

Resident tax

About resident tax

Resident tax is the tax imposed by a prefecture, city, ward, town or village on a person's previous year's income.

Irrespective of a person's nationality, tax is imposed on a person, who lives in the country as of January 1, by a prefecture, city, ward, town or village where the person registers.

Resident tax is deducted from a person's salary over 12 months from June through May the following year for salary earners. (special collection)

Business owners and those from whose salary (income) residence tax is not automatically deducted will receive a notice from their city, ward, town or village office to pay the tax in 4 installments; June, August, October and January of the following year.(general collection)

If an employee whose resident tax is withheld from their earned income through the special collection provision leaves the employer, the unpaid portion of the resident tax can be arranged to be paid through the general collection method. Another method is for the employer to pay the remainder of the total unpaid resident tax amount due to the municipality by deducting the taxed amount from the employee's earned income and retirement allowance (lump sum collection)

It is possible to avoid being 'doubly taxed' – in Japan and your own country – on income earned in Japan.

Tax payment extensions or reductions may be received if tax payment is difficult due to a disaster (fire, earthquake, etc.), illness or unemployment etc.

If you leave Japan but lived in Nishinomiya City on January 1st, you need to pay your resident tax to Nishinomiya City that year.

In that case, you must appoint a resident in Japan who will be responsible for handling tax activities on your behalf (tax agent), and notify the municipality where you live.

Procedures are required for someone whose tax has been deducted from the salary. A statement of payment may be given in advance.

Enquiries Nishinomiya City Hall, Citizens Tax Division (Shimin Zei Ka) 0798-35-3204

Taxation certificate [*Kazei shomei-sho*], Tax payment certificate [*Nozei shomei-sho*]

Proof of your income is necessary when renewing or changing your status of residence, entering your child into a public nursery or applying to public housing. If you are required to bring documents of proof of your tax payment, you should apply at the City Hall, Taxation Division (Zeimu Kanri Ka).

Enquiries Nishinomiya City Hall, Taxation Division (Zeimu Kanri Ka) 0798-35-3251

If tax is not paid

A late-payment fee (entai-kin) on tax arrears is charged from the day after the due date until the actual payment is made.

If non-payment continues, the person's assets may be seized or other measures taken.

Enquiries Nishinomiya City Hall, Tax Collection Division (Nozei Ka) 0798-35-3238

Note For details, ask a person who understands Japanese to enquire for you.