form(Page 1) from the return form(Page 2) and Schedule 1-3,2-3.

step.26 ⑩ of the return form (Page 1) Enter the interim payment

step.27 ⑪ of the return form (Page 1) Calculate the amount of consumption tax payable

step.28 ⑫ of the return form (Page 1) Calculate the amount of refundable interim payment

step.29 Enter the appropriate figures in ⑰ to ⑳ of the return form(Page 1)

Enter the appropriate figures in the return form(Page 1) from Schedule 1-3.

step.30 ㉑ of the return form (Page 1) Enter the transferable interim payment

step.31 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable

step.32 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable

step.33 ㉔ of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)

$$\begin{array}{l} \left(\text{"㉑Amount of} \right. \\ \left. \text{tax payable"} + \text{"㉒Transferable} \right. \\ \left. \text{tax payable"} \right) - \left(\text{"㉓Tax refundable} \right. \\ \left. \text{for insufficient} \right. \\ \left. \text{deduction"} + \text{"㉔Refundable} \right. \\ \left. \text{interim} \right. \\ \left. \text{payment"} + \text{"㉕Amount} \right. \\ \left. \text{refundable"} + \text{"㉖Transferable} \right. \\ \left. \text{interim payment} \right. \\ \left. \text{refundable"} \right) \\ = \text{"㉗Total consumption and local consumption on taxes"} \end{array}$$

Enter other items

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

* See P32 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 P35 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 P35 for details.

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

About interim filing and payment for 2022

If the final consumption tax amount is more than 480 thousand yen for 2021, you need to file and pay for Interim return for 2022, 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 2021 and 22/78 of that amount as local consumption tax by Wednesday, August 31, 2022.
- "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 payment a year)"
Please ask the Tax Office in your jurisdiction about the due date of filing and payment, etc.
- * Any business required to file interim consumption tax returns must file and pay for 22/78 of the interim payment amount of consumption tax as the interim payment amount of local consumption tax together with the interim consumption tax returns.

About voluntary interim return system

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

Consumption tax calculation

Refer to the example below when calculating your consumption tax.

step.1 Arrange the details of your taxable transactions

Calculate the total amount of sales (exclude consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period (January 1st to December 31st, 2021).

Use the table for calculating taxable transactions (Table A). (P37)

- step.1-1** Enter the amounts by tax rate from ledgers, etc.(separate accounting) to column A of the table for calculating taxable transactions(Table A).
- step.1-2** Enter the portion of the amounts in column A that is not related to taxable transactions in column B.
- step.1-3** Calculate the amounts in column A that represent taxable transactions (amount of taxable transactions; the difference between the values in A and B) and enter the result in column C.
- step.1-4** Enter the 6.24% tax rate applicable in column D, and the 7.8% tax rate applicable in column E from column C.

Use the information appearing in the table for determining the taxability of consumption tax transactions on P44, which provides a standard for determining whether or not a certain business is taxable.

In the case of income derived from agriculture or real estate, arrange the details of your taxable transactions using the table for calculating taxable transactions for each source.

Example: Kouno Store

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

Kouno Store is business that sells merchandise retail.

- Its income for 2021 was limited to business income derived from retail sales and the sale of fixed business assets (capital gains).
- Its taxable sales for 2019, its base period, was ¥19,951,456.
- Its entries pertaining to consumption and local consumption taxes were effectuated using the "tax included accounting method".
- It was a Tax-exempt business in 2020.
- The following(P15) represents the results taken from ledgers, etc.(separate accounting) entered in the table for calculating taxable transaction.

The following are special mentions concerning consumption and local consumption taxes.

- ¥350,000 worth of sales from beer coupons (Non-taxable transaction) is included in its total sales (revenue) of ¥22,730,000. Of the sales amount ¥22,380,000, the taxable transactions, tax rate 6.24% applicable amount is ¥13,110,000, tax rate 7.8% applicable amount is ¥9,270,000.
- Its initial inventory which is all from taxable transaction (7.8% tax rate applicable) was purchased when it was a Tax-exempt business.
- The purchase of ¥320,000 of beer coupons (Non-taxable transaction) is included in the amount of purchases of ¥14,920,000. Of the purchases amount ¥14,600,000, the taxable transactions, tax rate 6.24% applicable amount is ¥8,700,000, tax rate 7.8% applicable amount is ¥5,900,000.
- The following expenses are those relating to all taxable transactions, breakdown the amount of each applicable tax rate is as follows.

Subject	Total	6.24% tax rate applicable	7.8% tax rate applicable
Utilities	¥105,000	¥0	¥105,000
Travel expenses	¥69,000	¥0	¥69,000
Communication costs	¥167,000	¥0	¥167,000
Advertising expense	¥96,000	¥0	¥96,000
Entertainment fee	¥76,000	¥16,000	¥60,000
Repair costs	¥121,000	¥0	¥121,000
Supplies expense	¥201,000	¥0	¥201,000
Miscellaneous Expenses	¥48,000	¥20,000	¥28,000

- Welfare expenses such as for worker's compensation and unemployment insurance of ¥81,000 are all covered by the employer.
- Employee commuting expenses of ¥33,000 are included in the ¥1,233,000 salary expenses.
- Land and house rents of ¥120,000 are all land rent (Non-taxable transaction).
- Other items include refurbishing costs, ¥600,000 for shutters and ¥310,000 for display shelves.
- A delivery vehicle was sold for ¥280,000.
- There are returns, discounts and rebates relating to sales and purchases, however, the accounting method used directly deducted these amounts from the sales amount or purchases amount.

Example of Table A: Kouno Store

Table A					
課税取引金額計算表					
(令和 3 年分)					
step.1-1 step.1-2 step.1-3 step.1-4					
科 目	決 算 額	Aのうち課税取引 にならないもの (※1)	課税取引金額 (A-B)	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分
	A	B	C	D	E
売上(収入)金額 (雑収入を含む)	① 22,730,000	350,000	22,380,000	13,110,000	9,270,000
期首商品棚卸高	② 1,741,000				
売上入金額	③ 14,920,000	320,000	14,600,000	8,700,000	5,900,000
仕入金額	④ 16,661,000				
期末商品棚卸高	⑤ 1,792,000				
差引原価	⑥ 14,869,000				
差引金額	⑦ 7,861,000				
租税公課	⑧ 180,000		0		0
荷造運賃	⑨				
水道光熱費	⑩ 105,000		105,000		105,000
旅費交通費	⑪ 69,000	0	69,000		69,000
通信費	⑫ 167,000	0	167,000	0	167,000
広告宣伝費	⑬ 96,000	0	96,000	0	96,000
接待交際費	⑭ 76,000	0	76,000	16,000	60,000
損害保険料	⑮ 105,000	105,000			
修繕費	⑯ 121,000		121,000		121,000
消耗品費	⑰ 201,000		201,000	0	201,000
減価償却費	⑱ 472,064	472,064			
振替生利	⑲ 81,000		0	0	0
給料賃金	⑳ 1,233,000	1,200,000	33,000		33,000
外注工賃	㉑				
利子割引料	㉒ 107,000	107,000			
施代家賃	㉓ 120,000		0		0
貸倒金	㉔				
雑費	㉕ 48,000	0	48,000	20,000	28,000
計	㉖ 3,181,064	2,265,064	916,000	36,000	880,000
差引金額	㉗ 4,679,936				
③+㉖	㉘ 18,101,064		15,516,000	8,736,000	6,780,000

※1 B欄には、非課税取引、輸出取引等、不課税取引を記入します。
また、売上原価・経費に特定課税仕入れに係る支払対価の額が含まれている場合には、その金額もB欄に記入します。
※2 斜線がある欄は、一般的な取引において該当しない項目です。

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.2 Calculate your total amount of taxable sales

Use the table for calculating taxable sales (Table B)(P38).

step.2-1

Enter the values appearing in ①(column C to E) of the table for calculating taxable transactions (for business income; Table A).

→ Enter them in ① of Table B, respectively.

step.2-2

Enter the values appearing in ④(column C to E) of the table for calculating taxable transactions (for agriculture income).

→ Enter them in ② of Table B, respectively.

step.2-3

Enter the values appearing in ④(column C to E) of the table for calculating taxable transactions (for real estate income).

→ Enter them in ③ of Table B, respectively.

step.2-4

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

→ Use ④ to ⑥ of Table B.

step.2-5

If there are taxable sales relating to income derived from the transfer of fixed business assets enter the amount of capital gains and the portion of that amount excluded from taxable sales and then calculate the difference.

→ Use ⑦ to ⑨ of Table B.

step.2-6

Calculate your total taxable sales.

→ Use ⑩ of Table B.

Example of Table B: Kouno Store

step.2-1

Enter ¥ 22,380,000 (Table A, column C, ①) in ① of Table B.

Enter ¥ 13,110,000 (Table A, column D, ①) in ①(6.24% tax rate applicable) of Table B.

Enter ¥ 9,270,000 (Table A, column E, ①) in ①(7.8% tax rate applicable) of Table B.

step.2-5

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.

¥ 280,000 - ¥ 0 = ¥ 280,000

Enter ¥ 280,000 in ⑦ and ⑨ of Table B.

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

step.2-6

The total amount of taxable sales is obtained as follows.

¥ 22,380,000 + ¥ 280,000 = ¥ 22,660,000

6.24% tax rate applicable ¥ 13,110,000

7.8% tax rate applicable

¥ 9,270,000 + ¥ 280,000 = ¥ 9,550,000

step.3 Calculate your tax base

step.3-1

Multiply the total amount of taxable sales (Table B, ⑩) by 100/108 or 100/110, calculate the total sales relating to taxable transactions and enter them in ①-1 of Schedule 1-3, respectively.

- * If using the "tax excluded accounting method(P36)", 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

$$\text{Taxable sales (tax included)} \times \frac{100}{108} = \text{①-1A Tax base}$$

7.8% tax rate applicable

$$\text{Taxable sales (tax included)} \times \frac{100}{110} = \text{①-1B Tax base}$$

step.3-2

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

Example of Table B: Kouno Store

step.3-1

⑪ of Table B is obtained as follows.

$$¥13,110,000 \times \frac{100}{108} = ¥12,138,888$$

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

⑫ of Table B is obtained as follows.

$$¥9,550,000 \times \frac{100}{110} = ¥8,681,818$$

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

Total amount is obtained as follows.

$$¥12,138,888 + ¥8,681,818 = ¥20,820,706$$

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

step.3-2

Round down the figure(step 3-1) to the nearest ¥1,000 to obtain the tax base.

