

Simplified Tax form

2022

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 (Simplified Tax form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters.
- The deadline for filing the 2022 consumption and local consumption taxes return is [Friday, March 31, 2023](#).
- The deadline for payment of 2022 consumption and local consumption taxes is [Friday, March 31, 2023](#).
The date for 2022 consumption and local consumption taxes automatic transfers is [Thursday, April 27, 2023](#).

◎ 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 7 of the guide.

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Your taxes help sustain our community

This page explains the outline of this guide. Please read this page first.

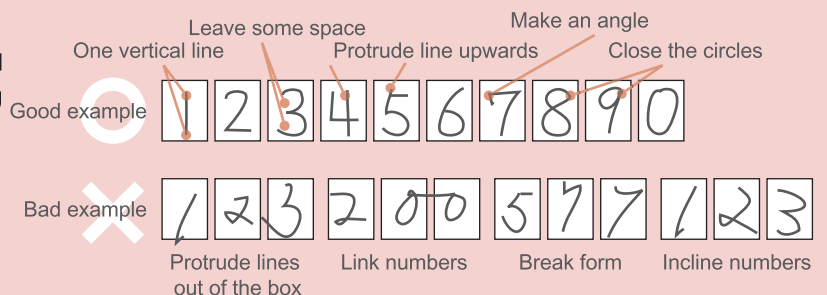
How this guide is organized

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 form
3 Final return procedures	P10	Explains the procedures from basic calculation methods to making your payment
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8 Filing and paying	P37	Explains how to submit your return form and how pay your consumption taxes
9 Income tax adjustment	P38	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.	P39	Contains specimens of forms you need to submit Please use them as rough drafts
○ Flowchart for determining business types	P45	Contains a flowchart that serves as a guide for determining business types
○ 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
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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.

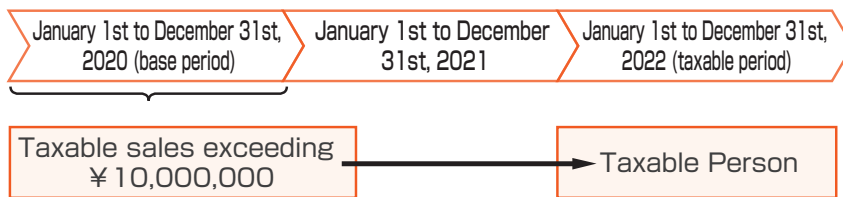
- Do not soil or perforate the return form
- Use a black, ballpoint pen
(Please do not use an erasable ball-pointed pen.)
- Enter large, clear figures in the prescribed boxes



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 2022. 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** (2020), (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 Proprietors 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, 2021 through June 30, 2021) 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) to (3), you need to file the final return for 2022, even if the amount of taxable sales during 2022 were 10 million yen or less. The simplified tax system is applicable to Sole proprietors whose taxable sales for the base period (2020) were 50 million yen or less and who has submitted the "Report on the Selection of the Simplified Tax System for Consumption Tax."

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 proceeding 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 2020, 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 2020. (Do not exclude for tax.)

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Amount of consumption and local consumption taxes payable

Consumption Tax rate

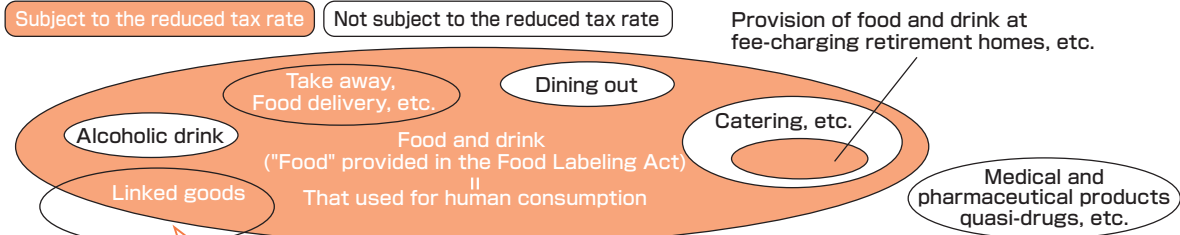
Classification	Standard tax rate	Reduced tax rate
Consumption Tax rate	7.8%	6.24%
Local Consumption Tax rate	2.2% (22/78 of the amount of Consumption Tax)	1.76% (22/78 of the amount of Consumption Tax)
Total	10.0%	8.0%

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



Such assets indicate food and assets as in food being linked beforehand such as confectionaries with toys and those with price concerning linked goods only. Only when the tax-exclusive price is 10,000 yen or less, and the price of food accounts for two thirds or more, the entire product will be subject to the reduced the tax rate(case other than the above will not be subject to the reduced tax rate).

Payable consumption taxes calculation method if applying the simplified tax system

$$\text{Consumption taxes on taxable sales during the taxable period} - \left(\text{Consumption taxes on taxable sales during the taxable period} \times \text{Deemed purchase rate} \right) = \text{Payable consumption taxes}$$

Ordinary payable consumption taxes calculation method

$$\text{Consumption taxes on taxable sales during the taxable period (①)} - \text{Consumption taxes on taxable purchases during the taxable period (②)} = \text{Payable consumption taxes}$$

$$\begin{aligned} \text{①} &= \left[\text{Taxable sales (standard tax rate applicable)(tax included)} \right] \times \left(\frac{7.8}{110} \right) \\ &+ \left[\text{Taxable sales (reduced tax rate applicable)(tax included)} \right] \times \left(\frac{6.24}{108} \right) \\ \text{②} &= \left[\text{Taxable purchases (standard tax rate applicable)(tax included)} \right] \times \left(\frac{7.8}{110} \right) \\ &+ \left[\text{Taxable purchases (reduced tax rate applicable)(tax included)} \right] \times \left(\frac{6.24}{108} \right) \end{aligned}$$

Important terms

Taxable sales
Please refer to "What are taxable sales?" (P5).

Taxable purchases
Please refer to "What are taxable purchases?" (P6).

Payable local consumption taxes calculation method

$$\text{Payable consumption taxes} \times \text{Rate of local consumption tax} \left(\frac{22}{78} \right) = \text{Payable local consumption taxes}$$

Note

In the tax return filing for consumption tax, it is necessary to calculate the amount of consumption tax for each tax rate category and add them all for all categories. In the simplified tax system, the amount of consumption tax for the taxable sales is multiplied by deemed purchase rate, to calculate the amount of consumption tax to be deducted from the amount of consumption tax for the taxable sales.

Therefore, it is not necessary to calculate the amount of consumption tax for the real taxable purchases, etc., but it is necessary to calculate the amount of consumption tax for each tax rate category in taxable sales and aggregate them for all categories.

* In daily journalization, each transaction needs to be grouped to relevant tax rate category (separate accounting). For separate accounting, please refer to Page 6.

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.

On Page 46, criteria table for consumption tax application is shown, whereby each transaction could be basically judged whether it is taxable or not for consumption tax. Please use it in your operations.

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What are taxable purchases ? (for reference)

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).

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)).

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

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* <i>*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.</i>

(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		XX年11月2日	
(株)〇〇御中			
(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.

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				

[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.

* 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 page46.

Document to submit

- Consumption and Local Consumption Taxes Final Return Form (Simplified Tax Form) (Page 1) and (Page 2)
- (Schedule 4-3) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)
- (Schedule 5-3) Table for calculating the deductible tax on purchases (Simplified Tax Form)

* When small and medium business entities that have adopted the simplified tax system and have difficulty in classifying sales by tax rate adopt a special exception for calculating the sales tax amount, it will be required to attach the table for calculating 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) to their final tax return. For the portion of sales subject to reduced tax rate, please refer to Page 46.

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	Documents to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents <ul style="list-style-type: none"> ■ Notification card*¹ ■ A copy of the resident register (limited to that with individual number)
+		
②	Documents to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》	One of the following documents <ul style="list-style-type: none"> ■ 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 "④ 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.

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Regarding the schedules to be used in the documents you will submit and to calculate the tax amount, you can download them from the website of the National Tax Agency (<https://www.nta.go.jp>).

Samples for the following are shown on Page 39 ~ Page 44: tax return (Page 1 and Page 2); Schedule (4-3 and 5-3); and calculation table (Table A). You may use such samples to make drafts.

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 taxable transaction, 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 sales [Table A]
- Table for calculating taxable transaction (for business, agriculture income and real estate)

* This guide explains how to calculate tax by using Table A.

For your reference

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

<input type="radio"/> Document that shows calculation results for each sale and purchase item	Blue return financial statement, statement of revenue and expenditures, etc.
<input type="radio"/> Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax)	Ledger, etc.
<input type="radio"/> Document that shows amounts received for transfers or acquisitions of fixed assets	Fixed asset register, etc.
<input type="radio"/> Document which can confirm the presentation of your notification and the amount of interim payment	Postcard or notice of "Notice of Final Tax Returns"

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 2022) (the case that is calculated by using Schedules 4-3 and 5-3). In case where there is a transaction subject to former tax rates (3%, 4% or 6.3%), it is calculated by using Schedules 4-1, 4-2, 5-1 and 5-2 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>).

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This section explains every step in the filing procedure from basic calculation methods to filing and paying.

Calculate your consumption tax

Calculate your consumption tax, enter the appropriate figures in ① to ⑨ of Schedule 4-3 complete Schedule 5-3.

step.1 Calculate your total amount of taxable sales

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

step.2 Calculate your tax base

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

step.3 Calculate your consumption tax

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

step.4 Calculate the amount of consumption tax relating to recovered bad debt

* Calculate if applicable.

step.5 Calculate the amount of tax on value of refunds, etc.

* Calculate if applicable.

step.6 Calculate the amount of consumption tax representing the base for determining the deductible tax on purchases

$$\text{Consumption tax} + \text{Consumption tax relating to recovered bad debt} - \text{Tax relating to refunds and other charges} = \text{Amount of consumption tax representing the base}$$

■ If operating 1 type of business

step.7 Calculate the deductible tax on purchases

$$\text{Amount of consumption tax representing the base} \times \text{Applicable deemed purchase rate} = \text{Deductible tax on purchases}$$

■ If operating 2 or more types of businesses

step.8 Calculate the amount of taxable sales (tax excluded) for each type of business

$$\text{Taxable sales (tax included) per business type} \times \left(\frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Amount of taxable sales (tax excluded) per business type}$$

step.9 Calculate the sales ratio for each type of business

$$\text{Amount of taxable sales (tax excluded) per business type} \div \text{Total amount of taxable sales (tax excluded)} \times 100 = \text{Sales ratio per business type}$$

Q. What items are included in the amount of sales revenue?

A. The following revenue sources are included: business income from product sales, agriculture, etc.; proceeds from real estate property sales; proceeds from sales of fixed assets for business, etc.

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

Please use the table for calculating the deductible tax on purchases (Schedule 5-3) to determine the amount of deductible tax on purchases.

