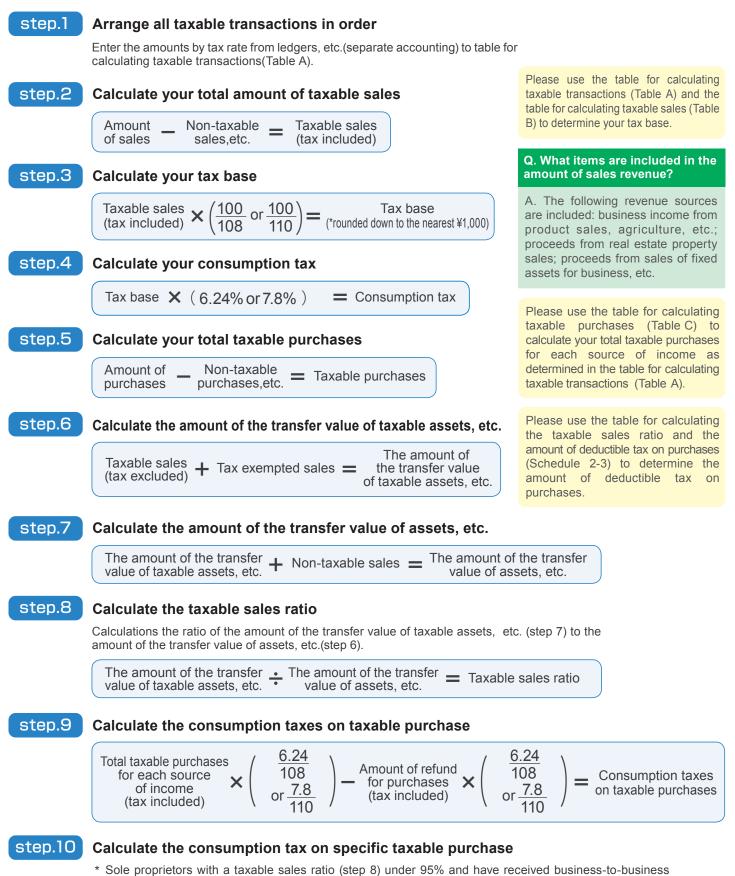
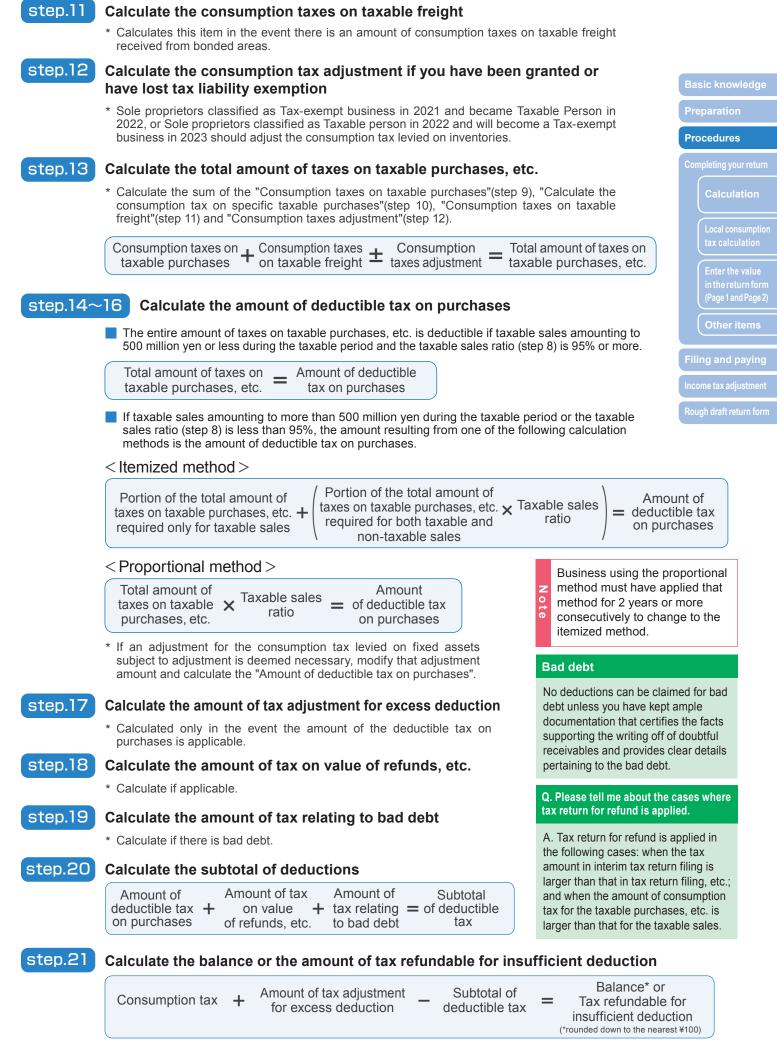
## Calculate your consumption tax

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



electronic services need to calculate. See P45 for details.

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## 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 Balance or Amount of tax payable\* or 22 Tax refundable for Amount of tax refundable 78 insufficient deduction (\*rounded down to the nearest ¥100) 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, (5), (6) 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 (1) of the return form (Page 1) Enter the interim payment step.27 (1) of the return form (Page 1) Calculate the amount of consumption tax payable step.28 (2) of the return form (Page 1) Calculate the amount of refundable interim payment step.29 Enter the appropriate figures in 10 to 20 of the return form(Page 1) Enter the appropriate figures in the return form(Page 1) from Schedule 1-3. step.30 (1) of the return form (Page 1) Enter the transferable interim payment step.31 2 of the return form (Page 1) Calculate the transferable amount of tax payable step.32 <sup>(2)</sup> of the return form (Page 1) Calculate the transferable interim payment refundable step.33 (26) of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable) " Tax refundable "(12) Refundable "<sup>23</sup>Transferable + "2) Transferable" "<sup>19</sup>Amount "①Amount of for insufficient interim interim payment +tax payable" tax payable" refundable" deduction" payment" refundable" "26Total consumption and local consumption on taxes"

## Enter other items

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

\* See P32 for details.

## Submit your return form

### Details of how to submit the final return form are as follows.

- 1. File by e-Tax
- 2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction or the Submission Processing Center applicable to your postal address
- 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

### The payment method is as follows.

- 1. Tax payment by transfer account
- 2. Direct Payment (Account transfer via e-Tax)
- 3. Payment via Internet banking or at ATM
- 4. Payment by credit card
- 5. Payment by smartphone app (introduced in December 2022)
- 6. Cash payment at convenience stores using QR code
- 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.

### - About interim filing and payment for 2023 -

If the final consumption tax amount is more than 480 thousand yen for 2022, you need to file and pay for Interim return for 2023, 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 2022 and 22/78 of that amount as local consumption tax by Thursday, August 31, 2023.
- "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 refer to the website of the National Tax Agency (https://www.nta.go.jp) 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 and local consumption tax are the taxes that will be eventually assumed by consumers; they have the nature of deposits payable. Please ensure proper tax return filing and payment within the due date.

# What is tax payment by transfer account?

Tax payment by transfer account is quite a convenient system whereby the tax amount is automatically debited from the deposit or savings account with a financial institution that was designated in advance. To apply for the tax payment by transfer account, please refer to Page 35.

Basic knowledge

reparation

Procedures

npleting your returi

Calculation

Local consumption tax calculation