

2023

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 (General Form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters.
- The deadline for filing the 2023 consumption and local consumption taxes return is Monday, April 1, 2024.
- The deadline for payment of 2023 consumption and local consumption taxes is Monday, April 1, 2024.
The date for 2023 consumption and local consumption taxes automatic transfers is Tuesday, April 30, 2024.
- Those business operators who have become business issuer of qualified invoice from Tax-exempt business, triggered by the introduction of the qualified invoice-based method (the invoice system), can use the application of special accommodation of 20%.

* With the special accommodation of 20%, tax amount to be paid can be calculated easily by aggregating sales amounts.

Please refer to the "Consumption and Local Consumption Taxes Final Return Guide (special accommodation of 20%)," when the special accommodation of 20% is applied.

◎ 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 10 of the guide.



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

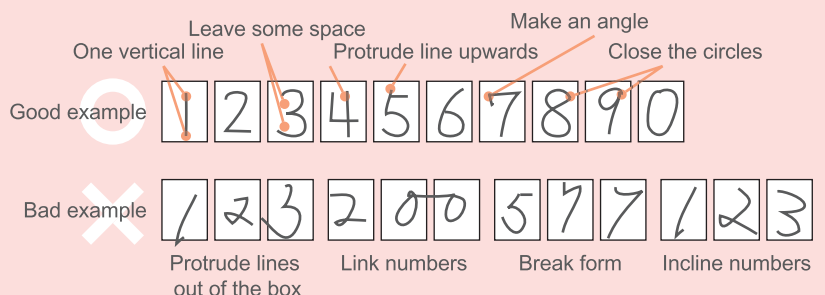
How this guide is organized

1 Basic knowledge	P3	Explains basic knowledge pertaining to the consumption and local consumption taxes final return
○ Special exception for calculating the sales tax amount for small and medium business entities	P6	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.
○ About the qualified invoice-based method (the invoice system)	P7	Provides an overview of the qualified invoice-based method (the invoice system) and identifies points that require attention * Please refer to P8 for the overview of and attention points for the burden-alleviating measure for small-scale business operators that become business issuer of qualified invoice (special accommodation of 20%).
2 Preparing for your final return	P9	Explains about the documents required for completing the consumption and local consumption taxes final return
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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
○ Table for determining taxability of consumption tax transactions	P46	Contains a table that explains how to determine the taxability of each business activity described in the blue return financial statement and other forms
○ Reverse charge mechanism	P47	Explains the case declaration is required due to the Reverse charge mechanism
○ Restriction, etc. on purchase tax credit pertaining to acquisition of residential rental building	P47	Explains restriction, etc. on purchase tax credit pertaining to acquisition, etc. of residential rental building
○ Application (notification of change) for tax payment by transfer account	P48	Contains application (notification of change) for tax payment by transfer account

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.

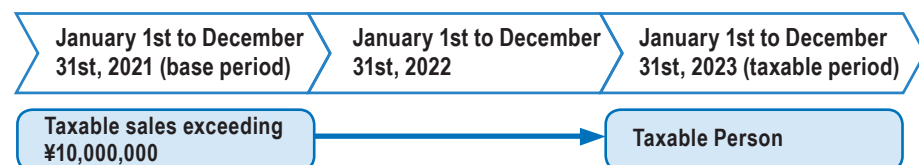
- Do not soil or perforate the return form
- Use a black, ballpoint pen (Please do not use an erasable ball-pointed pen.)
- Enter large, clear figures in the prescribed boxes



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 2023. The final return for consumption and local consumption taxes is filed in one final return form.

- (1) For a registered business issuer of qualified invoice
- (2) Sole proprietor which had [taxable sales](#) amounting to more than 10 million yen during [the base period](#) (2021), (see following figure) or
- (3) Sole proprietor which do not fall under category (1) above but have submitted the "Report on the Selection of Taxable Proprietor Status for Consumption tax"
- (4) 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, 2022 through June 30, 2022) 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



Note

If you fall under either (1)-(4), you need to file the final return for 2023, even if the amount of taxable sales during 2023 were 10 million yen or less.

If your amount of taxable sales during 2021 were 10 million yen or less and you did not submit the "Report on the Selection of Taxable Proprietor Status for Consumption Tax" in advance and when not falling under category (1) or (4) above, you are a Tax-exempt business and are not allowed to file a final return even in the case when you made capital investment during 2023 and a tax refund is expected if you file the final return.

For details, please refer to the "Overview of consumption tax," (in Japanese) etc. posted on the website of the National Tax Agency.

* In case you become a taxable person midway of a year after the registration as a business issuer of qualified invoice, you will be required to submit a tax return for the taxable transactions executed during the period as a taxable person (for instance, if you become a taxable person from October 1, 2023, the target period will be from October 1, 2023, to December 31, 2023).

In this case, please see the special corner for the invoice system on the website of the National Tax Agency, for the calculation method of consumption tax and how to fill in a tax return.

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 2021, 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 2021. (Do not exclude for tax)

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

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Amount of consumption and local consumption taxes payable

Consumption Tax rate

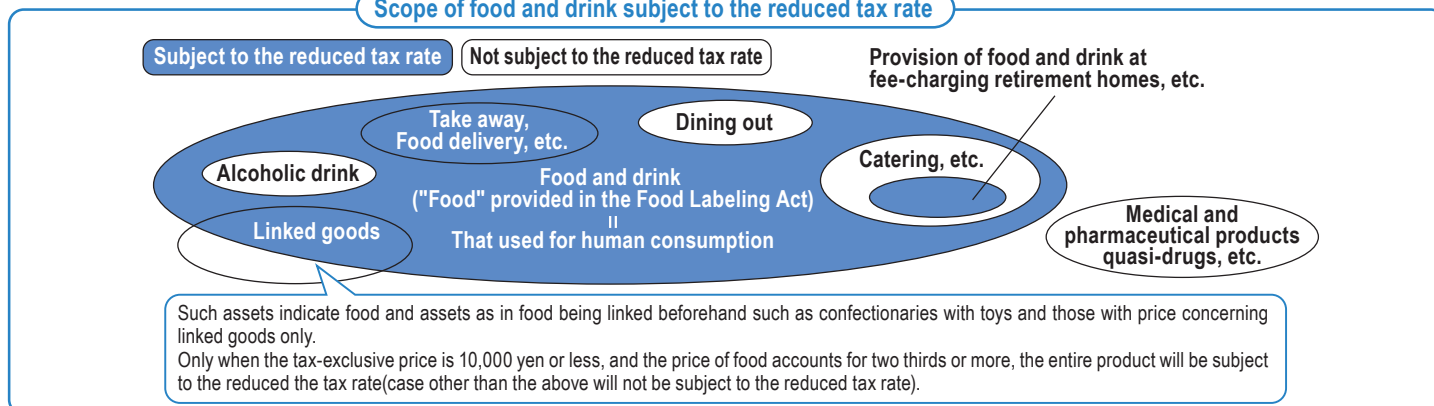
Classification	Standard tax rate	Reduced tax rate
Consumption Tax rate	7.8%	6.24%
Local Consumption Tax rate	2.2% (22/78 of the amount of Consumption Tax)	1.76% (22/78 of the amount of Consumption Tax)
Total	10.0%	8.0%

■ 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



■ Ordinary payable consumption taxes calculation method

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

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

Important terms

Taxable sales

Please refer to "What are taxable sales?" (P4 to P5).

Taxable purchases

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

Calculation of payable consumption taxes

The payable consumption taxes are consumption taxes on taxable sales minus the consumption taxes on taxable purchases.
As a rule, a refund is received when the consumption taxes on taxable purchases exceeds the consumption taxes on taxable sales.

■ Payable local consumption taxes calculation method

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

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.

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.

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 taxable purchases ?

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).

Note

Payments of salaries and wages, including those paid to family employees, are not treated as taxable purchases, but employee travel allowance (the amount usually required for commuting) are taxable purchases.

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

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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)).

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* *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.

(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	
(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	XX年11月2日 (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.

[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.

総勘定元帳 (仕入れ)		(株)〇〇	
XX年	摘要	借方	貸方
11 2	(株)△△ 雑貨	22,000	
11 2	(株)△△ 食料品 ※	21,600	
...

※は軽減税率対象品目

On October 1, 2023 onward, the qualified invoice-based method (the invoice system) became effective as a method to receive tax credit for consumption tax on purchases corresponding to multiple tax rates. Please refer to page 7 for details.

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

Difficult to small and medium business entities is possible to separate the sales by the tax rate, of the taxable period, in institutions from October 1, 2019 to September 30, 2023, a certain percentage of sales as a target sales of the reduced tax rate you can calculate the sales tax.

* Small and medium business entities are business entities whose taxable sales amount during a base period does not exceed 50 million yen.

* "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.

① Special method of the reduced tax rate purchase ratio of retail, etc.

Small and medium business entities engaged in wholesale or retail industry can manage the taxation purchase for each tax rate multiplied by the proportion of taxable purchases required only to a sale is subject to the reduced tax rate as a percentage of taxable sales related to the business, to calculate the revenue to be reduced tax rate system, you can calculate the sales tax.

② Special method of the reduced tax rate sales ratio

By multiplying the percentage of the taxable sales are subject to the reduced rate of the tax same period as a percentage of taxable sales of 10 normal consecutive business days in taxable sales, to calculate the taxable sales that is the subject of the reduced tax rate, you can calculate the sales tax.

* 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.

③ Cases with difficulty in calculating the above ratio

Small and medium business entities that have difficulty in calculating the reduced sales rate 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 means 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.

Taxable sales (tax included)	×	①The reduced tax rate purchase ratio of retail, etc. ②The reduced tax rate sales ratio or ③50% (Cases with difficulty in calculating of ① or ②)	=	Taxable sales are subject to the reduced tax rate (tax included)
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About the qualified invoice-based method (the invoice system) (October 1, 2023~)

The qualified invoice-based method (the invoice system) is a method to receive tax credit for consumption tax on purchases corresponding to multiple tax rates.

To ensure the application of tax credits on purchases under the qualified invoice-based method (the invoice system), in principle, retention of the following is required: a ledger that contains certain descriptions; and qualified invoice (invoices), etc. that were issued by “business issuer of qualified invoice.”

Despite that, in case the simplified tax system was chosen or in case the special accommodation of 20% is applied, the amount of tax payable will be calculated from taxable sales. Therefore, in such cases, retention of a qualified invoice, etc., is not a requirement of the tax credit for consumption tax on purchases.

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Described items on a qualified invoice

The items that need to be described on a qualified invoice are as follows.

[Entry Items]

- The underlined items are the extra items to be added to the invoices with extra descriptions.
- Regarding the transactions of retail business, restaurant business, taxi operation business, etc. where goods or services are sold to many and unspecified people, **simplified qualified invoices** may be issued instead of qualified invoices.

Qualified invoice

- 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

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

Simplified qualified invoice

- 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)
- ⑤ Consumption tax amount categorized by tax rate*, or applicable tax rate

スーパー○○

東京都... 登録番号 T 123456...

XX年11月30日

領収書

ヨーグルト*	1	¥108
カップラーメン*	1	¥216
ビール	1	¥550
合計		¥874
8%対象		¥324
10%対象		¥550
軽減税率対象		50
お預り		¥1,000
お釣		¥126

* 軽減税率対象

⑤ Applicable tax rate or amount of consumption tax, etc. is described. * Both can be described.

* No specific form is set by law nor administrative notice, etc., any document can be regarded as a qualified invoice, if needed items are described therein irrespective of its name, including hand-written one.

* Fraction treatment for the “consumption tax categorized by tax rate” in ⑤: It is allowed only once for each tax rate, on one qualified invoice. As the fraction treatment method, you may choose either one of the following at your discretion: round-up; round-down; or 4 vs. 5 rounding.

Once a business operator is registered as a business issuer of qualified invoice 《points that require attention as a seller》

When requested from a taxable person, a business issuer of qualified invoice is required to issue a qualified invoice and retain its copy. Also, even if the amount of taxable sales during the base period is below 10 million yen, consumption tax must be filed.

Requirements for purchase tax credit 《Points that require attention as a buyer》

In principle, to ensure the application of tax credits on purchases, it is required to retain the ledgers containing descriptions on certain items as well as the qualified invoices, etc. As a general rule, taxable purchases made from parties other than business issuer of qualified invoice, such as Tax-exempt business and consumers, are not eligible for tax credit for consumption tax on purchases. However, the following transitional measure will be effective during the period of October 1, 2023 ~ September 30, 2029: even for the taxable purchases by anybody other than business issuer of qualified invoice, certain portion of the tax amount equivalent on purchases can be deducted as the tax amount on purchases.

