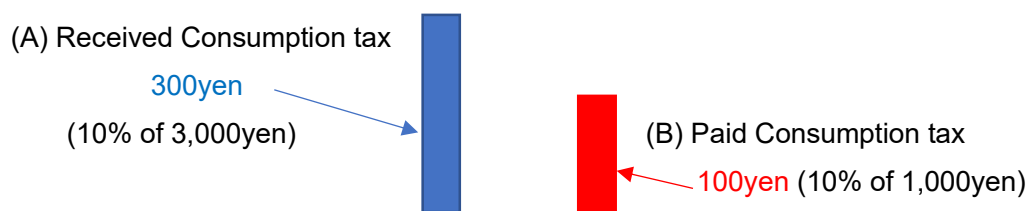


Consumption Tax Refund for Export Business

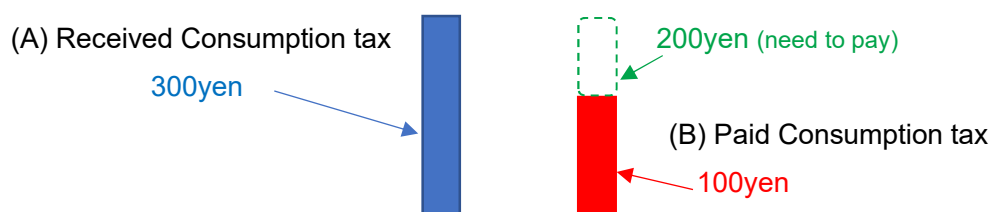
【Case1】 Domestic Sales

If gross sales amount is 3,300yen and the purchase cost is 1,100yen, the Japanese Consumption Taxes are included in both of them. (tax rate is 10%)

That means you **receives 300yen for consumption tax** when you **sell** the goods/services while you **pay 100 yen for consumption tax** when you **buy** the goods/services.



In this case, you **need to pay 200yen**



【Case2】 Export Sales

Suppose that the gross export sales amount is 5,000yen and the domestic sales is 220yen, and the cost of goods for sales, for both exporting and domestic, is 1,100yen.

That means you **receives 20yen for consumption tax** when you **sell** the goods/services while you **pay 100 yen for consumption tax** when you **buy** the goods/services.

The important point is, you don't need to divide purchase cost into "for export" and "for domestic".



In that case, you can **get refund 80yen** from Japanese Tax Office.