Q. Please tell me about the business types and the deemed purchase rate for each type.

A. Our answer is as follows.

Nature of the business	Business type	Deemed purchase rate
Wholesale	Type 1	90%
Retail, etc.	Type 2	80%
Manufacturing, etc.	Type 3	70%
Other type of business	Type 4	60%
Services, etc.	Type 5	50%
Real estate	Type 6	40%

Please refer to Page 18 for more details.

step.10 Calculates the amount of consumption tax for each type of business

$$\text{Amount of taxable sales (tax included) per business type} \times \left(\frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) = \text{Consumption tax per business type}$$

step.11 Select the calculation method for the deductible tax on purchases

<Basic formula>

$$\text{Amount of consumption tax representing the base} \times \left(\frac{\text{Consumption tax for Type 1 business}}{\times 90\%} + \frac{\text{Consumption tax for Type 2 business}}{\times 80\%} + \frac{\text{Consumption tax for Type 3 business}}{\times 70\%} + \frac{\text{Consumption tax for Type 4 business}}{\times 60\%} + \frac{\text{Consumption tax for Type 5 business}}{\times 50\%} + \frac{\text{Consumption tax for Type 6 business}}{\times 40\%} \right) = \text{Amount of deductible tax on purchases}$$

Total of consumption tax amounts by business type

<Special method 1 > If the amount of taxable sales relating to one business type covers 75% or more of the entire amount of taxable sales

<Special method 2 > If the total amount of taxable sales relating to two business types covers 75% or more of the entire amount of taxable sales

○ If not classifying businesses by type

Calculate the deductible tax on purchases for taxable sales relating to unclassified businesses using the lowest deemed purchase rate corresponding to those businesses.

⇒ See P21 for more specific calculation methods.

step.12 Determine the deductible tax on purchases

Calculate with the calculation method selected in step 11.

step.13 Calculate the amount of tax relating to bad debt

* Calculate if there is bad debt.

step.14 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.15 Calculate either the balance or the consumption tax refund

$$\text{Consumption tax} + \text{Amount of tax relating to recovered bad debt} - \text{Subtotal of deductible tax} = \text{Balance* or Tax refundable for insufficient deduction}$$

(*rounded down to the nearest ¥100)

Calculate the local consumption tax

Calculate the amount of local consumption tax and enter it in ⑩ to ⑬ of Schedule 4-3.

step.16 Enter the amount of consumption tax representing the local tax base

step.17 Calculate either the amount of the tax payable or the amount of tax refundable

$$\text{Balance or Tax refundable for insufficient deduction} \times \frac{22}{78} = \text{Amount of tax payable* or Amount of tax refundable}$$

(*rounded down to the nearest ¥100)

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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.

Q. Please tell me about the cases where tax return for refund is applied.

A. In the simplified tax system, tax return for refund is applied when the tax amount in interim tax return filing is larger than that in tax return filing, etc.

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

- step.18 Enter in the return form (Page 2)
Enter in the return form (Page 2) from Schedule 4-3.
- step.19 Enter the appropriate figures in ① to ⑨ of the return form (Page 1)
Enter the appropriate figures in the return form (Page 1) from the return form (Page 2) and Schedule 4-3.
- step.20 ⑩ of the return form (Page 1) Enter the interim payment
- step.21 ⑪ of the return form (Page 1) Calculate the amount of consumption tax payable
- step.22 ⑫ of the return form (Page 1) Calculate the amount of refundable interim payment
- step.23 ⑮ and ⑯ of the return form (Page 1) Enter the amount of taxable sales for the tax period (2022) and the base period (2020)
- step.24 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 4-3.
- step.25 ㉑ of the return form (Page 1) Enter the transferable interim payment
- step.26 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable
- step.27 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable
- step.28 ㉖ of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)

$$\left(\begin{array}{l} \text{"①Amount of} \\ \text{tax payable"} \end{array} + \begin{array}{l} \text{"②Transferable} \\ \text{tax payable"} \end{array} \right) - \left(\begin{array}{l} \text{"⑧Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"⑩Refundable} \\ \text{interim} \\ \text{payment"} \end{array} + \begin{array}{l} \text{"⑭Amount} \\ \text{of tax} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"⑲Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right)$$

= "㉖Total consumption and local consumption taxes"

Enter other items

- Enter the place for tax payment, the business name, your individual number, your name and any supplementary information
- * See P33 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 P37 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
7. 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 P37 for details.

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 37.

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

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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 businesses 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.

Example: Kouno Store

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

Kouno Store is a business that sells merchandise retail.

- Its income for 2022 was limited to business income derived from retail sales and the sale of fixed business assets (capital gains).
- Its taxable sales for 2020, its base period, was ¥14,951,456
- Its entries pertaining to consumption and local consumption taxes were effectuated using the "tax included accounting method" (P38).
- The following are Kouno's 2022 income results and special mentions.
 - Its sales (revenue) appearing in its income statement is ¥18,270,000.
 - ¥350,000 worth of sales from beer coupons (Non-taxable transaction) is included in its sales. Of the sales amount ¥17,920,000, the taxable transactions, tax rate 6.24% applicable amount is ¥10,240,000, tax rate 7.8% applicable amount is ¥7,680,000.
 - A delivery vehicle was sold for ¥280,000.
 - There are returns, discounts and rebates relating to sales, however, the accounting method used directly deducted these amounts from sales.
- It submitted "Report on the Selection of the Simplified Tax System for Consumption tax" in 2021.

step.1 Calculate your total amount of taxable sales

Calculate the amount of sales(not including consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period(January 1st to December 31st, 2022), by the tax rate. Use the table for calculating taxable sales (Table A)(P39).

step.1-1

Enter the amount of sales(revenue) relating to business income (sales, etc.), as it appears in ledgers, etc.(separate accounting) and portion not considered taxable sales and calculate the difference.

→Use ① of Table A.

step.1-2

As in step 1-1, enter the amount of revenue relating to business (agriculture) income and the portion excluded from taxable sales and calculate the difference.

→Use ② of Table A.

step.1-3

As in step 1-1, enter the amount of revenue derived from real estate income and the portion excluded from taxable sales and calculate the difference.

→Use ③ of Table A.

step.1-4

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

→Use ④ to ⑥ of Table A.

Example of Table A: Kouno Store

step.1-1

The sale of beer coupons is a non-taxable transaction, therefore, not included in taxable sales. The balance of taxable sales is obtained as follows.

$$\begin{aligned} & \text{¥}18,270,000 - \text{¥}350,000 \\ & \text{(amount of sales)} \quad \text{(sales of beer coupons)} \\ & = \text{¥}17,920,000 \end{aligned}$$

Enter ¥17,920,000 in ① (Amount) of Table A.

Enter ¥10,240,000 in ①(6.24% tax rate applicable) of Table A.

Enter ¥7,680,000 in ①(7.8% tax rate applicable) of Table A.

step.1-5

If there are revenue relating to capital gains from the sale of fixed business assets, enter that amount and that portion excluded from taxable sales and calculate the difference.

→Use ⑦ to ⑨ of Table A.

step.1-6

Sum up the values in steps 1-1 to 1-5 to calculate the total balance of taxable sales.

→Use ⑩ of Table A.

Example of Table A: Kouno Store

step.1-5

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(Amount) of Table A.

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

step.1-6

The total amount of taxable sales is obtained as follows.

$$¥17,920,000 + ¥280,000 = ¥18,200,000$$

6.24% tax rate applicable

$$¥10,240,000$$

7.8% tax rate applicable

$$¥7,680,000 + ¥280,000 = ¥7,960,000$$

step.2 Calculate your tax base

step.2-1

Multiply the total amount of taxable sales (Table A column ⑩) by 100/108 or 100/110; and calculate the total amount of sales related to taxable transactions for each of the categories (at differing tax rates). Then, enter them in Table A columns ⑪ and ⑫ respectively.

Enter this calculation result in column ①-1 of Schedule 4-3.

* If using the "tax excluded accounting method (P38)", 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	Taxable sales (tax included)	×	$\frac{100}{108}$	=	①-1A Tax base
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7.8% tax rate applicable	Taxable sales (tax included)	×	$\frac{100}{110}$	=	①-1B Tax base
--------------------------	------------------------------	---	-------------------	---	---------------

step.2-2

Enter the calculation result for step 2-1 in ① of Schedule 4-3 rounding the figure down to the nearest ¥1,000.

* When applying method for calculating consumption tax on the tax base, please refer to E on Page 33.

Example of Table A: Kouno Store

step.2-1

⑪ of Table A is obtained as follows.

$$¥10,240,000 \times \frac{100}{108} = ¥9,481,481$$

(Enter in ①-1 (column A) of Schedule 4-3)

⑫ of Table A is obtained as follows.

$$¥7,960,000 \times \frac{100}{110} = ¥7,236,363$$

(Enter in ①-1 (column B) of Schedule 4-3)

Total amount is obtained as follows.

$$¥9,481,481 + ¥7,236,363 = ¥16,717,844$$

(Enter in ①-1 (column C) of Schedule 4-3)

step.2-2

Round down the figure(step 2-1) to the nearest ¥1,000 to obtain the tax base. Enter in ① of Schedule 4-3.

$$¥9,481,481 \Rightarrow ¥9,481,000$$

(Enter in ①(column A) of Schedule 4-3)

$$¥7,236,363 \Rightarrow ¥7,236,000$$

(Enter in ①(column B) of Schedule 4-3)

Total amount of tax base is obtained as follows.

$$¥9,481,000 + ¥7,236,000 = ¥16,717,000$$

(Enter in ①(column C) of Schedule 4-3)

The table for calculating taxable sales for Kouno Store is as the next page.

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Table A

課税売上高計算表

(令和 4 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 17,920,000	10,240,000	7,680,000
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 18,200,000	10,240,000	7,960,000
(6) 課税資産の譲渡等の対価の額の計算			
10,240,000 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	9,481,481
7,960,000 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	7,236,363

step.1-1

step.1-2

step.1-3

step.1-4

step.1-5

step.1-6

step.2-1

step.3 Calculate the consumption tax

Calculate the amount of consumption tax by multiplying the "①tax base" of Schedule 4-3 by the consumption tax(national Tax) rate of 6.24% or 7.8%. Enter the calculation result in ② of Schedule 4-3.

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

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

Example of Schedule 4-3: Kouno Store

The amount of consumption tax is obtained as follows.

6.24% tax rate applicable (Enter in ②(column A) of Schedule 4-3)

$$¥9,481,000 \times 6.24\% = ¥591,614$$

7.8% tax rate applicable (Enter in ②(column B) of Schedule 4-3)

$$¥7,236,000 \times 7.8\% = ¥564,408$$

Total amount (Enter in ②(column C) of Schedule 4-3)

$$¥591,614 + ¥564,408 = ¥1,156,022$$

step.4 Calculate the amount of consumption tax relating to recovered 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 (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 in whole or in part, during the 2022 taxable period calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ③ of Schedule 4-3.

6.24% tax rate applicable Total amount of recovered bad debt $\times \frac{6.24}{108} =$ ③A Consumption tax relating to recovered bad debt

7.8% tax rate applicable Total amount of recovered bad debt $\times \frac{7.8}{110} =$ ③B Consumption tax relating to recovered bad debt

* It is not necessary to calculate the collection of the bad debt of accounts receivable etc. that lie transferred of the taxation property then when it was Tax-exempt business.

step.5 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 of Schedule 4-3.

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

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

* It is not necessary to calculate returned goods and the discount, etc. that lie transferred of the taxation property done when it was Tax-exempt business.

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.