<Certain % of the tax amount equivalent on purchase>

- October 1, 2023 ~ September 30, 2026.....80% deduction is possible.
- October 1, 2026 ~ September 30, 2029.....50% deduction is possible.

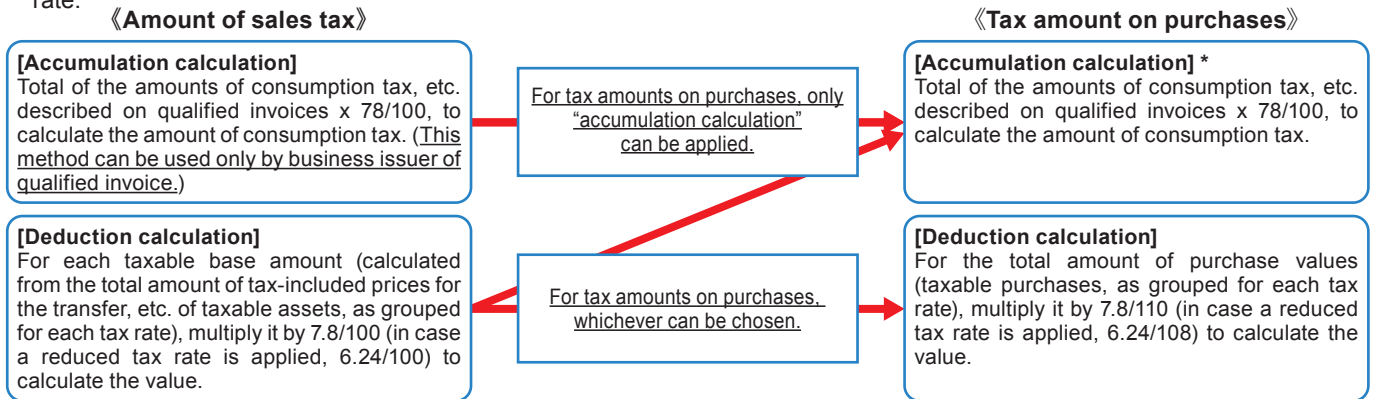
* To ensure the application of the transitional measure (80% deduction, 50% deduction) for obtaining tax credits on purchases, the following are required: retain the invoices, etc. that contain the same descriptions as the invoices with extra descriptions to be received from anybody other than the business issuer of qualified invoice; and retain the ledger that shows a description that the transitional measure will be applied (stating that the purchases were the taxable purchases subject to the special application of a 80% deduction or 50% deduction).

* Regarding the business operators of 100 million yen or less in taxable sales amount for the reference period or of 50 million yen or less in taxable sales amount for a specified period, tax credits on purchases can be applied to them for their taxable purchases of less than 10,000 yen inclusive of taxes during the period of October 1, 2023 ~ September 30, 2029, only by retaining the ledger that contains certain items (special provisions for small-amount cases). In this case, it is not required to include a description in the ledger that special provisions for small-amount cases will be applied. Whether it is “less than 10,000 yen inclusive of taxes” or not is judged by the total amount (including taxes) of taxable purchases (1 transaction).

Tax amount calculation method

“Accumulation calculation” or “deduction calculation” can be chosen for calculating amount of sales tax and tax amount on purchases on October 1, 2023, or beyond.

- ① “Accumulation calculation” is a method accumulating the amounts of consumption tax, etc. that are described on qualified invoices.
- ② “Deduction calculation” is a method deducting a portion from the aggregate amount of transactions for each applicable tax rate.



* Whenever taxable purchases occur, if the amount obtained from the payment for the taxable purchases x 10/110 (in case a reduced tax rate is applied, 8/108) (if a fraction of less than 1 yen arises, the fraction is rounded down or put subject to 4 vs. 5 rounding) is described (recorded) in a ledger as a suspense payment for consumption tax, etc., total of such amounts x 78/100 is allowed as a method of accumulation calculation for the tax amount on purchases (ledger-based accumulation calculation).

* In case “accumulation calculation” is applied to the tax amount on purchases, the tax amount on purchases for the taxable purchases, to which the transitional measure (80% deduction, 50% deduction) is applied, as well needs to be calculated per “accumulation calculation.”

Specifically, whenever there arise taxable purchases to which the transitional measure (80% deduction, 50% deduction) is applied, the payment price for the taxable purchases x 7.8/110 (if a reduced tax rate is applicable, 6.24/108) will be multiplied by 80/100 (Note) to get the value. (In case a fraction of less than 1 yen occurs to the amount, apply round-down or 4 vs. 5 rounding to the fraction.)

In this process, you may use the following control scheme: segregate the taxable purchases subject to this transitional measure for adequate management; and implement the above calculation for each of the segregated taxable purchases midway of a taxation period or at the end of the taxation period.

(Note) This ratio corresponds to the period to which the transitional measure (80% deduction, 50% deduction) is applied. October 1, 2023 ~ September 30, 2026: 80/100 , October 1, 2026 ~ September 30, 2029: 50/100

About the burden-alleviating measure (special accommodation of 20%) for the small-scale business operators that become business issuer of qualified invoice

For those who have become taxable person (that is, business issuer of qualified invoice) from Tax-exempt business triggered by the introduction of the qualified invoice-based method (the invoice system), they may use the amount of tax credits on purchases as the tax amount after special deductions (that is, equivalent of 80/100 of the residual amount after deducting the total amount of consumption tax on the value of refund, etc. against the sales revenue from the amount of consumption tax on the total amount of the taxable base).

In case a Tax-exempt business (including those Tax-exempt business who become taxable person by submitting a choice decision notification on becoming a taxable business operator for consumption tax [Note 1]) becomes a business issuer of qualified invoice (Notes 2 and 3), the special accommodation of 20% can be applied to each of the taxation periods of the business issuer of qualified invoice that include October 1, 2023 and up to September 30, 2026.

(Note 1) The special accommodation of 20% cannot be applied to any tax return for a period including September 30, 2023, or before (that is, before the qualified invoice-based method [the invoice system] took effect).

(Note 2) In case of a taxable person who becomes a business issuer of qualified invoice, in principle, the special accommodation of 20% can be applied to the following taxation period onward after the taxation period when it became a business issuer of qualified invoice if its taxable sales amount was 10 million yen or less in the reference period.

(Note 3) In cases business operators become disqualified to enjoy tax exemption irrespective of registered as a business issuer of qualified invoice or not (for instance, business operators of over 10 million yen in taxable sales amount in the reference period, new corporations of 10 million yen or more in equity capital, business operators who have reduced the tax amount on purchases through obtaining fixed assets subject to adjustments or large-amount specific assets, etc.); or in cases a certain provision is applied to shorten the taxation period to 1 month or 3 months, the special accommodation of 20% cannot be applied.

Procedures for registration and application to get registered as a business issuer of qualified invoice

Regarding the procedures for registration and application to get registered as a business issuer of qualified invoice, check the “Application procedures” at the special corner for the invoice system on the website of the National Tax Agency.

When registered after the assessment by tax office, registration number, etc. are notified to each applicant. At the same time, information on each registered business operator (in case of a sole proprietor, in principle, name, registration number, and registration date) will be published on the “Announcement Site of Business Issuers of Qualified Invoice (of the National Tax Agency).”

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.

<p>《The individual number card was issued.》</p> <p>■ The individual number card</p> <p>* When attaching a copy of the individual number card, a copy of the both the front and backside of the card is required.</p>	
<p>《The individual number card was NOT issued.》</p> <p>① Documents to verify the Number and ② Documents to verify identification</p>	
①	<p>Document to verify the Number 《Documents which verifies the individual number of the person filing》</p> <p>One of the following documents</p> <ul style="list-style-type: none"> ■ Notification card *1 ■ A copy of the resident register (limited to that with individual number)
+	
②	<p>Document to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》</p> <p>One of the following documents</p> <ul style="list-style-type: none"> ■ Driver's license ■ Passport ■ Insurance certificate of the National Health Insurance Program *2 ■ Physical disability certificate ■ Resident card
<p>*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.</p> <p>*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.</p>	

* When a tax return other than a return for a refund (a return stating the "⑧ 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.

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 transaction subject to consumption tax, 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 transactions (for business income) [Table A]
- Table for calculating taxable sales [Table B]
- Table for calculating taxable purchases [Table C]

* This guide explains how to calculate tax by using the above calculation forms. Aside from the above, there are also forms for calculating taxable transactions specially made for real estate income and agricultural income.

Samples for the following are shown on Page 39 ~ Page 45: tax return (Page 1 and Page 2); Schedule (1-3 and 2-3); and calculation table described on the left. You may use such samples to make drafts.

Calculate your consumption tax

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

*Regarding the amount of sales tax and tax amount on purchases for the period starting on October 1, 2023 (when the qualified invoice-based method [the invoice system] took effect), the calculation method based on "deduction calculation" (whereby deduction is applied to the total transaction value in the calculation for each applicable tax rate) is hereby shown.

Regarding the calculation method and how to fill in a tax return in case "accumulation calculation" (whereby the amounts of consumption tax, etc. described on qualified invoices are accumulated in the calculation) is applied, see the special corner for the invoice system on the website of the National Tax Agency.

step.1 Arrange all taxable transactions in order

Enter the amounts by tax rate from ledgers, etc.(separate accounting) to table for calculating taxable transactions(Table A).

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

step.2 Calculate your total amount of taxable sales

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

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.

step.3 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.4 Calculate your consumption tax

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

Please use the table for calculating taxable purchases (Table C) to calculate your total taxable purchases for each source of income as determined in the table for calculating taxable transactions (Table A).

step.5 Calculate your total taxable purchases

$$\text{Amount of purchases} - \text{Non-taxable purchases, etc.} = \text{Taxable purchases}$$

Please use the table for calculating the taxable sales ratio and the amount of deductible tax on purchases (Schedule 2-3) to determine the amount of deductible tax on purchases.

step.6 Calculate the amount of the transfer value of taxable assets, etc.

$$\text{Taxable sales (tax excluded)} + \text{Tax exempted sales} = \text{The amount of the transfer value of taxable assets, etc.}$$

step.7 Calculate the amount of the transfer value of assets, etc.

$$\text{The amount of the transfer value of taxable assets, etc.} + \text{Non-taxable sales} = \text{The amount of the transfer value of assets, etc.}$$

step.8 Calculate the taxable sales ratio

Calculations the ratio of the amount of the transfer value of taxable assets, etc. (step 7) to the amount of the transfer value of assets, etc.(step 6).

$$\frac{\text{The amount of the transfer value of taxable assets, etc.}}{\text{The amount of the transfer value of assets, etc.}} = \text{Taxable sales ratio}$$

step.9 Calculate the consumption taxes on taxable purchase

$$\text{Total taxable purchases for each source of income (tax included)} \times \left(\frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) - \text{Amount of refund for purchases (tax included)} \times \left(\frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) = \text{Consumption taxes on taxable purchases}$$

step.10 Calculate the consumption tax on specific taxable purchase

* Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services need to calculate. See P47 for details.

step.11 Calculate the consumption taxes on taxable freight

* Calculates this item in the event there is an amount of consumption taxes on taxable freight received from bonded areas.

step.12 Calculate the consumption tax adjustment if you have been granted or have lost tax liability exemption

* Sole proprietors classified as Tax-exempt business in 2022 and became Taxable Person in 2023, or Sole proprietors classified as Taxable person in 2023 and will become a Tax-exempt business in 2024 should adjust the consumption tax levied on inventories.

step.13 Calculate the total amount of taxes on taxable purchases, etc.

* Calculate the sum of the "Consumption taxes on taxable purchases"(step 9), "Calculate the consumption tax on specific taxable purchases"(step 10), "Consumption taxes on taxable freight"(step 11) and "Consumption taxes adjustment"(step 12).

$$\text{Consumption taxes on taxable purchases} + \text{Consumption taxes on taxable freight} \pm \text{Consumption taxes adjustment} = \text{Total amount of taxes on taxable purchases, etc.}$$

step.14~16 Calculate the amount of deductible tax on purchases

■ The entire amount of taxes on taxable purchases, etc. is deductible if taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio (step 8) is 95% or more.

$$\text{Total amount of taxes on taxable purchases, etc.} = \text{Amount of deductible tax on purchases}$$

■ If taxable sales amounting to more than 500 million yen during the taxable period or the taxable sales ratio (step 8) is less than 95%, the amount resulting from one of the following calculation methods is the amount of deductible tax on purchases.

