

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 & Prefectural Inhabitant Tax

Outline

Municipal and Prefectural Inhabitant Tax are calculated 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 and Ordinary Collection.

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

(1) Special collection 'Tokubetsu Choushu'

- a) **Collection directly 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) **Collection directly from public pension (for persons 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 'Futsu Choushu'

This is a payment method for individuals not using the special collection method, who will instead receive tax notices '*Nouzei Tsuchisho*.' **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.

■ Who Required to File Municipal and Prefectural Inhabitant Tax Declarations

If you do not fall under any of the following categories, please file a 'Municipal and Prefectural Inhabitant Tax Declarations Form' with required documents to the municipality in which you live on January 1 of each year.

- Persons who have made Year-End Adjustments *Nenmatsu Chousei* at their company and have no other income.
- Persons who file an Income Tax Return *Kakutei Shinkoku* (National Tax)
- Persons who have no change in the amount of various income deductions due to income from public pensions, etc. only.

■ If you 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 '*Nouzei 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) For Final Income Tax Returns (Matters on National Tax)

'Shotokuzei no Kakutei Shinkoku'

Tatebayashi Tax Office '*Tatebayashi Zeimusho*'

Address: 〒374-8686 Tatebayashi-Shi Naka-Machi 11-12
TEL: 0276-72-4373

(2) Municipal and Prefectural Inhabitant Tax Returns

'Shiminzei / Kenminzei no Shinkoku'

Ota City Hall (2F, Counter 22),

Municipal Inhabitant Tax Division *Shiminzei-Ka*

Address: 〒373-8718 Ota-Shi Hama-Cho 2-35

TEL: 0276-47-1931 / 0276-47-1932 / 0276-47-1818