

Here is the English translation of the document titled ****"Kutchan Town Guidelines for the Grant of Incentive Payments to Special Collectors of Accommodation Tax"****:

Kutchan Town Guidelines for the Grant of Incentive Payments to Special Collectors of Accommodation Tax

Issued: April 14, 2020 (Guideline No. 34)

Revised: August 29, 2025 (Guideline No. 53)

Article 1: Purpose

These guidelines stipulate necessary matters, in addition to those set forth in the Kutchan Town Subsidy Grant Regulations (Regulation No. 17 of 2002), regarding the grant of incentive payments (hereinafter referred to as "Incentive Payments") to special collectors of the accommodation tax. The purpose is to compensate for the administrative burden of special collection and to encourage timely payment.

Article 2: Calculation Period

The calculation period for the Incentive Payments shall be the months for which declarations and payments were made during the fiscal year in which the applicant seeks the grant.

Article 3: Eligible Recipients

Incentive Payments shall be granted to those who meet all of the following conditions. However, the mayor may deem certain applicants ineligible:

1. Must be registered as a special collector under Article 10 of the Kutchan Town Accommodation Tax Ordinance (Ordinance No. 21 of 2018).
2. Must have obtained a license under Article 3, Paragraph 1 of the Inns and Hotels Act (Act No. 138 of 1948), or submitted a notification under Article 3, Paragraph 1 of the Private Lodging Business Act (Act No. 65 of 2017) during the calculation period.
3. Must not be in arrears for any taxes defined under Item 2 of Article 2 of the Kutchan Town Tax Ordinance (Ordinance No. 13 of 1950).

Article 4: Grant Amount

The amount of the Incentive Payment shall be calculated within the budget limits based on the declaration and payment status as follows. Fractions less than 100 yen shall be rounded down:

1. If all declarations and full payments were made on time during the calculation period:
→ 2.5% (25/1,000) of the total declared and paid accommodation tax amount.
2. If any month during the calculation period had late declaration or payment:
→ 2.0% (20/1,000) of the total declared and paid accommodation tax amount.
3. If any of the following apply:
→ 1.0% (10/1,000) of the total declared and paid accommodation tax amount:
 - (a) Corrections or determinations with additional charges under Article 733-16 of the Local Tax Act (Act No. 226 of 1950).
 - (b) Determinations with penalties under Article 733-18 (underreporting), or Article 733-19 (serious underreporting) of the same Act.

****Paragraph 2:**** If the calculated amount is less than 100 yen, the grant shall be 100 yen. However, if the declared and paid amount is less than 100 yen, that amount shall be the grant.

****Paragraph 3:**** The grant amount shall be calculated per lodging facility. However, if a combined declaration is made under Article 6, Paragraph 1 proviso of the Enforcement Regulations of the Kutchan Town Accommodation Tax Ordinance (Regulation No. 20 of 2019), the total amount for multiple facilities shall be used.

Article 5: Application for Grant

Applicants must submit the “Application and Invoice for Incentive Payment to Special Collectors of Accommodation Tax” (Form No. 1) to the mayor by the end of September of the relevant fiscal year.

Article 6: Grant Decision and Finalization

Upon receiving the application documents, the mayor shall review them and, if the grant is approved, finalize the amount and notify the applicant using the “Notification of Grant Decision and Finalized Amount” (Form No. 2) and Common Form No. 13-2.

Article 7: Other Provisions

Matters not specified in these guidelines shall be determined separately by the mayor.

Supplementary Provisions

****Effective Date:****

These guidelines shall take effect on April 14, 2020.

****Special Measures:****

- For fiscal years 2020 to 2024:
 - Article 4, Paragraph 1:
 - Item 1: 3.0% (30/1,000)
 - Item 2: 2.5% (25/1,000)
 - Item 3: 1.5% (15/1,000)
- For fiscal years 2028 to 2032:
 - Article 4, Paragraph 1:
 - Item 1: 3.5% (35/1,000)
 - Item 2: 3.0% (30/1,000)
 - Item 3: 2.0% (20/1,000)

If you'd like, I can help format this into a bilingual document or summarize it for easier reference.