

## Local consumption tax calculation

Refer to the example and calculate your local consumption tax.

### step.16 Enter the amount of consumption tax representing the local consumption tax base

If there is a value appearing in ⑨ of Schedule 4-3, enter the "⑨Balance" in ⑪ of Schedule 4-3.

If there is a value appearing in ⑧ of Schedule 4-3, enter the "⑧Amount of the refundable for insufficient deduction" in ⑩ of Schedule 4-3.

#### Example: Kouno Store

Enter ¥231,200 (Schedule 4-3,⑨) in ⑪ of Schedule 4-3.

### step.17 Calculate either the amount of tax payable or the amount of tax refundable

Calculate by the following formula and enter the result in ⑫ or ⑬ of Schedule 4-3. Note that amount with fraction rounded down to the nearest 100 yen is entered in ⑬Amount of tax payable.

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

\*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 4-3)

$$¥231,200 \times \frac{22}{78} = ¥65,210$$

$$¥65,210 \rightarrow ¥65,200$$

(rounded down to the nearest ¥100)

# Example of Schedule 4-3: Kouno Store

Kouno Store's Schedule 4-3 is as follows.

第4-(11)号様式

付表4-3 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

簡易

課税期間		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	9,481,000	7,236,000	16,717,000
課税資産の譲渡等の対価の額	①・1	9,481,481	7,236,363	16,717,844
消費税額	②	591,614	564,408	1,156,022
貸倒回収に係る消費税額	③			
控除対象仕入税額	④	473,291	451,526	924,817
返還等対価に係る税額	⑤			
貸倒れに係る税額	⑥			
控除税額小計 (④+⑤+⑥)	⑦	473,291	451,526	924,817
控除不足還付税額 (⑦-②-③)	⑧			
差引税額 (②+③-⑦)	⑨			231,200
地方と消費の差引税額 (⑧)	⑩			
差引税額 (⑨)	⑪			231,200
還付額	⑫			
割納税額	⑬			65,200

step.2-2

step.2-1

step.3

step.4

step.7

step.12

step.5

step.13

step.14

step.15

step.16

step.17

注意 金額の計算においては、1円未満の端数を切り捨てる。

(R1.10.1以後終了課税期間用)

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption  
tax calculation

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

Other items

Filing and paying

Income tax adjustment

Rough draft return form