【English version】

# Taxation Guide for Non-Japanese Residents

## Method of Tax Payment for Foreign Residents living in Kumagaya

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## 1. Types of Municipal taxes　（主な市税の種類）

### (1) Municipal and Prefectural Inhabitant Tax　（市民税・県民税）

Municipal and Prefectural Inhabitant Tax is levied on those who reside continuously in Japan as of January 1st of each year and have per-capita income above a certain level. The amount of tax is calculated based on the person's income in the previous year.

毎年１月１日現在、日本国内に居住し、一定以上の所得がある方に対して課税されます。
税額は、その方の前年の所得を基礎に算定されます。



### (2) Fixed Asset Tax / City Planning Tax　（固定資産税・都市計画税）

Fixed Asset Tax / City Planning Tax is levied on those who own fixed assets (land, houses, and depreciable assets) as of January 1st of each year.

毎年１月１日現在、固定資産（土地・家屋・償却資産）を所有している方に課税されます。

### (3) Light Motor Vehicle Tax　（軽自動車税）

Light Motor Vehicle Tax is levied on those who own an automobile or a motorcycle with an engine displacement of 660cc or less as of April 1st of each year.

毎年４月１日現在、排気量が６６０cc 以下の車やバイクなどを所有している方に課税されます。



### (4) National Health Insurance Tax　（国民健康保険税）

Those who are not enrolled in their employer's health insurance, or who are self-employed or work part-time, are required to join the National Health Insurance and pay the premiums as "National Health Insurance Tax".

勤務先の健康保険に加入していない方や自営業、アルバイト等の方は国民健康保険に加入し、保険料を「国民健康保険税」として納めます。

## 2. Payment Terms　（納める時期）

| Tax \ Month | Apr. | May | Jun. | Jul. | Aug. | Sep. | Oct. | Nov. | Dec. | Jan. | Feb. | Mar. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Municipal and Prefectural Inhabitant Tax (General collection)※ | | | 1st term | | 2nd term | | 3rd term | | | 4th term | | |
| Fixed Asset Tax and City Planning Tax | | 1st term | | 2nd term | | | | | 3rd term | | 4th term | |
| Light Motor Vehicle Tax | | due term | | | | | | | | | | |
| National Health Insurance Tax | | | | 1st term | 2nd term | 3rd term | 4th term | 5th term | 6th term | 7th term | 8th term | |

※Note: If you are paid a monthly salary by your company or organization, the company/organization may deduct and pay the Municipal and Prefectural Inhabitant Tax from your salary (Special collection). Please check with your employer as necessary.

※会社から給与を支給されている方は、会社が給与から市県民税を天引きし、納付している場合もあります（特別徴収）。働いている会社が特別徴収をしているかどうか、必ず確認してください。

## 3. How to Pay Taxes（納める方法）

| Tax Payment Method | | Tax payable places |
|---|---|---|
| In cash | Service counter of municipalities | Kumagaya city main office Taxation Sect, Osato Administration Center, Menuma Administration Center and Konan Administration Center |
| | Banks   | Saitamarisona Bank, Risona Bank, Ashikaga Bank, Musashino Bank, Daishihokuetsu Bank, Towa Bank, Saitamaken Shinkin Bank, Chuo Lavour Bank, Kumagaya Commerce and Industry Credit Union, JA Kumagaya, and QR code specified financial institutions |

| | | |
|---|---|---|
| | Post office, etc. ※ (Handled Only before payment deadline) | JP Banks and post offices |
| | Convenience stores (Services may be unavailable depending on payment amount and time frame.) | Three 8, Seikatsu Saika, 7-11, Daily Yamazaki, New Yamazaki Daily Store, Family Mart, Poplar, Mini Stop, Yamazaki Special Partner Shop, Yamazaki Daily Store, Lawson, and MMK stores |
| By using convenient services | Account transfer payment | Automatic transfers can be made when taxes are due at each term. This is very convenient, with no need to worry about forgetting the payment deadlines. For details, please contact the appropriate service counter in your city, town, or village. |
| | e-money settlement | PayPay, au PAY, d-payment, FamiPay, RPay, and AEONPay |
| | Mobile register<br>Rakuten Bank<br>PayB | You can download the dedicated app and pay via the app.<br>※Note: Mobile Checkout requires registration for net banking. |
| | Credit Card<br>Direct debit from bank account<br>Internet banking<br>Pay-easy | Payment can be made through the " eL Payment Site" using a smart phone or computer.<br>※Credit card system usage fees are charged to the user. |

## 4. Tax Payment Q&As （納税に関するＱ＆Ａ）

**Q1. Do I have to pay the tax even if I am a non-Japanese?**

A1. Yes, you do. People who live in Japan, regardless of nationality, are required to pay taxes in the same way as Japanese nationals if you have a certain level of income. Your levied tax serves as a stable revenue source for implementing various national projects for education, civil engineering, welfare, medical services, and more.

**Q2. If I did not pay the tax by the deadline, what happens?**

A2. A delinquency charge will be calculated according to the number of days from the day after the payment deadline to the day your payment is made. This will be added to the principal tax, so you must pay together with the principal tax. If you leave the tax unpaid, your tax office will take the necessary steps to obtain a writ of attachment in order to seize of your property. Seizure of property is the process of collecting claims such as savings, life insurance and applying them to your unpaid taxes.

**Q3. I received a tax payment notice, but I am unable to pay it all at once due to financial troubles.**

A3. You should not leave the matter unresolved. Consult with the service counter of your municipal office promptly.



**Q4. I have lost my payment slip. What should I do?**

A4. If you have lost your payment slips, we will issue replacements. Please contact the Tax Payment Division.

**Q5. What should I do if I would like to obtain a certificate of tax payment or a certificate of annual income?**

A5. You can apply for those documents at the service counter of your municipal office or by sending an application form with the necessary documents. For details, consult with the service counter of your municipal office.

**Q6. I will be returning home soon. What should I do about my tax payment?**

A6. Before leaving Japan, you are required to pay the tax in full or appoint tax representative and give notice to your municipal office. For details, contact the service counter of your municipal office.

## 5. Contact regarding municipal tax （お問い合わせ先）

**【Japanese only】**

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|---|---|
| ・Payment of municipal tax・Tax Payment certificate（**Taxation Sect.**） | 048-524-1111(257・420) |
| ・Imposition of Local Inhabitants Tax and Light Motor Vehicle Tax<br>・Income and Tax(Exemption) certificate（**Residential Tax Sect.**） | 048-524-1111(245・246) |
| ・Imposition of Fixed Asset Tax and City Planning Tax （**Property Tax Sect.**） | 048-524-1111(250・252) |
| ・Imposition of National Health Insurance Tax（**Health Insurance & Pension Sect.**） | 048-524-1111(248・379) |