

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.

Please pay your taxes on time so we can maintain the quality of our public services. Thank you for your cooperation.

Paying Taxes before the Due Date(s) 【Tax Collection Section: ☎0766-20-1276】

- Due dates are determined for each type of tax (see schedule on back cover).
- Please bring your payment slips (納付書(のうふしょ)) to make payment at financial institutions, convenience stores, at 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.
- A more convenient and reliable option is to apply for direct transfer from your bank account.
- You can also pay your taxes with smartphone payment apps (PayB, PayPay) by scanning the Local Tax QR-code (eL-QR) printed on your payment slips.
- You can also pay with the ‘local tax payment site’ (ちほうぜい しはらい 地方税お支払サイト), by scanning the ‘local tax QR code’ (地方税統一 QR コード (eL-QR)) with a computer or smartphone, or by inputting your eL number.



local tax payment site



List of Payment Apps

Municipal & Prefectural Residential Taxes(Forest Environmental Tax)

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

You are subject to paying residential taxes if you are a resident of Takaoka City on January 1st with a source of income in the previous year. The amount of taxes to be paid is determined by factors such as your previous year's income (from January to December). Residential tax payments can be made either through 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 their monthly salary.

IMPORTANT

If you are leaving Japan:

If you are leaving Japan and unable to make payments in person, please appoint a tax representative at the Residential Tax Section to handle tax matters on your behalf.

If you are leaving your current job:

If residential taxes are directly deducted from your monthly salary, please inform your employer to deduct the remaining amount in a lump from your final paycheck. Alternatively, you can make the remaining payments using payment slips which will be mailed to your address at a later date.

Property Tax

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

Property Tax is paid by individuals who, as of January 1st 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 1st 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, has been stolen, or if you are planning to move out of Takaoka City, please notify the Residential Tax Section of the circumstances within 30 days. Otherwise, the Light Vehicle Tax will continue to be applied. Furthermore, if your vehicle is discarded after April 2nd, 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 and at each of Takaoka City's administrative centers. Please bring your personal seal and one (1) proof of identity with photo (your residence card, My Number Card, driver's license, or passport). Each type of 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).



【Weekend/Evening Tax
Consultation Desk】

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 consultations are by appointment only.)

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

You will receive a demand notice (請求書(せいきゅうしょ)) in the form of a postcard.



Administrative Fee: 100 yen / notice

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.). (※Your workplace may be contacted depending on the circumstances.)

※If you fail to make payments by the due date, late-payment charges may apply in addition to the overdue taxes.

Month Type of Tax	4	5	6	7	8	9	10	11	12	1	2	3
Residential Taxes (Forest Environmental Tax)			1 st		2 nd		3 rd			4 th		
Property Tax	1 st			2 nd					3 rd		4 th	
Light Vehicle Tax		Full										
National Health Insurance				1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	

Tax Payment Schedule

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

Consultation Desk for Foreign Residents

Consultation and interpretation services are available for residents who do not speak Japanese.
From Monday to Friday: City Hall 1F

Language	Time	Mon	Tue	Wed	Thu	Fri
Portuguese	8:30 – 12:00	○	○			
	13:00 – 17:15	○	○	○	○	○
Chinese	14:00 – 16:00			○		
Vietnamese	8:30 – 12:00	○				

※Interpretation into other languages will be provided through machine translation. (These consultations will take place in the same time slots as Portuguese.)