

# Guide to Metropolitan Taxes

# 2022

(英語版 ガイドブック都税)



Animated symbol of Bureau  
of Taxation TAX Tak-chan

# **Guide to Metropolitan Taxes 2022**

# Tax Returns/Tax Payment Due Dates

## ● Metropolitan Taxes, Special Ward Taxes and National Taxes

Month	Metropolitan Taxes	Special Ward Taxes	National Taxes
April			
May	Motor vehicle tax (category base), mine lot tax	Light motor vehicle tax (category base)	
June	Fixed assets tax, city planning tax <First term>	Special ward inhabitant tax <First term>	
July			Income tax (estimated tax payment) <First term>
August	Business tax on individuals <First term>	Special ward inhabitant tax <Second term>	
September	Fixed assets tax, city planning tax <Second term>		
October		Special ward inhabitant tax <Third term>	
November	Business tax on individuals <Second term>		Income tax (estimated tax payment) <Second term>
December	Fixed assets tax, city planning tax <Third term>		
January	Metropolitan inhabitant tax on dividend income (including those in accounts specified for withholding income tax) and metropolitan inhabitant tax on capital gains from stocks: both by Jan. 10 Returns for depreciable assets, returns for land for residential use and returns for tax deduction for certified long-term quality housing: all by Jan. 31	Special ward inhabitant tax <Fourth term>	
February	Fixed assets tax, city planning tax <Fourth term>		Return for gift tax: Feb. 1 to Mar. 15, final return for income tax: Feb. 16 to Mar. 15, final return for consumption tax on individual enterprises: by Mar. 31
March	Returns for business tax on individuals: by Mar. 15, establishment tax on individuals: by Mar. 15, and local government consumption tax on individual enterprises: by Mar. 31	Return for special ward inhabitant tax: by Mar. 15	
Every month	Prefectural tobacco tax, golf course utilization tax, gas oil delivery tax Metropolitan inhabitant tax on interest income, metropolitan inhabitant tax on dividend income: by the 10th of the month Accommodation tax	Special ward inhabitant tax (special collection from employment income): from Jun. through May of the following year, special ward tobacco tax, mine production tax, bathing tax	Income tax (withheld at source): from Jan. through Dec., liquor tax, national tobacco tax, special tobacco surtax, gasoline tax and local gasoline tax, international tourist tax
Specified period	Business tax on corporations, prefectural inhabitant tax on corporations, real estate acquisition tax, establishment tax (on corporate enterprises), local government consumption tax (on corporate enterprises), motor vehicle tax (category base) (taxation on monthly basis), motor vehicle tax (environmental excite), hunting tax	Special ward inhabitant tax (special collection from retirement income) (special collection from public pension) Light motor vehicle tax (environmental excite)	Corporation tax, registration and license tax, motor vehicle tonnage tax, national consumption tax (on corporations), special corporate enterprise tax, local corporation special tax, local corporation tax, inheritance tax, revenue stamp tax

(Note 1) The tax due dates in the table above are mainly those for the 23 special wards of Tokyo. See Page 103 for information on due dates, etc. of the tax payment for city, town and village inhabitant tax, fixed assets tax and city planning tax for each ward, city, town or village.

(Note 2) When the due date for a tax return or tax payment falls on a Saturday, Sunday, national holiday or other holiday, the due date will be the next business day.

(Note 3) Metropolitan inhabitant tax on individuals per income levy and per capita levy are collected together with special ward inhabitant tax.

(Note 4) Returns for local government consumption tax must be filed together with consumption tax (national tax) returns.

(Note 5) Individuals who have filed returns for income tax or special ward inhabitant tax (inhabitant tax) do not have to file returns for business tax on individuals.

(Note 6) Returns for special corporate enterprise tax must be filed together with the returns for business tax on corporations for business accounting years starting on or after October 1, 2019 (R1).

(Note 7) Returns for local corporation special tax must be filed together with the returns for business tax on corporations for business accounting years starting on or before September 30, 2019 (R1).

(Note 8) Special land possession tax has been suspended since FY2003 (H15).

(Note 9) Special income tax for reconstruction is taxed in addition to income tax (see Page 90).

(Note 10) A forest environment tax will be imposed from FY2024 (R6), and will be collected together with the special ward inhabitant tax.

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(Note) In the text, 2019 (R1) is defined as the yearly portion relating to the period from January 1, 2019 (H31) to December 31, 2019 (R1).



# Our Taxes

## What Exactly Does Taxation Mean?

Our daily lives are impacted in a variety of ways by our national and local governments.

The national government is in charge of the duties conducted from a national point of view, including diplomacy and the legal affairs as well as the industries and the economy. Local governments, on the other hand, are mainly responsible for social welfare and the living environment, including education, public health, city development, water supply and sewage, police and fire-fighting, which are closely related to our local communities.

Our “tax” is used to share necessary expenses to support the aforementioned public sector projects and services. Our taxes can therefore be considered as a kind of “membership fee for living as a member of our society”.

## Taxes Payment Based on the Law

According to Article 30 of the Constitution of Japan, “The people shall be liable to taxation as provided by law”, while Article 84 stipulates that “No new taxes shall be imposed or existing ones modified except by law or under such conditions as law may prescribe”, In other words, the Constitution guarantees that tax shall be imposed only by the laws and ordinances established at the congress by the representatives selected by us.

This is known as the “principle of no taxation without law”.

## The Ground Rules of Taxation

Laws and ordinances concerning taxes are created taking the following five important components into consideration.

<b>Sovereign of tax</b>	Authorities (national and prefectural governments and municipalities) that impose and collect taxes based on the right of taxation
<b>Tax object</b>	Entities, acts or facts subject to taxation
<b>Taxpayer</b>	Individuals or corporations deemed to have an obligation to pay taxes
<b>Standard Taxable Value</b>	Tax objects concretely expressed in number or the amount of money
<b>Tax rate</b>	<p>For calculating the tax amount imposed based on the standard taxable value, this is either a fixed amount or a fixed rate.</p> $\boxed{\text{Standard taxable value}} \times \boxed{\text{Tax rate}} = \boxed{\text{Tax amount}}$ <p>◆ <b>Types of tax rates</b></p> <ul style="list-style-type: none"> <li>• <b>Standard tax rate</b>.....A standard tax rate imposed by local authorities. When there is a financial necessity, a different tax rate may be imposed.</li> <li>• <b>Limited tax rate</b>.....Tax rate which cannot be exceeded when set by local authorities</li> <li>• <b>Fixed tax rate</b>.....Tax rate for which local authorities cannot set additional tax rates</li> <li>• <b>Voluntary tax rate</b>...Tax rate that can be set at the discretion of local authorities</li> </ul>

In addition to the above, the laws and ordinances concerning taxation stipulate when and how to pay taxes, and what to do if the payment cannot be made by the due date. These matters are determined based on the consensus of the people or local residents.

## Types of Taxes

Following are the categories and the types of taxes.

<b>Major categories</b>	<b>National tax</b>	Tax paid to the national government
	<b>Local tax</b>	Tax paid to local authorities (comprising prefectural tax and municipal tax)
	<b>Direct tax</b>	Tax which is directly collected from a taxpayer who actually pays the tax concerned (income tax, inhabitant tax, etc.)
	<b>Indirect tax</b>	Tax which is collected from a taxpayer who is different from the person who is to bear the tax concerned (consumption tax, tobacco tax, etc.)
	<b>Ordinary tax</b>	Tax which is appropriated to general revenue sources (inhabitant tax, fixed assets tax, etc.)
	<b>Earmarked tax</b>	Tax used for a specific purpose only (establishment tax, city planning tax, etc.)

Among the local taxes in the following page, the tax items marked in gray  are the metropolitan taxes. Some of the municipal taxes are treated as metropolitan taxes in the 23 special wards.

This is because the Metropolitan Government is responsible for the administration of fire-fighting as well as water supply and sewage service in the 23 special wards, which are usually handled by municipal governments, and a special measure is taken to appropriate the necessary funds to these services. In addition, 55.1% of revenues from three types of taxes: (1) an amount equivalent to corporate city, town and village inhabitant tax; (2) fixed assets tax; and (3) special land possession tax\* in addition to an amount allocated from the business tax on corporations and the special grant for fixed assets tax reduction compensation are distributed among the 23 special wards to finance their source of revenues.

\* Special land possession tax has been suspended since FY2003 (H15).

## Systems of Taxation and Tax Payment

The methods to impose metropolitan taxes and to pay them are classified into the following four types. Even the same tax, for instance inhabitant tax on individuals, can be handled in a different way.

Type	Method	Taxes to be paid by this method
<b>Payment by declaration</b>	Each taxpayer calculates, declares and pays the tax amount.	Prefectural inhabitant tax on corporations /business tax <sup>*1*2</sup> on corporations, motor vehicle tax (environmental excise), gas oil delivery tax (for taxpayer's own consumption), establishment tax, prefectural tobacco tax, local government consumption tax <sup>*3</sup> and special land possession tax <sup>*4</sup>
<b>Special collection (payment by declaration)</b>	The agents who are obligated to receive the tax from taxpayer on behalf of the Metropolitan Government (special collecting agent) receive the tax together with the sales proceeds, etc. and then, declare and pay the tax.	Inhabitant tax on individuals (salaried workers, etc.) <sup>*5</sup> , metropolitan inhabitant tax on interest income, dividend income or capital gain from stocks, etc., golf course utilization tax, gas oil delivery tax (for delivery to wholesaler or exclusive agent) and accommodation tax
<b>Ordinary collection</b>	The head of competent Metropolitan Taxation Office or the like determines the tax amount based on the method stipulated in the laws or ordinances, sends to the pertinent taxpayer a Tax Notice stating the tax amount, the due date and place to pay the tax, etc. Based on this notice, the taxpayer pays the tax accordingly.	Inhabitant tax on individuals (individual enterprise operator, etc.) <sup>*5</sup> , business tax on individuals, real estate acquisition tax, motor vehicle tax (category base) (if annually imposed), fixed assets tax, city planning tax and mine lot tax
<b>Collection by certification stamps</b>	Payment is made either by sticking a certification stamp on the tax form, etc. or in cash in lieu of a certification stamp.	Hunting tax, motor vehicle tax (category base) (on a monthly pro rata basis (for newly registered automobiles))

\*1 Returns for special corporate enterprise tax must be filed together with the returns for business tax on corporations for business accounting years starting on or after October 1, 2019 (R1).

\*2 Returns for local corporation special tax must be filed together with the returns for business tax on corporations for business accounting years starting on or before September 30, 2019 (R1).

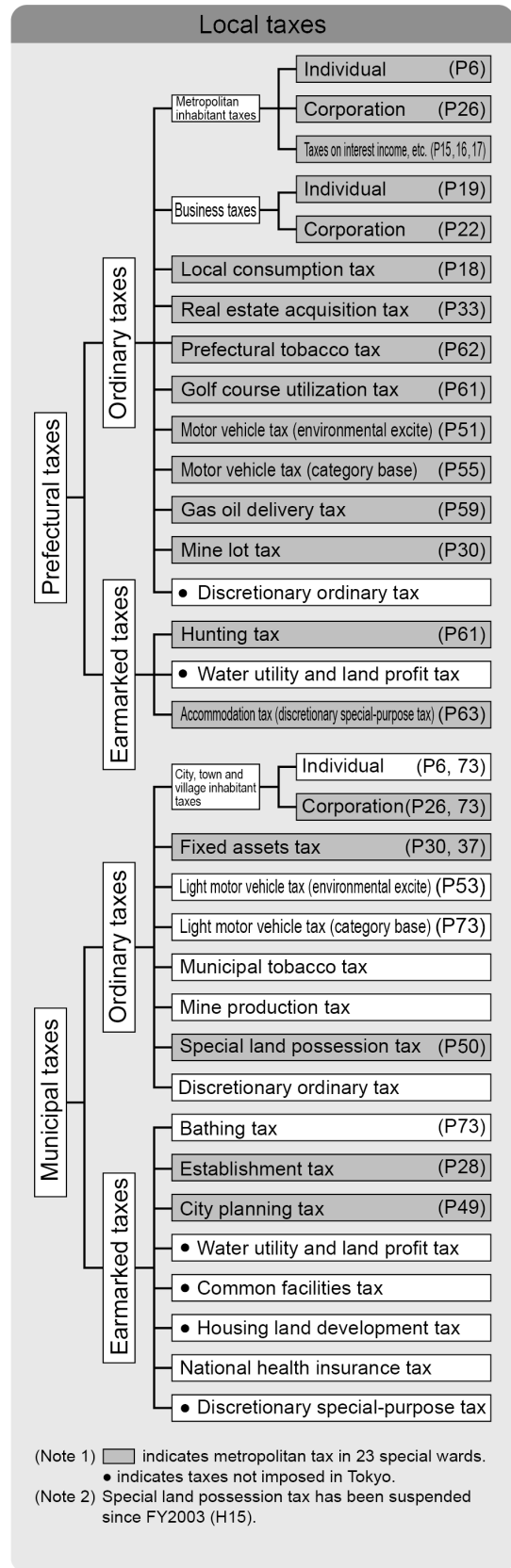
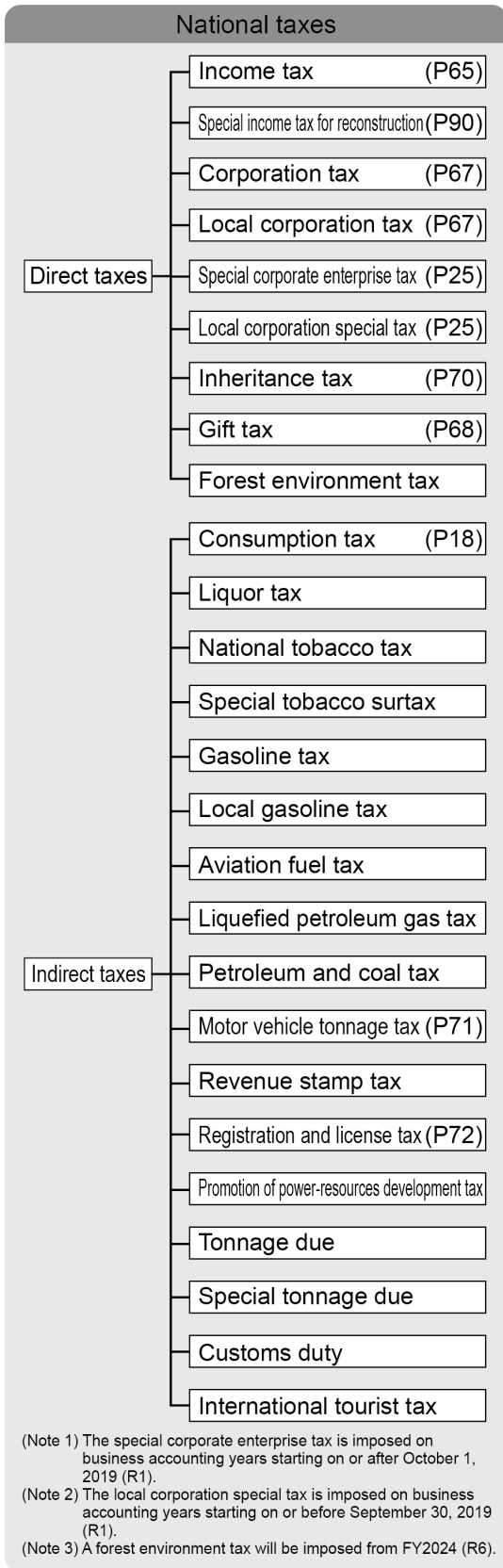
\*3 Returns for local government consumption tax must be filed together with consumption tax returns.

\*4 Special land possession tax has been suspended since FY2003 (H15).

\*5 Inhabitant tax on individuals is imposed and collected by the municipality together with metropolitan inhabitant tax and municipal inhabitant tax.

● Types of Taxes

(As of April 1, 2022 (R4))



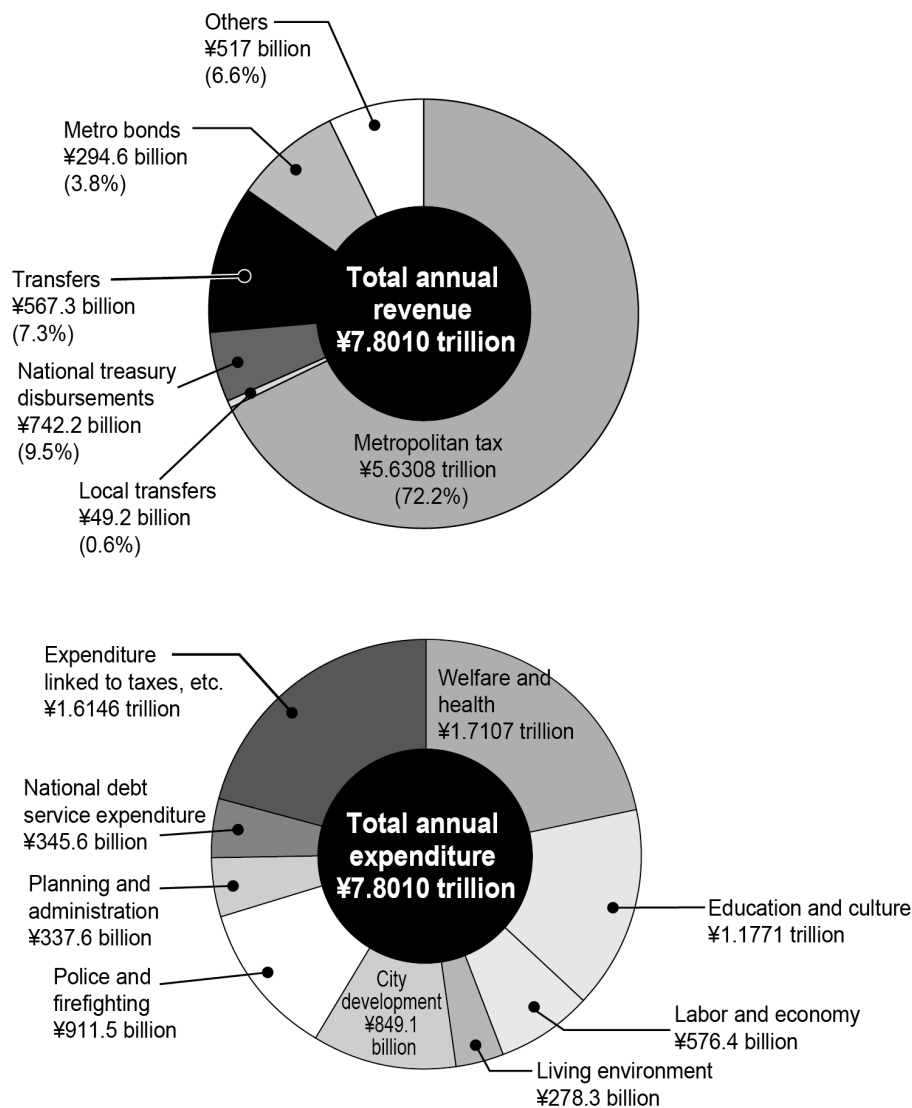
# Our Taxes and Their Use

## The Metropolitan Tax to Support the Metropolitan Government

In addition to bringing major crises including the “threats from infectious disease” under control, the Tokyo Metropolitan Government is steadily taking a variety of measures to achieve a “sustainable recovery” and evolve into a sustainable city such as by strongly promoting its “Carbon Half” plan that aims to realize a decarbonized society and advancing its digital transformation. These efforts are supported by national treasury disbursements and municipal bonds as well as contributions from Tokyo taxpayers.

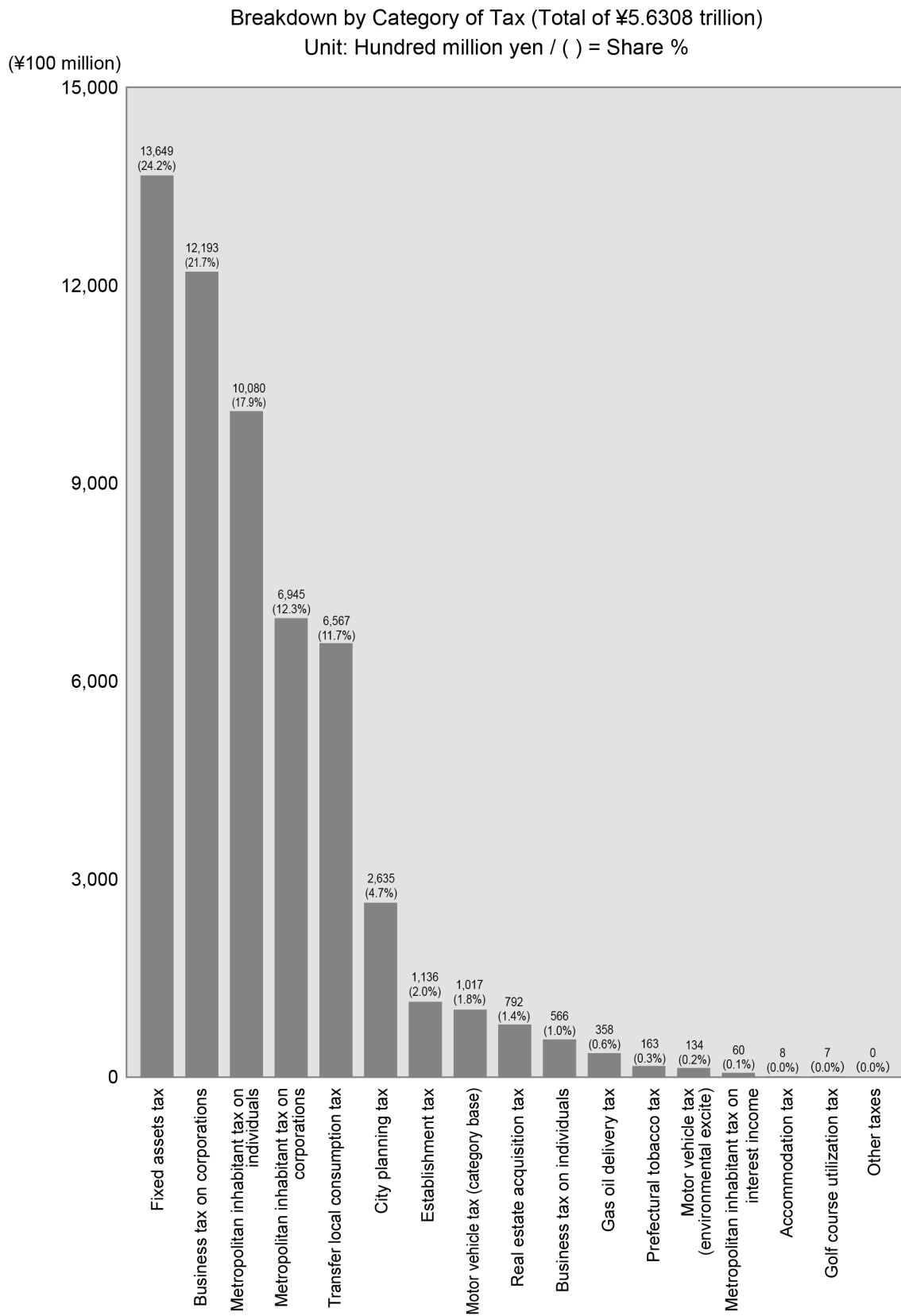
Among the Metropolitan Government’s general accounting budget for FY2022 (R4) of ¥7.8010 trillion, 72.2%—or ¥5.6308 trillion—is occupied by metropolitan tax.

### ● Breakdown of FY2022 (R4) General Accounting Budget



(Note) Because the amounts and shares indicated in each of the categories are rounded, their total may differ from the grand total.

● Expected Metropolitan Tax Revenues for FY2022 (R4) (Original Budget)



(Note) Because the amounts and shares indicated in each of the categories are rounded, their total may differ from the grand total.

# Taxes Related to Life

## Metropolitan, Ward and Municipal Inhabitant Tax on Individuals

Metropolitan inhabitant tax, ward and municipal inhabitant tax on individuals are generally referred to as “inhabitant tax on individuals”. The purpose of these taxes is for residents to widely share the costs necessary for the administrative services that are closely related to their lives and provided by the metropolitan and other municipal governments in accordance with the ability of the residents (tax bearing capacity).

Inhabitant tax on individuals comprises a “per income levy” which is imposed in proportion to the income of the previous year and a “per capita levy” imposed as a fixed amount irrespective of income. Residents living in Tokyo as of January 1 are subject to a per income levy and per capita levy, which are imposed and collected by each municipal government with metropolitan, ward and municipal inhabitant taxes. Only a per capita levy is imposed on individuals with an office and/or house and land in the metropolitan area but no address in the municipality where it is located.

In addition, the metropolitan inhabitant tax imposed on individuals includes a “levy on interest income”, “levy on dividend income” and “levy on capital gain from shares, etc.” (See Pages 15-17 for details.)

[Taxpayers]			
Category	Per Income Levy	Per Capita Levy	
Individuals living in Tokyo as of January 1	○	○	
Individuals who have an office and/or house and land as of January 1 (including renters but excluding those leasing to others) and who do not have an address in the municipality where it is located.	×	○	
	○...Taxable	×...Non-taxable	

[Tax payment]							
(1) Per income levy	+	(2) Per capita levy	= Tax amount for the year				
<b>(1) Per income levy</b>							
$\left\{ \begin{array}{l} \text{Total income amount + forestry income amount} \\ \text{+ retirement income amount} \end{array} \right\} - \text{Income deduction}^{*1} \times \text{Tax rate (10\%}^{*2})$		$\left\{ \begin{array}{l} \text{Income amount to which the separate income} \\ \text{tax is applied} \end{array} \right\} - \text{Tax rate (See Page 8.)}$	$\left. \begin{array}{l} \text{Tax deduction} \\ \text{Tax deduction} \end{array} \right\}$				
<p>*1 Deduction is made from the amount of total income, the income to which separate income tax is applied and forestry and retirement income in order.</p> <p>*2 Tax rate</p> <table border="1"> <thead> <tr> <th>Metropolitan inhabitant tax</th> <th>Ward and municipal inhabitant tax</th> </tr> </thead> <tbody> <tr> <td>4%</td> <td>6%</td> </tr> </tbody> </table>				Metropolitan inhabitant tax	Ward and municipal inhabitant tax	4%	6%
Metropolitan inhabitant tax	Ward and municipal inhabitant tax						
4%	6%						
<p>(Note 1) See Page 13 on the retirement income to which separate income tax is applied.</p> <p>(Note 2) Each income amount is the amount for which the carry-over loss has been deducted.</p> <p>(Note 3) See Page 7 on the income amount, Page 10 on the income deduction and Page 11 on the tax deduction respectively.</p>							
<b>(2) Tax amount of per capita levy*</b>							
Metropolitan inhabitant tax (¥1,500)	+	Ward and municipal inhabitant tax (¥3,500)					
<p>* From FY2014 (H26) to FY2023 (R5), an additional ¥500 is added to the tax amount of per capita levy for metropolitan, ward and municipal inhabitant tax respectively to appropriate for disaster prevention measures by municipalities.</p>							
<b>[Due date and procedures for tax payment]</b>							
<ul style="list-style-type: none"> <li>▶ Salaried workers: By special collection from your salary every month over the period of June to May of the following year (see Page 7).</li> <li>▶ Public pension recipients (aged 65 or above): By special collection from your pension payment.</li> <li>▶ Individuals other than the above: A Tax Notice will be sent to you from your municipality. The tax is paid in a series of installments (four times a year) (see Page 103).</li> </ul>							

### ● Filing for Inhabitant Tax on Individuals Return

Your income earned in the previous year (January 1 until December 31) shall be declared by March 15, at your local municipality office where you reside as of January 1. Following individuals, however, do not need to declare the income.

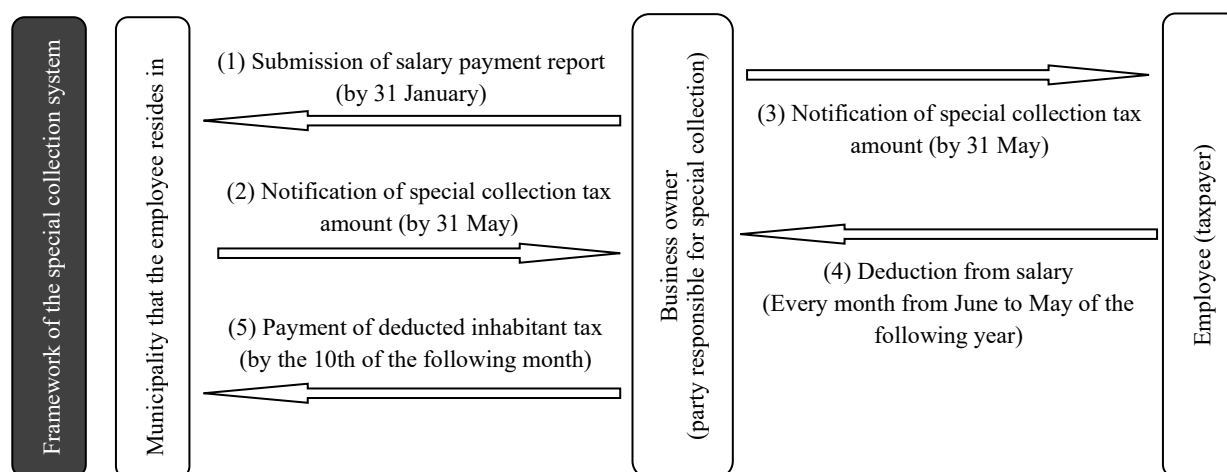
- Those whose income is only either employment income, income from public pension, etc. and who have submitted a report of payment to the municipality in which they are residing
- Those who have filed a final income tax return (It is considered that a tax return for the inhabitant tax on individuals has also been submitted.)

<System that does not require the submission of final returns for public pension, etc., and inhabitant tax>

Income tax	Inhabitant tax
Those whose total income from public pension, etc. falls below ¥4,000,000, and whose other income falls below ¥200,000, do not have to declare their final income tax returns. However, declaration of final return is necessary in order to receive income tax refunds.	Of those who did not declare their final returns based on the system that does not require the submission of final returns, described on the left, those who fall under the following categories are required to submit returns for inhabitant tax. (1) Those who receive incomes other than public pension, etc. (2) Those who wish to receive deductions for medical expenses, deductions for casualty loss, etc.

## Special Collection of Individual Inhabitant Tax from the Salary

Special collection of individual inhabitant tax from the salary, similar to income tax that is withheld at the source, refers to a system whereby the business owner (payer of salary) deducts the employee's (taxpayer's) individual inhabitant tax from the employee's monthly salary, and pays the tax on behalf of the employee. Individual inhabitant tax is paid to the municipality that the employee resides in. Regardless of whether it is a corporation or an individual, the business owner (payer of salary), as the party responsible for special collection, is required to collect individual inhabitant tax from all employees.



\* If the business employs less than 10 people, the due date for tax payment can be changed to twice a year from 12 times a year by submitting an application to the municipality that the employee resides in and getting an approval (special provision on due date).

