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 when it 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.

If you do not pay your municipal inhabitant taxes,

Outline

Taxpayers' property (fixed property, movable property, credits, etc.) would be seized.

Necessary procedures

In cases when a significant amount of time has passed after the tax payment deadline, please call or visit the Tax Collection Division *Shunou-Ka* (Ota City Hall 2F / Counter 23) for consultations on tax payments as soon as possible.

Key points / cautionary points concerning systems and programs

If you fail to pay your taxes, your property and financial assets will be seized for the sake of maintaining fairness toward taxpayers who have made payments on time.

Property that is subject to seizure:

- Fixed property (land, house / building, etc.)
- Movable Property (cars, bikes, etc.)
- Credits (bank deposits, salaries, life insurance, rental fees, refunds, etc.)

Contact Information:

Ota City Hall (2F, Counter 23), Tax Collection Division *Shunou-Ka* Tel: 0276-47-1946 (Direct line)