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Example: Kouno Store

To the following is an example of Schedule 4-3 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(11)号様式

付表4-3 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

簡易

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	9,481,000	7,236,000	16,717,000	
課税資産の譲渡等の対価の額 ①・1	9,481,481	7,236,363	16,717,844	
消費税額 ②	591,614	564,408	1,156,022	
貸倒回収に係る消費税額 ③				

step.2-2

step.2-1

step.3

step.6 Calculate the amount of consumption tax representing the base for the deductible tax on purchases

Use the table for calculating the deductible tax on purchases (Schedule 5-3)(P41 to 42) to calculate the deductible tax on purchases.

step.6-1

Enter the calculation results for ②, ③ and ⑤ of Schedule 4-3 in ①, ② and ③ of Schedule 5-3.

step.6-2

Calculate the consumption tax representing the base for the deductible tax on purchases by tax rate for ④ of the Schedule 5-3.

$$\text{①Consumption tax} + \text{②Consumption tax relating to recovered bad debt} - \text{③Tax relating to refunds and other charges} = \text{④Amount of consumption tax representing the base}$$

→Use ① to ④ of Schedule 5-3.

Example: Kouno Store

step.6-1

Enter ¥591,614 (Schedule 4-3, ②(column A)) in ①(column A) of Schedule 5-3.

Enter ¥564,408 (Schedule 4-3, ②(column B)) in ①(column B) of Schedule 5-3.

Enter ¥1,156,022 (Schedule 4-3, ②(column C)) in ①(column C) of Schedule 5-3.

step.6-2

The amount of consumption tax representing the base for the deductible tax on purchases is obtained as follows.

6.24% tax rate applicable (Enter in ④(column A) of Schedule 5-3.)

$$¥591,614 + ¥0 - ¥0 = ¥591,614$$

7.8% tax rate applicable (Enter in ④(column B) of Schedule 5-3.)

$$¥564,408 + ¥0 - ¥0 = ¥564,408$$

Total amount (Enter in ④(column C) of Schedule 5-3.)

$$¥591,614 + ¥564,408 = ¥1,156,022$$

Note

In the simplified tax system, the deductible tax is calculated by multiplying the consumption taxes on taxable sales for business Type 1 to Type 6 by the deemed purchase rate. Business classifications are determined, as a rule, for every transaction. Moreover, if there are amounts relating to returns, discounts or rebates, the amount resulting from subtracting them from the taxable sales per business type is the actual amount of tax sales per business type.

Q. Please elaborate on business types.

A. Business is classified in the following types. There is also a flowchart on P45 that serves as a guide for determining the business types.

Nature of the business		Business type	Deemed purchase rate
Wholesale	The sale of goods to other business operators without changing the condition in which they were originally purchased.	Type 1	90%
Retail, etc	This refers to the sale of goods to consumers without changing the condition in which they were originally purchased and agriculture, forestry and fisheries (restricted businesses related to transfer of food and drink). A business that manufactures and retails goods is a Type 3 business.	Type 2	80%
Manufacturing, etc.	This refers to agriculture, forestry and fisheries (excluding businesses related to transfer of food and drink), mining, stone gravel quarrying, construction, manufacturing, manufacturing and retail, electricity, gas, heat supply and waterworks. A business that renders services remunerated in processing fees is a Type 4 business.	Type 3	70%
Other type of business	This refers to businesses that do not fall under either of Types 1 to 3,5 or 6. For example, eating and drinking services, etc. The sale of fixed business assets by the business operator is also a Type 4 business.	Type 4	60%
Services, etc.	This refers to financial and insurance service providers, transportation and, communications industries, services (excluding businesses related to eating and drinking services).	Type 5	50%
Real estate	This means real estate business (excluding Types 1 to 3 and Type 5 businesses).	Type 6	40%

■ If operating 1 type of business

step.7 Calculate the amount of deductible tax on purchases

Calculate the deductible tax on purchases by multiplying the consumption tax representing the base in step 6-2 by the deemed purchase rate. Enter the calculation result in ⑤ of the Schedule 5-3.

Example: Kouno Store

Kouno Store is a 2-business type operation since it has income derived from merchandising (Type 2) and capital gains from the sale of a delivery vehicle (Type 4).

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$$\text{④ Consumption tax representing the base} \times \text{Applicable deemed purchase rate} = \text{⑤ Deductible tax on purchases}$$

Enter ⑤ of Schedule 5-3 in ④ of Schedule 4-3, respectively.

■ If operating 2 or more types of businesses

step.8 Calculate the amount of taxable sales (tax excluded) for each type of business

step.8-1

Calculate the taxable sales (tax excluded) by multiplying the taxable sales (tax included) for each type of business by 100/108 or 100/110.

6.24% tax rate applicable

$$\begin{aligned} &\text{Taxable sales (tax included) per business type} \times \frac{100}{108} \\ &= \text{⑦~⑫A Taxable sales (tax excluded) per business type} \end{aligned}$$

7.8% tax rate applicable

$$\begin{aligned} &\text{Taxable sales (tax included) per business type} \times \frac{100}{110} \\ &= \text{⑦~⑫B Taxable sales (tax excluded) per business type} \end{aligned}$$

→Use ⑦ to ⑫ of Schedule 5-3.

step.8-2

Calculate total of the taxable sales (tax excluded) by tax rate.

Enter total amount of ⑥(column A, B) of Schedule 5-3 in ⑥(column C) of Schedule 5-3.

6.24% tax rate applicable

$$\text{Taxable sales (tax included)} \times \frac{100}{108} = \text{⑥A Taxable sales (tax excluded)}$$

7.8% tax rate applicable

$$\text{Taxable sales (tax included)} \times \frac{100}{110} = \text{⑥B Taxable sales (tax excluded)}$$

→Use ⑥ of Schedule 5-3.

Example: Kouno Store

step.8-1

The taxable sales (tax excluded) per business type are obtained as follows.

Type 2 business (merchandising)

6.24% tax rate applicable (Enter in ⑧(column A) of Schedule 5-3.)

$$\yen 10,240,000 \times \frac{100}{108} = \yen 9,481,481$$

7.8% tax rate applicable (Enter in ⑧(column B) of Schedule 5-3.)

$$\yen 7,680,000 \times \frac{100}{110} = \yen 6,981,818$$

Total amount (Enter in ⑧(column C) of Schedule 5-3.)

$$\yen 9,481,481 + \yen 6,981,818 = \yen 16,463,299$$

Type 4 business (capital gains)

7.8% tax rate applicable (Enter in ⑩(column B) of Schedule 5-3.)

$$\yen 280,000 \times \frac{100}{110} = \yen 254,545$$

Total amount (Enter in ⑩(column C) of Schedule 5-3.)

$$\yen 254,545$$

step.8-2

The total amount is obtained as follows.

6.24% tax rate applicable (Enter in ⑥(column A) of Schedule 5-3.)

$$\yen 10,240,000 \times \frac{100}{108} = \yen 9,481,481$$

7.8% tax rate applicable (Enter in ⑥(column B) of Schedule 5-3.)

$$\yen 7,960,000 \times \frac{100}{110} = \yen 7,236,363$$

Total amount (Enter in ⑥(column C) of Schedule 5-3.)

$$\yen 9,481,481 + \yen 7,236,363 = \yen 16,717,844$$

step.9 Calculate the sales ratio for each type of business

Calculate the sales ratio for each type of business based on the calculation result in step 8.

$$\begin{array}{ccc} \textcircled{7}\sim\textcircled{12}\text{C} & \textcircled{6}\text{C Total amount} & \textcircled{7}\sim\textcircled{12} \\ \text{Taxable sales} & \text{of taxable} & \text{Sales} \\ \text{(tax excluded) per} & \text{sales} & \text{ratio per} \\ \text{business type} & \text{(tax excluded)} & \text{business type} \\ \div & \times 100 = & \\ \hline & & \end{array}$$

→ Enter the amounts in the boxes provided for sales ratios in ⑦ to ⑫ of Schedule 5-3.

Example: Kouno Store

step.9

The sales ratio per business type is obtained as follows.

Type 2 business (merchandising)

$$\text{¥ } 16,463,299 \div \text{¥ } 16,717,844 \times 100 = 98.4\%$$

Type 4 business (capital gains)

$$\text{¥ } 254,545 \div \text{¥ } 16,717,844 \times 100 = 1.5\%$$

step.10 Calculate the amount of consumption tax for each type of business

step.10-1

Calculate the amount of consumption tax for each type of business.

$$\begin{array}{ccc} \boxed{6.24\% \text{ tax}} & \text{Taxable sales} & \textcircled{14}\sim\textcircled{19}\text{A} \\ \boxed{\text{rate applicable}} & \text{(tax included) per} & \text{Consumption} \\ & \text{business type} & \text{tax per} \\ & \times \frac{6.24}{108} = & \text{business type} \\ & & \\ \boxed{7.8\% \text{ tax}} & \text{Taxable sales} & \textcircled{14}\sim\textcircled{19}\text{B} \\ \boxed{\text{rate applicable}} & \text{(tax included) per} & \text{Consumption} \\ & \text{business type} & \text{tax per} \\ & \times \frac{7.8}{110} = & \text{business type} \\ & & \end{array}$$

→ Use ⑭ to ⑰ of Schedule 5-3.

Example: Kouno Store

step.10-1

The consumption tax per business type is obtained as follows.

Type 2 business (merchandising)

6.24% tax rate applicable (Enter in ⑯(column A) of Schedule 5-3.)

$$\text{¥ } 10,240,000 \times \frac{6.24}{108} = \text{¥ } 591,644$$

7.8% tax rate applicable (Enter in ⑯(column B) of Schedule 5-3.)

$$\text{¥ } 7,680,000 \times \frac{7.8}{110} = \text{¥ } 544,581$$

Total amount (Enter in ⑰(column C) of Schedule 5-3.)

$$\text{¥ } 591,644 + \text{¥ } 544,581 = \text{¥ } 1,136,225$$

Type 4 business (capital gains)

7.8% tax rate applicable (Enter in ⑰(column B) of Schedule 5-3.)

$$\text{¥ } 280,000 \times \frac{7.8}{110} = \text{¥ } 19,854$$

Total amount (Enter in ⑰(column C) of Schedule 5-3.)

$$\text{¥ } 19,854$$

step.10-2

The total amount of consumption tax for each business type is obtained as follows.

6.24% tax rate applicable (Enter in ⑳(column A) of Schedule 5-3.)

$$\text{¥ } 591,644$$

7.8% tax rate applicable (Enter in ⑳(column B) of Schedule 5-3.)

$$\text{¥ } 544,581 + \text{¥ } 19,854 = \text{¥ } 564,435$$

Total amount (Enter in ⑳(column C) of Schedule 5-3.)

$$\text{¥ } 591,644 + \text{¥ } 564,435 = \text{¥ } 1,156,079$$

step.10-2

Calculate total amount of the consumption tax by tax rate for each type.

Enter total amount of ⑳(column A, B) of Schedule 5-3 in ㉑(column C) of Schedule 5-3.

step.1.1 Select the calculation method for the deductible tax on purchases

If you are undertaking 2 or more types of businesses, calculate the deductible tax on purchases using either one of methods **A** to **D** shown below.

