

# The Resident's Guide for Taxes

## Introduction

In Japan, taxes are paid on income, property, and consumption on the national, prefectural, and municipal levels. In Takaoka City, taxes are essential to the maintenance of roads and parks, the administration of elementary & junior high schools and city housing, disposal of garbage, emergency and firefighting, in addition to city planning and the provision of community services.

### Paying Taxes before the Due Date(s)

- Due dates are determined for each type of tax (see schedule on back cover).
- Please bring your payment slips to make payment at financial institutions, convenience stores or the Tax Collection Section (City Hall 2F). Payment details can be found on the slip.
- Should you lose your payment slip, please contact the Tax Collection Section for re-issuance.  
【Tax Collection Section: ☎0766-20-1277】
- A more convenient and reliable option is to apply for direct transfer from your bank account.
- Make tax payments directly from your smartphone!  
【Tax Collection Section: ☎0766-20-1276】

## Municipal & Prefectural Residential Taxes

【Residential Tax Section : ☎0766-20-1257】

If you are a resident of Takaoka City on January 1<sup>st</sup> with a source of income in the previous year, you are under obligation to pay residential taxes. The amount of taxes to be paid is determined by factors such as your previous year's income (from January to December). Residential taxes are collected through either ordinary or special collection.

Ordinary Collection	Special Collection
Paid by the taxpayer using payment slips or direct transfer.	Paid by the employer on behalf of the taxpayer, whose residential taxes are deducted from the monthly salary.

## IMPORTANT

### If you are leaving your post or leaving Japan.

Your residential taxes can no longer be collected by your employer from your monthly salary. Please either notify the latter to deduct the remaining amount in a lump from your last salary, or pay using the payment slips mailed to your address at a later date. If you are leaving Japan and you are unable to make payments in person, please appoint a tax representative to handle tax matters on your behalf at the Residential Tax Section.

## Property Tax

【Property Tax Section : ☎0766-20-1267(Land) ☎0766-20-1274 (Housing)】

Property Tax is paid by individuals who, as of January 1<sup>st</sup> each year, are owners of land, housing, or other depreciable assets in Takaoka City.

## Light Vehicle Tax (Depending on Vehicle Type)

**【Residential Tax Section : ☎0766-20-1263】**

Light Vehicle Tax is paid by individuals who, as of April 1<sup>st</sup> each year, are owners of motorbikes or other motorized light vehicles. The amount of tax to be paid varies according to vehicle type.

### Declaration of Light Vehicle Tax

If your motorbike or motorized light vehicle are being discarded, sold, passed on to another individual, or has been stolen, or if you are planning to move out of Takaoka City, please notify the city hall of the circumstances within 30 days. Otherwise, the Light Vehicle Tax will continue to be applied. Furthermore, if your vehicle is discarded after April 2<sup>nd</sup>, you will be taxed for the ongoing fiscal year.

## National Health Insurance

**【Health Insurance & Pension Section: ☎0766-20-1357, 0766-20-1374】**

In Japan, every individual is required to have health insurance. If you are not eligible for employment-based health insurance, you can enroll in the National Health Insurance provided by the government. Insurance premiums will be imposed on the head of the household from the month of enrollment. The premium is assessed according to factors such as your previous year's income (from January to December). This system allows you to receive medical care for illnesses or injuries at small out-of-pocket costs. If you become eligible for the Employees' Health Insurance through employment, you need to complete procedures to withdraw from the National Health Insurance.

## Proof of Taxation & Tax Payment

**【Residential Tax Section: ☎0766-20-1263】**

You can obtain certificates of taxation and tax payment at the Residential Tax Section. Please bring your personal seal and one (1) proof of identity with photo (your residence card, driver's license or passport). Each certificate costs 300 yen per copy.

## If Payment Cannot Be Made by Due Date

**【Tax Collection Section: ☎0766-20-1277】**

If your tax payment cannot be completed by the due date(s) because of illness or unemployment, please consult the Tax Collection Section. Based on your circumstances, it is possible to apply for a grace period, an extension of the due date, or for payment by installments (which must, in principle, be completed within one (1) year).

If you cannot use this service during the usual working hours, please take advantage of the Weekend/Evening Tax Consultation Desk (See schedule on Takaoka City's homepage or on the city's official magazine Shimin & Shisei).



【Weekend/Evening Tax Consultation Desk】

## Consultation Desk for Foreign Residents

Consultation and interpretation services are available for residents who do not speak Japanese.

Language	Location	Time
Portuguese	City Hall 1F Lobby	13:00 – 17:15 on Weekdays
Chinese		14:00 – 16:00 on Wednesdays

### If Taxes Are Unpaid by Due Date 【Tax Collection Section: ☎0766-20-1277】

You will receive a bill (postcard).

Starting from April 2021, a mailing fee of 100 yen will be charged per demand notice for overdue taxes.

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If taxes remain unpaid after the deadline specified on the bill, the City reserves the right to inspect and seize any individual assets (your income, deposit and savings, immovable properties, etc.).

※Additional charges may be applied to overdue taxes.

## Tax Payment Schedule

Type of Tax \ Month	4	5	6	7	8	9	10	11	12	1	2	3
	Residential Taxes			1 <sup>st</sup>		2 <sup>nd</sup>		3 <sup>rd</sup>			4 <sup>th</sup>	
Property Tax	1 <sup>st</sup>			2 <sup>nd</sup>					3 <sup>rd</sup>		4 <sup>th</sup>	
Light Vehicle Tax		Full										
National Health Insurance				1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	6 <sup>th</sup>	7 <sup>th</sup>	8 <sup>th</sup>	

※The deadline for each installment is the last day of the month of payment (the 25<sup>th</sup> for the month of December; the next working day if it falls on a weekend or statutory holiday).