

Filing and Payment of Accommodation Tax

■ Method of filing and payment of accommodation tax

(1) Method of filing and payment of accommodation tax

	Documents to be submitted (payment documents)	Place of submission (place of payment)	Filing and payment due date
Filing	<ul style="list-style-type: none"> • Statement of Accommodation Tax Return ...Appended Form 5 • Register of Collection of Accommodation Tax (any form is acceptable) 	<ul style="list-style-type: none"> • Kutchan Town Office Tax Division, Accommodation Tax Section (Counter No. 9) 	In principle, by the end of the following month according to each accommodation establishment concerning the accommodation tax for accommodation services from the first day to the last day of each month
Payment	<ul style="list-style-type: none"> • Accommodation Tax Payment Slip ... Appended Form 6 	<ul style="list-style-type: none"> • Hokuyo Bank Town Office Branch (Counter No. 7) • Financial institutions or Japan Post Bank, etc. indicated on the payment slip 	[Example] Accommodation services in February ⇒ Filing and payment by the end of March

* 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)	5)		6)
Year	Type	Total Accommodation Fee		Number of Guests	Accommodation Fee A		Tax Rate B	Amount of Tax (A × B)
	Tax Base	Per Person	540,000 yen	a 80 (people)	(1) 478,000 yen	2%	(4) 9,560 yen	
		Per Room	yen	b (Maximum Capacity)	(2) yen		(5) yen	
Per Building	yen	c (Maximum Capacity)	(3) yen	(6) yen				
2019								
Month	Number of Guests (a + b + c)	80 people	Accommodation Fee Subject to Taxation ((1) + (2) + (3))		478,000 yen	Amount of Tax to Be Paid		9,560 yen
	Tax Exemption	0 people	Amount of Tax Exemption		0 yen	((4) + (5) + (6))		
November								

7) 8) (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

	single A: 1 人 8,000yen (tax included)				twin A:1 人 6,000yen (tax included)				Tax exemption number
	Number of guests	Total hotel charges	Tax Base	Accommodation tax	Number of guests	Total hotel charges	Tax Base	Accommodation tax	
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
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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)

* 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)
- 3) 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

別記様式第6号 (第6条関係)

北海道 倶知安町		宿泊税 納入書 (公)	
市区町村コード 014001			
口座番号 02720-8-960116		加入者名 倶知安町会計管理者	
年度 1	申告年月 11	申告区分 申告 更正 決定	指定番号 00000000
納税額		千 百 十 円	9 5 6 0
入滞金			
加算金			
合計額		千 百 十 円	¥ 9 5 6 0
納期限		令和2年 1月 6日	
特別徴収義務者 住所 (所在地)			
氏名 (名称)			

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