Sole proprietors who can use more than 1 calculation method from among message **A** to **C** may select either one of the methods.

* However, it is not possible to select a different calculation method for each applicable tax rate.

Note In the following cases, you should calculate differently from this Guide.

- If there is an amount of consumption tax relating to recovered bad debt
- If there is an amount of tax on value of refunds, etc. and the amounts of those charges are greater than the amounts of consumption tax for each type of business

A Basic formula

$$\text{Amount of consumption tax representing the base} \times \frac{\left(\begin{array}{c} \text{Consumption tax} \\ \text{for Type 1} \\ \text{business} \\ \times 90\% \end{array} \right) + \left(\begin{array}{c} \text{Consumption tax} \\ \text{for Type 2} \\ \text{business} \\ \times 80\% \end{array} \right) + \left(\begin{array}{c} \text{Consumption tax} \\ \text{for Type 3} \\ \text{business} \\ \times 70\% \end{array} \right) + \left(\begin{array}{c} \text{Consumption tax} \\ \text{for Type 4} \\ \text{business} \\ \times 60\% \end{array} \right) + \left(\begin{array}{c} \text{Consumption tax} \\ \text{for Type 5} \\ \text{business} \\ \times 50\% \end{array} \right) + \left(\begin{array}{c} \text{Consumption tax} \\ \text{for Type 6} \\ \text{business} \\ \times 40\% \end{array} \right)}{\text{Total of consumption tax amounts by business type}} = \text{Amount of deductible tax on purchases}$$

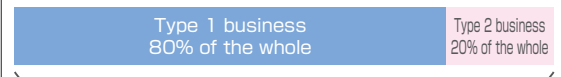
→ Use ㉔ of Schedule 5-3.

- B** Special method 1 If the amount of taxable sales relating to one business type covers 75% or more of the entire amount of taxable sales Sole proprietors with 2 or more types of businesses, 1 of which covering 75% or more of the entire amount of taxable sales may calculate the deductible tax on purchases using the deemed purchase rate corresponding to that type of business

→ Use ㉔ of Schedule 5-3.

$$\text{Amount of consumption tax representing the base} \times \text{The deemed purchase rate for the business type covering 75\% or more} = \text{Amount of deductible tax on purchases}$$

Example If the taxable sales for Type 1 business cover 80% of the whole



Apply the deemed purchase rate covering to Type 1 business (90%).

- C** Special method 2 If the amount of taxable sales relating to two business types covers 75% or more of the entire amount of taxable sales

Sole proprietors with 3 or more types of businesses of which the sum of the taxable sales for 2 of those businesses covers 75% or more of the entire amount of taxable sales may use the greater of those 2 deemed purchase rates on the amount of taxable sales of its corresponding businesses. For the other businesses, of the 2 business types covering 75% or more of the whole, the lesser of the 2 deemed purchase rates only may be used to calculate the deductible tax on purchases.

Example If the total taxable sales for Types 1 and 2 businesses cover 80% of the whole



Apply the deemed purchase rate for Type 1 business (90%). Apply the deemed purchase rate for Type 2 business (80%).

In this case, the formula for calculating the deductible tax on purchases is as follows.

$$\text{Amount of consumption tax representing tax base} \times \frac{\text{Consumption tax on Type 1 business} \times 90\% + \left(\frac{\text{Total amount of consumption tax for each business} - \text{Consumption tax on Type 1 business}}{\text{Total of consumption tax amounts by business type}} \right) \times 80\%}{\text{Total of consumption tax amounts by business type}} = \text{Amount of deductible tax on purchases}$$

→ Use the applicable columns from ㉔ to ㉞ of schedule 5-3.

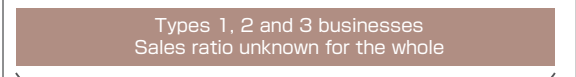
- D** If not classifying sales by type of business

Sole proprietors with 2 or more types of businesses not classifying their sales by type of business may use the lowest corresponding deemed purchase rate among those unclassified businesses on the total amount of unclassified taxable sales to calculate the deductible tax on purchases.

For example, Sole proprietors with 3 types of businesses the sales of which are not classified may use the lowest deemed purchase rate of the rates corresponding to those businesses to calculate the deductible tax on purchases (Example 1).

Sole proprietors whose classified and unclassified businesses are mixed together in the same operation may use the deemed purchase rate corresponding to the classified business on the amount of sales for that business and the lowest corresponding deemed purchase rate on the total sales of the unclassified businesses to calculate the deductible tax on purchases (Example 2).

Example 1 If neither of Types 1, 2 nor 3 businesses are classified



Apply the deemed purchase rate for Type 3 business (70%).

Example 2 If Type 1 business is classified but Types 2 and 3 businesses are not classified



Apply the deemed purchase rate for Type 1 business (90%). Apply the deemed purchase rate for Type 3 business (70%).

Basic knowledge

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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.12 Determine the deductible tax on purchases

Determine the deductible tax on purchases and enter the value in ㉟ of Schedule 5-3.
Enter ㉟ of Schedule 5-3 in ㉠ of Schedule 4-3.

Example: Kouno Store

step.11

Kouno Store can use methods ㉠ and ㉡.

The deductible tax on purchases is calculated using both methods and calculation method ㉡, which yields the greater deduction, is selected.

㉠ Basic formula

6.24% tax rate applicable (Enter in ㉠(column A) of Schedule 5-3.)

$$\yen 591,614 \times \frac{\yen 591,644 \times 80\%}{\yen 591,644} = \yen 473,291$$

7.8% tax rate applicable (Enter in ㉠(column B) of Schedule 5-3.)

$$\yen 564,408 \times \frac{\yen 544,581 \times 80\% + \yen 19,854 \times 60\%}{\yen 564,435} = \yen 447,554$$

Total amount (Enter in ㉠(column C) of Schedule 5-3.)

$$\yen 473,291 + \yen 447,554 = \yen 920,845$$

㉡ Special method 1

6.24% tax rate applicable (Enter in ㉠(column A) of Schedule 5-3.)

$$\yen 591,614 \times 80\% = \yen 473,291$$

7.8% tax rate applicable (Enter in ㉠(column B) of Schedule 5-3.)

$$\yen 564,408 \times 80\% = \yen 451,526$$

Total amount (Enter in ㉠(column C) of Schedule 5-3.)

$$\yen 473,291 + \yen 451,526 = \yen 924,817$$

step.12

Enter ¥ 473,291 (㉠(column A)) in ㉟(column A of Schedule 5-3) and ㉠(column A of Schedule 4-3).

Enter ¥ 451,526 (㉠(column B)) in ㉟(column B of Schedule 5-3) and ㉠(column B of Schedule 4-3).

Enter ¥ 924,817 (㉠(column C)) in ㉟(column C of Schedule 5-3) and ㉠(column C of Schedule 4-3).

Kouno Store's Schedule 5-3 is as follows.

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4-(12)号様式

付表5-3 控除対象仕入税額等の計算表

簡易

課税期間	4・1・1～4・12・31	氏名又は名称	Taro Kouno
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I 控除対象仕入税額の計算の基礎となる消費税額

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
課税標準額に 対する消費税額 ①	(付表4-3の②A欄の金額) 591,614	(付表4-3の②B欄の金額) 564,408	(付表4-3の②C欄の金額) 1,156,022
貸倒回収税に 係る消費税額 ②	(付表4-3の③A欄の金額)	(付表4-3の③B欄の金額)	(付表4-3の③C欄の金額)
売上対価の返還等 に係る消費税額 ③	(付表4-3の⑤A欄の金額)	(付表4-3の⑤B欄の金額)	(付表4-3の⑤C欄の金額)
控除対象仕入税額の計算 の基礎となる消費税額 (① + ② - ③) ④	591,614	564,408	1,156,022

step.6-1

step.6-2

II 1種類の事業の事業者の場合の控除対象仕入税額

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	※付表4-3の④A欄へ	※付表4-3の④B欄へ	※付表4-3の④C欄へ

step.7

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)	売上割合
事業区分別の合計額 ⑥	9,481,481	7,236,363	16,717,844	%
第一種事業 (卸売業) ⑦			※第一表「事業区分」欄へ	%
第二種事業 (小売業等) ⑧	9,481,481	6,981,818	16,463,299	98.4
第三種事業 (製造業等) ⑨			※ "	
第四種事業 (その他) ⑩		254,545	254,545	1.5
第五種事業 (サービス業等) ⑪			※ "	
第六種事業 (不動産業) ⑫			※ "	

step.8-2

step.8-1

step.9

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
事業区分別の合計額 ⑬	591,644	564,435	1,156,079
第一種事業 (卸売業) ⑭			
第二種事業 (小売業等) ⑮	591,644	544,581	1,136,225
第三種事業 (製造業等) ⑯			
第四種事業 (その他) ⑰		19,854	19,854
第五種事業 (サービス業等) ⑱			
第六種事業 (不動産業) ⑲			

step.10-2

step.10-1

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 課税売上げにつき返品を受け又は値引き・割戻しをした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑯欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

(1/2)

(R1.10.1以後終了課税期間用)

(3) 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$\left(\frac{\text{④} \times \text{みなし仕入率}}{\text{⑬}} \right) \text{⑳}$ $\left(\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right) \text{㉑}$	473,291	447,554	920,845

step.11 A

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$(\text{㉗} \text{C} / \text{㉘} \text{C} \cdot \text{㉙} \text{C} / \text{㉚} \text{C} \cdot \text{㉛} \text{C} / \text{㉜} \text{C} \cdot \text{㉝} \text{C} / \text{㉞} \text{C} \cdot \text{㉟} \text{C} / \text{㊱} \text{C} \cdot \text{㊲} \text{C} / \text{㊳} \text{C} / \text{㊴} \text{C}) \geq 75\%$ $\text{④} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$	473,291	451,526	924,817

step.11 B

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
第一種事業及び第二種事業 ($\text{㉗} \text{C} + \text{㉘} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$ ㉒		
第一種事業及び第三種事業 ($\text{㉗} \text{C} + \text{㉙} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$ ㉓		
第一種事業及び第四種事業 ($\text{㉗} \text{C} + \text{㉛} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$ ㉔		
第一種事業及び第五種事業 ($\text{㉗} \text{C} + \text{㉝} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$ ㉕		
第一種事業及び第六種事業 ($\text{㉗} \text{C} + \text{㉟} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$ ㉖		
第二種事業及び第三種事業 ($\text{㉙} \text{C} + \text{㉛} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$ ㉗		
第二種事業及び第四種事業 ($\text{㉙} \text{C} + \text{㉝} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$ ㉘		
第二種事業及び第五種事業 ($\text{㉙} \text{C} + \text{㉟} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$ ㉙		
第二種事業及び第六種事業 ($\text{㉙} \text{C} + \text{㊱} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$ ㉚		
第三種事業及び第四種事業 ($\text{㉛} \text{C} + \text{㉝} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$ ㉛		
第三種事業及び第五種事業 ($\text{㉛} \text{C} + \text{㉟} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$ ㉜		
第三種事業及び第六種事業 ($\text{㉛} \text{C} + \text{㊱} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$ ㉝		
第四種事業及び第五種事業 ($\text{㉛} \text{C} + \text{㊱} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$ ㉞		
第四種事業及び第六種事業 ($\text{㉛} \text{C} + \text{㊱} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$ ㉟		
第五種事業及び第六種事業 ($\text{㉛} \text{C} + \text{㊱} \text{C}$) / $\text{㉚} \text{C} \geq 75\%$	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$ ㊱		

step.11 C

ハ 上記の計算式区分から選択した控除対象仕入税額

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
選択可能な計算式区分(㉑～㊱)の内から選択した金額 ㉒	473,291	451,526	924,817

step.12

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。

step.13 Calculate the amount of tax relating to 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 4-3.

