

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.

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

*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)

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

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		6・1・1 ～ 6・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 内 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	
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 内 特 定 課 税 仕 入 れ の 返 還 等 対 価 に 係 る 税 額					
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					
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)

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