< Itemized method >

$$\text{Portion of the total amount of taxes on taxable purchases, etc. required only for taxable sales} + \left(\text{Portion of the total amount of taxes on taxable purchases, etc. required for both taxable and non-taxable sales} \times \text{Taxable sales ratio} \right) = \text{Amount of deductible tax on purchases}$$

< Proportional method >

$$\text{Total amount of taxes on taxable purchases, etc.} \times \text{Taxable sales ratio} = \text{Amount of deductible tax on purchases}$$

* If an adjustment for the consumption tax levied on fixed assets subject to adjustment is deemed necessary, modify that adjustment amount and calculate the "Amount of deductible tax on purchases".

step.17 Calculate the amount of tax adjustment for excess deduction

* Calculated only in the event the amount of the deductible tax on purchases is applicable.

step.18 Calculate the amount of tax on value of refunds, etc.

* Calculate if applicable.

step.19 Calculate the amount of tax relating to bad debt

* Calculate if there is bad debt.

step.20 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.21 Calculate the balance or the amount of tax refundable for insufficient deduction

$$\text{Consumption tax} + \text{Amount of tax adjustment for excess deduction} - \text{Subtotal of deductible tax} = \text{Balance* or Tax refundable for insufficient deduction}$$

(*rounded down to the nearest ¥100)

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Note

Business using the proportional method must have applied that method for 2 years or more consecutively to change to the itemized method.

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. Tax return for refund is applied in the following cases: when the tax amount in interim tax return filing is larger than that in tax return filing, etc.; and when the amount of consumption tax for the taxable purchases, etc. is larger than that for the taxable sales.

Calculate the local consumption tax

Calculate the amount of local consumption tax and enter it in ⑩ to ⑬ of Schedule 1-3.

step.22 Enter the amount of consumption tax representing the local tax base

step.23 Calculate either the amount of the tax payable or the amount of tax refundable

$$\begin{array}{l} \text{Balance or} \\ \text{Tax refundable for} \\ \text{insufficient deduction} \end{array} \times \frac{22}{78} = \begin{array}{l} \text{Amount of tax payable* or} \\ \text{Amount of tax refundable} \\ \text{(*rounded down to the nearest ¥100)} \end{array}$$

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

step.24 Enter in the return form(Page 2)

Enter in the return form(Page 2) from Schedule 1-3.

step.25 Enter the appropriate figures in ① to ⑨,⑮,⑯ of the return form(Page 1)

Enter the appropriate figures in the return form(Page 1) from the return form(Page 2) and Schedule 1-3,2-3.

step.26 ⑩ of the return form (Page 1) Enter the interim payment

step.27 ⑪ of the return form (Page 1) Calculate the amount of consumption tax payable

step.28 ⑫ of the return form (Page 1) Calculate the amount of refundable interim payment

step.29 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 1-3.

step.30 ㉑ of the return form (Page 1) Enter the transferable interim payment

step.31 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable

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

step.33 ㉔ of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)

$$\begin{array}{l} \left(\begin{array}{l} \text{"①Amount of} \\ \text{tax payable"} \end{array} + \begin{array}{l} \text{"②Transferable} \\ \text{tax payable"} \end{array} \right) - \left(\begin{array}{l} \text{"⑧Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"⑫Refundable} \\ \text{interim} \\ \text{payment"} \end{array} + \begin{array}{l} \text{"⑰Amount} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"⑳Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right) \\ = \text{"㉔Total consumption and local consumption on taxes"} \end{array}$$

Enter other items

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

* See P34 for details.

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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
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.

About interim filing and payment for 2024

If the final consumption tax amount is more than 480 thousand yen for 2023, you need to file and pay for Interim return for 2024, 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 2023 and 22/78 of that amount as local consumption tax by Monday, September 2, 2024.
- "If the amount is more than 4 million yen but 48 million yen or less (three interim filing and payment a year)" and "If the amount is more than 48 million yen (eleven interim filings and payment a year)"
Please refer to the website of the National Tax Agency (<https://www.nta.go.jp>) about the due date of filing and payment, etc.

* Any business required to file interim consumption tax returns must file and pay for 22/78 of the interim payment amount of consumption tax as the interim payment amount of local consumption tax together with the interim consumption tax returns.

About voluntary interim return system

If the final consumption tax amount (excluding local consumption tax amount) in the previous year is 480 thousand yen or less (without an obligation of interim tax returns) but if you submit a "Notification of filing voluntary interim tax returns" to the District Director of the Tax office in your jurisdiction at the payment location, you can voluntarily file and pay for interim tax returns starting for the June interim return period, the last day of which first arrives on and after the day when the said notification is submitted.

The final day of the target period for the interim tax declaration for 2024 income will be Sunday, June 30, 2024. Therefore, if you want the application starting with the interim tax declaration for 2024 income, submit a notice to the District Director of the tax office in charge by that day.

* Amount of the interim tax to be paid should be 6/12 of the amount of consumption tax in the final tax return of the previous year. When paying the interim consumption tax, you should pay the interim local consumption tax at the same time.

**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.**

Consumption tax calculation

Refer to the example below when calculating your consumption tax.

step.1 Arrange the details of your taxable transactions

Calculate the total amount of sales (exclude consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period (January 1st to December 31st, 2023).

Use the table for calculating taxable transactions (Table A) (P39).

step.1-1 Enter the amounts by tax rate from ledgers, etc.(separate accounting) to column A of the table for calculating taxable transactions(Table A).

* In case you become a taxable person midway of a year after the registration as a business issuer of qualified invoice, entries are made based on the transaction amounts during the period as a taxable person (for instance, if you become a taxable person from October 1, 2023, the target period will be from October 1, 2023, to December 31, 2023).
In this case, regarding the calculation method for consumption tax and how to fill in a tax return, see the special corner for the invoice system on the website of the National Tax Agency.

step.1-2 Enter the portion of the amounts in column A that is not related to taxable transactions in column B.

step.1-3 Calculate the amounts in column A that represent taxable transactions (amount of taxable transactions; the difference between the values in A and B) and enter the result in column C.

step.1-4 Enter the 6.24% tax rate applicable in column D(enter the transitional measure (80% deduction) applicable in column E), and the 7.8% tax rate applicable in column F(enter the transitional measure (80% deduction) applicable in column G) from column C.

Use the information appearing in the table for determining the taxability of consumption tax transactions on P46, which provides a standard for determining whether or not a certain business is taxable.

In the case of income derived from agriculture or real estate, arrange the details of your taxable transactions using the table for calculating taxable transactions for each source.

Example: Kouno Store

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

Kouno Store is business that sells merchandise retail.

- Its income for 2023 was limited to business income derived from retail sales and the sale of fixed business assets (capital gains).
- Its taxable sales for 2021, its base period, was ¥19,951,456. It is a Taxable person for 2023.
- Its entries pertaining to consumption and local consumption taxes were effectuated using the "tax included accounting method" (P38).
- It was a Tax-exempt business in 2022.
- The following(P17) represents the results taken from ledgers, etc.(separate accounting) entered in the table for calculating taxable transaction.

The following are special mentions concerning consumption and local consumption taxes.

- ¥350,000 worth of sales from beer coupons (Non-taxable transaction) is included in its total sales (revenue) of ¥22,730,000. Of the sales amount ¥22,380,000, the taxable transactions, tax rate 6.24% applicable amount is ¥13,110,000, tax rate 7.8% applicable amount is ¥9,270,000.
- Its initial inventory which is all from taxable transaction (7.8% tax rate applicable) was purchased when it was a Tax-exempt business.
- The purchase of ¥320,000 of beer coupons (Non-taxable transaction) is included in the amount of purchases of ¥14,920,000. Of the purchases amount ¥14,600,000, the taxable transactions, tax rate 6.24% applicable amount is ¥8,700,000, tax rate 7.8% applicable amount is ¥5,900,000.
- The following expenses are those relating to all taxable transactions, breakdown the amount of each applicable tax rate is as follows.

Subject	Total	6.24% tax rate applicable	7.8% tax rate applicable
Utilities	¥105,000	¥0	¥105,000
Travel expenses	¥69,000	¥0	¥69,000
Communication costs	¥167,000	¥0	¥167,000
Advertising expense	¥96,000	¥0	¥96,000
Entertainment fee	¥76,000	¥16,000	¥60,000
Repair costs	¥121,000	¥0	¥121,000
Supplies expense	¥201,000	¥0	¥201,000
Miscellaneous Expenses	¥48,000	¥20,000	¥28,000

- Welfare expenses such as for worker's compensation and unemployment insurance of ¥81,000 are all covered by the employer.
- Employee commuting expenses of ¥33,000 are included in the ¥1,233,000 salary expenses.
- Land and house rents of ¥120,000 are all land rent (Non-taxable transaction).
- Outsourcing fees ¥1,650,000 were paid in the period between October and December 2023.
In this case, the contractor was a non-business issuer of qualified invoice. However, the entity satisfied the requirements to apply the transitional measure (80% deduction).
- Other items include refurbishing costs, ¥600,000 for shutters and ¥310,000 for display shelves.
- A delivery vehicle was sold for ¥280,000.
- There are returns, discounts and rebates relating to sales and purchases, however, the accounting method used directly deducted these amounts from the sales amount or purchases amount.
- Regarding the amount of sales tax and tax amount on purchases for the period from October 1, 2023, to December 31, 2023, deduction calculation is applied.
- Regarding the taxable purchases from among the expenditures for procurement, expenses, etc. for the period from October 1, 2023, to December 31, 2023, they satisfied the requirements to secure the application of tax credits on purchases (retention of qualified invoices, etc. issued by business issuers of qualified invoice, etc.), except for the above outsourcing fees.

Example of Table A: Kouno Store

		step.1-1	step.1-2	step.1-3	金額計算表			step.1-4	Table A	
(令和5年分)				金額計算表			(事業所得用)			
科目	決算額	Aのうち課税取引にならないもの(※1)	課税取引金額(A-B)	うち軽減税率6.24%適用分	E	うち標準税率7.8%適用分	F	G		
売上(収入)金額(雑収入を含む)	①									
	22,730,000	350,000	22,380,000	13,110,000		9,270,000				
科目	決算額	Aのうち課税取引にならないもの(※1)	課税取引金額(A-B)	うち軽減税率6.24%適用分		うち標準税率7.8%適用分				
	A	B	C	課税仕入高	経過措置(6割控除)の適用を受ける課税仕入高	課税仕入高	経過措置(6割控除)の適用を受ける課税仕入高			
売上	②									
仕入金額	③	320,000	14,600,000	8,700,000		5,900,000				
小計	④									
期末商品棚卸高	⑤									
差引原価	⑥									
差引金額	⑦									
租税公課	⑧	180,000	0			0				
荷造運賃	⑨									
水道光熱費	⑩	105,000	105,000			105,000				
旅費交通費	⑪	69,000	69,000			69,000				
通信費	⑫	167,000	167,000			167,000				
広告宣伝費	⑬	96,000	96,000			96,000				
接待交際費	⑭	76,000	76,000	16,000		60,000				
損害保険料	⑮	105,000	105,000							
修繕費	⑯	121,000	121,000			121,000				
消耗品費	⑰	201,000	201,000			201,000				
減価償却費	⑱	472,064	472,064							
福利厚生費	⑲	81,000	81,000			0				
給料賃金	⑳	1,233,000	1,200,000	33,000		33,000				
外注工賃	㉑	1,650,000	1,650,000							
利子割引料	㉒	107,000	107,000							
地代家賃	㉓	120,000	120,000							
貸倒金	㉔									
雑費	㉕									
雑計	㉖	48,000	48,000	20,000		28,000				
差引金額	㉗	3,029,936	2,566,000	36,000		880,000	1,650,000			
③+㉗	⑳	19,751,064	17,166,000	8,736,000		6,780,000	1,650,000			

太枠の箇所は課税売上高計算表及び課税仕入高計算表へ転記します。

※1 B欄には、非課税取引、輸出取引等、不課税取引を記入します。
また、売上原価・経費に特定課税仕入に係る支払対価の額が含まれている場合には、その金額もB欄に記入します。
※2 斜線がある欄は、一般的な取引において該当しない項目です。

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step.2 Calculate your total amount of taxable sales

Use the table for calculating taxable sales (Table B)(P40).

step.2-1

Enter the values appearing in ①(column C to G) of the table for calculating taxable transactions (for business income; Table A).

→ Enter them in ① of Table B, respectively.

step.2-2

Enter the values appearing in ④(column C to G) of the table for calculating taxable transactions (for agriculture income).

→ Enter them in ② of Table B, respectively.

step.2-3

Enter the values appearing in ④(column C to G) of the table for calculating taxable transactions (for real estate income).

→ Enter them in ③ of Table B, respectively.

step.2-4

If there are taxable sales relating to other sources of income, describe the name of income in the space () of Table B (3), enter the amount of revenue and the portion of that amount excluded from taxable sales and then calculate the difference.