Enter in ① of Schedule 1-3.

$$¥12,138,888 \Rightarrow ¥12,138,000$$

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

$$¥8,681,818 \Rightarrow ¥8,681,000$$

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

Total amount of tax base is obtained as follows.

$$¥12,138,000 + ¥8,681,000 = ¥20,819,000$$

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

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

Table B			
課税売上高計算表			
(令和 3 年分)			
(1) 事業所得に係る課税売上高	金額	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 22,380,000	⑪ 13,110,000	⑫ 9,270,000
農業課税売上高	②		
(2) 不動産所得に係る課税売上高	金額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分
課税売上高	③		
(3) () 所得に係る課税売上高	金額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分
損益計算書の収入金額	④		
④のうち、課税売上げにならないもの	⑤		
差引課税売上高(④-⑤)	⑥		
(4) 業務用資産の譲渡所得に係る課税売上高	金額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分
業務用固定資産等の譲渡収入金額	⑦ 280,000		280,000
⑦のうち、課税売上げにならないもの	⑧		
差引課税売上高(⑦-⑧)	⑨ 280,000		280,000
(5) 課税売上高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩ 22,660,000	13,110,000	9,550,000
(6) 課税資産の譲渡等の対価の額の計算			
13,110,000 円 × 100/108	⑪	12,138,888	
税抜経理方式による場合、当該軽減税率6.24%適用分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。		(1円未満の端数切捨て) (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	
9,550,000 円 × 100/110	⑫	8,681,818	
税抜経理方式による場合、当該標準税率7.8%適用分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。		(1円未満の端数切捨て) (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	

step.2-1

step.2-2

step.2-3

step.2-4

step.2-5

step.2-6

step.3-1

step.4 Calculate your consumption tax

Calculate the amount of a consumption tax by multiplying the "① Tax base" of Schedule 1-3 by the consumption tax (national tax) rate of 6.24% or 7.8%. Enter the calculation result in ② of Schedule 1-3.

6.24% tax rate applicable

$$\text{① A Tax base} \times 6.24\% = \text{② A Consumption tax}$$

7.8% tax rate applicable

$$\text{① B Tax base} \times 7.8\% = \text{② B Consumption tax}$$

Example: Kouno store

The amount of consumption tax is obtained as follows.

6.24% tax rate applicable

$$¥12,138,000 \times 6.24\% = ¥757,411$$

(Enter in ②(column A) of Schedule 1-3)

7.8% tax rate applicable

$$¥8,681,000 \times 7.8\% = ¥677,118$$

(Enter in ②(column B) of Schedule 1-3)

Total amount of consumption tax is obtained as follows.

$$¥757,411 + ¥677,118 = ¥1,434,529$$

(Enter in ②(column C) of Schedule 1-3)

Example: Kouno store

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

第4-(9)号様式

付表1-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一 般

課 税 期 間		3・1・1～3・12・31	氏 名 又 は 名 称	Taro Kouno
区 分	税 率 6.24 % 適 用 分	税 率 7.8 % 適 用 分	合 計 C	
	A	B	(A+B)	
課 税 標 準 額 ①	12,138, 000	8,681, 000	20,819, 000	
① 課 税 資 産 の 譲 渡 等 の 対 価 の 額	12,138,888	8,681,818	20,820,706	
① 特 定 課 税 仕 入 れ に 係 る 支 払 対 価 の 額				
② 消 費 税 額	757,411	677,118	1,434,529	

※第二表の①欄へ

※第二表の②欄へ

※第二表の③欄へ

※第二表の④欄へ

※第一表の③欄へ

step.3-2

step.4

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.5 Calculate your total taxable purchases

Use the table for calculating taxable purchases (Table C) (P39) for calculating the taxable purchases

step.5-1

Enter the values in the table for calculating taxable purchases (Table C) based on the figures appearing in the table for calculating taxable transactions (for business income; Table A, ③, column C to E)

→ Use ① of Table C.

step.5-2

Enter the amount appearing in the table for calculating taxable transactions (for agriculture income, ③, column C to E)

→ Use ② of Table C.

step.5-3

Enter the amount appearing in the table for calculating taxable transactions (for real estate income, ④, column C to E)

→ Use ③ of Table C.

step.5-4

If there are taxable purchases relating to other sources of income, enter the amount of purchases and the portion of that amount excluded from taxable purchases and then calculate the difference.

→ Use ④ to ⑥ of Table C.

step.5-5

If there are taxable purchases relating to the acquisition of fixed business assets, enter the acquisition cost and the portion of that amount excluded from taxable purchases and then calculate the difference.

→ Use ⑦ to ⑨ of Table C.

*When you apply for the provision for restriction on purchase tax credit pertaining to acquisition of residential rental building (P45), enter amount added acquisition costs for such residential rental building in the column ⑧ of [Table C].

step.5-6

Calculate your total taxable purchases.

→ Use ⑩ of Table C.

step.5-7

Calculate the consumption taxes on taxable purchases by multiplying your total amount of taxable purchases by 6.24/108 or 7.8/110.

→ Use ⑪ to ⑫ of Table C.

Example of Table C: Kouno Store

step.5-1

Enter ¥ 15,516,000 (Table A, column C, ③) in ① of Table C.

Enter ¥ 8,736,000 (Table A, column D, ③) in ① (6.24% tax rate applicable) of Table C.

Enter ¥ 6,780,000 (Table A, column E, ③) in ① (7.8% tax rate applicable) of Table C.

step.5-5

The cost for shutter and display shelves incurred when refurbishing the store is considered an acquisition of fixed business assets.

The balance of taxable purchases is obtained as follows.

$$¥ 910,000 - ¥ 0 = ¥ 910,000$$

Enter ¥ 910,000 in ⑦ and ⑨ of Table C.

Enter ¥ 910,000 in ⑦ and ⑨ (7.8% tax rate applicable) of Table C.

step.5-6

The total taxable purchases is obtained as follows.

$$¥ 15,516,000 + ¥ 910,000 = ¥ 16,426,000$$

Enter ¥ 16,426,000 in ⑩ of Table C.

6.24% tax rate applicable

$$¥ 8,736,000$$

7.8% tax rate applicable

$$¥ 6,780,000 + ¥ 910,000 = ¥ 7,690,000$$

step.5-7

⑪ and ⑫ of Table C are obtained as follows.

$$⑪: ¥ 8,736,000 \times \frac{6.24}{108} = ¥ 504,746$$

$$⑫: ¥ 7,690,000 \times \frac{7.8}{110} = ¥ 545,290$$

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

課税仕入高計算表				
(令和 3 年分)				
① 事業所得に係る課税仕入高	金額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
営業等課税仕入高	① 15,516,000	8,736,000	6,780,000	
農業課税仕入高	②			
② 不動産所得に係る課税仕入高	金額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
課税仕入高	③			
③ () 所得に係る課税仕入高	金額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
損益計算書の仕入金額と経費の金額の合計額	④			
③のうち、課税仕入れにならないもの	⑤			
差引課税仕入高(④-⑤)	⑥			
④ 業務用資産の取得に係る課税仕入高	金額	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取得費	⑦ 910,000		910,000	
⑦のうち、課税仕入れにならないもの※	⑧			
差引課税仕入高(⑦-⑧)	⑨ 910,000		910,000	
⑤ 課税仕入高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩ 16,426,000	8,736,000	7,690,000	
⑥ 課税仕入れに係る消費税額の計算				
8,736,000	円 × 6.24/108	⑪ 504,746		
7,690,000	円 × 7.8/110	⑫ 545,290		

step.5-1
step.5-2

step.5-3

step.5-4

step.5-5

step.5-6

step.5-7

※ ⑧欄は、課税仕入れにならないもの(減価償却、免税、不課税の仕入れ等)のほか、居住用資産取得の取得等に係る仕入税額控除の制限の適用を受ける場合は、当該居住用資産取得の取得費を含めて記載します。

For calculation in steps 6 to 17, please use the table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-3) (P41).

step.6 Calculate the amount of the transfer value of taxable assets, etc.

step.6-1

Enter your taxable sales, Tax-exempt sales, exports of Non-taxable assets, etc. in the table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-3).

→ Enter the values in ① to ③ of Schedule 2-3.

step.6-2

Calculate the amount of the transfer value of taxable assets, etc. (sum of ① to ③ of Schedule 2-3).

→ Enter the calculation result in ④(column C) of Schedule 2-3.

step.7 Calculate the amount of the transfer value of assets, etc.

step.7-1

Enter the amount of the transfer value of taxable assets, etc. (step 6-2) and the Non-taxable portion of each type of income listed in Table B not considered taxable sales.

→ Enter the values in ⑤ to ⑥ of Schedule 2-3.

step.7-2

Calculate the amount of the transfer value of assets, etc. (sum of ⑤ and ⑥ of Schedule 2-3).

→ Use ⑦ of Schedule 2-3.

step.8 Calculate the taxable sales ratio

Divide the amount of the transfer value of taxable assets, etc. (taxable sales; step 6-2) by the amount of the transfer value of assets, etc. (total sales; step 7-2).

(Note) Fractions of taxable sales ratio are, in principle, not processed, but are allowed to be rounded down at any decimal point.

→ Use ⑧ of Schedule 2-3.

step.9 Calculate the consumption taxes on taxable purchases

Enter the total taxable purchases (tax included) calculated in Table C (Table C ⑩) for the amount of expenses (tax included) relating to taxable purchases and enter the value in ⑪ to ⑫ of Table C for the amount of consumption taxes on taxable purchases.

→ Enter the values in ⑨ to ⑩ of Schedule 2-3.

Example: Kouno store

step.6-1

Enter ¥ 12,138,888 (Table B, ⑪) in ①(column A) of Schedule 2-3.

Enter ¥ 8,681,818 (Table B, ⑫) in ①(column B) of Schedule 2-3.

Enter ¥ 20,820,706 in ①(column C) of Schedule 2-3.

step.6-2

The amount of the transfer value of taxable assets, etc. is obtained as follows.

$$¥ 20,820,706 + ¥ 0 + ¥ 0 = ¥ 20,820,706$$

step.7-1

Enter ¥ 20,820,706 (Schedule 2-3, ④(column C)) in ⑤(column C) of Schedule 2-3.

Enter ¥ 350,000 (Table A, ①(column B)) in ⑥(column C) of Schedule 2-3.

step.7-2

The amount of the transfer value of assets, etc. is obtained as follows.

$$¥ 20,820,706 \text{ (transfers of taxable assets)} + ¥ 350,000 \text{ (non-taxable sales)} = ¥ 21,170,706$$

step.8

The taxable sales ratio is obtained as follows.

$$¥ 20,820,706 \text{ (transfers of taxable assets)} \div ¥ 21,170,706 \text{ (transfers of assets)} \div 98.3 \%$$

step.9

Enter ¥ 8,736,000 (Table C, ⑩(6.24% tax rate applicable)) in ⑨(column A) of Schedule 2-3.

Enter ¥ 7,690,000 (Table C, ⑩(7.8% tax rate applicable)) in ⑨(column B) of Schedule 2-3.