### ○ Declaration to Promote Special Collection throughout Tokyo

– Special Collection of Inhabitant Tax from the Salary –

All 62 municipalities in Tokyo are designating all business owners as parties responsible for special tax collection in principle.



### Taxable Income

Taxable income is a total income for the previous year minus necessary expenses.

Categories of income are as follows.

Zeikirin, PR character for individual inhabitant tax

### (1) Income Included in the Total Income Amount

Type of income		Calculation of income (Overview)		Remarks
<b>Interest income*1</b>	Interest income from deposits and savings put in banks abroad, etc.	(Income)		
<b>Dividend income*2</b>	Dividend on shares and investment in capital, etc.	(Income)	– (Interest on debt to acquire shares, etc.)	
<b>Real estate income</b>	Rent for land and houses, etc.	(Total income)	– (Necessary expenses)	
<b>Business income</b>	Income earned from commercial and agricultural business, etc.	(Total income)	– (Necessary expenses)	
<b>Employment income</b>	Salaries of salaried workers, etc.	(Income)	– (Deduction for employment income)	See Page 8 for deduction for employment income.
<b>Capital gains on transfer*3</b>	Income from the asset transfer except real estate, shares, etc.	(Total income)	– (Acquisition expenses + Transfer expenses) – (Special deduction)	Half of long-term capital gains are taxable.
<b>Occasional income</b>	Prize money, i.e. won at the quiz, etc.	(Total income)	– (Expenses incurred) – (Special deduction)	Half of the income is taxable.
<b>Miscellaneous income</b>	Income that cannot be classified into other income categories (public pension, etc.)	Public pension	.... (Annual amount of public pension, etc.) – (Deduction amount for public pension, etc.)	See Page 8 for public pension deductions.
		Others	.... (Total income) – (Necessary expenses)	

\*1 In principle, the interest income is not included in the total income amount and need not be declared for special tax collection as an inhabitant levy on interest income (see Page 15) or an inhabitant levy on dividend income (see Page 16). However, interest on debentures, underlying the judgement as the family corporation to be received by shareholders (individuals), etc., together with interest on debentures, underlying the judgement as the family corporation to be received by individuals and their families, etc. who maintain special relationships with the corporations that are shareholders, is included in the total income and must be declared based on the general levy of inhabitant tax.

\*2 Dividends such as listed shares for specially collected tax on dividends (see Page 16) of the dividend income need not be declared in principle and the total income amount is not included. However, there is scope to declare as consolidated taxation and have it included in the total income amount (certain types of income are ineligible for consolidated taxation). In this case, the tax amount on the dividend income declared is subject to the tax deduction (see (5) on Page 12) and can be declared as separate income tax (see Page 8).

In addition, the dividends, etc. from unlisted shares, and dividends received by major shareholders that hold 3% or more of the overall shares, etc., must be declared as inhabitant tax of the consolidated taxation and is thus included in the total income amount.

\*3 Income from the transfer of the real estate, shares, etc. is subject to separate taxation (see Page 8).

## ● Calculating the Employment Income Deduction (Calculation Table)

Annual salary, etc.	Deduction from annual salary
¥1,625,000 or less	¥550,000
Over ¥1,625,000 and up to ¥1,800,000	Annual income × 40% – ¥100,000
Over ¥1,800,000 and up to ¥3,600,000	Annual income × 30% + ¥80,000
Over ¥3,600,000 and up to ¥6,600,000	Annual income × 20% + ¥440,000
Over ¥6,600,000 and up to ¥8,500,000	Annual income × 10% + ¥1,100,000
Over ¥8,500,000	¥1,950,000

(Note 1) In fact, the amount after the income deduction is calculated according to the appended table 5 of the income tax act in the event of for income under ¥6,600,000.

(Note 2) An income amount adjustment deduction shall be applied to employment income when the following items apply.

## ● Income Amount Adjustment Deduction

	Applicable persons	Deduction from employment income
1	Those whose annual salary, etc. exceeds ¥8,500,000 and any of the following items apply. (a) Where the principal has a severe disability (b) Where the principal has a dependent under the age of 23 (c) Where the principal has a spouse and/or other dependents sharing the same household income who has a severe disability	(Annual salary, etc. – ¥8,500,000) × 10% * When the annual salary, etc. exceeds ¥10,000,000, the amount after deducting ¥8,500,000 from ¥10,000,000 shall be multiplied by 10%.
2	Salaried workers who receive an amount of salary, etc. after employment income deduction (A) and amount of miscellaneous income pertaining to income from public pension, etc. (B), when the total of these amounts exceeds ¥100,000.	(A + B) – ¥100,000 * A maximum of ¥100,000 is deducted from the employment income.

## ● Calculating the Public Pension Plan Deduction (Calculation Table)

Individuals under the age of 65

Income from public pension, etc.	Total income amount from income other than miscellaneous income pertaining to public pension, etc.		
	¥10,000,000 or less	Over ¥10,000,000 and up to ¥20,000,000	Over ¥20,000,000
Less than ¥1,300,000	¥600,000	¥500,000	¥400,000
¥1,300,000 or more and less than ¥4,100,000	Income from public pension, etc. × 25% + ¥275,000	Income from public pension, etc. × 25% + ¥175,000	Income from public pension, etc. × 25% + ¥75,000
¥4,100,000 or more and less than ¥7,700,000	Income from public pension, etc. × 15% + ¥685,000	Income from public pension, etc. × 15% + ¥585,000	Income from public pension, etc. × 15% + ¥485,000
¥7,700,000 or more and less than ¥10,000,000	Income from public pension, etc. × 5% + ¥1,455,000	Income from public pension, etc. × 5% + ¥1,355,000	Income from public pension, etc. × 5% + ¥1,255,000
¥10,000,000 or more	¥1,955,000	¥1,855,000	¥1,755,000

Individuals aged 65 and up

Income from public pension, etc.	Total income amount from income other than miscellaneous income pertaining to public pension, etc.		
	¥10,000,000 or less	Over ¥10,000,000 and up to ¥20,000,000	Over ¥20,000,000
Less than ¥3,300,000	¥1,100,000	¥1,000,000	¥900,000
¥3,300,000 or more and less than ¥4,100,000	Income from public pension, etc. × 25% + ¥275,000	Income from public pension, etc. × 25% + ¥175,000	Income from public pension, etc. × 25% + ¥75,000
¥4,100,000 or more and less than ¥7,700,000	Income from public pension, etc. × 15% + ¥685,000	Income from public pension, etc. × 15% + ¥585,000	Income from public pension, etc. × 15% + ¥485,000
¥7,700,000 or more and less than ¥10,000,000	Income from public pension, etc. × 5% + ¥1,455,000	Income from public pension, etc. × 5% + ¥1,355,000	Income from public pension, etc. × 5% + ¥1,255,000
¥10,000,000 or more	¥1,955,000	¥1,855,000	¥1,755,000

(Note 1) Public pension, etc. includes national pension, employees' pension, mutual aid pension, governmental pension, approved retirement annuity, defined contribution pension, etc.

(Note 2) Taxpayer's age is based on the one as of December 31 of the previous year.

## (2) Other Income

Type of income		Calculation of income (Overview)		Remarks
Forestry income		Income from logging and selling timber in forests	(Total income) – (Necessary expenses) – (Special deduction)	
Retirement income <sup>*1</sup>		Retirement allowance, temporary pensions, etc.	{(Income) – (Retirement income deduction)} × 1/2	See Page 13 for details.
Separate taxation (aggregation of profit and loss <sup>*2</sup> is not acceptable)	Income from the transfer of land, buildings, etc.	Income from the transfer of land, buildings, etc.	(Total income) – (Acquisition expenses + Transfer expenses) – (Special deduction)	See Pages 13 and 14 for details.
	Income from the transfer of shares, etc. <sup>*3*4</sup>	Income from the transfer of listed shares <sup>*5</sup> , general shares, etc.	(Total income) – (Acquisition costs + Miscellaneous expenses, etc.)	Tax rate 5% (ward and municipal inhabitant tax 3%, metropolitan inhabitant tax 2%)
	Miscellaneous income, etc. from forward dealings	Certain incomes from forward dealings of commodities, securities, etc.	(Net profit)	Tax rate 5% (ward and municipal inhabitant tax 3%, metropolitan inhabitant tax 2%)
	Interest/dividend income from listed shares, etc. <sup>*3*4</sup>	Dividend, etc. of listed shares, etc. <sup>*5</sup>	Interest income ... (Income) Dividend income ... (Income) – (Interest of debt to acquire shares, etc.)	Tax rate 5% (ward and municipal inhabitant tax 3%, metropolitan inhabitant tax 2%)

\*1 Retirement income is stipulated, in principle separated from other incomes, to be subject to the current year separate income taxation which is imposed in the accrual year of income from the retirement (see Page 13).

\*2 Aggregation of profit and loss means calculation of the income amount by aggregating negative and positive income according to a certain rule in the event of where paper loss applies to several types of income amount. Incomes except for separate income taxation are aggregated.

\*3 The special collection of metropolitan inhabitant tax on income from the transfer of shares, etc. (see Page 17) is imposed on income from the transfer of listed shares, etc. remitted to the withholding selection account, included in the income from the transfer from shares, etc. Moreover, the special collection of metropolitan inhabitant tax on dividends (see Page 16) is imposed on income from the interest/dividend of listed shares, etc. Accordingly, these incomes are not subject to inhabitant tax per income in principle and need not be declared. However, they can be declared as separate income taxation and included in the tax per income. In this case, the tax on the declared income from the transfer / dividend of shares is subject to tax deduction (see (5) on Page 12).

\*4 On listed shares, etc., where a transfer loss occurs, the aggregation of profit and loss can be done between interest/dividend and transfer incomes.

\*5 See Page 16 for the abstract context of the listed shares, etc.



## Exemption from Taxation

[The cases where both per income levy and per capita levy are tax-exempt]

- (1) Those who receive public aid and livelihood assistance
- (2) Persons with disabilities, minors, widows, or single parents whose total annual income in the previous year\*<sup>1</sup> was not more than ¥1,350,000 (less than ¥2,044,000 for employment income recipients)
- (3) Those whose total annual income in the previous year was not more than the amount established by ordinances by local government.

(A) When the principal has a spouse and/or other dependents sharing the same household income:

$$\boxed{\text{¥350,000}} \times \boxed{\text{(Total number of principal and spouse, and/or other dependents sharing the same household income)}} + \boxed{\text{¥310,000}} \text{ or less}$$

(B) When the principal does not have a spouse and/or other dependents sharing the same household income:  $\boxed{\text{¥450,000}}$  or less

(Note) For individuals that fall under (2) or (3), the per income levy is taxed separately on retirement income.

The formula described above is the case for residents in the 23 special wards. For those residing outside the 23 wards of the Tokyo Metropolitan area, the total annual income amount at which the per capita levy becomes non-taxable may differ depending on the municipality of residence. For details, please consult the municipality where you reside.

[The case where the per income levy is tax-exempt]

Taxpayers whose total net income for the previous year\*<sup>2</sup> is less than the following amount are qualified for tax-exempt.

(A) When the principal has a spouse and/or other dependents sharing the same household income:

$$\boxed{\text{¥350,000}} \times \boxed{\text{(Total number of principal and spouse, and/or other dependents sharing the same household income)}} + \boxed{\text{¥420,000}} \text{ or less}$$

(B) When the principal does not have a spouse and/or other dependents sharing the same household income:  $\boxed{\text{¥450,000}}$  or less

(Note) Per income levy is taxed separately on retirement income.

\*1 This amount is the income prior to subtraction of a loss carryover deduction.

\*2 This amount is the income subsequent to subtraction of a loss carry-over deduction.

## Part-time Income

The income earned through part-time work is treated as income from salary, and the inhabitant tax is treated as shown in the following table.

The table below is applicable in the case of a resident of one of the 23 wards of the Tokyo Metropolitan area who has no dependents.

Annual income from part-time work	Will tax be levied or not?		
	Inhabitant tax		Income tax (Reference)
	Per income levy	Per capita levy	
¥1,000,000 or less	Not taxed	Not taxed	Not taxed
Over ¥1,000,000 and up to ¥1,030,000	Taxed	Taxed	Not taxed
Over ¥1,030,000	Taxed	Taxed	Taxed

(Note) For those who reside outside the 23 wards of the Tokyo Metropolitan area, the amount of income for which per income levy is not taxable varies depending on the municipality of residence (applicable to annual incomes of ¥930,000, ¥965,000, or ¥1,000,000). For details, please consult the municipality where you reside.

## Deductions from Income

Some deductions can be made from your income in calculating your inhabitant tax as listed below. This system aims to take individual taxpayer's circumstances into consideration in levying the tax, including the number of dependents as well as expenses incurred due to illness and/or disaster.

Category	Deduction from income on inhabitant tax for FY2022 (R4)	(Reference) Deduction from income on income tax for 2021 (R3)
<b>Deduction for casualty losses</b>	Of the amounts (1) and (2), the larger one is subject for deduction: (1) (Losses (excluding compensation for insurance benefits, etc.) – (Total net income, etc.) × 10%) (2) (Expenses related to disasters) – ¥50,000	Same as the left (Note) The deduction may differ depending on the total net income and other factors
<b>Deduction for medical expenses</b>	(Medical expenses (excluding compensation for insurance benefits, etc.) in 2021 (R3)) – $(\text{Total net income}) \times 5\%$ (Not exceeding ¥100,000) Maximum amount of deduction is ¥2,000,000. [Exception for medical expenses deduction*1] (Purchase costs for certain non-prescription OTC medicines (excluding compensation for insurance benefits, etc.) in 2021 (R3)) – ¥12,000 Maximum amount of deduction is ¥88,000.	Same as the left (Note) The deduction may differ depending on the total net income and other factors. (Calculation based on the amount of medical expenses, etc. paid in 2021 (R3))
<b>Deduction for social insurance premiums</b>	Amount paid in 2021 (R3)	Amount paid in 2021 (R3)
<b>Deduction for small enterprise mutual aid premiums</b>	Amount paid in 2021 (R3)	Amount paid in 2021 (R3)
<b>Deduction for life insurance premiums</b>	(1) General life insurance premiums ... (Enrollment in or before 2011 (H23)) up to ¥35,000 ... (Enrollment in or after 2012 (H24)) up to ¥28,000	(Enrollment in or before 2011 (H23)) ... up to ¥50,000 (Enrollment in or after 2012 (H24)) ..... up to ¥40,000
	(2) Nursing care insurance premiums ... (Enrollment in or after 2012 (H24)) up to ¥28,000	(Enrollment in or after 2012 (H24)) ..... up to ¥40,000
	(3) Personal pension insurance premiums ... (Enrollment in or before 2011 (H23)) up to ¥35,000 ... (Enrollment in or after 2012 (H24)) up to ¥28,000	(Enrollment in or before 2011 (H23)) ... up to ¥50,000 (Enrollment in or after 2012 (H24)) ..... up to ¥40,000
	(1) + (2) + (3) Deduction total up to ¥70,000	(1) + (2) + (3) Deduction total up to ¥120,000
<b>Deduction for earthquake insurance premiums</b>	Earthquake insurance premiums ..... up to ¥25,000	..... up to ¥50,000
	As a transitional measure, the original deduction for casualty insurance premiums shall apply to insurance premiums paid for long-term casualty insurance contracts entered into by the end of 2006 (H18) ..... up to ¥10,000	As a transitional measure, the original deduction for casualty insurance premiums shall apply to insurance premiums paid for long-term casualty insurance contracts entered into by the end of 2006 (H18) ..... up to ¥15,000
	When the earthquake insurance premium deduction and transitional measure are both used ..... up to ¥25,000	When the earthquake insurance premium deduction and transitional measure are both used ..... up to ¥50,000
<b>Deduction for persons with disabilities</b>	Principal, spouse and dependents sharing the same household income (per capita) ..... ¥260,000	..... ¥270,000
	(When the principal is a person with a severe disability ..... ¥300,000)	(..... ¥400,000)
	(When the spouse or other dependent sharing the same household income is a person with a severe disability living together with the principal ..... ¥530,000)	(..... ¥750,000)
<b>Deduction for widows*2</b>	When the principal is a widow ..... ¥260,000	..... ¥270,000
<b>Deduction for single parents*2</b>	When the principal is a single parent ..... ¥300,000	..... ¥350,000
<b>Deduction for working students*2</b>	When the principal is a working student ..... ¥260,000	..... ¥270,000
<b>Deduction for spouses*2</b>	..... up to ¥330,000	..... up to ¥380,000
	Elderly spouse over 70 years old ..... up to ¥380,000	..... up to ¥480,000
<b>Special deduction for spouses*2</b>	..... up to ¥330,000	..... up to ¥380,000

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(Continued from the previous page)

Category	Deduction from income on inhabitant tax for FY2022 (R4)	(Reference) Deduction from income on income tax for 2021 (R3)
Deduction for dependents*2	General dependent (over 16 and under 19 years old) ..... ¥330,000	..... ¥380,000
	Specified dependent (over 19 and under 23 years old) ..... ¥450,000	..... ¥630,000
	General dependent (over 23 and under 70 years old) ..... ¥330,000	..... ¥380,000
	Elderly dependent (over 70 years old) ..... ¥380,000	..... ¥480,000
	Elderly parents of the principal or spouse living together with the principal (over 70 years old) ..... ¥450,000	..... ¥580,000
Basic deduction*2	..... up to ¥430,000	..... up to ¥480,000

\*1 If you receive an exception for the medical expenses deduction, you are not eligible to receive the usual medical expenses deduction.

\*2 There are certain income requirements that apply to the deductions for widows down to the basic deductions.

## Tax Deduction

The tax credit is the amount of deduction in the tax amount after calculation. The credit for inhabitant tax includes the following:

### (1) Tax Deduction for Dividend

For a certain dividend income on which consolidated taxation is imposed, the amount calculated by multiplying the income amount by a certain percentage can be deducted.

### (2) Deduction for Foreign Taxes

For income, which was earned in a foreign country and on which the taxes, which are equivalent to income tax and inhabitant tax in such country, have been already imposed in that country, the amount calculated by a specified method can be deducted.

### (3) Tax Deduction for Donation

Donation exceeding ¥2,000 to a local government or certain organizations can be deducted from inhabitant tax on individuals.

Type of donation	Tax credit for donation
(1) Donation to local government (Hometown tax payment donation)*1*2	Standard deduction (10%) + Special deduction
(2) Donation to Community Chest of Tokyo and Japan Red Cross (Tokyo)	Standard deduction (10%)
(3) Donation designated by the ordinance of the prefectural government*3	Standard deduction (4% for metropolitan inhabitant tax)
(4) Donation designated by the ordinance of the municipal government*4	Standard deduction (6% of ward and municipal inhabitant tax)
(5) Donation designated by the ordinance of the prefectural and municipal government*3*4	Standard deduction (4% of metropolitan inhabitant tax + 6% of ward and municipal inhabitant tax)

\*1 According to the FY2019 (R1) taxation system reforms, a system has been established in which the Minister of Internal Affairs and Communications designates local governments that comply with the standards as subjects for hometown tax payment donation (special deduction), which will apply to donations made on or after June 1, 2019 (R1). (This designation is made according to requests submitted by local governments.)

\*2 Donations made to the Tokyo Metropolitan Government on or after June 1, 2019 (R1) will not be applicable to the hometown tax payment donation (special deduction). Note that the donations concerned will continue to be subject to the standard deduction. For other local governments, please consult each municipality.

\*3 Of the donations eligible for deduction from income tax, the Tokyo Metropolitan Government has designated donations to public-interest corporations, school corporations, social welfare corporations, authorized NPOs, etc. having their principal offices in Tokyo.

\*4 For details of donations designated by the ordinance of municipal governments, please consult the municipality where you reside.

## [Methods of calculation]

### 1. Standard deduction (Used for all applicable donations)

Metropolitan inhabitant tax: (The lower amount of either A or B – ¥2,000) × 4%

Ward and municipal inhabitant tax: (The lower amount of either A or B – ¥2,000) × 6%

A: Total amount of applicable donations

B: 30% of total net income, etc.

### 2. Special deduction (Used only for hometown tax payment donation)

With regard to hometown tax payment donation, the following amount is added to the amount of standard deduction obtained in 1. above. However, it is capped at 20% of the amount of per income levy of inhabitant tax on individuals (amount after deduction of adjustment deduction).

Metropolitan inhabitant tax:

(Total amount of hometown tax payment donation – ¥2,000) × (90% – Income tax rate\* × 1.021) × 2/5

Ward and municipal inhabitant tax:

(Total amount of hometown tax payment donation – ¥2,000) × (90% – Income tax rate\* × 1.021) × 3/5

\* Income tax rate is the tax rate applied in Page 65.

## [Methods of application]

To be eligible for tax credit for donations, fill in the necessary fields under “Items pertaining to inhabitant tax” in Table 2 of the final income tax return form, attach your receipts, and file the return at the taxation office. (Those who are only subject to inhabitant tax on individuals and not subject to income tax should file for inhabitant tax returns at the municipality of residence.)

Starting from April 2015 (H27), when individuals receiving salary who are not required to file final tax returns make hometown tax payment donations, a system has been introduced to request the municipality receiving the donation to apply for the deduction on behalf of the individual, in order to receive a deduction without having to file a final return. (“Hometown Tax Payment Donation One-stop Special System”\*)

However, even though people apply a one-stop exception, this system does not apply under circumstances where donations are made to more than five municipalities or declaration for other deductions are made, in which case a final tax return for tax deduction by donations must be filed.

\* Donations to the Tokyo Metropolitan Government on or after June 1, 2019 (R1) will not be subject to the Hometown Tax Payment Donation One-stop Special System.

For other local governments, please consult each municipality.

### (4) Adjustment Deduction

The amount calculated by applying the following formula is reduced from the per income levy in order to adjust the increase in burden on taxpayers deriving from the difference in personal exemptions of income tax and inhabitant tax in connection with the transfer of taxation resources in FY2007 (H19).

#### ① When the total taxable income subject to inhabitant tax on individuals is ¥2,000,000 or less

5% (2% metropolitan inhabitant tax and 3% ward and municipal inhabitant tax) of the smaller amount of either (A) or (B) is deducted.

(A) Total difference in personal exemptions\*

\* The personal exemption refers to the difference in the exemptions of income tax and inhabitant tax such as the deductions for persons with disabilities, widows, single parents, working students and spouses as well as the special deduction for spouses, the deduction for dependents and the basic deduction.

(B) Total taxable income subject to inhabitant tax on individuals

#### ② When the total taxable income subject to inhabitant tax on individuals exceeds ¥2,000,000 and ¥25,000,000 or less

Deduction of 
$$5\% \text{ (Metropolitan inhabitant tax 2\% and ward and municipal inhabitant tax 3\%)} \text{ of } \{ \text{Total differences in personal exemptions} - (\text{Total taxable income subject to inhabitant tax on individuals} - ¥2,000,000) \}$$

\* When the amount is less than ¥2,500, then ¥2,500 is deducted (¥1,000 for the metropolitan tax and ¥1,500 for the ward and municipal tax).

### (5) Deduction of Metropolitan Inhabitant Tax on Dividends and Metropolitan Inhabitant Tax on Capital Gain from Shares, etc.

When income is declared on which metropolitan inhabitant tax on dividend income (see Page 16) or metropolitan inhabitant tax on capital gain from shares, etc. (see Page 17) is imposed, such income is imposed as per income levy and the tax on dividends or tax on share-derived capital gains, etc. collected earlier by special collection is deducted from the amount of per income levy. If such amount exceeds the amount that can be fully deducted, the portion exceeding deduction is appropriated to the per capita levy or refunded.

### Special housing loan deduction on inhabitant tax on individuals

Those who took up or will take up residence between 2009 (H21) and the end of December 2025 (R7), and who have a housing loan deduction that cannot be fully deducted on income tax, are eligible for deduction of the undeducted portion on the inhabitant tax (per income levy) for the next fiscal year.

**Eligible persons:** Among those who took up or will take up residence any time between 2009 (H21) and the end of December 2025 (R7) and receive housing loan deduction on income tax, and who have a housing loan deduction that cannot be fully deducted on income tax

**Deduction amount:** The smaller amount of the following is applied:

① The amount of undeducted portion of the previous year’s possible income tax deduction for housing loan

② Previous year’s total net income subject to income tax, etc. × 5% (up to ¥97,500)\*

\* If residency began in the period from April 1, 2014 (H26) to December 31, 2021 (R3) (until December 31, 2022 (R4) when certain conditions have been satisfied), then the amount is obtained by multiplying the previous year’s total net income amount subject to income tax, etc. by 7% (up to ¥136,500).

(Note) In order to receive this deduction, it is necessary to receive the income tax housing loan deduction via final tax return or year-end adjustment. However, there is no need to make a special declaration to the ward, city, town, or village only for this deduction.

## Tax on Retirement Income

Retirement income, including retirement allowances, is taxed separately from other types of income. Generally, income tax and special income tax for reconstruction, together with inhabitant tax are subject to special collection at the time of receiving payment of retirement allowance.

### (1) Calculation of Tax Amount

$$\left[ \begin{array}{c} \text{(Amount of} \\ \text{retirement} \\ \text{allowance)} \end{array} - \begin{array}{c} \text{(Deduction for} \\ \text{retirement income)} \end{array} \right] \times \begin{array}{c} *1*2 \\ 1/2 \end{array} \times \begin{array}{c} \text{Tax rate for per income levy} \\ \text{(Metropolitan inhabitant tax 4\%, Ward and} \\ \text{Municipal inhabitant tax 6\%)} \end{array}$$

### (2) Deduction Amount for Retirement Income

Years of service*3	Deduction
20 years or less	¥400,000 × years of service (¥800,000 when the deduction amount is less than ¥800,000)
Over 20 years	¥8,000,000 + ¥700,000 × (years of service – 20 years)

\*1 Not applicable to retirement allowance for executives, etc. who have served for 5 years or less.

\*2 From January 1, 2022 (R4), regarding the retirement allowance other than for executives, etc. who have served for 5 years or less, this shall not apply to the portion exceeding ¥3,000,000 of the amount remaining after the retirement income deduction has been deducted from the retirement allowance, etc. amount.

\*3 The years of service are rounded up (even if the fraction is only a day) in the calculation.

### [Example]

The case where a worker living in one of the 23 special wards retires during 2022 (R4) after a period of 30 years employment and receives a retirement allowance of ¥16,000,000:

○ Deduction = ¥8,000,000 + ¥700,000 × (30 years – 20 years) = ¥15,000,000

○ Retirement allowance minus the deduction amount for retirement income = ¥16,000,000 – ¥15,000,000 = ¥1,000,000

○ Tax amount =

Metropolitan inhabitant tax: ¥1,000,000 × 1/2 × 4% = ¥20,000 (rounding down amounts less than ¥100)  
Ward inhabitant tax: ¥1,000,000 × 1/2 × 6% = ¥30,000 (rounding down amounts less than ¥100) } Total = ¥50,000

### ■ When the Taxpayer Retires in the Middle of the Year

The taxpayer will receive a Tax Notice from the municipal government office for the portion of the taxpayer's inhabitant tax that, due to retirement, can no longer be deducted from his or her monthly pay by special collection. However, the taxpayer has inhabitant tax by special collection imposed in the following cases:

- (1) When the taxpayer finds employment with another company and requests continued special collection
- (2) When the taxpayer retires during the period between June 1 and December 31 and requests that the remaining tax will be withheld in a lump sum from their retirement allowance, etc. by special collection
- (3) When the taxpayer retires between January 1 and April 30 of the following year, and the retirement allowance to be paid by May 31 exceeds the outstanding tax amount (excluding when (1) is applicable)

## Capital Gains on Real Estate

In principle, capital gains are income earned by transferring assets such as real estate, machinery and equipment. Capital gains are aggregated with other income to calculate the tax amount. Capital gains on lands, etc. (known as lands and existing rights on lands) and buildings, however, are calculated separately from other income for taxation purposes. This also applies to national income tax.

The capital gain on the land/buildings that were owned for over 5 years as of January 1 of the year when the transfer was made is considered as the long-term capital gain, while the capital gain on the land/buildings that were owned for 5 years or less is classified as short-term capital gain. The tax calculation differs between these two categories.

### (1) Calculation of Taxable Capital Gain

$$\begin{array}{|c|} \hline \text{Transfer} \\ \text{value} \\ \hline \end{array} - \left( \begin{array}{|c|} \hline \text{Acquisition expenses} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Transfer expenses} \\ \hline \end{array} \right) - \begin{array}{|c|} \hline \text{Amount of special} \\ \text{deduction} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Taxable capital gain} \\ \hline \end{array}$$

- The term “acquisition expenses” refers to the total purchase cost and handling fees incurred when the transferred asset was acquired. When the actual cost is unclear or less than 5% of the transfer value, the acquisition cost will be 5% of the transfer value.
- The term “transfer expenses” refers to brokerage commissions, stamp fees and compensation for removal incurred directly related to the transfer and demolition expenses required for land transfer after the demolition of the building on the land.
- The amount of special deduction is applicable to one of the items in the table shown on Page 14. However, when more than one is applied, the aggregated amount of special deduction is up to ¥50,000,000.

## ○ Special deduction

Description	Deduction
(1) Transfer of land/buildings for the purpose of expropriation	¥50,000,000
(2) Transfer of building and land, etc. for residential use	¥30,000,000
(3) The case where the house, land, etc. that an ancestor provided for residential use is transferred.	¥30,000,000
(4) Transfer of land for specific land readjustment project, etc. executed by the Urban Renaissance Agency, etc.	¥20,000,000
(5) Transfer of land, etc. for specific residential sites development projects, etc.	¥15,000,000
(6) Transfer of agricultural lands, etc. for agricultural land ownership rationalization, etc.	¥8,000,000
(7) Transfer of low-use and unused land, etc.	¥1,000,000

(Note 1) From (1) to (6), deductions can be made either from long-term or short-term transfer income, but (7) can only be deducted from long-term transfer income. The special deduction is limited to a total of ¥50,000,000 for the total capital gains throughout that year.

(Note 2) In the case the transfer is as mentioned in (2), (3), the special deduction amount from the transfer income amount related to these transfers is limited to ¥30,000,000.

(Note 3) (3) will be applicable in the case of transfers during the period between April 1, 2016 (H28) and December 31, 2023 (R5).

(Note 4) (7) will be applicable in the case of transfers during the period from July 1, 2020 (R2) to December 31, 2022 (R4).

## ○ Special Deduction of ¥10,000,000 from Long-term Capital Gains on Transfer of Land, etc. Acquired in 2009 (H21) or 2010 (H22)

When individuals or corporations transfer the lands, which were acquired between January 1, 2009 (H21) and December 31, 2010 (H22) and owned for over 5 years as of January 1 in the year of the transfer, they can receive the deduction of ¥10,000,000 from the long-term capital gain on the transfer concerned (up to the amount of capital gain on transfer when the amount is less than ¥10,000,000).

