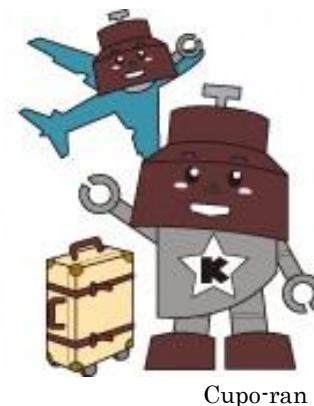
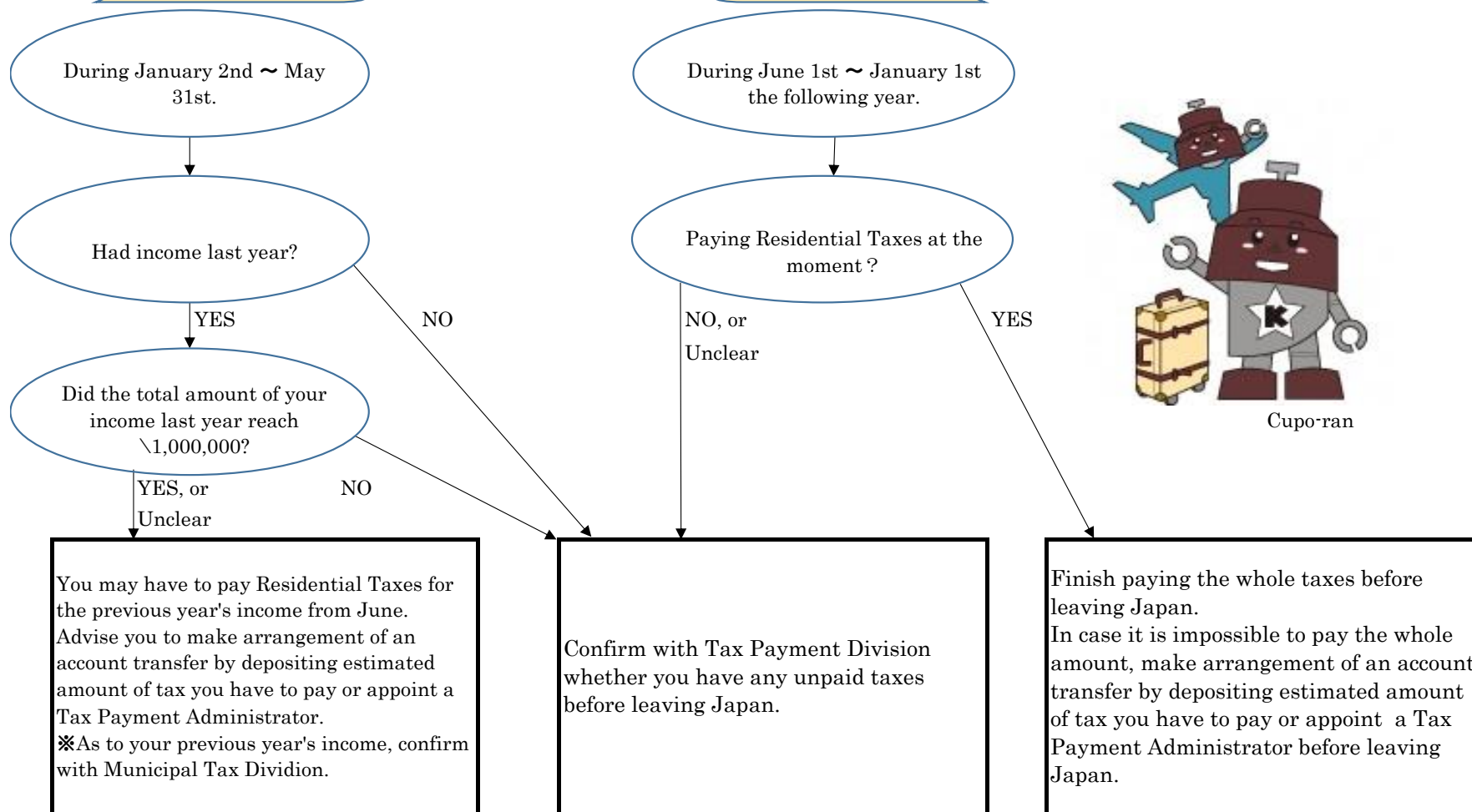


When will you leave Japan ?



※In case you have difficulty in speaking Japanese, be accompanied by someone who speaks Japanese

Kawaguchi City Hall (switchboard) 048-258-1110

Confirmation of the estimated amount of tax and Tax Payment Administrator;

→ Municipal Tax Division 048-259-7634~6

Confirmation of payment, account transfer procedure;

→ Tax Payment Division 048-259-7949

What to do with
this?

Q&A: Your Residential Tax payment

- Q:**
- What happens if I leave Japan leaving unpaid taxes behind?
 - What happens if I leave Japan without making arrangements to pay imposed taxes?

A: In case delivery of "Notification of Tax" seems impossible due to the resident leaves Japan without making arrangements to pay his/her Residential Taxes, then we will rely on a legal procedure of notification called "Conveyance by Public Announcements". This holds the full force and effect of a "Notification of Tax". Therefore, fail to pay one's taxes by the deadline on this Announcement, for the payment, it will be considered as a default of payment and the person will be subjected to punishment.

Q: What is "Conveyance by Public Announcements"?

A: When the fact is proved after an investigation that the "Notification of Tax" is impossible to deliver to the taxpayer, the City Office will post an announcement of that effect on a municipal bulletin board for a certain period of time.

"Conveyance by Public Announcements" stipulates clearly that "Notification of Tax" is officially conveyed after that certain period passed.

Q: What is "Tax Payment Administrator"?

A: "Tax Payment Administrator" is a person who handles all your tax payment obligations in Japan(receiving documents, payments, etc.) on behalf of you.

Q: When will "Notification of Tax" be delivered?

A: In early June, each year.

※In mid-May to business establishments.

Q: By when do I need to submit an Appointment of my Tax Payment Administrator?

A: By two weeks before you leave Japan.

※The procedure may take a while to be processed. As soon as your leaving is fixed, start choosing your Tax Payment Administrator!

Q: What if I could not find my Tax Payment Administrator?

A: Make arrangement of an account transfer for the payment. Deposit the estimated amount of tax you are to pay before you leave Japan.

Q: I will return within a year. Do I need to appoint my Tax Payment Administrator or make arrangement of an account transfer?

A: Yes, you need to do it. In case you pay your taxes late after June, an additional arrears charge will be imposed on you.

If you leave Japan without making no arrangements for tax payments, an order of attachment of your assets will be issued after an investigation of your property.

※Investigation of your property will be continued until taxes are fully paid even for residents who have moved out to another municipality.

Q: I do not know the amount I have to pay. I have lost documents and Notifications.

A: Contact Municipal Tax Division. We will let you know the amount. Also, Notification of Tax can be reissued.

Q: I do not know how much I have paid so far. Are there any I still have to pay?

A: Contact Tax Payment Division. We will let you know your unpaid Residential Taxes.

Q: Why do I have to pay Residential Taxes in spite of not living in Japan?

A: Residential Taxes are levied on residents who have residence registration in Kawaguchi City as of the date of assessment (January 1st, each year), and who have taxable income in the previous year. For that reason, your taxation situation will not be altered even if you are scheduled to leave Japan this year.