Enter ¥ 504,746 (Table C, ⑪) in ⑩(column A) of Schedule 2-3.

Enter ¥ 545,290 (Table C, ⑫) in ⑩(column B) of Schedule 2-3.

Enter ¥ 16,426,000 (Sum of ⑨(column A) and ⑨(column B) in ⑨(column C) of Schedule 2-3.

Enter ¥ 1,050,036 (Sum of ⑩(column A) and ⑩(column B) in ⑩(column C) of Schedule 2-3.

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.10 Calculate the consumption tax on Specific taxable purchases

Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services needed to calculate.

step.11 Enter the amount of consumption tax relating to taxable freight

Enter the amount of consumption tax levied, or the amount of any that should be levied, on taxable freight retrieved from bonded areas.

* The amount of local consumption tax is excluded.

→ Enter the value in ⑬ of Schedule 2-3.

step.12 Calculate the consumption tax adjustment if you have been granted or have lost tax liability exemption status

It should be add when corresponding to A, and should be subtract when corresponding to B

A Amount of consumption tax adjustment if you were a Tax-exempt business in 2020 and became Taxable person in 2021

6.24% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (6.24% tax rate applicable) for the portion of inventory held on December 31st, 2020 transferred in Japan within the taxable period during which you were Tax-exempt business $\times \frac{6.24}{108} =$ ⑭A Amount of consumption tax adjustment

→ Enter the value in ⑭(column A) of Schedule 2-3.

7.8% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (7.8% tax rate applicable) for the portion of inventory held on December 31st, 2020 transferred in Japan within the taxable period during which you were Tax-exempt business $\times \frac{7.8}{110} =$ ⑭B Amount of consumption tax adjustment

→ Enter the value in ⑭(column B) of Schedule 2-3.

B Amount of consumption tax adjustment if you were a Taxable person in 2021 and became Tax-exempt business in 2022

6.24% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (6.24% tax rate applicable) for the portion of inventory held on December 31st, 2021 transferred in Japan in 2021 $\times \frac{6.24}{108} =$ ⑭A Amount of consumption tax adjustment

→ Enter the value in ⑭(column A) of Schedule 2-3.

7.8% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (7.8% tax rate applicable) for the portion of inventory held on December 31st, 2021 transferred in Japan in 2021 $\times \frac{7.8}{110} =$ ⑭B Amount of consumption tax adjustment

→ Enter the value in ⑭(column B) of Schedule 2-3.

Example: Kouno store

step.12

Calculate the consumption tax adjustment necessary in the event Kouno store became a taxable business newly in 2021 losing its tax liability exemption status.

The amount of consumption tax adjustment is obtained as follows.

$$¥1,741,000 \text{ (initial inventory)} \times \frac{7.8}{110} = ¥123,452$$

step.13 Calculate the total amount of taxes on taxable purchases, etc.

Calculate the sum of the consumption taxes on taxable purchases (step 9), consumption taxes on Specific taxable purchases (step 10), the consumption tax relating to taxable freight (step 11), and the amount of consumption tax adjustment (step 12).

→ Use ⑮ of Schedule 2-3.

step.14 Calculate the deductible tax on purchases

→ Use ⑯ to ⑳ of Schedule 2-3.

- A** If taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio (step 8) is 95% or more, the total amount of taxes on taxable purchases, etc. is completely deducted.

Deduct the entire amount of consumption taxes on taxable purchases.

$$\text{Total amount of taxes on taxable purchases, etc.} = \text{Amount of deductible tax on purchases}$$

- B** If taxable sales amounting more than 500 million yen during the taxable period or the taxable sales ratio (step 8) is under 95%, calculate using either of the following methods.

<Itemized method>

This method is used to calculate the consumption taxes on taxable purchases by separating it into 3 classifications: the amount required only for taxable sales (including Tax-exempt sales), the amount required only for non-taxable sales and the amount required for both.

$$\text{Portion of the total amount of taxes on taxable purchases, etc. that is required only for taxable sales} + \left(\text{Portion of the total amount of taxes on taxable purchases, etc. that is required for both taxable and non-taxable sales} \times \text{Taxable sales ratio} \right) = \text{Amount of deductible tax on purchases}$$

<Proportional method>

This method is used to calculate the deductible tax on purchases by multiplying the consumption taxes on taxable purchases by the taxable sales ratio.

$$\text{Total amount of taxes on taxable purchases, etc.} \times \text{Taxable sales ratio} = \text{Amount of deductible tax on purchases}$$

* Business using the proportional method must have applied the method for 2 years or more consecutively to change to the itemized method.

Example: Kouno store

step.13

The total amount of taxes on taxable purchases, etc. is obtained as follows.

6.24% tax rate applicable

$$¥ 504,746 + ¥ 0 + ¥ 0 + ¥ 0 = ¥ 504,746$$

(Enter the value in ⑮(column A) of Schedule 2-3)

7.8% tax rate applicable

$$¥ 545,290 + ¥ 0 + ¥ 0 + ¥ 123,452 = ¥ 668,742$$

(Enter the value in ⑮(column B) of Schedule 2-3)

Total amount of taxes on taxable purchases, etc.

$$¥ 504,746 + ¥ 668,742 = ¥ 1,173,488$$

(Enter the value in ⑮(column C) of Schedule 2-3)

step.14

Taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio is 95% or more (step 8: 98.3%), therefore, the total amount of taxes on taxable purchases, etc. effectuated by Kouno Store is completely deducted.

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.15 Adjust the amount of deduction

→ Use ㉑ to ㉓ of Scheduled 2-3.

An adjustment of the amount of deduction is necessary if either of the following conditions apply to your circumstances.

- A** If the amount of consumption tax relating to acquired fixed assets subject to adjustment was deducted in your 2019 consumption tax return as per the following stipulations resulting in a significant change in the average taxable sales ratio, calculate the amount of adjustment and enter the result in ㉑ of Schedule 2-3.
- The entire amount was deducted due to a taxable sales ratio of 95% or more
 - Based on the itemized method, the deduction was made as taxable purchases corresponding to both taxable and Non-taxable sales
 - The deduction was made based on the proportional method
- B** Sole proprietors using the itemized method who have changed the application of acquired fixed assets subject to adjustment as per the following stipulations within 3 years of acquisition should calculate that amount of the adjustment and enter the result in ㉒ of Schedule 2-3.
- The application of the fixed assets was changed from taxable sales only to Non-taxable sales only
 - The application of the fixed assets was changed from Non-taxable sales only to taxable sales only

What are fixed assets subject to adjustment?

Fixed assets subject to adjustment are assets excluding inventory assets, such as buildings (including attached facilities), machinery and equipment, vehicles and conveyance equipment, tools, fixtures, etc., purchased for ¥1,000,000 or more (tax excluded) per single transaction.

- C** If either of the following conditions apply to the residential rental building to which restriction on purchase tax credit pertaining to acquisition of residential rental building*1, calculate its adjustment amount and enter it in the column ㉓ of the Schedule 2-3.
- In case where that residential rental building was owned on the last day of the taxable period in the third year*2, and all or part of that residential rental building was used for taxable rent*3 during the adjustment period*4.
 - In case where all or part of the residential rental building was transferred to another person during the adjustment period.

* 1 Please see P45.

2 The taxable period in the third year means a taxable period that includes the day on which three years have elapsed from the first day of the taxable period containing the date of purchase, etc. of the residential rental building.

3 Use for taxable rent means use for lease other than lease of a residential house deemed non-taxable.

4 The adjustment period means a period from the date of purchase, etc. of the residential rental building to the last day of the taxable period in the third year.

5 For details, please read the leaflet, "Information on the Revision of the Consumption Tax Act (April 2020)" (in Japanese) posted on the website of the National Tax Agency (<https://www.nta.go.jp>).

step.16 Amount of the deductible tax on purchases

→ Use ㉔ of Scheduled 2-3.

Calculate the difference between the amount of deductible tax on purchases (step 14) and the adjustment amount of the deductible tax (step 15).

If the result is positive, it represents your deductible tax on purchases (㉔, Schedule 2-3). Enter it in ㉔ of Schedule 1-3.

If the result is negative, proceed to step 17.

step.17 Calculate the tax adjustment for excess deductions

If the calculation result (step 16) is negative, enter that figure in ㉕ of Schedule 2-3.

In the event accounts representing the sale of merchandise or the provision of services are unverifiable 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 during the 2021 taxable period in whole or in part, calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ㉖ of Schedule 2-3.

6.24% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{6.24}{108} = \text{㉖A Amount of consumption tax relating to recovered bad debt}$$

7.8% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{7.8}{110} = \text{㉖B Amount of consumption tax relating to recovered bad debt}$$

Example of Schedule 2-3: Kouno Store

Kouno Store's table for calculating the taxable sales ratio and deductible tax on purchases is as follows.

第4-(10)号様式

付表2-3 課税売上割合・控除対象仕入税額等の計算表

一般

課 税 期 間		3・1・1～3・12・31	氏 名 又 は 名 称	Taro Kouno	
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 売 上 額 (税 抜 き) ①			12,138,888	8,681,818	20,820,706
免 税 売 上 額 ②					
非 課 税 資 産 の 輸 出 等 の 金 額 、 海 外 支 店 等 へ 移 送 し た 資 産 の 価 額 ③					
課 税 資 産 の 譲 渡 等 の 対 価 の 額 (① + ② + ③) ④					20,820,706
課 税 資 産 の 譲 渡 等 の 対 価 の 額 (④ の 金 額) ⑤					20,820,706
非 課 税 売 上 額 ⑥					350,000
資 産 の 譲 渡 等 の 対 価 の 額 (⑤ + ⑥) ⑦					21,170,706
課 税 売 上 割 合 (④ / ⑦) ⑧					[98.3%]
課 税 仕 入 れ に 係 る 支 払 対 価 の 額 (税 込 み) ⑨			8,736,000	7,690,000	16,426,000
課 税 仕 入 れ に 係 る 消 費 税 額 ⑩			504,746	545,290	1,050,036
特 定 課 税 仕 入 れ に 係 る 支 払 対 価 の 額 ⑪					
特 定 課 税 仕 入 れ に 係 る 消 費 税 額 ⑫					
課 税 貨 物 に 係 る 消 費 税 額 ⑬					
納 税 義 務 の 免 除 を 受 け ない (受 け る) こ と と な っ た 場 合 に お け る 消 費 税 額 の 調 整 (加 算 又 は 減 算) 額 ⑭				123,452	123,452
課 税 仕 入 れ 等 の 税 額 の 合 計 額 (⑩ + ⑫ + ⑬ ± ⑭) ⑮			504,746	668,742	1,173,488
課 税 売 上 高 が 5 億 円 以 下 、 か つ 、 課 税 売 上 割 合 が 95 % 以 上 の 場 合 (⑮ の 金 額) ⑯			504,746	668,742	1,173,488
課 税 5 課 税 95 税 億 税 % 個 別 対 応 方 式 売 円 売 未 売 円 上 満 上 超 割 の 高 又 合 場 が は が 合 控 の 除 調 税 額 整	⑮のうち、課税売上げにのみ要するもの ⑮のうち、課税売上げと非課税売上げに 共 通 し て 要 す る も の 個 別 対 応 方 式 に よ り 控 除 す る 課 税 仕 入 れ 等 の 税 額 〔 ⑮ + (⑮ × ④ / ⑦) 〕 一 括 比 例 配 分 方 式 に よ り 控 除 す る 課 税 仕 入 れ 等 の 税 額 (⑮ × ④ / ⑦)	⑰			
		⑱			
		⑲			
		⑳			
課 税 売 上 割 合 変 動 時 の 調 整 対 象 固 定 資 産 に 係 る 消 費 税 額 の 調 整 (加 算 又 は 減 算) 額 ㉑					
調 整 対 象 固 定 資 産 を 課 税 業 務 用 (非 課 税 業 務 用) に 転 用 し た 場 合 の 調 整 (加 算 又 は 減 算) 額 ㉒					
居 住 用 賃 貸 建 物 を 課 税 賃 貸 用 に 供 し た (譲 渡 し た) 場 合 の 加 算 額 ㉓					
控 除 対 象 仕 入 税 額 〔 (⑮、⑲ 又 は ㉑ の 金 額) ± ㉒ ± ㉓ + ㉔ 〕 が プ ラ ス の 時 ㉔			504,746	668,742	1,173,488
控 除 過 大 調 整 税 額 〔 (⑮、⑲ 又 は ㉑ の 金 額) ± ㉒ ± ㉓ + ㉔ 〕 が マ イ ナ ス の 時 ㉕					
貸 倒 回 収 に 係 る 消 費 税 額 ㉖					

