



Taxes

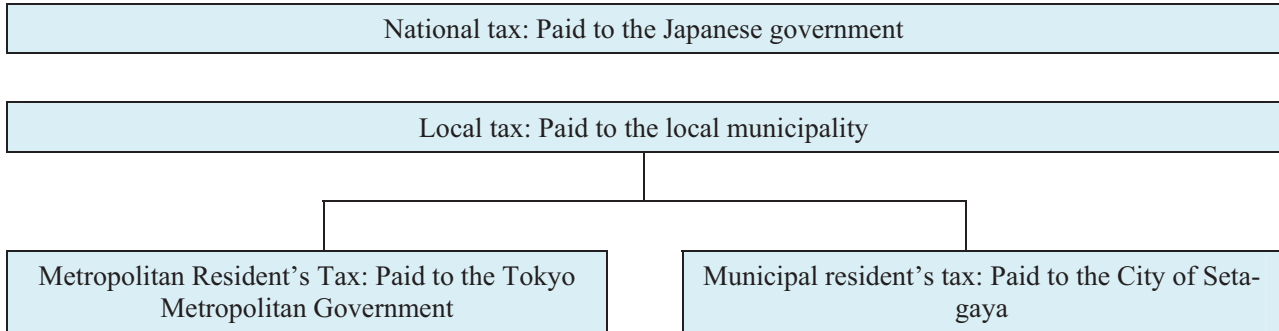
税金

Every resident in Japan must pay taxes, regardless of nationality.

日本に居住している限りはその国籍にかかわらず、納税義務があります。

Types of Taxes

税金の分類



Tax Based on Personal Income

個人所得に対してかかる税金

Income Tax (National Tax)

所得税(国税)

An income tax is levied on the total annual income of an individual.

所得のある人は、1年間のすべての個人所得に対してかかります。

Those other than salaried workers: You must submit a report on the year's income to the tax office between February 16 and March 15 and make tax adjustments. This process is called reporting the final income tax return (*kakutei shinkoku*).

給与所得者以外の人：その年の所得について、翌年の2月16日から3月15日までの間に、税務署に申告書を提出し、納税しなければなりません。この制度を「確定申告」といいます。

Salaried workers: Salaried workers need not file a final report, since their income tax is adjusted at the end of the year by their employer. However, those who earn a salary of more than ¥20 million or receive payments from more than one source must submit a report.

給与所得者は：個人にかわり勤務先で、年末に税金の調整を行うので「確定申告」をする必要はありません。ただし、給与収入が2,000万円を超える人や、2か所以上から給与を受けている人などは、申告する必要があります。

Setagaya Tax Office (*Setagaya Zeimusho*)

Tel: 03-3421 -5121

Address: 4-22 -14, Wakabayashi

Kitazawa Tax Office (*Kitazawa Zeimusho*)

Tel: 03-3322 -3271

Address: 6-13-10, Matsubara

Tamagawa Tax Office (*Tamagawa Zeimusho*)

Tel: 03-3700-4131

Address: 2-1-7, Tamagawa

世田谷税務署

電話：03-3421-5121

若林4-22-14

北沢税務署

電話：03-3322-3271

松原6-13-10

玉川税務署

電話：03-3700-4131

玉川 2-1-7



Inquiries: Tokyo Regional Taxation Bureau (*Tokyo Kokuzei Kyoku*)

Tel: 03-3821 -9070 (in English)

Address: 1-3-3, Otemachi, Chiyoda-ku, Tokyo

問い合わせ

東京国税局

電話：03-3821-9070(英語による対応)

東京都千代田区大手町1-3-3

Resident's Tax (Municipal Resident's Tax and Metropolitan Resident's Tax Combined)

Taxes to be paid to the local municipal office (whose jurisdiction corresponds to the taxpayer's address as of January 1 of that year)

▲ Those Required to Pay the Resident's Tax

1. Those living in Setagaya on January 1 of that year who had an income during the previous year.
2. A person who does not live in Setagaya at present, but had an office, business establishment or house in Setagaya as of January 1 of that year.

*You may be taxed if your income exceeds a certain amount during the previous year even though you may currently not have an income.

*If you lived in Setagaya as of January 1 of that year, you should pay the tax to Setagaya City even if you moved out of Setagaya during the same year.

住民税(特別区民税と都民税を合わせたもの)

その年の1月1日現在居住している区市町村が取り扱う税金です。

▲ 住民税を課税される人

1. その年の1月1日に世田谷区に住んでいて、前年中に所得のあった人
2. 現在世田谷区に住んでいなくても、1月1日に世田谷区に事務所や事業所、家屋を持っていた人。

※ 現在収入のない人でも、前年中に一定金額以上の所得があれば課税されます。

※ 世田谷区から区外に、年の途中で転出した人でも、1月1日に住んでいた住所、つまり世田谷区に税金を納めなければなりません。

▲ How to Pay the Resident's Tax

▲ 住民税の申告と納付方法

Those that Must Declare	Applicability	Payment
Salaried workers	Do not have to declare as their employer will submit a report upon which a calculation will be made.	Deducted from their monthly salary etc.
Those who have filed a final income tax return	Do not need to file the resident's tax again since it is based on the final income tax return.	• Pay at financial institutions, Japan Post Bank / post offices or City Hall using the tax notice sent.
Those who do not fall into the above categories but must pay resident's tax	Need to declare. Inquire at the Taxation Division (<i>Kazei-ka</i>), Setagaya City Hall.	• If your tax notice has a bar code on it, you can pay the tax at any convenience store. • You can also make payments via bank transfer at financial institutions, including Japan Post Banks.
Those who had no income the previous year	Do not need to declare. (However, those who need a tax exemption certificate must declare.)	Not necessary



