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# Guidance on Kutchan Town Accommodation Tax Collection

(Outlines on Handling of Accommodation Tax Affairs)

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Accommodation Tax



Kutchan Town

Kutchan Town

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Edited and issued by Kutchan Town Office Tax Division

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**\* To create this guidance, we refer to the materials on accommodation tax provided on the websites of advanced areas, "Tokyo Metropolitan Government," "Osaka Prefectural Government," and "Kyoto City." We appreciate your understanding.**

# Chapter 1 About Accommodation Tax

## 1 Objectives and Purpose of Use of Accommodation Tax

### (Objectives)

The accommodation tax is a special tax for specific purposes\*1, which Kutchan Town has uniquely introduced. It has been introduced to cover costs involved in promoting tourism and enhancing the attractiveness of Kutchan Town as it develops into one of the world's leading resort towns.

### (Purpose of Use)

- The revenue from the accommodation tax will be used to solve the problems of the town and to increase visitors' satisfaction and revisit rate.
- Tourism policies are as follows.

Policy	Individual policy	Issues to be addressed (solved)
<b>Improving Kutchan Town's quality as a resort town</b> <div style="border: 1px dashed black; background-color: yellow; padding: 5px;">                     As a town in the Niseko Resort Area, make broad-based efforts to improve Kutchan Town's quality as a resort town (area) and increase visitors' satisfaction.                 </div>	<b>Improving Transportation Systems in Kutchan Town</b>	<ul style="list-style-type: none"> <li>● Make transportation operate more efficiency.(Transport integration between public bus and private bus shuttle services)</li> <li>● Support for the acquisition of a bus/taxi driver's license and support for promoting in-vehicle reading equipment using IC cards</li> </ul>
	<b>Environmental Conservation of Niseko Area and Mt. Youtei</b>	<ul style="list-style-type: none"> <li>● Support for human resource development for permanently maintaining the "Niseko Rules"</li> <li>● Support for the development of human resources engaged in ski patrol and mountain guides</li> </ul>
	<b>Maintaining the Safety and Security of the Resort Areas</b>	<ul style="list-style-type: none"> <li>● Installing crime prevention lights/cameras and establishing a temporary police box</li> <li>● Disaster and fire prevention measures</li> </ul>

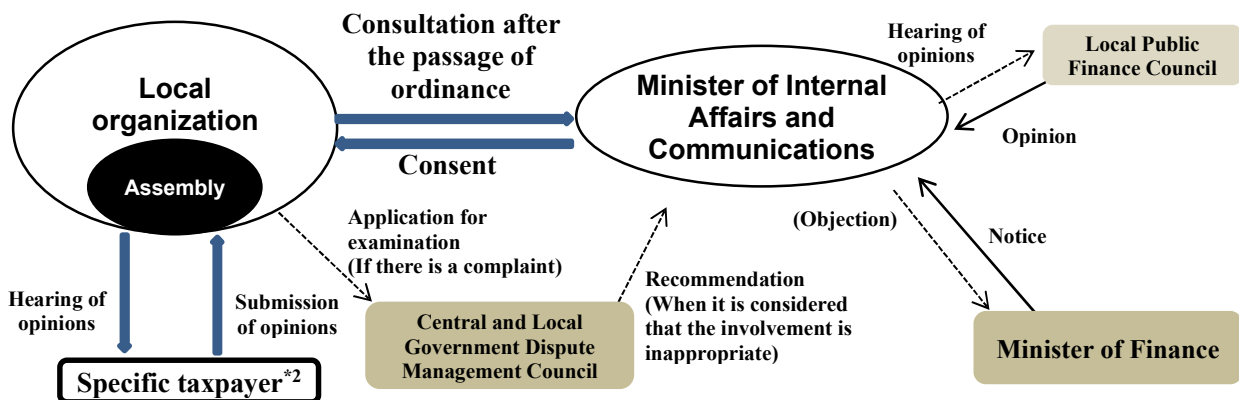
<p><b>Increasing Kutchan Town's attractiveness as a resort town</b></p> <p>Increase the attractiveness of Kutchan Town as a resort town and improve visitors' satisfaction.</p>	<p><b>Improving Tourism infrastructures</b></p>	<ul style="list-style-type: none"> <li>• Improvement in the traffic access connecting downtown Kutchan and Hirafu district</li> <li>• Re-development of the Hirafu #1 parking area</li> <li>• Natural environment and landscape conservation</li> <li>• Support for the development of tourism guides, interpreters, and human resources engaged in tourism promotion</li> <li>• Strengthening the Destination Management Organization (financial/human resources) as the core of tourism activities</li> </ul>
	<p><b>Preparation for the Shinkansen (Bullet-train) Line Extension</b></p>	<ul style="list-style-type: none"> <li>• Establishment of a traffic terminal function that will serve as a secondary traffic hub</li> <li>• Communication space around the station</li> </ul>

**\*Note: Specific individual projects (including an annual plan) will be determined in consultation with related organizations, etc., considering related individual plans.**

**\*1 Special tax for specific purposes**

Local organizations may newly establish tax items by ordinance, in addition to those referred to in the Local Tax Act (statutory taxes). These are called "non-statutory taxes." With the revision of the Local Tax Act in accordance with the decentralization laws in April 2000, the permit system for non-statutory ordinary taxes was changed to a consultation system requiring consent, and special taxes for specific purposes were created.

With the revision of the tax system in FY 2004, procedures for consultation with and consent from the Minister of Internal Affairs and Communications became unnecessary for reducing the rate of an existing non-statutory tax, abolishing the tax, or shortening the taxable period. In addition, a system was created to allow the assembly to hear specific taxpayers' opinions before enacting an ordinance when the tax revenue rate for specific taxpayers is high.



The Minister of Internal Affairs and Communications must agree to this unless the Minister considers that any of the following apply. (Article 261, Article 671, and Article 733 of the Local Tax Act):

- (1) The same tax base as national taxes or other local taxes is applied, and the burden on the residents is extremely heavy;
- (2) A serious obstacle is caused to the distribution of goods between local organizations;
- (3) Other than those listed in the preceding two items, it is not appropriate in light of national economic policies.

**\*2 "Specific taxpayer"**

A party that is expected to meet both of the following two requirements as a party whose amount of non-statutory taxes is expected to continuously exceed one-tenth of the total amount of taxes of all taxpayers

1. The total amount of taxes of a taxpayer is expected to exceed one-tenth of the total amount of non-statutory taxes of said taxpayer in a total of five years after the enforcement of the ordinance.
2. The total amount of taxes of a taxpayer is expected to exceed one-tenth of the total amount of non-statutory taxes of said taxpayer for three or more years in five years after the enforcement of the ordinance.

## 2 Method to Collect Accommodation Tax

### (1) **Special collection system**

Guests who stay in facilities located in Kutchan Town that operate a hotel business defined by the Inns and Hotels Act (except for the lodging business referred to in the Act) and facilities that operate a private lodging business in accordance with the Private Lodging Business Act (hereinafter referred to as the "Accommodations" in this guidance) will pay the accommodation tax. The accommodation tax is not directly collected by Kutchan Town but is collected by the Accommodations together with accommodation fees, and the Accommodations file and pay the tax to Kutchan Town. This system is called the "special collection system."