→ Use ④ to ⑥ of Table B.

step.2-5

If there are taxable sales relating to income derived from the transfer of fixed business assets enter the amount of capital gains and the portion of that amount excluded from taxable sales and then calculate the difference.

→ Use ⑦ to ⑨ of Table B.

step.2-6

Calculate your total taxable sales.

→ Use ⑩ of Table B.

Example of Table B: Kouno Store

step.2-1

Enter ¥ 22,380,000 (Table A, column C, ①) in ① of Table B.

Enter ¥ 13,110,000 (Table A, column D, ①) in ①(6.24% tax rate applicable) of Table B.

Enter ¥ 9,270,000 (Table A, column F, ①) in ①(7.8% tax rate applicable) of Table B.

step.2-5

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 of Table B.

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

step.2-6

The total amount of taxable sales is obtained as follows.

$$¥ 22,380,000 + ¥ 280,000 = ¥ 22,660,000$$

6.24% tax rate applicable ¥ 13,110,000

7.8% tax rate applicable

$$¥ 9,270,000 + ¥ 280,000 = ¥ 9,550,000$$

step.3 Calculate your tax base

step.3-1

Multiply the total amount of taxable sales (Table B 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 B columns ⑪ and ⑫ respectively.
Enter this calculation result in column ①-1 of Schedule 1-3.

- * 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

$$\text{Taxable sales (tax included)} \times \frac{100}{108} = \text{①-1A Tax base}$$

7.8% tax rate applicable

$$\text{Taxable sales (tax included)} \times \frac{100}{110} = \text{①-1B Tax base}$$

step.3-2

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

Example of Table B: Kouno Store

step.3-1

⑪ of Table B is obtained as follows.

$$¥13,110,000 \times \frac{100}{108} = ¥12,138,888$$

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

⑫ of Table B is obtained as follows.

$$¥9,550,000 \times \frac{100}{110} = ¥8,681,818$$

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

Total amount is obtained as follows.

$$¥12,138,888 + ¥8,681,818 = ¥20,820,706$$

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

step.3-2

Round down the figure(step 3-1) to the nearest ¥1,000 to obtain the tax base.

Enter in ① of Schedule 1-3.

$$¥12,138,888 \rightarrow ¥12,138,000$$

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

$$¥8,681,818 \rightarrow ¥8,681,000$$

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

Total amount of tax base is obtained as follows.

$$¥12,138,000 + ¥8,681,000 = ¥20,819,000$$

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

The table for calculating taxable sales for Kouno Store is as follows.

Table B			
課税売上高計算表			
(令和 5 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 22,380,000	13,110,000	9,270,000
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 22,660,000	13,110,000	9,550,000
⑥ 課税資産の譲渡等の対価の額の計算			
13,110,000	円×100/108		
税抜経理方式による場合、⑩標準税率7.8%適用分額を課税売上上げに係る仮受消費税等の金額を加算して計算します。			
9,550,000	円×100/110		
税抜経理方式による場合、⑩標準税率7.8%適用分額を課税売上上げに係る仮受消費税等の金額を加算して計算します。			

step.2-1
step.2-2

step.2-3

step.2-4

step.2-5

step.2-6

step.3-1

- * In case you become a taxable person midway of a year after the registration as a business issuer of qualified invoice, entries are made based on the transaction amounts during the period as a taxable person (for instance, if you become a taxable person from October 1, 2023, the target period will be from October 1, 2023, to December 31, 2023).
In this case, regarding the calculation method for consumption tax and how to fill in a tax return, see the special corner for the invoice system on the website of the National Tax Agency.

step.4 Calculate your consumption tax

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

6.24% tax rate applicable

①A Tax base × 6.24% = ②A Consumption tax

7.8% tax rate applicable

①B Tax base × 7.8% = ②B Consumption tax

Example: Kouno store

The amount of consumption tax is obtained as follows.

6.24% tax rate applicable

¥12,138,000 × 6.24% = ¥757,411

(Enter in ②(column A) of Schedule 1-3)

7.8% tax rate applicable

¥8,681,000 × 7.8% = ¥677,118

(Enter in ②(column B) of Schedule 1-3)

Total amount of consumption tax is obtained as follows.

¥757,411 + ¥677,118 = ¥1,434,529

(Enter in ②(column C) of Schedule 1-3)

- * When applying method for calculating consumption tax on the tax base, please refer to D on Page 34.
- * Regarding the amount of sales tax for the period starting on October 1, 2023 (when the qualified invoice-based method [the invoice system] took effect), the calculation method based on "deduction calculation" (whereby deduction is applied to the total transaction value in the calculation for each applicable tax rate) is hereby shown. For the calculation method and how to fill in a tax return when the "accumulation calculation" (whereby amounts of consumption tax, etc. described on qualified invoice are accumulated in the calculation) is applied, see the special corner for the invoice system on the website of the National Tax Agency.

Example: Kouno store

To the following is an example of Schedule 1-3 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(9)号様式

付表1-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表 一般

課税期間	5・1・1 ~ 5・12・31		氏名又は名称	Taro Kouno
区分	税率 6.24 % 適用分 A	税率 7.8 % 適用分 B	合計 C (A+B)	
課税標準額 ①	12,138,000	8,681,000	20,819,000	
① 課税資産の譲渡等の対価の額	12,138,888	8,681,818	20,820,706	
①-2 特定課税仕入れに係る支払対価の額				
消費税額 ②	757,411	677,118	1,434,529	
	(付表2-3の②・A欄の合計金額)	(付表2-3の②・B欄の合計金額)	※第一表の③欄へ	

step.3-2 (課税標準額 ①)

step.3-1 (課税資産の譲渡等の対価の額 ①)

step.4 (消費税額 ②)

step.5 Calculate your total taxable purchases

Use the table for calculating taxable purchases (Table C) (P41) for calculating the taxable purchases

step.5-1

Enter the values in the table for calculating taxable purchases (Table C) based on the figures appearing in the table for calculating taxable transactions (for business income; Table A, ③, column C to G)

→ Use ① of Table C.

step.5-2

Enter the amount appearing in the table for calculating taxable transactions (for agriculture income, ③, column C to G)

→ Use ② of Table C.

step.5-3

Enter the amount appearing in the table for calculating taxable transactions (for real estate income, ④, column C to G)

→ Use ③ of Table C.

Example of Table C: Kouno Store

step.5-1

Enter ¥17,166,000 (Table A, column C, ③) in ① of Table C.

Enter ¥8,736,000 (Table A, column D, ③) in ①(Taxable purchases to which the 6.24% tax rate applicable) of Table C.

Enter ¥6,780,000 (Table A, column F, ③) in ①(Taxable purchases to which the 7.8% tax rate applicable) of Table C.

Enter ¥1,650,000 (Table A, column G, ③) in ①(Taxable purchases to which the transitional measure(80% deduction) applicable in 7.8% tax rate applicable) of Table C

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step.5-4

If there are taxable purchases relating to other sources of income, describe the name of income in the space () of Table C, enter the amount of purchases and the portion of that amount excluded from taxable purchases and then calculate the difference.
→ Use ④ to ⑥ of Table C.

step.5-5

If there are taxable purchases relating to the acquisition of fixed business assets, enter the acquisition cost and the portion of that amount excluded from taxable purchases and then calculate the difference.
→ Use ⑦ to ⑨ of Table C.

*When you apply for the provision for restriction on purchase tax credit pertaining to acquisition of residential rental building (P47), enter amount added acquisition costs for such residential rental building in the column ⑧ of [Table C].

step.5-6

Calculate your total taxable purchases.
→ Use ⑩ of Table C.

step.5-7

Calculate the consumption taxes on taxable purchases by multiplying your total amount of taxable purchases by 6.24/108 or 7.8/110.
If there are any taxable purchases to which the transitional measure (80% deduction) is applicable, total amount of the taxable purchase amounts is multiplied by 6.24/108 or 7.8/110, to calculate the amount of consumption tax for the taxable purchases segregated for each tax rate; then, respective amount will be multiplied by 80/100 (80%) to get the value.
→ Use ⑪ to ⑭ of Table C.

Regarding the tax amount on purchases for the period starting on October 1, 2023 (when the qualified invoice-based method [the invoice system] took effect), the calculation method based on "deduction calculation" (whereby deduction is applied to the total transaction value in the calculation for each applicable tax rate) is hereby shown. Regarding the calculation method and how to fill in a tax return, in the case the "accumulation calculation" (whereby the amounts of consumption tax, etc. described on qualified invoices are accumulated in the calculation) is applied, see the special corner for the invoice system on the website of the National Tax Agency.

step.5-5

The cost for shutter and display shelves incurred when refurbishing the store is considered an acquisition of fixed business assets.
The balance of taxable purchases is obtained as follows.
 $¥ 910,000 - ¥ 0 = ¥ 910,000$
Enter ¥ 910,000 in ⑦ and ⑨ of Table C.
Enter ¥ 910,000 in ⑦ and ⑨ (7.8% tax rate applicable) of Table C.

step.5-6

The total taxable purchases is obtained as follows.
 $¥ 17,166,000 + ¥ 910,000 = ¥ 18,076,000$
Enter ¥ 18,076,000 in ⑩ of Table C.
Taxable purchases to which the 6.24% tax rate applicable
¥ 8,736,000

Taxable purchases to which the 7.8% tax rate applicable
 $¥ 6,780,000 + ¥ 910,000 = ¥ 7,690,000$
Taxable purchases to which the transitional measure (80% deduction) applicable in 7.8% tax rate applicable
¥ 1,650,000

step.5-7

⑪ to ⑭ of Table C are obtained as follows.
⑪: $¥ 8,736,000 \times \frac{6.24}{108} = ¥ 504,746$
⑫: $¥ 7,690,000 \times \frac{7.8}{110} = ¥ 545,290$
⑬: $¥ 1,650,000 \times \frac{7.8}{110} = ¥ 117,000$
 $¥ 117,000 \times \frac{80}{100} = ¥ 93,600$

The table for calculating taxable purchases for Kouno Store is as follows.

Table C				
課税仕入高計算表				
(令和 5 年分)				
1) 事業所得に係る課税仕入高	金額	うち軽減税率6.24%適用分	うち標準税率7.8%適用分	
		課税仕入高	課税仕入高	課税仕入高
営業等課税仕入高	① 17,166,000	8,736,000	6,780,000	1,650,000
農業課税仕入高	②			
2) 不動産所得に係る課税仕入高	金額	うち軽減税率6.24%適用分	うち標準税率7.8%適用分	
課税仕入高	③			
3) () 所得に係る課税仕入高	金額	うち軽減税率6.24%適用分	うち標準税率7.8%適用分	
損益計算書の仕入金額と雑費の金額の合計額	④			
④のうち、課税仕入れにならないもの	⑤			
差引課税仕入高 (④-⑤)	⑥			
4) 業務用資産の取得に係る課税仕入高	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取得費	⑦ 910,000		910,000	
⑦のうち、課税仕入れにならないもの	⑧ 1			
差引課税仕入高 (⑦-⑧)	⑨ 910,000		910,000	
5) 課税仕入高の合計額 (①+②+③+⑥+⑨)	⑩ 18,076,000	8,736,000	7,690,000	1,650,000
6) 課税仕入れに係る消費税額の計算※2				
	8,736,000	504,746		
	7,690,000	545,290	93,600	

step.5-1
step.5-2

step.5-3

step.5-4

step.5-5

step.5-6

step.5-7

* In case you become a taxable person midway of a year after the registration as a business issuer of qualified invoice, entries are made based on the transaction amounts during the period as a taxable person (for instance, if you become a taxable person from October 1, 2023, the target period will be from October 1, 2023, to December 31, 2023). In this case, regarding the calculation method for consumption tax and how to fill in a tax return, see the special corner for the invoice system on the website of the National Tax Agency.

For calculation in steps 6 to 17, please use the table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-3) (P43).

step.6 Calculate the amount of the transfer value of taxable assets, etc.

step.6-1

Enter your taxable sales, Tax-exempt sales, exports of Non-taxable assets, etc. in the table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-3).

→ Enter the values in ① to ③ of Schedule 2-3.

step.6-2

Calculate the amount of the transfer value of taxable assets, etc. (sum of ① to ③ of Schedule 2-3).

→ Enter the calculation result in ④(column C) of Schedule 2-3.

step.7 Calculate the amount of the transfer value of assets, etc.

step.7-1

Enter the amount of the transfer value of taxable assets, etc. (step 6-2) and the Non-taxable portion of each type of income listed in Table A not considered taxable sales.

→ Enter the values in ⑤ to ⑥ of Schedule 2-3.

step.7-2

Calculate the amount of the transfer value of assets, etc. (sum of ⑤ and ⑥ of Schedule 2-3).