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 ⑪及び⑫欄には、値引き、割戻し、割引など仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。

(R2.4.1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

step.18 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 ⑤-1 and ⑤ of Schedule 1-3.

6.24% tax rate applicable	Amount of returns, discounts or rebates	$\times \frac{6.24}{108}$	=	⑤-1A Amount of tax on value of refunds, etc.
7.8% tax rate applicable	Amount of returns, discounts or rebates	$\times \frac{7.8}{110}$	=	⑤-1B Amount of tax on value of refunds, etc.

*If there is a value entered in ⑤-1 and ⑤ of Schedule 1-3, it represents the amount of the transfer value of taxable assets, etc. in step 6 of P19 minus the amount of returns, discounts and rebates multiplied by 100/108 or 100/110.

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.

step.19 Calculate the amount of tax relating to buy 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 1-3.

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

6.24% tax rate applicable	Amount relating to bad debt	$\times \frac{6.24}{108}$	=	⑥A Amount of tax relating to bad debt
7.8% tax rate applicable	Amount relating to bad debt	$\times \frac{7.8}{110}$	=	⑥B Amount of tax relating to bad debt

No calculations are necessary for ③, ⑤, or ⑥ in Schedule 1-3 pertaining to the amount of tax on recovered bad debt, refunds and other charges and bad debt described below.

- Recovered account receivables relating to transfer value of taxable assets, etc. effectuated as a Tax-exempt business
- Returns, discounts, etc. relating to transfer value of taxable assets, etc. effectuated as a Tax-exempt business
- Account receivables relating to transfer value of taxable assets, etc. effectuated as a Tax-exempt business

step.20 Calculate the subtotal of deductible tax

Calculate the "⑦Subtotal of deductible tax" by adding the "④Amount of deductible tax on purchases", the "⑤Amount of tax relating to refunds and other charges" and the "⑥Amount of tax relating to bad debt". Enter the result in ⑦ of Schedule 1-3.

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

Example: Kouno Store

The subtotal of deductible tax is obtained as follows.

6.24% tax rate applicable (Enter the value in ⑦(column A) of Schedule 1-3)

$$¥504,746 + ¥0 + ¥0 = ¥504,746$$

7.8% tax rate applicable (Enter the value in ⑦(column B) of Schedule 1-3)

$$¥668,742 + ¥0 + ¥0 = ¥668,742$$

The subtotal of deductible tax (Enter the value in ⑦(column C) of Schedule 1-3)

$$¥504,746 + ¥668,742 = ¥1,173,488$$

step.21 Calculate the balance or the amount of tax refundable for insufficient deduction

Calculate the balance by subtracting the subtotal of deductible tax from the consumption taxes on taxable sales (the sum of the consumption tax and the amount of tax adjustment for excess deduction) and enter the result in ⑨ of Schedule 1-3.

$$\begin{array}{l} \text{"②Amount of consumption tax"} \\ + \\ \text{"③Amount of tax adjustment for excess deduction"} \\ - \\ \text{"⑦Subtotal of deductible tax"} \\ = \\ \text{"⑨Balance"}^* \end{array}$$

*rounded down to the nearest ¥100

If the result of calculation using the above formula is negative, you may claim a refund. For such as case, calculate the amount of tax refundable for insufficient deduction using the formula below and enter the result in ⑧ of Schedule 1-3.

$$\begin{array}{l} \text{"⑦Subtotal of deductible tax"} \\ - \\ \text{"②Amount of consumption tax"} \\ - \\ \text{"③Amount of tax adjustment for excess deduction"} \\ = \\ \text{"⑧Amount of tax refundable for insufficient deduction"} \end{array}$$

Example: Kouno Store

The balance is obtained as follows.

(Enter the value in ⑨ of Schedule 1-3)

$$¥1,434,529 + ¥0 - ¥1,173,488 = ¥261,041$$

$$¥261,041 \rightarrow ¥261,000 \text{ (rounded down to the nearest ¥100)}$$

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

Local consumption tax calculation

Refer to the example and calculate your local consumption tax.

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

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

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

Example: Kouno Store

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

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

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

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

*rounded down to the nearest ¥100

Example: Kouno Store

The amount of tax payable is obtained as follows.

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

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

Example of Schedule 1-3: Kouno Store

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

第4-(9)号様式

付表1-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一 般

課 税 期 間		3・1・1 ～ 3・12・31	氏 名 又 は 名 称	Taro Kouno
区 分		税 率 6.24 % 適 用 分 A	税 率 7.8 % 適 用 分 B	合 計 C (A+B)
課 税 標 準 額	①	12,138,000	8,681,000	20,819,000
① 課 税 資 産 の 譲 渡 等 の 対 価 の 額	①・1	12,138,888	8,681,818	20,820,706
内 特 定 課 税 仕 入 れ に 係 る 支 払 対 価 の 額	①・2			
消 費 税 額	②	757,411	677,118	1,434,529
控 除 過 大 調 整 税 額	③			
控 除 対 象 仕 入 税 額	④	504,746	668,742	1,173,488
返 還 等 対 価 額	⑤			
⑤ 売 上 げ の 返 還 等 の 対 価 に 係 る 税 額	⑤・1			
内 特 定 課 税 仕 入 れ の 返 還 等 対 価 に 係 る 税 額	⑤・2			
貸 倒 れ に 係 る 税 額	⑥			
控 除 税 額 小 計 (④+⑤+⑥)	⑦	504,746	668,742	1,173,488
控 除 不 足 還 付 税 額 (⑦-②-③)	⑧			
差 引 税 額 (②+③-⑦)	⑨			261,000
地 方 消 費 税 の 課 税 標 準 額	⑩			
控 除 不 足 還 付 税 額 (⑧)	⑩			
差 引 税 額 (⑨)	⑪			261,000
還 付 額	⑫			
納 税 額	⑬			73,600

注意 金額の計算においては、1円未満の端数を切り捨てる。

(R2.4.1以後終了課税期間用)

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.24 Enter the value in the return form (Page 2)

Enter the necessary items in the return form(Page 2) from Schedule 1-3 as follows.

The return form(Page 2)		Items based	
Tax base		①	①(column C) of Schedule 1-3
Total amount of the transfer value of taxable assets, etc.	6.24% tax rate applicable	⑤	①-1(column A) of Schedule 1-3
	7.8% tax rate applicable	⑥	①-1(column B) of Schedule 1-3
		⑦	①-1(column C) of Schedule 1-3
Total amount of value of payment for specified taxable purchases	7.8% tax rate applicable	⑨	①-2(column B) of Schedule 1-3
		⑩	①-2(column C) of Schedule 1-3
Consumption tax		⑪	②(column C) of Schedule 1-3
Breakdown of ⑪	6.24% tax rate applicable	⑮	②(column A) of Schedule 1-3
	7.8% tax rate applicable	⑯	②(column B) of Schedule 1-3
Tax relating to refunds and other charges		⑰	⑤(column C) of Schedule 1-3
Breakdown of ⑰	Amount of tax on value of refunds, for sales	⑱	⑤-1(column C) of Schedule 1-3
	Amount of tax value of refunds, etc. for specified taxable purchases	⑲	⑤-2(column C) of Schedule 1-3
Consumption tax as local consumption tax base		⑳	⑪ of Schedule 1-3(In the case of plus) or ⑩ of Schedule 1-3(In the case of minus)
6.24% and 7.8% tax rate applicable		㉓	⑪ of Schedule 1-3(In the case of plus) or ⑩ of Schedule 1-3(In the case of minus)

step.25 Enter the value in the return form (Page 1)

Enter the necessary items in the return form(Page 1) from the return form(Page 2), Schedule 1-3 and Schedule 2-3 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 1-3
Deductible tax	Deduction tax on purchases	④	④(column C) of Schedule 1-3
	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 1-3
	Subtotal of deduction tax	⑦	⑦(column C) of Schedule 1-3
Tax refundable for insufficient deduction		⑧	⑧ of Schedule 1-3
Balance		⑨	⑨ of Schedule 1-3
Taxable sales ratio	The amount of the transfer value of taxable assets, etc.	⑮	④ of Schedule 2-3
	The amount of the transfer value of assets, etc.	⑯	⑦ of Schedule 2-3

* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2022. See P13 for details.

step.26 ⑩ of the return form (Page 1) Enter the interim payment (Sole proprietors who filed an interim return for 2021)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2021 in ⑩ of the return form (Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had an interim payment, that amount will be printed in the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the interim payment amount will not appear in your return. Add up the total amount of consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter the result in ⑩ of the return form (Page 1).

step.27 ⑪ of the return form (Page 1) Calculate the amount of tax payable

If the "⑨Balance" exceeds the "⑩Amount of tax payable as per the interim return", calculate the difference and enter the result in ⑪ of the return form (Page 1). If the result is negative, leave ⑪ of the return form (Page 1) blank and proceed to step 28.