### (2) Calculation of Taxable Long-term Capital Gain

(A) General long-term capital gain

**Amount of taxable long-term capital gain × 5% (15.315% for income tax and special income tax for reconstruction)**

(B) Long-term capital gain on good residential sites, etc.

(When the aforementioned special deduction of ¥1,000,000 to ¥50,000,000 is applied, the below (a) and (b) cannot be applied.)

(a) When the taxable long-term capital gain is ¥20,000,000 or less

**Amount of taxable long-term capital gain × 4% (10.21% for income tax and special income tax for reconstruction)**

(b) When the taxable long-term capital gain exceeds ¥20,000,000

**¥800,000 (¥2,042,000 for income tax and special income tax for reconstruction) + (taxable long-term capital gain – ¥20,000,000) × 5% (15.315% for income tax and special income tax for reconstruction)**

## ○ Special Tax Treatment of Reduced Income Tax Rates for Long-term Capital Gains from Transfer of Residential Property

For taxable long-term capital gain when transferring residential property and its land or land that has lost its residential property due to disaster, which had been owned for over 10 years as of January 1 of the year of the transfer, the following tax rates are applied after the special deduction of ¥30,000,000 is made except when the special deduction was applied in the previous year or two years before.

Taxable long-term capital gain	Tax rate
Portion up to ¥60,000,000	4% (10.21% for income tax and special income tax for reconstruction)
Portion over ¥60,000,000	5% (15.315% for income tax and special income tax for reconstruction)

(Note 1) Transfers to relatives are not applicable.

(Note 2) The special treatment of reduced tax rate cannot be applied together with the special treatment of long-term capital gains earned by the replacement of specified residential property.

### (3) Calculation of Taxable Short-term Capital Gain

(A) General short-term capital gain

**Amount of taxable short-term capital gain × 9% (30.63% for income tax and special income tax for reconstruction)**

(B) Short-term capital gain on transfer to the central or local government, etc.

**Amount of taxable short-term capital gain × 5% (15.315% for income tax and special income tax for reconstruction)**

## Calculation of the Inhabitant Tax for FY2022 (R4)

[Example]			Details	In this example	Explanation	
<p>○ Head of household occupation: Company employee</p> <p>○ Family members: Head of household, spouse, two children (20 and 17 years), spouse and children have no income</p> <p>○ Address: Within Tokyo's 23 wards</p> <p>○ Employment income for 2021 (R3): ¥5,000,000</p> <p>○ Social insurance premiums: ¥500,000</p> <p>○ Life insurance premiums (enrolled on or after Jan. 1, 2012 (H24)): ¥75,000</p> <p>○ Personal pension insurance premiums (enrolled on or after Jan. 1, 2012 (H24)): ¥75,000</p> <p>○ Earthquake insurance premiums: ¥20,000</p> <p>○ Donation to municipality: (Request not made for application of One-stop Special System) ¥30,000</p> <p>○ Donation to school designated by Tokyo or municipal ordinance: ¥20,000</p>	<b>Per income levy</b>	<b>Income</b>	Total earnings (A)	¥5,000,000		
			Employment income deduction (B)	¥1,440,000	(B) See Page 8.	
			Income (C)	¥3,560,000	(A) – (B)	
		<b>Income deduction</b>		Social insurance premium deduction (D)	¥500,000	(D) Amount paid during 2021 (R3)
				Life insurance premium deduction (E)	¥56,000	(E) General life insurance premium deduction ¥28,000 + Personal pension insurance premium deduction ¥28,000. (See Page 10.)
				Earthquake insurance premium deduction (F)	¥10,000	(F) Earthquake insurance premium ¥20,000 × 1/2
				Spouse deduction (G)	¥330,000	(G) See Page 10.
				Dependent deduction (H)	¥780,000	(H) ¥450,000 (20 years) + ¥330,000 (17 years)
				Basic deduction (I)	¥430,000	(I) See Page 11.
				Total deduction (J)	¥2,106,000	Total of (D) to (I)
<b>Total taxable income (K)</b>			¥1,454,000	(C) – (J) (round down amounts less than ¥1,000)		
<b>Per income levy amount</b>	<b>Tax credits</b>	Metropolitan inhabitant tax (L)	¥58,160	(K) × 4%		
		Ward inhabitant tax (M)	¥87,240	(K) × 6%		
		Adjustment deduction (Metropolitan inhabitant tax) (N)	¥6,600	(N) and (O)		
		Adjustment deduction (Ward inhabitant tax) (O)	¥9,900	See Page 12.		
		Donation deduction (Metropolitan inhabitant tax) (P)	¥11,429	(P) and (Q)		
		Donation deduction (Ward inhabitant tax) (Q)	¥17,143	See Page 11.		
<b>Per capita levy</b>	<b>Per capita levy amount</b>	Metropolitan inhabitant tax (R)	¥1,500	(R) and (S)		
		Ward inhabitant tax (S)	¥3,500	See Page 6.		
<b>Total tax</b>		Metropolitan inhabitant tax (T)	¥41,600	(L) – (N) – (P) + (R) (round down amounts less than ¥100)		
		Ward inhabitant tax (U)	¥63,600	(M) – (O) – (Q) + (S) (round down amounts less than ¥100)		
		Total (V)	¥105,200	(T) + (U)		

## Metropolitan Inhabitant Tax on Interest Income

The metropolitan inhabitant tax on interest income, together with income tax and special income tax for reconstruction, which are national taxes, are imposed on the interest on deposits and savings at financial institutions, etc., separately from other income.

### [Taxpayers]

Individuals who receive interest, etc. from financial institutions\*.

\* Corporations have become exempted from taxation on interest, etc. received from financial institutions on or after January 1, 2016 (H28).

### [Tax payment]

Amount of interest, etc.

×

5%

(Note) In addition to this, income tax and the special income tax for reconstruction (15.315%) are imposed.

### [Due date and procedures for tax payment]

The financial institutions, etc. to pay the interest withhold the metropolitan inhabitant tax on interest income by special collection at the time of paying interest and pay the total monthly tax by the 10th of the next month.

In Tokyo, the **Chuo Metropolitan Taxation Office (Metropolitan Inhabitant Tax on Interest Income Group)** handles all the procedures for declaration and payment of the metropolitan inhabitant tax on interest income collected through special collection.

## ● Taxable Items

- Interest of public bonds excluding special public bonds (such as government bonds, municipal bonds, listed bonds and publicly offered bonds)\*
- Interest of bank deposits, credit association deposits, etc.
- Interest of in-house saving deposits, etc.

\* Interest on debentures, underlying the judgement as the family corporation and to be received by shareholders (individuals), etc., together with interest on debentures underlying the judgment as the family corporation to be received by individuals and their families, etc. who maintain special relationships with corporations that are shareholders, is subject to the tax on aggregate income and thus excluded from this tax (see Page 7).

(Note) Interest, etc. on special public bonds paid on January, 1 2016 (H28) or after is excluded from the taxation on interest income and subject to the taxation on dividend.

## Metropolitan Inhabitant Tax on Dividend Income

The metropolitan inhabitant tax on dividend income, together with income tax and special income tax for reconstruction, which are national taxes, are imposed on the dividends on the listed shares, the redemption profit of discount bonds, etc., separately from other income. Dividends, etc. in tax-exempt accounts on tax-exempt rules for small investments, etc. (such as NISA [Nippon (Japan) Individual Savings Account], Funded NISA, and Junior NISA) are exempted from taxation (see Page 17).

### [Taxpayers]

Individuals residing in Tokyo when receiving the dividends, etc. of listed shares, etc. and the redemption profit of discount bonds.

### [Tax payment]

$$\boxed{\text{Amount of dividends, etc. of listed shares, etc. and the redemption profit of discount bonds}} \times \boxed{5\%}$$

(Note) In addition to this, income tax and the special income tax for reconstruction (15.315%) are imposed.

### [Due date and procedures for tax payment]

The listed companies, which pay dividends, etc. or redemption profit of discount bonds, withhold metropolitan inhabitant tax by special collection at the time of such payment and pay the total monthly tax by the 10th of the following month. In Tokyo, **the Chuo Metropolitan Taxation Office (Metropolitan Inhabitant Tax on Interest Income Group)** handles all the procedures for declaration and payment of the metropolitan inhabitant tax on dividend income collected through special collection.

### ● Taxable Items

- Dividend, etc. of listed shares, etc.\*
- Redemption profit of discount bonds not in the specific account (except for the same imposed tax at issuance)

\* Listed shares, etc.

It includes the listed shares, etc.\*\*, the investment trust for which its beneficiary right related to its setting is publicly offered, specific public bonds (such as government bonds, municipal bonds, listed bonds and publicly offered bonds).

\*\* Dividends received by a major shareholder owning 3% or more of total shares are subject to the tax of aggregate income (see Page 7) and not the tax per dividend.

(Note) Since January 1, 2016 (H28), the specific public bonds, etc. have been included in the listed shares, etc.

## Special treatment when taking dividends, etc. on listed shares, etc. into the withholding selection account

For dividends, etc. of listed shares, etc. remitted into the withholding selection accounts (hereinafter referred to as “Dividends, etc. remitted to the withholding selection account”), such income is calculated separately from the dividends, etc. of listed shares, etc. which are not in such accounts.

### <Outline of special treatment applicable to dividends, etc. remitted to the withholding selection account>

#### Taxpayers:

Individuals residing in Tokyo as of January 1 of the year in which they are eligible to receive dividends, etc. on listed shares, etc. through the withholding selection account

#### Tax Payment:

$$\boxed{\text{Amount of dividends, etc., of listed shares, etc. remitted to the withholding selection account*}} \times \boxed{5\%}$$

\* It is the amount deducted from the transfer loss of the listed shares, etc. remitted to the withholding selection account (see Page 17) from the dividend, etc. of the listed shares, etc. remitted to the withholding selection account.

(Note) In addition to this, income tax and the special income tax for reconstruction (15.315%) are imposed.

#### Due Date:

The securities companies, etc. handling the payment of dividends, etc. withhold metropolitan inhabitant tax on dividends, etc. by special collection at the time of paying dividends and pay the total annual tax by January 10th of the following year.

#### Taxable Items:

Of the amount that is taxable for metropolitan inhabitant tax on dividend income, dividends, etc. receivable through the withholding selection account\*

\* Since January 1, 2016 (H28), there has been scope to remit the specific public bonds, etc. to the withholding selection account and interest from the specific public bonds, etc. is also subject to this taxation.



## Metropolitan Inhabitant Tax on Capital Gain from Shares, etc.

Metropolitan inhabitant tax on capital gains, etc. from listed shares, etc., together with income tax and special income tax for reconstruction, which are national taxes, are imposed on such capital gains (income after aggregating yearly profits and losses in trading) remitted to the withholding selection account.

Capital gains, etc. on small amounts of listed share, etc. in tax-exempt accounts or accounts opened on behalf of a minor under the system for tax exemption on investments for small amounts (NISA, Funded NISA, and Junior NISA) are tax-exempt.

### [Taxpayers]

Individuals who reside in Tokyo as of January 1 of any given year in which payment becomes due for capital gains on listed shares, etc. remitted to the withholding selection account

### [Tax payment]

Income, etc. derived from capital gains on listed shares, etc. remitted to the pertinent withholding selection account	×	5%
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(Note) In addition to this, income tax and the special income tax for reconstruction (15.315%) are levied.

### [Due date and procedures for tax payment]

The securities companies, etc., which handle the payment of income from capital gains on listed shares, etc. remitted to the withholding selection account, withhold metropolitan inhabitant tax on capital gains from listed shares, etc. by special collection at the time of paying such capital gains and pay the tax by January 10th of the following year. In Tokyo, **Chuo Metropolitan Taxation Office (Metropolitan Inhabitant Tax on Interest Income Group)** handles all the procedures for declaration and payment of the tax collected through special collection.

### ● Taxable Items

Income from capital gains on listed shares, etc. remitted to the withholding selection account\* (see Page 16)

\* Starting on January 1, 2016 (H28), specified public bonds are available for receipt in a withholding selection account and the capital gains, etc. (including the redemption profit of the discount bonds) are subject to taxation on income from capital gains on shares, etc.

### ○ Aggregation of Profit / Loss between the Transfer Loss and the Dividend of the Listed Shares, etc.

In case the transfer loss of the listed shares, etc. occurs in a withholding selection account, the loss is aggregated with the dividend of the listed shares, etc. in such account (see Page 16).

In addition, to apply the aggregation of profit / loss with the listed shares, etc. which are not in such withholding selection account or the carry-forward deduction of the transfer loss, the final income return filing or the inhabitant tax declaration is separately required (see Pages 6 and 8).

(Note) Since January 1, 2016 (H28), the transfer loss and interest, etc. of the specific public bonds has been subject to the aggregation of profit / loss, etc.

### ● System for Tax Exemption on Investments of Small Amounts (NISA, Funded NISA) and Tax Exemption on Investments of Small Amounts for Minors (Junior NISA)

Dividend income, etc. and capital gains on small amounts of listed share, etc. in tax-exempt accounts or accounts opened on behalf of a minor are tax-exempt, including metropolitan inhabitant tax.

In addition, small investments, etc. include listed shares, publicly offered stock investment trusts, etc., but exclude specific public bonds, public bonds investment trusts, etc.

	NISA	Funded NISA	Junior NISA*1
<b>Eligible for tax exemption</b>	Dividends, etc. and capital gains on transfer from small amounts of listed share, etc. in tax-exempt accounts	Dividends, etc. and capital gains on transfer from certain publicly offered stock investment trusts, etc. in tax-exempt accounts	Dividends, etc. and capital gains on transfer from small amounts of listed share, etc. in tax-exempt accounts opened on behalf of a minor.
<b>Account holder (person eligible for tax exemption)</b>	Residents, etc. of age 20 years and above*2 on January 1 of the year that the account is opened		Residents, etc. under 20 years*2 of age on January 1 of the year that the account is opened, or born in the year
<b>Period during which account may be opened</b>	10-year period from Jan. 1, 2014 (H26) to Dec. 31, 2023 (R5)	25-year period from Jan. 1, 2018 (H30) to Dec. 31, 2042 (R24)	8-year period from Apr. 1, 2016 (H28) to Dec. 31, 2023 (R5)
<b>Withdrawal restrictions</b>	None		Restricted
<b>Number of new acceptable accounts (per year)</b>	1 account for one person (selective system with funded NISA)	1 account for one person (selective system with NISA)	1 account for one person
<b>Amount of tax-exempted investment</b>	The upper limit for the amount of new investment is ¥1,200,000	The upper limit for the amount of new investment is ¥400,000	The upper limit for the amount of new investment is ¥800,000
<b>Tax-exempt period</b>	For 5 years		For 5 years
<b>Total amount of tax-exempted investment</b>	Maximum ¥6,000,000 (¥1,200,000 × 5 years)	Maximum ¥8,000,000 (¥400,000 × 20 years)	Maximum ¥4,000,000 (¥800,000 × 5 years)

\*1 In principle, withdrawals from Junior NISA are available from Jan. 1 of the year when the account holder turns 18 years old as of Mar. 31 in the same year. If withdrawals are made against this restriction, dividend income and capital gain on shares shall be subject to taxation, treated as if dividends were paid or transfer was made at the time of withdrawal.

\*2 Following the lowering of the age of adulthood, from 2023 (R5), residents, etc. of age 18 years and above at the beginning of the year will be able to open NISA and Funded NISA accounts, and residents, etc. under 18 years of age at the beginning of the year or who are born in the year will be able to open Junior NISA accounts (eligible for tax exemption).

# Local Government Consumption Tax (Prefectural Tax) and Consumption Tax (National Tax)

These are taxes that are imposed on transactions such as the provision of services and the sale of products and goods. Transactions that incur consumption tax also incur local government consumption tax. In principle, these taxes are paid by business owners. However, they are added to the price of products, etc., and are ultimately borne by the consumer.

## [Taxpayers]

### (1) Domestic transactions

Individual business operators and corporations that engage in businesses that provide services, and the transfer and/or lease of assets

### (2) Import transactions

Those who receive foreign goods from bonded areas

#### Measures to reduce the burden of tax administration

The following measures have been implemented in order to reduce the burden of tax administration on business owners.

- ▶ Tax exemption point system for business owners: Business owners with taxable sales revenue (without taxes) below ¥10,000,000 during the standard period (in the case of an individual business operator, the year before the preceding year and in the case of a corporation, the year before the previous fiscal year) will be exempted from taxation.

(Note) Even if the taxable sales revenue is below ¥10,000,000 during the standard period, if the taxable sales revenue for the specific period exceeds ¥10,000,000, the tax exemption point system for business owners is not applied and the business owner will impose taxation. (The specific period referred to is from January 1 to June 30 for individual business operators and, in principle, the six-month period from the start of the previous fiscal year for corporations.)

Total expenditure such as salaries may be used as the criteria of ¥10,000,000 during the specific period, in place of taxable sales revenue.

- ▶ Simple taxation system: Business owners with taxable sales revenue (without taxes) below ¥50,000,000 for the standard period may select the simple taxation system by submitting a notification beforehand. This system calculates the amount of consumption tax to be paid based on taxable sales revenue.

(Note) In case that the expensive specific assets is purchased in stock during the period that the tax exemption for small-sized business and simple taxation are not applied, the tax exemption point system for business owners is not applied for a certain period and such business owners become taxable. Moreover, the simple taxation is also not in the same way (expensive specific assets mean inventory assets at a taxable purchase price of ¥10,000,000 or more at one trade unit).

## [Tax payment]

- ▶ Calculation method for consumption tax of 10% (National tax portion: 7.8%, local government tax portion: 2.2%) (Reduced tax rate 8% (National tax portion: 6.24%, local government tax portion: 1.76%))

(Note) The items subject to the reduced tax rate are foods and beverages excluding alcoholic beverages and food eaten at restaurants, etc., and newspapers that are issued two or more times each week for which subscription contracts have been entered into.

### (1) Domestic transactions

#### ① Amount of consumption tax (national tax)

General tax:  $\boxed{\text{Taxable sales revenue (tax exclusive)}} \times \boxed{7.8\% (6.24\% \text{ tax rate})} - \boxed{\text{Taxable purchases (tax inclusive)}}$   
 $\times \boxed{7.8/110 (6.24/108)}$

Simple tax:  $\boxed{\text{Taxable sales revenue (tax exclusive)}} \times \boxed{7.8\% (6.24\% \text{ tax rate})} -$   
 $(\boxed{\text{Taxable purchases (tax exclusive)}} \times \boxed{7.8\% (6.24\% \text{ tax rate})} \times \boxed{\text{Deemed purchase rate}^*})$

\*

Business category	Category 1 (Wholesale business)	Category 2 (Retail business, etc.)	Category 3 (Manufacturing business, etc.)	Category 4 (Other businesses)	Category 5 (Service business, etc.)	Category 6 (Real estate business)
Deemed purchase rate	90%	80%	70%	60%	50%	40%

② Amount of local government consumption tax (prefectural tax):  $\boxed{\text{Amount of consumption tax}} \times \boxed{22/78 \text{ tax rate}}$

### (2) Import transactions

① Amount of consumption tax (national tax):  $\boxed{(\text{Customs duty value} + \text{customs duty, etc.})} \times \boxed{7.8\% (6.24\% \text{ tax rate})}$

② Amount of local government consumption tax (prefectural tax):  $\boxed{\text{Consumption tax}} \times \boxed{22/78 \text{ tax rate}}$

## [Due date and procedures for tax payment]

### (1) Domestic transactions

- ▶ Individual business operators: In principal, tax imposed on activities for the period from January 1 to December 31 are to be filed with the taxation office, and payment made, by the end of March in the following year.

- ▶ Corporations: In principle, tax filing and payment are to be made within two months from the day after the last day of the fiscal year.

(Note 1) Business owners whose amount of consumption tax for the year in the preceding taxation period exceeds a certain amount, and business owners filing taxes for an arbitrary interim period, must submit an interim return and make payment.

(Note 2) Corporations which have received special case application regarding the extension of the due date for filing a tax return for corporation tax can receive special case application of a one month extension to the filing due date by submitting the stipulated application.

### (2) Import transactions

In principle, filing and payment are to be made to the customs office of jurisdiction before the foreign goods are received from the bonded area.

■ Local government consumption tax (prefectural tax) is filed and paid to the taxation office or customs office together with consumption tax (national tax). For further details, please consult with the taxation office (see Page 101).

# Taxes Related to Work

## Business Tax on Individuals

The business tax is imposed on individually-owned businesses, particularly those designated under the Local Tax Act and other laws. At present, the law designates a total of 70 different types of businesses (legally designated industry sectors), and most businesses are subject to taxation.

(Note) Those who own business property (machinery, equipment, etc.) are advised to read the section on fixed assets tax (depreciable assets) on Page 30.

### [Taxpayers]

Individuals who maintain offices and/or business establishments in the Tokyo Metropolitan Prefecture to conduct any type of legally designated industry sectors.

(Note) For individuals engaged in business without having an office, etc., the personal address or place of residence related most closely to the said business is regarded as the office or place of business.

### [Tax payment]

As to the calculation method of tax, see the “Amount of Tax Payment” on Page 20.

### [Due date and procedures for tax payment]

In principle, taxpayers shall pay the tax twice a year, in August and November based on the Tax Notice that is sent in August from the Metropolitan Taxation Office or its Branch Office.

Separately from the description above, in special cases such as when submitting an income tax revised return, when corrections and determinations have been made, or when a business has been closed down, filing should be made by the due date mentioned in the Tax Notice.

For details on procedures for tax payment, see Pages 74 to 77.

## ● List of Jurisdictions of the Metropolitan Taxation Offices in the 23 Special Wards Pertaining to Business tax on Individuals

Taxation office	Jurisdiction areas	Taxation office	Jurisdiction areas
<b>Chiyoda Metropolitan Taxation Office</b>	Chiyoda Ward, Bunkyo Ward	<b>Shinagawa Metropolitan Taxation Office</b>	Shinagawa Ward, Ota Ward
<b>Chuo Metropolitan Taxation Office</b>	Chuo Ward, Koto Ward, Edogawa Ward	<b>Shibuya Metropolitan Taxation Office</b>	Shibuya Ward, Meguro Ward, Setagaya Ward
<b>Minato Metropolitan Taxation Office</b>	Minato Ward	<b>Toshima Metropolitan Taxation Office</b>	Toshima Ward, Itabashi Ward, Nerima Ward
<b>Shinjuku Metropolitan Taxation Office</b>	Shinjuku Ward, Nakano Ward, Suginami Ward	<b>Arakawa Metropolitan Taxation Office</b>	Arakawa Ward, Kita Ward, Adachi Ward
<b>Taito Metropolitan Taxation Office</b>	Taito Ward, Sumida Ward, Katsushika Ward		

(Note 1) See Page 91 for the jurisdiction areas of the Hachioji and Tachikawa Metropolitan Taxation Offices.

(Note 2) Tax return can be also filed, and application forms submitted, at the Metropolitan Taxation Office of the ward where the principal business establishment, etc. is located.



## ● Legally Designated Industry Sectors and Tax Rates for the Business Tax on Individuals

Category	Tax rate	Industry sectors			
Category I (37 business types)	5%	Merchandising business	Forwarding agency	Restaurant business	Sightseeing place management
		Insurance business	Fixed moorage leasing	Food service	Commodity exchange
		Money-lending	Warehousing	Employment agency	Real estate selling
		Movable property lending	Parking	Agency business	Advertising
		Real estate leasing	Contracting	Brokerage business	Inquiry agency
		Manufacturing	Printing	Wholesale business	Guide
		Electric power supply	Publishing	Money exchange business	Ceremonial occasions
		Quarrying	Photograph business	Public bath house (steam bath, etc.)	–
		Telecommunications business	Room leasing	Public entertainment for theatrical performance	–
		Transportation	Lodging	Amusement and recreation facilities	–
Category II (3 business types)	4%	Stock-raising	Fisheries	Firewood and charcoal manufacturing	–
Category III (30 business types)	5%	Medical practice	Notary public	Design supervising	Public bath (bathhouse)
		Dentistry	Patent lawyer business	Real estate appraiser	Dental hygienist
		Pharmacist	Tax accountant	Design	Dental technician
		Veterinary medicine	Certified public accountant	Accomplishments and art tutoring	Surveyor
		Lawyer	Registered public accountant	Hairdressing business	Land and house investigator
		Judicial scrivener	Licensed social insurance consultant	Beauty salon business	Marine procedure commission agent
	Administrative scriveners	Consulting	Laundry	Printing plate making	
	3%	Massage treatment and massage, acupressure therapist, acupuncturist, moxibustion practitioner, judo hearing practitioner and other similar medical profession	Hoof-shoeing	–	

## ● Amount of Tax Payment

The amount of tax payment is calculated on the basis of the taxable income stated in the final tax return form submitted to the Taxation Office (national tax), etc.

$$\left( \begin{array}{c} \text{Business income and/or real estate income (1)} \\ + \\ \text{Income tax deduction from wages for family employees} \\ - \\ \text{Deduction of business tax on individuals from wages for family employees (2)} \\ + \\ \text{Special deduction for blue return (3)} \\ - \\ \text{Miscellaneous deductions (4)} \end{array} \right) \times \text{Tax rate} = \text{Amount of tax payment}$$

### (1) Business Income and/or Real Estate Income

This income refers to the business income or (and) real estate income deriving from business activities from January 1 through December 31 of the previous year, which is calculated by subtracting the necessary expenses and special reduction for blue return, etc. from the gross earnings. The amount of this income is entered in the income amount box in Table 1 of the final income tax return, financial statement for blue return, and statement of earnings and expenses. (Please note that some miscellaneous incomes may be subject to taxation.)

### (2) Deduction of Business Tax on Individuals from Wages for Family Employees

When a relative, who shares the same livelihood with the proprietor, is engaged solely in the proprietor's business, a certain amount can be deducted as necessary expenses.

- Blue return taxpayers: Amount of salary paid (Amount of income tax reduction for family employees)
- White return taxpayers: Up to ¥860,000 a year for a spouse and up to ¥500,000 for other relatives per person can be deducted.

### (3) Special Deduction for Blue Return

Special deduction for blue return cannot be applied to business tax on individuals, and thus, the amount of special deduction is included in the taxable income.

### (4) Various Deductions

#### ① Carryover deduction

In order to receive the following tax deductions, taxpayers need to file a return for income tax, inhabitant tax or business tax every year within a prescribed due date in principle.

##### (A) Carry-over loss deduction

When a blue return taxpayer's business income goes into the red (incurs a loss), deduction can be carried over for the three-year period after the following year.

##### (B) Carry-over deduction for loss of business property that suffered from disaster

White return taxpayers can carry forward the amount of loss of business property, which was caused by disasters, including earthquake, storm and flood damage and fire, for deductions over the following three years.

(C) Deduction of capital losses and carryover deduction

The amount of losses incurred by transferring the assets that are used directly in business (e.g., machinery, equipment and vehicles, but excluding land and buildings, etc.) may be deducted from the business income amount. Blue return taxpayers can carry forward the loss over the following three years.

② Proprietor Deduction

The deduction amount is ¥2,900,000 a year (or the tax is calculated on a monthly basis for enterprises operating for a period of less than one year).

(Amounts in yen)

Number of months of conducting business	1	2	3	4	5	6	7	8	9	10	11	12
Proprietor deduction amount	242,000	484,000	725,000	967,000	1,209,000	1,450,000	1,692,000	1,934,000	2,175,000	2,417,000	2,659,000	2,900,000

● Accreditation Criteria for Real Estate Leasing and Parking Businesses

Comprehensively taking into account the scale of estate for lease and the state of rental income and management, real estate leasing and parking businesses are accredited and taxed accordingly.

A shared estate is accredited according to the state of lease of the shared estate as a whole irrespective of its equity, and the tax amount is calculated according to the equity. Property in trust is also included in the number of estates for lease.

<Accreditation Criteria for Real Estate Leasing and Parking Businesses>

Category and purpose			Scale of estates for lease (including unoccupied ones)		
Real Estate Leasing Business	Building*1	Residential building	(1) Detached house	More than 10 buildings	
			(2) Other than detached house	More than 10 rooms	
		Non-residential building	(3) Separate building	More than 5 buildings	
			(4) Other than separate building	More than 10 rooms	
	Land*2	(5) For residential use		More than 10 contracts or the total rental space of building is 2,000 m <sup>2</sup> or more	
		(6) For non-residential use		More than 10 contracts	
	(7) The case of owning two or more types of estates for lease stated in (1) to (6) above			Total number from (1) to (6) above is more than 10, or when any one of criteria (1) to (6) is fulfilled.	
	(8) The case of being accredited as real estate leasing business based on scale, etc., though not satisfying the criteria (1) to (7)			The total floor space of buildings for lease is 600 m <sup>2</sup> or more and the annual rental income from the said buildings for lease is ¥10,000,000 or more (excluding premium, transfer fee, renewal fee, key money, communal charge, administration expenses, etc.)	
Estates basically equipped for races, games, entertainment and, meeting, etc. (including theaters, movie theaters and golf driving ranges)					
Buildings of a certain size used for specific business purpose, including inns, hotels and hospitals					
Parking Business	Parking managed under contract			Accommodating one or more vehicles (the number of vehicles that can be accommodated does not matter)	
	Parking buildings or mechanically operating parking lots				
	Parking lots other than the above*3			Accommodating 10 or more vehicles	

\*1 Buildings with two or more independently partitioned rooms are accredited according to the number of rooms even if the building as a whole is lent.

\*2 When a single contract covers the lease of two or more lots of land, each lot is accredited as one contract.

\*3 When land is leased in one lot for use as a car parking site, but the leasing partner does not use it for parking and has third parties use it for parking, the lot is accredited as the leasing of land for non-residential use.

● Reduction/Exemption of Business Tax on Individuals

By filing an application by the due date for the payment of business tax on individuals, the taxpayer concerned may benefit from reduction or exemption. For further details, see Page 81.

The Tokyo Metropolitan Government has its own tax system (exemption from or reduction of business tax) for encouraging smaller business enterprises to save energy consumption to promote voluntary energy conservation efforts with a view to realizing a low carbon consumption city. For further details, see Page 24.

● Filing a Return of Business Tax on Individuals

The following individuals must file returns of business income, etc. earned in the previous year to the Metropolitan Taxation Office/Branch Office/Island Branch Office by March 15 each year.

(A) Those whose taxable income after subtracting the necessary expenses from total income exceeds proprietor deduction

(B) Those who receive carryover deduction

However, those who filed income tax returns and declared inhabitant tax are deemed as having filed a return of business tax on individuals, and hence do not need to file a separate return. In this case, please complete the required items in the "Occupation Title" and "Business Tax-related Items" columns in each of the declarations. Tax payment notices will be sent to those who are subject to taxation.

When business is discontinued, a return for business tax on individuals must be filed within one month (within 4 months in the case of discontinuance of business due to death) from the date of discontinuance, separately from the final tax return for income tax and tax return for inhabitant tax.

