

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

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

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

Example: Kouno Store

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

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

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

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

Example: Kouno Store

The amount of tax payable is obtained as follows.

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

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

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 の内 特定課税仕入れに 係る支払対価の額 税 額	① 1	12,138,888		8,681,818		20,820,706	
	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 税 額	控除対象仕入税額 ④	504,746		668,742		1,173,488	
	返還等対価に係る税額 ⑤						
	⑤ 1 売上げの返還等 対価に係る税額						
	⑤ 2 特定課税仕入れ の返還等対価 に係る税額						
	貸倒れに係る税額 ⑥						
	控除税額小計 ⑦ (④+⑤+⑥)	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	控除不足還付税額 (⑧) ⑩						
	差引税額 (⑨) ⑪					261,000	
譲 渡 割 納 税 額	還付額 ⑫						
	納税額 ⑬					73,600	

step.3-2
step.3-1
step.4
step.17
step.16
step.18
step.19
step.20
step.21
step.22
step.23

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