

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 7.8% tax rate applicable	⑤ ①-1(column A) of Schedule 1-3 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 7.8% tax rate applicable	⑯ ②(column A) of Schedule 1-3 ⑯ ②(column B) of Schedule 1-3
Tax relating to refunds and other charges		⑯ ⑤(column C) of Schedule 1-3
Breakdown of ⑯	Amount of tax on value of refunds, for sales Amount of tax value of refunds, etc. for specified taxable purchases	⑯ ⑤-1(column C) of Schedule 1-3 ⑯ ⑤-2(column C) of Schedule 1-3
Consumption tax as local consumption tax base	6.24% and 7.8% tax rate applicable	⑯ ⑯ of Schedule 1-3(In the case of plus) or ⑯ ⑯ of Schedule 1-3(In the case of minus) ⑯ ⑯ of Schedule 1-3(In the case of plus) or ⑯ ⑯ 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	② of return form(Page 2)
Tax adjustment for excess deduction	③	③(column C) of Schedule 1-3
Deductible tax	Deduction tax on purchases Tax relating to refunds and other charges Tax relating to bad debt Subtotal of deduction tax	④ ④(column C) of Schedule 1-3 ⑤ ⑯ of return form(Page 2) ⑥ ⑥(column C) of Schedule 1-3 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. The amount of the transfer value of assets, etc.	⑯ ④ of Schedule 2-3 ⑯ ⑦ of Schedule 2-3

* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2026.
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 2025)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2025 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.

$$\text{¥ 167,400} - \text{¥ 0} = \text{¥ 167,400}$$

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

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 ⑯ to ⑰ 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	⑯	⑩ of Schedule 1-3
	Balance	⑰	⑪ of Schedule 1-3
Transferable amount	Amount of tax refundable	⑯	⑫ of Schedule 1-3
	Amount of tax payable	⑰	⑬ of Schedule 1-3

step.30 ⑯ of the return form (Page 1) Enter the transferable interim payment (Sole proprietors who filed an interim return for 2025)

Sole proprietors who filed an interim return should enter their total local consumption tax transferable interim payment for 2025 in ⑯ 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 ⑯ 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 ⑯ of the return form (Page 1) Calculate the transferable amount of tax payable

If the "⑰Amount of tax payable" exceeds the "⑯Transferable interim payment", calculate the difference and enter the result in ⑯ of the return form (Page 1).

If the difference is negative, leave ⑯ of the return form (Page 1) blank and proceed to step 32.

$$\text{⑰Amount of tax payable} - \text{⑯Transferable interim payment} = \text{⑯Transferable amount of tax payable}$$

Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$\text{¥ 47,200} - \text{¥ 0} = \text{¥ 47,200}$$

step.32 ⑯ of the return form (Page 1) Calculate the transferable interim payment refundable

If the "⑯Transferable interim payment" exceeds the "⑰Amount of tax payable", calculate the difference and enter the result in ⑯ of the return form (Page 1).

$$\text{⑯Transferable interim payment} - \text{⑰Amount of tax payable} = \text{⑯Transferable interim payment refundable}$$

step.33 ⑯ of the return form (Page 1) Calculate the total consumption and local consumption taxes (payable or refundable)

Calculate the total consumption and local consumption taxes payable or refundable and enter the amount in 26 of the return form (Page 1).

If the result is negative, enter a minus (-) mark in the box to the left of the figure.

$$(\text{\"{11}}\text{Amount of tax payable"} + \text{\"{22}}\text{Transferable tax payable"}) - (\text{\"{8}}\text{Tax refundable for insufficient deduction"} + \text{\"{12}}\text{Refundable interim payment"}) + (\text{\"{19}}\text{Amount of tax refundable"} + \text{\"{23}}\text{Transferable interim payment"}) = \text{\"{26}}\text{Total consumption taxes"}$$

Example: Kouno Store

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

(¥ 167,400 (amount of tax payable) + ¥ 47,200 (transferable tax payable)) - (¥ 0 (tax refundable for insufficient deduction) + ¥ 0 (refundable Interim payment) + ¥ 0 (amount of tax refundable) + ¥ 0 (transferable interim payment refundable)) = ¥214,600

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

Below is a review of those calculations.

課 稅 標 準 額		(1)	十	兆	千	百	十	億	千	百	十	万	千	百	十	円	
※申告書(第一表)の①欄へ																	
課 税 資 産 の 譲 渡 等 の 対 価 の 額 の 合 計	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)														1213888	05
	7.8 % 適用分	(6)														8681818	06
((2) ~ (6) の合計)		(7)														20820706	07
特定課税仕入れ に係る支払対価 の額の合計額 (注1)	6.3 % 適用分	(8)															11
	7.8 % 適用分	(9)															12
	((8) + (9) の合計)		(10)														
消 費 稅 額		(11)														1434529	21
※申告書(第一表)の②欄へ																	
⑪ の 内 訳	3 % 適用分	(12)															22
	4 % 適用分	(13)															23
	6.3 % 適用分	(14)															24
	6.24 % 適用分	(15)														757411	25
	7.8 % 適用分	(16)														677118	26
	返還等対価に係る税額		(17)														
※申告書(第一表)の⑤欄へ																	
⑯ 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)	((2) ~ (23) の合計)		(20)													167400	41
	4 % 適用分		(21)														42
	6.3 % 適用分		(22)														43
	6.24%及び7.8% 適用分		(23)														167400

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		
課税標準額	①	十兆千百十億千百十萬千百十一円 20819000 03
消費税額	②	1434529 06
控除過大調整税額	③	07
控除税額	④	控除対象仕入税額 1267088 08
控除税額	⑤	返還等対価に係る税額 09
控除税額	⑥	貸倒れに係る税額 10
控除税額	⑦	控除税額小計 1267088 (④+⑤+⑥) 11
控除不足還付税額	⑧	13
差引税額	⑨	167400 (②+③-⑦) 15
中間納付税額	⑩	00 16
納付税額	⑪	167400 (⑨-⑩) 17
中間納付還付税額	⑫	00 18
この申告書が修正申告である場合	既確定税額	19
この申告書が修正申告である場合	差引納付税額	00 20
課税売上割合	課税資産の譲渡等の対価の額	20820706 21
課税売上割合	資産の譲渡等の対価の額	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	控除不足還付税額	51 ⑯
地方消費税の課税標準となる消費税額	差引税額	167400 52 ⑯
譲渡割額	還付額	53 ⑯
譲渡割額	納税額	47200 54 ⑯
中間納付譲渡割額	21	00 55
納付譲渡割額	22	47200 56
中間納付還付譲渡割額	23	00 57
この申告書が修正申告である場合	既確定譲渡割額	58 ⑯
この申告書が修正申告である場合	差引納付譲渡割額	00 59 ⑯
消費税及び地方消費税の合計(納付又は還付)税額	26	214600 60
$⑯ = (⑯ + ⑯) - (⑯ + ⑯ + ⑯ + ⑯)$ · 修正申告の場合 $⑯ = ⑯ + ⑯$ $⑯$ が還付税額となる場合はマイナス「-」を付してください。		

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items
- Filing and paying
- Income tax adjustment
- Rough draft return form

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