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

Example: Kouno Store

The amount of tax payable is obtained as follows.

$$¥ 261,000 - ¥ 0 = ¥ 261,000$$

step.28 ⑫ of the return form (Page 1) Calculate the refundable interim payments

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

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

step.29 Enter the value in ⑰ to ⑳ of the return form (Page 1)

Enter the necessary items in the return form (Page 1) from Schedule 1-3 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 1-3
	Balance	⑱	⑪ of Schedule 1-3
Transfereble amount	Amount of tax refundable	⑲	⑫ of Schedule 1-3
	Amount of tax payable	⑳	⑬ of Schedule 1-3

step.30 ㉑ of the return form (Page 1) Enter the transferable interim payment

Sole proprietors who filed an interim return should enter their total local consumption tax transferable interim payment for 2021 in ㉑ of the return form (Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had a transferable interim payment, that total amount will be printed on the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the transferable interim payment amount will not appear in the return form sent by the tax office. Add up the total amount of local consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter result in ㉑ of the return form (Page 1).

step.31 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable

If the "㉑Amount of tax payable" exceeds the "㉒Transferable interim payment", calculate the difference and enter the result in ㉒ of the return form (Page 1).

If the difference is negative, leave ㉒ of the return form (Page 1) blank and proceed to step 32.

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

Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$¥ 73,600 - ¥ 0 = ¥ 73,600$$

step.32 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable

If the "㉒Transferable interim payment" exceeds the "㉑Amount of tax payable", calculate the difference and enter the result in ㉓ of the return form (Page 1).

$$\text{"㉒Transferable interim payment"} - \text{"㉑Amount of tax payable"} = \text{"㉓Transferable interim payment refundable"}$$

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

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

Other items

Filing and paying

Income tax adjustment

Rough draft return form

step.33 ㉔ of the return form (Page 1) Calculate the total consumption and local consumption taxes (payable or refundable)

Calculate the total consumption and local consumption taxes payable or refundable and enter the amount in ㉔ of the return form (Page 1).

If the result is negative, enter a minus (-) mark in the box to the left of the figure.

$$\left(\begin{array}{l} \text{"㉑Amount} \\ \text{of tax} \\ \text{payable"} \end{array} + \begin{array}{l} \text{"㉒Transferable} \\ \text{tax payable"} \end{array} \right) - \left(\begin{array}{l} \text{"㉑Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"㉒Refundable} \\ \text{interim payment"} \end{array} \right) + \begin{array}{l} \text{"㉑Amount} \\ \text{of tax} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"㉒Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} = \begin{array}{l} \text{"㉔Total consumption} \\ \text{and local consumption} \\ \text{taxes"} \end{array}$$

Example: Kouno Store

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

$$(\text{¥}261,000 \text{ (amount of tax payable)} + \text{¥}73,600 \text{ (transferable tax payable)}) - (\text{¥}0 \text{ (tax refundable for insufficient deduction)} + \text{¥}0 \text{ (refundable Interim payment)}) + \text{¥}0 \text{ (amount of tax refundable)} + \text{¥}0 \text{ (transferable interim payment refundable)} = \text{¥}334,600$$

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

Below is a review of those calculations.

課 税 標 準 額		①	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			20819000	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	12138888	05
	7.8 % 適 用 分	⑥	8681818	06
		⑦	20820706	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	1434529	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	757411	25
	7.8 % 適 用 分	⑯	677118	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 (注2)		⑳	261000	41
	4 % 適 用 分	㉑		42
	6.3 % 適 用 分	㉒		43
	6.24%及び7.8% 適 用 分	㉓	261000	44

(注1) ⑥～⑩及び⑲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。

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

この申告書による消費税の税額の計算																
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	①							2	0	8	1	9	0	0	0	03
消費税額	②							1	4	3	4	5	2	9	06	
控除過大調整税額	③														07	
控除税額	④							1	1	7	3	4	8	8	08	
控除対象仕入税額	⑤														09	
返還等対価に係る税額	⑥														10	
貸倒れに係る税額	⑦							1	1	7	3	4	8	8		
控除税額小計 (④+⑤+⑥)	⑦							1	1	7	3	4	8	8		
控除不足還付税額 (⑦-②-③)	⑧														13	
差引税額 (②+③-⑦)	⑨							2	6	1	0	0	0	15		
中間納付税額	⑩												0	0	16	
納付税額 (⑨-⑩)	⑪							2	6	1	0	0	0	17		
中間納付還付税額 (⑩-⑨)	⑫												0	0	18	
この申告書 が修正申告 である場合	⑬														19	
既確定税額	⑭														20	
差引納付税額	⑮							2	0	8	2	0	7	0	6	21
課税売上 割合	⑯							2	1	1	7	0	7	0	6	22
課税資産の譲渡 等の対価の額	⑰															
資産の譲渡 等の対価の額	⑱															
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	⑲														51	
控除不足還付税額	⑲															
差引税額	⑳							2	6	1	0	0	0	52		
還付額	㉑														53	
納税額	㉒							7	3	6	0	0	54			
中間納付譲渡割額	㉓												0	0	55	
納付譲渡割額 (㉒-㉓)	㉔							7	3	6	0	0	56			
中間納付還付譲渡割額 (㉓-㉒)	㉕												0	0	57	
この申告書 が修正申告 である場合	㉖														58	
既確定 譲渡割額	㉗														59	
差引納付 譲渡割額	㉘												0	0		
消費税及び地方消費税の 合計(納付又は還付)税額	㉙							3	3	4	6	0	0	60		

㉙ = (㉑ + ㉒) - (㉓ + ㉔ + ㉕ + ㉖)・修正申告の場合 ㉙ = ㉑ + ㉒
㉙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

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

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

Other items

Enter necessary entries other than tax calculations.

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 P8 for details.

Name of filer (Page 1, Page 2)

Enter the name of the person filing, the pronunciation in Japanese syllabary.

B Taxable period and heading**Taxable period (Page 1, Page 2)**

The taxable period for Sole proprietors is, in principle, 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."
When writing a taxable year, please use numerals.

Heading (Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

C Supplemental and reference items (Page 1)**Installment basis, deferred payment basis etc., percentage of completion 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.

Applying a special method 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.

Tax deduction calculation method

Circle the calculation method that applies to step.14(P21).

Taxable sales for the base period

Enter your taxable sales for 2019.

D Financial institution for refund collection (Page 1)

Sole proprietors claiming a refund (if the calculation result for item ②⑥ of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the refund.

- ☐ The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred at 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 す 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	1xxxx0-xxxxxxxxxx	
郵便局名等	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.

E Special calculation of the tax due to the Supplementary Provisions of the Amendment Act (Page 2)

With the implementation of the reduced tax rate system for consumption tax, if a small and medium business entity that has difficulty in totaling taxable sales by classifying them into different tax rates is calculating the tax base by applying special exception for calculating the tax amount, place a circle on the applicable special exception.

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

Please see P46 for details.

Example of a return form(Page 1): Kouno Store

Referring to A of P32

第3-(1)号様式

令和4年3月10日 Kojimachi 税務署長殿

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

個人番号 ××××××××××××××

(フリガナ) コウノ タロウ

氏名 Taro Kouno

※ 一連番号

所管 申告 申告年月日 令和 年 月 日

申告区分 指導等 庁指定 局指定

通信日付印 確認 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

個人事業者用

第一表

Referring to B of P32

自 平成 3 年 1 月 1 日
至 令和 3 年 1 月 31 日

課税期間分の消費税及び地方
消費税の(確定)申告書

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

令和元年十月一日以後終了課税期間分(一般用)

この申告書による消費税の税額の計算

課税標準額	①	20819000	03
消費税額	②	1434529	06
控除過大調整税額	③		07
控除対象仕入税額	④	1173488	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	1173488	13
控除不足還付税額 (⑦-②-③)	⑧		15
差引税額 (②+③-⑦)	⑨	261000	16
中間納付税額	⑩		17
納付税額 (⑨-⑩)	⑪	261000	18
中間納付還付税額 (⑩-⑨)	⑫	00	19
この申告書 が修正申告 である場合	⑬		20
課税売上 割合	⑭	20820706	21
課税資産の譲渡 等の対価の額	⑮	21170706	22

この申告書による地方消費税の税額の計算

地方消費税の課税標準 となる消費額	⑰		51
差引税額	⑱	261000	52
還付税額	⑲		53
納税額	⑳	73600	54
中間納付譲渡割額	㉑	00	55
納付譲渡割額 (㉑-㉒)	㉒	73600	56
中間納付還付譲渡割額 (㉒-㉑)	㉓	00	57
この申告書 が修正申告 である場合	㉔		58
消費税及び地方消費税の 合計(納付又は還付)税額	㉕	334600	60

②が還付税額となる場合はマイナス「-」を付してください。

Referring to P14 to 31

付割賦基準の適用 ☐ 有 ☒ 無 31

延払基準等の適用 ☐ 有 ☒ 無 32

工事進行基準の適用 ☐ 有 ☒ 無 33

現金主義会計の適用 ☐ 有 ☒ 無 34

課税標準額に対する消費税
税額の計算の特例の適用 ☐ 有 ☒ 無 35

控除税額
算出の法
上記以外 ☒ 個別対応式
一括比例配分方式 41

基準期間の課税売上高 19,951 千円

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
財金記号番号

郵便局名等

※税務署整理欄

Referring to C of P32

Referring to D of P32

税理士名 (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

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption
tax calculation

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

Other items

Filing and paying

Income tax adjustment

Rough draft return form

第3-(2)号様式

課税標準額等の内訳書

Referring to A of P32

Referring to E of P32

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

個人事業者用

第二表

自 平成 3 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 3 年 12 月 31 日

中間申告 自 平成 年 月 日
の場合の 年 月 日

Referring to P14 to 31

令和元年十月一日以後終了課税期間分

課税標準額	①	20819000	01
※申告書(第一表)の①欄へ			

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	12138888	05
	7.8 % 適用分	⑥	8681818	06
		⑦	20820706	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	1434529	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	757411	25
	7.8 % 適用分	⑯	677118	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 (注2)	4 % 適用分	⑳	261000	41
		㉑		42
	6.3 % 適用分	㉒		43
	6.24%及び7.8% 適用分	㉓	261000	44

(注1) ⑭～⑯及び⑲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。

Deadline for filing and paying

The deadline for filing your final consumption and local consumption tax return and paying your tax for 2021 is **Thursday, March 31, 2022.**

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 **Tuesday, March 15, 2022.** 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 from. 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 2021 consumption and local consumption tax automatic transfers is **Tuesday, April 26, 2022.**

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 (<https://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 your 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 2021 consumption and local consumption taxes is **Thursday, March 31, 2022.**

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 48 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 calculationEnter 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, 2022.

From April 1st to May 31st, 2022	"7.3% per annum" or "Special Standard Rate for Delinquent Tax + 1%", whichever is lower
On or after June 1st, 2022	"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 "amended return" to correct amount.
When tax amount included in return is actually greater than what it should be	You can request a correction to the 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.