# Business Tax on Corporations

## [Taxpayers]

- ▶ Corporations having offices or business establishments in Tokyo (Regarding public interest corporations, business tax on corporations is imposed only on the corporations engaged in profit-earning business.)
- ▶ Non-juridical organizations and foundations that are engaged in profit-earning business and recognized as corporations

## [Tax payment]

Standard taxable value

×

Tax rate

## [Due date and procedures for tax payment]

Taxpayers must file a return and pay this tax as mentioned below, together with special corporate enterprise tax, local corporation special tax and metropolitan inhabitant tax on corporations, at the Metropolitan Taxation Office (or branch office/island branch office) with jurisdiction over the area where the main office is located.

## ○ List of the Jurisdictions of Metropolitan Taxation Office in the 23 Special Wards for Business tax on Corporations, Special Corporate Enterprise tax, Local Corporation Special Tax and Metropolitan Inhabitant Tax on Corporations

Taxation office	Jurisdiction areas	Taxation office	Jurisdiction areas
Chiyoda Metropolitan Taxation Office	Chiyoda Ward, Bunkyo Ward	Shinagawa Metropolitan Taxation Office	Shinagawa Ward, Ota Ward
Chuo Metropolitan Taxation Office	Chuo Ward, Koto Ward, Edogawa Ward	Shibuya Metropolitan Taxation Office	Shibuya Ward, Meguro Ward, Setagaya Ward
Minato Metropolitan Taxation Office	Minato Ward	Toshima Metropolitan Taxation Office	Toshima Ward, Itabashi Ward, Nerima Ward
Shinjuku Metropolitan Taxation Office	Shinjuku Ward, Nakano Ward, Suginami Ward	Arakawa Metropolitan Taxation Office	Arakawa Ward, Kita Ward, Adachi Ward
Taito Metropolitan Taxation Office	Taito Ward, Sumida Ward, Katsushika Ward		

(Note 1) See Page 91 for the jurisdiction areas of the Hachioji and Tachikawa Metropolitan Taxation Offices.

(Note 2) Tax return can also be filed, and application forms submitted, at the Metropolitan Taxation Office of the ward where the principal business establishment is located.

## ● Filing a Return/Tax Payment

Categories of return	Amount of tax payment	Due date for filing return and tax payment
<b>Interim tax return*<sup>1</sup></b> <b>Corporations whose accounting period exceeds 6 months*<sup>2</sup></b>	(1) Provisional return  (Tax amount of the previous accounting period) ÷ (the number of months of the previous accounting period) × 6* <sup>3</sup>	Within two months after six months since the starting date of the accounting period* <sup>4</sup>
	(2) Interim tax return based on provisional settlement of accounts* <sup>5</sup>  (Income* (revenue) based on provisional settlement of accounts) × (tax rate) * Corporations subject to pro forma taxation shall pay the amount of per income (revenue) levy, value added portion, capital added portion, etc.	
<b>Final return</b>	(Income* (revenue) amount) × (tax rate) – (interim tax amount) * Corporations subject to pro forma taxation shall pay the amount of per income (revenue) levy, value added portion, capital added portion, etc.	It shall be within two months of the closing date of the fiscal year.* <sup>6</sup> (It shall be within three months (four months for aggregated corporations and consolidated corporations) for the deadline of declaration of corporations not calling a general meeting during the above period due to the stipulation of the articles of association or for special reasons but for which an extension application is required.)* <sup>7</sup>

(Note 1) Corporations having offices and business establishments in other prefectures must calculate the total taxable income by self-assessment and divide the amount of income up to the amount of revenue obtained proportionally according to the number of offices, business establishments and employees, etc. that are present in each respective prefecture.

(Note 2) Regarding the filing of returns for corporations that were dissolved on or before September 30, 2010 (H22), please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).

\*1 Following corporations are not required to file an interim return:

(1) Corporations, whose standard taxation is based on income, which are not required to file an interim return for corporate tax (excluding consolidated corporations)

This does not apply to aggregated subsidiary corporations whose aggregated parent corporations are cooperative associations, etc.

(2) Consolidated corporations, whose standard taxation is based on income, with the equivalent tax amount in six months of ¥100,000 or less, based on the previous accounting period's individually imputed amount of consolidated corporate tax payment

\* Corporations subject to pro forma standard taxation or which file the revenue-based levy shall file an interim return even when they fall under the category of (1) or (2).

(3) Special corporations

(4) Corporations in liquidation process (including aggregated subsidiary corporations in liquidation process) (for accounting periods during the liquidation process)

\*2 In the case of the aggregated subsidiary corporation, read as a corporation having an aggregated full controlling interest with the aggregated parent corporation on the day when the accounting period of the group aggregated parent corporation including the starting date of the accounting period of the aggregated subsidiary corporation exceeds 6 months, and passes 6 months after the starting date of the said accounting period of the aggregated parent company.

\*3 In the case of the aggregated subsidiary corporation, multiply by the number of months from the starting date of the accounting period of the aggregated subsidiary corporation to the previous date of 6 months after the starting date of the accounting period of the aggregated parent corporation including the starting date of the accounting period of the aggregated subsidiary corporation. In the case of joining an aggregated group halfway the accounting period of the aggregated parent corporation, this may not be 6 months.

\*4 In the case of the aggregated subsidiary corporation, read as within 2 months from the date of 6 months after the starting date of the accounting period of the aggregated parent corporation including the starting date of the accounting period of the aggregated subsidiary corporation.

\*5 Following corporations cannot file an interim return based on provisional settlement of accounts.

(1) Corporations whose interim return tax amount based on provisional settlement of accounts exceeds the business tax amount for provisional return.

(2) Of the aggregated subsidiary corporations in case the aggregated parent corporations are cooperative associations, etc., those required to file and pay taxes based on net income.

(3) Consolidated corporations required to file and pay taxes based on net income.

\*6 The due date for the final return of a dissolved corporation whose residual property has been settled shall be within one month from the date of settling the residual property or from one day before the final distribution date of the residual property, whichever occurs earlier.

\*7 In case of the corporations which have accounting auditors and whose general meetings for the settlement are not convened within three months (four months for aggregated corporations and the consolidated corporations) from the date of the fiscal year ending according to the articles of incorporation, etc., their due date of filing return shall be within the period of the number of months designated by the Governor within the range not exceeding 6 months from the end of the fiscal year (extension application is required).

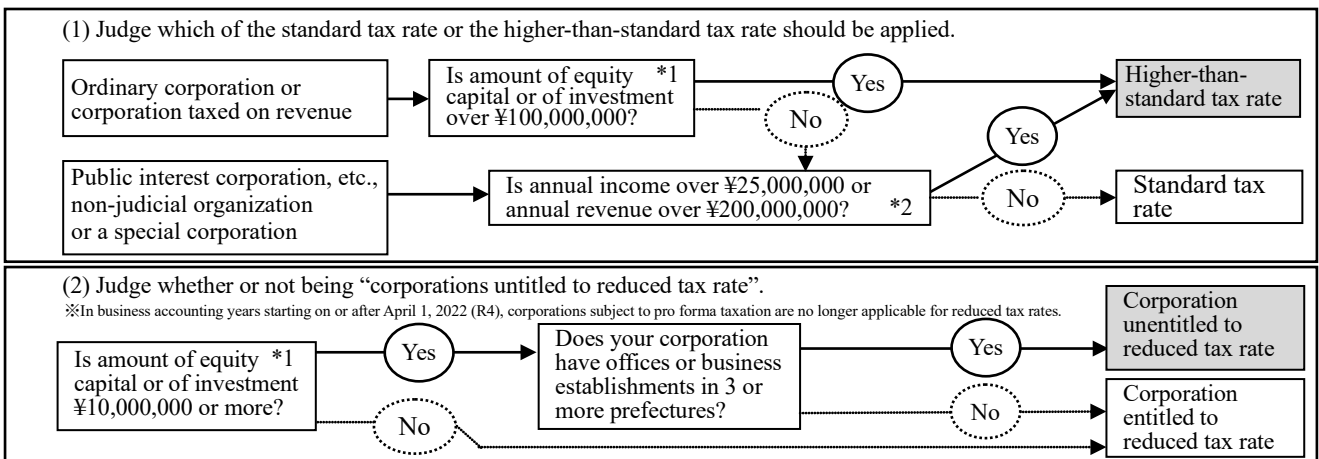
● Tax Rate

The Tokyo Metropolitan government employs a system of higher-than-standard taxation together with differential taxation to apply different tax rate in accordance with the amount of capital (the amount of investment) and size of income.

Business category (Each item, Section 1, Article 72-2 of the Local Tax Act)	Type of corporation	Classification of business tax	Tax rate (%)						
			Business accounting year starting on or after April 1, 2022 (R4)		Business accounting year starting on or after April 1, 2020 (R2) to March 31, 2022 (R4)		Business accounting year starting on or after October 1, 2019 (R1) to March 31, 2020 (R2)		
			Standard tax rate	Higher-than-standard tax rate	Standard tax rate	Higher-than-standard tax rate	Standard tax rate	Higher-than-standard tax rate	
Item 1 Business other than described in Items 2, 3 and 4	(1) Ordinary corporations (excluding the corporations described in (2) and (3)), public interest corporations, etc., Non-judicial organizations, etc.	Per income levy Corporations entitled to reduced tax rate	Not more than ¥4,000,000 in net income	3.5	3.75	3.5	3.75	3.5	3.75
			Over ¥4,000,000 and not more than ¥8,000,000 in net income	5.3	5.665	5.3	5.665	5.3	5.665
			Over ¥8,000,000 in net income	7.0	7.48	7.0	7.48	7.0	7.48
	(2) Special corporations [Cooperatives, etc. (agricultural cooperatives, credit associations, etc.) described in Appendix 3, Corporation Tax Act, and medical corporations]	Per income levy Corporations entitled to reduced tax rate	Not more than ¥4,000,000 in net income	3.5	3.75	3.5	3.75	3.5	3.75
			Over ¥4,000,000 in net income	4.9	5.23	4.9	5.23	4.9	5.23
			Corporations unentitled to reduced tax rate						
	(3) Corporations subject to pro forma standard taxation [Ordinary corporations with over ¥100,000,000 in the amount of equity capital (or of investment) (excluding special purpose companies, investment corporations, general incorporated associations and general incorporated foundations)]	Per income levy Corporations entitled to reduced tax rate	Not more than ¥4,000,000 in net income	(1.0)*3	1.18*3	(0.4)	0.495	(0.4)	0.495
			Over ¥4,000,000 and not more than ¥8,000,000 in net income			(0.7)	0.835	(0.7)	0.835
			Over ¥8,000,000 in net income			(1.0)	1.18	(1.0)	1.18
			Corporations unentitled to reduced tax rate						
Value added portion			-	1.26	-	1.26	-	1.26	
Capital added portion	-	0.525	-	0.525	-	0.525			
Item 2 Electricity supply business (excluding retail electricity business, etc., power generation business, etc., and specified wholesale supply business <sup>1</sup> ), gas supply business (limited to certain businesses <sup>2</sup> ), insurance business, or trade insurance business	Revenue-based levy		1.0	1.065	1.0	1.065	1.0	1.065	
	Item 3 Retail electricity business, etc., power generation business, etc., or specified wholesale supply business <sup>1</sup>	Corporations described in (1) and (2)	Revenue-based levy	0.75	0.8025	0.75	0.8025	1.0	1.065
Per income levy			1.85	1.9425	1.85	1.9425			
Corporations described in (3)		Revenue-based levy	(0.75)	0.8025	(0.75)	0.8025	(1.0)	1.065	
		Value added portion	-	0.3885	-	0.3885			
		Capital added portion	-	0.1575	-	0.1575			
Item 4 Specified gas supply business	Revenue-based levy		(0.48)	0.519	1.0	1.065	1.0	1.065	
	Value added portion		-	0.8085					
	Capital added portion		-	0.336					

\*1 The tax rate pertaining to specified wholesale supply business is applied from the business accounting year ending on or after April 1, 2022 (R4).  
 \*2 In business accounting years starting on or after April 1, 2022 (R4), this only applies to pipeline gas supply business. (Other gas supply businesses are classified in Item 1 or Item 4.) In business accounting years starting on or before March 31, 2022 (R4), this only applies to pipeline gas supply business, gas supply business conducted by gas manufacturers and gas supply business conducted by former assumed general gas retailers (limited to persons having obligations under Section 1, Article 22 of the Supplementary Provisions of the Act on the Partial Amendment of the Electricity Business Act (Act No. 47 of 2015 (H27))).  
 \*3 In business accounting years starting on or before March 31, 2022 (R4), there were cases where corporations subject to pro forma taxation were also entitled to reduced tax rates, but in business accounting years starting on or after April 1, 2022 (R4), corporations subject to pro forma taxation are no longer applicable for reduced tax rates.  
 (Note 1) The parenthesized rates are not applied to the business tax in Tokyo but are used in calculating the per income levy and revenue-based levy computed at the standard tax rate for special corporate enterprise tax.  
 (Note 2) For the tax rates of business accounting years starting on or before September 30, 2019 (R1), please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).  
 (Note 3) The per income levy is calculated taking the net income in each business accounting year as the standard taxable value and multiplying the standard taxable value by the tax rate. The value added portion is calculated taking the value added portion in each business accounting year as the standard taxable value and multiplying the standard taxable value by the tax rate. The capital added portion is calculated taking the amounts such as capital in each business accounting year as the standard taxable value and multiplying the standard taxable value by the tax rate. The revenue-based levy is calculated taking the revenue-based income in each business accounting year as the standard taxable value and multiplying the standard taxable value by the tax rate.

[How to read tax rate table]



\*1 According to the current condition on the final day of the business accounting year. Regarding corporations that have been dissolved, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).  
 \*2 Please decide accordingly: for the net income-based portion this will be according to the standard taxable value consisting of the annual net income amount, while for the revenue-based portion this will be according to the standard taxable value consisting of the annual revenue amount. For split-off corporations that have offices or business premises in several prefectures, this will be according to the standard taxable value comprising the annual net income amount and annual revenue amount before the split-off.

● **Reporting of New Business Start-up, Establishment of New Office or Change in Existing Office**

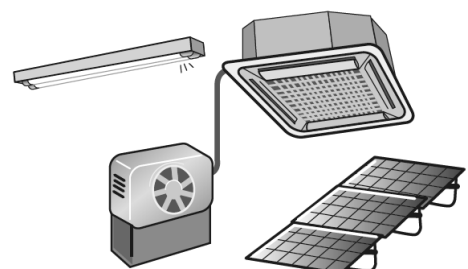
Submit a written report within the prescribed period where any of the following cases fits, accompanied with a document proving registered matters, etc.

Type of report	Period for report
When founding a new corporation or establishing an office, etc. in Tokyo for the first time	Within 15 days from the day of setting up or establishment
When there is a change in registered matters, such as closure of office or the like in Tokyo or change in equity capital	Within 10 days from the day of closure or other change
When the group relief system (consolidated tax payment) for corporate tax has been approved	Within 15 days from the day of approval, etc.

The prescribed report form is also available from the website of the Tokyo Metropolitan Government Bureau of Taxation (Japanese only).

**Tax System for Encouraging Smaller Business Enterprises to Save Energy Consumption (Reduction/Exemption from Business Tax)**

<b>Taxpayers</b>	Small- and medium-sized enterprise operators* having submitted “Report on Anti-Global Warming Actions”, etc. * Corporations with equity capital of not more than ¥100,000,000 and individual business operators
<b>Eligible equipment</b>	Equipment meeting the following requirements: (1) Equipment acquired by a business establishment that is not a designated business for global warming countermeasures, etc. • Designated business for global warming countermeasures, etc. is a business with energy consumption of 1,500 kl or more for 3 consecutive years. (2) Energy-saving equipment and renewable energy using equipment (depreciable assets) designated by the Bureau of Environment as equipment items recommended for introduction (A list of designated equipment items recommended for introduction is available on the Bureau of Environment website (Japanese only).)
<b>Amount of reduction/exemption</b>	<b>Corporations</b> 1/2 of the acquisition value (¥20,000,000 at the maximum) of the eligible equipment items shall be deducted or exempted from the amount of business tax on corporations for the accounting year of acquisition (up to 1/2 of the amount of business tax on corporations for the current term) *1 The sum in excess of the upper limit of reduction or exemption can be deducted or exempted from the amount of business tax on corporations for the following accounting year. *2 When the accounting year in which the equipment was acquired and the accounting year in which the equipment was used for business are different, the acquisition value shall be deducted or exempted from the amount of business tax on corporations for the accounting year in which the equipment was used for business.
	<b>Individuals</b> 1/2 of the acquisition value (¥20,000,000 at the maximum) of the eligible equipment item shall be deducted or exempted from the amount of business tax on individuals for the income in the year of acquisition, which is imposed in the following fiscal year (up to 1/2 of the amount of business tax on individuals for the current term) *1 The sum in excess of the upper limit of reduction or exemption can be deducted or exempted from the amount of business tax on individuals for the following accounting year. *2 When the year in which the equipment was acquired and the year in which the equipment was used for business are different, the acquisition value shall be deducted or exempted from the amount of business tax on individuals for the income in the year in which the equipment was used for business, which is imposed in the following fiscal year.
<b>Applicable periods</b>	<b>Corporations</b> Applicable if the eligible equipment was acquired and used for business in each accounting year ending between March 31, 2010 (H22) and March 30, 2026 (R8)
	<b>Individuals</b> Applicable if the eligible equipment was acquired and used for business between January 1, 2010 (H22) and December 31, 2025 (R7)
<b>Procedure for obtaining reduction/exemption</b>	Submit an application for reduction/exemption together with required documents by the due date of the business tax payment (If the corporation has received approval to extend the due date of filing a tax return, by the extended due date). Please note that reduction/exemption cannot be applied once past the application due date.





# Special Corporate Enterprise Tax and Local Corporation Special Tax (National Tax)

The special corporate enterprise tax and local corporation special tax are national taxes, but they are collected together with the business tax on corporations imposed by the pertinent prefecture.  
The special corporate enterprise tax is applied from business accounting years starting on or after October 1, 2019 (R1).  
The local corporation special tax is applied in business accounting years starting in the period from October 1, 2008 (H20) to September 30, 2019 (R1).

### [Taxpayers]

Corporations liable to business tax on corporations (net income-based/revenue-based)

### [Tax payment]

$$\boxed{\text{The amount of business tax on corporations (net income-based/gross revenue-based)*1*2}} \times \boxed{\text{Tax rate}}$$

\*1 This refers to the net income-based amount (standard net income-based corporate tax amount) or gross revenue-based tax amount (standard revenue-based corporate tax amount) calculated at the standard tax rate.

The standard tax rate here refers to the tax rate stipulated in the Local Tax Act as the rate based on which local entities usually impose tax.

\*2 For the special corporate enterprise tax, net income-based amounts relating to retail electricity business, etc., power generation business, etc., and specified wholesale supply business are not included.

### [Due date and procedures for tax payment]

File a return at your prefecture together with business tax on corporations in the same method for this tax (see Page 22).

### [Tax rates]

#### ■ Special corporate enterprise tax

Standard taxable value	Type of corporation	Tax rate (%)		
		Business accounting year starting on or after April 1, 2022 (R4)	Business accounting year starting on or after April 1, 2020 (R2) to March 31, 2022 (R4)	Business accounting year starting on or after October 1, 2019 (R1) to March 31, 2020 (R2)
Standard net income-based corporate tax amount	Corporations other than those subject to pro forma standard taxation and special corporations	37	37	37
	Corporations subject to pro forma standard taxation	260	260	260
	Special corporations	34.5	34.5	34.5
Standard revenue-based corporate tax amount	Corporations other than those engaged in retail electricity business, etc., power generation business, etc., specified wholesale supply business*, or specified gas supply business	30	30	30
	Corporations engaged in retail electricity business, etc., power generation business, etc., or specified wholesale supply business*	40	40	30
	Corporations engaged in specified gas supply business	62.5	30	

\* The tax rate pertaining to specified wholesale supply business is applied from the business accounting year ending on or after April 1, 2022 (R4).

#### ■ Local corporation special tax

Standard taxable value	Type of corporation	Tax rate (%)		
		Business accounting year starting on or after April 1, 2016 (H28) to September 30, 2019 (R1)	Business accounting year starting on or after April 1, 2015 (H27) to March 31, 2016 (H28)	Business accounting year starting on or after October 1, 2014 (H26) to March 31, 2015 (H27)
Standard net income-based corporate tax amount	Corporations other than those subject to pro forma standard taxation	43.2	43.2	43.2
	Corporations subject to pro forma standard taxation	414.2	93.5	67.4
Standard revenue-based corporate tax amount		43.2	43.2	43.2

(Note) Regarding the tax rates of business accounting years starting on or before September 30, 2014 (H26), please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).

# Metropolitan Inhabitant Tax and City, Town and Village Inhabitant Tax on Corporations

Tax imposed on corporations with offices/business establishment in Tokyo is generally referred to as “metropolitan inhabitant tax and municipal tax on corporations”. The tax includes metropolitan inhabitant tax and city, town and village inhabitant tax both of which consist of “corporation levy” and “per capita levy”.

## [Taxpayers]

Corporations and non-judicial associations/foundations engaging in profit-making business, which have offices/business establishments in Tokyo.

Only per capita levy is imposed also on the corporations that maintain dormitories, company-owned resort facilities, lodgings and club houses in Tokyo, as well as on public interest corporations which are not established for profit and specific non-profit associations.

## [Tax payment]

### ▶ Corporate levy

The amount of corporate tax for standard taxable value\*

×

Tax rate

\* For corporations reporting on a consolidated basis, the amount of corporate tax is imputed to that for individual corporations

### ▶ Per capita levy (See the table on Page 27.)

## [Due date and procedures for tax payment]

Taxpayers must file a return and pay this tax at the Metropolitan Taxation Office, etc. with jurisdiction over the Tokyo metropolitan area where the main office is located (See Page 91 for relevant Metropolitan Taxation Office, etc.).

- As an exceptional measure, corporations within the 23 special wards of Tokyo file for and pay metropolitan inhabitant tax together with the equivalent amount of city, town and village inhabitant tax to the relevant Metropolitan Taxation Office.
- Corporations located within municipalities declare and pay city, town and village inhabitant tax at the local ward or town office, in addition to filing and paying for their metropolitan inhabitant tax at the Metropolitan Taxation Office (including Branch Office/Island Branch Office).

## ● Tax Rate

### (1) Corporation Levy\*1

The Tokyo Metropolitan Government currently employs a higher-than-standard taxation system and, at the same time, the differential taxation system for standard tax rate to corporations with the amount of capital (or the amount of investment in capital) of not more than ¥100,000,000\*2 and annual corporate tax amount of not more than ¥10,000,000\*3.

Category		Tax rate (%)			
		Business accounting year starting on or after October 1, 2019 (R1)		Business accounting year starting from October 1, 2014 (H26) to September 30, 2019 (R1)	
		Tax rate for corporation subject to differential taxation (standard tax rate)	Higher-than-standard rate	Tax rate for corporation subject to differential taxation (standard tax rate)	Higher-than-standard rate
Metropolitan inhabitant tax	When offices, etc. are located in the 23 special wards	7.0 (1.0 for prefectural inhabitant tax equivalent and 6.0 for city, town and village inhabitant tax equivalent)	10.4 (2.0 for prefectural inhabitant tax equivalent and 8.4 for city, town and village inhabitant tax equivalent)	12.9 (3.2 for prefectural inhabitant tax equivalent and 9.7 for city, town and village inhabitant tax equivalent)	16.3 (4.2 for prefectural inhabitant tax equivalent and 12.1 for city, town and village inhabitant tax equivalent)
	When offices, etc. are located outside the 23 special wards	1.0	2.0	3.2	4.2
City, town and village inhabitant tax		6.0 to 8.4*4		9.7 to 12.1*4	

\*1 The corporation levy is calculated by multiplying the amount of corporate tax for standard taxable value by the tax rate.

\*2 According to the current condition on the final day of the business accounting year or the consolidated business accounting year.

\*3 For split-off corporations that have offices or business premises in several prefectures, this will be the amount of corporate tax according to the standard taxable value before the split-off.

\*4 The tax rate is established according to the ordinance of each relevant municipality between the standard tax rate and the limited tax rate.

(Note) Regarding the tax rates of business accounting years starting on or before September 30, 2014 (H26), please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).

## (2) Per Capita Levy\*1

### 1. When offices, etc. are located only within the 23 special wards of Tokyo:

Amount (A) in the following table (aggregate of metropolitan and city, town and village inhabitant tax equivalent amounts) shall be paid to the relevant Metropolitan Taxation Office having jurisdiction over the area where the principal office of the corporation is located.

When the corporation's other offices are located within one or more of the 23 special wards other than the ward where the principal office is located, the tax amount is calculated by adding the total amount of (C) in the table below in accordance with the number of special wards where non-principal office/offices is/are located to the amount of (A) in the following table.

### 2. When offices, etc. are located only in the municipalities outside the 23 special wards of Tokyo:

Amount of (B) in the following table shall be paid to the relevant Metropolitan Taxation Office/Branch Office/Island Office, and amount (C) shall be paid to the relevant city, town or village government office or offices.

### 3. When offices, etc. are located both in the 23 special wards and other municipality/municipalities in Tokyo:

The tax amount, which is calculated by adding the total amount of (C) in the table below in accordance with the number of special wards where non-principal office/offices is/are located to the amount of (B) in the following table, shall be paid to the relevant Metropolitan Taxation Office/Branch Office/Island Office having jurisdiction over the area where the principal office of the corporation is located. Amount of (C) shall also be paid to the relevant city, town or village government office or offices.

Category of corporations, etc.				Metropolitan inhabitant tax A	Metropolitan inhabitant tax B	City, town and village inhabitant tax C
Public interest corporations/foundations, etc., non-judicial organizations/foundations engaged in profit-seeking activities, specified entities for non-profit activities, general incorporated associations/foundations, etc.				¥70,000	¥20,000	¥50,000
Corporations other than above	Amount of capital etc.*2	10 million yen or less	No. of employees in ward or municipality	50 or less	¥20,000	¥50,000
				Over 50		¥120,000
		Over 10 million yen to 100 million yen		50 or less	¥50,000	¥130,000
				Over 50		¥150,000
		Over 100 million yen to 1 billion yen		50 or less	¥130,000	¥160,000
				Over 50		¥400,000
		Over 1 billion yen to 5 billion yen		50 or less	¥540,000	¥410,000
				Over 50		¥1,750,000
		Over 5 billion yen		50 or less	¥800,000	¥410,000
				Over 50		¥3,000,000

\*1 The per capita levy is imposed in accordance with the amount of capital, etc. and the number of employees, etc.

\*2 The amount of capital, etc. as provided in Item 4-2, Section 1, Article 23 of the Local Tax Act.

If the amount of capital, etc. is less than the sum of the capital plus capital reserve, or the amount of contribution, then the calculation shall be on a per capita basis, with the sum of the capital plus capital reserve, or the amount of contribution as the standard.

(Note) For mutual companies stipulated in the Insurance Business Act, the amount of capital etc. means the amount of net assets.

## ● Tax Payment by Interim Return

Corporations\*1, whose current business accounting period started more than six months ago, file the interim return within two months\*2 after six months since the commencement date of the accounting period. (The interim return based on the provisional settlement of account is unavailable for the corporations that report on a consolidated basis). However, an interim return for corporate tax is not required if it is not an obligation\*3\*4 or if only the corporation's dormitories, etc. are located in the locality.

Calculation of the amount of corporation levy for filing a provisional return is as follows:

Tax amount in the previous business accounting year  $\times 6^{*5} \div$  Number of months in the previous business accounting year

\*1 In the case of the aggregated subsidiary corporation, read as a corporation having an aggregated full controlling interest with the aggregated parent corporation on the day when the accounting period of the group aggregated parent corporation including the starting date of the accounting period of the aggregated subsidiary corporation exceeds 6 months, and passes 6 months after the starting date of the said accounting period of the aggregated parent company.

\*2 In the case of the aggregated subsidiary corporation, read as within 2 months from the date of 6 months after the starting date of the accounting period of the aggregated parent corporation including the starting date of the accounting period of the aggregated subsidiary corporation.

\*3 This does not apply to aggregated subsidiary corporations whose aggregated parent corporations are cooperative associations, etc. However, the aggregated subsidiary corporation cannot file an interim return based on provisional settlement of accounts.

\*4 The consolidated corporations, whose taxation is based on net income, are not obligated to file an interim return if the equivalent amount for the six months based on the payment of individually imputed consolidated corporate tax in the previous business accounting year is ¥100,000 or less.

\*5 In the case of the aggregated subsidiary corporation, multiply by the number of months from the starting date of the accounting period of the aggregated subsidiary corporation to the previous date of 6 months after the starting date of the accounting period of the aggregated parent corporation including the starting date of the accounting period of the aggregated subsidiary corporation. In the case of joining an aggregated group halfway the accounting period of the aggregated parent corporation, this may not be 6 months.

# Establishment Tax

Establishment tax is an earmarked tax to be used for the projects to improve and maintain the urban environment. This is also municipal tax imposed only in the cities specified by the Local Tax Act. In Tokyo, this tax is imposed as metropolitan tax as a special case in the 23 special wards in addition to the four cities\*, including Musashino City, Mitaka City, Hachioji City and Machida City.

\* For questions on the establishment tax imposed in the four cities, please contact the relevant city hall.

**[Taxpayers]**

- ▶ **Per-property levy**  
Corporations or individuals whose total floor space of offices in the 23 special wards in Tokyo is more than 1,000 m<sup>2</sup> (tax exemption limit).
- ▶ **Per-employee levy**  
Corporations or individuals whose total number of employees in offices located in the 23 special wards in Tokyo is more than 100 (tax exemption limit).

**[Tax payment]**

- ▶ **Per-property levy**  

Floor areas of offices (m <sup>2</sup> )	×	Tax rate ¥600
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- ▶ **Per-employee levy**  

Total amount of employee's salary	×	Tax rate 0.25%
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**[Due date and procedures for tax payment]**

The tax must be calculated by self-assessment and paid to the Metropolitan Taxation Office having jurisdiction over the area in the 23 special wards, in which the principal place of business is located, within two months from the closing date of the business year in case of corporations, and for individuals by March 15 of the year following the year when the business was conducted.

Different from business tax on corporations, metropolitan inhabitant tax on corporations, etc., the establishment tax has no system for extending the due date of filing a tax return.

○ **List of the Jurisdictions of Metropolitan Taxation Offices Pertaining to Establishment Tax (in the 23 Special Wards)**

Taxation office	Jurisdiction areas
<b>Chiyoda Metropolitan Taxation Office</b>	Chiyoda Ward, Bunkyo Ward, Kita Ward, Arakawa Ward, Adachi Ward
<b>Chuo Metropolitan Taxation Office</b>	Chuo Ward, Taito Ward, Sumida Ward, Koto Ward, Katsushika Ward, Edogawa Ward
<b>Minato Metropolitan Taxation Office</b>	Minato Ward, Shinagawa Ward, Ota Ward
<b>Shinjuku Metropolitan Taxation Office</b>	Shinjuku Ward, Meguro Ward, Setagaya Ward, Shibuya Ward, Nakano Ward, Suginami Ward, Toshima Ward, Itabashi Ward, Nerima Ward

(Note) Tax return can be also filed, and application forms submitted, at the Taxation Office of the ward where the principal business establishment, etc. is located

● **Business Establishment, etc.**

The term “business establishment” refers to offices and establishments regardless of whether they are owned or rented. Specifically, this includes offices, stores, factories and warehouses.