→ Use ⑦ of Schedule 2-3.

step.8 Calculate the taxable sales ratio

Divide the amount of the transfer value of taxable assets, etc. (taxable sales; step 6-2) by the amount of the transfer value of assets, etc. (total sales; step 7-2).

(Note) Fractions of taxable sales ratio are, in principle, not processed, but are allowed to be rounded down at any decimal point.

→ Use ⑧ of Schedule 2-3.

step.9 Calculate the consumption taxes on taxable purchases

Enter the total taxable purchases (tax included) calculated in Table C (Table C ⑩) for the amount of expenses (tax included) relating to taxable purchases and enter the value in ⑪ to ⑭ of Table C for the amount of consumption taxes on taxable purchases.

→ Enter the values in ⑨ to ⑫ of Schedule 2-3.

Example: Kouno store

step.6-1

Enter ¥ 12,138,888 (Table B, ⑪) in ①(column A) of Schedule 2-3.

Enter ¥ 8,681,818 (Table B, ⑫) in ①(column B) of Schedule 2-3.

Enter ¥ 20,820,706 in ①(column C) of Schedule 2-3.

step.6-2

The amount of the transfer value of taxable assets, etc. is obtained as follows.

$$¥ 20,820,706 + ¥ 0 + ¥ 0 = ¥ 20,820,706$$

step.7-1

Enter ¥ 20,820,706 (Schedule 2-3, ④(column C)) in ⑤(column C) of Schedule 2-3.

Enter ¥ 350,000 (Table A, ①(column B)) in ⑥(column C) of Schedule 2-3.

step.7-2

The amount of the transfer value of assets, etc. is obtained as follows.

$$¥ 20,820,706 \text{ (transfers of taxable assets)} + ¥ 350,000 \text{ (non-taxable sales)} = ¥ 21,170,706$$

step.8

The taxable sales ratio is obtained as follows.

$$¥ 20,820,706 \text{ (transfers of taxable assets)} \div ¥ 21,170,706 \text{ (transfers of assets)} \doteq 98.3 \%$$

step.9

Enter ¥ 8,736,000 (Table C, ⑩(Taxable purchases to which the 6.24% tax rate applicable)) in ⑨(column A) of Schedule 2-3.

Enter ¥ 7,690,000 (Table C, ⑩(Taxable purchases to which the 7.8% tax rate applicable)) in ⑨(column B) of Schedule 2-3.

Enter ¥ 1,650,000 (Table C, ⑩(Taxable purchases to which the transitional measure (80% deduction) applicable in 7.8% tax rate applicable)) in ⑪(column B) of Schedule 2-3.

Enter ¥ 504,746 (Table C, ⑪) in ⑩(column A) of Schedule 2-3.

Enter ¥ 545,290 (Table C, ⑫) in ⑩(column B) of Schedule 2-3.

Enter ¥ 93,600 (Table C, ⑭) in ⑫(column B) of Schedule 2-3.

Enter ¥ 16,426,000 (Sum of ⑨(column A) and ⑨(column B)) in ⑨(column C) of Schedule 2-3.

Enter ¥ 1,050,036 (Sum of ⑩(column A) and ⑩(column B)) in ⑩(column C) of Schedule 2-3.

Enter ¥ 1,650,000 (Sum of ⑪(column A) and ⑪(column B)) in ⑪(column C) of Schedule 2-3.

Enter ¥ 93,600 (Sum of ⑫(column A) and ⑫(column B)) in ⑫(column C) of Schedule 2-3.

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step.10 Calculate the consumption tax on Specific taxable purchases

Sole proprietors with a taxable sales ratio (step 8) under 95% and have received business-to-business electronic services needed to calculate.

→ Use ⑬ and ⑭ of Schedule 2-3.

step.11 Enter the amount of consumption tax relating to taxable freight

Enter the amount of consumption tax levied, or the amount of any that should be levied, on taxable freight retrieved from bonded areas.

* The amount of local consumption tax is excluded.

→ Enter the value in ⑮ of Schedule 2-3.

step.12 Calculate the consumption tax adjustment if you have been granted or have lost tax liability exemption status

It should be add when corresponding to A, and should be subtract when corresponding to B

A Amount of consumption tax adjustment if you were a Tax-exempt business in 2022 and became Taxable person in 2023

6.24% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (6.24% tax rate applicable) for the portion of inventory held on December 31st, 2022 transferred in Japan within the taxable period during which you were Tax-exempt business $\times \frac{6.24}{108} =$ ⑯A Amount of consumption tax adjustment

→ Enter the value in ⑯(column A) of Schedule 2-3.

7.8% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (7.8% tax rate applicable) for the portion of inventory held on December 31st, 2022 transferred in Japan within the taxable period during which you were Tax-exempt business $\times \frac{7.8}{110} =$ ⑯B Amount of consumption tax adjustment

→ Enter the value in ⑯(column B) of Schedule 2-3.

(Note) In case you become a taxable person midway of a year after the registration as a business issuer of qualified invoice, adjustment calculation is made for the inventory assets held on the day preceding the registration date (it is on September 30, 2023, if the registration date is October 1, 2023).

B Amount of consumption tax adjustment if you were a Taxable person in 2023 and became Tax-exempt business in 2024

6.24% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (6.24% tax rate applicable) for the portion of inventory held on December 31st, 2023 transferred in Japan in 2023 $\times \frac{6.24}{108} =$ ⑯A Amount of consumption tax adjustment

→ Enter the value in ⑯(column A) of Schedule 2-3.

7.8% tax rate applicable

Expenses incurred for the acquisition of items relating to taxable purchases (7.8% tax rate applicable) for the portion of inventory held on December 31st, 2023 transferred in Japan in 2023 $\times \frac{7.8}{110} =$ ⑯B Amount of consumption tax adjustment

→ Enter the value in ⑯(column B) of Schedule 2-3.

Example: Kouno store

step.12

Calculate the consumption tax adjustment necessary in the event Kouno store became a taxable business newly in 2023 losing its tax liability exemption status.

The amount of consumption tax adjustment is obtained as follows.

$$\yen 1,741,000 \text{ (initial inventory)} \times \frac{7.8}{110} = \yen 123,452$$

Accordingly, ¥123,452 is specified in ⑯ (Column B) of Schedule 2-3 .

step.13 Calculate the total amount of taxes on taxable purchases, etc.

Calculate the sum of the consumption taxes on taxable purchases (step 9), consumption taxes on Specific taxable purchases (step 10), the consumption tax relating to taxable freight (step 11), and the amount of consumption tax adjustment (step 12).

→ Use ⑰ of Schedule 2-3.

step.14 Calculate the deductible tax on purchases

→ Use ⑱ to ㉓ of Schedule 2-3.

- A** If taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio (step 8) is 95% or more, the total amount of taxes on taxable purchases, etc. is completely deducted.

Deduct the entire amount of consumption taxes on taxable purchases.

$$\text{Total amount of taxes on taxable purchases, etc.} = \text{Amount of deductible tax on purchases}$$

- B** If taxable sales amounting more than 500 million yen during the taxable period or the taxable sales ratio (step 8) is under 95%, calculate using either of the following methods.

<Itemized method>

This method is used to calculate the consumption taxes on taxable purchases by separating it into 3 classifications: the amount required only for taxable sales (including Tax-exempt sales), the amount required only for non-taxable sales and the amount required for both.

$$\text{Portion of the total amount of taxes on taxable purchases, etc. that is required only for taxable sales} + \left(\text{Portion of the total amount of taxes on taxable purchases, etc. that is required for both taxable and non-taxable sales} \times \text{Taxable sales ratio} \right) = \text{Amount of deductible tax on purchases}$$

<Proportional method>

This method is used to calculate the deductible tax on purchases by multiplying the consumption taxes on taxable purchases by the taxable sales ratio.

$$\text{Total amount of taxes on taxable purchases, etc.} \times \text{Taxable sales ratio} = \text{Amount of deductible tax on purchases}$$

* Business using the proportional method must have applied the method for 2 years or more consecutively to change to the itemized method.

Example: Kouno store

step.13

The total amount of taxes on taxable purchases, etc. is obtained as follows.

6.24% tax rate applicable

$$¥ 504,746 + ¥ 0 + ¥ 0 + ¥ 0 = ¥ 504,746$$

(Enter the value in ⑰(column A) of Schedule 2-3)

7.8% tax rate applicable

$$¥ 545,290 + ¥ 93,600 + ¥ 0 + ¥ 0 + ¥ 123,452 = ¥ 762,342$$

(Enter the value in ⑰(column B) of Schedule 2-3)

Total amount of taxes on taxable purchases, etc.

$$¥ 504,746 + ¥ 762,342 = ¥ 1,267,088$$

(Enter the value in ⑰(column C) of Schedule 2-3)

step.14

Taxable sales amounting to 500 million yen or less during the taxable period and the taxable sales ratio is 95% or more (step 8: 98.3%), therefore, the total amount of taxes on taxable purchases, etc. effectuated by Kouno Store is completely deducted. (Enter the amount of ⑰ of Schedule 2-3 in ⑱ and ㉓ of Schedule 2-3.)

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step.15 Adjust the amount of deduction

→ Use ㉓ to ㉕ of Scheduled 2-3.

An adjustment of the amount of deduction is necessary if either of the following conditions apply to your circumstances.

- A** If the amount of consumption tax relating to acquired fixed assets subject to adjustment was deducted in your 2021 consumption tax return as per the following stipulations resulting in a significant change in the average taxable sales ratio, calculate the amount of adjustment and enter the result in ㉓ of Schedule 2-3.
- The entire amount was deducted due to a taxable sales ratio of 95% or more
 - Based on the itemized method, the deduction was made as taxable purchases corresponding to both taxable and Non-taxable sales
 - The deduction was made based on the proportional method
- B** Sole proprietors using the itemized method who have changed the application of acquired fixed assets subject to adjustment as per the following stipulations within 3 years of acquisition should calculate that amount of the adjustment and enter the result in ㉔ of Schedule 2-3.
- The application of the fixed assets was changed from taxable sales only to Non-taxable sales only
 - The application of the fixed assets was changed from Non-taxable sales only to taxable sales only

What is fixed assets subject to adjustment?

Fixed assets subject to adjustment are assets excluding inventory assets, such as buildings (including attached facilities), machinery and equipment, vehicles and conveyance equipment, tools, fixtures, etc., purchased for 1 million yen or more (tax excluded) per single transaction.

- C** If either of the following conditions apply to the residential rental building to which restriction on purchase tax credit pertaining to acquisition of residential rental building*1, calculate its adjustment amount and enter it in the column ㉕ of the Schedule 2-3.
- In case where that residential rental building was owned on the last day of the taxable period in the third year*2, and all or part of that residential rental building was used for taxable rent*3 during the adjustment period*4.
 - In case where all or part of the residential rental building was transferred to another person during the adjustment period.
- * 1 Please see P47.
2 The taxable period in the third year means a taxable period that includes the day on which three years have elapsed from the first day of the taxable period containing the date of purchase, etc. of the residential rental building.
3 Use for taxable rent means use for lease other than lease of a residential house deemed non-taxable.
4 The adjustment period means a period from the date of purchase, etc. of the residential rental building to the last day of the taxable period in the third year.
5 For details, please read the leaflet, "Information on the Revision of the Consumption Tax Act (April 2020)" (in Japanese) posted on the website of the National Tax Agency (<https://www.nta.go.jp>).

step.16 Amount of the deductible tax on purchases

→ Use ㉖ of Scheduled 2-3.

Calculate the difference between the amount of deductible tax on purchases (step 14) and the adjustment amount of the deductible tax (step 15).

If the result is positive, it represents your deductible tax on purchases (㉖, Schedule 2-3). Enter it in ㉗ of Schedule 1-3.

If the result is negative, proceed to step 17.

step.17 Calculate the tax adjustment for excess deductions

If the calculation result (step 16) is negative, enter that figure in ㉗ of Schedule 2-3.

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 during the 2023 taxable period in whole or in part, calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ㉘ of Schedule 2-3.

6.24% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{6.24}{108} = \text{㉘A Amount of consumption tax relating to recovered bad debt}$$

7.8% tax rate applicable

$$\text{Total amount of recovered bad debt} \times \frac{7.8}{110} = \text{㉘B Amount of consumption tax relating to recovered bad debt}$$

step.18 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 ⑤-1 and ⑤ of Schedule 1-3.

6.24% tax rate applicable	Amount of returns, discounts or rebates	$\times \frac{6.24}{108}$	=	⑤-1A Amount of tax on value of refunds, etc.
7.8% tax rate applicable	Amount of returns, discounts or rebates	$\times \frac{7.8}{110}$	=	⑤-1B Amount of tax on value of refunds, etc.