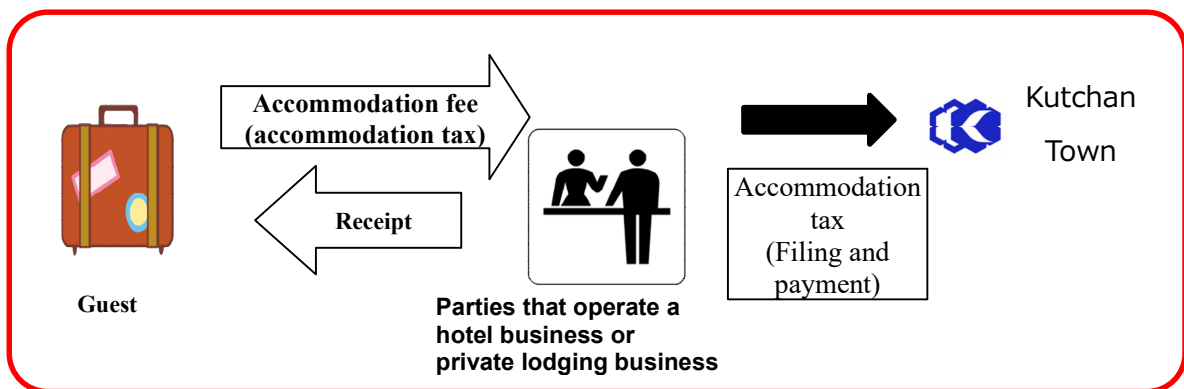
Under the special collection system, even if a taxpayer has an unpaid amount equivalent to the accommodation tax, the party responsible for special collection\* has obligations to file and pay the amount equivalent to the accommodation tax to be collected when "accommodation services" subject to taxation are provided.

\* In this guidance, the party responsible for special collection refers to (2) below.

**(2) Party responsible for special collection**

The party responsible for special collection of the accommodation tax refers to the party that operates the hotel business or private lodging business.

However, if there is another party that is actually responsible for the management of the accommodation facility (such as a party who is entrusted with the entire management of the facility, etc.), the party may be the party responsible for special collection. In such cases, please contact us.



In addition to the collection, filing, and payment of the accommodation tax, the party responsible for special collection has an obligation to make applications and keep registers.

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**3 Department in Charge of Accommodation Tax**

Kutchan Town Office Tax Division in charge of Accommodation Tax will handle affairs related to the filing, imposition, and collection of the accommodation tax.

Kutchan Town Office Tax Division in charge of Accommodation Tax  
Kita 1-jo Higashi 3-chome, Kutchan-cho, Abuta-gun, Hokkaido 044-0001  
Kutchan Town Office  
TEL: 0136-56-8002 \*To be announced as soon as it is determined.  
MAIL:syukuhakuzei@town.kutchan.lg.jp

# Chapter 2 Structure of Accommodation Tax

## 1 Taxable Object and Taxpayer

An act subject to the accommodation tax (taxable object) is to stay in the Accommodations. The accommodation tax will be levied on guests when they stay in Accommodations after the enforcement date of the Accommodation Tax Ordinance (scheduled on November 1, 2019).

### (1) Accommodation services

Accommodation services generally means to provide accommodation facilities, including bedding, from evening to the next morning. In principle, whether accommodation services are subject to the accommodation tax or not is judged based on the following criteria.

**[Criteria for judging "accommodation services" subject to taxation]**

- 1 Whether the services fall under the definition of accommodation services for which the permission of the Inns and Hotels Act is required
  - 2 Whether the services are provided over two days with bedding
  - 3 Whether the services are specified as the "accommodation services" in the contract between the Accommodations and the guest
- \*(Accommodation services for which the permission of the Inns and Hotels Act is required)  
 Accommodation services that fall under all of the following requirements:
- 1) The services collect accommodation fees (the name does not matter);
  - 2) The services have a social nature (when accommodating unspecified guests, an advertisement is created to inform the general public of the services);
  - 3) The services have continuity and a repetitive nature (continuously advertise for guests);
  - 4) The services are not provided in the principal place of daily activity (a period of use is less than one month, or the facility provider cleans rooms and provides bedding, etc. when the period is one month or longer).

**[Examples]**

	Examples	Taxable or not
1)	<b>When a guest arrives late and checks in after midnight (the check-in date is the day after the scheduled check-in date)</b>	<b>It is taxable if the contract specifies that accommodation services are provided over two days and the accommodation fee is collected based on said contract.</b>

		It is <b>not taxable</b> if the arrival is in the morning on the day after the scheduled check-in date and the Accommodations do not charge the accommodation fee.
2)	When a guest cancels his/her reservation	It is <b>not taxable</b> because the act does not involve accommodation services. *If a guest made a reservation and paid an accommodation fee including the accommodation tax on a travel reservation website and canceled his/her reservation, the Accommodations or a company that operates the website will refund an amount for "said accommodation tax." The party to refund the accommodation tax is determined based on the agreement between the Accommodations and the operating company.
3)	When a guest uses the Accommodations in a single day ("day use")	It is <b>not taxable</b> as accommodation services are not provided over two days although the services fall under the accommodation services for which the permission of the Inns and Hotels Act is required.
4)	When the contract specifies "rest," and accommodation services are provided for six hours or longer over two days	Unlike "day use," it is considered to be substantially the accommodation services and <b>taxable</b> .
5)	When accommodating a toddler free of charge	It is <b>not taxable</b> as the services do not fall under the accommodation services for which the permission of the Inns and Hotels Act is required (no accommodation fee is charged).
6)	When the Accommodations are used based on a lease agreement	It is not taxable as it does not fall under the accommodation services for which the permission of the Inns and Hotels Act is required.

(2) Guest

A guest refers to a person who is provided accommodation facilities from the Accommodations and uses said facilities for staying overnight in the Accommodations. A person who actually stays in the Accommodations will be the guest, even if the accommodation fee is paid by a third party other than the person.

## 2 Tax Base and Accommodation Fee

The tax base of the accommodation tax will be the accommodation fee corresponding to the calculation type of the fee listed in the table below. Accommodation fees are to be rounded down to the nearest hundred yen.

Calculation type	Tax base
When the accommodation fee is calculated per person	Accommodation fee for a person
When the accommodation fee is calculated per room	Accommodation fee for a room
When the accommodation fee is calculated per building	Accommodation fee for a building

The accommodation fees above refer to fees that exclude those relating to the items listed in the right column of the table below (items not included in the accommodation fee) from fees to be paid by the guest in exchange for or to bear the cost of accommodation services provided in the Accommodations.

Items included in the accommodation fee	Items not included in the accommodation fee
<p><input type="radio"/> <u>Cleaning fee, bedding fee, bathing fee, nightwear fee, and service fee, etc.</u> charged in exchange for or to bear the cost of accommodation services</p> <p><input type="radio"/> Commissions paid by lodging</p>	<p><input type="radio"/> Fees relating to food, drink, and entertainment provided in association with accommodation services</p> <p><input type="radio"/> Fees relating to conference facilities, rest, and other similar acts</p> <p><input type="radio"/> Taxes such as consumption tax, local consumption tax, and bathing facility tax, etc. (National and local taxes)</p> <p><input type="radio"/> Charges for cars, tobacco, telephone, cleaning, and souvenirs paid by the guest</p> <p><input type="radio"/> Tips and money gifts, etc. voluntarily given by the guest</p> <p><input type="radio"/> Fees taken from guests by travel</p>

facilities to travel agencies	agencies
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[Q&A about accommodation fees]

