

(English)

Brochure of Local Taxes



Tochigi Prefecture

1 Overview of local taxes

Local taxes are the taxes that are charged in principle based on the local tax laws and the regulations of each local public body. In order to provide the necessary services and support activities for everyone who lives in Tochigi, the taxes are just like "membership fees" to bear. Local taxes in Tochigi are paid on the prefectural or municipal levels. Be sure to pay taxes by the deadline to realize a fair and equitable society. Foreign residents have to pay taxes as well as Japanese nationals.

This brochure is intended to provide a general overview of the taxation system in Tochigi and learn the importance of the tax payments. The information contained in this brochure may assist in gaining a better understanding of the tax system in Tochigi.



Taxes are used to cover general expenses of the services and activities of schools, firefighting department, and the police, so that everyone in Tochigi could live in abundance.

2 Prefectural Taxes (KEN ZEI)

○ Prefectural Taxes

There are more than 10 types of taxes, including prefectural taxes and city taxes. Below is a summary of some of the most relevant types of taxes paid by individuals:

(1) Automobile Tax (*FUTSUJIDOSHA ZEI*)

This is a prefectural tax imposed on the owners of vehicles with engines over 660 cc, as of April 1 every year. You pay the tax by yourself by the end of May, using a payment slip (*NOZEITUCHISHO*), which is sent to you by the Prefectural Tax Office.

If the day is Saturday, Sunday or a public holiday, the next working day will be due.

‘Environmental capability percentage’ is launched in Automobile Tax from Oct. 1, 2019, and the conventional Automobile Tax becomes ‘Classification percentage’.

○ Automobile Tax Reduction and Exemption System

A vehicle owned by a physically handicapped person, or a mentally handicapped/disordered person (who meets certain requirements), may be subject to reduction or exemption of the tax based on an application.

Please contact the prefectural tax offices nearby with a physically handicapped handbook for tax exemption.

(2) Real Estate Acquisition Tax (*FUDOSAN SYUTOKU ZEI*)

This tax is the prefectural tax imposed on people who acquired real estate. This tax needs to be paid within 60 days from the date of acquisition of real estate. This is different from Fixed Asset Tax (*KOTEISHISAN ZEI*), which is paid annually.

(3) Individual Enterprise Tax (*KOJINJIGYO ZEI*)

This tax is imposed on individually-owned businesses in Tochigi prefecture, particularly those designated under the Local Tax Act and other laws. You pay the tax by yourself twice a year, in August and November, using a payment slip (*NOZEITUCHISHO*), which is sent to you by the Prefectural Tax Office.

○ Account transfer payment is also available.

There is a more convenient way for the transfer payment. Automobile Tax (*FUTSUJIDOSHA ZEI*) and Individual Enterprise Tax (*KOJINJIGYO ZEI*) can be paid through an account transfer payment like utilities such as electricity and gas.

Once you make a procedure for an account transfer payment at the bank, your taxes will be paid automatically on each due date.

The application form is available at the financial institutions and Prefectural Tax Office in Tochigi.

3. City Taxes (*SHI/CHO ZEI*)

○ City Taxes (*SHI/CHO ZEI*)

This brochure introduces the city taxes which most people have to pay.

Feel free to contact the offices written below if you have any questions or concerns regarding a notification, payment due, etc.

(1) Individual Inhabitant Tax (*SHI/KENMIN ZEI*)

Residents living in Tochigi prefecture as of January 1 are required to pay Individual Inhabitant Tax to the nearest tax office. The amount is calculated based on the previous year's income of an individual, and combined citizen tax and prefectural tax.

Individual Inhabitant Tax is paid to the office where you live in through General Tax Collection or Special Tax Collection.

In the case of General Tax Collection, you pay the tax by yourself in quarterly installments, using a payment slip (*NOZEITUCHISHO*), which is sent to you by the office. The due dates for quarterly installments are decided by cities or towns where you live in.

On the other hand, in the case of Special Tax Collection from the salary, the business owner deducts the employee's individual inhabitant tax from the employee's monthly salary, and pays the tax on behalf of the employee. The city is designating almost all business owners as parties responsible for Special Tax Collection in principle.

If you retire from the company or leave Japan, please contact one of the municipal offices listed below, because procedure to cancel Special Tax Collection from the salary is required in advance.

(2) Light Motor Vehicle Tax (KEIJIDOSHA ZEI)

This is a city tax imposed on the owners of vehicles with engines 660 cc or under, as of April 1 every year. You pay the tax by yourself until the end of May, using a payment slip (*NOZEITUCHISHO*), which is sent to you by the City Hall. If the day is Saturday, Sunday or a public holiday, the next working will be due.