*If there is a value entered in ⑤-1 and ⑤ of Schedule 1-3, it represents the amount of the transfer value of taxable assets, etc. in step 6 of P21 minus the amount of returns, discounts and rebates multiplied by 100/108 or 100/110.

*If taxable sales account for less than 95%, when specific taxable purchases were returned or specified taxable purchases were put subject to discount or rebate, please calculate the amount of consumption tax relating to the return, etc. and enter it in ⑤ -2 of Schedule 1-3; then, enter the total of the value and that in ⑤ -1 in ⑤.

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.

step.19 Calculate the amount of tax relating to buy 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 1-3.

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

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

No calculations are necessary for ③, ⑤, or ⑥ in Schedule 1-3 pertaining to the amount of tax on recovered bad debt, refunds and other charges and bad debt described below.

- Recovered account receivables relating to taxable sales effectuated as a Tax-exempt business
- Returns, discounts, etc. relating to taxable sales effectuated as a Tax-exempt business
- Account receivables relating to taxable sales effectuated as a Tax-exempt business
- Bad debt resulting from receivables other than those relating to taxable sales

step.20 Calculate the subtotal of deductible tax

Calculate the "⑦Subtotal of deductible tax" by adding the "④Amount of deductible tax on purchases", the "⑤Amount of tax relating to refunds and other charges" and the "⑥Amount of tax relating to bad debt". Enter the result in ⑦ of Schedule 1-3.

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

Example: Kouno Store

The subtotal of deductible tax is obtained as follows.

6.24% tax rate applicable (Enter the value in ⑦(column A) of Schedule 1-3)

$$\yen 504,746 + \yen 0 + \yen 0 = \yen 504,746$$

7.8% tax rate applicable (Enter the value in ⑦(column B) of Schedule 1-3)

$$\yen 762,342 + \yen 0 + \yen 0 = \yen 762,342$$

The subtotal of deductible tax (Enter the value in ⑦(column C) of Schedule 1-3)

$$\yen 504,746 + \yen 762,342 = \yen 1,267,088$$

step.21 Calculate the balance or the amount of tax refundable for insufficient deduction

Calculate the balance by subtracting the subtotal of deductible tax from the consumption taxes on taxable sales (the sum of the consumption tax and the amount of tax adjustment for excess deduction) and enter the result in ⑨ of Schedule 1-3.

$$\begin{array}{l} \text{"②Amount of consumption tax"} \\ + \\ \text{"③Amount of tax adjustment for excess deduction"} \\ - \\ \text{"⑦Subtotal of deductible tax"} \\ = \\ \text{"⑨Balance"}^* \end{array}$$

*rounded down to the nearest ¥100

If the result of calculation using the above formula is negative, you may claim a refund. For such as case, calculate the amount of tax refundable for insufficient deduction using the formula below and enter the result in ⑧ of Schedule 1-3.

$$\begin{array}{l} \text{"⑦Subtotal of deductible tax"} \\ - \\ \text{"②Amount of consumption tax"} \\ - \\ \text{"③Amount of tax adjustment for excess deduction"} \\ = \\ \text{"⑧Amount of tax refundable for insufficient deduction"} \end{array}$$

Example: Kouno Store

The balance is obtained as follows.
(Enter the value in ⑨ of Schedule 1-3)

$$\yen 1,434,529 + \yen 0 - \yen 1,267,088 = \yen 167,411$$

$$\yen 167,411 \rightarrow \yen 167,400 \text{ (rounded down to the nearest ¥100)}$$

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

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Local consumption tax calculation

Refer to the example and calculate your local consumption tax.

step.22 Enter the transfer the amount of consumption tax representing the local consumption tax base

If there is an entry in ⑨ of Schedule 1-3, enter the transfer the amount of "⑨Balance" in ⑪ of Schedule 1-3.

If there is an entry in ⑧ of Schedule 1-3, enter the transfer the amount of "⑧Tax refundable for insufficient deduction" in ⑩ of Schedule 1-3.

Example: Kouno Store

Enter ¥ 167,400 (Schedule 1-3, ⑨(column C)) in ⑪(column C) of Schedule 1-3.

step.23 Calculate either the amount of tax payable or the amount of tax refundable

Calculate by the following formula and enter the result in ⑫ or ⑬ of Schedule 1-3.

$$\begin{array}{l} \text{Consumption tax as local consumption tax base} \\ \text{"⑩Tax refundable for insufficient deduction" or "⑪Balance"} \end{array} \times \frac{22}{78} = \begin{array}{l} \text{"⑫Amount refundable" or} \\ \text{"⑬Amount of tax payable"} \end{array} \text{**} \\ \text{*rounded down to the nearest ¥100}$$

Example: Kouno Store

The amount of tax payable is obtained as follows.

(Enter the value in ⑬ of Schedule 1-3)

$$\begin{aligned} \text{¥ } 167,400 \times \frac{22}{78} &= \text{¥ } 47,215 \\ &\rightarrow \text{¥ } 47,215 \rightarrow \text{¥ } 47,200 \text{ (rounded down to the nearest ¥100)} \end{aligned}$$

Example of Schedule 1-3: Kouno Store

To the following is an example of Schedule 1-3 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(9)号様式

付表1-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一般

課税期間		5・1・1 ~ 5・12・31		氏名又は名称		Taro Kouno	
区分		税率 6.24 % 適用分		税率 7.8 % 適用分		合計 C	
		A		B		(A+B)	
課税標準額	①	12,138,000		8,681,000		20,819,000	
① 課税資産の譲渡等の対価の額	①・1	12,138,888		8,681,818		20,820,706	
① 特定課税仕入れに係る支払対価の額	①・2						
消費税額	②	757,411		677,118		1,434,529	
控除過大調整税額	③						
控除対象仕入税額	④	504,746		762,342		1,267,088	
返還等対価に係る税額	⑤						
⑤ 売上げの返還等対価に係る税額	⑤・1						
⑤ 特定課税仕入れの返還等対価に係る税額	⑤・2						
貸倒れに係る税額	⑥						
控除税額小計 (④+⑤+⑥)	⑦	504,746		762,342		1,267,088	
控除不足還付税額 (⑦-②-③)	⑧						
差引税額 (②+③-⑦)	⑨					167,400	
地方消費税の課税標準額	⑩						
差引税額 (⑨)	⑪					167,400	
還付額	⑫						
割納税額	⑬					47,200	

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。

(R5.10.1以後終了課税期間用)

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

step.24 Enter the value in the return form (Page 2)

Enter the necessary items in the return form(Page 2) from Schedule 1-3 as follows.

The return form(Page 2)		Items based	
Tax base		①	①(column C) of Schedule 1-3
Total amount of the transfer value of taxable assets, etc.	6.24% tax rate applicable	⑤	①-1(column A) of Schedule 1-3
	7.8% tax rate applicable	⑥	①-1(column B) of Schedule 1-3
		⑦	①-1(column C) of Schedule 1-3
Total amount of value of payment for specified taxable purchases	7.8% tax rate applicable	⑨	①-2(column B) of Schedule 1-3
		⑩	①-2(column C) of Schedule 1-3
Consumption tax		⑪	②(column C) of Schedule 1-3
Breakdown of ⑪	6.24% tax rate applicable	⑮	②(column A) of Schedule 1-3
	7.8% tax rate applicable	⑯	②(column B) of Schedule 1-3
Tax relating to refunds and other charges		⑰	⑤(column C) of Schedule 1-3
Breakdown of ⑰	Amount of tax on value of refunds, for sales	⑱	⑤-1(column C) of Schedule 1-3
	Amount of tax value of refunds, etc. for specified taxable purchases	⑲	⑤-2(column C) of Schedule 1-3
Consumption tax as local consumption tax base		⑳	⑪ of Schedule 1-3(In the case of plus) or ⑩ of Schedule 1-3(In the case of minus)
6.24% and 7.8% tax rate applicable		㉓	⑪ of Schedule 1-3(In the case of plus) or ⑩ of Schedule 1-3(In the case of minus)

step.25 Enter the value in the return form (Page 1)

Enter the necessary items in the return form(Page 1) from the return form(Page 2), Schedule 1-3 and Schedule 2-3 as follows.

The return form(Page 1)		Items based	
Tax base		①	① of return form(Page 2)
Consumption tax		②	⑪ of return form(Page 2)
Tax adjustment for excess deduction		③	③(column C) of Schedule 1-3
Deductible tax	Deduction tax on purchases	④	④(column C) of Schedule 1-3
	Tax relating to refunds and other charges	⑤	⑰ of return form(Page 2)
	Tax relating to bad debt	⑥	⑥(column C) of Schedule 1-3
	Subtotal of deduction tax	⑦	⑦(column C) of Schedule 1-3
Tax refundable for insufficient deduction		⑧	⑧ of Schedule 1-3
Balance		⑨	⑨ of Schedule 1-3
Taxable sales ratio	The amount of the transfer value of taxable assets, etc.	⑮	④ of Schedule 2-3
	The amount of the transfer value of assets, etc.	⑯	⑦ of Schedule 2-3

* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2024. See P15 for details.

step.26 ⑩ of the return form (Page 1) Enter the interim payment (Sole proprietors who filed an interim return for 2023)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2023 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.27 ⑪ of the return form (Page 1) Calculate the amount of tax payable

If the "⑨Balance" exceeds the "⑩Amount of tax payable as per the interim return", calculate the difference and enter the result in ⑪ of the return form (Page 1). If the result is negative, leave ⑪ of the return form (Page 1) blank and proceed to step 28.

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

Example: Kouno Store

The amount of tax payable is obtained as follows.

$$¥ 167,400 - ¥ 0 = ¥ 167,400$$

step.28 ⑫ of the return form (Page 1) Calculate the refundable interim payments

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

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

step.29 Enter the value in ⑰ to ⑳ of the return form (Page 1)

Enter the necessary items in the return form (Page 1) from Schedule 1-3 as follows.

The return form (Page 1)			Items based
Consumption tax as local consumption tax base	Tax refundable for insufficient deduction	⑰	⑩ of Schedule 1-3
	Balance	⑱	⑪ of Schedule 1-3
Transferable amount	Amount of tax refundable	⑲	⑫ of Schedule 1-3
	Amount of tax payable	⑳	⑬ of Schedule 1-3

step.30 ㉑ of the return form (Page 1) Enter the transferable interim payment (Sole proprietors who filed an interim return for 2023)

Sole proprietors who filed an interim return should enter their total local consumption tax transferable interim payment for 2023 in ㉑ of the return form (Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had a transferable interim payment, that total amount will be printed on the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the transferable interim payment amount will not appear in the return form sent by the tax office. Add up the total amount of local consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter result in ㉑ of the return form (Page 1).

* 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.31 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable

If the "㉑Amount of tax payable" exceeds the "㉑Transferable interim payment", calculate the difference and enter the result in ㉒ of the return form (Page 1).

If the difference is negative, leave ㉒ of the return form (Page 1) blank and proceed to step 32.

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

Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$¥ 47,200 - ¥ 0 = ¥ 47,200$$

step.32 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).

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

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

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

この申告書による消費税の税額の計算																		
			十	兆	千	百	十	億	千	百	十	万	千	百	十	一	円	
課税標準額	①								2	0	8	1	9	0	0	0	03	
消費税額	②								1	4	3	4	5	2	9		06	
控除過大調整税額	③																07	
控除税額	控除対象仕入税額	④							1	2	6	7	0	8	8		08	
	返還等対価に係る税額	⑤															09	
	貸倒れに係る税額	⑥															10	
	控除税額小計 (④+⑤+⑥)	⑦							1	2	6	7	0	8	8			
控除不足還付税額 (⑦-②-③)	⑧																13	
差引税額 (②+③-⑦)	⑨								1	6	7	4	0	0			15	
中間納付税額	⑩															0	0	16
納付税額 (⑨-⑩)	⑪								1	6	7	4	0	0				17
中間納付還付税額 (⑩-⑨)	⑫															0	0	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															0	0
課税売上 割合	課税資産の譲渡 等の対価の額	⑮							2	0	8	2	0	7	0	6		21
	資産の譲渡 等の対価の額	⑯							2	1	1	7	0	7	0	6		22
この申告書による地方消費税の税額の計算																		
地方消費税 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							1	6	7	4	0	0				52
譲渡 割額	還付額	⑲																53
	納税額	⑳							4	7	2	0	0					54
中間納付譲渡割額	㉑															0	0	55
納付譲渡割額 (㉑-㉒)	㉒								4	7	2	0	0					56
中間納付還付譲渡割額 (㉑-㉒)	㉓															0	0	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															0	0
消費税及び地方消費税の 合計(納付又は還付)税額	㉖								2	1	4	6	0	0				60

⑯ = (⑪+⑫) - (⑧+⑫+⑱+㉓)・修正申告の場合⑯ = ⑭+⑯
⑯が還付税額となる場合はマイナス「-」を付してください。 ※ 2割特付
⑱欄×22%

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This completes the calculation of the consumption and local consumption taxes. Please proceed to other items of the return.