	Types of accommodation fees	Note
1)	Accommodation fee in an accommodation plan with meals and other plans	<input type="checkbox"/> If meals or entertainment, etc. are provided in association with accommodation services, the amount equivalent to the cost of meals, etc. will not be included in the accommodation fee. <input type="checkbox"/> If meals, etc. are provided free of charge, the accommodation fee will include the cost of meals, etc., assuming that there is no amount equivalent to the cost of meals, etc.
2)	Accommodation fee in planned and arranged travel	<input type="checkbox"/> For planned travel, the accommodation fee will be that per person, which is determined by the contract between the travel agent and the Accommodations. <input type="checkbox"/> For arranged travel, the accommodation fee will be that per person, which is determined by the contract between the traveler and the Accommodations. However, if handling charges to be received by the travel agent are deducted from the accommodation fee, the amount before deducting the handling charges will be the accommodation fee.
3)	Accommodation fee in case of a discount or special offer	<input type="checkbox"/> If the Accommodations discount a fixed percentage or amount of the regular accommodation fee, such as general/membership discounts or shareholder benefits, etc., the amount to be paid by the guest after the discount will be the accommodation fee. <input type="checkbox"/> If a discount is offered through points given by a travel agent or card company to a traveler, the amount of the accommodation fee will be that before the discount.
4)	Accommodation fee when a payment is made by a third party by using a subsidy or grant, etc.	<input type="checkbox"/> If a payment is made by a third party to the Accommodations in nominal terms other than the accommodation fee, such as a subsidy and grant, etc., and the payment is made in exchange for accommodation services and is directly handled as all or

		<p>part of the accommodation fee of the guest, the sum of the amount to be paid by the guest and the amount of said subsidies, etc. will be the accommodation fee.</p> <p><input type="checkbox"/> If a subsidy or grant, etc. is not paid in exchange for accommodation services, the subsidy or grant, etc. will not be included in the accommodation fee.</p>
5)	Accommodation fee in case of a discount on stay for two or more consecutive nights	<p><input type="checkbox"/> If a discount rate is specified for each day, the accommodation fee will be calculated by applying the discount rate to the regular accommodation fee for each date.</p> <p><input type="checkbox"/> If a discount is offered collectively for a period of stay for two or more consecutive nights, the total accommodation fee after the discount will be the accommodation fee.</p>
6)	Accommodation fee in case of an extension of stay	<p><input type="checkbox"/> If a fee for extending the time is charged separately from the accommodation fee, said extension fee will not be included in the accommodation fee. If the extension fee is charged as the accommodation fee, said extension fee will be included in the accommodation fee.</p>
7)	Accommodation fee including tax	<p><input type="checkbox"/> If the consumption tax and local consumption tax are included in the accommodation fee, or other taxes are included in the total accommodation fee, the amount excluding these taxes will be the accommodation fee.</p>
8)	Accommodation fee in case of a foreign currency payment	<p><input type="checkbox"/> In principle, if a payment for the accommodation fee is made in foreign currency, the accommodation fee will be the amount converted into yen at the exchange rate of the Telegraphic Transfer Middle rate (TTM) at the spot exchange rate as of the date of stay. (For calculation, please refer to the "Accounting Standards for Foreign Currency Transactions" (Fundamental directives of corporate tax).)</p>

### 3 Tax Rate

The accommodation tax rate is **3%** of the accommodation fee to be the tax base.

### 4 Tax Exemption

- (1) Tax exemption for students on school trips

No accommodation tax will be levied on persons listed below.

- (a) Infants, children, students, and escorting persons of the schools (excluding universities) referred to in Article 1 of the School Education Act who are on school trips organized by said schools and other school events provided for in the Regulation
- (b) Students of the junior high schools, compulsory education schools (except for the first semester), high schools, secondary education schools, special needs schools (except for kindergarten and elementary school), universities, and colleges of technology referred to in Article 1 of the School Education Act or the specialized training colleges referred to in Article 124 of the School Education Act, who are on workplace experience in Kutchan Town

Please refer to the Certification of School Trips, etc. issued by schools for judging whether they fall under persons on school trips or not. The Accommodations must keep the certificate issued by school for five years.

[Sample of the certificate to be submitted by a school]

<p>To the Mayor of Kutchan Town</p> <p style="text-align: right;">Date</p> <p style="text-align: center;">Address</p> <p style="text-align: center;">School Name</p> <p style="text-align: center;">Principal's Name</p> <p style="text-align: center;">Certification of School Trip, etc.</p> <p>I hereby prove that the following overnight stay falls under the school trips or other school events referred to in Article 5 of the Kutchan Town Accommodation Tax Ordinance.</p> <p style="text-align: center;">Details</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Date of Stay</td> <td>From (date) to (date)</td> </tr> <tr> <td>Type of Activity</td> <td><input type="checkbox"/> School trips <input type="checkbox"/> Other school events ( )</td> </tr> <tr> <td>Name of Accommodation</td> <td></td> </tr> <tr> <td>Number of People to Be Exempt from Taxation (*)</td> <td></td> </tr> <tr> <td>Note</td> <td></td> </tr> </table> <p><small>*People to be exempt from taxation include those who participate in school trips and other school events and escorting persons. Escorting persons are defined as persons involved in schools who lead students, from the viewpoint of school education, and nurses or guardians who help students needing assistance due to physical or mental disabilities, etc. Conductors from travel agencies and photographers do not fall under the definition of escorting persons.</small></p>	Date of Stay	From (date) to (date)	Type of Activity	<input type="checkbox"/> School trips <input type="checkbox"/> Other school events ( )	Name of Accommodation		Number of People to Be Exempt from Taxation (*)		Note		<p>(Seal)</p>
Date of Stay	From (date) to (date)										
Type of Activity	<input type="checkbox"/> School trips <input type="checkbox"/> Other school events ( )										
Name of Accommodation											
Number of People to Be Exempt from Taxation (*)											
Note											

"Other school events" subject to tax exemption refer to school events considered to be those in the curriculum outlines and held for two or more days on a school-wide level, such as camping school, etc. Therefore, training camps of extracurricular activities and club activities are not subject to tax exemption.

The schools referred to in Article 1 of the School Education Act, excluding universities, are subject to tax exemption. Specifically, the schools refer to kindergartens, elementary schools, junior high schools, high schools, secondary education schools, special needs schools, and colleges of technology. Students of professional training colleges (specialized training colleges and miscellaneous category schools, etc.) and overseas schools are not subject to tax exemption, even when they participate in school events.

Escorting persons are defined as persons involved in schools who lead students, from the viewpoint of school education, and nurses or guardians who help students needing assistance due to physical or mental disabilities, etc. Conductors from travel agencies and photographers do not fall under the definition of escorting persons.

out their missions

### Handling of the exemption of accommodation tax for diplomatic personnel

Kutchan Town Office Tax Division

The accommodation tax will not be levied on accommodation services provided to diplomatic personnel for carrying out their missions, from the perspective of reciprocity based on the Vienna Convention on Foreign Relations and the Vienna Convention on Consular Relations.

- \* Tax exemption will be handled in the same manner as the "handling of the exemption of consumption tax pertaining to the transfer of taxable assets to diplomatic establishments of foreign countries located in Japan."
- \* Those eligible for tax exemption are those who have received a tax exemption card, which will be a certificate of tax exemption, from the Deputy Chief of Protocol, Minister's Secretariat, Ministry of Foreign Affairs, through procedures for consumption tax.

[Diplomatic personnel who are exempt from the accommodation tax]

Diplomatic personnel who are exempt from the accommodation tax are those who have received a certificate (consumption tax exemption card) from the Ministry of Foreign Affairs as those who are exempt from the consumption tax.