'Environmental capability percentage' is launched in Light Motor Vehicle Tax from Oct. 1, 2019, and the conventional Light Motor Vehicle Tax becomes 'Classification percentage'.

○ Light Motor Vehicle Tax Reduction and Exemption System

A light motor vehicle owned by a physically handicapped person, or a mentally handicapped/disordered person (who meets certain requirements), may be subject to reduction or exemption of the tax based on an application.

Please contact one of the municipal offices listed below with a physically handicapped handbook for tax exemption.

(3) Fixed Asset Tax (*KOTEISHISAN ZEI*)

This is a city tax imposed on the owners of fixed assets other than land/buildings in Tochigi, as of January 1 every year. You pay the tax by yourself in quarterly installments, using a payment slip (*NOZEITUCHISHO*), which is sent to you by the office where you live in. The due dates for quarterly installments are decided by cities or towns where you live in.

○ City Planning Tax (*TOSHIKEIKAKU ZEI*)

This tax is similar to the Fixed Asset Tax (*KOTEISHISAN ZEI*) on municipal level.

This tax is assessed together with the Fixed Asset Tax on the owners of land and buildings within the urbanization area as of January 1 in the year of assessment.

A payment slip (*NOZEITUCHISHO*) is sent to you along with the Fixed Asset Tax (*KOTEISHISAN ZEI*).

(However, City Planning Taxes in Mibu and Nogi towns are not requested.)

4 National Health Insurance (NHI) Premiums (KOKUMIN KENKO HOKEN ZEI)

Japan has a public health insurance system, and everyone who lives in Japan must enroll in some form of public health insurance. The NHI system is a representative public health insurance, and the system is operated at the municipal level. Even foreigners registered as residents in Japan must also enroll in the NHI if they will not enroll in any other public health insurance.

The NHI system is supported by the regular NHI premium contributions from healthy NHI members that allow them to be ready for serious illnesses and injuries. NHI members will be paid incurred medical costs when submitting the cards to hospitals etc. and maintain a healthy lifestyle. The motto of NHI is ‘whoever, whenever, and wherever’.

Foreigners who reside in Japan for more than three months need to register for NHI, except foreigners who subscribe to health insurance at work, or who entered with a medical stay visa.

The person enrolled in the NHI must contribute a premium based on his or her income. The premiums of a year are to be paid eight times, respectively, from July to Feb. the following year, regardless of whether you use your health insurance or not.

Subscribers need only pay 30% of medical costs upon presentation of their NHI Card at the hospital reception prior to receiving treatment.

5 Tax Consultation

If you don't pay the tax by yourself by the deadline, a reminder (*TOKUSOKUJO*) is sent to you from the offices. If you do not pay the tax even after a reminder (*TOKUSOKUJO*) is sent to you, a tax lien may be placed on your property. **Be sure to pay taxes by the deadline** to realize a fair and equitable society.

If it is difficult for you to pay by the due date, please contact the offices below.

Be sure to pay taxes by the deadline!

A tax lien may be placed on your property such as the tire lock like the photograph and the seizure of the salary and the deposit, if you do not pay the tax even after a reminder.



○ An Overdue Fine

If the payment is overdue, an **Overdue Fine** will be added. An **Overdue Fine** will be depending on the number of days from the day after the due date to the day of payment.

○ Renewal of residence period

Regarding the permission to renew the period of your stay in Japan, "the fulfillment of tax obligations" is a factor in considering renewal permission. If you fail to pay tax, you may not be permitted to renew, so keep the due date of payment.

Guidelines for change of status of residence and permission to renew the period of stay