* Furthermore, irrespective of it being necessary to file a tax return, in case where there is no final tax return filed, a District Director of Tax Office will decide on the amount of tax base and tax payable.

* 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.

9 Income tax adjustment

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", etc.

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 inquiries pertaining to income tax adjustments by Sole proprietors applying "Tax excluded accounting method" or 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.

Table for calculating taxable transactions (Table A)

This calculation table
is a specimen.

課 税 取 引 金 額 計 算 表

(令和 年分)

(事業所得用)

科 目		決 算 額 A	Aのうち課税取引 にならないもの (※1) B	課税取引金額 (A-B) C	う ち 軽 減 税 率 6.24% 適 用 分 D	う ち 標 準 税 率 7.8% 適 用 分 E
		円	円	円	円	円
売上 (収入) 金額 (雑収入を含む) ①						
売上 原価	期首商品棚卸高 ②					
	仕 入 金 額 ③					
	小 計 ④					
	期末商品棚卸高 ⑤					
	差 引 原 価 ⑥					
差 引 金 額 ⑦						
経 費	租 税 公 課 ⑧					
	荷 造 運 賃 ⑨					
	水 道 光 熱 費 ⑩					
	旅 費 交 通 費 ⑪					
	通 信 費 ⑫					
	広 告 宣 伝 費 ⑬					
	接 待 交 際 費 ⑭					
	損 害 保 険 料 ⑮					
	修 繕 費 ⑯					
	消 耗 品 費 ⑰					
	減 価 償 却 費 ⑱					
	福 利 厚 生 費 ⑲					
	給 料 賃 金 ⑳					
	外 注 工 賃 ㉑					
	利 子 割 引 料 ㉒					
	地 代 家 賃 ㉓					
	貸 倒 金 ㉔					
	雑 費 ㉕					
	計 ㉖					
差 引 金 額 ㉗						
③+㉖						

太枠の箇所は課税売上高計算表及び課税仕入高計算表へ転記します。

※1 B欄には、非課税取引、輸出取引等、不課税取引を記入します。

また、売上原価・経費に特定課税仕入れに係る支払対価の額が含まれている場合には、その金額もB欄に記入
します。

※2 斜線がある欄は、一般的な取引において該当しない項目です。

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption
tax calculationEnter 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 B)

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	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①C欄の金額 円	表イ-1の①D欄の金額 円	表イ-1の①E欄の金額 円
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

(2) 不動産所得に係る課税売上高	金 額	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

(3) () 所得に係る課税売上高	金 額	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分
損益計算書の収入金額	④		
④のうち、課税売上げにならないもの	⑤		
差引課税売上高(④-⑤)	⑥		

(4) 業務用資産の譲渡所得に係る課税売上高	金 額	うち軽減税率 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。	⑪ (1円未満の端数切捨て) (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。	⑫ (1円未満の端数切捨て) (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

Table for calculating taxable purchases (Table C)

This calculation table
is a specimen.

課税仕入高計算表

(令和 年分)

(1) 事業所得に係る課税仕入高	金 額	うち 軽 減 税 率 6.24%適用分	うち 標 準 税 率 7.8%適用分
営業等課税仕入高	① 表イ-1の㉔C欄の金額 円	表イ-1の㉔D欄の金額 円	表イ-1の㉔E欄の金額 円
農業課税仕入高	② 表イ-2の㉔C欄の金額	表イ-2の㉔D欄の金額	表イ-2の㉔E欄の金額

(2) 不動産所得に係る課税仕入高	金 額	うち 軽 減 税 率 6.24%適用分	うち 標 準 税 率 7.8%適用分
課税仕入高	③ 表イ-3の㉔C欄の金額	表イ-3の㉔D欄の金額	表イ-3の㉔E欄の金額

(3) () 所得に係る課税仕入高	金 額	うち 軽 減 税 率 6.24%適用分	うち 標 準 税 率 7.8%適用分
損益計算書の仕入金額と経費の金額の合計額	④		
④のうち、課税仕入れにならないもの	⑤		
差引課税仕入高(④-⑤)	⑥		

(4) 業務用資産の取得に係る課税仕入高	金 額	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取得費	⑦		
⑦のうち、課税仕入れにならないもの※	⑧		
差引課税仕入高(⑦-⑧)	⑨		

(5) 課税仕入高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩	付表2-3の㉔A欄へ	付表2-3の㉔B欄へ
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(6) 課税仕入れに係る消費税額の計算			
円×6.24/108	⑪	(1円未満の端数切捨て) 付表2-3の㉔A欄へ	
税抜経理方式によっている場合、㉔軽減税率6.24%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。			
円×7.8/110	⑫	(1円未満の端数切捨て) 付表2-3の㉔B欄へ	
税抜経理方式によっている場合、㉔標準税率7.8%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。			

※ ⑧欄は、課税仕入れにならないもの(非課税、免税、不課税の仕入れ等)のほか、居住用賃貸建物の取得等に係る仕入税額控除の制限の規定の適用を受ける場合は、当該居住用賃貸建物の取得費を合わせて記載します。

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 1-3]

Table for calculating the amount of consumption and local consumption tax and
Calculating the amount of consumption tax representing the local tax base

This calculation table is a specimen.

第4-(9)号様式

付表1-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一 般

課 税 期 間		・ ・ ・ ・	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	※第二表の①欄へ 円 000
① 課 税 資 産 の 譲 渡 等 の 対 価 の 額 内 訳	① ・ 1	※第二表の⑤欄へ	※第二表の⑥欄へ	※第二表の⑦欄へ
	① ・ 2	※①-2欄は、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する。 ※第二表の⑧欄へ	※第二表の⑨欄へ	※第二表の⑩欄へ
消 費 税 額 ②		※第二表の⑬欄へ	※第二表の⑭欄へ	※第二表の⑮欄へ
控 除 過 大 調 整 税 額 ③		(付表2-3の㉔・㉕A欄の合計金額)	(付表2-3の㉔・㉕B欄の合計金額)	※第一表の③欄へ
控 除 税 額	控 除 対 象 仕 入 税 額 ④	(付表2-3の㉔A欄の金額)	(付表2-3の㉔B欄の金額)	※第一表の④欄へ
	返 還 等 対 価 税 額 ⑤			※第二表の⑰欄へ
	⑤ ・ 1			※第二表の⑱欄へ
	⑤ ・ 2	※⑤-2欄は、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する。		※第二表の⑲欄へ
	貸 倒 れ に 係 る 税 額 ⑥			※第一表の⑥欄へ
	控 除 税 額 小 計 ⑦ (④+⑤+⑥)			※第一表の⑦欄へ
控 除 不 足 還 付 税 額 ⑧ (⑦-②-③)				※第一表の⑧欄へ
差 引 税 額 ⑨ (②+③-⑦)				※第一表の⑨欄へ 00
地 方 消 費 税 の 課 税 標 準 額	控 除 不 足 還 付 税 額 ⑩ (⑧)			※第一表の⑩欄へ ※マイナス「-」を付して第二表の㉔及び㉕欄へ
	差 引 税 額 ⑪ (⑨)			※第一表の⑪欄へ ※第二表の㉔及び㉕欄へ 00
還 付 割 納 税 額	還 付 額 ⑫			(⑩C欄×22/78) ※第一表の⑲欄へ
	納 税 額 ⑬			(⑪C欄×22/78) ※第一表の⑳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。

(R2.4.1以後終了課税期間用)

[Schedule 2-3]

Table for calculating the deductible tax on purchases

This calculation table is a specimen.

第4-(10)号様式

付表2-3 課税売上割合・控除対象仕入税額等の計算表

一般

課 税 期 間		・ ・ ・ ・	氏 名 又 は 名 称		
項 目			税 率 6.24 % 適 用 分 A	税 率 7.8 % 適 用 分 B	合 計 (A+B) C
課 税 売 上 額 (税 抜 き)	①				
免 税 売 上 額	②				
非 課 税 資 産 の 輸 出 等 の 金 額 、 海 外 支 店 等 へ 移 送 し た 資 産 の 価 額	③				
課 税 資 産 の 譲 渡 等 の 対 価 の 額 (① + ② + ③)	④				※第一表の④欄へ
課 税 資 産 の 譲 渡 等 の 対 価 の 額 (④ の 金 額)	⑤				
非 課 税 売 上 額	⑥				
資 産 の 譲 渡 等 の 対 価 の 額 (⑤ + ⑥)	⑦				※第一表の⑦欄へ
課 税 売 上 割 合 (④ / ⑦)	⑧				[%] ※端数 切捨て
課 税 仕 入 れ に 係 る 支 払 対 価 の 額 (税 込 み)	⑨				
課 税 仕 入 れ に 係 る 消 費 税 額	⑩	(⑨A欄×6.24/108)	(⑨B欄×7.8/110)		
特 定 課 税 仕 入 れ に 係 る 支 払 対 価 の 額	⑪	※⑩及び⑪欄は、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する。			
特 定 課 税 仕 入 れ に 係 る 消 費 税 額	⑫		(⑪B欄×7.8/100)		
課 税 貨 物 に 係 る 消 費 税 額	⑬				
納 税 義 務 の 免 除 を 受 け ない (受 け る) こ と と な っ た 場 合 に お け る 消 費 税 額 の 調 整 (加 算 又 は 減 算) 額	⑭				
課 税 仕 入 れ 等 の 税 額 の 合 計 額 (⑩+⑫+⑬±⑭)	⑮				
課 税 売 上 高 が 5 億 円 以 下 、 かつ 、 課 税 売 上 割 合 が 95 % 以 上 の 場 合 (⑮の金額)	⑯				
課 税 売 上 高 が 5 億 円 以 下 、 かつ 、 課 税 売 上 割 合 が 95 % 以 上 の 場 合 (⑮の金額)	⑰				
課 税 売 上 高 が 5 億 円 以 下 、 かつ 、 課 税 売 上 割 合 が 95 % 以 上 の 場 合 (⑮の金額)	⑱				
課 税 売 上 高 が 5 億 円 以 下 、 かつ 、 課 税 売 上 割 合 が 95 % 以 上 の 場 合 (⑮の金額)	⑲				
課 税 売 上 高 が 5 億 円 以 下 、 かつ 、 課 税 売 上 割 合 が 95 % 以 上 の 場 合 (⑮の金額)	⑳				
課 税 売 上 割 合 変 動 時 の 調 整 対 象 固 定 資 産 に 係 る 消 費 税 額 の 調 整 (加 算 又 は 減 算) 額	㉑				
調 整 対 象 固 定 資 産 を 課 税 業 務 用 (非 課 税 業 務 用) に 転 用 し た 場 合 の 調 整 (加 算 又 は 減 算) 額	㉒				
居 住 用 賃 貸 建 物 を 課 税 賃 貸 用 に 供 し た (譲 渡 し た) 場 合 の 加 算 額	㉓				
控 除 対 象 仕 入 税 額 [(⑩、⑱又は㉑の金額)±㉒±㉓]がプラスの時	㉔	※付表1-3の④A欄へ	※付表1-3の④B欄へ		
控 除 過 大 調 整 税 額 [(⑩、⑱又は㉑の金額)±㉒±㉓]がマイナスの時	㉕	※付表1-3の④A欄へ	※付表1-3の④B欄へ		
貸 倒 回 収 に 係 る 消 費 税 額	㉖	※付表1-3の④A欄へ	※付表1-3の④B欄へ		