Embassy, etc.	Embassies, legations, general consulates, consulates (except honorary (general) consulates), foreign government representative offices, and similar foreign government agencies approved by the government of Japan
Ambassador, etc.	<ol style="list-style-type: none"> <li>1) Ambassadors, ministers, acting ministers, temporary acting ambassadors (ministers), and embassy (legation) staff (counselors, clerks, assistant diplomats, representatives of Navy, Army and Air Force, and other diplomatic officials and administrative technical staff)</li> <li>2) Consul generals, consuls, and other administrative technical staff of consulates (except honorary consulates) and (general) consulates</li> <li>3) Foreign government representatives</li> <li>4) Staff of foreign government agencies approved by the government of Japan as those equivalent to embassies, legations, or consulates</li> <li>5) Family members of 1) to 4) above</li> </ol>

[Procedures for tax exemption]

- (1) The Accommodations shall be presented a "consumption tax exemption card" for exemption of the consumption tax and receive submission of a "tax-free purchase list for diplomatic establishments of foreign countries located in Japan" from diplomatic personnel before their stay.
- (2) **The accommodation tax is exempted when the consumption tax is exempted.**

## Chapter 3 Registration of Party Responsible for Special Collection

### 1 Registration of Party Responsible for Special Collection

Managers of the Accommodations operated after obtaining the business license provided for in Article 3, paragraph 1 of the Inns and Hotels Act or making the registration provided for in Article 3, paragraph 1 of the Private Lodging Business Act are required to be registered as the party responsible for special collection of the accommodation tax. The registration must be made according to each accommodation facility that has obtained the business license.

#### Application period for registration of the party responsible for special collection

When starting operation of the Accommodations

..... 5 days before the start of operation

After receiving a designation as a party having advantages to collect the accommodation tax..... Within 10 days from the date of designation

#### Application documents for registration of the party responsible for special collection

Application to Register as the Party Responsible for the Special Collection of the Accommodation Tax (Appended Form 2)

Original of the certificate of registered information (certificate of present matters or certificate of registry records)

Resident record (when the manager is an individual) \*Excluding cases where the individual number is provided in the application form

Copy of the hotel business license or copy of a document that proves the Accommodations have been registered under the Private Lodging Business Act

Copy of the accommodation agreement

Copy of a document providing accommodation fees

\* When the party having advantages to collect the accommodation tax (substantial manager) referred to in Article 9, paragraph 2 of the Kutchan Town Accommodation Tax Ordinance is designated as the party responsible for special collection, copies of the following documents need to be attached with the documents above.

Application as a substantial manager

Copy of a contract concluded between the license holder and the substantial manager

Copy of a document that can confirm the attribution of business profit/loss of the Accommodations

\* If there are partners, addresses/locations and names of all the partners must be written. In addition, documents that can confirm the contents of minutes of a board of directors meeting must be attached.

**Sample**

Appended Form 2

Application to Register as the Party Responsible for the Special Collection of the Accommodation Tax

Date

Mayor of Kutchan Town



Please circle the item in parenthesis below which applies.

I /we apply for **(registration/change of registration)** as the party responsible for special collection, pursuant to the provisions of **(Article 10, paragraph 1 / Article 10, paragraph 3)** of the Kutchan Town Accommodation Tax Ordinance.



Party Responsible for Special Collection	Address	Telephone		
	Name [ In the case of a corporation, the name of the representative ]	Stamp		
	Relationship with the Party Licensed to Operate the Hotel, etc.	(Individual Number or Corporation Number )		



License, etc. for Operation of Hotels	Address or Location of Business	Telephone		
	Name [ In the case of a corporation, the name of the representative ]			
	※Classification	License Number		



Facility	Location of Business	Telephone			
	Name				
	Overview	Floor Area: m <sup>2</sup>	Number of Floors above Ground: Number of Floors below Ground:	Number of Guest Rooms:	Maximum Number of Guests Accommodated:
	Scheduled to Be Opened or Was Opened	Date			



Facility Owner	Address or Location of Business	Telephone		
	Name [ In the case of a corporation, the name of the representative ]			



Partner	Address or Location of Business	Telephone		
	Name [ In the case of a corporation, the name of the representative ]			



Delivery Address	Address or Location	Telephone		
	Name of Representative			

Note				
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In the case of an application for change under Article 10, paragraph 3 of the Ordinance, please fill in columns for items to be changed only.

\* hotel, simple lodging, ryokan, private residence

**(Items to be written on the registration application form)**

**1 "Submission Date" column**

- Write the submission date of the application form.

**2 "Party Responsible for Special Collection" column**

- Write the address/location, the name, and the telephone number of the manager of the Accommodations who becomes the party responsible for special collection. In the case of a corporation, write the name of the corporation and the title and name of the representative.
- If the party responsible for special collection is a corporation, place the seal of the representative.
- Make sure to attach hiragana to Chinese characters.
- If the party responsible for special collection and the license holder are different, specify the relationship between them.
- Make sure to write the corporate number. If you have any questions, please check the "National Tax Agency Corporate Number Publication Site (URL: <http://www.houjin-bangou.nta.go.jp/kensaku-kekka.html>)."

**3 "License, etc. for Operation of Hotels" column**

- Transcribe the contents described in the hotel business license under the Inns and Hotels Act or a document that proves the Accommodations have been registered under the Private Lodging Business Act. For the "Type" column, write any of the following categories: hotel, inn, simple lodging, or private lodging.

**4 "Facilities" column**

- Write the location, the telephone number, and the name (that has received a business license) of the Accommodations.
- Make sure to attach hiragana to Chinese characters.
- For the items in the "Outline" column, write the Accommodations' current floor area, number of floors, number of guest rooms, and maximum number of guests accommodated, based on the registration with the fire department and the building confirmation application form, etc. If the Accommodations have a basement, please state so.
- Write the date when the Accommodations started (will start) operation.

**5 "Facility Owner" column**

- Write the owner's address/location, phone number, and name stated on the certificate of registered information on the building of the facilities. If the owner is a corporation, write the

location, the corporate name, and the name of the representative.

- If there are two or more owners, attach a separate document (any form) providing the information of all the owners.
- Make sure to attach hiragana to Chinese characters.

## 6 "Partner" column

- In this column, describe partners other than the party responsible for special collection. "Partner" refers to the partner provided for in the joint venture agreement or minutes of a board of directors meeting.
- If there are two or more partners, attach a separate document (any form) providing the information of all the partners.

## 7 "Delivery Address" column

- Write the address/location and the name, including the department name, in charge of inquiries about the application and to which related documents are sent. Write the direct phone number if any.

### **Procedures after the registration of the party responsible for special collection**



After registration is made, a "Notice of Registration as the Party Responsible for the Special Collection of the Accommodation Tax" will be sent. Please display the notice on an easy-to-see place such as the front desk, etc.

In case of any loss of or damage of the "Notice of Registration as the Party Responsible for the Special Collection of the Accommodation Tax," please apply for the reissuance of the notice.

① Notice of Registration as the Party Responsible for the Special Collection of the Accommodation Tax

別記様式第3号 (第5条関係)	
指 定 番 号	宿 泊 税 特 別 徴 収 義 務 者 登 録 通 知 書
	第 号 年 月 日
住 ( 屋 ) 所 (所在地) 氏 名 (名 称)	様 俱知安町長 <input type="checkbox"/>
俱知安町宿泊税条例第10条第2項の規定により、次のとおり特別徴収義務者として登録しましたので、 俱知安町宿泊税条例施行規則第5条第2項の規定により通知します。	
宿 泊 施 設	所 在 地 名 称
特 別 徴 収 義 務 者	住 所 又 は 所 在 地 氏 名 又 は 名 称
備 考	

② Accommodation Tax special collection card

第 号
 <b>俱知安町</b>
宿泊税特別徴収義務者証 俱知安町宿泊税条例に定める特別徴収義務者であることを証する。
宿泊施設名
宿泊施設所在地
Accommodation Tax Special Collecting Agent Certificate Verified as a special collecting agent as written in the Kutchan Town Tax Ordinance.
 Kutchan Town

## 2 Changes in Registered Items

### (1) Application for Changes in Registered Items

If there is any change in the registered items of the party responsible for special collection (name of the representative, facility name, address, etc.), please submit an "Application to Register as the Party Responsible for the Special Collection of the Accommodation Tax (Appended Form 2)"<sup>1</sup>.

