What is Municipal tax・Prefectural tax?

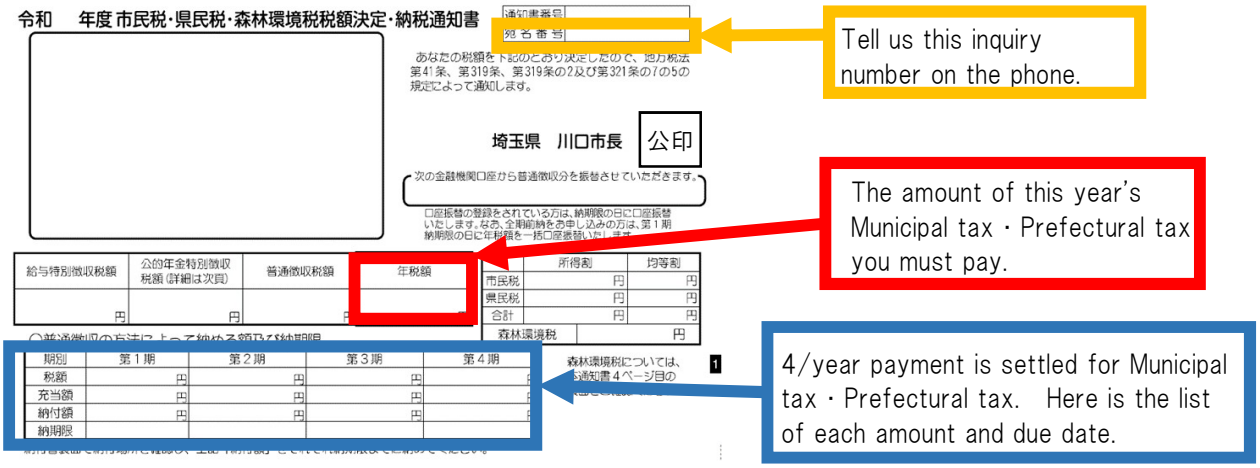
●Tax to be paid to a municipality in which your address is registered as of January 1st, each year.
●Tax will be levied if your income during January 1-December 31 in the previous year reached a certain amount.
●In case of change of address, pay the levied amount to the municipal office which you had a residence registration as of january 1, that year.

The amount of Municipal tax・Prefectural tax is caluculated on the basis of your previous year's income and the amount of deduction, then levied from June.

◎Normal collection…Direct payment of the tax using the Tax Notice 4 times a year (late June, late August, late October, the following late January)
◎Special collection…Tax is directly paid by deduction from monthly salary (June ～ next May) or public pension.

How to check the Decision of the amount of Municipal tax・Prefectural tax ・Tax Notice.

〈P１〉

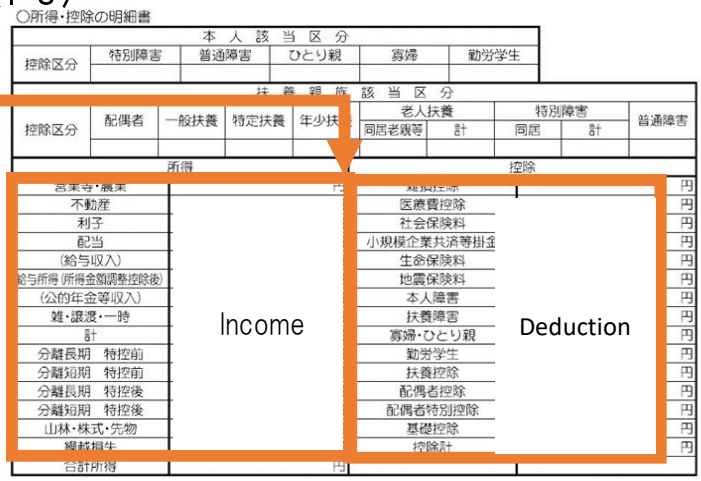


Tell us this inquiry number on the phone.

The amount of this year's Municipal tax・Prefectural tax you must pay.

4/year payment is settled for Municipal tax・Prefectural tax. Here is the list of each amount and due date.

〈P３〉



Amount of income(earned) and deduction on which the taxation was decided. Income earned from January to December in the previous year will be the base of calculation.

・Municipal tax・Prefectural tax declaration submitted to the City Office,
・Final Tax Return submitted to the Tax Office,
・Salary Payment Certificate submitted to the City Office from the employer

are the main materials of calculation.

Taxes must be paid before due date. Otherwise overdue interest will be added to your tax.
In case you have problems in paying taxes or questions, please contact Tax Payment Division.