5. Tax

◆ Classification of taxes

In Japan, taxes are roughly divided into 2 types; national tax which is payable to national government and local tax which is payable to municipality. Income tax is classified in national tax and residence tax or automobile tax are classified in local tax, for instance.

The taxes paid to Nagahama City are as follows.

Tax classification	Taxpayer	Remarks
Municipal and prefectural tax (Residence tax) (*Shi-kenmin Zei*) (*Juumin Zei*)	Those who registered their residency in Nagahama City as of January 1st and had certain level of income in the previous year	• Tax is calculated based on the income of previous year. • Income declaration form must be submitted in the specific period (between the middle of Feb. and the middle of Mar.) every year. However, salaried worker who have finished year-end adjustment or filed income tax return is not required to submit it.
Corporate tax (*Houjin Shimin Zei*)	Corporations which have an office in Nagahama City	• Please file a declaration form within 2 months after the ends of fiscal year and pay the tax.
Property tax (*Kotei Shisan Zei*)	Those who own land, houses, buildings or any other depreciable assets as of January 1st * Depreciable assets: Equipment or machines used by corporations or persons who operate a factory or store in order to perform business (including agricultural one)	• The taxable amount after the next year may change when a house is demolished, or the use of a building is changed from residence to business (store or office), or from business to residence. In such cases, please notify with Nagahama city promptly. • The owners of depreciable assets need to declare by January 31st.
City planning tax (*Toshi Keikaku Zei*)	Those who own land, houses or buildings in the urbanization area in the city as of January 1st.	• Collected together with Property tax.
Light vehicle tax (*Kei Jidousha Zei*) [Type Allocation]	Those who own motorcycle, light vehicle or special compact vehicle (including agricultural one) as of April 1st.	• Be sure to report to the relevant authorities when you sell or disuse your vehicle. • If you own a normal class vehicle, a normal vehicle tax- *Futsu Jidousha-zei* (type allocation) is claimed by the prefecture.
Cigarette tax (*Tabako Zei*)	Manufactured tobacco manufacturers, specified distributors, wholesale distributors. * City tobacco tax is already included in the retail price of tobacco, so it is the tobacco consumer who actually bears the tax.	Please buy them in Nagahama City.
Spa tax (*Nyuutou Zei*)	Spa tax is levied on a customer who uses hot spring facility.	• Overnight: 150 yen per day per a customer • Day use: 75 yen per day per a customer

(1) Municipal and prefectural tax (Residence tax) –*Shikenmin Zei* (*Juuminzei)*

- Residence tax is levied on the income of the previous year (Jan. 1st - Dec. 31st) which is payable to municipality where your residency is registered as of January 1st.

(2) Receipt of declaration of municipal and prefectural tax

- Regarding the receipt of declarations, it will be held from the mid-February to the middle of March every year at the Tax Division, Hokubu Godou Chosha and each branch office. We will make an information of schedule, venue etc. for details etc.

(3) Property tax・City planning tax –*Kotei Shisan Zei*・*Toshi Keikaku Zei*

- Property tax is a tax levied on individuals who own land, houses, buildings and other depreciable assets (collectively called "fixed assets") as of January 1 of each year, which is payable to municipalities where such fixed assets are located.
- City planning tax is a tax levied on the owners of land, houses and buildings located in the urbanization area according to the City Planning Act. This tax is collected together with the Property tax.

[Inspection of land, housing and building prices]

- Taxpayers of the property tax may inspect the estimate values of the land, houses and buildings other than their ownership. (However, the owner's name and tax amount are not available.) The period of such inspections is from April 1st to the due date of the first period of tax payment (ends of May). (Free of charge)

(4) Light vehicle tax –*Kei Jidousha Zei*

- Light vehicle tax is imposed on individuals who are registered as the owners of motorized bicycles, light vehicles, motorcycles, or compact special vehicles as of April 1. Please note that if the procedure for disusing vehicles is not completed before April 1, you will be levied the tax.
- Those who have a disability may be exempt from the light vehicle tax (type allocation). Please make inquiries for more details.
- Tax payment certificate (*Nouzei Shoumeisho*) is required to have a car inspection. If you paid the tax in cash using a payment slip, please retain the receipt. And, please retain the tax payment certificate which will be sent to you from municipality if you paid the tax by direct debit from your bank account.