In such cases, please attach the documents listed below.

New: Article 10, paragraph 1 of the Ordinance

Change: Article 10, paragraph 3 of the Ordinance

(change/suspension, resumption/discontinuation)

Requirements	Registration type	Timing	Attached documents
A change in the address or name of an individual registered as the party responsible for special collection	Change	When there is a change	Resident record
A change in the representative or the name of the corporation	Change	When there is a change	Certificate of registered information (certificate of registry records)
A change in the business license/specific certification, the location, the name, or the owner of the Accommodations	Change	When there is a change	Notice of change under the Inns and Hotels Act or a document that can confirm the fact
Other changes			
Business transfer or succession (gift)	Change (discontinuation) New	When there is a change	/
Merger that the registered party responsible for special collection becomes the merged corporation	Change (discontinuation) New	When there is a change	
Transfer of operations to a new corporation by split,	Change (discontinuation) New	When there is a change	

etc.			
A sole proprietor is changed to a corporate organization	Change (discontinuation) New	When there is a change	
A corporation registered as the party responsible for special collection breaks up and is operated as a sole proprietor	Change (discontinuation) New	When there is a change	
The operation of the Accommodations is suspended for one month or more	Change (suspension)	Before suspension	Discontinuation (suspension) under the provisions of the Inns and Hotels Act or "Announcement of suspension"
The operation of the Accommodations is resumed after being suspended without setting a period of time	Change (resumption)	Before resumption	Notice of change under the provisions of the Inns and Hotels Act or "Announcement of resumption"
Discontinuation of the operation of the Accommodations	Change (discontinuation)	Within 10 days from the date of discontinuation	Certificate of registered information (certificate of all removed matters) or notice of discontinuation (suspension) under the provisions of the Inns and Hotels Act

\*1 Since the same form is used for an application for registration (Article 10, paragraph 1 of the Ordinance) and an application for change (Article 10, paragraph 3 of the Ordinance), please enclose words in                     , as provided below, in the case of an application for change.

Appended Form 2

Application to Register as the Party Responsible for the Special Collection of the Accommodation Tax

Date

Mayor of Kutchan Town

Please circle the item in parenthesis below which applies.

I /we apply for (~~registration~~/change of registration) as the party responsible for special collection, pursuant to the provisions of (Article 10, paragraph 1 /~~Article 10, paragraph 3~~) of the Kutchan Town Accommodation Tax Ordinance.

**\*Please fill in columns for items to be changed only.**

## Chapter 4 Filing and Payment of Accommodation Tax

### 1 Filing and Payment

#### (1) Filing and Payment Due Date

In principle, the party responsible for special collection will fill out and submit the "Statement of Accommodation Tax Return" on the accommodation tax pertaining to accommodation services provided from the first day to the last day of each month, according to each accommodation facility, to the Tax Division by the end of the following month, and pay the tax by using the "Accommodation Tax Payment Slip."

If the tax is filed and paid after the due date, additional charges and delinquent charges may be imposed on the original tax amount.

**\* When the end of the month falls on Saturday, Sunday, or a public holiday, the next weekday will be the tax filing and payment due date.**

**\* The due date of December is January 6 of the following year (when the date falls on Saturday, Sunday, or a public holiday, the next weekday).**

#### (2) Exception to Accommodation Tax Filing and Payment Due Date

For reducing tax return procedures taken by the party responsible for special collection, an

exception to the tax filing and payment due date can be applied upon application when certain requirements are satisfied.

If the exception is applied, the tax filing and payment due date will be four times a year (once every three months) as shown in the following table.

<b>Months when accommodation services are provided</b>	<b>Filing and payment due date</b>	<b>Months when accommodation services are provided</b>	<b>Filing and payment due date</b>
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>March</b>  <b>April</b>  <b>May</b> </div>	<p style="text-align: center;"><b>End of June</b></p> <div style="border: 1px solid black; padding: 2px; text-align: center; font-size: small;">           See the note above with an asterisk on previous page         </div>	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>September</b>  <b>October</b>  <b>November</b> </div>	<p style="text-align: center;"><b>End of December</b></p> <div style="border: 1px solid black; padding: 2px; text-align: center; font-size: small;">           See the note above with an asterisk on previous page         </div>
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>June</b>  <b>July</b>  <b>August</b> </div>	<p style="text-align: center;"><b>End of September</b></p> <div style="border: 1px solid black; padding: 2px; text-align: center; font-size: small;">           See the note above with an asterisk on previous page         </div>	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>December</b>  <b>January</b>  <b>February</b> </div>	<p style="text-align: center;"><b>End of March</b></p> <div style="border: 1px solid black; padding: 2px; text-align: center; font-size: small;">           See the note above with an asterisk on previous page         </div>

Requirements for application (\*All the following items must be satisfied.)

- 1) If the application submission has been cancelled, one year has passed since the date of the cancellation.
- 2) Additional charges for understatement are not ordered and the tax has been filed properly in the target period.
- 3) There is no unpaid town tax in the target period.
- 4) The permission has been obtained under the Inns and Hotels Act or the registration has been made under the Private Lodging Business Act, by the first day of a month 12 months before the month which the application is submitted.
- 5) It is recognized that the collection of the accommodation tax will not be affected by the financial status or other circumstances of the party responsible for special collection.
- 6) The amount provided for in the Regulation in Article 11, paragraph 2 of the Ordinance shall be 3,600,000 yen for the total amount of the accommodation tax of said Accommodations to be paid for 12 months preceding the month to which the date the application form of paragraph 4 is submitted to be subject to the application referred to in Article 11, paragraph 2 of the Ordinance belongs.

Application method

To apply for the exception, please submit an "Application for an Exception to the Accommodation Tax Return Submission Due Date" to the Tax Division, according to each accommodation facility.

Once the exception has been applied, an application does not need to be made each year as the exception continues unless it is cancelled. However, if the manager of the Accommodations subject to the exception changes, the "Application for an Exception to the Accommodation Tax Return Submission Due Date" needs to be submitted again in order to confirm the intention of the manager.

Cancellation of application

If it is recognized that the requirements for the application of the exception are no longer satisfied, such as failure of filing and payment by the due date, etc., the application of the exception will be cancelled.

Application for Compiling Multiple Accommodation Tax Filings and Payments

As a general rule, the party responsible for special collection of the accommodation tax must submit the "Statement of Accommodation Tax Return" per accommodation. However, if the party responsible for special collection operates multiple accommodations, a lump sum payment can be made by submitting the "Application for Compiling Multiple Accommodation Tax Filings and Payments" to avoid having to file separately for each accommodation.

(3) Statement of Accommodation Tax Return

In the "Statement of Accommodation Tax Return," please write the total amount of accommodation fees for the accommodation tax, the amount of the accommodation tax, and the total number of stays exempt from taxation in a month when accommodation services are provided.

Attention needs to be paid to the following matters for filling out and submission of the "Statement of Accommodation Tax Return."

Please submit the statement to the Tax Division. (The statement can also be submitted by mail.)

The statement needs to be submitted even if the amount of accommodation tax to be filed is 0 yen.

If the exception to the filing and payment due date has been applied, please write information on the accommodation tax for three months in the "Statement of

Accommodation Tax Return."

(4) Payment Slip

Please pay the accommodation tax collected for the previous month that is written in the "Statement of Accommodation Tax Return" by the end of each month, by using the "Accommodation Tax Payment Slip" through the financial institutions listed in the table below. If the exception to the filing and payment due date has been applied, please prepare the "Accommodation Tax Payment Slip" for each month.

