

Local (City) Taxes (*shizei*)

Contact

Kasama City Hall Main Office
Tax Division (*zeimu ka*)

Kasama/Iwama Branch Office
Community Division (*chiiki ka*)

Overview of the types of taxes in Japan

National Taxes	Income tax, corporation tax, consumption tax, etc.
Local Taxes	Resident tax (prefectural & city tax), motor vehicle tax, property tax, Light Vehicle (Light Vehicle) tax, etc.

※This table does not include every type of tax.

Types of Local (City) Taxes:

Resident Tax	市民税	<i>shiminzei</i>
Property Tax	固定資産税	<i>koteishisanzei</i>
Vehicle Tax	自動車税	<i>jidoushazei</i>
Light Vehicle (light vehicle) Tax	軽自動車税	<i>keijidoushazei</i>
City Tobacco Tax	市たばこ税	<i>shitabakozei</i>
National Health Insurance Tax	国民健康保険税	<i>kokumin kenkou hokenzei</i>

Resident Tax (*shiminzei*)

What is the Resident Tax?

Cities and prefectures need money to do various jobs so that citizens can live better.

Everyone must pay for it in the form of taxes. You can think of it as a kind of membership fee for living.

Above all, the money for work closely related to one's daily life is called residence tax, and it is divided according to each person's income and circumstances.

What is the Resident Tax?

There is a Residence Tax for both Ibaraki Prefecture, and Kasama City, however you pay both together at once as Resident Tax.

Who must pay Resident Tax?

Anyone living in Kasama City as of January 1 of that year must pay resident taxes. If you live somewhere else on January 1, you have to pay the tax for the year to the city, ward, town or village that you were registered at.

Exceptions:

- Individuals with no earnings in the previous year
 - Individuals whose only earnings were their wage and whose employer has reported these wages to the municipality
 - Individuals who have submitted a (National) Final Income Tax Return
 - Individuals who are exempt from municipal tax and prefectural tax
- * Individuals exempt from municipal tax and prefectural tax (e.g. those who were receiving a survivor's pension, a disability pension or unemployment insurance) do not have to submit a return, but they may be required to submit a return for visa related matters.

The tax amount is calculated according to your income in the previous year, so please submit the application form by March 15 every year. However, if you have made a year-end adjustment only on salary income from one place of business or have filed a final income tax return, you do not need to file a municipal tax return.

How is Resident Tax calculated?

It is calculated based on the income received during the 1 year period from January 1 to December 31 of the previous year minus expenses incurred for that purpose (necessary expenses). The total of this source of money is called income.

Taxes for each year are calculated from the previous year's income, so in many cases, your income for taxes will show as different from your current income.

Property Tax (*koteishisanzei*)

Property Taxes include land, houses (building), and depreciable assets*¹ that are taxed by the city.

*¹ What are depreciable assets?

A machine, appliance, or equipment used by a company or individual to work in a factory or store.

Who must pay Property Taxes?

The property owner as of January 1 of that year must pay Property Taxes to the city. If the owner changes within the year, tax will be charged to the next owner as of January 1 for the next year. It will be determined by whether the owner owned it on January 1 or not.

However, in the case of the death of the owner, the person who actually owns the fixed asset (heirs, etc.) will pay.

Land
A person who is registered (Registration) as the owner in a registry (a register in which rights in the Legal Affairs Bureau have been registered) or a land replenishment tax book [a register in which there is a record of taxation on land that is not registered in the registry (managed by the city)].
Residential Building
A person who is registered (Registration) as the owner in the registry (a register in which rights in the Legal Affairs Bureau have been registered) or the supplementary tax register of a house [a register in which there is a record of taxation on houses that are not registered in the registry (managed by the city)].
Depreciable Assets
A person who is registered as an owner on the Depreciable Assets Tax Register [a ledger (managed by the city) in which prices are recorded on the basis of reports of depreciable assets by the company or individual's management].

How Property Tax is calculated

1. The value of property is determined by evaluating them based on national standards "valuation standard for fixed assets".
2. The Base Tax (*kazei hyoujungaku*) is calculated based on the value of the property.
3. Tax Amount = Base Tax (*kazei hyoujungaku*) x Tax Rate (*zeiritsu*)

Tax Rate

1.4%

Tax Exemption Limit

If the Base Tax amount for the property owned by a person in Kasama City does not add up to the amounts shown below, they are exempt from paying Property Tax. This amount is called duty-free.

