

## 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.

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

### 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 "㉐Amount of tax payable" exceeds the "㉑Transferable 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.

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

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

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

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

#### Example: Kouno Store

The amount of tax payable is obtained as follows.

$$\yen 261,000 - \yen 0 = \yen 261,000$$

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

#### Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$\yen 73,600 - \yen 0 = \yen 73,600$$



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             |                   | 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                          | 控除対象仕入税額          | ④ |   |   |   |   | 1 | 1 | 7 | 3 | 4 | 8 | 8 |   |    | 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<br>(④+⑤+⑥) | ⑦ |   |   |   |   | 1 | 1 | 7 | 3 | 4 | 8 | 8 |   |    |    |   |   |
| 控除不足還付税額<br>(⑦-②-③)           | ⑧                 |   |   |   |   |   |   |   |   |   |   |   |   |   | 13 |    |   |   |
| 差引税額<br>(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<br>(⑨-⑩)                 | ⑪                 |   |   |   |   |   | 2 | 6 | 1 | 0 | 0 | 0 |   |   | 17 |    |   |   |
| 中間納付還付税額<br>(⑩-⑨)             | ⑫                 |   |   |   |   |   |   |   |   |   |   |   | 0 | 0 | 18 |    |   |   |
| この申告書<br>が修正申告<br>である場合       | 既確定税額             | ⑬ |   |   |   |   |   |   |   |   |   |   |   |   |    | 19 |   |   |
|                               | 差引納付税額            | ⑭ |   |   |   |   |   |   |   |   |   |   |   | 0 | 0  | 20 |   |   |
| 課税売上<br>割合                    | 課税資産の譲渡<br>等の対価の額 | ⑮ |   |   |   |   | 2 | 0 | 8 | 2 | 0 | 7 | 0 | 6 |    | 21 |   |   |
|                               | 資産の譲渡<br>等の対価の額   | ⑯ |   |   |   |   | 2 | 1 | 1 | 7 | 0 | 7 | 0 | 6 |    | 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<br>の課税標準<br>となる消費<br>税額 | 控除不足還付税額          | ⑰ |   |   |   |   |   |   |   |   |   |   |   |   |    | 51 |   |   |
|                               | 差引税額              | ⑱ |   |   |   |   |   |   |   |   |   |   | 2 | 6 | 1  | 0  | 0 | 0 |
| 譲渡<br>割額                      | 還付額               | ⑲ |   |   |   |   |   |   |   |   |   |   |   |   |    | 53 |   |   |
|                               | 納税額               | ⑳ |   |   |   |   |   |   |   |   |   |   | 7 | 3 | 6  | 0  | 0 |   |
| 中間納付譲渡割額                      | ㉑                 |   |   |   |   |   |   |   |   |   |   |   | 0 | 0 | 55 |    |   |   |
| 納付譲渡割額<br>(㉑-㉒)               | ㉒                 |   |   |   |   |   |   |   |   |   |   |   | 7 | 3 | 6  | 0  | 0 |   |
| 中間納付還付譲渡割額<br>(㉒-㉑)           | ㉓                 |   |   |   |   |   |   |   |   |   |   |   | 0 | 0 | 57 |    |   |   |
| この申告書<br>が修正申告<br>である場合       | 既確定譲渡割額           | ㉔ |   |   |   |   |   |   |   |   |   |   |   |   |    | 58 |   |   |
|                               | 差引納付譲渡割額          | ㉕ |   |   |   |   |   |   |   |   |   |   |   | 0 | 0  | 59 |   |   |
| 消費税及び地方消費税の<br>合計(納付又は還付)税額   | ㉖                 |   |   |   |   |   |   |   |   |   |   |   | 3 | 3 | 4  | 6  | 0 | 0 |

⑳ = (⑪+㉒) - (⑧+⑫+⑰+㉓)・修正申告の場合㉖ = ⑭+㉕  
㉖が還付税額となる場合はマイナス「-」を付してください。

- 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.**