[Places for payment of the town tax]

Town office	Kutchan Town Office Receipt and Disbursement Room (1F)
Bank	Hokuyo Bank (head and branch offices)
Credit union	Hokkaido Shinkin Bank Kutchan Branch
Workers' credit union	Hokkaido Worker's Credit Union Kutchan Branch
Agricultural cooperative	JA Youtei main office
Japan Post Bank	Japan Post Bank or post offices in Japan

## 2 Examples of Statement of Accommodation Tax Return, Register of Collection of Accommodation Tax, and Accommodation Tax Payment Slip

### [Statement of Accommodation Tax Return]

Appended Form 4

**Statement of Accommodation Tax Return**

Write the submission date of the statement

[Designation number column]  
Write the designation number (eight-digit number) assigned by Kutchan Town to each accommodation facility.  
\*The number of digits has not been determined yet.

To the Mayor of Kutchan Town		Date
Filer's Address (in the case of a corporation, the location of the main office)		Filer's Name (in the case of a corporation, the name of the corporation and the name of its representative)
		Telephone
		Seal
Individual Number or Corporation Number		
Accommodation for This Statement	Location Name	

[Applicant column]

- Write the address and name of the person who runs the Accommodations (in the case of a corporation, the location, the name, and the name of the representative).
- If the applicant is a corporation, place the seal of the representative.

[Column of the Accommodations for this statement]

- Write the location and name of the Accommodations.
- The Statement of Accommodation Tax Return needs to be prepared for each accommodation facility. A party who runs two or more accommodation facilities is required to prepare as many statements as the number of the facilities.

I (We) file an accommodation tax return pursuant to the provision of Article 11, paragraph 1 of the Kutchan Town Accommodation Tax Ordinance.

Year	Type	Total Accommodation Fee	Number of Guests	Accommodation Fee A	Tax Rate B	Amount of Tax (A × B)
Year	Per Person	yen	a	(1)	3%	(4)
	Per Room	yen	b	(2)		(5)
	Per Building	yen	c	(3)		(6)
Month	Number of Guests (a + b + c)		people	Accommodation Fee Subject to Taxation ((1) + (2) + (3))	yen	Amount of Tax to Be Paid ((4) + (5) + (6))
	Tax Exemption		people	Amount of Tax Exemption	yen	yen

Year	Type	Total Accommodation Fee	Number of Guests	Accommodation Fee A	Tax Rate B	Amount of Tax (A × B)
Year	Per Person	yen	a	(1)	3%	(4)
	Per Room	yen	b	(2)		(5)
	Per Building	yen	c	(3)		(6)
Month	Number of Guests (a + b + c)		people	Accommodation Fee Subject to Taxation ((1) + (2) + (3))	yen	Amount of Tax to Be Paid ((4) + (5) + (6))
	Tax Exemption		people	Amount of Tax Exemption	yen	yen

Year	Type	Total Accommodation Fee	Number of Guests	Accommodation Fee A	Tax Rate B	Amount of Tax (A × B)
Year	Per Person	yen	a	(1)	3%	(4)
	Per Room	yen	b	(2)		(5)
	Per Building	yen	c	(3)		(6)
Month	Number of Guests (a + b + c)		people	Accommodation Fee Subject to Taxation ((1) + (2) + (3))	yen	Amount of Tax to Be Paid ((4) + (5) + (6))
	Tax Exemption		people	Amount of Tax Exemption	yen	yen

[Column of filing for a month]

- 1) Write the total amount of accommodation fees paid by guests and the total amount of accommodation fees as the tax base (the amount rounded down to the nearest hundred yen after deducting the consumption tax, etc.) according to the month when accommodation services are provided.
- 2) Write the amount obtained by multiplying the tax rate (3%) and the total amount.

- For filling out the statement, transcribe the contents described in the Register of Collection of Accommodation Tax.

Note: Please describe accommodation services provided in the previous month in this statement and submit the statement by the end of each month. If you have obtained the approval referred to in Article 11, paragraph 2 of the Kutchan Town Accommodation Tax Ordinance, please submit the statement by the end of March, June, September and December.

In "Accommodation Fee A," please write the total accommodation fee (per person, room, or building) rounded down to the nearest hundred yen.

**(Accommodation fee A)**

Accommodation fee

Date of stay	Room number	Consumption tax included	Consumption tax excluded	Amount rounded down to the nearest hundred yen	Accommodation tax
Nov. 1, 2026	201	9,200	8,364	8,300	249
Nov. 1, 2026	202	9,200	8,364	8,300	249
Nov. 1, 2026	203	9,200	8,364	8,300	249
Nov. 1, 2026	204	9,200	8,364	8,300	249

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Nov. 30, 2026	201	7,300	6,636	6,600	198
Nov. 30, 2026	202	7,300	6,636	6,600	198
Nov. 30, 2026	203	7,300	6,636	6,600	198
Nov. 30, 2026	204	8,500	7,727	7,700	231
Nov. 30, 2026	205	8,500	7,727	7,700	231
Nov. 30, 2026	301	7,300	6,636	6,600	198
Nov. 30, 2026	302	7,300	6,636	6,600	198
Nov. 30, 2026	303	7,300	6,636	6,600	132
Nov. 30, 2026	304	7,300	6,636	6,600	198
		105,500	95,910	95,400	2,862

↓

Accommodation fee A  
(Amount of tax base)

[Register of Collection of Accommodation Tax] (Sample)

Pattern A

Register of Collection of Accommodation Tax												For November 2019		
Designation Number		●●●●●●●●				Name of Party Responsible for Special Collection				Kutchan Tourism Co., Ltd.				
						Name of Accommodation				Niseko Mt. Youtei Hotel				
Date	Type	Taxable Items										Tax Exemption (people)	Accommodation Tax	
		Single		Twin		Triple		Japanese Room		Others			Tax Rate: 3%	Total Amount
		Total Accommodation Fee <i>people</i>	Accommodation Fee f	Total Accommodation Fee <i>people</i>	Accommodation Fee g	Total Accommodation Fee <i>people</i>	Accommodation Fee h	Total Accommodation Fee <i>people</i>	Accommodation Fee i	Total Accommodation Fee <i>people</i>	Accommodation Fee j			
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
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21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
Total														

In this column, write the total amount of accommodation fees and the accommodation fee to be the tax base, the number of guests accommodated, accommodation tax, according to the date of stay and room type.

- Any form is acceptable as the Register of Collection of Accommodation Tax.
- In order to confirm the Statement of Accommodation Tax Return, attach a "copy of the Register of Collection of Accommodation Tax or a document which can confirm what are described above" to the statement. The register must be prepared each month and kept for five years.
- Even if there are no guests in a month, a register proving that fact must be prepared for the month.

\* The accommodation fee refers to a fee separately specified that excludes the following fees from the amount to be paid by a guest in exchange for or to bear the cost of accommodation services provided in the Accommodations.

- Fees relating to food, drink, and entertainment provided in association with accommodation services
- Fees relating to conference facilities, rest, and other similar acts
- Taxes such as consumption tax, local consumption tax, and bathing facility tax, etc.
- Fees relating to cars, tobacco, telephone, cleaning, and souvenirs paid by the guest
- Tips and money gifts, etc. voluntarily given by the guest

Write the amount of the accommodation tax for each date of stay.

\*Accommodation fees must be written for each type (facility (room) type) in the taxable item column. For example, if single rooms have a range of accommodation fees, all the fees need to be written after adding lines. Unnecessary items can be deleted.

