

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.

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

*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 4-3)

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

$$\text{¥ } 65,210 \rightarrow \text{¥ } 65,200$$

(rounded down to the nearest ¥100)

Example of Schedule 4-3: Kouno Store

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

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

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	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 ※第二表の①欄へ
課税資産の譲渡等の対価の額	① + 1	9,481,481 ※第二表の⑤欄へ	7,236,363 ※第二表の⑥欄へ	16,717,844 ※第二表の⑦欄へ
消費税額	②	591,614 ※付表5-3の①A欄へ ※第二表の⑩欄へ	564,408 ※付表5-3の②B欄へ ※第二表の⑪欄へ	1,156,022 ※付表5-3の①C欄へ ※第二表の⑫欄へ
貸倒回収に係る消費税額	③			
控除対象仕入税額	④	473,291 (付表5-3の③A欄又は④A欄の金額)	451,526 (付表5-3の③B欄又は④B欄の金額)	924,817 (付表5-3の③C欄又は④C欄の金額) ※第一表の④欄へ
控除返還等対価額	⑤			
税貸倒れに係る税額	⑥			
控除税額小計 (④+⑤+⑥)	⑦	473,291	451,526	924,817 ※第一表の⑦欄へ
控除不足還付税額 (⑦-②-③)	⑧			
差引税額 (②+③-⑦)	⑨			231,200 ※第一表の⑨欄へ
地方と消費する消費税の課税税額	⑩ (⑧)			
差引税額 (⑨)	⑪			
譲渡割額	⑫ 還付額			
	⑬ 納税額			65,200 (⑪C欄×22/78) ※第一表の⑬欄へ

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)

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