

Municipal Inhabitant Tax

■ Types of Taxes

Japan is structured into “national,” “prefectural,” and “municipal” (city, town, and village) levels. Consequently, there are three types of taxes levied: national taxes (paid to the Tax Office “*Zeimusho*”), prefectural taxes (paid to the Prefectural Tax Office “*Kenzei Jimusho*” and the Motor Vehicle Tax Office “*Jidoushazei Jimusho*”), and municipal taxes (paid to the city, town, or village).

■ Municipal Inhabitant Tax (Municipal Tax) & Prefectural Inhabitant Tax (Prefectural Tax)

Outline

Municipal and prefectural inhabitant tax are taken from a person’s individual earnings from January 1st to December 31st of the previous year. These tax payments are made in the district where the tax payer resides as of January 1st of each year.

Tax Payment Methods

There are 2 methods of paying Municipal and Prefectural Inhabitant Taxes: special collection “*tokubetsu choushuu*” and ordinary collection “*futsuu choushuu*.”

For detailed information on how to pay taxes, please see the “Tax Payment” page.

(1) Special collection “*tokubetsu choushuu*”

- a) **Special collection from salary (for salary earners):** employing company withholds a tax amount at source from monthly salary and is paid over a 12-month period from June to May of the following year.
- b) **Special collection from public pension (for individuals aged 65 years or older):** withholds tax amount from taxpayer’s public pension and pays it to the municipality every 2 months (April, June, August, October, December, and February of the following year).

(2) Ordinary collection “*futsuu choushuu*”

This is a payment method for individuals not using the special collection method, who will instead receive tax notices “*nouzei tsuuchisho*.” Payments are generally separated into 4 installments; June, August, October, and January of the following year. Those who have registered for an account will be debited at the same time as the due date.

■ Individuals who are required to file Municipal and Prefectural Inhabitant Tax Returns

Persons who file a final income tax return, persons who have their employing company perform year-

end adjustments and have no other source of income, and individuals who only have one source of income (public pension, etc.) with no income deductions are not required to file a Municipal and Prefectural Inhabitant Tax Return. All other individuals are required to file the aforementioned return at the district they reside in as of January 1st of every year.

■ Individuals who are moving out of Japan

Municipal and Prefectural Inhabitant Tax is taxed those who are currently registered in Ota City on January 1st (base date for assessment), and earned more than the amount that the city specified in the previous year. Even if you move out from the city in the mid-year, your tax payment place is not going to change. If taxpayers are moving out of the country after January 1st, they need to submit a notification of tax agent “*nozei kanrinin shinkokusho*” to inform the city who are their tax agent “*nozei kanrinin*” and receive notifications on behalf of the taxpayers.

For information on filing taxes, etc.

- (1) On filing of final income tax returns “*Shotokuzei no kakutei shinkoku*”
 - Tatebayashi Tax Office “*Tatebayashi Zeimusho*”
 - Tel: 0276-72-4373
 - Address: 〒374-8686 Tatebayashi-Shi Naka-Machi 11-12

- (2) On filing of Municipal and Prefectural Inhabitant Tax Returns “*Shiminzei / Kenminzei no shinkoku*”
 - Ota City Hall, Municipal Inhabitant Tax Division “*Shiminzei-Ka*,” (2F, counter 22)
 - Tel: 0276-47-1931, 0276-47-1932 & 0276-47-1818
 - Address: 〒373-8718 Ota-Shi Hama-Cho 2-35