Please be sure to attach this register as material for the breakdown of the Statement of Accommodation Tax Return. Any form is acceptable as long as the described items are satisfied. A party designated as a "party subject to an exception to the accommodation tax return submission due date" may list the data for three months on one sheet.

\*(Abbreviation) BR: Bedroom

Pattern B (condominium, rental villa, cottage, etc.)

Register of Collection of Accommodation Tax												For November 2019		
Designation Number		●●●●●●●●				Name of Party Responsible for Special Collection				Kutchan Tourism Co., Ltd.				
						Name of Accommodation				Niseko Mt. Youtei Hotel				
Date	Type	Taxable Items										Tax Exemption (people)	Accommodation Tax	
		Condominium, Rental Villa, Cottage, Special Room											Tax Rate:3%	Total Amount
		1 BR		1.5 BR		2 BR		3 BR		Others				
Total Accommodation Fee	Accommodation Fee f	Total Accommodation Fee	Accommodation Fee g	Total Accommodation Fee	Accommodation Fee h	Total Accommodation Fee	Accommodation Fee i	Total Accommodation Fee	Accommodation Fee j					
Maximum Capacity		Maximum Capacity		Maximum Capacity		Maximum Capacity		Maximum Capacity						
1														
2														
3														
4														
5														
6														
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27														
28														
29														
30														
31														
Total														

In this column, write the total amount of accommodation fees and the accommodation fee to be the tax base, the maximum number of guests accommodated, accommodation tax, according to the date of stay and room type.

- Any form is acceptable as the Register of Collection of Accommodation Tax.
- In order to confirm the Statement of Accommodation Tax Return, attach a "copy of the Register of Collection of Accommodation Tax or a document which can confirm what are described above" to the statement. The register must be prepared each month and kept for five years.
- Even if there are no guests in a month, a register proving that fact must be prepared for the month.

\* The accommodation fee refers to a fee separately specified that excludes the following fees from the amount to be paid by a guest in exchange for or to bear the cost of accommodation services provided in the Accommodations.

- Fees relating to food, drink, and entertainment provided in association with accommodation services
- Fees relating to conference facilities, rest, and other similar acts
- Taxes such as consumption tax, local consumption tax, and bathing facility tax, etc.
- Fees relating to cars, tobacco, telephone, cleaning, and souvenirs paid by the guest
- Tips and money gifts, etc. voluntarily given by the guest

\*Accommodation fees must be written for each type (facility (room) type) in the taxable item column. For example, if single rooms have a range of accommodation fees, all the fees need to be written after adding lines. Unnecessary items can be deleted.

Please be sure to attach this register as material for the breakdown of the Statement of Accommodation Tax Return. Any form is acceptable as long as the described items are satisfied. A party designated as a "party subject to an exception to the accommodation tax return submission due date" may list the data for three months on one sheet.

\*(Abbreviation) BR: Bedroom

[Accommodation Tax Payment Slip]

北海道倶知安町		<b>宿泊税 領収証書</b> (公)								
市区町村コード										
014001										
口座番号		加入者名								
02720-8-960116		倶知安町会計管理者								
年度	申告年月	申告区分	指定番号							
2019	11	申告 更正 決定	●●●●●●●●							
納入金額	税額	億	千	百	十	万	千	百	十	円
	延滞金									
	加算金									
	合計額				¥	5	7	2	0	0
納期限		2020年1月31日								
特別徴収義務者										
住所 (所在地)										
倶知安町字■■■■										
氏名 (名称) (株) 倶知安観光										
上記のとおり領収しました。										領収日付印
(納入者保管)										

Even if the exception to the filing and payment due date has been applied, please prepare the payment slip for each month.

[Date column]  
● Write the year and month when accommodation services are provided.

[Designation number column]  
● Write the designation number (eight-digit number) assigned by Kutchan Town to each accommodation facility.  
\*The number of digits has not been determined yet.

[Amount of tax column]  
● Write the amount of the accommodation tax justified to the right.

[Total amount column]  
● Write the total amount justified to the right.  
● Put "¥" in the left column of the highest-order digit.  
● If there is a mistake in the amount, a new slip must be used.

[Due date column]  
● Write the payment due date for said month.

[Party responsible for special collection column]  
● Write the address and name (in the case of a corporation, the location and name) of the party responsible for special collection.

[Receipt date stamp column]  
● A receipt will be given at the counter of a financial institution, etc., after placing a "receipt date stamp." Make sure to keep the receipt at hand.

### 3 Exemption from Tax Obligations and Refund

#### (1) Exemption from Tax Obligations

Even if the party responsible for special collection does not receive the accommodation tax from guests, the party has an obligation to file and pay the accommodation tax when accommodation services subject to taxation are provided.

However, if it is recognized that the party responsible for special collection is unable to collect all or part of the accommodation fees and the accommodation tax from guests due to legitimate grounds, or if it is recognized that the party responsible for special collection has lost the accommodation tax collected by the filing and payment due date due to a natural disaster, fire, theft, or any other unavoidable events, the party will be exempt from the tax obligations after an investigation is conducted based on an application.

#### (2) Refund

In the case of (1), the accommodation tax will be refunded if said tax has already been paid.

[Examples of reasons for exemption from tax obligations and refund]

- The taxpayer is unable to receive the accommodation tax as the taxpayer becomes insolvent due to legal proceedings, such as bankruptcy and liquidation, etc.
- The taxpayer is unable to receive the accommodation tax due to death, disappearance, missing, or punishment of the taxpayer.
- The party responsible for special collection is unable to pay the accommodation tax due to a natural disaster.

#### (3) Appropriation of Refund

In case of a refund of the accommodation tax paid, and if the party responsible for special collection has unpaid town tax, the amount of the accommodation tax to be refunded may be appropriated to the unpaid town tax.

#### (4) Persons who Apply for Exemption from Tax Obligations and Refund

To apply for an exemption from the tax obligations or a refund, documents that prove the reason need to be prepared. For more information, please contact the Tax Division in charge of Accommodation Tax.

### 4 Request for Reclamation

#### (1) Request for Reclamation

If the party responsible for special collection has filed a higher amount of the

accommodation tax than the actual amount to be paid due to a calculation error, etc., the party can make a request for reclamation.

(2) Period for Which Request for Reclamation Can Be Made

In principle, a request for reclamation can be made within five years from the payment due date.

(In cases where the exception to the filing and payment due date has been applied, within five years from the payment due date for the exemption)

## **Chapter 5 For Proper Filing and Payment**

### **1 Tax Payment Administrator**

When the party responsible for special collection of the accommodation tax does not have its address and office (hereinafter referred to as the "Address, etc.") in Kutchan Town, the party must, in principle, appoint a party having an Address, etc. in the town as the agent (called the "tax payment administrator") and report the agent to the mayor in order to have the agent "handle all the matters pertaining to tax payment."

### **2 Record and Preservation of Registers**

In order to have a proper understanding of the amount of the daily accommodation tax, the party responsible for special collection is required to make entries in registers, create documents, and keep the registers and documents.

The party responsible for special collection (manager of the Accommodations) is required to write necessary items on registers, using the example of "Register (Register of Collection of Accommodation Tax)" provided on page 27 or 28, and keep the registers for five years. In addition, sales slips and other documents describing the date of stay, the number of guests, and the amount payable by guests for accommodation services are required to be kept for two years.

### 3 Investigation

For proper accommodation tax return and confirmation of the tax filed, staff of Kutchan Town may provide instructions on tax return and carry out field investigation of the Accommodations. For the management of fair tax administration, we would like to ask for your cooperation.