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

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

Note

1. Bad debt resulting from receivables other than those relating to taxable sales cannot be treated as a consumption tax deduction.
2. Bad debt resulting from account receivables relating to taxable sales effectuated as a Tax-exempt business cannot be treated as a consumption tax deduction.
3. The scope of bad debt in consumption tax is the same as in income tax.

step.14 Calculate the subtotal of deductible tax

Sum up the "④Amount of deductible tax on purchases", the "⑤ Amount of tax relating to refunds and other charges" and the "⑥Amount of tax relating to bad debt" and enter the result in ⑦ of the schedule 4-3.

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

Example: Kouno Store

The subtotal of deductible tax is obtained as follows.

6.24% tax rate applicable	(Enter in ⑦(column A) of Schedule 4-3.)
¥473,291 + ¥0 + ¥0 = ¥473,291	
7.8% tax rate applicable	(Enter in ⑦(column B) of Schedule 4-3.)
¥451,526 + ¥0 + ¥0 = ¥451,526	
Total amount	(Enter in ⑦(column C) of Schedule 4-3.)
¥473,291 + ¥451,526 = ¥924,817	

step.15 Calculate either the balance or the consumption tax refund

Consumption taxes on taxable sales (sum of the "②Amount of consumption tax" and the "③Amount of consumption tax relating to recovery of bad debts") exceeds consumption taxes on taxable purchases ("⑦Subtotal of deductible tax") by tax rate. Enter the result in ⑨ of Schedule 4-3.

$$\text{"②Amount of consumption tax"} + \text{"③Amount of tax relating to recovery of bad debts"} - \text{"⑦Subtotal of deductible tax"} = \text{"⑨Balance"}^*$$

*rounded down to the nearest ¥100

If the calculated result of the above formula is negative, it is refundable. In this case, enter the result in ⑧ of Schedule 4-3.

$$\text{"⑦Subtotal of deductible tax"} - \text{"②Amount of consumption tax"} - \text{"③Amount of tax relating to recovery of bad debts"} = \text{"⑧The refundable for insufficient deduction"}$$

Example: Kouno Store

The balance is obtained as follows.
(Enter the value in ⑨ of Schedule 4-3.)

$$\begin{aligned} & \text{¥1,156,022} + \text{¥0} - \text{¥924,817} = \text{¥231,205} \\ & \text{¥231,205} \rightarrow \text{¥231,200} \end{aligned}$$

(rounded down to the nearest ¥100)

Basic knowledge

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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

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step.16 Enter the amount of consumption tax representing the local consumption tax base

If there is a value appearing in ⑨ of Schedule 4-3, enter the "⑨Balance" in ⑪ of Schedule 4-3.

If there is a value appearing in ⑧ of Schedule 4-3, enter the "⑧Amount of the refundable for insufficient deduction" in ⑩ of Schedule 4-3.

Example: Kouno Store

Enter ¥231,200 (Schedule 4-3,⑨) in ⑪ of Schedule 4-3.

step.17 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 4-3. Note that amount with fraction rounded down to the nearest 100 yen is entered in ⑬Amount of tax payable.

$$\text{"⑩Amount of tax refundable for insufficient deduction" or "⑪Balance"} \times \frac{22}{78} = \text{"⑫Amount of tax refundable" or "⑬Amount of tax payable"}^*$$

*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 4-3)

$$¥ \underline{231,200} \times \frac{22}{78} = ¥ \underline{65,210}$$

$$¥ \underline{65,210} \rightarrow ¥ \underline{65,200}$$

(rounded down to the nearest ¥100)

Kouno Store's Schedule 4-3 is as follows.

第4-(11)号様式

付表4-3 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

簡易

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	9,481,000	7,236,000	16,717,000	
課税資産の譲渡等 の対価の額	① 1	9,481,481	7,236,363	16,717,844	
消費税額	②	591,614	564,408	1,156,022	
貸倒回収に係る消費税額	③				
控除 税額	控除対象仕入税額	473,291	451,526	924,817	
	返還等対価に係る税額				
	貸倒れに係る税額				
	控除税額小計 (④+⑤+⑥)	473,291	451,526	924,817	
控除不足還付税額 (⑦-②-③)	⑧				
差引税額 (②+③-⑦)	⑨			231,200	
地方と消費 税の課税 標準額	控除不足還付税額 (⑧)	⑩			
	差引税額 (⑨)	⑪		231,200	
譲渡 割納 税額	還付額	⑫			
	納税額	⑬		65,200	

step.2-2

step.2-1

step.3

step.4

step.7

step.12

step.5

step.13

step.14

step.15

step.16

step.17

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。

(R1.10.1以後終了課税期間用)

Basic knowledge

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

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

step.18 Enter the value in the return form (Page 2)

Enter the necessary items in the return form (Page 2) from Schedule 4-3 as follows.

The return form (Page 2)		Items based	
Tax base		①	① (column C) of Schedule 4-3
Total amount of the transfer value of taxable assets, etc.	6.24% tax rate applicable	⑤	①-1 (column A) of Schedule 4-3
	7.8% tax rate applicable	⑥	①-1 (column B) of Schedule 4-3
		⑦	①-1 (column C) of Schedule 4-3
Consumption tax		⑪	② (column C) of Schedule 4-3
Breakdown of ⑪	6.24% tax rate applicable	⑮	② (column A) of Schedule 4-3
	7.8% tax rate applicable	⑯	② (column B) of Schedule 4-3
Tax relating to refunds and other charges		⑰	⑤ (column C) of Schedule 4-3
Breakdown of ⑰	Amount of tax on value of refunds, for sales	⑱	⑤ (column C) of Schedule 4-3
Consumption tax as local consumption tax base		⑳	⑪ of Schedule 4-3 (In the case of plus) or ⑩ of Schedule 4-3 (In the case of minus)
	6.24% and 7.8% tax rate applicable	㉓	⑪ of Schedule 4-3 (In the case of plus) or ⑩ of Schedule 4-3 (In the case of minus)

step.19 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 4-3 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 4-3
Deductible tax	Deduction tax on purchases	④	④ (column C) of Schedule 4-3
	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 4-3
	Subtotal of deduction tax	⑦	⑦ (column C) of Schedule 4-3
Tax refundable for insufficient deduction		⑧	⑧ of Schedule 4-3
Balance (rounded down to the nearest ¥ 100)		⑨	⑨ of Schedule 4-3

* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2023. See P13 for details.

step.20 ⑩ of the return form (Page 1) Enter the interim payment (Sole proprietors who filed an interim return for 2022)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2022 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).

* Sole proprietors who are in receipt of the "Notice on tax return filing" in the form of a postcard or a letter are advised to confirm the interim payment amount.

step.21 ⑪ of the return form(Page 1) Calculate the amount of tax payable

If the "⑨Balance" exceeds the "⑩Amount of the tax payable as per 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 22.

Example: Kouno Store

The amount of tax payable is obtained as follows. (Enter the amount in ⑪ of the return form (Page 1).)

$$¥231,200 \text{ (balance rounded down to the nearest ¥100)} - ¥0 = ¥231,200$$

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

step.22 ⑫ of the return form(Page 1) Calculate the amount of refundable interim payments

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

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

step.23 ⑮ and ⑯ of the return form(Page 1) Enter the amount of taxable sales for the taxable period and the base period

Enter the amount of the taxable sales for 2022. If there are Tax-exempt sales such as exports, add the amount of Tax-exempt sales and enter the total. The base period for 2022 is 2020. Enter the amount of taxable sales for 2020 in ⑯ of the return form(Page 1).

step.24 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 4-3 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 4-3
	Balance	⑱	⑪ of Schedule 4-3
Transferable amount	Amount of tax refundable	⑲	⑫ of Schedule 4-3
	Amount of tax payable	⑳	⑬ of Schedule 4-3

step.25 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 2022 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, the 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 the result in ㉑ of the return form(Page 1).

* Sole proprietors who are in receipt of the "Notice on tax return filing" in the form of a postcard or a letter are advised to confirm the interim payment amount.

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

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Income tax adjustment

Rough draft return form

step.26 ⑳ of the return form(Page 1) Calculate the transferable amount of tax payable

If the "⑳Amount 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 27.

Example: Kouno Store

The amount of transferable tax payable is obtained as follows.(Enter the amount in ㉒ of the return form (Page 1).)

$$¥65,200 - ¥0 = ¥65,200$$

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

step.27 ㉓ of the return form(Page 1) Calculate the transferable interim payment refundable

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

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

step.28 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.

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

Example: Kouno Store

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

$$\begin{aligned} & (¥231,200 + ¥65,200) - (¥0 + ¥0 + ¥0 + ¥0) = ¥296,400 \\ & \begin{array}{cccccccc} \text{(amount of tax payable)} & \text{(transferable tax payable)} & \text{(tax refundable for} & \text{(refundable} & \text{(amount of} & \text{(transferable interim} & & \\ & & \text{insufficient deduction)} & \text{interim payment)} & \text{tax refundable)} & \text{payment refundable)} & & \end{array} \end{aligned}$$

Example of a return form(Page 2): Kouno Store

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

課税標準額		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		①										1	6	7	1	7	0	0	0	0	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														9	4	8	1	4	8	1	05
	7.8 % 適用分	⑥														7	2	3	6	3	6	3	06
(② ~ ⑥ の合計)		⑦													1	6	7	1	7	8	4	4	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
	(⑧ ・ ⑨ の合計)		⑩																				
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
(⑳ ~ ㉓ の合計)		㉔																					41
地方消費税の課税標準となる消費税額 (注2)	4 % 適用分	㉕																					42
	6.3 % 適用分	㉖																					43
	6.24%及び7.8% 適用分	㉗																					44
	(㉕ ~ ㉗ の合計)																						

(注1) ⑥~⑩及び⑱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) ㉔~㉗欄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

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Completing your return

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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

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

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											1	6	7	1	7	0	0	0	03							
消 費 税 額	②											1	1	5	6	0	2	2		06							
貸倒回収に係る消費税額	③																			07							
控 除 税 額	控除対象仕入税額	④																		9	2	4	8	1	7	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																									
控除不足還付税額 (⑦-②-③)	⑧																									13	
差 引 税 額 (②+③-⑦)	⑨																										15
中 間 納 付 税 額	⑩																										16
納 付 税 額 (⑨ - ⑩)	⑪																										17
中 間 納 付 還 付 税 額 (⑩ - ⑨)	⑫																										18
この申告書 が修正申告 である場合	既 確 定 税 額	⑬																									19
	差 引 納 付 税 額	⑭																									20
この課税期間の課税売上高	⑮																										21
基準期間の課税売上高	⑯																										
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	⑰																									51
	差 引 税 額	⑱																									52
譲 渡 割 額	還 付 額	⑲																									53
	納 税 額	⑳																									54
中 間 納 付 譲 渡 割 額	㉑																										55
納 付 譲 渡 割 額 (㉑ - ㉒)	㉒																										56
中 間 納 付 還 付 譲 渡 割 額 (㉒ - ㉑)	㉓																										57
この申告書 が修正申告 である場合	既 確 定 譲 渡 割 額	㉔																									58
	差 引 納 付 譲 渡 割 額	㉕																									59
消費税及び地方消費税の 合計(納付又は還付)税額	㉖																										60

㉖ = (⑪+㉒) - (⑧+⑫+⑲+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。

Other items

Enter necessary entries other than tax calculations.