By Ministry of Justice Immigration Bureau

【Contact (Inquiries are accepted in Japanese.)】

● Consultation regarding prefectural tax

| Office | TEL | Address | Area Jurisdiction |
|--------------------------------------|--------------|--|---|
| Utsunomiya Prefectural Tax Office | 028-626-3003 | 1030-2 Takebayashi-machi, Utsunomiya City 1F Kawachi Chosha, Tochigi Prefectural Office | Utsunomiya City, Kaminokawa Town |
| Kanuma Prefectural Tax Office | 0289-62-6203 | 1664-1 Imamiya-cho, Kanuma City 1F Kamitsuga Chosha, Tochigi Prefectural Office | Kanuma City, Nikko City |
| Moka Prefectural Tax Office | 0285-82-2135 | 116-1 Ara-machi, Moka City 1F Haga Chosha, Tochigi Prefectural Office | Moka City, Mashiko Town, Motegi Town Ichikai Town, Haga Town |
| Tochigi Prefectural Tax Office | 0282-23-3411 | 6-6 Kanda-cho, Tochigi City 1F Shimotsuga Chosha, Tochigi Prefectural Office | Tochigi City, Oyama City, Shimotsuke City Mibu Town, Nogi Town |
| Yaita Prefectural Tax Office | 0287-43-2171 | 20-22 Kashima-cho, Yaita City 1F Shioya Chosha, Tochigi Prefectural Office | Yaita City, Sakura City, Nasukarasuyama City Shioya Town, Takanezawa Town, Nakagawa Town |
| Otawara Prefectural Tax Office | 0287-23-4171 | 1-9-9 Chuo, Otawara City 1F Nasu Chosha, Tochigi Prefectural Office | Otawara City, Nasushiobara City, Nasu Town |
| Ansoku Prefectural Tax Office | 0283-23-1411 | 607 Horigome-cho, Sano City 1F Aso Chosha, Tochigi Prefectural Office | Ashikaga City, Sano City |
| Automobile Tax Office | 028-658-5521 | 1-5-10 Yachiyo, Utsunomiya City | All areas in the prefecture ※Only automobile tax is handled. |
| Automobile Tax Office Sano Branch | 0283-20-6111 | 2001-4 Shimohaneda-cho, Sano City | |



● Consultation regarding city/town tax

(※Please consult with the city/town in which you live.)

| City/Town Name | TEL | Address | Prefectural Tax Office Jurisdiction |
|---------------------|--------------|------------------------------------|-------------------------------------|
| Utsunomiya City | 028-632-2184 | 1-1-5 Asahi, Utsunomiya City | Utsunomiya Prefectural Tax Office |
| Ashikaga City | 0284-20-2121 | 3-2145 Honjo, Ashikaga City | Ansoku Prefectural Tax Office |
| Tochigi City | 0282-21-2261 | 9-25 Yorozu-cho, Tochigi City | Tochigi Prefectural Tax Office |
| Sano City | 0283-20-3007 | 1 Takasago-cho, Sano City | Ansoku Prefectural Tax Office |
| Kanuma City | 0289-63-2117 | 1688-1 Imamiya-cho, Kanuma City | Kanuma Prefectural Tax Office |
| Nikko city | 0288-21-5113 | 1 Imaichi Hon-cho, Nikko City | Kanuma Prefectural Tax Office |
| Oyama City | 0285-22-9444 | 1-1-1 Chuo-cho, Oyama City | Tochigi Prefectural Tax Office |
| Moka City | 0285-83-8112 | 5191 Ara-machi, Moka City | Moka Prefectural Tax Office |
| Otawara City | 0287-23-8785 | 1-4-1 Hon-cho, Otawara City | Otawara Prefectural Tax Office |
| Yaita City | 0287-43-1115 | 5-4 Hon-cho, Yaita City | Yaita Prefectural Tax Office |
| Nasushiobara City | 0287-62-7179 | 108-2 Kyokonsha, Nasushiobara City | Otawara Prefectural Tax Office |
| Sakura City | 028-681-1114 | 2771 Ujie, Sakura City | Yaita Prefectural Tax Office |
| Nasukarasumaya City | 0287-83-1114 | 1-1-1 Chuo, Nasukarasuyama City | Yaita Prefectural Tax Office |
| Shimotsuke City | 0285-32-8893 | 26 Sasahara, Shimotsuke City | Tochigi Prefectural Tax Office |
| Kaminokawa Town | 0285-56-9121 | 1-1 Shirasagi, Kaminokawa Town | Utsunomiya Prefectural Tax Office |
| Mashiko Town | 0285-72-8832 | 2030 Mashiko, Mashiko Town | Moka Prefectural Tax Office |
| Motegi Town | 0285-63-5638 | 155 Motegi, Motegi Town | Moka Prefectural Tax Office |
| Ichikai Town | 0285-68-1112 | 1280 Ichihana, Ichikai Town | Moka Prefectural Tax Office |
| Haga Town | 028-677-6013 | 1020 Ubagai, Haga Town | Moka Prefectural Tax Office |
| Mibu Town | 0282-81-1816 | 12-22 Tori-machi, Mibu Town | Tochigi Prefectural Tax Office |
| Nogi Town | 0280-57-4121 | 571 Marubayashi, Nogi Town | Tochigi Prefectural Tax Office |
| Shioya Town | 0287-45-1117 | 741 Tamanyu, Shioya Town | Yaita Prefectural Tax Office |
| Takanezawa Town | 028-675-8103 | 2053 Ishizue, Takanezawa Town | Yaita Prefectural Tax Office |
| Nasu Town | 0287-72-6903 | 3-13 Terakohei, Nasu Town | Otawara Prefectural Tax Office |
| Nakagawa Town | 0287-92-1120 | 555 Bato, Nakagawa Town | Yaita Prefectural Tax Office |