

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)

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

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		4・1・1 ~ 4・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	
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 訳 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 税 額	④	504,746	668,742	1,173,488	
返還等対価に係る 税額	⑤				
内 訳 売上げの返還等 対価に係る税額	⑤・1				
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	
地方消費税の消費 税の課税標準額	⑩				
差引税額 (⑨)	⑪			261,000	
還付額	⑫				
割納税額	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