**Municipal Taxes ()**

**A Guide for Foreign Residents 〜にの〜**

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| **Facility** | **Address** | **Phone** |
| **City Hall Main Office, Tax Division**  税務課, *zeimu ka* | Chuo 3-2-1  中央3-2-1 | 0296-77-1101 |
| **City Hall Main Office, Tax Collection Division**  収税課, *shuuzei ka* |
| **Kasama Regional Branch, Community Division**  笠間支所 地域課, *kasama shisho　chiiki ka* | Kasama 1532  笠間1532 |
| **Iwama Regional Branch, Community Division**  岩間支所 地域課, *iwama shisho　chiiki ka* | Shimogo 5140  下郷5140 | 0299-37-6611 |
| **Open:** 8:30 to 17:15  **Closed:** Weekends, public holidays, and New Year's holidays | | |

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| Prefectures and cities need money to do various jobs so that citizens can live better. Everyone must pay for it in the form of taxes. There are many types of taxes. | では、さんがうをって、くらしやすいまちをつくっています。にはいろいろながあります。 |

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| **Basic Types of Municipal (City) Taxes - な** | | |
| Municipal Taxes  市税, *shizei* | Ordinary Taxes  普通税, *futsuu zei* | City Resident Tax (individual・corporate)  市民税 (個人・法人), *shimin zei (kojin*・*hojin)* |
| Fixed Asset Tax (also called Property Tax)  固定資産税, *koteishisan zei* |
| Light Motor Vehicle Tax (category base)  軽自動車税種別割, *keijidosha zei shubetsuwari* |
| Municipal Tobacco Tax  市たばこ税, *shi tabako zei* |
| Special-Purpose Taxes  目的税, *mokuteki zei* | National Health Insurance Tax  国民健康保険税, *kokumin kenko hokenzei* |

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**Explanations for main tax notifications in English (National Tax Agency)**

<https://www.nta.go.jp/english/taxes/main_notifications/index.htm>

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| 1. Prefectural & City Resident Tax for Individuals  (個人市県民税, *kojin shikenmin zei*)  = also called Individual Inhabitant Tax, or **Resident Tax**  (住民税, *jumin zei*)  City Resident Tax (市民税, *shimin zei*)is collected from Kasama city residents in order to provide administrative services to all citizens.  City Resident Tax (市民税, *shimin zei*) and Prefectural Resident Tax (県民税, *kenmin zei*) are to pay together as Individual Inhabitant Tax (住民税, *jumin zei*), also translated in English as "Resident Tax." This tax is calculated based on a person's income in the previous year.  You can complete tax returns, tax payments, and other procedures related to Resident Tax at the Kasama City Hall.  ※Some procedures need to be completed at the Mito Tax Office (水戸税務署, *mito zeimu sho*). In such a case, you will be advised to do so.  ○ Who must pay Resident Tax  People registered in Kasama City as of January 1 of that year must pay their Resident Tax to Kasama City regardless of nationality.  **!** If you move somewhere or leave Japan later that year, you still have to pay your resident tax to Kasama city.  If you lived somewhere else on January 1, you have to pay the tax for the year to the municipality where you were registered.  ○ How to pay Resident Tax  1) Special Collection (特別徴収, *tokubetsu choushu*)  ▷Your employer takes care of your taxes  If you are a salaried employee, your company deducts the municipal taxes from your monthly salary and pays it to the city for you. This is standard for most people working in a company. The annual amount due is divided into 12 parts and withheld from your salary every month from June through May of the following year.  Please ask your company if they take care of your taxes.  2) General Collection (普通徴収, *futsu choshu*)  ▷You take care of your taxes yourself.  You receive tax payment slips from the City Hall and pay them by yourself.  If you are self-employed or have resigned from your job and no longer receive a salary from a company, you will receive a tax notice (納税通知書, *nozei tsuchisho*) and payment slips (納付書, *nofusho*) from the Kasama City Hall by mail around June. The annual tax amount will be divided into four parts. Therefore you will receive four slips with different due dates - payment deadlines (for example, June, August, October 2021, and January 2022). You have to pay them by the end of the month within the due date (納期限, *nokigen*).  ※The postage schedule may slightly differ each financial year.  ※If you don't submit your annual income tax return within the due date (mid-March), the tax amount might not be divided into four parts.  ▼Q&A about resident tax, English (Ministry of Internal Affairs and Communications)  <https://www.soumu.go.jp/main_content/000679118.pdf> | 1. （）  は、にんでいるがサービスをうためにうです。  は、とわせて「」とばれます。（をいくらうべき）はの（～31までなどをいくらもらったのか）でまります。  「」の、のいやきはでできます。  ※のによって、にくがあります。そのは、でのきのにえます。  ○ はだれがいますか？  もも、でにしているが、にのをいます。  **！**１月にからほかのまちやにっしたでも、その、はにをわなければなりません。  1月1日にほかのまちにんでいたは、ではなく、1月1日でをしていたまちにをいます。  ○ のい  1)  ▷あなたがくがきをする  でいているは、にあなたののがきます。のを12にけて、がからののまでののあなたの（+など）からいます。  がきをしてくれるかどうかは、にいてください。  2)  ▷できをする  がきをしてくれないは、からあなたのにがきます。でをってください。  やをやめてをもらっていないには、がとをでります。このは、のを４にけています（、、、のの）。にいてあるまでにってください。  ※などがくスケジュールは、によってわることがあります。  ※のをのの15ごろまでにしていない、をにけられないこともあります。    ▼についてQ&A／（）  <https://www.soumu.go.jp/main_sosiki/jichi_zeisei/czaisei/czaisei_seido/individual-inhabitant-tax.html> |

