# Filing and Payment of Accommodation Tax

- Method of filing and payment of accommodation tax
- (1) Method of filing and payment of accommodation tax

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	Documents to be submitted	Place of submission (place of payment)	Filing and payment due date
	(payment documents)		
Filing	Statement of Accommodation	Kutchan Town Office Tax Division,	In principle, by the end of the
	Tax Return	Accommodation Tax Section (Counter No. 9)	following month according to
	Appended Form 5		each accommodation
	Register of Collection of		establishment concerning the
	Accommodation Tax (any form is		accommodation tax for
	acceptable)		accommodation services from
Payment	Accommodation Tax Payment	Hokuyo Bank Town Office Branch (Counter	the first day to the last day of
	Slip	No. 7)	each month
	Appended Form 6	• Financial institutions or Japan Post Bank,	[Example] Accommodation
		etc. indicated on the payment slip	services in February
			⇒ Filing and payment by the end
			of March

<sup>\*</sup> If the application for an exception to the accommodation tax filing and payment due date is approved, the accommodation tax for accommodation services from December to February is filed or paid by the end of March, that from March to May by the end of June, from June to August is by the end of September, and from September to November is by the end of December. (Refer to pages 17 and 18 of the Guidance on Kutchan Town Accommodation Tax Collection)

- How to fill out the Statement of Accommodation Tax Return
- (1) Items to be described
  - 1) Date of filing, designation number (8-digit number notified for each establishment), filer's address, name, telephone number, and individual number (or corporate number in case of a corporation), and establishment location and name
  - 2) Subject month
  - 3) Total accommodation fee (total amount (including tax and meal charges, etc.) indicated on the receipt)
  - 4) Total number of guests (or the maximum number of guests accommodated in case of a condominium, etc.)
  - 5) Accommodation fee (total accommodation fee to be the tax base)
  - 6) Amount of tax (total accommodation tax)
    - \* For 3) to 6), fill in only applicable items according to the type of tax base. (Per person: Upper column; Per room: Middle column; Per building: Lower column)
  - 7) Tax exemption (total number of people subject to tax exemption, such as students on school trips, etc.)
  - 8) Amount of tax exemption (total accommodation fee for 7))

### (2) Sample

2)			3	)		4)		<sub>/</sub> 5)				6)	
K	Туре		Tota	Total		Number of Guests		Accommodation Fee A		Tax Rate B	Amount of Tax (A × E		A×B)
			Accommod	ation Fee						Tuni Tuni B			
		Per Person	540,000	yen	a 8	<b>10</b> (people)	(1)	478,000	yen		(4)	9,560	yen
Year	Tax Base	Per Room		yen	b	(Maximum Capacity)	(2)		yen	2%	(5)		yen
2019		Per Building		yen	c	(Maximum Capacity)	(3)		yen		(6)		yen
Month		of Guests (a	80	people	Subje	amodation Fee tet to Taxation $+(2)+(3)$		478,000	yen	Amount of Tax to Be Paid		9,560	
November	Tax Ex	xemption	0	people	1	ount of Tax xemption		0	yen	((4) + (5) + (6))		9,300	yen
7) (Excerpt from the Statement of Accommodation Tax Return (Appended Form 5))													

### ■ How to fill out the Register of Collection of Accommodation Tax

### (1) Items to be described

Total accommodation fee, number of guests, accommodation fee to be the tax base, and accommodation tax according to the date and type of stay (unit price and room type) (any form is acceptable)

## (2) Sample

	sin	gle A: 1 人 8,0	included)	twi	T					
	Number of guests	Total hotel charges	Tax Base	Accommodation tax	Number of guests	Total hotel charges	Tax Base	Accommodation tax	Tax exemption number	
11/1	1	8,000	7,100	142	2	12,000	10,600	212	0	
11/2	2	16,000	14,200	284	4	24,000	21,200	424	0	
11/3	3	24,000	21,300	426	6	36,000	31,800	636	0	
11/4	4	32,000	28,400	568	8	48,000	42,400	848	0	
			$\sim$							
11/30	4	32,000	28,400	568	2	12,000	10,600	212	0	
subtotal	30	240,000	213,000	4,260	50	300,000	265,000	5,300	0	

Total accommodation fee: 540,000 yen; Number of guests: 80; Total tax base: 478,000 yen; Accommodation tax: 9,560 yen

#### (3) the simplified register of collection of Accommodation Tax

Total accommodation fee, number of guests, accommodation fee to be the tax base, and accommodation tax according to the date of stay ( simplified form )

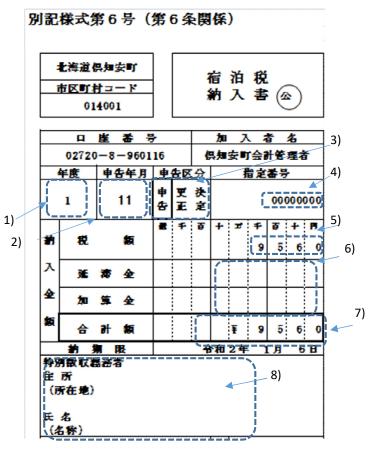
<sup>\*</sup> This form is distributed at the town office or can be downloaded from the website of Kutchan Town.

■ How to fill out the Accommodation Tax Payment Slip

- (1) Items to be described
  - 1) Fiscal year (from April to March)
  - 2) Month of filing (subject month)
  - Classification of filing (circle filing, reclamation, or determination)
  - 4) Designation number (number notified for each establishment)
  - 5) Amount of tax
  - 6) Delinquent charges / additional charges (write "¥" in the total amount)
  - 7) Due date (the end of the month following 2) or the following weekday if the last day is on a weekend or a public holiday)
  - 8) Information on the Party Responsible for Special Collection
  - \* Need to fill out all the slips to be "Kept by payer,"

    "Kept by financial institution or post office, etc.,"

    and "Kept by Kutchan Town"
- (2) Sample
  As shown on the right



「Statement of Accommodation Tax Return」「Accommodation Tax Payment Slip」「Resister of Collection of Accommodation Tax ( sinplified form )」 are distributed at the town office or can be downloaded from the website of Kutchan Town.