A Filing date, name of the Tax office covering your jurisdiction, 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 the Tax office covering your jurisdiction(Page 1)

Enter the name of the Tax office covering your jurisdiction.

Place for tax payment, business/shop name(Page 1, Page 2)

Enter the place for tax payment, 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 P7 for details.

Name of filer(Page 1, Page 2)

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

* Individual number needs to be entered only on Page 1 of the tax return.

B (For individuals) Having the continued will to use account transfer or not? (Page 1)

When the tax office covering your jurisdiction has changed due to relocation, etc., if you wish to keep using the transfer account used before the relocation, please circle the item.

* For those who will not be subject to any tax payment obligation or for whom a tax refund will be made in the final tax return of this period, it is requested to put a circle in the space, if wishing to continue tax payment by transfer account.

(個人の方) 振替継続希望

C Taxable period and heading

Taxable period(Page 1, Page 2)

Taxable period for Sole proprietors is, as a rule, 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) When writing a taxable year, please use numerals.

Entry example

自 令和 4 年 1 月 1 日
至 令和 4 年 1 2 月 3 1 日

課税期間分の消費税及び地方
消費税の(確定)申告書

Heading(Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

D Supplemental 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.

Example: Kouno Store

付	割 賦 基 準 の 適 用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	31
記	延 払 基 準 等 の 適 用	<input type="radio"/>	有	<input type="radio"/>	無	32
事	工 事 進 行 基 準 の 適 用	<input type="radio"/>	有	<input type="radio"/>	無	33
項	現 金 主 義 会 計 の 適 用	<input type="radio"/>	有	<input type="radio"/>	無	34

E Reference items(Page 1)

Applying a special methods 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.

Taxable sales (tax excluded) and sales ratio per business type

○Taxable sales (tax excluded)

Enter the taxable sales (tax excluded) per business type calculated in step 8-1(P19) rounding down to the nearest ¥ 1,000.

○Sales ratio

Enter the sales ratio per business type calculated in step 9(P20).

Applying the special calculation method

If the amount calculated in step 12(P22) using the basic formula A was entered as a deductible tax on purchases, circle the "N" [無]. If the amount entered as the deductible tax on purchases was calculated using either B, C or D, circle "Y" [有].

Example: Kouno Store

参 考 事 例	課税標準額に対する消費税額の計算の特例の適用	<input type="radio"/>	有	<input checked="" type="radio"/>	無	35	
	区分 課税売上高 (免税売上高を除く)						
	第1種					36	
	第2種	16,463		98.4		37	
	第3種					38	
	第4種	255		1.5		39	
	第5種					42	
第6種					43		
特例計算適用(令57③)	<input type="radio"/>	有	<input checked="" type="radio"/>	無	40		

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

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F Financial institution for refund collection

Sole proprietors claiming a refund (if the calculation result for item ⑥ of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the method.

* The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred to 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 (accounts to receive public funds cannot be used).

* 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

還する金融機関等	銀行	本店・支店
	金庫・組合 農協・漁協	出張所 本所・支所
預金	口座番号	
ゆうちょ銀行の貯金記号番号	1xxx0-xxxxxxx	
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.

G (For individuals) Use of an account to receive public funds (Page 1)

If you wish to send a wire transfer to the account for receiving public funds (only for those who have already registered an account for receiving public funds), please circle the item.

* The "financial institution where you wish to receive a refund" need not be specified. (In case it is specified, a wire transfer will be made to the stated deposit and savings account.)

* An account to receive public funds cannot be used if the identity is not confirmed because the individual number of the person filing the return (My Number) may be incorrectly described or the documents used to confirm the identity may not suffice.

(個人の方) 公金受取口座の利用

H In case any of the documents based on the Certified Public Tax Accountant Act is submitted (Page 1)

When submitting the "certificate of the tax agency authorities prescribed in Article 30 of the Certified Public Tax Accountant Act" or an "attachment that describes the calculation, assessment items, etc. as prescribed in Article 33-2 of the Certified Public Tax Accountant Act," please circle the applicable items.

I Special calculation of the tax due to the Supplementary Provisions of the Amendment Act

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.

Please see P46 for details.

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="checkbox"/>	附則38① 51
小売等軽減仕入割合	<input type="checkbox"/>	附則38② 52

Now your tax return has been completed. On the next page, let's confirm the contents of the completed tax return of Kouno store.

第3-(3)号様式

Referring to A of P33

Referring to B of P33

G K 0 4 0 6

簡

個人事業者用 第一表

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

Other items

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令和四年四月一日以後終了課税期間分(簡易課税用)

OCR入力用 この用紙は機械で読み取ります。折ったり活きたりしないでください。

令和5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 - ××××)

屋号 Kouno Store

個人番号 ××××××××××

氏名 Taro Kouno

(個人の方) 振替継続希望

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 其他)

指導年月日 相談区分1 区分2 区分3

自 令和 4 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 4 年 1 2 月 3 1 日

中間申告 自 令和 年 月 日 の場合の 月 日

この申告書による消費税の税額の計算

課税標準額①	16717000	03
消費税額②	1156022	06
貸倒回収に係る消費税額③		07
控除対象仕入税額④	924817	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	924817	11
控除不足還付税額(⑦-②-③)⑧		13
差引税額(②+③-⑦)⑨	231200	15
中間納付税額⑩	00	16
納付税額(⑨-⑩)⑪	231200	17
中間納付還付税額(⑩-⑨)⑫	00	18
この申告書既確定税額が修正申告である場合差引納付税額⑬	00	19
この課税期間の課税売上高⑮	16717844	21
基準期間の課税売上高⑯	14951456	22

付記事項

割賦基準の適用	<input checked="" type="checkbox"/> 有 <input type="checkbox"/> 無	31
延払基準等の適用	<input checked="" type="checkbox"/> 有 <input type="checkbox"/> 無	32
工事進行基準の適用	<input checked="" type="checkbox"/> 有 <input type="checkbox"/> 無	33
現金主義会計の適用	<input checked="" type="checkbox"/> 有 <input type="checkbox"/> 無	34

課税標準額に対する消費税額の計算の特例の適用

区分	課税売上高(免税売上高を除く)	売上割合%	
第1種	千円		36
第2種	16,463	98.4	37
第3種			38
第4種	255	1.5	39
第5種			42
第6種			43
特例計算適用(令57③)	<input type="checkbox"/> 有 <input checked="" type="checkbox"/> 無		40

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		51
差引税額⑱	231200	52
還付額⑲		53
納付税額⑳	65200	54
中間納付譲渡割額㉑	00	55
納付譲渡割額(⑳-㉑)㉒	65200	56
中間納付還付譲渡割額(㉑-⑳)㉓	00	57
この申告書既確定税額が修正申告である場合差引納付譲渡割額㉔	00	58
消費税及び地方消費税の合計(納付又は還付)税額㉕	296400	60

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

郵便局名等

(個人の方) 公金受取口座の利用

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

Referring to P14 to 32

Referring to H of P34

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

G K 0 6 0 2

第3-(2)号様式

課税標準額等の内訳書

Referring to A of P33

Referring to I of P34

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

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。)

個人事業者用
第二表
令和四年四月一日以後終了課税期間分

自 令和 年 月 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 年 月 日

Referring to C of P33

中間申告 自 令和 年 月 日
 の場合の
 社会保険庁へ提出する申告書の提出期間 令和 年 月 日

Referring to P14 to 32

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							1	6	7	1	7	0	0	0	0	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									9	4	8	1	4	8 1
	7.8 % 適用分	⑥									7	2	3	6	3	6 3
(②～⑥の合計)	⑦									1	6	7	1	7	8 4 4	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
(⑧・⑨の合計)	⑩															13
消費税額	⑪															21
※申告書(第一表)の②欄へ																21
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	
(⑮・⑯の合計)																
返還等対価に係る税額	⑰															31
※申告書(第一表)の⑤欄へ																31
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)	(⑳～㉓の合計)	㉔														41
	4 % 適用分	㉕														42
	6.3 % 適用分	㉖														43
	6.24%及び7.8% 適用分	㉗														44
(㉕・㉖・㉗の合計)																

(注1) ⑧・⑨及び⑱欄は、前課税より発生する場合、課税売上割合が0.5%未満かつ、特定課税仕入れに係る事業者のみに適用します。
 (注2) ㉔～㉗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 2022 is **Friday, March 31, 2023**.

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 **Wednesday, March 15, 2023**. 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 form. 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 or the Submission Processing Center applicable to your postal address

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.

* The National Tax Agency is now applying "centralized handling of internal operations" whereby the internal operations of certain multiple tax offices are centrally processed at a dedicated venue (Submission Processing Center), targeting some limited tax offices. When submitting a tax return or application by postal mail to any tax office that is subject to centralized handling of internal operations, please send it to the applicable Submission Processing Center.

To determine which tax offices are subject to the centralized handling of internal operations, please refer to the website of the National Tax Agency (<https://www.nta.go.jp>).

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.

* Note that the document cannot be submitted by bringing it directly to the Submission Processing Center.

* It is preferable that you use public transportation when visiting the Tax office.

How to pay your tax

There are various options to handle payment procedures, as shown below. We suggest you use whichever you prefer for completing the payment procedures.

1. Cashless payment

It is convenient to you a cashless payment option (explained below) to pay national taxes.

Please refer to the website of the National Tax Agency (<https://www.nta.go.jp>), for detailed contents of each payment procedure.

(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 2022 consumption and local consumption tax automatic transfers is **Thursday, April 27, 2023**.

This system can only be used by Sole proprietors who have submitted their return form by the deadline for filing.

* Among those who wish to keep using the transfer account before relocation at the time the tax office of jurisdiction has changed due to relocation, etc., if he/she ① puts a circle in the space "For individuals) Having continued, will use account transfer or not?" on Page 1 of the return form; or if he/she ② submitted the "Notification of transfer or change of place for tax payment for income tax / consumption tax" or the "Application of transfer or change of place for tax payment for income tax / consumption tax" that contains his/her wish to keep paying tax via a transfer account after the relocation as well, there is no need to once again pursue procedures for tax payment via a transfer account.

* 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) Direct Payment (Account transfer via e-Tax)

If you have pursued the procedures to start using e-Tax at the relevant tax office in advance and submitted a designated application to the tax office or financial institution you will use, you can pay taxes from the deposit and savings account in the taxpayer's name immediately or on the designated date by account transfer.

(3) Payment via Internet banking or at ATM

By registering or entering the relevant payment-related information, you can pay taxes via Internet banking or at an ATM.