● **Decision on Tax Exemption Limit**

The tax exemption limits are decided for per-property levy and per-employee levy respectively in accordance with the actual status as of the final day of the business accounting year for corporations and as of December 31 for individuals.

## **Filing of Establishment Tax Return**

The following declarations are required in addition to declaration of tax return.

(Note 1) For the following declarations that are related to establishment tax in the 23 special wards, electronic declarations using eLTAX, as well as electronic applications and submissions are accepted. See Page 32 for details.

(Note 2) In line with the introduction of the Individual Number (“My Number”) System, it may be necessary to enter your Individual Number or corporate number when submitting a declaration. See Page 89 for details on the Individual Number System.

### **(1) Declaration of Not Exceeding the Tax Exemption Limit**

In the following cases (A) to (C), corporations must declare within two months of the closing date of each fiscal year and individuals must declare until the following March 15 of the year in which they transacted the business.

(A) When a taxpayer was liable to tax in the previous business year or previous taxation period related to individual taxes

(B) When the total floor area of business establishment, etc. located in the entire area of the 23 special wards is over 800 m<sup>2</sup> and not more than 1,000 m<sup>2</sup>

(C) When the total number of employees in the business establishment, etc. located in the entire area of the 23 special wards is over 80 and not more than 100.

### **(2) Declaration of Foundation/Closure of Business Establishment, etc.**

Those who founded or closed the business establishment, etc. in the 23 special wards are responsible for declaration within one month after the date of foundation or closure.

### **(3) Declaration of Leasing Buildings Used as Business Establishment**

Those who lease building for business purpose (corporations or individuals engaged in the business) in the 23 special wards are responsible for declaration.

(A) When newly leasing building for business purpose:

Declaration has to be made within two months from the day on which the new lease is made.

(B) When there is a change in lease declaration:

Declaration has to be made within one month from the day on which lease conditions changed.

#### **○ Places to submit declaration form regarding (1) to (3) as above in the 23 special wards:**

(1): Metropolitan Taxation Office\* having jurisdiction over the location of the principal business establishment, etc.

\* Tax return can be also filed and submitted at the Taxation Office of the ward where the principal business establishment, etc. is located.

(2), (3): The Metropolitan Taxation Office\* with jurisdiction over the area where the business establishment that was newly founded /closed or the buildings that are leased to be used as business establishments are located.

\* Declaration forms can also be filed and submitted at the Metropolitan Taxation Office located in the ward where the business establishment that was newly founded/closed or the buildings that are leased as business establishments are located.

**Declaration forms can also be obtained from the website of the  
Tokyo Metropolitan Government Bureau of Taxation (Japanese only)**



## Mine Lot Tax

Taxes are imposed on the rights to dig mineral reserves (mining right).

### [Taxpayers]

Those who have a mining right in the mine located within Tokyo

### [Tax payment]

Type of mine lot		Tax payment
Mine lot with the mining right not for placer mining	Mining lot for exploratory drilling	¥200 per hectare/year*
	Mining lot for digging	¥400 per hectare/year*
Mine lot with the mining right for placer mining	Riverbed	¥600 per 1,000 m of extension/year
	Non riverbed	¥200 per hectare/year

\* Taxes for mine lot for petrol/combustible natural gas are 2/3 of the above amount.

### [Due date and procedures for tax payment]

The mine lot tax is to be paid, in principle, in May in accordance with the Tax Notice sent from the relevant Metropolitan Taxation Office (island branch office).

## Fixed Assets Tax (Depreciable Assets)

This is a municipal tax imposed on the owners of fixed assets (depreciable assets) other than land/buildings. While the tax on the fixed assets (depreciable assets) located in the Tama or island regions are imposed by the municipality, the tax on the fixed assets in any of the 23 special wards is imposed by the Tokyo Metropolitan Government as an exceptional measure.

### ● Definition of “Depreciable Assets”

Depreciable assets are defined as the business assets excluding land/buildings where the amount of depreciation or depreciation expense is included in losses or necessary expenses when calculating the income pursuant to the Corporation Tax Act or the Income Tax Act. These assets include the structures, machinery, equipment and fixtures, which the corporations or individual business operators have acquired for business use.

### ● Types of Depreciable Assets and Examples

Types of assets	Examples
<b>Structures</b>	Power substation, paved roads, gardens, exterior works such as gates, walls, fences and greening facilities, billboards including advertising towers, etc.
<b>Machinery and equipment</b>	Machinery and equipment including various types of production equipment, mechanical parking facilities (including turntables), etc.
<b>Ships and vessels</b>	Boats, fishing boats/vessels, pleasure boats, etc.
<b>Aircrafts</b>	Airplanes, helicopters, gliders, etc.
<b>Automobiles and other vehicles</b>	Large-sized special-purpose motor vehicles (Vehicles with category numbers “0, 00 to 09, and 000 to 099”, “9, 90 to 99, and 900 to 999”), etc.
<b>Tools, appliances and fixtures</b>	PCs, display cases, signboards (neon sign), medical equipment, measuring equipment, molds, barber and hairdressing equipment, partitioning screens, air conditioners, furniture for drawing rooms, cash register, vending machines, etc.

### [Taxpayers]

Those who are registered in the fixed assets tax ledger as owners of depreciable assets as of January 1

### [Tax payment]

$$\boxed{\text{Standard taxable value}} \times \boxed{\text{Tax rate (1.4\%)}}$$

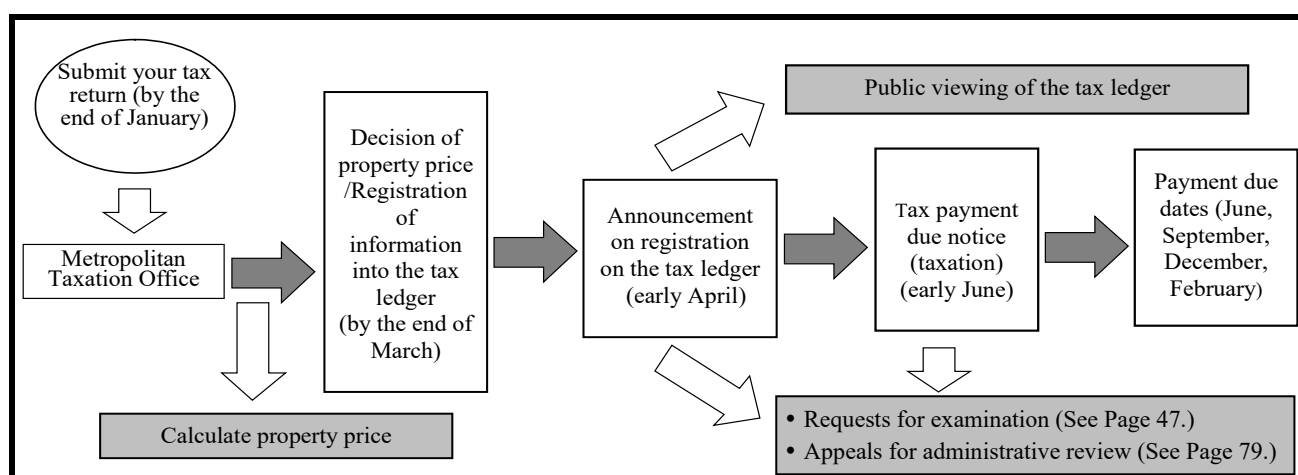
If the standard taxable value calculated at assessment is less than ¥1,500,000 (tax exemption limit), no fixed assets tax is imposed, and therefore a Tax Notice is not issued.

### [Due date and procedures for tax payment]

In principle, taxpayers shall pay the tax four times a year in June, September, December, and February based on the Tax Notice that is sent in the first tax due month in June. (For due dates on tax payment in each city, town, or village municipality, see Page 103.)

For payment methods, see Pages 74 to 77 for details.

## ● Procedures from Submission of Tax Return to Taxation



### ◇ Submitting your tax return

Those who possess depreciable assets as of the date of taxation (January 1) in any given year shall report the depreciable assets concerned to the Metropolitan Taxation Office in the ward where the assets are located by January 31 of that year. To prepare a tax return on depreciable assets, corporations should refer to the fixed assets ledger and the corporate tax return form (e.g., Appendix 16 (1)(2)) and individuals should refer to the depreciation details in their income tax return, the fixed assets ledger, etc.

### ● In the Following Cases

#### ◇ When owning buildings:

Fixed assets tax is imposed on the depreciable fixed assets, including the facilities equipped to the buildings such as power substation and storage battery system, mechanical parking facilities (including turntables), exterior works and advertising towers, etc.

#### ◇ When renting offices or other spaces (as tenants, etc.):

The tax is imposed on the depreciable fixed assets such as interior finishing, fixtures and building equipment installed by a tenant.

#### ◇ Treatment of small sums of depreciable assets

○ = Subject to submission of returns    × = Not subject to submission of returns

Acquisition value Depreciation method	Less than ¥100,000	¥100,000 to less than ¥200,000	¥200,000 to less than ¥300,000	¥300,000 and above
Individual depreciation	○	○	○	○
Special provision for small business enterprises	○	○	○	
Inclusion into temporary deductible expenses	×			
Three-year lump-sum depreciation	×	×		

(Note) Submission of returns may apply to the assets with an acquisition value of less than ¥200,000.

## Information on Electronic Tax Declaration/Tax Payment

The Tokyo Metropolitan Government accepts electronic filing, which utilizes the Local Tax Portal System (eLTAX), for business tax on corporations, special corporate enterprise tax, local corporation special tax, metropolitan inhabitant tax on corporations, establishment tax in the 23 special wards, fixed assets tax (on depreciable assets) in the 23 special wards and metropolitan inhabitant tax (on interest income/on dividend income/on capital gain from shares, etc.). Electronic tax payment may be made using eLTAX also for business tax on corporations, special corporate enterprise tax, local corporation special tax, metropolitan inhabitant tax on corporations, the establishment tax in the 23 special wards and metropolitan inhabitant tax (on interest income/on dividend income/on capital gain from shares, etc.).

The services now available for use in Tokyo are listed below.

(As of April 1, 2022 (R4))

	Electronic filing	Electronic application and notification	Electronic tax payment
<b>Business tax on corporations</b> <b>Special corporate enterprise tax</b> <b>Local corporation special tax</b> <b>Metropolitan inhabitant tax on corporations</b>	<input type="checkbox"/> Provisional return <input type="checkbox"/> Interim return <input type="checkbox"/> Final return <input type="checkbox"/> Per-capita levy return <input type="checkbox"/> Liquidation final return <input type="checkbox"/> Revised return <p style="text-align: right;">etc.</p>	<input type="checkbox"/> Notification of establishment of corporation <input type="checkbox"/> Notification of change <input type="checkbox"/> Application for reduction/exemption from business tax on corporations (Tax System for Encouraging Small Business Enterprises to Save Energy Consumption) <input type="checkbox"/> Revised request for review <input type="checkbox"/> Application for approval and notification of the disposition of extending the due date of filing return <input type="checkbox"/> Notification of approval, etc. of the group relief system (consolidated payment) pertaining to corporate tax <p style="text-align: right;">etc.</p>	<input type="checkbox"/> Payment of principal tax <input type="checkbox"/> Payment of delinquent charge <input type="checkbox"/> Payment of additional charge <input type="checkbox"/> Pro forma payment/deemed payment
<b>Establishment tax in the 23 special wards</b>	<input type="checkbox"/> Notification upon payment <input type="checkbox"/> Revised return <input type="checkbox"/> Notification of not exceeding the tax exemption limit <input type="checkbox"/> Notification of leasing houses and buildings for business purposes	<input type="checkbox"/> Inauguration or abolition of business establishments <input type="checkbox"/> Application for reduction/exemption of establishment tax <input type="checkbox"/> Details regarding deemed joint business <p style="text-align: right;">etc.</p>	<input type="checkbox"/> Payment of principal tax <input type="checkbox"/> Payment of delinquent charge <input type="checkbox"/> Payment of additional charge
<b>Fixed assets tax (on depreciable assets) in the 23 special wards</b>	<input type="checkbox"/> Depreciable assets return	_____	_____
<b>Metropolitan inhabitant tax (on interest income/on dividend income/on capital gain from shares, etc.)</b>	<input type="checkbox"/> Normal return (initial return) <input type="checkbox"/> Additional return	_____	<input type="checkbox"/> Payment of principal tax <input type="checkbox"/> Payment of delinquent charge <input type="checkbox"/> Payment of additional charge

(Note) In addition to the items described above, it is also possible to make applications for postponement of tax collection and applications for postponement of encashment.

### <Local Tax Common Tax Payment System>

For all local public bodies, electronic tax payments can be made all together in a one-time procedure utilizing eLTAX. For more details, please confirm Page 77 or the eLTAX website (Japanese only) below.

### <Time of availability of eLTAX services>

[Availability of various procedures]

Services are available from 8:30 a.m. through 12:00 a.m. (midnight), Mondays through Fridays

(except on Saturdays, Sundays, other holidays and year-end holidays (December 29 – January 3))

\*Additionally, the system can also be utilized on some holidays. For more details, please confirm the eLTAX website (Japanese only).

### <For inquiries regarding electronic procedures>

[eLTAX website] <https://www.eltax.lta.go.jp/>

["Frequently Asked Questions" on the eLTAX website] <https://eltax.custhelp.com/>

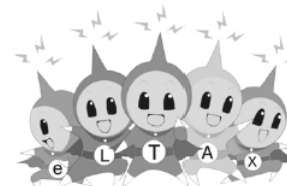
### <For inquiries regarding the contents of your filing and tax payment>

[Electronic filing, application and notification]

Group in charge of relevant tax item at competent Metropolitan Taxation Office

[Electronic tax payment]

Group in charge of collection management at competent Metropolitan Taxation Office



Mascot of eLTAX  
eL RANGER



# Taxes Related to Real Estate

## Real Estate Acquisition Tax

Tax is imposed on those who acquired real estate such as through purchases of land and buildings or through construction of a residence/building, regardless of whether the property is registered or not. However, for the acquisition through inheritance, etc., the tax is not imposed in certain cases.

### [Taxpayers]

Those who have acquired land or buildings (regardless of individuals or corporations) by purchase, gift, exchange, or construction (new construction, enlargement of buildings, and remodeling) regardless of whether the acquisition was a paid or gratuitous acquisition, or whether or not it was registered.

### [Tax payment]

$$\boxed{\text{Assessed value of acquired real estate (standard taxable value)*1}} \times \boxed{\text{Tax rate*2}}$$

\*1 For housing land, etc. (housing land or evaluated housing land) acquired on or before March 31, 2024 (R6), the standard taxable value of housing land is the acquisition price  $\times$  1/2.

\*2 Tax rates are as shown in the following table.

Date of Acquisition	Land	Building (Residence)	Building (Non-residence)
From April 1, 2008 (H20) to March 31, 2024 (R6)		3/100	4/100

### [Due Date and Procedures for Tax Payment]

Tax Notice is sent from the Metropolitan Taxation Office/Island Branch Office. The tax shall be paid by the due date mentioned in the Tax Notice.

See Pages 74 and 75 for details on the tax payment procedure.

### ● Value of Acquired Real Estate

The value of the acquired real estate is imposed and determined based on the Standard Valuation Code of Fixed Assets, which was established by the Minister for Internal Affairs and Communications. The assessed values are basically equivalent to the registered prices in the fixed assets tax ledger, with the exception of newly constructed residences/buildings, etc.

In addition, when land and/or buildings are received as gifts or acquired by exchange, the values are equivalent to the registered prices in the fixed assets tax ledger.

### ● Tax Exemption Limit

Where the standard taxable value is less than the following amounts, real estate acquisition tax is not imposed.

Land.....	¥100,000	
Buildings {	New/extension/renovation.....	¥230,000
	Others (sale, etc.).....	¥120,000

### ● Notification of the Acquisition of Real Property

Submit notification to the competent Metropolitan Taxation Office (or branch office/island branch office) having jurisdiction over the area, where the land/buildings are located, within 30 days from the date of acquisition.

Notification is also required for acquisition of unregistered assets.

## ● Tax Deduction for Residential Building Acquisition

### (1) Newly Built Residential Buildings (Including Extended and Renovated Residential Buildings):

**[Requirements]** A certain amount is deducted from the assessed value of residential buildings if the floor area\*<sup>1</sup> of the buildings meet the requirement below.

	Lower limit		Upper limit
	Detached house	Houses other than detached houses* <sup>2</sup>	
Houses other than the ones for rent	50 m <sup>2</sup> or more	50 m <sup>2</sup> or more	240 m <sup>2</sup> or less
Houses for rent	50 m <sup>2</sup> or more	40 m <sup>2</sup> or more	240 m <sup>2</sup> or less

\*1 The floor area in the present circumstances, which may differ from the registered floor area, is used for assessment. The floor space of condominiums, etc., includes the floor area of the common space divided proportionally in accordance with the floor area of the private space.

\*2 Houses other than detached houses refer to condominiums, etc. with sectional ownership or apartments, etc. with structurally independent lot. The assessment of the requirements of floor space is conducted for each independent lot.

**[Deduction]** ¥12,000,000\*<sup>3</sup> (For buildings valued at less than ¥12,000,000, the deduction is equal to the value.)

\*3 For houses other than detached houses, the deduction applies to each independent lot.

For new residential buildings meeting the criteria for long-term quality housing, which is stipulated in the Act on the Promotion of Diffusing Long-term Quality Housing, the deduction amount is ~~¥13,000,000~~. (This provision applies only to the buildings that were/will be acquired on or before March 31, 2024 (R6))

#### [Calculation of tax amount]

{(Assessed value of residential buildings) – (Deduction)} × Tax rate 3% = Tax amount

### (2) Used Residential Buildings

**[Requirements]** A certain amount is deducted from the assessed value of residential buildings, which meet all of the following requirements (A through C).

Requirements	Details	
(A) Residential requirement (Note) It is necessary that the state of the building at time of acquisition was “residence”.	Residential building that was acquired by the owner as his or her own personal residence. (If a building designed for non-residential use is to be remodeled for residential use, the said remodeling work must be completed prior to the acquisition.)	
(B) Floor area requirement	50 m <sup>2</sup> to 240 m <sup>2</sup> (Assessment of floor area requirement is to be identical to that of the “Case of Newly Built Residential Buildings.”)	
(C) Earthquake-proofing standard requirement* <sup>1</sup>	Building newly built on or after January 1, 1982 (S57)	Residential building that has been certified as the one meeting new earthquake-proofing standards in an earthquake-resistance inspection conducted by an architect or other expert (said inspection for certification must have been completed within two years prior to the date of acquisition of the residence) among the buildings that do not meet the structural requirement stated in the left column.

\*1 Even if a used residential building (limited to residential buildings acquired on or after April 1, 2014 (H26)) does not meet the requirements stated in (C) above, a certain amount may be deducted from the tax amount on the residential building in case that the seismic retrofitting is conducted within six months of acquisition, the certification that the building meets new earthquake-proofing standards is obtained, the building is used for resident and such retrofitting is completed before residential use commencement. The premises may also be eligible to receive a reduction of taxes (limited to premises acquired on or after April 1, 2018 (H30)). For details, please consult the Metropolitan Taxation Office (or island branch office) where the building is located.

#### [Deduction]

Date of Construction	Deduction	Date of Construction	Deduction
Jul. 1, 1954 (S29) to Dec. 31, 1963 (S38)* <sup>2</sup>	¥1,000,000	Jul. 1, 1981 (S56) to Jun. 30, 1985 (S60)* <sup>2</sup>	¥4,200,000
Jan. 1, 1964 (S39) to Dec. 31, 1972 (S47)* <sup>2</sup>	¥1,500,000	Jul. 1, 1985 (S60) to Mar. 31, 1989 (H1)	¥4,500,000
Jan. 1, 1973 (S48) to Dec. 31, 1975 (S50)* <sup>2</sup>	¥2,300,000	Apr. 1, 1989 (H1) to Mar. 31, 1997 (H9)	¥10,000,000
Jan. 1, 1976 (S51) to Jun. 30, 1981 (S56)* <sup>2</sup>	¥3,500,000	Apr. 1, 1997 (H9) or later	¥12,000,000

\*2 For used residential buildings newly built on or before December 31, 1981 (S56), only buildings that have been certified as meeting new earthquake-proofing standards are eligible. For details, see the requirements stated in (C) above.

#### [Calculation of tax amount]

(Assessed value of residential buildings – Deduction)\*<sup>3</sup> × Tax rate 3% = Tax amount

\*3 If you acquire equity interest in the house, the amount would be amount of price and deduction of the house multiplied by such equity interest.

## ● Reduction for Residential Land Acquisition

Where a residential building site subject to the section “Tax Deduction for Residential Building Acquisition” on Page 34 are acquired, a certain amount is deducted from the land tax if any of the following requirements are met.

### «Acquisition of land for new residential building»

Category	Requirements
Acquisition of land before the construction of residential building	The new house must be built on the land within three years* of acquiring the land (provided that (1) the acquirer of the land continues to own the land until the construction of the new house and, (2) the person having acquired the land from the acquirer of the land (the counterpart of the transfer) builds a new house.)
Acquisition of land after the construction of residential building	(A) Those who built a new residential building on the leased land acquire that land within one year from the construction of the residential building.
	(B) Those who acquired new and not-used residential building and its site within one year from the day of the construction of the residential building (including simultaneous land/house acquisition).

\* For land which was/will be acquired on or before March 31, 2024 (R6), in the case where it is difficult to build a new house within three years since the land acquisition, the tax can be reduced within four years since its acquisition when found to be in compliance with the requirements designated by the ordinance (For apartment houses, etc. with 100 or more units in one building, where it is deemed to take more than three years for new construction due to unavoidable circumstances).

### «Acquisition of the land for used residential building»

Category	Requirements
Acquisition of land prior to residential building	Individuals, who purchase the land, acquire the residential building on the land within one year of the land purchase (including simultaneous land/residential building acquisition)
Acquisition of land after residential building	Individuals, who leased the land to acquire the residential building, acquired the land within one year of the acquisition of residential building

### «Tax reduction»

Following amount of either (A) or (B), whichever is larger, can be reduced.

(A) ¥45,000 (For amounts of less than ¥45,000, the deduction is equal to the amount.)

(B) 

Assessed value of land per 1 m <sup>2</sup> *	×	Twice the floor area of a residential building (up to 200 m <sup>2</sup> per house)	×	Tax rate 3%
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\* For acquisition of residential land or the like (residential land or land assessed as residential land) not later than March 31, 2024 (R6), the assessed value of land per m<sup>2</sup> is calculated based on the 1/2 of the assessed value.

(Note) If you are acquiring equity interest in the house, the amount would be the product of the amount obtained in (B) above with the amount of equity interest.

## ● Declaration for Tax Reduction

Apply for tax reduction by submitting the necessary documents (in principle, copies are acceptable) to the relevant Metropolitan Taxation Office (or branch office/island branch office) having jurisdiction over the area, where the land/building are located, in principle, within 60 days from the date of acquisition of the residential building or land for residential use.

	Necessary documents
Newly built residential building	Contract document for construction work / certificate of inspection or certificate of registered items (buildings) / floor plan (in the case of multipurpose residential buildings with residential complexes and stores, etc.) / long-term quality housing certification notice (for certified long-term quality housing)
Used residential building	Purchase and sales contract and receipts for final expenses / certificate of registered items (buildings) / certificate of residence (those with no entry of Individual Number)
Land for residential use	Contract of land sales and receipts for final price / certificate of registered items (land) / documents required for the reduction of taxes on newly built or used residential buildings as mentioned above

(Note) Documents other than those mentioned above may need to be submitted as required.

## ● Calculation of Real Estate Acquisition Tax

**[Example]** A newly built residential building as well as land was purchased in May 2022 (R4).  
The area of the land is 125 m<sup>2</sup> and the total floor area of the residential building is 100 m<sup>2</sup>.  
The purchase price (assessed value) is ¥72,000,000 for the land and ¥12,600,000 for the building.  
What is the amount of tax due?

### [Calculation]

<b>Building</b>	Assessed value (A)	¥12,600,000	See the requirements of “Tax Deduction for Residential Building Acquisition” on Page 34.
	Reduction for the residential building acquisition (B)	¥12,000,000	(See “Deducted amount” on Page 34.)
	Standard taxable value (C)	¥600,000	(A) – (B)
	Tax payment	¥18,000	(C) × (Tax rate 3%)
<b>Land</b>	Assessed value (D)	¥72,000,000	(D) × 1/2 (See Page 33.)
	Standard taxable value (E)	¥36,000,000	
	Assessed value per 1 m <sup>2</sup> (F)	¥288,000	(E) ÷ Total land area (m <sup>2</sup> )
	Tax amount (G)	¥1,080,000	(E) × (Tax rate 3%)
	Reduction for land for residential use (Residential building reduction) (H)	¥45,000	(See “Tax Reduction” (A) on Page 35.)
	Reduction for land for residential use (Residential building reduction) (I)	¥1,728,000	(F) × {(total floor area of residential building) × 2 (up to 200 m <sup>2</sup> per building)} × Tax rate 3%
	Deduction (Residential building reduction) (J)	¥1,728,000	(H) or (I), whichever is higher
Tax payment	¥0	(G) – (J) No tax is imposed for the value of 0 or less.	

Therefore, the tax due is: **Building ¥18,000 + Land ¥0 = ¥18,000**

## ● Reduction/Exemption on Real Estate Acquisition Tax relating to the New Construction of Tokyo Zero Emission Houses

The real estate acquisition tax applied to newly constructed Tokyo Zero Emission Houses\*<sup>1</sup> satisfying the following conditions is reduced or exempted.

<b>Requirements for obtaining reduction/exemption</b>	<ul style="list-style-type: none"> <li>Applications must have been made between April 1, 2022 (R4) and March 31, 2025 (R7) for confirmation of the design based on the “Guidelines relating to the Certification of Tokyo Zero Emission Houses”.</li> <li>Either of the following items (1) or (2) must apply.               <ol style="list-style-type: none"> <li>A solar power generation system*<sup>1</sup> must be installed.</li> <li>The Level 2 or Level 3 standards*<sup>2</sup> must be satisfied.</li> </ol> </li> <li>For new construction, the initial real estate acquisition tax must be taken as the taxation subject.</li> <li>Applications for tax reduction/exemption must have been submitted together with the necessary documents including the Tokyo Zero Emission House Certificate and the Design Confirmation Document for Tokyo Zero Emission Houses.</li> </ul>
<b>Tax reduction/exemption rates</b>	When items (1) or (2) are satisfied, 50% of the real estate acquisition tax pertaining to the house will be reduced. (When both items (1) and (2) are satisfied, 100% of the real estate acquisition tax is exempted.)

\*<sup>1</sup> Limited to systems included in the subsidy targets described in the Subsidy Allocation Guidelines for Project to Promote Introduction of Tokyo Zero Emission Houses.

\*<sup>2</sup> The stipulated levels are indicated in Item 3 of the Tokyo Zero Emission House Guidelines.

## Taxes Related to Real Estate

The relationship between real estate (including land and buildings) and taxation is as follows:

■ Purchase or new construction/ extension/renovating .....	Real estate acquisition tax, consumption tax (national tax), local government consumption tax, revenue stamp tax (national), etc.
■ Use of estate for commercial purposes .....	Establishment tax
■ Holding of estate .....	Fixed assets tax/city planning tax, etc.
* In addition to the above, the following taxes also apply in the circumstances described below.	
• Where the estate is leased .....	Income tax and special income tax for reconstruction (national), inhabitant taxes (metropolitan tax, ward and municipal tax), business tax on individuals, consumption tax (national), local government consumption tax, fixed assets tax (depreciable assets)
■ Sales of real estate .....	Income tax and special income tax for reconstruction (national) on capital gains, inhabitant taxes (metropolitan tax, ward and municipal tax), consumption tax (national), local government consumption tax, revenue stamp tax (national)
■ Inheritance .....	Inheritance tax (national)
■ Acquisition as gift .....	Gift tax (national), real estate acquisition tax
■ Registration of estate .....	Registration and license tax (national)

(Note) For details on national taxes, please consult the Tax Office (National Tax) having jurisdiction over your area (see Page 101).

## Fixed Assets Tax (Land & Buildings)

While the municipal governments impose taxes on fixed assets in Tama and the island areas, the Metropolitan Government imposes the metropolitan tax on fixed assets in the 23 special wards as an exceptional measure.

### ● Fixed Assets

“Fixed asset” is a general term for land, buildings and depreciable assets, including the followings:

[Land]	Rice fields, farms, residential land, mineral springs, ponds and swamps, forests, stock farms, wasteland and land for other purposes (miscellaneous land)
[Buildings]	Residential buildings, stores, factories (including power stations and substations), warehouses and buildings for other purposes
[Depreciable assets]	Business property such as structures, machinery, equipment, vessels, aircrafts, tools, instruments, fixtures that are subject to depreciation under the Corporate Tax Act or Income Tax Acts, excluding the property subject to motor vehicle tax (category base) or light motor vehicle (category base) (See Pages 30 and 31 for fixed assets tax on depreciable assets.)

#### [Taxpayers]

Those who are registered in the fixed assets tax ledger as owners of land and/or buildings as of January 1

#### ▶ Taxpayer Subsequent to Transfer of Assets

In the event that the transfer of ownership of assets is executed on or after January 2, the obligation for paying taxes on the assets is not transferred.

Although there may be cases in which the burden of the fixed assets tax is adjusted between the parties based on the sales contract or the like in proportion to the length of period of ownership, such an arrangement would be nothing more than to bind the parties concerned.

#### [Tax payment]

#### ▶ Land and buildings

Standard taxable value*	×	Tax rate 1.4%	–	Reduction amount, etc.
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\* Price registered in the fixed assets tax ledger (see Pages 38 to 42 for land).

#### [Due date and procedures for tax payment]

In principle, taxpayers shall pay the tax four times a year in June, September, December, and February based on the Tax Notice that is sent in the first tax due month in June. (For due dates on tax payment in each city, town, or village municipality, see Page 103.)

For land and buildings, the Tax Notice is accompanied by a detailed specification of tax assessment.

For payment methods, see Pages 74 to 77 for details.

### ● Assessed Value of Fixed Assets

The value of fixed assets is the price that is determined by the prefectural governors or the mayors of city, town or village on the basis of the Standard Valuation Code of Fixed Assets, which was established by the Ministry of Internal Affairs and Communications, and then registered in the fixed assets tax ledger.

