

● Matters Related to Purpose of Use

[Q1] What is the accommodation tax?

[A1] The accommodation tax is a special tax for specific purposes, 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.

The accommodation tax is levied when staying at accommodation facilities in Kutchan Town.

[Q2] What is the accommodation tax used for?

[A2] The revenue from the accommodation tax will be used to increase visitors' satisfaction and revisit rate and to solve the problems of the town with the increase in tourists (development of regional transportation network, environmental conservation in Niseko and Mt. Youtei, formation of a safe and secure resort town, development of tourism infrastructure, and town development in consideration of Shinkansen).

● Matters Related to Taxable Items

[Q1] What kind of accommodation services and facilities are subject to the accommodation tax?

[A1] All accommodation services provided at accommodation facilities in Kutchan Town are subject to the accommodation tax.

[Q2] How much is the accommodation tax?

[A2] The accommodation tax is calculated by multiplying the accommodation fee (excluding meal charges and consumption tax, etc.) by 2%.

[Q3] Is the accommodation tax charged even if accommodation fees are small?

[A3] The accommodation tax is charged when accommodation fees are charged even if they are small.

[Q4] Are infants and children subject to the accommodation tax?

[A4] Regardless of the guest's age, the accommodation tax is charged when accommodation fees are charged.

[Q5] Are students who stay in Kutchan Town on a school trip subject to the accommodation tax?

[A5] When the "Certification of School Trip" issued by the school is submitted to the Accommodations, students on a school trip and escorting persons of target schools* are exempt from the accommodation tax.

* Target schools: kindergartens, elementary schools, junior high schools, high schools, secondary education schools, special needs schools, and colleges of technology (Schools referred to in Article 1 of the School Education Act excluding universities)

● **Matters Related to Payment Method**

[Q1] How should I pay the accommodation tax?

[A1] Please pay the accommodation tax to the Accommodations at which you stay. (The tax may be included in the amount paid on the reservation website or to the travel agent.)
The Accommodations will collect the accommodation tax from guests (taxpayers) and file and pay the tax to Kutchan Town. This system is called the special collection system.