

10 Taxes

10.1 Taxes in Japan

Municipal tax-related issues : Municipal Tax Section, City of Hitachinaka	029-273-0111 (ext.) 3121、3122、3123、3124、3125
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National tax-related issues : Ota Tax Office	0294-72-2171
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Prefectural tax-related issues : Hitachiota District Taxation Office	0294-80-3310
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People who live, work, and shop in Japan pay tax to the national, prefectural, and municipal governments. These taxes are used to benefit everyone. Foreign nationals are also required to pay taxes if you satisfy certain conditions.

Taxes in Japan are divided into national taxes, which are paid to the national government, and local taxes, which are paid to prefectural and municipal governments. There are also direct taxes, which you pay directly, and indirect taxes, such as taxes that are included in purchases. If there are unpaid taxes remaining when you return to your home country, you will be required to pay all of those taxes. If you do not pay your taxes, you will be assessed late fees beginning the day after the payment due date. You may also have other actions taken against you, such as the seizure of property.

		Direct taxes		Indirect taxes	
Where to pay	National taxes	Tax offices	Income tax	Paid when receiving salary	Consumption tax (when buying something) Tobacco tax (when buying tobacco products) Alcohol tax (when buying alcohol)
			Corporate income tax	Paid by company owners	
			Inheritance tax	Paid when inheriting	
			Donation tax	Paid when receiving money	
	Local taxes	District taxation office	Automobile tax (paid by owners of vehicles of 660cc or higher) Real estate acquisition tax (when buying land or a house) Prefectural tax (paid by residents of the prefecture)		Local consumption tax (when buying something) Prefectural / municipal tobacco tax (when buying tobacco products)
			City office	Municipal tax (paid by residents of the prefecture) National Health Insurance tax (when enrolled in National Health Insurance) Light motor vehicle tax (for owners of motorcycles and light motor vehicles) Property tax (paid by owners of houses or land)	

10.2 Income tax

(1) Income tax

Income tax is paid to the national government on income earned from January to December of that year. Foreign nationals pay different tax rates based on various factors. If you have had a Japanese address for less than a year, your income tax rate will be approximately 20%. All other people will pay the same tax rate as Japanese citizens.

(2) Withholding tax at the source statement (Gensen choshu-hyo)

The “withholding tax at the source” statement (also known as the withholding tax slip) is a document that proves that you paid tax. The withholding tax slip is received from your employer at the end of January and is a statement of all salary received in the previous year from January to December, as well as the amount of income tax paid.

When you quit your job, you will receive a withholding tax slip from your employer within a month of the day you resigned. Your withholding tax slip will also be needed for visa procedures.

10.3 Tax declaration form

(1) Tax declaration form

The tax declaration form is used to report the sum of income earned in the preceding year from January 1 to December 31.

You must submit a tax declaration form if income tax is automatically deducted from your salary, if you received income from more than two places, or if you have any income other than your salary. You must submit a tax declaration form for a given year at the city office or a nearby tax office between February 16 and March 15 of the following year.

(2) What you need to make a declaration

- ① Tax declaration form
- ② Proof of income in the previous year (withholding tax slip or copy of payment certificate)
- ③ Documentation required for deductions (birth certificates of dependents and proof of remittances, etc.)
- ④ Documentation required for the insurance premium deduction (insurance premium deduction certificate)
- ⑤ Residence card
- ⑥ Documentation proving your “My Number” (Individual Number)
- ⑦ Personal seal or signature

(3) Tax return

You will receive a tax return if you paid a lot in medical expenses, if you suffered financial losses stemming from disaster or theft, if you build a new house, or if your annual income was low, among other possible factors. If you submit a tax declaration form to the tax office, some of the taxes you paid in the preceding five years may be returned.

Tax declaration forms are submitted to tax offices. You may need a copy of your tax declaration form when applying to renew your visa or change your residence status. If you need a copy of your form, you can receive one at a tax office.

