

# 02 TAXES

The three taxes to handle when moving out:

- **Resident Tax**
- **K-car Tax** (if you own a Japanese “kei” car (small, low-engine car), motorcycle, etc.)
- **National Health Insurance Tax**

	<b>Resident Tax</b> <span style="background-color: #800080; color: white; padding: 2px;">Window⑥</span>	<b>K-car Tax</b> <span style="background-color: #800080; color: white; padding: 2px;">Window⑥</span>	<b>National Health Insurance Tax</b> <span style="background-color: #FFD700; padding: 2px;">Window③</span>
<b>Taxable Condition</b>	Registered as a resident as of January 1.	Own a light vehicle (K-car), motorcycle, etc. as of April 1.	Enrolled in National Health Insurance.
<b>Date of Tax Notice*</b>	June 10	May 10	June 10 *For those who enroll at the town office between June and the following February, the notice will be sent in the month after the enrolling month.
<b>Payment Deadlines*</b>	Four times installments (End of June, August, October, and December)	End of May	End of each month starting from June

※If the mailing date or payment deadline falls **on a Saturday, Sunday, or public holiday**, it will be moved to the next business day.

### ■ Documents You Must Get from Your Company

- Withholding Tax certificate (Gensen Choshu-hyo) :  
If you leave your job, make sure to get this document from the company.  
You may need it when you file or settle your taxes.
- Payment Records :  
Documents showing payments such as: Salary, Bonuses, Pension payments, Prize money  
(For example : payslips or payment statements)



**Kutchan Town: About Tax Payment**

[https://www.town.kutchan.hokkaido.jp/Living\\_Information/zei/nouzei/nouzei/](https://www.town.kutchan.hokkaido.jp/Living_Information/zei/nouzei/nouzei/)

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Town  
Office  
Window①

## ■ Resident Tax

### ✓ About Resident Tax Declaration

If you are registered as a resident in Kutchan as of January 1, you must declare your income from the previous year (January to December). This income information is also used to calculate your National Health Insurance tax.

#### What You Need :

- ① My Number Card (If you do not have one, bring your Notification Card and Residence Card (or other ID).)
- ② Withholding Tax Certificate (Gensen Choshu-hyo)/ Payment statements for salary, bonuses, pension, or prize money
- ③ Bank Account Information

When tax is refunded, a document with the tax payer's account number is required.

If you do not file a declaration, you may **not be able to receive an income certificate.**  
Please file a declaration even if you had no income.

## ■ K-car Tax

Tax is imposed on K-car(※)owners with a reported parking in the city, town, or village as of April 1st.  
If you dispose of the vehicle, transfer ownership (change the registered owner), or move out of the the city, town, or village, please complete the necessary procedures promptly.

When undergoing a vehicle inspection (shaken), confirmation of payment of the K-car Tax is required.

**If there are unpaid taxes, the vehicle inspection (Shaken) cannot be completed.**

### ※ 【Vehicles Subject to K-car Tax】

K-car Tax applies to the following vehicles:

- Light vehicles (four-wheel and three-wheel)
- Motorized bicycles (motorcycles up to 125cc)
- Light motorcycles (over 125cc up to 250cc)
- Small two-wheeled vehicles (over 250cc)
- Small special vehicles (such as tractors and forklifts)

### Income Declaration

If you lived in Japan, you must report to your city or town how much money you earned.



**Kutchan Town: About Tax Payment**

[https://www.town.kutchan.hokkaido.jp/Living\\_Information/zei/nouzei/nouzei/](https://www.town.kutchan.hokkaido.jp/Living_Information/zei/nouzei/nouzei/)

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## ■ Tax Agent(Nozei Kanrinin) :You need to appoint someone to pay your taxes on your behalf.

Foreign workers are also subject to Resident Tax in the following year based on the income they earned while working and living in Japan. However, if a foreign resident leaves Japan during the taxable year and no longer has an address in Japan (becomes a non-resident), it becomes difficult to pay the Resident Tax or receive notices from Kutchan Town.

In such cases, pursuant to Article 300 of the Local Tax Act, it is necessary to appoint and notify the town of a Tax Agent (Nozei Kanrinin).

A **Tax Agent (Nozei Kanrinin)** is a person who handles all procedures related to local taxes, including Resident Tax, on behalf of the taxpayer (in this case, the foreign employee).

The Tax Agent must be an individual or a corporation that has an address in Japan.

- ✓ The main responsibilities are as follows:
- Receiving tax notices and other documents from the the city, town, or village.
  - Handling tax payment procedures on behalf of the taxpayer (if the taxpayer has left Japan)
  - Responding to necessary declarations and inquiries

## ■ Steps for the Procedure

- Before the foreign employee leaves Japan, the company or the individual must appoint a Tax Agent.
- Submit the “Tax Agent (Appointment/Change/Cancellation) Notification/Application Form” (Form No. 51) to the Tax Division of Kutchan Town Office. \*A seal (signature/stamp) is required.
- After the notification is filed, tax notices such as Resident Tax notifications from the Tax Division of Kutchan Town Office will be sent to the appointed Tax Agent.

## ■ Important Notes

If the tax payer's location is unknown and no tax Agent is appointed, the **public notice service (Article 20-2 of the Local Tax Act)** is considered delivered to the tax payer.

In this case, even if the person has not actually received the notice, failure to pay by the due date will result in delinquency.



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### ■ If taxes become delinquent, enforcement measures such as seizure of property will be carried out.

Taxes (such as Resident Tax and National Health Insurance Tax) have legally established payment deadlines. If payment is not confirmed after the due date, delinquency procedures, including seizure of property, will be carried out in accordance with the procedures set forth below.

#### (1) Arrival of the Payment Deadline

Taxes have a legally established payment deadline. If payment is not made by this date, the tax automatically becomes delinquent.

#### (2) Issuance of a Demand Notice

If payment is not confirmed after the due date, a Demand Notice will be sent in accordance with Articles 329 and 327 of the Local Tax Act and related provisions. The Demand Notice is an official document informing you that the tax has become delinquent and requesting prompt payment.

#### (3) Investigation of Assets

In accordance with Article 141 of the National Tax Collection Act, the assets of a delinquent taxpayer will be investigated to identify property that may be subject to seizure.

\*Examples of investigation targets include:

Employer (salary payment status), Financial institutions (bank accounts, deposits)

#### (4) If Payment is still not made after a Demand Notice

If payment is not made even after the Demand Notice has been sent, Kutchan Town will carry out delinquency procedures, including seizure of property, in accordance with the provisions of the Local Tax Act.