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 ⑩及び⑪欄には、値引き、割戻し、割引きなど仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。

(R2.4.1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

G K 0 3 0 4

第3-(1)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	
所管	整理番号	
申告年月日	令和 年 月 日	
申告区分	指導等	庁指定
通信日付印	確認	確認書類
個人番号カード	通知カード・運転免許証	その他
身元確認		
指導年月日	相談区分1	区分2
令和 年 月 日		

個人事業者用

第一表

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
令和 年 月 日
の場合の
対象期間 至 令和 年 月 日)

令和元年十月一日以後終了課税期間分(一般用)

この申告書による消費税の税額の計算	
課税標準額	①
消費税額	②
控除過大調整税額	③
控除対象仕入税額	④
返還等対価に係る税額	⑤
税貨倒れに係る税額	⑥
控除税額小計 (④+⑤+⑥)	⑦
控除不足還付税額 (⑦-②-③)	⑧
差引税額 (②+③-⑦)	⑨
中間納付税額	⑩
納付税額 (⑨-⑩)	⑪
中間納付還付税額 (⑩-⑨)	⑫
この申告書 が修正申告 である場合	既確定税額
差引納付税額	⑭
課税売上 割合	課税資産の譲渡 等の対価の額
課税資産の譲渡 等の対価の額	⑮
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
差引税額	⑮
還付額	⑯
譲渡割額	納税額
中間納付譲渡割額	⑰
納付譲渡割額 (⑰-⑱)	⑲
中間納付還付譲渡割額 (⑱-⑲)	⑳
この申告書 が修正申告 である場合	既確定 譲渡割額
差引納付 譲渡割額	㉑
消費税及び地方消費税の 合計(納付又は還付)税額	㉒

㉒=(㉑+㉒)-(㉓+㉔+㉕+㉖)・修正申告の場合㉒=㉓+㉔
㉒が還付税額となる場合はマイナス「-」を付けてください。

付	割賦基準の適用	有	無	31
記	延払基準等の適用	有	無	32
事	工事進行基準の適用	有	無	33
項	現金主義会計の適用	有	無	34
参	課税標準額に対する消費 税額の計算の特例の適用	有	無	35
考	控除算 税方 額の法	課税売上高5億円超又は 課税売上割合95%未満	個別対 応式	41
事	上記以外	一括比 例配 分方式	全額控除	
項	基準期間の 課税売上高	千円		
還	銀行	本店・支店		
付	金庫・組合	出張所		
を	農協・漁協	本所・支所		
金	預金	口座番号		
受	ゆうちょ銀行の	貯金記号番号		
附	郵便局名等			
機	※税務署整理欄			
う	税理士 署名	(電話番号 - -)		
関	税理士法第30条の書面提出有			
等	税理士法第33条の2の書面提出有			

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。)

Consumption and local consumption tax return form (Page 2)

This return form is a specimen.

第3-(2)号様式

G K O 6 0 1

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

自 平成 <input type="text"/> 年 <input type="text"/> 月 <input type="text"/> 日	課税期間分の消費税及び地方消費税の()申告書	(中周申告 自 平成 <input type="text"/> 年 <input type="text"/> 月 <input type="text"/> 日 の場合の 対象期間 至 令和 <input type="text"/> 年 <input type="text"/> 月 <input type="text"/> 日)
至 令和 <input type="text"/> 年 <input type="text"/> 月 <input type="text"/> 日		

令和元年十月一日以後終了課税期間分

課税標準額	①
※申告書(第一表)の①欄へ	

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
特定課税仕入れに係る支払対価 の額の合計額 (注1)		⑦		07
	6.3 % 適用分	⑧		11
	7.8 % 適用分	⑨		12
		⑩		13

消費税額	⑪		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	25
	7.8 % 適用分	⑯	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		41
(注2)	4 % 適用分	㉑	42
	6.3 % 適用分	㉒	43
	6.24%及び7.8% 適用分	㉓	44

(注1) ⑧～⑩及び⑲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

Table for determining taxability of consumption tax transactions

This table contains an approximate standard for determining the taxability of transactions with respect to consumption tax for each item appearing in the blue return financial statement for business 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, please contact any tax office.

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

Account	Taxable/ Not taxable	Items (taxable sales or taxable purchases) not relating to taxable transactions
Amount of sales (revenue) (including miscellaneous revenue)	△	Non-taxable transactions Medical fees paid for by the social insurance system, proceeds from the sale of merchandise coupons, proceeds from land sales, interest income, house rents Transactions excluded from consumption tax Subsidies, benefits, and aids that cannot be valued, insurance benefits, revenue from transactions effectuated abroad Tax-exempt transactions Revenue from exports
Cost of goods sold		
Initial merchandise inventory	×	(Note)
Purchases	△	Purchase price of land and merchandise coupons; transportation insurance premiums
Subtotal		
Year-end merchandise inventory	×	(Note)
Net cost of goods sold		
Balance		
Taxes and duties	▽	Enterprise tax, stamp tax, fixed property tax, automobile tax; ordinary membership fees for trade organizations and commercial associations
Freight and handling expenses	△	International freight
Water, heat and light expenses	○	
Travel expenses and carfare	△	International traveling and lodging expenses
Communications expenses	△	International correspondence and postal expenses
Advertising expenses	△	Prepaid cards cost
Entertainment expenses	△	Cash disbursements for expressions of congratulations and condolence, farewell gifts, gift certificates, beer coupons, prepaid cards, etc.
Cost of supplies	×	Fully excluded from taxable purchases
Repair expenses	○	
Consumables expenses	○	
Depreciation expenses	×	Fully excluded from taxable purchases (Depreciable asset purchase prices are taxable purchases.)
Welfare expenses	▽	Statutory welfare expenses such as health insurance premiums, gifts and money for congratulations or condolence (Expenses for recreational trips are taxable purchases.)
Salaries and wages	▽	Salaries, bonuses, retirement allowances (travel allowances are taxable purchases.)
Subcontractor fees	○	
Interest and discount expenses	×	Fully excluded from taxable purchases
Land and house rents	△	Land rents, house rents
Bad debt	×	(Note) Separately qualifies as a deduction relating to bad debt
Fees and commissions	△	Registration, licensing, patent and other charges prescribed by governmental regulation
Miscellaneous expenses	△	Compensation for damages
Total		
Balance		
Reserves		
Reserves for bad debts carried back	×	
Reserve for wage of family employee	×	
Reserve for bad debts carried over	×	
Income before the special deduction for blue returns		
Special deduction for blue returns	×	
Income		

Taxability determination table (for agriculture income)

Account	Taxable/ Not taxable	Items (taxable sales or taxable purchases) not relating to taxable transactions
Sales	△	Tax-exempt transactions Export transaction and other revenue
Household consumption	○	
Business consumption	▽	Business consumption of seeds and seedlings
Miscellaneous revenue	△	Non-taxable transactions Subsidies, benefits, and aids that cannot be valued, interest income Transactions excluded from consumption tax Subsidies and insurance benefits on which a value cannot be assigned
Subtotal		
Agricultural commodity inventory	Initial	(Note)
	Year-end	(Note)
Total		
Taxes and duties	▽	Revenue stamp tax, fixed property tax, automobile tax
Seed/seedling expenses	△	Self-sufficient portion
Feeder livestock cost	△	Self-sufficient portion
Fertilizer expenses	△	Self-sufficient portion
Feedstuff expenses	△	Self-sufficient portion
Farm tool expenses	○	
Agricultural chemicals and hygiene expenses	○	
Various materials expenses	○	
Repair expenses	○	
Light, heat and power cost	○	
Apparel expenses	○	
Agricultural mutual relief contributions	×	Fully excluded from taxable purchases
Depreciation expenses	×	Fully excluded from taxable purchases (Depreciable asset purchase prices are taxable purchases.)
Freight and handling expenses	△	International freight
Labor expenses	▽	Labor costs (However, room and board expenses are taxable purchases.)
Interest and discount expenses	×	Fully excluded from taxable purchases
Land rents and lease expenses	△	Land rents
Land improvement expenses	▽	Current amount levied, special amount levied relating to roads and waterways
Bad debt	×	(Note) Separately qualifies as a deduction relating to bad debt
Miscellaneous expenses	△	Compensation for damages
Subtotal		
Inventory other than agricultural commodities	Initial	(Note)
	Year-end	(Note)
Expenses for raising fruit trees and livestock deducted from necessary expenses		If deducting revenue derived from the sales of unripe fruits from cultivation expenses, add the amount to taxable sales.
Total		
Balance		
Reserves		
Reserves for bad debts carried back	×	
Reserve for wage of family employee	×	
Reserve for bad debts carried over	×	
Income before the special deduction for blue returns		
Special deduction for blue returns	×	
Income		

(Note)

Sole proprietors who were Tax-exempt business operators in 2020 or who will become so in 2022 must calculate their consumption tax adjustment amount.

The following are symbols used in the table above.

○ Transactions relating to taxable sales (purchases)

×

△ Most transactions are relating to taxable sales (purchases), however, some are not

▽ Most transactions are not relating to taxable sales (purchases), however, some are

Reverse charge mechanism

Among taxable purchases made domestically, "Provision of B2B electronic services" and "Provision of specified services" rendered by foreign businesses, are called "Specified taxable purchases," and the "specified taxable purchases" are subject to filing tax returns under a reverse charge mechanism.

Businesses whose taxable sales rate is less than 95% are required to file tax returns through the reverse charge mechanism in the case of filing tax returns under the standard taxation during a taxable period that "specified taxable purchases" take place in.

- *1. Even for businesses that file tax returns under the standard taxation, it will be deemed for the time being that specified taxable purchases were not made in a taxable period in which the taxable sales rate is 95% or more or in which the simplified tax system is adopted. Since tax-exempt businesses are also exempt from the obligation to pay consumption tax on specified taxable purchases, it is not required to file tax returns through the reverse charge mechanism.
- *2. Both "Provision of B2B electronic services" and "Provision of specified services," rendered by foreign businesses, which are tax-exempt, fall under "specified taxable purchases."

What are provision of electronic services?