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 P10 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?(Page1)

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)

The taxable period for Sole proprietors is, in principle, 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.

Heading (Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

- D** Supplemental and reference 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.

Applying a special method 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.

Tax deduction calculation method

Circle the calculation method that applies to step.14(P23).

Taxable sales for the base period

Enter your taxable sales for 2021.

- E** Financial institution for refund collection (Page 1)

Sole proprietors claiming a refund (if the calculation result for item ② of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the refund.

- The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred at 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

還付を受ける金融機関等	銀行	本店・支店
	金庫・組合 農協・漁協	出張所 本所・支所
預金	<input type="checkbox"/> 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.

- F** (For individuals) Use of an account to receive public funds(Page1)

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

- G** 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.

- H** Application of the transitional measure (special accommodation of 20%) in relation to H tax amount deduction [Page 1]

When the special accommodation of 20% is applied, circle it. See P8 for details of the special accommodation of 20%.

税額控除に係る経過措置の適用(2割特例) 42

- I** Special calculation of the tax due to the Supplementary Provisions of the Amendment Act (Page 2)

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 P6 for details.

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

Example of a return form(Page 1): Kouno Store

第3-(1)号様式

令和6年3月8日 Kojimachi 税務署長殿

納税地 3-1-1, Kasumigaseki, Chiyoda-ku (電話番号 03-3210-xxxx)

(フリガナ) コウノショウテン

屋号 Kouno Store

個人番号 xxxxxxxxxx

(フリガナ) コウノ タロウ

氏名 Taro Kouno

Referring to A of P34

Referring to B of P34

（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
その他

Referring to C of P34

自 令和 5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 5年 12月 31日

（中間申告 自 令和 年 月 日 の場合の 令和五年十月一日以後終了課税期間分(一般用)

Referring to D of P34

この申告書による消費税の税額の計算

課税標準額	①	20819000	03
消費税額	②	1434529	06
控除過大調整税額	③		07
控除対象仕入税額	④	1267088	08
返還等対価に係る税額	⑤		09
負割れに係る税額	⑥		10
控除税額小計	⑦	1267088	11
控除不足還付税額	⑧		13
差引税額	⑨	167400	15
中間納付税額	⑩		16
納付税額	⑪	167400	17
中間納付還付税額	⑫		18
この申告書が修正申告である場合	⑬		19
差引納付税額	⑭	00	20
課税売上割	⑮	20820706	21
譲渡資産の譲渡等の対価の額	⑯	21170706	22

この申告書による地方消費税の税額の計算

地方消費税の課税標準となる消費税額	⑰		51
差引税額	⑱	167400	52
還付額	⑲		53
納付税額	⑳	47200	54
中間納付譲渡割額	㉑		55
納付譲渡割額	㉒	47200	56
中間納付還付譲渡割額	㉓		57
この申告書が修正申告である場合	㉔		58
差引納付譲渡割額	㉕	00	59
消費税及び地方消費税の合計(納付又は還付)税額	㉖	214600	60

Referring to P16 to 33

Referring to E of P34

Referring to F of P34

Referring to G of P34

課税標準額に対する消費税額の計算の特例の適用

課税標準額に対する消費税額の計算の特例の適用	31
延払基準等の適用	32
工事進行基準の適用	33
現金主義会計の適用	34
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課税売上高5億円超又は課税売上割合95%未満	41
上記以外	42

税額控除に係る経過措置の適用(2割特例)

銀行 本店・支店
金庫・組合 出張所
農協・漁協 本所・支所

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

- 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

Deadline for filing and paying

The deadline for filing your final consumption and local consumption tax return and paying your tax for 2023 is **Monday, April 1, 2024**.

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 **Friday, March 15, 2024**. 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 from. See P9 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**

In case of forwarding by post or courier ("shinshobin" only), forwarder's stamp date is regarded as the submission date.

* 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 2023 consumption and local consumption tax automatic transfers is **Tuesday, April 30, 2024**.

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 "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.

We recommend the tax payment by transfer account

The due date for application for the tax payment by transfer account for 2023 consumption and local consumption taxes is **Monday, April 1, 2024**.

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.

(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

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 ¥300,000.

* "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.

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.

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

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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 April 1st, 2024.

From April 2nd to June 1st, 2024	"7.3% per annum" or "Special Standard Rate for Delinquent Tax + 1%", whichever is lower
On or after June 2nd, 2024	"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 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", etc.

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 applying "Tax excluded accounting method" or 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 B)

This calculation table is a specimen.

表口

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①F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④F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④F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		
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(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。	(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 (特別用)付表6の②A欄へ ⑪
_____ 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。	(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 (特別用)付表6の②B欄へ ⑫

Table for calculating taxable purchases (Table C)

This calculation table is a specimen.

課税仕入高計算表

(令和 年分)

(1) 事業所得に係る課税仕入高	金額	うち軽減税率6.24%適用分			うち標準税率7.8%適用分	
		課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高
営業等課税仕入高	①	表イ-1の③C欄の金額	表イ-1の③D欄の金額	表イ-1の③E欄の金額	表イ-1の③F欄の金額	表イ-1の③G欄の金額
農業課税仕入高	②	表イ-2の③C欄の金額	表イ-2の③D欄の金額	表イ-2の③E欄の金額	表イ-2の③F欄の金額	表イ-2の③G欄の金額

(2) 不動産所得に係る課税仕入高	金額	うち軽減税率6.24%適用分			うち標準税率7.8%適用分	
		課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高
課税仕入高	③	表イ-3の③C欄の金額	表イ-3の③D欄の金額	表イ-3の③E欄の金額	表イ-3の③F欄の金額	表イ-3の③G欄の金額

(3) () 所得に係る課税仕入高	金額	うち軽減税率6.24%適用分			うち標準税率7.8%適用分	
		課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高
損益計算書の仕入金額と経費の金額の合計額	④					
④のうち、課税仕入れにならないもの	⑤					
差引課税仕入高 (④-⑤)	⑥					

(4) 業務用資産の取得に係る課税仕入高	金額	うち軽減税率6.24%適用分			うち標準税率7.8%適用分	
		課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高	課税仕入高	経過措置（8割控除）の適用を受ける課税仕入高
業務用固定資産等の取得費	⑦					
⑦のうち、課税仕入れにならないもの※1	⑧					
差引課税仕入高 (⑦-⑧)	⑨					

(5) 課税仕入高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩	付表2-3の⑨A欄へ	付表2-3の⑩A欄へ	付表2-3の⑨B欄へ	付表2-3の⑩B欄へ
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(6) 課税仕入れに係る消費税額の計算※2					
円×6.24/108	⑪	(1円未満の端数切捨て) 付表2-3の⑩A欄へ	円×6.24/108×80%	⑬	(1円未満の端数切捨て) 付表2-3の⑫A欄へ
税抜経理方式によっている場合、⑩軽減税率6.24%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。			税抜経理方式によっている場合、⑩軽減税率6.24%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。		
円×7.8/110	⑫	(1円未満の端数切捨て) 付表2-3の⑩B欄へ	円×7.8/110×80%	⑭	(1円未満の端数切捨て) 付表2-3の⑫B欄へ
税抜経理方式によっている場合、⑩標準税率7.8%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。			税抜経理方式によっている場合、⑩標準税率7.8%適用分欄の金額に輸入取引以外の取引に係る仮払消費税等の金額を加算して計算します。		

※1 ⑧欄は、課税仕入れにならないもの（非課税、免税、不課税の仕入れ等）のほか、居住用賃貸建物の取得等に係る仕入税額控除の制限の規定の適用を受ける場合は、当該居住用賃貸建物の取得費を合わせて記載します。

※2 課税仕入れに係る消費税額の計算について、積上げ計算による場合には、この表の計算式によらず、消費税法施行令第46条第1項又は第2項の規定により算出した金額を記載します。

Basic knowledge

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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 1-3]

Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base

This calculation table is a specimen.

第4-(9)号様式

付表1-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

一般

課税期間		. . . ~ . . .		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	※第二表の①欄へ	円 000
①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
	① 2	※①-2欄は、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する。		※第二表の⑨欄へ	※第二表の⑩欄へ
内 記 消費税額	②	※第二表の⑬欄へ		※第二表の⑭欄へ	※第二表の⑮欄へ
控除過大調整税額	③	(付表2-3の⑳・㉑A欄の合計金額)		(付表2-3の⑳・㉑B欄の合計金額)	※第一表の③欄へ
控 除 税 額	控除対象仕入税額	④ (付表2-3の㉒A欄の金額)		(付表2-3の㉒B欄の金額)	※第一表の④欄へ
	返還等対価に係る税額	⑤			※第二表の⑰欄へ
	⑤ の 売上げの返還等 対価に係る税額	⑤ 1			※第二表の⑱欄へ
	内 記 特定課税仕入れ の返還等対価 に係る税額	⑤ 2		※①-2欄は、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する。	
	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			
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 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⑳及び㉑欄へ
	差引税額 (⑨)	⑪			※第一表の⑪欄へ ※第二表の㉒及び㉓欄へ 00
譲 渡 割 納 額	還付額	⑫			(⑩C欄×22/78) ※第一表の⑫欄へ
	納税額	⑬			(⑪C欄×22/78) ※第一表の⑬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。

(R5.10.1以後終了課税期間用)

[Schedule 2-3]

Table for calculating the deductible tax on purchases

This calculation table is a specimen.

第4-(10)号様式

付表2-3 課税売上割合・控除対象仕入税額等の計算表

一般

課税期間		・ ・ ・ ・ ・	氏名又は名称	
項目		税率 6.24 % 適用分	税率 7.8 % 適用分	合計
		A	B	(A+B)
		円	円	円
課税売上額 (税抜き)	①			
免税売上額	②			
非課税資産の輸出等の金額、 海外支店等へ移送した資産の価額	③			
課税資産の譲渡等の対価の額 (① + ② + ③)	④			
課税資産の譲渡等の対価の額 (④の金額)	⑤			
非課税売上額	⑥			
資産の譲渡等の対価の額 (⑤ + ⑥)	⑦			
課税売上割合 (④ / ⑦)	⑧			[%] ※端数 切捨て
課税仕入れに係る支払対価の額 (税込み)	⑨			
課税仕入れに係る消費税額	⑩			
適格請求書発行事業者以外の者から行った課税仕入れに係る 経過措置の適用を受ける課税仕入れに係る支払対価の額 (税込み)	⑪			
適格請求書発行事業者以外の者から行った課税仕入れに係る 経過措置により課税仕入れに係る消費税額とみなされる額	⑫			
特定課税仕入れに係る支払対価の額	⑬			
特定課税仕入れに係る消費税額	⑭		(⑬B欄×7.8/100)	
課税貨物に係る消費税額	⑮			
納税義務の免除を受けない(受ける) こととなった場合における消費税額の 調整(加算又は減算)額	⑯			
課税仕入れ等の税額の合計額 (⑩+⑫+⑭+⑮±⑯)	⑰			
課税売上高が5億円以下、かつ、 課税売上割合が95%以上の場合 (⑰の金額)	⑱			
課5課95 税億税% 売未 上満 上超 割の 高又 合場 がは 合 控の 除 調 税 額 整	⑰のうち、課税売上げにのみ要するもの	⑲		
	⑰のうち、課税売上げと非課税売上げに 共通して要するもの	⑳		
	個別対応方式により控除する 課税仕入れ等の税額 (⑲+⑳×④/⑦)	㉑		
一括比例配分方式により控除する課税仕入れ 等の税額 (⑰×④/⑦)	㉒			
課税売上割合変動時の調整対象固定資産に係る 消費税額の調整(加算又は減算)額	㉓			
調整対象固定資産を課税業務用(非課税業務用) に転用した場合の調整(加算又は減算)額	㉔			
居住用賃貸建物を課税賃貸用 に供した(譲渡した)場合の加算額	㉕			
控除対象仕入税額 [(⑱、⑲又は⑳の金額)±㉓±㉔+㉕]がプラスの時	㉖	※付表1-3の③A欄へ	※付表1-3の③B欄へ	
控除過大調整税額 [(⑱、⑲又は⑳の金額)±㉓±㉔+㉕]がマイナスの時	㉗	※付表1-3の③A欄へ	※付表1-3の③B欄へ	
貸倒回収に係る消費税額	㉘	※付表1-3の③A欄へ	※付表1-3の③B欄へ	

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 ⑨、⑩及び⑯欄には、値引き、割引、割引きなど仕入対価の返還等の金額がある場合(仕入対価の返還等の金額を仕入金額から直接減額している場合を除く。)には、その金額を控除した後の金額を記載する。
3 ⑬及び⑯欄の経過措置とは、所得税法等の一部を改正する法律(平成28年法律第15号)附則第52条又は第53条の適用がある場合をいう。

(R5.10.1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

Consumption and local consumption tax return form (Page 1) (General Form)

This return form is a specimen.