### 4 Reclamation and Determination

Reclamation refers to a process to be performed when there is a mistake in the amount of the accommodation tax filed. Determination refers to a process to be performed when no report is made on the amount of the accommodation tax to be filed. If it is found out through an investigation, etc., that the amount of the accommodation tax is not properly filed, reclamation or determination will be made for a proper payment of the accommodation tax.

After reclamation or determination, notification of the amount of the accommodation tax to be paid and the payment due date (designated payment due date) will be given by the "Notice of Reclamation and Determination of Accommodation Tax." Make sure to make a payment by the due date.

### 5 Additional Charges

If the accommodation tax is not properly filed, the following additional charges will be imposed.

#### (1) Additional Charges for Understatement

When the "Statement of Accommodation Tax Return" is filed by the due date, and the amount of the tax filed is reclaimed because it is smaller than that to be filed

[10% of the deficient amount found out by reclamation]

\* An additional 5% will be charged on the portion in excess of a certain amount of the deficient amount.

#### (2) Additional Charges for Failure to File

1) When the "Statement of Accommodation Tax Return" is filed after the due date

[15% of the amount of tax filed]

2) When determination is made due to failure to file the "Statement of Accommodation Tax Return"

[15% of the amount of tax filed]

3) When reclamation is made in 1) or 2)  
[15% of the deficient amount found out by reclamation]

4) When 1) is performed without predicting that determination is made  
[5% of the amount of tax filed]

\* Concerning 1) to 3) above, an additional 5% will be charged on the portion in excess of 500,000 yen of the amount payable.

\* In the case of 4), additional charges may not be imposed when certain requirements are satisfied, such as a case when the "Statement of Accommodation Tax Return" is filed within one month from the original due date, etc.

### (3) Heavy Additional Charges

When the tax is filed not based on facts, is filed through improper procedures, or is not filed

1) When falling under the additional charges for understatement  
[35% of the additional charges for understatement instead of 10%]

2) When falling under the additional charges for failure to file  
[40% of the additional charges for failure to file instead of 15%]

\* If a tax return is not filed or an amended return not based on facts is filed repeatedly in a short period of time, an additional 10% is charged on the percentage of the additional charges.

## 6 Delinquent Charges

When the accommodation tax is not paid by the payment due date, the following delinquent charges will be imposed for the year 2026<sup>\*1</sup>, according to the number of days until the payment is made.

- |  |
|--|
| <p>1) Until the day on which one month has elapsed from the day following the date of statutory payment due date: 2.8% per year</p> <p>2) After the following day of 1): 9.1% per year</p> |
|--|

**\*1 The percentages above are those for the year 2026. The percentages for a year will be decided by December 15 of the previous year.**

\* Delinquent charges will be rounded down to the nearest thousand yen. When the total amount of the accommodation tax is less than 2,000 yen, delinquent charges will not be imposed.

\* If the "percentage adding 1% per year to the percentage for a year announced by the Minister of Finance pursuant to the provisions of Article 93, paragraph 2 of the Act on Special Measures Concerning Taxation by December 15 of the previous year" is less than 7.3% per year, the percentages of delinquent charges will be calculated based on the percentage for the year (hereinafter referred to as the "Special Base Rate"). The percentage of delinquent charges until the day on which one month has elapsed from the day following the date of the payment due date will be a percentage adding 1% per year to the Special Base Rate (up to 7.3% per year). The percentage of delinquent charges after the following day of the date above will be a "percentage adding 7.3% per year to the Special Base Rate."

## 7 Request for Examination

If you are dissatisfied with the process performed by the mayor of Kutchan Town, you can make a request for examination.

### (1) Processes subject to Request for Examination

Processes pertaining to the accommodation tax subject to the request for examination are as follows.

- Reclamation or determination of the amount of tax
- Determination of additional charges
- Denial of request for reclamation
- Individual designation and cancellation of the party responsible for special collection
- Determination of exemption from the tax obligations (refund)
- Disapproval and cancellation, etc. of a party to which an exception to the filing and payment due date has been applied

### (2) Period for Which Request for Examination Can Be Made

A request for examination must be made within three months from the day following the date on which you know that the process is performed.

### (3) Procedures

You are required to fill out an examination request form and submit the original and a copy of the form to the Kutchan Town Government.

The form should be submitted to the General Affairs Division.

## Chapter 6 Others

### 1 Indication on Receipts

The name and the amount of the accommodation tax are required to be indicated on the receipt.  
 The name of the tax to be indicated on the receipt must be that determined by Kutchan Town.  
 The name of the tax is "accommodation tax."

<Example 1> The accommodation tax is not included in the accommodation fee.

- When the accommodation tax is specified in the breakdown of the total accommodation fee
- When the accommodation tax is separately specified

Receipt		
To: ○○ ○○		
Room No. ○○○		Room No. ○○○
No. of Guest: 1		No. of Guest: 1
Date	Item	Amount
Date	Accommodation Fee	10,000yen
	Consumption Tax, etc.	1,000yen
	Accommodation Tax	300yen
	Total Amount	11,300yen
Date ○○ Hotel ■-jo ■-chome, Kutchan-cho		
Stamp	Receipt Stamp	

Receipt		
To: ○○ ○○		
Room No. ○○○		Room No. ○○○
No. of Guest: 1		No. of Guest: 1
Date	Item	Amount
Date	Accommodation Fee	10,000 yen
	Consumption Tax, etc.	1,000 yen
	Total Amount	11,000 yen
In addition to the above, we have received 300 yen as the accommodation tax.		
○○ Hotel ■-jo ■-chome, Kutchan-cho		
Stamp	Receipt Stamp	

<Example 2> The accommodation tax is included in the accommodation fee.

Receipt		
To: ○○ ○○		
Room No. ○○○		
No. of Guest: 1		
Date	Item	Amount
Date	Accommodation Fee	10,000 yen
	Total Amount	10,000 yen
The amount above includes the accommodation tax of 300 yen.		
Date		
○○ Hotel ■-jo ■-chome, Kutchan-cho		
Stamp		Receipt Stamp

## 2 Collection Incentive for Party Responsible for Special Collection

### (1) Purpose of Incentive

The collection incentive is granted with the aim of rewarding the party responsible for special collection of the accommodation tax for affairs on special tax collection and increasing their motivations to make payments within the due date.

### (2) Period and Timing of Incentive

The period eligible for the collection incentive grant shall be from the April filing through the March filing of the following year. The grant shall be disbursed in November of the fiscal year following the fiscal year in which the final day of the eligible period falls (hereinafter referred to as the “grant year” ).

### (3) Criteria and Rate of Incentive (To Be Granted in FY 2020)

Criteria		Amount
1	If all payments are made in full and on time from the April 2026 filing (Reiwa 8) through the March 2027 filing (Reiwa 9), the applicable period will extend through the March 2031 filing (Reiwa 13).	Amount of tax paid within the due date × 3.5%* (General: 2.5%)
2	When a payment is not made within the due date in the period provided in 1	Amount of tax paid within the due date × 3.0%* (General: 2.0%)
3	In the case of 1 and 2, when a reclamation (increase in the amount of tax) or a determination with additional charges is made	Amount of tax paid within the due date × 2.0%* (General: 1.0%)

- The grant rate marked with ※ is a special measure applicable for five years, starting from the 2027 fiscal year (Reiwa 8) filings. After that period, the rate indicated in parentheses will apply. Specifically, the incentive grant for accommodation tax related to the period from the April 2026 filing through the March 2031 filing (Reiwa 8 to Reiwa 13) will be calculated based on the special grant rate. As for the grant disbursed in November 2026 (Reiwa 8), since it pertains to the accommodation tax for the 2025 fiscal year (Reiwa 7), the standard rate indicated in parentheses will apply.