### ● Assessed Value of Land and Buildings

Once every three years, an across-the-board revaluation is carried out to determine new prices. The fiscal year of this revaluation is called the basic taxable year, and FY2021 (R3) is one of the basic taxable years.

In the second (FY2022 (R4)) and third (FY2023 (R5)) years following the basic taxable year, the prices set in the basic year (FY2021 (R3)) are retained. However, fixed assets are newly assessed to determine new prices, such as in the case of subdivided/consolidated land tracts or newly built, extended or renovated houses.

## ● Tax Exemption Limit

The fixed assets tax is not imposed when the total standard taxable value of fixed assets owned by the same person in the same municipality is less than the following:

Land: ¥300,000      Building: ¥200,000

## ● Definition of Residential Land and its Special Cases

### (1) Residential Land is Defined as the Land that Meets One of the Following Conditions as of the Base Date for Assessment (January 1).

- (A) The land used as a site for exclusively residential dwelling (residential building used exclusively as dwelling space) with a maximum area 10 times larger than the floor area of the residential building that is actually built on it.
- (B) The land used as a site for a dwelling house combined with other use (part of the building is used as dwelling space, and the proportion of dwelling space to the floor space of the residential building\* is 25% or more) with the area of site calculated by multiplying the area by the rates shown in the table below. (However, the area will be the one calculated by multiplying 10 times the size of the residential building by the rates shown below if the land area is more than 10 times larger than the floor area of the residential building located on it.)

Types of dwelling house combined with other use	Proportion of dwelling space*	Rates
Residential buildings other than the ones listed below	25% or more to less than 50%	0.5
	50% or more	1.0
Fireproof residential buildings with five or more stories above the ground	25% or more to less than 50%	0.5
	50% or more to less than 75%	0.75
	75% or more	1.0

\* Proportion of dwelling space = Floor space of dwelling portion / Floor space of the residential building

### (2) Special Measures for Standard Taxable Value

Special measures for standard taxable value of residential land have been taken for the land used as house lot so as to lighten the tax burdens.

The fixed assets tax on land for residential use to which the special measures are applied (amount of regular standard taxable value) is calculated as shown in the table below according to the type of residential land, fixed assets tax and city planning tax.

Type of residential land		Fixed assets tax	City planning tax
<b>Small-scale residential land</b>	Residential land with up to 200 m <sup>2</sup> per residential building*	Assessed value × 1/6	Assessed value × 1/3
<b>General residential land</b>	Residential land other than land for small-sized residence	Assessed value × 1/3	Assessed value × 2/3

\*Although in principle the number of housing units shall be one unit in one building, in the case where there are a number of independently partitioned parts for residential use, such as single rooms in an apartment, this number shall be taken.

(Note) This is applicable to the “specified vacant house, etc.” in the Law for Special Measures to Promote Dealing with Vacant Houses, although special measures of the standard taxable value shall not apply to sites of houses for which advice had been given from the ward to the owner, etc. but the necessary measures were not taken according to the advice by the day of assessment (January 1).

## ● Declaration of Residential Land

In the following cases, it is necessary to file a “Declaration of Residential Land, etc. for Fixed Assets Tax Purposes” form with the Tokyo Metropolitan Taxation Office having jurisdiction over the ward where the land is located on or before January 31 of the following year.

- 1) A new residential building is acquired or extended.
- 2) All or a part of a residential building is demolished.
- 3) A residential building is rebuilt\*<sup>1</sup>.
- 4) All or a part of the existing residential building is converted for a different purpose other than residence (e.g. from a house to a shop, or vice versa).
- 5) Land use is converted (e.g. utilizing land that was previously a garden as a parking lot).
- 6) A residential building is destroyed or damaged due to disasters, etc.\*<sup>2</sup>

\*<sup>1</sup> Regarding 3) “A residential building is rebuilt.”

**As of the date of assessment (January 1), in principle the land on which a residential building is being constructed or where the construction is planned is not regarded as residential land.** However, in cases where certain conditions are met, such as when an existing residential building is to be demolished and a residential building is to be rebuilt, the special measures of the standard taxable value are continued to be applied as residential land based on a declaration. For more details and the procedures, please contact the Tokyo Metropolitan Taxation Office (Land Group) having jurisdiction over the land that you own.

\*<sup>2</sup> Please file a “Declaration of Disaster-Damaged Residential Land for Fixed Assets Tax Purposes” form.

## ● Measures to Adjust the Tax Burden for Residential Land

### (1) Balancing of Tax Burden Levels

The amounts of fixed assets tax and city planning tax are calculated in principle on the basis of the assessed value or the special measure amount (for residential land, the amount to which the special measures are applied (regular standard taxable value)).

As for land, however, in order to contain sudden rises in tax amounts due to revaluation, etc., a standard taxable value reflecting measures to adjust burden levels is used in the calculation.

In addition, for non-residential land where tax burden levels are up to 70%, the measure to retain the standard taxable value set in the previous fiscal year will continue, in order to equalize the tax burden level (level of discrepancy between the price and the standard taxable value).

$$\text{Tax burden level (\%)} = \frac{\text{Amount of standard taxable value, etc. for FY2021 (R3)}^{*1}}{\text{Assessed value, etc. in FY2022 (R4)}^{*2}} \times 100$$

\*1 In the case where land was subdivided or consolidated within 2021 (R3), tax will be assessed according to the standard taxable value of FY2021 (R3) for similar land.

\*2 Asset values, etc. refer to any one of the followings:

- Amount to which special measures are applied (regular standard taxable value);
- Agricultural land in urbanization promotion area (assessed value × 1/3); or
- Assessed value in any other cases

### (2) Tax Burden on Residential Land and Standard Taxable Value

○ Residential land:

Tax burden level of 100% or more → Regular standard taxable value (assessed value × 1/6 or assessed value × 1/3)

Tax burden level of less than 100% → Increase gradually

○ Commercial land, etc.:

Tax burden level of over 70% → Reduction to the legal upper limit (70% of the price) of the standard taxable value applied\*

Tax burden level of between 60% and 70% → The standard taxable value for the previous fiscal year, etc.\*

Tax burden level of less than 60% → Increase gradually

\* Following the last fiscal year, the reduction measure has been taken to bring down the standard taxable values (the upper limit of burden level) for fixed assets tax and city planning tax applicable to commercial land, etc. (residential land used for non-residential uses, etc.) in the 23 special wards from 70% to 65% based on the municipal ordinance.

As a result, when the tax burden level is over 65%, the tax burden will be reduced to a level comparable to the case where the standard taxable value is lowered to 65% of the assessed value.

### (3) Measures to Adjust Tax Burden in FY2022 (R4)

As a measure limited to FY2022 (R4) for taking all possible measures to realize economic recovery, from the viewpoint of mitigating sudden changes, the standard taxable value of commercial land, etc. (limited to land with a tax burden level of less than 60%) in FY2022 (R4) is an amount adding 2.5% of the FY2022 (R4) assessed amount to the FY2021 (R3) standard taxable value.

## Measures to Reduce Tax Burden for Lands (in the 23 Special Wards)

### (1) Reduction under Ordinance on Alleviation of Maximum Burdens Pertaining to Commercial Land (Reduction under the Item 2 of Article 15 of Bylaw to Metropolitan Tax Ordinance)

Following last fiscal year, the reduction measure has been taken to bring down the standard taxable value (the upper limit of burden level) for fixed assets tax and city planning tax applicable to commercial lands or the like (including residential lands not used for housing) from 70% to 65% based on the Ordinance.

### (2) Reduction under Ordinance Applicable to Lands with the Tax Amount of more than 110% over the Previous Fiscal Year (Reduction under the Item 3 of Article 15 of Bylaw to Metropolitan Tax Ordinance)

With a view to restraining a drastic increase in tax amount along with the rise of land prices, a measure is taken in which if the amount of fixed assets tax and city planning tax exceeds the product of multiplication of the pertinent tax amount for the last fiscal year by 1.1, the exceeding amount is reduced under the pertinent ordinance.

Note that where the prices change as a result of land tract subdivision/consolidation, or when the land certification has changed due to changes in the land use, the tax amount may surpass 110% of the amount in the previous fiscal year.

## **Reduction/Exemption Applicable to Land (in the 23 Special Wards)**

The following tax reduction/exemption system is instituted as the own system in Tokyo.

Other major tax reduction/exemption systems are shown on Page 81.

### **(1) Reduction/Exemption of Fixed Assets Tax and City Planning Tax Applicable to Small-scale Non-residential Lands**

Following the last fiscal year, fixed assets tax and city planning tax on the part up to 200 m<sup>2</sup> out of a non-residential land whose area per lot is not more than 400 m<sup>2</sup> is reduced by 20%. However, this reduction applies only to property owned by an individual or a corporation whose equity capital or investment is not more than ¥100,000,000.

To each taxpayer who will newly benefit from this measure, an application form will be sent. (Deadline of application filing: December 28, 2022 (R4)).

In order to obtain reduction/exemption, it shall be required to apply to the Tokyo Metropolitan Taxation Office for each ward where the owned land is located. However, those who received a reduction/exemption in FY2021 (R3) in the same ward need not reapply this year.

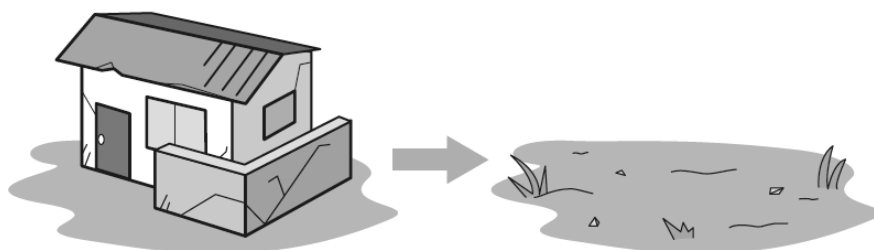
### **(2) Reduction/Exemption of Fixed Assets Tax and City Planning Tax Applicable to Land after the Demolition of Old Houses in Specific Fireproofing Districts**

In order to prevent the occurrence of large-scale urban fires or a decline in city functions during an earthquake disaster in the Tokyo Metropolis, among the districts having densely built-up residential areas consisting of wooden houses, the Metropolitan Government has designated those which are deemed to be in particular need of improvement as Promotion of Fireproofing Specific Development Districts (hereafter known as “Specific Fireproofing Districts”), and is implementing measures together with the wards to promote fireproofing. One of the forms of special support provided for Specific Fireproofing Districts is an 80% tax reduction for a maximum of five fiscal years in the fixed assets tax and city planning tax imposed on land that has been cleared of old houses for fireproofing purposes, bringing it to the same level as land for residential houses.

#### **◆ Requirements for reduction/exemption**

- 1) The old houses that are demolished must be aging buildings which have exceeded 2/3 of their expected lifetimes.
- 2) Old houses must be demolished between the date of designation as a Specific Fireproofing District and March 31, 2026 (R8).
- 3) After the demolition of the old houses, the land certification must be converted from small-scale residential land to non-residential land.
- 4) The ward must certify that the cleared land is appropriately managed as an effective space for fire prevention (Land that is undergoing construction works for houses, etc. cannot be certified as effective space for fire prevention.)
- 5) The owner of the land on the day the old houses were demolished continues to own the land as of January 1 of the year for receiving reduction/exemption.
- 6) The “Application for Reduction/Exemption of Fixed Assets Tax” must be submitted by the deadline for the first taxation period for fixed assets tax and city planning tax in the fiscal year for receiving reduction/exemption (on June 30 (or on the next working day if this date falls on a Saturday, Sunday, national holiday, or other holiday)).

(Note) For more details regarding the reduction/exemption requirements, please contact the Metropolitan Taxation Office in the ward where the owned land is located.





## **Tax Exemption of Roads (in the 23 Special Wards)**

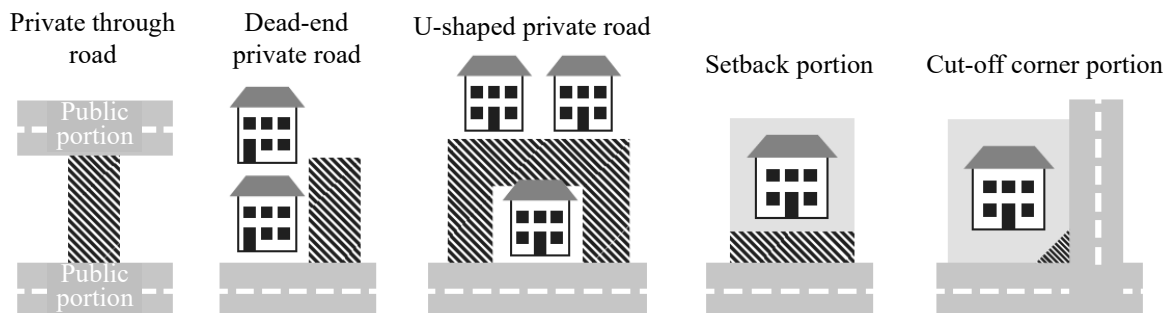
In case the land is used as a road (including the setback portion) and meets the given requirements, according to the stipulation by the Local Tax Act, the part used as the road of such land is not subject to fixed assets tax/city planning tax. In principle, for an application for tax exemption on land is submitted within the year, the Metropolitan Taxation Office will conduct an on-site survey, etc. and if the land is confirmed to be meeting requirements, it will not be subject to taxation from the fiscal year starting in April the following year.

### ◆ Main subjects for tax exemption in this system

- (1) Roads defined in the Road Act (National expressways, ordinary national roads, Tokyo municipal roads, and ward roads)
- (2) Private roads that satisfy the following conditions (Note: Except for land that was calculated as part of the lot area when the house was under construction)
  - 1) It does not have restrictions on use and is available for use by the general public.
  - 2) It has a form that can be objectively certified as a road.
  - 3) Either of the following shall be applicable.
    - **In the case of a “private through road” (a road in which the start and end points of the road connect to a different public road)**, the entire length of the road is 1.8 m or more in width.
    - **In the case of a “dead-end private road” or “U-shaped private road”**, the road is used by two or more houses, the land is used exclusively for traffic, and the road is 4.0 m or more in width (1.8 m or more for former roads).
- (3) The following pieces of land\* that are effectively serving as part of the roads described in (1) or (2) above.
  - Setback portion: This is the widened portion of a narrow street, etc. developed by a special ward, where the widened portion, etc. of a road is defined by the stipulations of Article 42 Paragraphs 2, 3 and 5 of the Building Standards Act.
  - Cut-off corner portion: Cut-off corner portion as defined by the stipulations in Article 2 of the Tokyo Metropolitan Building Safety Ordinance.

\* It is necessary that the boundary of the road portion with the site portion is clearly demarcated with a fence, curb, joint, etc., and that the land does not have restrictions on use.

### <Image Drawing> Applicable portion



### ◆ Necessary procedures

Submit the following documents to the Land Group of the Metropolitan Taxation Office in the ward where the owned land is located.

- Fixed Assets Tax and City Planning Tax Exemption Application Form (Road for Public Use)
- Drawings which allow precise confirmation of the position and the method for calculating the area of the road portion (e.g. Survey maps, building area plans, etc. which measured the area of the road portion)

## Calculation of the Standard Taxable Value (Fixed Assets Tax (in the 23 Special Wards))

Category		Calculation of the tax burden level	Standard taxable value (FY2022 (R4))		
Residential land, etc.	Land for residential building	<b>Small-scale residential land</b> (Site of housing up to 200 m <sup>2</sup> per residential building)	Tax burden level	Measures to adjust tax burdens, etc.	
			100% or more	Regular standard taxable value <sup>※1</sup> (value × 1/6 or value × 1/3)	
		Less than 100%	Standard taxable value for the previous year + (Regular standard taxable value <sup>※1</sup> × 5%) = A <sup>※2</sup>		
		※1 For the regular standard taxable value of the city planning tax pertaining to residential land, see Page 38. ※2 When A exceeds the regular standard taxable value, this will be the regular standard taxable value. When A falls below the regular standard taxable value × 20%, this will be the 20% equivalent amount.			
	Commercial land	<b>General</b> (Residential land other than small-scale residential land)	$\frac{\text{FY2021 (R3) standard taxable value}^*}{\text{FY2022 (R4) value} \times 1/3}$	Tax burden level	Measures to adjust tax burdens, etc.
				Over 70%	Value × 70% <sup>※1</sup>
				Between 60% and 70%	Standard taxable value for the previous year applied <sup>※1</sup>
				Less than 60%	Standard taxable value for the previous year + (Value × 2.5%) = A <sup>※2</sup>
				※1 Following the last fiscal year, the reduction measure has been taken to bring down the standard taxable values (the upper limit of burden level) for fixed assets tax and city planning tax applicable to commercial lands (lands for non-residential use) in the 23 special wards from 70% to 65% based on municipal ordinance. As a result, when the tax burden level is over 65%, the tax burden will be reduced to a level comparable to the case where the standard taxable value is lowered to 65% of the assessed value. ※2 When A exceeds the value × 60%, this will be the 60% equivalent amount. When A falls below the value × 20%, this will be the 20% equivalent amount.	
				$\frac{\text{FY2021 (R3) standard taxable value}^*}{\text{FY2022 (R4) value}}$	
Agricultural land	<b>Agricultural land taxed on par with residential areas</b> (Agricultural land within an urbanization promotion area)	$\frac{\text{FY2021 (R3) standard taxable value}^*}{\text{FY2022 (R4) value} \times 1/3}$	Tax burden level	Measures to adjust tax burdens, etc.	
			100% or more	Regular standard taxable value (value × 1/3) <sup>※1</sup>	
			Less than 100%	Standard taxable value for the previous year + (Regular standard taxable value <sup>※1</sup> × 5%) = A <sup>※2</sup>	
			※1 For the city planning tax, the value × 2/3 ※2 When A exceeds the regular standard taxable value, this will be the regular standard taxable value. When A falls below the regular standard taxable value × 20%, this will be the 20% equivalent amount.		
	<b>Agricultural land under conservation</b> (Productive green area)	$\frac{\text{FY2021 (R3) standard taxable value}^*}{\text{FY2022 (R4) value}}$	FY2021 (R3) standard taxable value × Tax burden adjustment rate (However, the FY2022 (R4) value is taken as the limit.)	Tax burden level	Tax burden adjustment rate
				90% or more	1.025
				80% or more and less than 90%	1.05
				70% or more and less than 80%	1.075
		Less than 70%	1.1		

\* In cases where land was subdivided or consolidated within 2021 (R3), tax will be assessed according to the standard taxable value of FY2021 (R3) for similar land.

(Note) For other reductions, etc. on other land, see Pages 39 and 40.

### Reduction of Fixed Assets Tax for Newly Built Residential Building

When a newly-built residential building satisfies the requirements for floor space laid out on Page 43, 1/2 of the fixed assets tax (corresponding to up to 120 m<sup>2</sup> of residential space per house) can be deducted for a total of three fiscal years beginning with the year in which the property becomes taxable (five fiscal years for residential building with three stories or more that have a fire-resistance or quasi-fire resistance system).

Similarly, for a residential building certified as long-term quality housing on or after June 4, 2009 (H21) and satisfying the requirements for floor area laid out on Page 43, 1/2 of the fixed assets tax (corresponding to up to 120 m<sup>2</sup> of the residential space per house) can be deducted for a total of five fiscal years beginning with the year in which the property becomes taxable (seven fiscal years for residential buildings with three stories or more that have a fire resistance or quasi-fire resistance system).

The tax deduction for certified long-term quality housing requires application by January 31 of the year immediately following the construction of the residential building (the year of construction if construction is completed on January 1).

## [Floor Space Requirements]

Category of residential buildings	Detached house*1	Building combining shop, etc. and dwelling unit*1	Apartment house*1		Condominium, etc. with sectional ownership*2	
	Date of construction	Floor area	Floor area for residential space	Floor area including the area of common floor space, such as corridors and stairs, which is proportionally divided in accordance with individual proportion of the total		Exclusive residential space including the area of common floor space, such as corridors and stairs, which is proportionally divided in accordance with individual proportion of the total
			Houses for rent:	Houses for rent:	Houses for rent:	Houses for rent:
Between January 2, 2005 (H17) and March 31, 2024 (R6)	Not less than 50 m <sup>2</sup> up to 280 m <sup>2</sup>	Not less than 50 m <sup>2</sup> up to 280 m <sup>2</sup>	Not less than 50 m <sup>2</sup> up to 280 m <sup>2</sup>	Not less than 40 m <sup>2</sup> up to 280 m <sup>2</sup>	Not less than 50 m <sup>2</sup> up to 280 m <sup>2</sup>	Not less than 40 m <sup>2</sup> up to 280 m <sup>2</sup>

\*1 Limited to cases where the floor area of the living space takes up no less than half of the total floor area.

\*2 Limited to cases where the living space of the exclusively owned space takes up no less than half of the exclusively owned space.

(Note 1) Proof of fire protection quasi-systems is required for the wooden houses with three stories or more that fall under the category of residential buildings with a fire protection quasi-system. For this purpose, a “Declaration for a Fixed Assets Tax Deduction” shall be submitted together with an “Application for Confirmation of Construction (copy)” and a “Certificate of Inspection (copy)” or a “Statement of House Performance Evaluation (copy).”

(Note 2) Buildings that have received advice from the ward to promote proper location may be excluded from the deduction subjects. For more details, please consult the Metropolitan Taxation Office in the ward where the asset is located.

## Reduction of Fixed Assets Tax Associated with Housing Renovation, etc.

### (1) Reduction of Fixed Assets Tax Associated with Renovation for Earthquake Resistant Structures of Housing

In case certain seismic retrofitting is done until March 31, 2024 (R6) for homes existing before January 1, 1982 (S57) to meet present earthquake-resistant standards, half the amount of fixed assets tax (limited to a corresponding 120 m<sup>2</sup> of living space per house) will be reduced for one fiscal year (two fiscal years for such houses, before retrofitting, was the passage for failure of existing seismic-ineligible buildings stipulated in the Act to Promote Earthquake-Proof Retrofitting of Buildings) from the next fiscal year after the completion date of retrofitting works (if the completion date is January 1, the fiscal year of the retrofitting)\*. The requirements for such tax exemption/reduction are same as “Exemption/reduction of fixed assets tax and city planning tax (within 23 wards) for the houses which the seismic retrofitting is done”. See Page 44 for details.

\* The reduction will be two-thirds of such tax where the retrofit house is certified as a long-term high-quality house.

※ To take the reduction, an application shall be made within three months of the day of completion of renovation work, together with the specified documents (e.g. the document to prove that the renovation works meet present earthquake-resistant standards).

### (2) Reduction of Fixed Assets Tax Associated with Quake-resistance Renovation for Buildings Included in the Safety Verification Plan

With regard to the buildings included in the safety verification plan or large-scale buildings requiring emergency safety verification, as stipulated in the Act on Promotion of Seismic Retrofitting of Buildings, through assistance from the government, in the case of renovation works carried out until March 31, 2023 (R5) to ensure compliance with existing quake-resistance standards based on the Building Standards Act, half the amount of fixed assets tax associated with the house in question will be reduced for two fiscal years from the next fiscal year after the completion year of renovation works. (If the reduction amount of fixed assets tax exceeds an amount equivalent to 5% of the construction fees related to the renovation works in question, the reduction would be an amount equivalent to 5% of the fees).

※ To take the reduction, an application shall be made within three months of the day of completion of renovation work, together with the specified documents (e.g. the document to prove that the renovation works meet present earthquake-resistant standards).

### (3) Reduction of Fixed Assets Tax Associated with Barrier Free Housing Renovation

For residential buildings that have elapsed 10 or more years and whose resident is 65 years of age or older, a person certified as the one requiring nursing care or support under the Long-Term Care Insurance Act or a person with disabilities (excluding rental housing), the fixed assets tax on the house (up to 100 m<sup>2</sup> of residential space per unit) will be reduced by one-third for the following fiscal year (or for the same year if the construction work completes on January 1) provided certain repair works to make the residence barrier-free were/are completed by March 31, 2024 (R6).

※ To take the deduction, an application shall be made within three months of the day of completion of renovation work, together with the specified documents (e.g. the document to certify the completion of barrier free housing renovation).

### (4) Reduction of Fixed Asset Taxes for Residential Energy-saving (Heat Loss Prevention) Renovation

For residential buildings (excluding rental housing) that existed before April 1, 2014 (H26), the fixed assets tax on the house (up to 120 m<sup>2</sup> of residential space per house) will be reduced by one-third\* for the following fiscal year (if the completion date is January 1, the fiscal year of the renovations), provided certain energy-saving renovations (heat loss prevention) such as insulation retrofitting work on windows were/are completed by March 31, 2024 (R6).

\* The reduction will be two-thirds of such tax where the retrofit house is certified as a long-term high-quality house.

※ To take the deduction, an application shall be made within three months of the day of completion of renovation work, together with the specified documents (e.g. the document to prove that each part of the housing after renovation meet the energy saving standard).

(Note 1) For (1) and (3), it is necessary that the amount of cost (the amount after deduction of subsidy, etc. for (3)) for renovation is not less than ¥500,000 per house. For (4), it is necessary that the amount of cost (the amount after deduction of subsidy, etc.) for renovation is not less than ¥600,000 per house.

(Note 2) For (3) and (4), the floor area of the house after renovation must be between 50 m<sup>2</sup> and 280 m<sup>2</sup>.

(Note 3) For the procedures required for the reductions of (1) to (4), please contact the Metropolitan Taxation Office of the ward where the property is located.

## **Reduction/Exemption Applicable to Residential Buildings (in the 23 Special Wards)**

The following tax reduction/exemption system is instituted as the own system in Tokyo:  
Other major tax reduction/exemption systems are shown on Page 81.

### **(1) Reduction/Exemption of Fixed Assets Tax and City Planning Tax for Rebuilding for Greater Anti-earthquake Resistance**

When buildings that existed before January 1, 1982 (S57) are demolished and replaced with new residential buildings by March 31, 2024 (R6), the full amount of fixed assets tax and city planning tax for the residential space on the new building will be reduced/exempted (in case the tax reduction on a newly built residential building under the Local Tax Act is applicable, the tax amount after reduction is applied) for three fiscal years from the new year of taxation after the completion of the new buildings. (The number of houses subject to reduction/exemption shall differ with the conditions of the building before rebuilding.)

In the case of the purchase of a newly built condominium, the taxpayer will still be eligible if the necessary requirements are met.

#### **◆ Requirements for reduction/exemption**

- 1) The proportion of the residential space of the newly built building is not less than 1/2 of the building.
- 2) The residential building was newly built not earlier than one year before or not later than one year after the demolition of the building to be rebuilt\*.
- 3) Both the building to be rebuilt and the rebuilt residential building are in any of the 23 special wards.
- 4) On January 1 of the year following the year in which the day of new residential building construction belongs (if newly built on January 1, the same day of the same year), the same owner as that of the building on January 1 of the year in which the day of old building demolition belongs owns the new residential building.\*
- 5) A certificate of completed inspection has been issued for the newly built residential building.
- 6) An application has been filed using an “application form for reduction/exemption of fixed assets tax” not later than the end of February of the second year after the new construction (the immediately next year if newly built on January 1).

\* Even those for whom these are not applicable may be considered eligible if they fulfill a certain set of requirements. For more information, please consult the Metropolitan Taxation Office of the ward where the rebuilt residential building is located.

### **(2) Reduction/Exemption of Fixed Assets Tax and City Planning Tax for Renovation for Greater Anti-earthquake Resistance**

For buildings that existed before January 1, 1982 (S57), if earthquake proofing repair work is undertaken to meet the current quakeproofing standards based on the Building Standards Act by March 31, 2024 (R6), the full amount of fixed assets tax and city planning tax (the tax amount after application of the reduction for residential building renovation for greater anti-earthquake resistance under the Local Tax Act) will be reduced/exempted (to the limit of an equivalent of 120 m<sup>2</sup> of the residential space per house) for one fiscal year\* in the fiscal year following the date of completion of the renovation. (If the construction completes on January 1, the tax reduction/exemption starts in that fiscal year.)

\* For two fiscal years if the residential building, prior to completion of earthquake resistance renovation, was a non-compliant earthquake resistance building with risk of blocking traffic in case of an earthquake, as stipulated in the Act for Promotion of Seismic Retrofitting of Buildings.

#### **◆ Requirements for reduction/exemption**

- 1) The proportion of the residential space of the building renovated for greater anti-earthquake resistance is not less than 1/2 of the building.
- 2) The amount of cost of renovation for greater anti-earthquake resistance is not less than ¥500,000 per house.
- 3) A certification of work satisfying anti-earthquake standards has been issued for the renovated building.
- 4) An application has been filed using an “application form for reduction/exemption of fixed assets tax” within three months from the day of completion of renovation work.

### (3) Reduction/Exemption of Fixed Assets Tax and City Planning Tax for Houses that have been Rebuilt for Fireproofing Purposes in Specific Fireproofing Districts

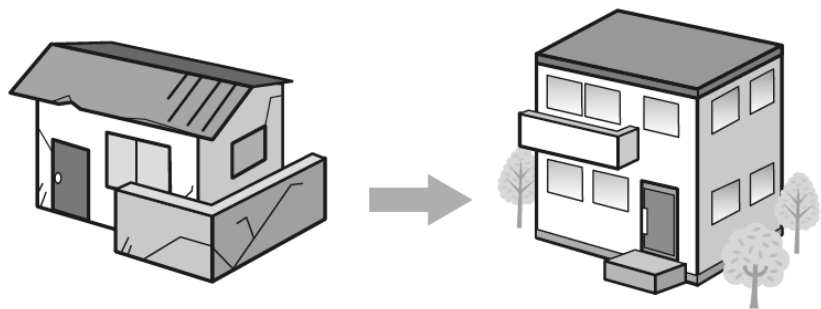
As one of the special support measures for the Specific Fireproofing Districts system, residential buildings that have been rebuilt for fireproofing purposes will be reduced/exempted from the full amount of fixed assets tax and city planning tax for the residential space (in case the tax reduction on a newly built residential building under the Local Tax Act is applicable, the tax amount after reduction is applied) for five fiscal years from the new year of taxation after the completion of the new buildings. (The number of houses subject to reduction/exemption shall differ with the conditions of the building before rebuilding.)

In the case of the purchase of a newly built condominium, the taxpayer will still be eligible if the necessary requirements are met.

#### ◆ Requirements for reduction/exemption

- 1) The proportion of the residential space of the rebuilt building is not less than 1/2 of the building.
- 2) Both the building to be rebuilt and the rebuilt residential building are located in the Specific Fireproofing District.
- 3) The building to be rebuilt is aging building which have exceeded 2/3 of its expected lifetimes.
- 4) The building to be rebuilt is demolished during the period designated as the Specific Fireproofing District, and building loss registration must have been completed. (However, in the case where the building is demolished after the new residential building has been built, the building must be demolished within a year from the date of the erection of the new residential building.)
- 5) The date of completion of the erection of the rebuilt residential building lies between the date of designation as a Specific Fireproofing District and March 31, 2026 (R8).
- 6) The rebuilt residential building is fire-resistant buildings, etc. or quasi-fire resistant buildings, etc.
- 7) On January 1 of the year following the year in which the day of new residential building construction belongs (if newly built on January 1, the same day of the same year), the same owner as that of the building on January 1 of the year in which the day of old building demolition belongs owns the new residential building.
- 8) A certificate of completed inspection has been issued for the rebuilt residential building.
- 9) The “Application Form for Reduction/Exemption of Fixed Assets Tax” must be submitted by the end of February of the second year after the completion of the new building (the next year in the case of a new building completed on January 1).