G K 0 3 0 6

第3-(1)号様式

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。)

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

☐ (個人の方) 振替継続希望	
※ 所管 要否 整理番号	
申告年月日	令和 年 月 日
申告区分	指導等 庁指定 高指定
通信日付印	確認 確認書類
個人番号カード 通知カード・運転免許証 その他	身元確認
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

(中商申告 自 令和 年 月 日) 令和五年十月一日以後終了課税期間分(一般用)

(の場合の)

(対象期間 至 令和 年 月 日)

この申告書による消費税の税額の計算		十 千 百 十 千 百 十 万 千 百 十 一 円	
課税標準額 ①		0	00
消費税額 ②			
控除過大調整税額 ③			
控除対象仕入税額 ④			
返還等対価に係る税額 ⑤			
税貸倒れに係る税額 ⑥			
控除税額小計 (④+⑤+⑥) ⑦			
控除不足還付税額 (⑦-②-③) ⑧			
差引税額 (②+③-⑦) ⑨		0	00
中間納付税額 ⑩		0	00
納付税額 (⑨-⑩) ⑪		0	00
中間納付還付税額 (⑩-⑨) ⑫		0	00
この申告書が修正申告である場合 既確定税額 ⑬			
差引納付税額 ⑭		0	00
課税売上割合 課税資産の譲渡等の対価の額 ⑮			
資産の譲渡等の対価の額 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			
差引税額 ⑱		0	00
譲渡割額 還付額 ⑲			
納税額 ⑳		0	00
中間納付譲渡割額 ㉑		0	00
納付譲渡割額 (㉑-㉒) ㉒		0	00
中間納付還付譲渡割額 (㉑-㉒) ㉓		0	00
この申告書が修正申告である場合 既確定譲渡割額 ㉔			
差引納付譲渡割額 ㉕		0	00
消費税及び地方消費税の合計(納付又は還付)税額 ㉖			

付 割 賦 基 準 の 適 用	☐ 有 ☐ 無	31	
延 払 基 準 等 の 適 用	☐ 有 ☐ 無	32	
工 事 進 行 基 準 の 適 用	☐ 有 ☐ 無	33	
現 金 主 義 会 計 の 適 用	☐ 有 ☐ 無	34	
課税標準額に対する消費税額の計算の特例の適用	☐ 有 ☐ 無	35	
控 除 算 法 上 記 以 外	課税売上高5億円超又は課税売上割合95%未満	☐ 個別対応式 ☐ 一括比例配分方式	41
	上 記 以 外	☐ 全額控除	
項 基 準 期 間 の 課 税 上 高		千円	
☐ 税額控除に係る経過措置の適用(2割特例)		42	
還 付 金 受 取 機 構 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			
☐ (個人の方) 公金受取口座の利用			
※ 税務署整理欄			
税 理 士 署	(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			

㉖ = (①+㉒)-(⑧+⑫+⑱+㉓)・修正申告の場合㉖ = ㉒+㉓
㉖が還付税額となる場合はマイナス「-」を付けてください。

※ 2割特例による申告の場合、⑱欄に⑰欄の数字を記載し、
⑱欄×22/78から算出された金額を㉖欄に記載してください。

Consumption and local consumption tax return form (Page 2)

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

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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

(中間申告 自 令和 年 月 日)
 の場合の
 対象期間 至 令和 年 月 日

第二表

令和四年四月一日以後終了課税期間分

課税標準額	①	十 兆 千 百 十 億 千 百 十 万 千 百 十 一 円	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		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 (注2)	(⑳ ~ ㉓ の合計)	⑳		41
	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「-」を付けてください。

- Basic knowledge
- Preparation
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 - Enter the value in the return form (Page 1 and Page 2)
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Table for determining taxability of consumption tax transactions

This table contains an approximate standard for determining the taxability of transactions with respect to consumption tax for each item appearing in the blue return financial statement for business 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 (taxable sales or taxable purchases) not relating to taxable transactions
Amount of sales (revenue) (including miscellaneous revenue)	△	Non-taxable transactions Medical fees paid for by the social insurance system, proceeds from the sale of merchandise coupons, proceeds from land sales, interest income, house rents Transactions excluded from consumption tax Subsidies, benefits, and aids that cannot be valued, Insurance benefits, revenue from transactions effectuated abroad Tax-exempt transactions Revenue from exports
Cost of goods sold	Initial merchandise inventory	×
	Purchases	△
	Subtotal	
	Year-end merchandise inventory	×
	Net cost of goods sold	
Balance		
Business expenses	Taxes and duties	▽
	Freight and handling expenses	△
	Water, heat and light expenses	○
	Travel expenses and carfare	△
	Communications expenses	△
	Advertising expenses	△
	Entertainment expenses	△
	Cost of supplies	×
	Repair expenses	○
	Consumables expenses	○
	Depreciation expenses	×
	Welfare expenses	▽
	Salaries and wages	▽
	Subcontractor fees	○
	Interest and discount expenses	×
	Land and house rents	△
	Bad debt	×
	Fees and commissions	△
	Miscellaneous expenses	△
	Total	
Balance		
Reserves	Reserves for bad debts carried back	×
	Reserve for wage of family employee	×
	Reserve for bad debts carried over	×
Income before the special deduction for blue returns		
Special deduction for blue returns	×	
Income		

Taxability determination table (for agriculture income)

Account	Taxable/ Not taxable	Items (taxable sales or taxable purchases) not relating to taxable transactions
Sales	△	Tax-exempt transactions Export transaction and other revenue
Household consumption	Amount	○
		▽
Business consumption		Business consumption of seeds and seedlings
Miscellaneous revenue	△	Non-taxable transactions Subsidies, benefits, and aids that cannot be valued, Interest income Transactions excluded from consumption tax Subsidies and insurance benefits on which a value cannot be assigned
Subtotal		
Agricultural commodity inventory	Initial/ Year-end	(Note)
		(Note)
Total		
Taxes and duties	▽	Revenue stamp tax, fixed property tax, automobile tax
Seed/seedling expenses	△	Self-sufficient portion
Feeder livestock cost	△	Self-sufficient portion
Fertilizer expenses	△	Self-sufficient portion
Feedstuff expenses	△	Self-sufficient portion
Farm tool expenses	○	
Agricultural chemicals and hygiene expenses	○	
Various materials expenses	○	
Repair expenses	○	
Light, heat and power cost	○	
Apparel expenses	○	
Agricultural mutual relief contributions	×	Fully excluded from taxable purchases
Depreciation expenses	×	Fully excluded from taxable purchases (Depreciable asset purchase prices are taxable purchases.)
Freight and handling expenses	△	International freight
Labor expenses	▽	Labor costs (However, room and board expenses are taxable purchases.)
Interest and discount expenses	×	Fully excluded from taxable purchases
Land rents and lease expenses	△	Land rents
Land improvement expenses	▽	Current amount levied, special amount levied relating to roads and waterways
Bad debt	×	(Note) Separately qualifies as a deduction relating to bad debt
Miscellaneous expenses	△	Compensation for damages
Subtotal		
Inventory other than agricultural commodities	Initial/ Year-end	(Note)
		(Note)
Expenses for raising fruit trees and livestock deducted from necessary expenses		If deducting revenue derived from the sales of unripe fruits from cultivation expenses, add the amount to taxable sales.
Total		
Balance		
Reserves	Reserves for bad debts carried back	×
	Reserve for wage of family employee	×
	Reserve for bad debts carried over	×
Income before the special deduction for blue returns		
Special deduction for blue returns	×	
Income		

(Note)

Sole proprietors who were Tax-exempt business operators in 2022 or who will become so in 2024 must calculate their consumption tax adjustment amount.(see P22)

The following are symbols used in the table above.

-Transactions relating to taxable sales (purchases)
- ×

Reverse charge mechanism

Among taxable purchases made domestically, "Provision of B2B electronic services" and "Provision of specified services" rendered by foreign businesses, are called "Specified taxable purchases," and the "specified taxable purchases" are subject to filing tax returns under a reverse charge mechanism.

Businesses whose taxable sales rate is less than 95% are required to file tax returns through the reverse charge mechanism in the case of filing tax returns under the standard taxation during a taxable period that "specified taxable purchases" take place in.

- *1. Even for businesses that file tax returns under the standard taxation, it will be deemed for the time being that specified taxable purchases were not made in a taxable period in which the taxable sales rate is 95% or more or in which the simplified tax system is adopted. Since tax-exempt businesses are also exempt from the obligation to pay consumption tax on specified taxable purchases, it is not required to file tax returns through the reverse charge mechanism.
- *2. Both "Provision of B2B electronic services" and "Provision of specified services," rendered by foreign businesses, which are tax-exempt, fall under "specified taxable purchases."

What are provision of electronic services?

"Provision of electronic services" means the provision of services via electronic and telecommunication networks (e.g. the internet), such as distribution of e-books, music and advertisements.

Since the criterion for determining whether the provision of services is a domestic transaction that is subject to consumption taxation (criterion for determining either domestic or foreign transactions) is the "address, etc. of the service recipients," the "provision of electronic services" is subject to taxation in principle regardless of being provided domestically or from overseas if such services are provided to those who have a domestic address, etc.

In respect of the "Provision of B2B electronic services" by foreign businesses, domestic businesses that receive the relevant services are required to file tax returns and pay the tax (the reverse charge mechanism).

What are provision of specific services?

The "Provision of specified services" means the provision of services of entertainment, sports, etc. that foreign businesses conduct domestically and that the relevant foreign businesses offer to other businesses.

In respect of the "Provision of specified services," businesses that receive the relevant services are required to file tax returns and pay the tax (the reverse charge mechanism).

For details, please access the website of the National Tax Agency (<https://www.nta.go.jp>) to see various brochures, Q&A, etc. that post "About the tax implication of consumption tax related to the cross-border provision of services." If you wish to know how to fill in a return form for the reverse charge mechanism, please see "Procedures for preparing a return (where there are specified taxable purchases)" in "Guide to Prepare Consumption and Local Consumption Taxes Return Form (General Form)" for corporations.

Restriction, etc. on purchase tax credit pertaining to acquisition of residential rental building

Restriction on purchase tax credit pertaining to acquisition of residential rental building

The amount of tax on taxable purchase, etc. for residential rental building performed by a business in Japan is not to be subject to purchase tax credit (hereinafter referred to as "restriction on purchase tax credit pertaining to acquisition of residential rental building").

This provision is applied to the amount of tax on taxable purchase, etc. of residential rental building performed on or after October 1, 2020. However, it is not applied to taxable purchase, etc. of residential rental building performed on or after October 1, 2020 based on the contact which was executed by March 31, 2020.

"Residential rental building"

"Residential rental building" means a building other than buildings which are obviously not used for lease of residential houses, which falls under high-value specified assets*1 or self-constructed high-value assets subject to adjustment*2. Buildings which are obviously not used for lease of residential houses mean that it is objectively apparent that those buildings are not used for lease of residential houses from the conditions of the structure, facilities, etc. of the building. For example, buildings which are obviously not used for lease of residential houses judging from the conditions of facilities, etc. of the building, such as a building of which all portions are used as a store, fall under.

*1. High-value specified assets mean inventory assets or fixed assets subject to adjustment of which amount of payment consideration for taxable purchase, etc. (excluding tax) is 10 million yen or more for one transaction unit.

*2. Self-constructed high-value assets subject to adjustment mean such inventory assets that construction, etc. have been performed by a business operator based on the contract with another person or as inventory assets of the business, and the accumulation of the amount, etc. equivalent to 100/110 of the amount of payment consideration for taxable purchase required for such construction, etc. has reached 10 million yen or more.

Adjustment of the amount of consumption tax for acquisition of residential rental building

In cases where "residential rental building" to which "restriction on purchase tax credit pertaining to acquisition of residential rental building" has been applied is used for taxable rent (use for lease other than lease of a residential house deemed non-taxable) within a certain period thereafter, or where it is transferred to another person within a certain period, the amount of purchase tax credit was determined to be adjusted (see P24).

For details, please read the leaflet, "Information on the Revision of the Consumption Tax Act (April 2020)" (in Japanese) posted on the website of the National Tax Agency (<https://www.nta.go.jp>).

