

7 消費税

統計表を見る方のために

1 利用上の注意

この章は、平成14年4月1日から平成15年3月31日までの間に終了した課税期間に係る消費税の課税実績をそれぞれ示したものである。

2 消費税の概要

(1) 消費税の創設

昭和63年度の税制の抜本改革の一つとして、消費税が創設され、平成元年4月1日から適用された。

(2) 納税義務者

国内取引・・・課税資産の譲渡等を行う事業者

輸入取引・・・課税貨物を保税地域から引き取る者

(3) 課税標準

国内取引・・・課税資産の譲渡等の対価の額

輸入取引・・・保税地域からの引取価格

(4) 税額の計算

(売上げに係る消費税額) (仕入れに係る消費税額)

国内取引・・・納付税額 = 課税期間中の課税売上高 × 4% - 課税期間中の課税仕入高 × 4%

輸入取引・・・納付税額 = 保税地域からの引取価格 × 4%

(注)平成9年3月31日までの取引及び税率に関する経過措置の適用があるものについては3%。

(5) 申告及び納付

国内取引・・・課税期間(個人事業者=暦年、法人=事業年度)の終了後2か月以内に確定申告書を提出し、納付する。

(注)個人事業者の申告・納付期限は、翌年の3月31日までとなっている。

輸入取引・・・課税貨物を保税地域から引き取る時まで、輸入申告書を提出し、納付する。

(6) 免税取引及び非課税取引(国内取引分)

イ 輸出取引は、免税とされている。

ロ 非課税取引の主なものは、次のとおりである。

消費税の性格上、課税することになじまないもの	土地の譲渡及び貸付け、公社債や株式の譲渡、利子、保険料、保証料、郵便切手、印紙等の譲渡、商品券の譲渡など
社会政策的な配慮に基づくもの	社会保険医療等、社会福祉法に規定する社会福祉事業等、学校教育法に規定する学校の授業料、入学検定料、住宅の貸付けなど

(7) 事業者の納税事務負担を軽減するための措置等(国内取引分)

イ 納税義務の免除

基準期間の課税売上高が3,000万円以下の事業者は、納税義務が免除される。

なお、これらの事業者が、課税事業者選択届出書を提出した場合には、消費税の納税義務者となる。

(注)基準期間のない法人(社会福祉法人を除く。)のうち、その事業年度開始の日における資本又は出資の金額が1,000万円以上の法人については、納税義務は免除されない。

ロ 簡易課税制度

基準期間の課税売上高が2億円以下(平成9年3月31日以前に開始した課税期間にあつては4億円以下)の事業者は、課税売上高だけから納付税額を計算できる簡易課税制度の適用を受けることができる。

(算式) 納付税額 = 課税期間の課税売上高 × 4% × (1 - みなし仕入率)

ハ 限界控除制度

この制度は平成9年4月1日以後開始する課税期間から廃止された。

7 Consumption Tax

For the people who use the statistical tables

1 Notes on use

This section shows the statistics of taxation of consumption tax for each period of taxation which ended between April 1, 2002 and March 31, 2003.

2 Outline of consumption tax

(1) Introduction of consumption tax

Consumption tax was established as one of radical tax system reforms of FY1988, and became effective on April 1, 1989.

(2) Taxpayer

Domestic transaction: Business enterprises which transfer taxable assets, etc.

Import transaction: Those who withdraw taxable goods from bonded area.

(3) Tax base

Domestic transaction: Amount of the transfer value of taxable assets, etc.

Import transaction: Receipt price of goods from bonded area

(4) Calculation of amount of tax

Domestic transaction:

Amount of tax to be paid = Amount of taxable sales during the period of taxation x 4 % (i.e. amount of consumption tax related to sales) - Amount of taxable purchase during the period of taxation x 4 % (i.e. amount of consumption tax related to purchase)

Import transaction:

Amount of tax to be paid = Receipt price of goods from bonded area x 4 %

Note: As for transactions by March 31, 1997 and transactions subject to transitional measures, tax rate is 3 %.

(5) Filing returns and tax payment

Domestic transaction:

Final returns should be filed and tax should be paid within 2 months after the last day of the period of taxation (calendar year for individual proprietors of business, and accounting period for corporations).

Note: The due date of filing returns and tax payment for entrepreneurs is March 31 of the following year.

Import transaction: Import declarations should be filed and tax should be paid by the time of the receipt of taxable goods from bonded area.

(6) Tax exempt transaction or non-taxable transaction (for domestic transaction)

A: Export transactions are tax-exempt.

B: Major non-taxable transactions are as follows,

Transactions which are not suitable to taxation from the nature of consumption tax.	Transfer and lease of land, Transfer of bonds or stocks, Interest, Insurance premium, Guarantee commission, Transfer of merchandise coupon, etc.
Transactions which are not subject to taxation from social policy points of view	Medical care by social insurance, etc. Social welfare work etc. provided by Welfare Work Law, Tuition and entrance examination fee of school provided by School Education Act, House rent, etc.

(7) Measures to reduce tax burden of business enterprises (for domestic transaction)

A: Exemption of tax liability

Business enterprises whose taxable sales during a base period are less than 30 million yen are exempt from tax payment. When these enterprises submit a notification of choosing statistics as taxable business enterprise, they become taxpayers of consumption tax.

Note: A corporation with no base periods (except welfare corporation) is not exempt from tax payment if the amount of capital or investment to the corporation at the beginning day of its accounting period is more than 10 million yen

B: Simplified tax system

Business enterprises whose taxable sales during a base period are less than 200 million yen (less than 400 million yen in the case of taxation period which started by March 31, 1997) can use the simplified tax system where they can calculate the amount of tax to be paid just from taxable sales.

(Formula)

Amount of tax to be paid = Taxable sales during the taxation period x 4 % x (1- Deemed purchase rate)

C: Marginal deduction system

This system has been abolished since the taxation period which started on April 1, 1997.