

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	円 ※第二表の①欄へ		16,717,000	step.2-2
課税資産の譲渡等の対価の額	① 1	9,481,481	7,236,363	円 ※第二表の⑥欄へ		16,717,844	step.2-1
消費税額	②	591,614	564,408	円 ※付表5-3の①A欄へ ※第二表の③欄へ		1,156,022	step.3
貸倒回収に係る消費税額	③			円 ※付表5-3の②A欄へ ※付表5-3の②B欄へ			step.4
控除額	控除対象仕入税額	473,291	451,526	円 (付表5-3の⑤A欄又は⑤A欄の金額) (付表5-3の⑤B欄又は⑤B欄の金額) ※第一表の④欄へ		924,817	step.7 step.12
	返還等に係る税額			円 ※付表5-3の③A欄へ ※付表5-3の③B欄へ			step.5
	貸倒れに係る税額			円 ※第一表の⑥欄へ			step.13
	控除税額小計 (④+⑤+⑥)	473,291	451,526	円 ※第一表の⑦欄へ		924,817	step.14
控除不足還付税額 (⑦-②-③)	⑧			円 ※第一表の⑧欄へ			step.15
差引税額 (②+③-⑦)	⑨			円 ※第一表の⑨欄へ		231,200	step.15
地方となる消費税の課税標準額	控除不足還付税額 (⑧)	⑩		円 ※第一表の⑩欄へ ※マイナス「-」を付して第二表の⑩及び⑪欄へ			step.16
	差引税額 (⑨)	⑪		円 ※第一表の⑪欄へ ※第二表の⑩及び⑪欄へ		231,200	
譲渡割納額	還付額	⑫		円 (⑩C欄×22/78) ※第一表の⑫欄へ			step.17
	納税額	⑬		円 (⑪C欄×22/78) ※第一表の⑬欄へ		65,200	

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

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