

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.

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

*rounded down to the nearest ¥100

Example: Kouno Store

The amount of tax payable is obtained as follows.

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

$$\text{¥ } \underline{167,400} \times \frac{22}{78} = \text{¥ } \underline{47,215}$$

¥ 47,215 → ¥ 47,200 (rounded down to the nearest ¥100)

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.

課 税 期 間		7・1・1 ~ 7・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 讓 渡 等 の 対 価 の 額 の 内 訳		12,138,888		8,681,818		20,820,706
消 費 税 額 ②		757,411		677,118		1,434,529
控 除 過 大 調 整 税 額 ③		(付表2-3の②・③A欄の合計金額)		(付表2-3の②・③B欄の合計金額)		※第一表の③欄へ
控 除 対 象 仕 入 税 額 ④		504,746		762,342		1,267,088
返 還 等 対 価 額 に 係 る 税 額 ⑤						※第二表の⑤欄へ
⑤ 売 上 げ の 返 還 等 対 価 に 係 る 税 額 の 内 訳 ⑤ 内 訳						※第二表の⑤欄へ
控 除 税 額 小 計 (④+⑤+⑥)		504,746		762,342		1,267,088
控 除 不 足 還 付 税 額 (⑦-②-③)						※第一表の⑧欄へ
差 引 税 額 (②+③-⑦)						167,4 00
地 準 方 と 消 な 費 の 課 税 標 額		控 除 不 足 還 付 税 額 (⑧)				※第一表の⑩欄へ ※マイナス「-」を付して第二表の⑩及び⑪欄へ
差 引 税 額 (⑨)						※第一表の⑩欄へ ※第二表の⑩及び⑪欄へ
譲 渡 割 額		還 付 額 (⑫)				167,4 00
		納 税 額 (⑬)				47,2 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)

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