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| **ATTENTION!**  If you are planning to leave your place of employment, please ask your employer to deduct any unpaid taxes in one lump sum from your salary.  If you are planning to leave Japan, please either pay your unpaid taxes in one lump sum or appoint a tax agent (納税管理人, *nozei kanrinin*), a Japanese resident (regardless of nationality) who will pay your taxes on your behalf, come to the Kasama City Hall and make the necessary procedures as soon as possible.  ▼Income tax information for an individual who will leave Japan, English (National Tax Agency)  <https://www.nta.go.jp/english/taxes/individual/12004.htm> | ！  をやめるときは、まだっていないをまとめてからってもらうことをにんでください。  からうにっすときは、まだっていないをまとめてうか、（わりにをってくれる）をめて、へてきをしてください。  ▼からうにっすにな／・  <https://www.nta.go.jp/english/taxes/individual/12004.htm> |

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| 2. Fixed Asset Tax, also translated as **Property Tax**  (固定資産税, *koteishisan zei*)  People who own fixed assets (land, buildings, industrial machines, ships, etc.) as of January 1 have to pay a Property Tax. This tax is calculated according to the fixed asset's value (current fair price).  You will receive a tax notice (納税通知書, *nozei tsuchisho*) and payment slips (納付書, *nofusho*) from the Kasama City Hall by mail around April. The annual tax amount will be divided into four parts. Therefore, you will receive four slips with different due dates (for example, April, July, December 2021, and February 2022). You have to pay them by the end of the month according to the due date (納期限, *nokigen*).  ※The postage schedule may slightly differ each financial year.  3. **Light Motor Vehicle Tax** (category base)  軽自動車税種別割, *keijidosha zei shubetsuwari*  People who own a moped, small (*kei*) car, small special vehicle, motorcycle, etc., as of April 1 every year, must pay the Light Motor Vehicle Tax.  Each vehicle has a different tax rate, depending on its type and engine displacement.  Kasama City Hall sends a tax notice (納税通知書, *nozei tsuchisho*) about the Light Motor Vehicle Tax and a payment slip (納付書, *nofusho*) by mail, usually in May. You have to pay it by the end of the month within the due date (納期限, *nokigen*).  ※The postage schedule may slightly differ each financial year.  4. When and How to Pay Municipal Taxes  Please pay at a bank, post office, convenience store, etc., by the due date (納期限, *nokigen*) written on your tax payment slip (納付書, *nofusho*). Do not forget to bring your payment slip when making the payment.    ▼Where can you pay your taxes in Kasama?  <https://www.city.kasama.lg.jp/page/page014076.html>  5. If You Fail to Pay Municipal Taxes by Their Due Dates  If you do not pay your municipal taxes by their due date, the City Hall will send you a demand letter urging your payment (督促状, *tokusokujo*).  If you fail to pay by the due date, you will also have to pay extra money (late payment penalties).  