(Note) Even if this is not applicable, some cases may be eligible when certain requirements are met. Additionally, for more details regarding the reduction/exemption requirements, please contact the Metropolitan Taxation Office in the ward where the rebuilt residential building is located.



## ● Disclosure of Land Tax Assessment Value

Land tax assessment value refers to the value of land located along roads in urban areas; specifically, it is the value per 1 m<sup>2</sup> of the standard residential land along the street. The assessed amount of the residential land is calculated based on the land tax assessment value, taking into account the factors such as the depth, dimensions, legal restrictions on use, and so on.

In order to make land price assessment more readily understandable to taxpayers, all land tax assessment values for fixed assets tax, which form the basis for assessed values, are disclosed free of charge to the public. For the latest land assessments, etc., please check with the competent Metropolitan Taxation Office.

### ■ Locations for public viewing of land tax assessment maps

Places where public viewing is possible	2018 (H30) basic (taxable) year to 2021 (R3) basic (taxable) year Land tax assessment map	2012 (H24) basic (taxable) year to 2015 (H27) basic (taxable) year Land tax assessment map	1991 (H3) basic (taxable) year to 2009 (H21) basic (taxable) year Land tax assessment map*	Remarks
Tokyo Metropolitan Government Bureau of Taxation website “Land Tax Assessment Public Viewing” (Japanese only)	○	○	×	
Metropolitan Tokyo’s Information Service and Public Information Room	○	×	×	Copy service available (Charged)
Tokyo Metropolitan Central Library	○	○	○	
Tokyo Metropolitan Taxation Offices in the 23 special wards	○	○	×	<ul style="list-style-type: none"> <li>• Possible to confirm the latest details</li> <li>• Only possible to view the land administered by the ward</li> <li>• Lending of information is possible</li> </ul>

\* Note that the contents of the 1991 (H3) basic (taxable) year (only representative locations) and the 1994 (H6) basic (taxable) year (only principal roads), which are named the Fixed Assets Tax Land Tax Assessment Public Viewing Register, differ from the contents of the current land tax assessment map.

## ● Current Owner Declaration System (in the 23 Special Wards)

When the owner of land or buildings has died, it is necessary for the person such as the heir who has become the new owner (current owner) to personally declare that he/she is the current owner.

Until the name in the real estate register is changed, the fixed assets tax and city planning tax is imposed on the current owner based on the declaration.

### ◆ Persons subject to declaration

Persons who have become owners due to the death of an owner of land or buildings are required to make the declaration.

When the name registered in the real estate register has been changed due to heir registration, etc., declaration is not necessary.

### ◆ Declaration method

Please submit the “Fixed Asset (Land and Buildings) Current Owner Declaration” with the attached documents\* to the Metropolitan Taxation Office having jurisdiction over the ward where the land or building is located within three months from the date following the date that you personally became aware that you are the current owner.

\* The attached documents comprise the residence certificate, certified copy of family register, written will, etc. as (1) the documents which indicate that the registered owner has died, (2) documents which certify that the person making the declaration is the current owner, and (3) documents certifying the current address of the person making the declaration. For more information, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only) or consult the Metropolitan Taxation Office that has jurisdiction over your area.

### ◆ Points requiring care when making declarations

- Although all the current owners are subject to the declaration, it is also possible for a representative to make a declaration incorporating a number of current owners. In this case, it is not necessary for the other current owners described in the declaration to make a declaration.
- In situations such as during discussions on the division of inheritances when there is no division of inheritance agreement, written will, etc., the land or building will be considered as being co-owned by all the legal heirs, all of whom will become the current owners.
- When a current owner has land and buildings in several wards, declarations should be made to the Metropolitan Taxation Offices in each of the wards where the assets are located.  
For land and buildings located in metropolitan areas outside the 23 special wards, please contact the person in charge in each municipality where the assets are located.
- In the current owner declaration, the name described in the real estate register is not changed. Regarding the registration, please make inquiries to the Tokyo Legal Affairs Bureau (Main Office and Branches). (For more details, see Page 102.)

## ● Public Inspection and Public Viewing

### (1) Public Inspection of the Books

Public inspection is a system to enable taxpayers to compare the prices of their land/buildings with those of other land/buildings in the same district and to confirm whether or not their fixed assets are appropriately priced. Public inspection is open for a specified period of time (between April 1 and June 30 for FY2022 (R4), excluding Saturdays, Sundays, national holidays, or other holidays, in the 23 special wards) to inspect books listing land and building prices. When viewing the books for public inspection, bring with you a driver's license or other document to confirm your identity as the taxpayer\*.

\* See Page 88 for the methods of confirming the identity of applicants during public inspections pertaining to fixed assets tax in the 23 special wards.

### (2) Browsing of Fixed Assets Tax Ledger

Taxpayers may check on their assets throughout the year via the fixed assets tax ledger. Leaseholders and tenants (exclusively those paying rent on the property) are allowed to view the information on the ledger related to the relevant leased land/leased residence assets (information on land is also available for viewing in the case of a rented house)\*<sup>1</sup>. A document to identify taxpayer, such as a driver's license, is required in order to view the ledger.

Leaseholders and tenants (exclusively those paying rent on the property) should also bring the original copy of their rental contract\*<sup>2</sup>.

\*<sup>1</sup> See Pages 85 to 88 for information on applying for public inspection or public viewing pertaining to fixed assets tax in the 23 special wards.

\*<sup>2</sup> In the case of sublease right holders, the sublease contract, etc., and the rental contract between the right holder and the leaseholders and/or tenants are needed.

## ● Requests for Examination (in the 23 Special Wards)

Regarding fixed assets tax and city planning tax, in the event of dissatisfaction with the *prices* registered on the fixed assets tax ledger, it is possible for the fixed assets tax taxpayer to file a "request for examination" against the Property Evaluation Examination Council of Tokyo within three months of receipt of a Tax Notice after the date (April 1 in FY2022 (R4)) of public announcement on the registration of prices, etc. on the fixed assets tax ledger (however, if the price, etc. is determined or amended after this date, the filing is possible within three months of receiving the Tax Notice on such additional registration).

Because the prices in FY2022 (R4) are in principle kept the same as the prices in FY2021 (R3), which was a basic (taxable) year, items that can have requests for examination are limited to the newly determined prices resulting from land tract subdivision/consolidation and newly constructed buildings, prices which have been revalued due to changes in land categories and building extensions or renovations, or filings stating that this revaluation should be made, and land prices that have been amended due to special measures following drops in land prices or filings stating that amendments resulting from applying these special measures should be received. All prices of depreciable properties registered on the fixed assets tax ledger are subject to requests for examination, regardless of the basic (taxable) year.

\* Due to the measures pertaining to the COVID-19 pandemic, etc., the following caution points apply when making requests for examination in FY2022 (R4).

- Even if there was land for which the price increased in FY2021 (R3), following the devising of special measures to leave the tax amount unchanged, it is possible to make requests for examination of the FY2021 (R3) prices pertaining to land subject to the application of the said special measures during the period from April 1, 2022 (R4) to September 8, 2022 (R4).
- Due to the application of the "Exceptional measure on standard taxable values relating to the buildings of small and medium sized enterprise operators, etc. pertaining to the COVID-19 pandemic" in FY2021 (R3), the standard taxable values of buildings were set below the tax exemption limit. In case the prices in FY2022 (R4) have become above the tax exemption limit, it will be possible to make requests for examination regarding the FY2022 (R4) prices.

## ● Calculation of Fixed Assets Tax and City Planning Tax

### [Example]

A house (two-story and wooden building) was newly constructed on land in one of the 23 special wards in February 2020 (R2). The area of the land is 150 m<sup>2</sup>, and the floor space is 100 m<sup>2</sup>. The respective (assessed) values of the land and building are as follows. How should the tax amount for FY2022 (R4) be calculated?

- Land
  - Value in FY2022 (R4).....¥45,000,000
  - Property standard taxable value in FY2021 (R3).....¥6,750,000
  - City planning standard taxable value in FY2021 (R3) .....¥14,700,000
- Building
  - Value in FY2022 (R4).....¥9,000,000



### [Calculation]

#### ■ Land

	Details	Example	Description
	Assessed value in FY2022 (R4) (1)	¥45,000,000	
Fixed assets tax	Regular standard taxable value (2)	¥7,500,000	(1) × 1/6 (Small-scale residential land)
	Standard taxable value in previous fiscal year (3)	¥6,750,000	
	Tax burden level (4)	90%	(3) ÷ (2) × 100
	Measures to adjust tax burdens (5)	¥7,125,000	(3) + ((2) × 5%)
	Standard taxable value in FY2022 (R4) (6)	¥7,125,000	If (5) > (2), (2). If (5) < (2) × 20%, (2) × 20%. In this case, (5) is less than (2) (¥7,500,000), so (6) = (5).
	Original tax amount A	¥99,750	(6) × tax rate (1.4%) (Figure less than one yen is omitted.)
	Applicability of reduction under the Item 3 of Article 15 of Bylaw to Metropolitan Tax Ordinance* (7)	¥7,425,000	(3) × 1.1
	B	¥103,950	(7) × tax rate (1.4%) (Figure less than one yen is omitted.) Due to A < B, reduction is not applied.
	Applicable tax amount	¥99,750	
City planning tax	Regular standard taxable value (8)	¥15,000,000	(1) × 1/3 (Small-scale residential land)
	Standard taxable value in previous fiscal year (9)	¥14,700,000	
	Tax burden level (10)	98%	(9) ÷ (8) × 100
	Measures to adjust tax burdens (11)	¥15,450,000	(9) + ((8) × 5%)
	Standard taxable value in FY2022 (R4) (12)	¥15,000,000	If (11) > (8), (8). If (11) < (8) × 20%, (8) × 20%. In this case, (11) is more than (8) (¥15,000,000), so (12) = (8).
	Original tax amount C	¥45,000	(12) × tax rate (0.3%) (Figure less than one yen is omitted.)
	Applicability of reduction under the Item 3 of Article 20 of Bylaw to Metropolitan Tax Ordinance* (13)	¥16,170,000	(9) × 1.1
	D	¥48,510	(13) × tax rate (0.3%) (Figure less than one yen is omitted.) Due to C < D, reduction is not applied.
	Reduction amount (14)	¥22,500	C × 1/2 (Figure less than one yen is rounded up.) (See “Reduction related to Small-Scale Residential Land” on Page 50.)
	Applicable tax amount	¥22,500	C – (14)

\* Reduction under Ordinance Applicable to Lands with the Tax Amounts of more than 110% over the Previous Fiscal Year (See Page 39). This reduction is only applicable to land lots that did not have the same reduction applied in FY2021 (R3).

#### ■ Building

	Details	Example	Description
	Assessed value in FY2022 (R4) (1)	¥9,000,000	
Fixed assets tax	Standard taxable value in FY2022 (R4) (2)	¥9,000,000	(2) = (1)
	Original tax amount (3)	¥126,000	(2) × tax rate (1.4%) (Figure less than one yen is omitted.)
	Reduction for newly built residential building (4)	¥63,000	(3) × 1/2 (See “Reduction of Fixed Assets Tax for Newly Built Residential Building” on Pages 42 and 43.)
	Applicable tax amount (5)	¥63,000	(3) – (4)
City planning tax	Standard taxable value in FY2022 (R4) (6)	¥9,000,000	(6) = (1)
	Applicable tax amount (7)	¥27,000	(6) × tax rate (0.3%) (Figure less than one yen is omitted.)

(Note) The above applicable tax amounts are calculated for each land lot and each residential building so it may differ from the actual amount of tax paid as a result of rounding of fraction.



# City Planning Tax

City planning tax is an earmarked tax used to cover expenses for city development/maintenance and other costs, and is used to enhance and strengthen city development, in particular sewage, parks, community roads, schools, hospitals, measures for small and medium-sized rivers, and measures against high tides. In principle, it is levied on individuals who own land or buildings in urbanization promotion areas designated under the City Planning Act. City planning tax applies to the same land and buildings subject to fixed assets tax.

Although, similar to fixed assets tax, this tax is a municipal tax, but the Tokyo Metropolitan government collects this as metropolitan tax in the 23 special wards as an exceptional measure.

**[Taxpayers]**

Those who are registered in the fixed assets tax ledger as owners of land and/or buildings as of January 1

**[Tax payment]**

▶ **Land and Buildings**

Standard taxable value*1	×	Tax rate*2 0.3%	-	Reduction amount, etc.
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[Small-scale residential land] (in the 23 special wards)

Standard taxable value*1	×	Tax rate*2 0.3%	-	<u>Tax reduction for small-scale residential land</u>
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(Note) Tax reduction for small-scale residential land is as follows:

Standard taxable value for small-scale residential land	×	0.3%	×	1/2
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\*1 Price registered in the fixed assets tax ledger (see Pages 37 to 39 and 42 for land).  
 \*2 The tax rate varies depending on the district (see Page 103).

**[Due date and procedures for tax payment]**

In principle, taxpayers shall pay the tax four times a year in June, September, December, and February based on the Tax Notice that is sent in the first tax due month (June). (For due dates on tax payment in each city, town, or village municipality, see Page 103.)

City planning tax is levied in conjunction with fixed assets tax on land and buildings. The Tax Notice states both the city planning tax amount and the fixed assets tax amount.

## Standard Taxable Value on Land

### ● Standard Taxable Value

Standard taxable value is the price registered in the fixed assets tax ledger. Concerning land, however, the following special measures regarding the standard taxable value or the measure to adjust the tax burden relating to residential land may be applied. For more details, see Pages 38, 39, 42.

### ● Tax Exemption Limit

For land and buildings where the fixed assets tax is below the tax exemption limit, city planning tax is not levied. For details, see Page 38.

### ● Special Measures regarding the Standard Taxable Value Applied to Residential Land

The special measure regarding the standard taxable value is provided for city planning tax as same as fixed assets tax. For details, see Page 38.

### ● Measures to Adjust the Tax Burden for Residential Land

The tax burden levels similar to those for fixed assets tax are applied, and the measures to adjust the tax burden have been taken. For more details of these measures, see Pages 39 and 42.

## **Measures to Reduce/Exempt City Planning Tax (in the 23 Special Wards)**

### ● **Reduction/Exemption related to Small-scale Residential Land**

The Tokyo Metropolitan Government reduces 1/2 of the city planning tax amount pertaining to small-scale housing land lots (housing lot up to 200 m<sup>2</sup> per house).

### ● **Reduction under Ordinance on Alleviation of Maximum Burdens Pertaining to Commercial Land**

See Page 39.

### ● **Reduction under Ordinance Applicable to Lands with the Tax Amounts of more than 110% over the Previous Fiscal Year**

See Page 39.

### ● **Reduction/Exemption Applicable to Small-scale Non-residential Lands**

See Page 40.

### ● **Reduction/Exemption Applicable to Land After the Demolition of Old Houses in Specific Fireproofing Districts**

See Page 40.

### ● **Reduction/Exemption for Rebuilding for Greater Anti-earthquake Resistance**

See Page 44.

### ● **Reduction/Exemption for Residential Building Renovation for Greater Anti-earthquake Resistance**

See Page 44.

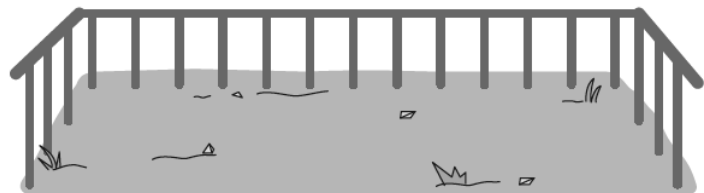
### ● **Reduction/Exemption Applicable to Rebuilding for Fireproofing Purposes in Specific Fireproofing Districts**

See Page 45.

## **Special Land Possession Tax**

Special land possession tax is a municipal tax levied on those who have acquired or own land over a certain size, and is collected as metropolitan tax in the 23 special wards as an exceptional measure.

However, in view of the current economic conditions, new imposition of special land possession tax has been suspended since FY2003 (H15).



# Taxes Related to Automobiles

## Motor Vehicle Tax (Environmental Excite)

This tax is imposed when an automobile is acquired.

**[Taxpayers]**

Those (regardless of individual or corporation) who have acquired a compact vehicle or standard-sized vehicle with three or more wheels (excluding special-purpose vehicles).

**[Tax payment]**

Automobile normal acquisition value (standard taxable value)	×	Tax rate
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Vehicle type	Tax rate
Private vehicle	Tax exemption, 1%, 2%, 3%
Vehicle for business	Tax exemption, 0.5%, 1%, 2%

(Note 1) Regardless of new or secondhand vehicle.

(Note 2) The tax rate is determined according to the environmental performance (fuel efficiency). For more details, see Page 52.

**[Due date and procedures for tax payment]**

The tax shall be declared for and paid at the automobile taxation office located at the Tokyo Transport Branch Office or the Automobile Inspection and Registration Office at the time of new registration or transfer registrations of vehicles.

### ● Automobile Normal Acquisition Value

Acquisition value refers to the transaction price of a vehicle. Vehicles acquired at the price of ¥500,000 or less are exempted from the motor vehicle tax (environmental excite).

### ● Sales Contracts with the Reservation of Proprietary Rights

If the seller reserves the proprietary right of a vehicle in the event of installment sales, etc., the buyer who is the user of the vehicle is considered as its acquirer and is subject to the motor vehicle tax (environmental excite).

### ● Exemption for Tax Liability

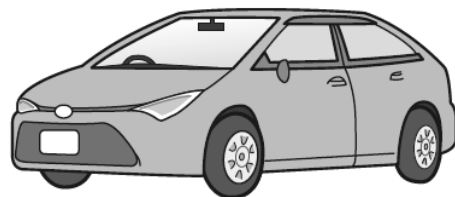
Where a vehicle is returned (transfer registration) to the seller within a month of the registration (acquisition) date owing to poor performance or for other reasons whereby the vehicle does not meet the contractual conditions such as the color of body or etc., any tax already paid will be refunded on request.

### ● Reduction/Exemption of Motor Vehicle Tax (Environmental Excite)

Those who satisfy certain requirements are eligible to receive the reduction/exemption of motor vehicle tax (environmental excite) by request. For more details, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).

Application must be made within a period of a month from the date of registration (acquisition).

The reduction/exemption amount is limited to the amount given by multiplying ¥3,000,000 with the applicable taxation rate.



## Automobile-Related Taxes

Automobile-related taxes include motor vehicle tonnage tax (national tax) levied at inspection and/or designation of vehicle number, light motor vehicle tax (environmental excite) and light motor vehicle tax (category base) (both are ward and municipal taxes) levied on light motor vehicles in addition to motor vehicle tax (environmental excite) and motor vehicle tax (category base) (metropolitan taxes).

- For information on motor vehicle tonnage tax, inquire at the Tokyo Transport Branch Office and the Automobile Inspection and Registration Office, etc. (See Page 71.)
- For information on the light motor vehicle tax (category base), inquire at your ward, city, or town office. (See Page 100.)

● **Tax Rate Table of Motor Vehicle Tax (Environmental Excite)**

Vehicle type		Tax rate	
(1) Electric vehicles (including fuel-cell powered vehicles)		Tax exemption	
(2) Natural gas vehicles (vehicles compliant with 2018 (H30) emission gas standards or compliant with a reduction in NOx of 10% based on 2009 (H21) emission gas standards)			
(3) Plug-in hybrid vehicles			
(4) Gasoline vehicles (5) LPG vehicles	Reduction in 50% from 2018 (H30) emission gas standards (☆☆☆☆) Or reduction in 75% from 2005 (H17) emission gas standards (☆☆☆☆)		
	Private	In addition, achieving 85% of the fuel efficiency standards of FY2030 (R12)*	Tax exemption
		In addition, achieving 75% of the fuel efficiency standards of FY2030 (R12)*	1%
		In addition, achieving 65% of the fuel efficiency standards of FY2030 (R12)*	2%
		In addition, achieving 60% of the fuel efficiency standards of FY2030 (R12)*	
	Business	In addition, achieving 85% of the fuel efficiency standards of FY2030 (R12)*	Tax exemption
		In addition, achieving 75% of the fuel efficiency standards of FY2030 (R12)*	0.5%
		In addition, achieving 65% of the fuel efficiency standards of FY2030 (R12)*	
		In addition, achieving 60% of the fuel efficiency standards of FY2030 (R12)*	
	Other than above		Private: 3% Business: 2%
(6) Diesel vehicles	Vehicles compliant with 2018 (H30) emission gas standards or 2009 (H21) emission gas standards (clean diesel vehicles)		
	Private	In addition, achieving 85% of the fuel efficiency standards of FY2030 (R12)*	Tax exemption
		In addition, achieving 75% of the fuel efficiency standards of FY2030 (R12)*	
		In addition, achieving 65% of the fuel efficiency standards of FY2030 (R12)*	
		In addition, achieving 60% of the fuel efficiency standards of FY2030 (R12)*	
		Other than above	3%
	Business	In addition, achieving 85% of the fuel efficiency standards of FY2030 (R12)*	Tax exemption
		In addition, achieving 75% of the fuel efficiency standards of FY2030 (R12)*	
		In addition, achieving 65% of the fuel efficiency standards of FY2030 (R12)*	
		In addition, achieving 60% of the fuel efficiency standards of FY2030 (R12)*	
Other than above		2%	
Other than above		Private: 3% Business: 2%	

\* Limited to vehicles achieving the fuel efficiency standards in FY2020 (R2).

(Note 1) This is a table of the tax rate for passenger vehicles. For the tables of tax rates for buses and trucks, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).

(Note 2) Regardless of new or secondhand vehicle.

(Note 3) For vehicles for which the fuel efficiency is not calculated based on the WLTC mode or JC08 mode, the fuel efficiency is calculated based on the 10·15 mode. In this case, read as described below.

Before the reading changed	After the reading changed
Achieving 85% of the fuel efficiency standards of FY2030 (R12)	Achieving +84% of the fuel efficiency standards of FY2010 (H22)
Achieving 75% of the fuel efficiency standards of FY2030 (R12)	Achieving +62% of the fuel efficiency standards of FY2010 (H22)
Achieving 65% of the fuel efficiency standards of FY2030 (R12)	Achieving +41% of the fuel efficiency standards of FY2010 (H22)
Achieving 60% of the fuel efficiency standards of FY2030 (R12)	Achieving +30% of the fuel efficiency standards of FY2010 (H22)
Achieving 105% of the fuel efficiency standards of FY2020 (R2)	Achieving +57% of the fuel efficiency standards of FY2010 (H22)
Achieving the fuel efficiency standards of FY2020 (R2)	Achieving +50% of the fuel efficiency standards of FY2010 (H22)
Achieving +25% of the fuel efficiency standards of FY2015 (H27)	Achieving +57% of the fuel efficiency standards of FY2010 (H22)
Achieving +20% of the fuel efficiency standards of FY2015 (H27)	Achieving +50% of the fuel efficiency standards of FY2010 (H22)
Achieving +15% of the fuel efficiency standards of FY2015 (H27)	Achieving +44% of the fuel efficiency standards of FY2010 (H22)

For vehicles for which the fuel efficiency is not calculated based on the WLTC mode and the fuel efficiency is calculated based on the JC08 mode. In this case, read as described below.

Before the reading changed	After the reading changed
Achieving 85% of the fuel efficiency standards of FY2030 (R12)	Achieving 123% of the fuel efficiency standards of FY2020 (R2)
Achieving 75% of the fuel efficiency standards of FY2030 (R12)	Achieving 109% of the fuel efficiency standards of FY2020 (R2)
Achieving 65% of the fuel efficiency standards of FY2030 (R12)	Achieving 94% of the fuel efficiency standards of FY2020 (R2)
Achieving 60% of the fuel efficiency standards of FY2030 (R12)	Achieving 87% of the fuel efficiency standards of FY2020 (R2)

(Note 4) “Fuel efficiency standards of FY2020 (H32)” is considered to be the same as “Fuel efficiency standards of FY2020 (R2)”.

## Light Motor Vehicle Tax (Environmental Excite) (Ward and Municipal Tax)

This tax is imposed when a light motor vehicle is acquired.

(Note) The light motor vehicle tax (environmental excite) is a ward and municipal tax, but for the time being it will be collected by the pertinent prefecture.

<b>[Taxpayers]</b>							
Those (regardless of individual or corporation) who have acquired a light motor vehicle with three or more wheels (excluding special-purpose vehicles).							
<b>[Tax payment]</b>							
<b>Light motor vehicle normal acquisition value (standard taxable value)</b>	× <b>Tax rate</b>						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Vehicle type</th> <th style="width: 50%;">Tax rate</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Private light motor vehicle</td> <td style="text-align: center;">Tax exemption, 1%, 2%</td> </tr> <tr> <td style="text-align: center;">Light motor vehicle for business</td> <td style="text-align: center;">Tax exemption, 0.5%, 1%, 2%</td> </tr> </tbody> </table>	Vehicle type	Tax rate	Private light motor vehicle	Tax exemption, 1%, 2%	Light motor vehicle for business	Tax exemption, 0.5%, 1%, 2%	
Vehicle type	Tax rate						
Private light motor vehicle	Tax exemption, 1%, 2%						
Light motor vehicle for business	Tax exemption, 0.5%, 1%, 2%						
(Note 1) Regardless of new or secondhand vehicle. (Note 2) The tax rate is determined according to the environmental performance (fuel efficiency). For more details, see Page 54.							
<b>[Due date and procedures for tax payment]</b>							
The tax shall be paid at the Japan Light Motor Vehicle and Motorcycle Association, located in the Light Motor Vehicle Inspection Organization at the time of new inspection, notification of use and transfer of light motor vehicles.							

### ● Light Motor Vehicle Normal Acquisition Value

Acquisition value refers to the transaction price of a light motor vehicle. Vehicles acquired at the price of ¥500,000 or less are exempted from the light motor vehicle tax (environmental excite).

### ● Sales Contracts with the Reservation of Proprietary Rights

If the seller reserves the proprietary right of a light motor vehicle in the event of installment sales, etc., the buyer who is the user of the light motor vehicle is considered as its acquirer and is subject to the light motor vehicle tax (environmental excite).

### ● Exemption for Tax Liability

Where a light motor vehicle is returned (transfer registration) to the seller within a month of the registration (acquisition) date owing to poor performance or for other reasons whereby the vehicle does not meet the contractual conditions such as the color of body or etc., any tax already paid will be refunded on request.

### ● Reduction/Exemption of Light Motor Vehicle Tax (Environmental Excite)

Those who satisfy certain requirements are eligible to receive the reduction/exemption of light motor vehicle tax (environmental excite) by request. For more details, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).

Application must be made within a period of a month from the date of registration (acquisition).

The reduction/exemption amount is limited to the amount given by multiplying ¥3,000,000 with the applicable taxation rate.

● **Tax Rate Table of Light Motor Vehicle Tax (Environmental Excite)**

Vehicle type		Tax rate	
(1) Electric light motor vehicles (including fuel-cell powered light motor vehicles)		Tax exemption	
(2) Natural gas light motor vehicles (vehicles compliant with 2018 (H30) emission gas standards or compliant with a reduction in NOx of 10% based on 2009 (H21) emission gas standards)			
(3) Gasoline light motor vehicles	Reduction in 50% from 2018 (H30) emission gas standards (☆☆☆☆) Or reduction in 75% from 2005 (H17) emission gas standards (☆☆☆☆)		
	Private	In addition, achieving 75% of the fuel efficiency standards of FY2030 (R12)*	Tax exemption
		In addition, achieving 60% of the fuel efficiency standards of FY2030 (R12)*	1%
		In addition, achieving 55% of the fuel efficiency standards of FY2030 (R12)	2%
	Business	In addition, achieving 75% of the fuel efficiency standards of FY2030 (R12)*	Tax exemption
		In addition, achieving 60% of the fuel efficiency standards of FY2030 (R12)*	0.5%
		In addition, achieving 55% of the fuel efficiency standards of FY2030 (R12)	1%
Other than above		2%	

\* Limited to vehicles achieving the fuel efficiency standards in FY2020 (R2).

(Note 1) Regardless of new or secondhand vehicle.

(Note 2) For light motor vehicles for which the fuel efficiency is not calculated based on the WLTC mode or JC08 mode, the fuel efficiency is calculated based on the 10·15 mode. In this case, read as described below.

Before the reading changed	After the reading changed
Achieving 75% of the fuel efficiency standards of FY2030 (R12)	Achieving +62% of the fuel efficiency standards of FY2010 (H22)
Achieving 60% of the fuel efficiency standards of FY2030 (R12)	Achieving +30% of the fuel efficiency standards of FY2010 (H22)
Achieving 55% of the fuel efficiency standards of FY2030 (R12)	Achieving +19% of the fuel efficiency standards of FY2010 (H22)
Achieving the fuel efficiency standards of FY2020 (R2)	Achieving +50% of the fuel efficiency standards of FY2010 (H22)
Achieving +25% of the fuel efficiency standards of FY2015 (H27)	Achieving +57% of the fuel efficiency standards of FY2010 (H22)
Achieving +20% of the fuel efficiency standards of FY2015 (H27)	Achieving +50% of the fuel efficiency standards of FY2010 (H22)
Achieving +15% of the fuel efficiency standards of FY2015 (H27)	Achieving +44% of the fuel efficiency standards of FY2010 (H22)

For light motor vehicles for which the fuel efficiency is not calculated based on the WLTC mode and the fuel efficiency is calculated based on the JC08 mode. In this case, read as described below.

Before the reading changed	After the reading changed
Achieving 75% of the fuel efficiency standards of FY2030 (R12)	Achieving 109% of the fuel efficiency standards of FY2020 (R2)
Achieving 60% of the fuel efficiency standards of FY2030 (R12)	Achieving 87% of the fuel efficiency standards of FY2020 (R2)
Achieving 55% of the fuel efficiency standards of FY2030 (R12)	Achieving 80% of the fuel efficiency standards of FY2020 (R2)

(Note 3) “Fuel efficiency standards of FY2020 (H32)” is considered to be the same as “Fuel efficiency standards of FY2020 (R2)”.









## Motor Vehicle Tax (Category Base)

The tax is imposed on the owners of vehicles.

<b>[Taxpayers]</b>
Owners of compact vehicles and standard-sized vehicles with three or more wheels, as recorded in the vehicle inspection certificate as of April 1.
<b>[Tax payment]</b>
See the tax rate table on Page 56. Note that private use passenger vehicles which have received initial new registration on or after October 1, 2019 (R1) shall have their motor vehicle tax (category base) permanently reduced.
<b>[Due date and procedures for tax payment]</b>
The motor vehicle tax (category base) shall be paid by the deadline, as noted on the Tax Notice mailed from the Metropolitan Tax Operations Center in May. For details on tax payment procedures, see Pages 74 and 75.