Land	300,000 yen
Residential Building	200,000 yen
Depreciable Assets	1.5 million yen

How to Pay Property Taxes

We will send you "tax notice (*nouzei tsuuchisho*)." which shows the amount of tax, tax rate and due date, "statement of taxable assets" (*kazei shisan no naiyakusho*) which shows the type and price of fixed assets, and "statement of payment" (*nouzeisho*) to pay the tax, so you can pay directly by a designated financial institution, convenience store or account transfer.

The statement of payment will be sent 4 times a year [April, July, December, February (may be subject to change).] for each period and 1 time for the entire period. You can choose one of them.

The "statement of payment" (*nouzeisho*) will not be enclosed if you have already registered an account transfer.

Light Vehicle Tax (*keijidoushazei*)

The Light Vehicle Tax is levied on those who own a moped (Up to 125 cc), Light Vehicle (Common light vehicles and trucks), 2-wheeled motorbike (Light motorcycles over 125 cc and under 250 cc.), special small motor vehicle (agricultural tractors, combines, etc.), and 2-wheeled motorbikes (motorcycles over 250 cc, etc.). In the case of fixed installment sales with retained ownership*1 the buyer is considered the owner.

*1 Loan with retention of ownership (*hotsuki wappu hanbai*)... When you buy something and pay in installments, the credit or loan company holds the right to sell it, until you pay off the loan.

How to Pay Light Vehicle Taxes

We will send you a "tax notice" with tax details and a "statement of payment" to pay the tax, so you can pay at designated financial institutions, convenience stores or account transfer. From April 1, 2019, you can pay using Yahoo! app.

The statement of payment is scheduled to be sent out in early May. Also, the statement of payment will not be enclosed if you have already registered an account transfer.

*In case of account transfer, the Tax Payment Certificate required for vehicle inspection will be sent after confirming payment. If you are scheduled to have a vehicle inspection by June and need a certificate, please bring your bankbook with a statement of withdrawal to the tax department or the regional office counter.

All taxpayers who pay with methods other than account transfer are sent the Tax Payment Certificate in the mail.

Contact for Light Vehicle Taxes

For motorbikes under 125cc, minicars under 50cc, other small vehicles (tractor, forklift)

Kasama City Hall

Main Office: Tax Division

Kasama/Iwama Branch Office: Community Division

For motorbikes over 125cc

Ibaraki Transport Branch Office

Postal code 310 0844

Address: 353 Sumiyoshi-cho, Mito-shi

Phone: 050-5540-2017

For 3 or 4 wheeled light vehicles (kei-car), boat trailers, etc.

Japan Light Motor Vehicle Inspection Organization (4-wheel mini vehicle)

Postal Code 311 -3123

Address: Wakamiya Aza Hiroyama, Ibaraki-cho, Higashiibaraki-gun 887 -59

Phone: 050-3816-3105

Tax Certificates (*zei no shoumeisho*)

Tax Certificates can be requested at both Kasama City main office and branch offices

Item	Cost		What to bring
Income Certificate	1 Copy	¥ 300	<ul style="list-style-type: none"> • ID • In the case of a representative, a power of attorney (own handwriting) <p>*1 Taxes for one fiscal year per copy of certificate.</p> <p>*2 Up to 3 plots of land, or 3 buildings per certificate copy. Thereafter, ¥50 is added for each additional plot or building. (The fee is calculated separately for land and buildings.)</p> <p>*3 Registration for light vehicles is free.</p>
Tax Certificate (Tax Amount)	1 Copy	¥ 300	
Tax Exemption Certificate	1 Copy	¥ 300	
Tax Payment Certificate *1	1 Copy	¥ 300	
Property Tax Certificate (Land and House) *2	1 Copy	¥ 300	
Tax Status Certificate	1 Copy	¥ 300	
Corporate Location Certificate *3	1 Copy	¥ 300	
Light Vehicle Tax Certificate (for vehicle inspection)	-	Free	

Contact for Tax Certificates

Kasama City Main Office

Tax Division

Weekdays 8:30 – 17:15

17:15 – 19:30 every Wednesday (extended hours)

(December 29 to January 3, excluding national holidays)

Kasama/Iwama Branch Office

Community Division

Weekdays 8:30 to 17:15

(December 29 to January 3, excluding national holidays)

*Please note that we do not handle Saturdays, Sundays and national holidays.