"Provision of electronic services" means the provision of services via electronic and telecommunication networks (e.g. the internet), such as distribution of e-books, music and advertisements.

Since the criterion for determining whether the provision of services is a domestic transaction that is subject to consumption taxation (criterion for determining either domestic or foreign transactions) is the "address, etc. of the service recipients," the "provision of electronic services" is subject to taxation in principle regardless of being provided domestically or from overseas if such services are provided to those who have a domestic address, etc.

In respect of the "Provision of B2B electronic services" by foreign businesses, domestic businesses that receive the relevant services are required to file tax returns and pay the tax (the reverse charge mechanism).

What are provision of specific services?

The "Provision of specified services" means the provision of services of entertainment, sports, etc. that foreign businesses conduct domestically and that the relevant foreign businesses offer to other businesses.

In respect of the "Provision of specified services," businesses that receive the relevant services are required to file tax returns and pay the tax (the reverse charge mechanism).

For details, please access the website of the National Tax Agency (<https://www.nta.go.jp>) to see various brochures, Q&A, etc. that post "About the tax implication of consumption tax related to the cross-border provision of services." If you wish to know how to fill in a return form for the reverse charge mechanism, please see "Procedures for preparing a return (where there are specified taxable purchases)" in "Guide to Prepare Consumption and Local Consumption Taxes Return Form (General Form)" for corporations.

Restriction, etc. on purchase tax credit pertaining to acquisition of residential rental building

Restriction on purchase tax credit pertaining to acquisition of residential rental building

The amount of tax on taxable purchase, etc. for residential rental building performed by a business in Japan is not to be subject to purchase tax credit (hereinafter referred to as "restriction on purchase tax credit pertaining to acquisition of residential rental building").

This provision is applied to the amount of tax on taxable purchase, etc. of residential rental building performed on or after October 1, 2020. However, it is not applied to taxable purchase, etc. of residential rental building performed on or after October 1, 2020 based on the contract which was executed by March 31, 2020.

"Residential rental building"

"Residential rental building" means a building other than buildings which are obviously not used for lease of residential houses, which falls under high-value specified assets*1 or self-constructed high-value assets subject to adjustment*2. Buildings which are obviously not used for lease of residential houses mean that it is objectively apparent that those buildings are not used for lease of residential houses from the conditions of the structure, facilities, etc. of the building. For example, buildings which are obviously not used for lease of residential houses judging from the conditions of facilities, etc. of the building, such as a building of which all portions are used as a store, fall under.

*1. High-value specified assets mean inventory assets or fixed assets subject to adjustment of which amount of payment consideration for taxable purchase, etc. (excluding tax) is 10 million yen or more for one transaction unit.

*2. Self-constructed high-value assets subject to adjustment mean such inventory assets that construction, etc. have been performed by a business operator based on the contract with another person or as inventory assets of the business, and the accumulation of the amount, etc. equivalent to 100/110 of the amount of payment consideration for taxable purchase required for such construction, etc. has reached 10 million yen or more.

Adjustment of the amount of consumption tax for acquisition of residential rental building

In cases where "residential rental building" to which "restriction on purchase tax credit pertaining to acquisition of residential rental building" has been applied is used for taxable rent (use for lease other than lease of a residential house deemed non-taxable) within a certain period thereafter, or where it is transferred to another person within a certain period, the amount of purchase tax credit was determined to be adjusted (see P22).

For details, please read the leaflet, "Information on the Revision of the Consumption Tax Act (April 2020)" (in Japanese) posted on the website of the National Tax Agency (<https://www.nta.go.jp>).

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

Difficult for small and medium business entities is possible to separate the sales by the tax rate, of the taxable period, in insitutions from October 1, 2019 to September 30, 2023, a certain percentage of sales as a target sales of the reduced tax rate you can calculate the sales tax.

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

① Special method of the reduced tax rate purchase ratio of retail, etc.

Small and medium business entities engaged in wholesale or retail industry can manage the taxation purchase for each tax rate multiplied by the proportion of taxable purchases required only to a sale is subject to the reduced tax rate as a percentage of taxable sales related to the business, to calculate the revenue to be reduced tax rate system, you can calculate the sales tax.

② Special method of the reduced tax rate sales ratio

By multiplying the percentage of the taxable sales are subject to the reduced rate of the tax same period as a percentage of taxable sales of 10 normal consecutive business days in taxable sales, to calculate the taxable sales that is the subject of the reduced tax rate, you can calculate the sales tax.

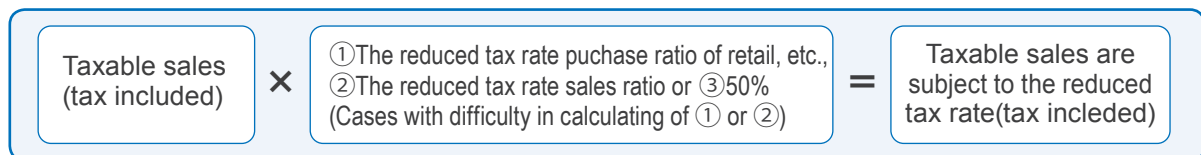
* 10 normal consecutive business days can be any given 10 consecutive business days when you conduct ordinary business within a period that you intend to adopt the relevant special exception.

③ Cases with difficulty in calculating the above ratio

Small and medium business entities that have difficulty in calculating the reduced sales rate 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 means 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.



Process for registry and application for the qualified invoice-based method (the invoice system)

On October 1, 2023, the qualified invoice-based method (the invoice system) as a method to receive tax credit for consumption tax on purchases corresponding to multiple tax rates will take effect.

Under the invoice system, in order for the buyer to receive tax credit for consumption tax on purchases, as a general rule, retention of the “qualified invoice”, etc. issued by the “business issuer of qualified invoice” will be required.

In order for the seller to issue a qualified invoice, it must be registered as an “business issuer of qualified invoice” by the District Director of the tax office of jurisdiction.

Once successfully registered following an examination by the tax office, the registration number and other information will be notified, and information concerning the business operator (name, registration number, registry date) will be published on the “Announcement Site of Business Issuers of Qualified Invoice.”

[Points that require attention when registering]

Whether or not to be registered is up to the business operator.

Even a taxable business will not be automatically registered. The business operator will need to go through the registration process.

In order to issue a qualified invoice after the system goes into effect on October 1, 2023, as a general rule, the registration process must be completed by March 31, 2023.

Outline of the invoice system

The invoice system is a method to receive tax credit for consumption tax corresponding to multiple tax rates on purchases. Under the invoice system, in order for the buyer to receive tax credit for consumption tax on purchases, as a general rule, retention of a qualified invoice, etc. issued by the "business issuer of qualified invoice" will be required. In order for the seller to issue a qualified invoice, it must be registered as a "business issuer of qualified invoice" by the District Director of the tax office of jurisdiction.

Once a business operator is registered as a business issuer of qualified invoice <<points that require attention as a seller>>

Whether or not the transaction is subject to the reduced tax rate, if an invoice is requested by the buyer who is a taxable party, a qualified invoice must be issued and a copy must be retained.

Even if the amount of taxable sales during the base period is below ¥10,000,000, unless the registry becomes invalid, consumption tax must be filed.

In order to comply with the invoice system, it is necessary to make preparations according to the actual business situation, such as revising the format of invoices, etc. currently in use and notifying the registration number to business counterparties.

Requirements for purchase tax credit <<Points that require attention as a buyer>>

In order to apply for tax credit for consumption tax on purchases, it is necessary, in principle, to retain accounting books and a qualified invoice, etc. in which certain matters are recorded.

* Items of entry in accounting books are the same as in the current system of retaining separate accounting invoices.

* In case the simplified tax system has been selected, the amount of tax payable will be calculated from taxable sales. Therefore, retention of a qualified invoice, etc., is not a requirement of the tax credit for consumption tax on purchases.

As a general rule, taxable purchases made from parties other than business issuer of qualified invoice, such as tax-exempt businesses and consumers, are not eligible for tax credit for consumption tax on purchases.

* However, for a certain period, a transitional measure has been established under which a certain percentage of the amount equivalent to the consumption tax on purchases can be deducted as the purchase tax, subject to certain requirements.

What is the qualified invoice?

The qualified invoice refers to a document in which the seller communicates to the buyer the exact applicable tax rate, consumption tax amount, etc. Specifically, it is the current "separate accounting invoice" to which the "registration number," "applicable tax rate," and "consumption tax categorized by tax rate" have been added.

請求書

△△商事(株)

登録番号 T 012345...

11月分 131,200円 × × 年11月30日

日付	品名	金額
11/1	魚 *	5,000円
11/1	豚肉 *	10,000円
11/2	タオルセット	2,000円
...		
合計	120,000円	消費税 11,200円
8%対象	40,000円	消費税 3,200円
10%対象	80,000円	消費税 8,000円

* 軽減税率対象

[Entry Items]

- ① Name or title of the qualified invoice issuer and registration number
- ② Transaction date
- ③ Transaction details
(indicating that the item is subject to reduced tax rate)
- ④ Compensation amount totaled separately by tax rate
(Excluding or including tax) and applicable tax rate
- ⑤ Consumption tax amount categorized by tax rate
- ⑥ Name or title of the business operator against whom the invoice is issued

* For transactions related to retail business, restaurant business, taxi business, etc., where sales are made to an unspecified number of counterparts, the "qualified simplified invoice" with simplified entry items may be issued.

Contact number for inquiries concerning the invoice system

Consultations concerning the invoice system may be received at the below number.

Telephone Consultation Center for Reduced Consumption Tax Rate and Invoice System

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

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

* The consultation center addresses general inquiries concerning the invoice system and reduced consumption tax rate system.

In addition to the dedicated number above, you may also contact your local tax office. Follow the automated guidance and press "3" to be connected. (For general inquiries concerning national taxes other than the invoice system and reduced consumption tax rate system, please press "1".)

Contact number for the tax office may be found on the official web site of the National Tax Agency (<https://www.nta.go.jp>). If you would like to schedule an in-person consultation at the tax office for an individual consultation (a consultation that requires confirmation of specific facts through relevant documents, etc.), please call the nearest tax office (follow the guidance and press "2") to schedule an appointment.

Application (notification of change) for tax payment by transfer account ※このページを切り離して振替依頼書としてご利用できます。

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

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.

納付書送付依頼書

(金融機関経由印)

(提出先の税務署名を書いてください)

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。

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 (番号) (金融機関番号) (振替区分) (入力日付) (送付日付)

預貯金口座振替依頼書

(この依頼書の提出年月日を書きます。)

令和 年 月 日

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

あなたの住所 (〒 -) 電話 ()

(申告納税地)

氏名 (フリガナ) (金融機関お届け印)

銀行等	預金の種類	1 普通	2 当座	3 納税準備
銀行以外	口座番号			
ゆうちょ銀行	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ときは、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。

Note

- 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 P35.