

Taxation Guide for Non-Japanese Residents

Outline of Taxation Methods for Foreign Residents

Living in Matsubushi Town

1. Types of municipal taxes

(1) Local Inhabitants Tax

A tax is levied on an individual resident living continuously in Japan as of January 1 of the year in question according to per-capita income above a certain level. The taxation rate is calculated on the basis of the previous year's income.

(2) Fixed Asset Tax and City Planning Tax

These taxes are levied on fixed assets (land, houses and depreciable assets) as of January 1 of the year in question.

(3) Light Motor Vehicle Tax (classification)

A tax is levied on vehicles such as motorcars with an engine capacity of 660 cc or less and all motorbikes as of April 1 of the year in question.

(4) National Health Insurance Tax

Subscription to National Health Insurance is mandatory for people who are ineligible for Employee's Health Insurance, those who are self-employed, and those employed on a part-time basis. The subscription premiums are levied as the National Health Insurance Tax.

2. Term of Levy

Type of tax and month of levy	Apr	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov	Dec.	Jan.	Feb.	Mar
Local Inhabitants Tax(ordinary collection)※			1 st term		2 nd term		3 rd term			4 th term		
Fixed Asset Tax and City Planning Tax		1 st term		2 nd term					3 rd term		4 th term	
Light Motor Vehicle Tax (classification)		All terms										
National Health Insurance Tax				1 st term	2 nd term	3 rd term	4 th term	5 th term	6 th term	7 th term	8 th term	

※Note: If you receive your monthly salary from a company or organization, the company/organization may deduct the Local Inhabitants Tax from your salary. Please check with your employer as necessary.

3. Method of Levy

Taxes can be paid by account transfer payment or by bringing a tax payment statement with you to the following places before payment is due.

Method of levy	Tax payable places
Service counter of municipalities	Accounting Section of Matsubushi Town Office
Banks, etc.	Saitama Resona Bank, Resona Bank, Saikatsu Japan Agricultural Cooperative, Mizuho Bank, Tochigi Bank, Musashino Bank, Ashikaga Bank, Sumitomo Mitsui Trust Bank, Johoku Shinkin Bank, Saitamaken Shinkin Bank, and Adachi Seiwa Shinkin Bank
Post office, etc. ※ (Only before payment deadline)	JP Bank and post offices in the prefectures of Tokyo, Saitama, Kanagawa, Chiba, Gunma, Tochigi, Ibaraki, and Yamanashi
Convenience stores (Services may	MMK stores, Kurashi House, Three 8, Seikatsu Saika, Seiko Mart,

be unavailable depending on payment amount and time frame.)	7-11, Taie, Daily Yamazaki, New Yamazaki Daily Store, Hasegawa Store, Hamanasu Club, Family Mart, Poplar, Mini Stop, Yamazaki Daily Store, Lawson, Lawson Store 100
Account transfer payment	Automatic transfers can be made when taxes are due at each term. This is very convenient, with no need to worry about forgetting the payment deadlines. For details, please contact the appropriate service counter in your city or town or village.

4. Tax Payment Q&As

Q1. Do I have to pay the tax even if I am non-Japanese resident?

A1. Yes, you do. People who live in Japan, regardless of nationality, are required to pay taxes in the same way as Japanese nationals if they have a certain level of income. Your levied tax serves as a stable revenue source for implementing various national projects for education, civil engineering, welfare, medical services, and more.

Q2. If I did not pay the tax before the deadline, what will it happen to me?

A2. Starting from the next day after the payment deadline, a delinquency charge will be calculated based on the number of days until payment is made. This will be added to the original tax, meaning you will have to pay more than if the tax had been paid on time. If you leave the tax unpaid, your tax office will take the necessary steps to obtain a writ of attachment in order to garnish wages, saving deposits, and collections of claims such as life insurance for the amount owed.

Q3. I have received a tax notice, but I am unable to pay it at all at once due to financial troubles.

A3. You should not leave the matter unresolved. Consult with the service counter of your municipal office first. If you are unable to pay due to disaster, burglary, illness, or unemployment, the tax office may give you extra time to make your payment or grant a full or partial exemption on payments, if applicable.

Q4. If I am dissatisfied with the amount imposed, what shall I do?

A4. If you are dissatisfied with the entries for statement of the notification of tax, you can voice opposition in writing to the town mayor of the within 3 months from the next day when receiving the notification. For details, consult with the service counter of your municipal office first.

Q5. What shall I do if I need to obtain documents verifying payment of taxes and certificate of annual income?

A5. You can apply for those documents at the service counter of your municipal office or by sending an application form and including the necessary documents. For details, consult with the service counter of your municipal office.

Q6. I will be returning home soon; what should I do about my tax payment?

A6. Before leaving Japan, you are required to pay the tax or appoint tax representative and give notice to your municipal office. For details, contact the service counter of your municipal office.

5. Contact regarding municipal tax

【Japanese only】

Payment of municipal tax	048-991-1835
Imposition of Local Inhabitants Tax and Light Motor Vehicle Tax (classification)	048-991-1833
Imposition of Fixed Asset Tax and City Planning Tax	048-991-1831
Imposition of National Health Insurance Tax	048-991-1868
Documents verifying payment of municipal taxes	048-991-1809