

Municipal Taxes A Guide for Foreign Residents



Introduction

Municipal taxes in Tendo City are used for community development and citizen services, such as the maintenance of roads and parks, operation of public facilities, garbage disposal, and fire and emergency response activities. This pamphlet is designed to explain city taxes to foreign residents living in Tendo City.

Paying Taxes before the Due Date(s)

- Due dates are determined separately for each type of tax (See page 4).
- Cash payments may be made at financial institutions, convenience stores, MMK-certified stores, or the Accounting Counter at Tendo City Hall with a payment slip (納付書).
- If you lose your payment slip, it can be reissued. Please contact or visit the Tax Payment Section at Tendo City Hall for assistance.
- Taxes can also be paid via the Local Tax Payment Site (地方税お支払サイト) using a PC or smartphone by scanning the QR Code (eL-QR) printed on the payment slip with a smartphone payment app or enter the "eL Number" displayed on the slip.
- Consider using automatic bank transfer, which deducts the payment automatically on the due date.



Local Tax Payment Site(地方税お支払サイト)

■ Residence Tax

Individuals who lived in Tendo City as of January 1st of the current year, and had income during the previous year, must pay this tax. The amount owed is determined based on income earned from January 1st to December 31st of the previous year.

The main methods of payment are divided into the following:

****Ordinary Collection****: Paid by the individual taxpayer using a payment slip.

****Special Collection****: Deducted from monthly salary by employers and paid on behalf of the employees.

Important Notices

****When Leaving Japan****

If you cannot receive your tax notification letter or make payments after leaving Japan, appoint a Tax Management Representative who can handle these matters on your behalf and submit their information to the Tax Section at Tendo City Hall.

****When Resigning from Work****

Individuals whose residence tax is deducted from their salary every month should inform their employer to deduct the remaining tax amount from their final paycheck or pay the remaining amount later using the tax notification letter sent to them.

■ Fixed Asset Tax

A tax on individuals who own land, buildings, or depreciable assets in Tendo City as of January 1st of the current year.

■ Light Vehicle Tax

A tax on individuals who own light motor vehicles or motorcycles as of April 1st of the current year. The amount is determined by the type of vehicle.

■ National Health Insurance Tax

In Japan, everyone is required to enroll in health insurance. Those who do not enroll in health insurance through their workplace must join the National Health Insurance program. Starting from the month of enrollment, the head of the household will be subject to the insurance tax. The tax amount is determined based on the household's income from January 1 to December 31 of the previous year.

This system allows you to receive medical treatments for illnesses or injuries at a reduced out-of-pocket cost.

If you enroll in your company's health insurance, you must submit a withdrawal notification for the National Health Insurance at the Citizen Section of Tendo City Hall.



■ When Certificates Are Required

Taxation certificates and proof-of-payment certificates can be issued at the Citizen Section of Tendo City Hall. Required items for issuance include an identity document (one of Residence Card, My Number Card, Driver's License, or Passport) and the issuance fee.

■ If You Cannot Pay by the Due Date

If you cannot make payments by the due date—for reasons such as job resignation, illness, or unemployment—please consult with the Tax Payment Section at Tendo City Hall.

If you cannot visit for consultation during weekdays due to work or other reasons, you can use the nighttime consultation service offered on the 15th day of each month (or the next business day if this falls on a weekend or public holiday).

■ Actions by the City for Unpaid Taxes

If taxes are not paid by the due date, the city's enforcement measures will proceed as follows:

1. Sending of a demand notice.
2. Investigation of your assets or salary.
3. Seizure of assets (if the due date on the demand notice is missed).

****Note:**** Late payment penalties are calculated starting from the day following the due date and are included in the amount subject to seizure.

****Additional Note:**** The Ministry of Health, Labour and Welfare is considering

measures for foreign residents who fail to pay taxes, such as denying approval for renewal of their residence period if health insurance premiums remain unpaid to a certain extent.

Due Date Schedule

Month Tax	Apr.	May	Jun.	Jul.	Aug.	Sep.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.
Municipal			1 st		2 nd		3 rd			4 th		
Fixed Asset		1 st		2 nd		3 rd		4 th				
Light vehicle		1 st										
National Health Insurance				1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th	

****Note:**** Payment due dates fall on the last day of the tax payment month. If the last day is a weekend or public holiday, the next business day will be the due date.

Contact Information

****Tendo City Hall**** (TEL: 023-654-1111)

For inquiries about taxation: Tax Division (Extensions 772–779)

For inquiries about tax payment: Tax Payment Division (Extensions 782–786)

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