(4) Payment by credit card

Payment can be made on a dedicated webpage using the Internet.

(5) Payment by smartphone app (introduced in December 2022)

This is a method allowing payments to be made online, using a smartphone app for payment from the "Smartphone Payment-dedicated Site."

* The limit on amounts payable at any one time is up to ¥300,000.

* The prepaid balance needs to be charged in advance.

2. Payment methods other than cashless payment

This category includes the following methods:

(1) Cash payment at convenience stores using QR code

You can create and print the QR code including information necessary for payment in "Filing assistance on the website of the National Tax Agency (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.

* "QR code" is the product name of DENSO Corporation.

(2) 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

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 recommend the tax payment by transfer account

The due date for application for the tax payment by transfer account for 2022 consumption and local consumption taxes is **Friday, March 31, 2023**.

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.

To ensure payments of consumption tax and local consumption tax within due date, you are advised to make proper preparations in advance, such as systematic accumulation of funds for tax payment, etc.

Advance payments using direct payment may be convenient for accumulating funds for tax payment.

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

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, 2023.

From April 1st to May 31st, 2023 "7.3% per annum" or "Special Standard Rate for Delinquent Tax + 1%", whichever is lower
On or after June 1st, 2023 "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.

* In case any special circumstances apply and render the taxpayer unable to pay by the due date, grace may be allowed by submitting an application. In this case, please consult the tax office covering your jurisdiction (collection section) as soon as possible.

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 tax 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"

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 refer to the website of the National Tax Agency (<https://www.nta.go.jp>) for inquiries pertaining to income tax adjustments by Sole proprietors 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 sales (Table A)

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

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 4-3) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)

This calculation table is a specimen.

第4-(11)号様式

付表4-3 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

簡易

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	円 000 ※第二表の①欄へ
課税資産の譲渡等の対価の額	① 1	※第二表の⑤欄へ	※第二表の⑥欄へ	※第二表の⑦欄へ
消費税額	②	※付表5-3の①A欄へ ※第二表の⑧欄へ	※付表5-3の①B欄へ ※第二表の⑧欄へ	※付表5-3の①C欄へ ※第二表の⑩欄へ
貸倒回収に係る消費税額	③	※付表5-3の②A欄へ	※付表5-3の②B欄へ	※付表5-3の②C欄へ ※第一表の③欄へ
控除額	控除対象仕入税額	④	(付表5-3の⑤A欄又は⑥A欄の金額)	(付表5-3の⑤B欄又は⑥B欄の金額) ※第一表の④欄へ
	返還等に係る税額	⑤	※付表5-3の③A欄へ	※付表5-3の③B欄へ ※第二表の⑩欄へ
	貸倒れに係る税額	⑥		※第一表の⑥欄へ
	控除税額小計 (④+⑤+⑥)	⑦		※第一表の⑦欄へ
控除不足還付税額 (⑦-②-③)	⑧			※第一表の⑧欄へ
差引税額 (②+③-⑦)	⑨			※第一表の⑨欄へ 00
地方となる消費税の課税標準額	控除不足還付税額 (⑧)	⑩		※第一表の⑩欄へ ※マイナス「-」を付して第二表の⑫及び⑬欄へ
	差引税額 (⑨)	⑪		※第一表の⑪欄へ ※第二表の⑫及び⑬欄へ 00
譲渡割額	還付額	⑫		(⑩C欄×22/78) ※第一表の⑬欄へ
	割納税額	⑬		(⑪C欄×22/78) ※第一表の⑭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。

(R1.10.1以後終了課税期間用)

(Schedule 5-3) Table for calculating the deductible tax on purchases (Simplified Tax Form)

This calculation table is a specimen.

第4-(12)号様式

付表5-3 控除対象仕入税額等の計算表

簡易

課税期間	・ ・ ・ ~ ・ ・ ・	氏名又は名称	
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I 控除対象仕入税額の計算の基礎となる消費税額

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
課税標準額に 対する消費税額 ①	(付表4-3の②A欄の金額) 円	(付表4-3の②B欄の金額) 円	(付表4-3の②C欄の金額) 円
貸倒回収 に係る消費税額 ②	(付表4-3の③A欄の金額)	(付表4-3の③B欄の金額)	(付表4-3の③C欄の金額)
売上対価の返還 に係る消費税額 ③	(付表4-3の⑤A欄の金額)	(付表4-3の⑤B欄の金額)	(付表4-3の⑤C欄の金額)
控除対象仕入税額 の基礎となる消費税額 (① + ② - ③) ④			

II 1種類の事業の事業者の場合の控除対象仕入税額

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	※付表4-3の④A欄へ 円	※付表4-3の④B欄へ 円	※付表4-3の④C欄へ 円

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)	売上 割合
事業区分別の合計額 ⑥	円	円	円	
第一種事業 (卸売業) ⑦			※第一表「事業区分」欄へ	%
第二種事業 (小売業等) ⑧			※ "	
第三種事業 (製造業等) ⑨			※ "	
第四種事業 (その他) ⑩			※ "	
第五種事業 (サービス業等) ⑪			※ "	
第六種事業 (不動産業) ⑫			※ "	

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
事業区分別の合計額 ⑬	円	円	円
第一種事業 (卸売業) ⑭			
第二種事業 (小売業等) ⑮			
第三種事業 (製造業等) ⑯			
第四種事業 (その他) ⑰			
第五種事業 (サービス業等) ⑱			
第六種事業 (不動産業) ⑲			

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 課税売上げにつき返品を受け又は値引き・割戻しをした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑫欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

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

(3) 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分		税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$\left[\frac{\text{④} \times \text{みなし仕入率}}{\text{⑬}} \right]$	⑳	円	円	円
$\left(\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right)$				

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分		税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
$(\text{⑦C} / \text{⑥C} \cdot \text{⑧C} / \text{⑥C} \cdot \text{⑨C} / \text{⑥C} \cdot \text{⑩C} / \text{⑥C} \cdot \text{⑪C} / \text{⑥C} \cdot \text{⑫C} / \text{⑥C}) \geq 75\%$	㉑	円	円	円
$\text{④} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$				

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分		税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
第一種事業及び第二種事業 (⑦C + ⑧C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$	円	円	円
第一種事業及び第三種事業 (⑦C + ⑨C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$			
第一種事業及び第四種事業 (⑦C + ⑩C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$			
第一種事業及び第五種事業 (⑦C + ⑪C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$			
第一種事業及び第六種事業 (⑦C + ⑫C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$			
第二種事業及び第三種事業 (⑧C + ⑨C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$			
第二種事業及び第四種事業 (⑧C + ⑩C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$			
第二種事業及び第五種事業 (⑧C + ⑪C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$			
第二種事業及び第六種事業 (⑧C + ⑫C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$			
第三種事業及び第四種事業 (⑨C + ⑩C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$			
第三種事業及び第五種事業 (⑨C + ⑪C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$			
第三種事業及び第六種事業 (⑨C + ⑫C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$			
第四種事業及び第五種事業 (⑩C + ⑪C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$			
第四種事業及び第六種事業 (⑩C + ⑫C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$			
第五種事業及び第六種事業 (⑪C + ⑫C) / ⑥C ≥ 75%	$\text{④} \times \frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$			

ハ 上記の計算式区分から選択した控除対象仕入税額

項 目	税率6.24%適用分 A	税率7.8%適用分 B	合計 C (A+B)
選択可能な計算式区分(⑳～㉟)の内から選択した金額	※付表4-3の④A欄へ 円	※付表4-3の④B欄へ 円	※付表4-3の④C欄へ 円
	㉟		

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。

Consumption and Local Consumption Taxes Final Return Form (Simplified Tax Form) (Page 1)

This return form is a specimen.

G K 0 4 0 6

第3-(3)号様式

令和 年 月 日	税務署長殿
納税地 (フリガナ)	(電話番号 - -)
屋号	
個人番号 (フリガナ)	
氏名	

<input type="checkbox"/>	(個人の方) 振替継続希望
※	申告年月日 令和 年 月 日
税務署	申告区分 指導等 庁指定 局指定
処理欄	通信日付印 確認 個人番号カード 通知カード・運転免許証 身元確認 その他()
	年 月 日 指導年月日 相談区分1 区分2 区分3
	令和 年 月 日

個人事業者用 第一表

自 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 (中簡申告 自 令和 年 月 日)
 の場合の (対象期間 至 令和 年 月 日)

令和四年四月一日以後終了課税期間分(簡易課税用)

この申告書による消費税の税額の計算		この申告書による地方消費税の税額の計算	
課税標準額	①	地方消費税の課税標準となる消費税額	①
消費税額	②	控除対象仕入税額	②
貸倒回収に係る消費税額	③	返還等対価に係る税額	③
控除税額小計	④	貸倒れに係る税額	④
控除不足還付税額	⑤	控除税額小計	⑤
差引税額	⑥	控除不足還付税額	⑥
中間納付税額	⑦	差引税額	⑦
納付税額	⑧	この申告書が修正申告である場合	⑧
中間納付還付税額	⑨	差引納付税額	⑨
この申告書の既確定税額	⑩	この課税期間の課税売上高	⑩
この課税期間の課税売上高	⑪	基準期間の課税売上高	⑪
基準期間の課税売上高	⑫	この申告書の既確定課渡割額	⑫
地方消費税の課税標準となる消費税額	⑬	納付課渡割額	⑬
控除不足還付税額	⑭	中間納付課渡割額	⑭
差引税額	⑮	納付課渡割額	⑮
還付額	⑯	この申告書の既確定課渡割額	⑯
納税額	⑰	納付課渡割額	⑰
中間納付課渡割額	⑱	この申告書の既確定差引納付課渡割額	⑱
納付課渡割額	⑲	差引納付課渡割額	⑲
中間納付還付課渡割額	⑳	消費税及び地方消費税の合計(納付又は還付)税額	⑳
納付課渡割額	㉑		
この申告書の既確定差引納付課渡割額	㉒		
差引納付課渡割額	㉓		
消費税及び地方消費税の合計(納付又は還付)税額	㉔		

付記事項	割賦基準の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	31
参考事項	延払基準等の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	32
	工事進行基準の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	33
	現金主義会計の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	34
	課税標準額に対する消費税額の計算の特例の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	35
	区分課税売上高(免税売上高を除く) 売上割合%					
	第1種					36
第2種					37	
第3種					38	
第4種					39	
第5種					42	
第6種					43	
特例計算適用(令57③)	<input type="checkbox"/>	有	<input type="checkbox"/>	無	40	
還付金を受け取る金融機関等	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		郵便局名等				
この申告書の既確定差引納付課渡割額						
納付課渡割額						
この申告書の既確定差引納付課渡割額						
差引納付課渡割額						
消費税及び地方消費税の合計(納付又は還付)税額						

㉔ = (11 + 22) - (⑧ + 12 + 13 + 23)・修正申告の場合 ㉔ = ④ + 23
 ㉔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。)

①・②又は⑩・⑪の記入を省略される。

- 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 return form is a specimen.

