# **Consultation on Municipal Tax Payment**

# Outline

This is a consultation for tax payers having difficulty paying taxes by the deadline, or have payments in arrears due to circumstances including unemployment, disaster, illness, etc. Depending on the individual's circumstances, arrangements such as extending payment deadlines and installment payments can be made.

### Payment in installments

This is a method used in situations where it is difficult for the taxpayer to make payments notified from the city by their deadline; taxpayers may arrange, for example, how much they are being taxed at one time, increases in the number of payments by lowering the amount paid each time, etc. \*Late payment fee may be charged.

#### Necessary procedures

<ul> <li>Consultation counter:</li> </ul>	Tax Collection Division " <i>Shuunou-Ka</i> ", City Hall 2F, Counter 23
<ul> <li>Content of consultation:</li> </ul>	The subject of consultation will be payment of municipal taxes.
<ul> <li>Consultation hours:</li> </ul>	Monday ~ Friday (8:45~17:00) excluding weekends and public holidays ※ Please call beforehand and check consultation counter hours if you require an English interpreter.
<ul> <li>Required documents:</li> </ul>	When coming in for consultations, please bring documents that show payment amounts, such as a Tax Notice " <i>Nouzei Tsuuchisho</i> ", Notification of Overdue Tax Payment " <i>Tokusokujou</i> ", Reminder of Tax Payment " <i>Saikokusho</i> ," etc. Again, in cases of sending someone in on your behalf, please make sure they bring a Letter of Power of Attorney "Ininjou" to the consultation.

# Late Payment Fee "Entaikin"

#### Calculation of late payment fee

If payment is made after the due date, a late payment fee must be added at the following rate depending on the number of days from the day after the due date to the date of payment in addition to the original tax amount.

- 1. On or before the day that is one month after the due date 2.4% per annum
- From one month past the date of payment to the date of payment 8.7% per annum (Note: Annual rates since January 1, 2023)

# **Contact Information:**

Ota City Hall (2F, counter 23), Tax Collection Division "*Shuunou-Ka*," Tel: 0276-47-1936 (Direct)