# **Coercive Collection for Nonpayment of Taxes**

#### Outline

### In cases taxes are not paid:

By law, "in cases when complete payments are not received within 10 days from the issuance of the demand / dunning letter ("tokusoku jyou")," coercive collection will be enforced by seizure of property, etc.

While taking into consideration payments not made due to matters including negligence or special circumstances, actions such as the issuance of demand / dunning letters and reminders of overdue tax payments "saikokusho" are made by Ota City in order for tax payments to be made as soon as possible. In cases when taxes still remain unpaid, property (deposits and savings, salary, real estate, movable property, life insurance, etc.) will be seized to maintain fairness with taxpayers who pay taxes on time.

## General flow of coercive seizure in case of non-payments

Demand / Dunning Letter "Tokusoku"

A demand / dunning letter is sent within 20 days passed the due date.

Reminder of Overdue Tax Payment "Saikoku"

Reminder of overdue tax payment is sent in case full payment is not made after the sending of the demand / dunning letter

Investigation of property "Zaisan chousa"

Investigation of taxpayer's assets (savings, salary, fixed property, movable property, life insurance, etc.)

Seizure of property "Sashiosae"

Seizure of property and assets. In some cases, taxpayer may be repossessed without being a demand / dunning letter sent to you.

Realization and tax allocation

Seized property will be forcibly converted into cash and applied to the delinquent municipal taxes.

## **Contact Information (Ota City Hall)**

Tax Collection Division "Shuno-Ka" (2F, Counter 23) Tel: 0276-47-1946