G K 0 6 0 2

第3-(2)号様式

課税標準額等の内訳書

整理番号

個人事業者用

納税地	(電話番号 - -)
(フリガナ) 屋号	
(フリガナ) 氏名	

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

第二表

自 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 令和 年月日 の場合の 対象期間 至 令和 年月日)

令和四年四月一日以後終了課税期間分

課税標準額	①	十 千 百 十 億 千 百 十 万 千 百 十 一 円	0 0 0	01
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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
(② ~ ⑥ の合計)		⑦		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
	(⑧ ・ ⑨ の合計)	⑩		13

消費税額	⑪		21	
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	
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 ~ ㉓ の合計)	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

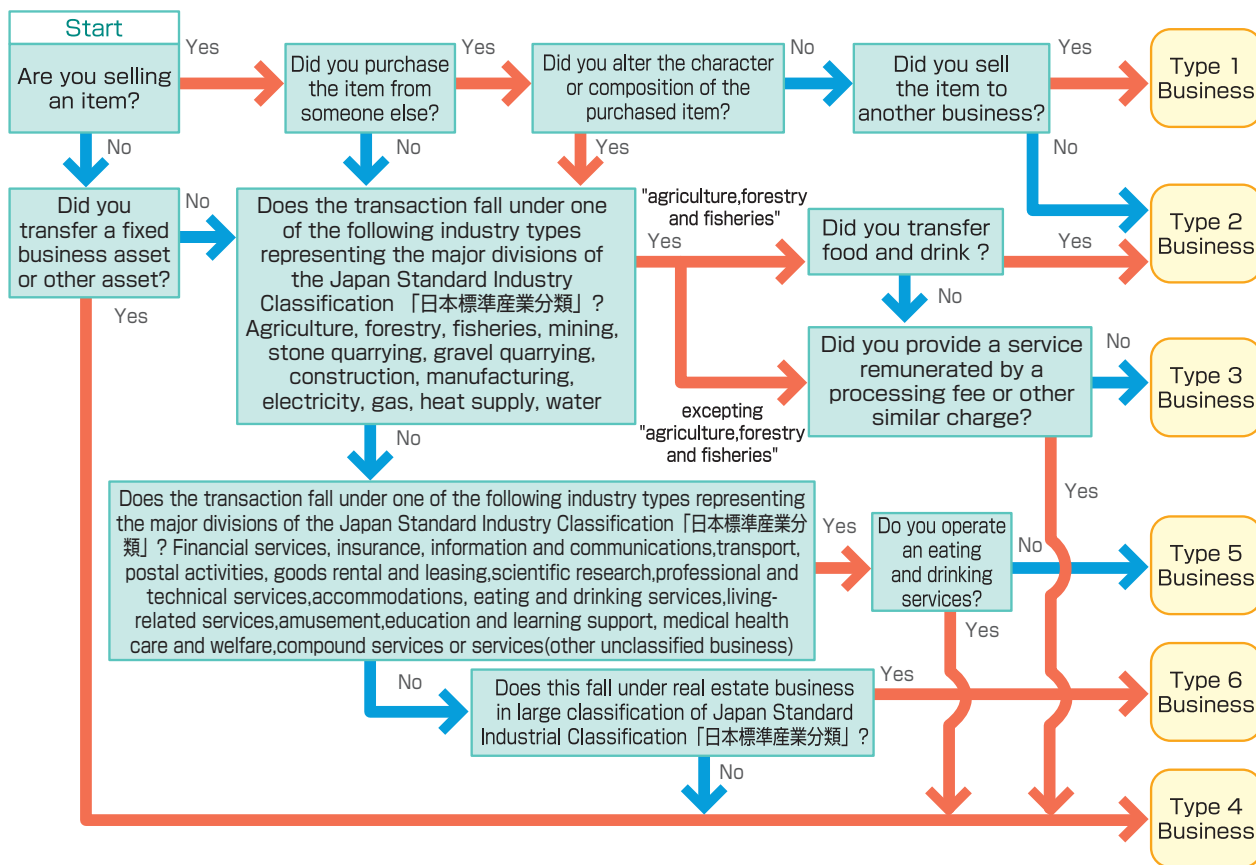
(注1) ⑧~⑩及び⑱欄は、一般課税により申告する場合で、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載します。

(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。)

Flowchart for determining business types

- The following flowchart serves as a guide when determining business types. See P18 as to the business types.
- As a rule, business types are determined per transaction (per transfer of taxable asset, etc.) and each transaction is judged for its classification into the Business Types 1 through 6.



- 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

- * Each Sole proprietor classification is determined based on transactions effectuated within the bounds of normal social standards. However, in the event certain transactions are effectuated where transfers of assets are confused for services provided and vice versa and the amounts charged are treated individually for each transaction, each business type should be determined based on each of those Sole proprietor amounts.
- * For the question, "Did you alter the character or composition of the purchased item?" ,the following example are judged as actions that do not constitute an alteration in the character or composition of the item.
 - Attaching or displaying the brand or name of the item
 - Containing a liquid or other product within a sales receptacle
 - Selling the items as they are in assorted multi-packs
 - Glass or other product that is sold in cut pieces
- * As per the flowchart, if a transaction neither involves the transfer of an item purchased from someone else nor constitutes a manufacturing and retailing activity, use the manufacturing industries category of the Japan Standard Industry Classification (major divisions) as a base for determining whether or not the transaction relates to transfers of assets generally occurring in one of these manufacturing industries.
- * Even if a transaction is deemed as falling under the manufacturing industries category of the Japan Standard Industry Classification irrespective of the designation of the charge, any service provided involving the processing of raw materials, other material or a product belonging to someone else that was remunerated by a fee charged for that processing is deemed a Type 4 business.

Table for determining the taxable transactions

This table contains an approximate standard for determining the taxable transactions with respect to consumption tax for each item appearing in the income statement for business and other income. Examine the nature of a transaction well whenever actually determining its taxability.

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

Account	Taxable /Not taxable	Items not relating to taxable sales
Amount of sales (revenue including miscellaneous revenue)	△	Medical fees paid for by the social insurance system(NON) Proceeds from the sale of merchandise coupons(NON) Proceeds from land sales(NON) Interest received(NON) House rents(NON) Insurance benefits(UN) Subsidies, benefits, and aids that cannot be valued(UN) Revenue from transactions effectuated abroad(UN) Revenue from exports(EX)

Taxability determination table(for agriculture income)

Account	Taxable /Not taxable	Items not relating to taxable sales
Amount of sales	△	Revenue from exports(EX)
Household consumption	○	
Business consumption	▽	Business consumption of seeds and seedlings
Miscellaneous revenue	△	Subsidies on which a value cannot be assigned(UN) Insurance benefits(UN) Subsidies, benefits, and aids that cannot be valued(UN) Interest received(NON)
Subtotal		
Agricultural commodity inventory	Initial / Year-end	

Meaning of the symbols:

-Transactions relating to taxable sales
- ×.....Transactions not relating to taxable sales
- △.....Most transactions are relating to taxable sales, however, some are not
- ▽.....Most transactions are not relating to taxable sales, however, some are

- NON.....Non-taxable transactions
- UN.....Transactions not subject to consumption tax (untaxable transactions)
- EX.....Tax-exempt transactions

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

Special method of the reduced tax rate sales ratio

Small and medium business entities that have difficulty in classifying sales into the reduced tax rate and the standard tax rate may calculate the sales tax amount, using taxable sales (tax included) subject to the reduced tax rate that can be obtained by multiplying the taxable amount (tax included) by the rate of taxable sales (tax included) subject to the reduced tax rate during 10 business days, which are part of taxable sales (tax included) during the same 10 normal consecutive business days. The applicable period is from October 1, 2019 to September 30, 2023, in a taxable period.

- * Small and medium business entities are business entities whose taxable sales amount during a base period does not exceed 50 million yen.
- * 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.
- * "Difficulties" in special circumstances represent cases in which tax rate-specific management failed regarding sales during the taxable period to which special treatment applies, where the level of difficulties remains unchanged.

[Cases with difficulty in calculating the above rate]

Small and medium business entities that have difficulty in calculating the reduced tax rate purchase ratio or the reduced tax rate sales ratio 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 refer to 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.

$$\text{Taxable sales (tax included)} \times \text{The reduced tax rate sales ratio or 50\%} = \text{Taxable sales are subject to the reduced tax rate (tax included)}$$

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 (of the National Tax Agency)."

[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.

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.

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.

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.

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.

* There is a transitional measure whereby 80% of the equivalent purchase tax can be deducted as a purchase tax amount for the period between October 1, 2023 and September 30, 2026 and 50% of the equivalent purchase tax can be deducted as purchase tax for the period between October 1, 2026 and September 30, 2029. However, when applying this measure, invoices bearing a description of the items as well as separate accounting invoices received from tax-exempt business operators must be retained and the ledger including a description that the transitional measure has been applied must also be retained.

Application (notification of change) for tax payment by transfer account *You may sever this page to use as a request for account transfer.

Those who newly use tax payment by transfer account for consumption tax and local consumption tax, self-assessed income tax and special income tax for reconstruction, or those who change the requested contents, please sever this page from the guidance text, fill in necessary information in the following form of "Application(notification of change) for tax payment by transfer account", place the seal used in the passbook for the deposit or savings account, and submit it to the tax office or to an eligible financial institution together with the tax return. Note that e-Tax also may be used for the submission.

1. For tax payment by transfer account, you may use any of the following throughout the country: banks (including Japan Post Bank), shinkin banks, labor banks, credit cooperatives, agricultural cooperatives, and fishery cooperatives.

2. For tax payment by transfer account, you may use an account opened with any of the following types of deposits, etc.: ordinary deposit, current deposit, deposit for tax payment, ordinary savings, etc.

* You cannot use time deposit account nor savings account, etc.

In addition, note that some of the following entities or types of branches, etc. cannot be used for the purpose: some financial institutions such as Internet-dedicated banks, etc., some Internet bank branches, etc.

3. When submitting it, please do not paste it to the tax return.

If the tax office holding the jurisdiction was changed due to relocation, etc., procedures for tax payment by transfer account are newly required.

Note

Among those who want to keep using the wire transfer method before the relocation, if submitting a tax return circling the "Column for indicating wish to keep using the existing wire transfer, a "Notification of transfer or change of place for tax payment for income tax/consumption tax" or an "Application of transfer or change of place for income tax/consumption tax," that describes the wish to keep using the tax payment by transfer account after the relocation, no new procedures for tax payment by transfer account are required.

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.	Cross Out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.	納付書送付依頼書			
		(金融機関経由印)		氏名	
		税務署長あて			
	Write the name of the financial institute and its branch from which you wish to transfer.	Write your address on your return, if your address is different from that on your return.	私が納付する		について、
			<ul style="list-style-type: none">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 [整理 番号] [金融機関番号] [振替 区分] [入力 日付] [送付 日付]		
			金融機関名		
		銀行・信用金庫 労働金庫・信用組合 漁協・農協			
		本店・支店 本所・支所 出張所 御中			

金融機関名

銀行・信用金庫 労働金庫・信用組合 漁協・農協

本店・支店 本所・支所 出張所 御中

あなたの住所 (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

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、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。

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

Stamp with the seal that you have registered with your bank, etc. If the impression is unclear, stamp it again next to it.

Cross Out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

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, etc.

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.

- 1 If you have already used the tax payment by transfer account, you do not have to submit this request.
- 2 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.