(5) Tax payment

- Municipal tax can be paid at the headquarters of Nagahama city hall, Hokubu Godou Chosha, each branch office, designated financial institutions or convenience stores, and by using cashless payment.

◆ Due date for tax payments

The due dates for major municipal tax payments are the last day of each month indicated below. If the last day coincides with Saturday, Sunday or a national holiday, the following day is the due date. In case of delay in payment, collection-handling-charges and delinquent charge will be added.

	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
Municipal and prefectural tax (ordinary collection)			Period 1			Period 2		Period 3		Period 4		
Property tax and City planning tax		Period 1		Period 2			Period 3		Period 4			
Light vehicle tax		Full period										

◆ Payment method

1 Direct debit

・ No fees are required for direct debit payment, and there is no need to go to tax payment or forget to pay, so it is safe, convenient and reliable. Please use direct debit for tax payment.

・ Applications for fund transfer will be accepted at the handling financial institution, tax department, Hokubu Godou Chosha Kurashi Madoguchi-ka and each branch office.

•Tax payment can be made at the counter of following banks or by bank transfer from the account of following banks.

Shiga Ginkou	Ogaki Kyouritsu Ginkou	Nagahama Shinyou Kinko	Kansai Mirai Ginkou
Kyoto Ginkou	Kita-biwako Nougyou Kyudou Kumiai	Lake Ibuki Nougyou Kyudou Kumiai	Shigaken Shinyou Kumiai
Kinki Roudou Kinko	Shiga Kenmin Shinyou Kumiai	Yucho Ginkou / Post office	

2 Convenience store payment (Only tax less than ￥300,000 can be paid at convenience store.)

• If the payment slip bears a barcode, you may make the payment at the following convenience stores.

Seven Eleven	Lawson	Familymart	Mini-stop	Daily Yamazaki
Yamazaki Daily Store	New Yamazaki Daily Store	Community Store	Popla	Seikatsu Saika
Kurashi House	Three Eight	MMK installation stores ※		

※ MMK (multimedia kiosk) installation store in the city is Aeon Nagahama.

3 Cashless payment

By reading the barcode with a camera-equipped smartphone, you can use the following services to make cashless payments anytime, anywhere, 24 hours a day.

Payment System	
LINE Pay	d-baray
Pay	au PAY
Mobile-regi	J coin
Rukten bank	Pay B

・Things necessary

① Payment slip with barcode (tax amount of 300,000 yen or less)

② A smartphone with a camera that can communicate with the Internet with the necessary apps installed

* Please see the Nagahama City website for usage information.
(https://www.city.nagahama.lg.jp/0000009435.html)

*For payment using the QR code, please see the local tax payment site.
（https://www.payment.eltax.lta.go.jp/pbuser?id=howto）

City homepage　Local tax payment site

◆ Those who are transferred out of the country

· Tax obligation such as city tax etc. does not invalidate by leaving Japan. Please pay the unpaid city tax etc. before departure or notify "Tax administrator" to the tax department.

(6) Certificate of tax payment-*Nouzei Shoumeisho* Certificate of income-*Shotoku (Kazei) Shoumeisho*

◆ Delivery at the city hall counter

・ It can be issued at Shiminka, Hokubu Godou Chosha Kurashi Madiguchi-ka, and each branch office.

・ Please bring the following items to the counter.

① Identity verification documents for visitors (driver's license, health insurance card, etc.)

② Power of attorney

* If a person other than the person or a family member of the same household comes to the office, a power of attorney from the person who needs the certificate is required.

③ Delivery fee (300 yen per copy)

◆Certificate-Issuance-Service at convenience store multimedia copy machine

・Those who have My Number Card can obtain the Income Certificate for five years including the latest year through the multimedia copy machine at convenience store.

・ Prepare the following items and operate the multimedia copy machine.

① My number card for those who need a certificate

② PIN code of My Number Card

② Delivery fee (150 yen per copy)

For tax inquiries: Tax Division/ *Zeimu-ka*		
Municipal and Prefectural tax	City tax payment First section	0749-65-6524
Light vehicle tax / Tax payment	City tax payment Second section	0749-65-6508
Property tax	Property tax section 1 / Property tax section 2	0749-65-6523