10.4 Deductions for dependents

Deductions for dependents are tax deductions you can receive if you have dependent children, parents, or relatives. In order to receive deductions for dependents, submit the “Application for (Change in) Exemption for Dependents of Employment Income Earner” issued every year by your company.

10.5 Resident tax

Municipal Tax Section 029-273-0111 (ext.) 3121、3122、3123、3124、3125

(1) Resident tax

The resident tax is paid to prefectural and municipal governments based on your income in the previous year.

Regardless of nationality, you must pay this tax every year that your address is in Hitachinaka City as of January 1. Your resident tax will be divided into twelve monthly payments, and these payments will be automatically deducted from your salary every month from June through May the following year. You can also set up automatic payments directly from your bank account or post office account.

If the resident tax is not automatically deducted from your salary or bank account, you will be mailed a tax notice. This notice can be used to pay your tax at the bank, post office, or convenience store; you can pay using a smartphone app (PayB, PayPay, LINE Pay); or you can pay at the Tax Collection Section of the main city office. If your country and Japan have signed a tax treaty, you may also be able to avoid double taxation.

(2) Tax Payment Certificate (Nozei shomei-sho), Income Certificate (Shotoku shomei-sho)

Municipal Tax Section	029-273-0111 (ext.) 3126、3127
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You will need documentation that proves your income in situations such as changing your status of residence, when your child enters a day-care nursery, or when moving to public housing. To receive this documentation, contact the Municipal Tax Section.

If you are unable to pay your taxes due to disaster, illness, or unemployment, you may be granted a payment due date extension or be granted a tax exemption.

10.6 Consumption tax

Consumption tax is paid when you buy something.

The consumption tax rate varies between 8% and 10% based on the item. (As of 2020)

10.7 Automobile tax

Hitachiota District Taxation Office	0294-80-3310
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The automobile tax is paid by all people who own an automobile as of April 1 of that year. You will be sent a tax notice that you should take to a bank, district taxation office, or convenience store to pay by the specified deadline.

10.8 Light motor vehicle tax

Municipal Tax Section	029-273-0111 (ext.) 3126、3127
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The light motor vehicle tax is paid by all people who own a moped, engine-equipped bicycle, light motor vehicle, or large and medium-sized motorcycles as of April 1 of that year. You will be sent a tax notice that you should take to a bank, post office, convenience store, or the Tax Collection Section of the main city office to pay by the specified deadline.

10.9 National Health Insurance tax

National Health Insurance and National Pension Section, National Health Insurance Desk	029-273-0111 (ext.) 1181、1182
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These taxes are paid on a household basis, based on the previous year's income, by people enrolled in National Health Insurance and who have a certificate of residence for Hitachinaka City.

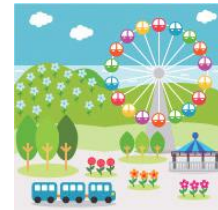
10.10 Property tax

Property Tax Section 029-273-0111 (ext.) 3111、3112、3113、3114、3115、3116

Property tax is paid by all people who own land, a house, or depreciable assets in Hitachinaka City as of January 1 each year.

11 Nearby sightseeing spots

Hitachi Seaside Park is operated by the national government and famous for its baby blue eyes (nemophila) flowers. For more information, refer to the [city's website \(Tourism site\)](#).



There are also many other popular sightseeing spots

through Ibaraki Prefecture, including Kairakuen Garden in Mito City, Mount Tsukuba in Tsukuba City, and Fukuroda Falls in Daigo Town.

For more information, refer to the [Official Ibaraki Prefecture Tourism Information Portal Site](#) (external link).

12 List of other sources of information (for consultation)

12.1 Visa procedures

■ Foreign Residents Central Information Center

Phone : 0570-013904 (For IP, PHS, and overseas calls : 03-5796-7112)

<http://www.immi-moj.go.jp/info/>(external link)

Weekdays, 8:30 am to 5:15 pm (English, Korean, Chinese, Spanish, etc.)