Inquiries:

Taxation Division (Kazei-ka), Setagaya City Hall

Taxation No. 1 Section,

Tel: 03-5432-2169 (Setagaya area)

Taxation No. 2 Section,

Tel: 03-5432-2174 (Kitazawa, Kinuta areas)

Taxation No. 3 Section,

Tel: 03-5432-2184 (Tamagawa, Karasuyama areas)

Fax: 03-5432-3037 (for sections 1-3)

Tax Payment Division (Nozei-ka), Setagaya City Hall

Tel: 03-5432-2195

Fax: 03-5432-3012

取り扱い・問い合わせ:

世田谷区役所課説課

課税第1係

電話: 03-5432-2169 (世田谷地域)

課税第2係

電話: 03-5432-2174 (北沢・砧地域)

課税第3係

電話: 03-5432-2184 (玉川・烏山地域)

FAX: 03-5432-3037 (1~3係共通)

世田谷区役所納税課

電話: 03-5432-2195

FAX: 03-5432-3012

Vehicle Taxes

自動車などの所有者にかかる税金

Type	Tax and Payment	Inquiries
Light Motor Vehicle Tax (Municipal Tax)	<p>Scooters and motorcycles 125 cc or less, minicars, special small vehicles, light vehicles under 660 cc and motorcycles over 125 cc</p> <ul style="list-style-type: none"> • Payable every year by owner as of April 1. • Pay with the tax notice that is sent to you. • Must be paid between May 11 to May 31. • There are tax reduction policies for persons with disabilities. • One vehicle per person (includes ordinary vehicles) • Apply no later than seven days before the payment deadline. • Policies cover different types of disabilities. Please contact our office for further information. 	<p>Taxation Division (<i>Kazei-ka</i>), Setagaya City Hall Tel: 03-5432-2163 Fax: 03-5432-3037</p>
Automobile Tax (Metropolitan Tax)	<p>Ordinary vehicles and minicars (660 cc or over)</p> <ul style="list-style-type: none"> • Tax is levied on person named on vehicle inspection certificate as of April 1. • Pay with the tax notice that is sent to you. • Must be paid by May 31. 	<p>Tokyo Metropolitan Tax Operations Center Tel: 03-5985-7811 Address: 1-17-1, Nishiikebukuro, Toshima-ku Fax: 03-5951-8739</p>

Tax reduction policies for Metropolitan Tax are available to persons with disabilities. Please make inquiries for further information (in Japanese).

Inquiries: Tokyo Metropolitan Tax Operations Center

Tel: 03-5985-7811, **Fax:** 03-5951-8739

*Refer to p.36~37 regarding “Vehicle Registration and Cancellation of Registration.”

都税についても、障害のある方の減免制度があります。詳しくはお問い合わせください。(日本語で)

都税総合事務センター

電話: 03-5985-7811

FAX: 03-5951-8739

※「自動車などの登録と廃車」についてはP.36~37参照



For Those Leaving the Country Before Paying Their Taxes

Make the payment in advance or designate a person responsible for your tax payment and notify the relevant tax office.

Certificates of Tax Payment and Taxation

Apply after you have checked which certificate (income tax or resident's tax) and fiscal year you need. Certificate of income tax will be issued at the tax office. You must apply at the municipal office of the area in which you resided as of January 1 of the required fiscal year for the certificate of the resident's tax. Also, please note that if you do not live in Japan, certificates may not be issued.

Those whose taxes are not yet determined because the final income tax report has not yet been filed should first file the tax return.

Consumption Tax

Japan has a 5% consumption tax. You will be required to pay the tax calculated at the time of purchase. Shops include the consumption tax in the price displayed.

Property Tax and Car Tax (Certificate of Tax Payment)

For inquiries concerning property taxes and car taxes (certificate of tax payment), etc., contact the Setagaya Tax Office (Tel: 03-3413-7111; Fax: 03-3413-2611; 4-22 -12, Wakabayashi).

納期を残して帰国される方は

前もって税金を支払う手続きをするか、またはその税金の取り扱い機関に届け出て納税管理人を指定する必要があります。

納税証明書・課税証明書の必要な方は

必要とする証明書が、所得税の証明か、住民税の証明か、また何年度の証明かを確認した上で申請してください。所得税の証明は、税務署で発行します。住民税の証明の取り扱いはその証明の必要な年度の1月1日に居住していた区市町村の役所となります。また、この時点で日本に居住していない人は、証明を出すことができません。ご注意ください。申告をしていないために課税が決定されていなかった方は、申告することが必要です。

消費税

日本の消費税は5%で、買い物をした時に加算された金額をその場で支払うこととなります。消費税を含めた価格を提示しています。

固定資産税・自動車税(納税証明書)など

世田谷都税事務所(電話03-3413-7111、FAX: 03-3413-2611、若林4-22-12)に問い合わせてください。