If you refuse to pay your taxes, your salary, money in the bank account, and other property can be seized.  You may also not be able to renew your Resident Card.  Please make sure to pay your taxes before the deadline.  **Ｑ．I’ve lost my tax notice. What should I do?**  **Ａ．**Please come to Kasama City Hall directly or call the Tax Division. We can re-print the tax notice for you.  **Ｑ．I cannot pay before the deadline. What should I do?**  **Ａ．**The City Hall has a tax payment consultation service.  If there are any difficulties in paying your taxes, please come to the Tax Collection Division.  6. Certificate Confirming Municipal Tax Payments  If you need a tax payment certificate, please bring your I.D. (Residence Card, Special Permanent Resident Card, My Number Card, Driver's License) to the Tax Division at the City Hall Main Office, or Community Division at the Kasama / Iwama Branch Office. The commission is ¥300 per copy. | 2.  は、で（、やアパート、にうやなど）をつがうです。はの（な）にあわせてします。  がとをでります。このは、のは４にけています（、、、のの）。にいてあるまでにってください。  ※とがくスケジュールは、によってわることがあります。  3.  は、で、、、、２のをっているがいます。  はの、などによってまります。  がとをでります。にいてある（は31）までにってください。  ※などがくスケジュールは、によってわることがあります  4. をいつ、どうやっていますか？  にいてあるまでに、をって、・・コンビニエンスストアなどでってください。  ▼のをどこでいますか？<https://www.city.kasama.lg.jp/page/page014076.html>  5. までにをわないとき  までにをわないと、から（「くをってください」という）がきます。  までにをわないと、（の）もわなければなりません。  また、をうことをると、・・・そののをしさえされることがあります。  カードのができなくなることもあります。  をずまでにってください。  **Q. をなくしました。どうしたらいいですか。**  **A.** の・でいてください。をもうります。  **Q. までにえません。どうしたらいいですか。**  **A.** のにてしてください。  6. のがなとき  をったがなときは、・・のに、（カード、、パスポート、など）をっててください。（：１300） |

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| Tax Payment Certificate (納税証明書, *nouzei shomeisho*) to Extend Your Period of Stay in Japan (renew your Resident Card, etc.)  When you renew your residence card, the Immigration Bureau may require you to submit a tax payment certificate showing your paid Resident Tax.  The Resident Tax Payment Certificate includes:  ・the amount of your income,  ・levied tax amount  ・amount of tax that has been completely paid.  **!** If you have not reported the income you earned during the previous year, you will not be able to obtain a tax payment certificate because you were not taxed. In this case, please bring your Tax Statement (源泉徴収票, *gensen choshu hyo*) or another document showing the income you have earned during the previous year, and file your tax report first. The tax amount will then be calculated. You can obtain a Tax Payment Certificate after paying your taxes.  ※If you did not have any taxable income during the previous year, a Tax Payment Certificate cannot be issued.  However, a Tax Exemption Certificate (非課税証明書, *hikazei shomeisho*) can be issued instead. | ののための  (カードなどのする時)  カードのするとき、をったかどうかかめるために、から「のをっててください」とわれることがあります。  のにはこれはいてあります：  ・（はいくら）  ・（をいくらうべき）  ・みの（にをいくらった)  **！**ののをしていないと、をいくらうのかまっていないので、がれません。そのは、などのののがわかるをってをしてください。をいくらうのか（）がまります。をうと、がれるようになります。  ※の、おをがなかったか、まったよりくおをもらったは、をうがないので、をれません。そのわりに、をうがないことをかめるがれます。 |