### ● New Automobile Registration during a Fiscal Year

The tax due is paid as shown in the table below for new automobile registration, scrapping or etc.

	Transfer of ownership	Taxation
<b>New automobile registration</b>		Taxation by monthly installments* <sup>1</sup> The tax for the period between the month after the month of registration and the end of the fiscal year imposed by monthly installments.
<b>Scrapped vehicles</b>		Taxation by monthly installments* <sup>1</sup> The tax for the period from April to the month of deregistration (deletion of vehicle registration) imposed by monthly installments
<b>Transfer, moving in/out of ownership</b>	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 45%;">                     Moving in/out within Tokyo Metropolis                 </div> <div style="width: 10%; text-align: center;">  </div> <div style="width: 45%; text-align: center;">  </div> </div> <hr/> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 45%;">                     Moving in/out from/to another prefecture (Tokyo Metropolis ↔ Other prefectures)*<sup>2</sup> </div> <div style="width: 10%; text-align: center;">  </div> <div style="width: 45%; text-align: center;">  </div> </div>	Annual taxation Tax for the year imposed on “those who own the vehicle as of April 1”

\*1 



 × 



 = 



 (Figure less than ¥100 is rounded down.)

The tax imposed for new registration shall be directly paid at the automobile taxation office.

\*2 If you move in or out from/to another prefecture (Tokyo Metropolis ↔ Other prefecture), and the taxation for an entire year will apply at the place of registration as of April 1.

### ● Notification of Transfer or Deregistration of Automobiles

Receipt of an automobile as a gift or discard of an automobile shall be registered at the Tokyo Transport Branch Office or with the Automobile Inspection and Registration Office, and a notification of such transaction shall be filed at the Automobile Taxation Office.

Note that if the registration and notification are not filed, the former owner may continue to be liable for the tax.

### ● Sales Contracts with the Reservation of Proprietary Rights

If the seller reserves the proprietary right of a vehicle in the event of installment sales, etc., the buyer who is the user of the vehicle is considered as its owner and is subject to the motor vehicle tax (category base).

### ● Reduction/Exemption of Motor Vehicle Tax (Category Base)

Those who satisfy certain requirements are eligible to receive the reduction/exemption of motor vehicle tax (category base) by request. For more details, see Page 82.

Note that for the tax of a vehicle which is already owned, the application shall be submitted by the tax due date. For a newly purchased vehicle, the application shall be submitted within one month of the registration (acquisition) date.

The reduction/exemption amount is limited to ¥45,000. In the event of a new registration, however, since this amount is the yearly amount, the maximum reduction/exemption is calculated by multiplying the amount of ¥45,000 divided by 12 months by the number of months from the month following the registration to the closing of the fiscal year.

In addition, if the difference between the motor vehicle tax (category base) with greening (additional taxation) and ¥45,000 is less than ¥1,000, then the total motor vehicle tax (category base) amount after additional taxation is eligible for reduction/exemption. See Page 57 for the additional taxation of the motor vehicle tax (category base).

● **Tax Rate (Annual Amount)**

Types of motor vehicles		Private		Business		
		Vehicles which have received initial new registration on or before September 30, 2019 (R1)	Vehicles which have received initial new registration on or after October 1, 2019 (R1)			
Passenger vehicles (Engine swept volume)	Up to 1,000 cc		¥29,500	¥25,000	¥7,500	
	Over 1,000 cc and up to 1,500 cc		¥34,500	¥30,500	¥8,500	
	Over 1,500 cc and up to 2,000 cc		¥39,500	¥36,000	¥9,500	
	Over 2,000 cc and up to 2,500 cc		¥45,000	¥43,500	¥13,800	
	Over 2,500 cc and up to 3,000 cc		¥51,000	¥50,000	¥15,700	
	Over 3,000 cc and up to 3,500 cc		¥58,000	¥57,000	¥17,900	
	Over 3,500 cc and up to 4,000 cc		¥66,500	¥65,500	¥20,500	
	Over 4,000 cc and up to 4,500 cc		¥76,500	¥75,500	¥23,600	
	Over 4,500 cc and up to 6,000 cc		¥88,000	¥87,000	¥27,200	
Over 6,000 cc		¥111,000	¥110,000	¥40,700		
Passenger-freight vehicles (Maximum pay load and engine swept volume) * The maximum riding capacity of 4 passengers or more	Up to 1 t	Up to 1,000 cc	¥13,200		¥10,200	
		Over 1,000 cc and up to 1,500 cc	¥14,300		¥11,200	
		Over 1,500 cc	¥16,000		¥12,800	
	Over 1 t and up to 2 t	Up to 1,000 cc	¥16,700		¥12,700	
		Over 1,000 cc and up to 1,500 cc	¥17,800		¥13,700	
		Over 1,500 cc	¥19,500		¥15,300	
	Over 2 t and up to 3 t	Up to 1,000 cc	¥21,200		¥15,700	
		Over 1,000 cc and up to 1,500 cc	¥22,300		¥16,700	
		Over 1,500 cc	¥24,000		¥18,300	
Trucks (Maximum pay load) * The maximum riding capacity of 3 people or less	Up to 1 t		¥8,000		¥6,500	
	Over 1 t and up to 2 t		¥11,500		¥9,000	
	Over 2 t and up to 3 t		¥16,000		¥12,000	
	Over 3 t and up to 4 t		¥20,500		¥15,000	
	Over 4 t and up to 5 t		¥25,500		¥18,500	
	Tractors		Small	¥10,200		¥7,500
			Standard-sized	¥20,600		¥15,100
	Trailers	Small		¥5,300		¥3,900
		Trailers classified as standard-sized motor vehicles	Up to 8 t	¥10,200		¥7,500
			Over 8 t and up to 9 t	¥15,300		¥11,300
			Over 9 t and up to 10 t	¥20,400		¥15,100
			Over 10 t and up to 11 t	¥25,500		¥18,900

(Note) This is an extracted table of tax rates for automobiles that are not eligible for motor vehicle tax (category base) exemptions through greening. For other tax rate tables, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).



## ● Green Tax System of Motor Vehicle Tax (Category Base)

The green tax system of motor vehicle tax (category base) is adopted toward protecting the environment by reducing motor vehicle taxes (category base) for vehicles featuring lower emissions and higher fuel efficiency, which pose a lesser burden for the environment, while imposing heavier motor vehicle taxes for vehicles that pollute the environment more, such as those where a certain number of years have passed since the new automobile registration was made.

### 1 Less Taxation for Low-pollution Vehicles

**Applicable vehicles:**

- (1) Passenger vehicles for business whose emission gas standards and fuel efficiency standards meet the conditions in the table below
- (2) Electric vehicles (including fuel-cell powered vehicles), plug-in hybrid vehicles and natural gas vehicles

#### Details of reductions:

(1) Passenger vehicles for business whose emission gas standards and fuel efficiency standards meet the conditions in the table below

New registration of new automobile (first registration)	Applicable year	Reduction criteria			Reduction rate	
		Fuel	Emission gas standards	Fuel efficiency standards		
FY2022 (R4)	For 1 year in the fiscal year following the registration	Gasoline or LPG	Reduction in 50% from 2018 (H30) emission gas standards (☆☆☆☆) Or reduction in 75% from 2005 (H17) emission gas standards (☆☆☆☆)	(1)	Achieving 90% of the fuel efficiency standards of FY2030 (R12) and the fuel efficiency standards of FY2020 (R2)	Generally 75%
				(2)	Achieving 70% of the fuel efficiency standards of FY2030 (R12) and the fuel efficiency standards of FY2020 (R2)	Generally 50%
		Gas oil	Vehicles compliant with 2018 (H30) emission gas standards or compliant with 2009 (H21) emission gas standards (clean diesel vehicles)	(1)	Achieving 90% of the fuel efficiency standards of FY2030 (R12) and the fuel efficiency standards of FY2020 (R2)	Generally 75%
				(2)	Achieving 70% of the fuel efficiency standards of FY2030 (R12) and the fuel efficiency standards of FY2020 (R2)	Generally 50%

(Note 1) If your vehicle meets the fuel efficiency standard, that fact will be stated in the Remarks column of your vehicle inspection certificate.

(Note 2) “Fuel efficiency standards of FY2020 (H32)” is considered to be the same as “Fuel efficiency standards of FY2020 (R2)”.

(2) Electric vehicles (including fuel-cell vehicles), plug-in hybrid vehicles, natural gas vehicles (reduction in NOx of 10% or more based on 2009 (H21) emission gas standards or meeting 2018 (H30) emission gas standards)  
→ Generally 75% reduction

**Applicable period:** The motor vehicle tax for the next fiscal year of the registration is reduced.

### 2 Heavier Taxation for High Pollution Vehicles

Applicable year	Vehicles subject to additional taxation	Criteria	Additional tax rate	
FY2022 (R4) to FY2023 (R5)	Diesel vehicles	Buses/trucks	Vehicles that have passed 11 years since their registration as new vehicles	Generally 10%
		Vehicles other than buses/trucks		Generally 15%
	Gasoline/LPG vehicles	Buses/trucks	Vehicles that have passed 13 years since their registration as new vehicles	Generally 10%
		Vehicles other than buses/trucks		Generally 15%

(Note 1) Excludes general passenger buses, electric/natural gas/methanol vehicles, hybrid vehicles (vehicles that are powered by gasoline), towed vehicles, and school buses.

(Note 2) Diesel vehicles installed with devices to reduce particulate matter, as designated by the Metropolitan Government, and vehicles produced before 1945 (S20) (vintage vehicles), are exempted from additional taxation for high pollution vehicles if application is submitted by the deadline.

## ● Tax System to Promote the Introduction of ZEVs (Tokyo Metropolitan Government’s Own Tax Exemption)

<b>Applicable vehicles</b>	The following vehicles that are newly registered as a new vehicle between FY2009 (H21) and FY2025 (R7) inclusive <ul style="list-style-type: none"> <li>• Electric vehicles</li> <li>• Fuel cell vehicles (using hydrogen as fuel)</li> <li>• Plug-in hybrid vehicles</li> </ul>
<b>Applicable period</b>	Motor vehicle tax (category base) on new vehicle at the time of new registration (on a monthly pro rata basis) and motor vehicle tax (category base) for five years from next fiscal year onward
<b>Content of reduction</b>	Tax exemption

● **Certificate of Tax Payment Required for Automobile Inspection (Motor-vehicle Inspection/Inspection for Structural Changes, etc.)**

From April 2015 (H27), the motor vehicle tax (category base) payment status can be confirmed electronically at the Transport Branch Office or the Automobile Inspection and Registration Office conducting automobile inspections. **Therefore, the submission of the certificate of tax payment at the time of automobile inspection may be omitted.**

- (Note 1) It takes around a maximum of 10 days after payment for the Transport Branch Office, etc. to be able to confirm the tax payment.  
If undergoing an automobile inspection within this period, please pay the tax at the counter of a Metropolitan Taxation Office, financial institution, etc. or at a convenience store, and submit the certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.) attached to the right end of the Tax Notice at the Transport Branch Office, etc.
- (Note 2) For automobiles that have transferred from Tokyo to another prefecture, please submit the certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.) attached to the right end of the Tax Notice because the Transport Branch Office, etc. may not be able to confirm tax payment between April 1st of the following fiscal year and the day before the tax due date.
- (Note 3) If you move in to/out of Tokyo Metropolis from/to another prefecture during the fiscal year when you have the automobile inspection, please inquire at the prefecture where you registered your automobile as of April 1st in the year concerned.

**Those who lost the certificate of motor vehicle tax (category base) payment attached to the right end of the Tax Notice or those who made motor vehicle tax (category base) payments using Pay-easy, a credit card or a mobile payment app**

By submitting an application, it is possible to issue a certificate of motor vehicle tax (category base) payment.  
For details of the application procedure, please check Page 74.

• **Those who made payments using Pay-easy or a mobile payment app**

A tax payment certificate can be acquired from about a week after making the tax payment. Please submit your application at a Metropolitan Taxation Office, the Automobile Inspection and Registration Office, Metropolitan Taxation Certificate Mail Reception Center, etc.

• **Those who made payments using a credit card**

A tax payment certificate can be issued immediately after the tax payment procedures are completed (Regarding applications received within about a week after implementing the tax payment procedures, it is necessary to show the payment completion screen, etc. on the Tokyo Metropolitan Tax Credit-Card Payment website.).

- (Note) If you are in a hurry, due to reasons such as the automobile inspection date is approaching, please pay the tax at the counter of a Metropolitan Taxation Office, financial institution, etc. or at a convenience store and use the certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.) attached to the right end of the Tax Notice.

**– For inquiries about motor vehicle tax (category base),  
please contact the Tokyo Metropolitan Motor Vehicle Tax Call Center –**

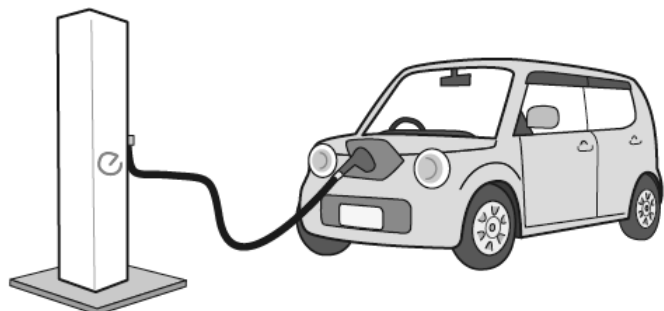
<Inquiries> **Tokyo Metropolitan Motor Vehicle Tax Call Center (03) 3525-4066 (Japanese only)**

Weekdays: 9:00 a.m. to 5:00 p.m. (Closed on Saturdays, Sundays, public holidays, and year-end holiday from December 29 to January 3 of the following year)

\* Please make sure to dial the correct number.

\* Please understand that it may be difficult to connect in for a while on Mondays and the next mornings of after holidays due to too many excessive calls.

**Motor vehicle tax (category base) is due in May. Be sure to pay the tax by the deadline.**



## Gas Oil Delivery Tax

Gas oil delivery tax is levied on those who actually take delivery of gas oil from a primary distributor or its exclusive agent.

In the course of distribution, the tax is generally added on to the base price of gas oil; therefore, when consumers purchase gas oil, the gas oil delivery tax is included in the purchase price.

<b>[Taxpayers]</b>	
Those who actually take delivery of gas oil from a primary distributor or its exclusive agent	
<b>[Tax payment]</b>	
Volume of gas oil delivered (kilo liter)	× Tax rate ¥32,100
<b>[Due date and procedures for tax payment]</b>	
The primary distributor or its exclusive agent collects the tax together with the payment of the gas oil from those who actually take delivery of gas oil and, after having accumulated such tax over the period of one month, files a return and pays the tax by the end of the following month.	

### ● Gas Oil

Gas oil is defined as a hydrocarbon fuel meeting the following specifications.

- Specific gravity (15°C) : Over 0.8017 and not more than 0.8762
- Fractal characteristic 90%, distillation temperature : Over 267°C and not more than 400°C
- Carbon residue : 0.2% or less
- Ignition point : 130°C or less

### ● Primary Distributor and Exclusive Agent

**Primary distributor** : Those who manufacture/import/ or sell gas oil and is designated as such by the Minister of Internal Affairs and Communications

**Exclusive Agent** : Those who are continuously provided with and sell light oil based on the sales agreement with primary distributors and is designated as such by a prefectural governor

### ● Gas Oil Tax Exemption

Gas oil used for the purposes designated by law, such as powering ships, is exempt from taxation provided certain procedures are taken. In order to utilize gas oil that is exempt from taxation, it is first necessary to become a tax-exempt gas oil user by being issued with a tax-exempt gas oil user permit, and then to be issued with a tax-exemption permit.

### ● Surrender of Tax Exemption Permits

When a tax-exempt gas oil user violates laws and regulations concerning local taxes, the user may be ordered to surrender the tax-exempt gas oil user permit and the tax-exemption permit.

### ● Where to Submit the Gas Oil Delivery Tax Declarations and Applications for Gas Oil Tax Exemption, and Others

Where to submit	Location of office or business establishment
Chuo Metropolitan Taxation Office	Chiyoda, Chuo, Bunkyo, Taito and Arakawa Wards
Minato Metropolitan Taxation Office	Minato, Shinagawa, Meguro, Ota and Shibuya Wards
Shinjuku Metropolitan Taxation Office	Shinjuku, Setagaya, Nakano, Suginami, Toshima, Kita, Itabashi and Nerima Wards
Koto Metropolitan Taxation Office	Sumida, Koto, Adachi, Katsushika, and Edogawa Wards
Tachikawa Metropolitan Taxation Office	All cities, towns and villages in the Tama area
Island Branch Offices	Islands

(Note 1) Primary distributors and exclusive agents that have their main store outside of the metropolitan area are to submit their returns and other documents to the Chuo Metropolitan Taxation Office.

(Note 2) See Page 99 for jurisdiction districts for islands area.

● **Obligations to Obtain Approval for Production, etc.**

Approval by the governor needs to be obtained in advance in order to produce gas oil, to sell or consume hydrocarbon oil fuel for vehicles, or to produce hydrocarbon oil as a mixture of gas oil and hydrocarbon oils other than gas oil. For details, please consult the Metropolitan Taxation Office (or island branch office).

● **Mixed Light Oil, etc. Are Also Taxed**

Sellers and consumers of mixed gas oil, which is produced by mixing gas oil with kerosene, heavy oil and other substances, or mixing heavy oil with kerosene and other substances, are subject to the gas oil delivery tax.

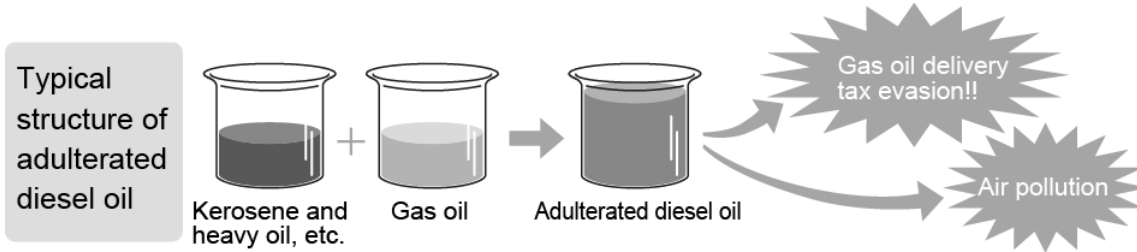
The tax is also imposed even on hydrocarbon oil fuels (such as kerosene and heavy oil) that do not fall into the categories of gas oil or benzene if they are sold (consumed) as vehicle fuel.

Penalties may be imposed if production, selling or consumption of the substances has been implemented or these activities have been participated in without receiving approval.

In addition, in Tokyo Metropolis, the use and sales of fuels which would increase the quantity of particulate substances or the like contained in exhaust gas are controlled under the “Ordinance regarding Environment to Secure the Health and Safety of Tokyo Citizens (Tokyo Metropolitan Ordinance on Environmental Preservation)”.

**Engaging in the sales or consumption of adulterated diesel oil is a crime!**

Adulterated diesel oil refers to oil that is made by illicitly mixing gas oil with kerosene, heavy oil or other substances, which are not subject to the gas oil delivery tax, and is sold and used as gas oil. This is a tax evasion act to illicitly evade paying the gas oil delivery tax as well as a criminal act that can lead to air pollution, engine troubles, or unfair competition.



In order to eradicate adulterated diesel oil, the Tokyo Metropolitan Government is conducting spot checks on gas oil used in diesel cars and imposing strict punishments for the use of adulterated diesel oil.

Please help by providing any information relating to adulterated diesel oil!  
**Call the adulterated diesel oil hot line at (0120) 231-793** (toll-free call (Japanese only)).

● **Penalties for adulterated diesel oil, etc.**

<b>Tax evasion crimes</b>	Imprisonment	Not more than ten years	Fine	Not more than ¥10,000,000
<b>Crimes relating to the obligation to obtain approval for production</b>	Imprisonment	Not more than ten years	Fine	Not more than ¥10,000,000
			Heavier punishment on corporations	Not more than ¥300,000,000
<b>Crimes relating to the supply, transportation of funds, land, buildings, machinery, raw materials, chemicals, etc. used for the production of adulterated diesel oil</b>	Imprisonment	Not more than seven years	Fine	Not more than ¥7,000,000
			Heavier punishment on corporations	Not more than ¥200,000,000
<b>Crimes relating to the mediation or arrangement of the transport, storage, acquisition, or disposal of adulterated diesel oil</b>	Imprisonment	Not more than three years	Fine	Not more than ¥3,000,000
			Heavier punishment on corporations	Not more than ¥100,000,000
<b>Crimes relating to the transfer or consumption of kerosene, heavy oil and other substances as vehicle fuel without receiving approval</b>	Imprisonment	Not more than two years	Fine	Not more than ¥1,000,000

# Taxes Related to Leisure

## Golf Course Utilization Tax

Golf course utilization tax is imposed on the users of golf links at fixed rates per day of use. Seventy percent of the tax revenue will be provided to the wards' and municipal governments where the golf link is located.

<b>[Taxpayers]</b>								
Those who use a golf link								
<b>[Tax payment]</b>								
The tax is determined by grades such as the number of holes and usage fee of the golf link.								
<b>Grades of golf link</b>	<b>First grade</b>	<b>Second grade</b>	<b>Third grade</b>	<b>Fourth grade</b>	<b>Fifth grade</b>	<b>Sixth grade</b>	<b>Seventh grade</b>	<b>Eighth grade</b>
<b>Tax rate</b>	<b>¥1,200</b>	<b>¥1,100</b>	<b>¥1,000</b>	<b>¥900</b>	<b>¥800</b>	<b>¥600</b>	<b>¥500</b>	<b>¥400</b>
<b>[Due date and procedures for tax payment]</b>								
Owners or managers (special collecting agents) of golf links collect the tax from the users and pay the tax amount collected over a one-month period to the competent Metropolitan Taxation Office (branch office/island branch office) by the end of the following month by filing returns.								

### ● Definition of Golf Link

A golf link is defined as the facility having 18 holes or more with the average distance between holes of 100 meters or more, or the one having 9 holes or more with the average distance between holes of roughly 150 meters or more.

### ● Exemptions/Reductions on the Golf Course Utilization Tax

Golf course utilization taxes are not imposed on children under 18, elderly people aged 70 and over, people with disabilities, athletes participating in golf competitions (including official training) at the National Athletic Game, athletes participating in golf competitions (including official training) at International Athletic Events and using golf courses, including students who use the facility as part of educational activities at school.

The Metropolitan Government also halves the tax rate when persons aged 65 or more and less than 70 or those who have a special restriction on the usage time (such as use during early morning or twilight time) use a golf facility that meets certain requirements.

## Hunting Tax

Hunting tax is an earmarked tax that is used to fund the protection of birds and animals by the administrative authorities, and is levied on the registration of hunters.

<b>[Taxpayers]</b>	
Those who are registered as hunters	
<b>[Tax payment]</b>	
The amount of tax differs depending on the types of hunting license. See Page 62 for the table of tax rates.	
<b>[Due date and procedures for tax payment]</b>	
The taxes shall be paid to Tokyo Metropolitan Government Bureau of Taxation, the Metropolitan Taxation Office (or branch office/island branch office) at the time of registration of hunters.	

## ○ Tax Rate

Types of license	Category	Hunting tax
Hunting guns Category 1* <sup>1</sup>	A	¥16,500
	B	¥11,000
Hunting with net/trap* <sup>2</sup>	A	¥8,200
	B	¥5,500
Hunting guns Category 2* <sup>3</sup>	–	¥5,500

\*1 Shotgun, rifle

\*2 Licenses for net hunting and trap hunting are each taxed separately.

\*3 Air gun (including gas gun)

A: An individual who is registered as a hunter with a “Hunting guns Category 1” license or a “Hunting with net/trap license”, but excluding individuals who fall under Category B.

B: Of the individuals who are not required to pay metropolitan tax by income rate, those who are not spouses or other dependents sharing the same household income. Of the spouses or other dependents sharing the same household income, those who are engaged in agriculture, forestry or fisheries.

(Note 1) Individuals registered for a Category 1 license are not subject to hunting tax for air gun hunting under Category 2.

(Note 2) The following measures have been prescribed through March 31, 2024 (R6):

(1) Eligible wildlife wardens and those engaged in designated wildlife businesses are not subject to hunting tax.

(2) The hunting tax rate is reduced by 50%, if the taxpayer has received a permit based on Article 9, Paragraph 1 of the Wildlife Protection and Hunting Law or is issued a certificate as a person engaged in business related to the said permit within one year prior to the day of registration as a hunter, and the taxpayer has hunted wildlife, etc. using the said permit.

## Prefectural Tobacco Tax

Prefectural tobacco tax is imposed when wholesalers, etc. sell tobacco (including imported tobacco) to retailers and the tax is included in the tobacco price.

When tobacco is bought in Tokyo, prefectural tobacco tax is collected during the distribution process as revenue for the Tokyo Metropolitan Government and utilized to improve the living environment.

[Taxpayers]				
Manufacturers, designated retailers (resellers) and wholesalers, etc. of manufactured tobacco				
[Tax payment]				
<table border="1"> <tr> <td>Number of manufactured cigarettes (per 1,000 cigarettes)</td> <td>×</td> <td>Tax rate</td> </tr> </table>	Number of manufactured cigarettes (per 1,000 cigarettes)	×	Tax rate	
Number of manufactured cigarettes (per 1,000 cigarettes)	×	Tax rate		
[Due date and procedures for tax payment]				
The tax amount is calculated for the total number of cigarettes by brand sold for each one-month accounting period, and the tax due is paid by filing a return to the competent Metropolitan Taxation Office by the end of the following month. <b>Minato Metropolitan Taxation Office</b> handles all the procedures for declaration and payment of Prefectural Tobacco Tax.				

## ○ Tax Rate (per 1,000 cigarettes)

	Prefectural tobacco tax	Wards' and Municipal tobacco tax	National tobacco tax	Special tobacco surtax (National tax)	Total
October 2018 (H30) through September 2020 (R2)	¥930	¥5,692	¥5,802	¥820	¥13,244
October 2020 (R2) through September 2021 (R3)	¥1,000	¥6,122	¥6,302	¥820	¥14,244
On and after October 2021 (R3)	¥1,070	¥6,552	¥6,802	¥820	¥15,244

\* The tax rate of manufactured tobacco was raised in phases from October 2018 (H30) to October 2021 (R3).

## Accommodation Tax

Accommodation tax is a discretionary special-purpose tax that has been imposed on those who stay in ryokan (Japanese inns) or hotels in Tokyo since October 1, 2002 (H14). This tax revenue is allocated to expenses to develop Tokyo as an attractive international city and to promote its tourism.

### [Taxpayers]

Those who stay at ryokan (Japanese inns) or hotels in Tokyo

### [Tax payment]

$$\boxed{\text{Numbers of nights stayed}} \times \boxed{\text{Tax rate}}$$

#### ○ Tax Rate

Room Charge (per person per night)	Tax rate
¥10,000 or more and less than ¥15,000	¥100
¥15,000 or more	¥200

(Note) Accommodation tax is not imposed if the room per person per night is less than ¥10,000.

#### [Room Charge]

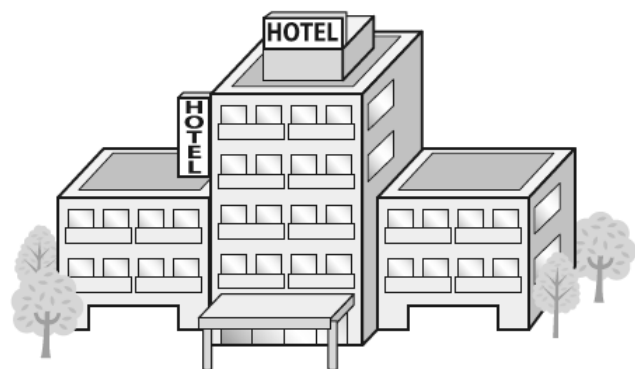
Room charge does not include meals and other expenses.

Room Charge	<ul style="list-style-type: none"> <li>• Charge for overnight stay (no meals)</li> <li>• Service charges for the above charge</li> </ul>
Charges not included in room charge	<ul style="list-style-type: none"> <li>• Amount equivalent to consumption tax, etc.</li> <li>• Charges for the services other than stay e.g. meals, use of conference room, telephone charges, etc.</li> </ul>

### [Due date and procedures for tax payment]

Managers of ryokan (Japanese inn) and hotels collect the tax from customers and pay the deposited tax amount for each month by the end of next month by filing returns\* to the Chiyoda Metropolitan Taxation Office or other Metropolitan Taxation Office (or branch office/island branch office) having jurisdiction over the location of the applicable facility.

\* In addition to filing returns by post or in person, electronic filing is also available from the Tokyo Combined Electronic Application and Notification Service (<https://www.shinsei.elg-front.jp/tokyo2/>) (Japanese only)



# FY2021 (R3) Report of the Tax Commission of Tokyo

## – Tax systems which overcome the COVID-19 pandemic and realize a sustainable society –

In FY2000 (H12), the Tokyo Metropolitan Government established the Tax Commission of Tokyo as the Governor’s advisory body for discussing the ideal forms of taxation systems appropriate for the 21st century. Until now, the Commission has provided a variety of recommendations from the perspective of metropolitan Tokyo residents, citizens of Japan, local government, and a major metropolitan area.

As a summary report of the deliberations of the 7th session which took place over the four-year period from FY2018 (H30), in FY2021 (R3), opinions relating to environmental-related taxation and motor vehicle-related taxation were offered from the viewpoint of aiming to realize a sustainable society, in addition to promoting the digitization of tax administration, which had been clarified as an issue during the COVID-19 pandemic.

### ○ Main contents of the FY2021 (R3) report

#### Local corporation taxation

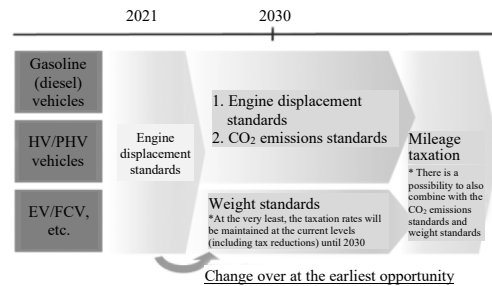
- **Corrective measures for uneven distribution:** Measures to change to a national tax as a pretext for correcting uneven distribution contradict the benefit principle of local taxation, and reduce the local independent financial resources.
- **Basis to prorate local tax:** As well as clearly indicating the scope of corporate business activities, the advantages, etc. for taxpayers should also be considered, and it should be a simple and clear indicator.
- **Pro forma standard taxation:** Regarding the application standards, while adequately considering the burden on small and medium-sized corporations, investigations should be made into additionally combining indicators other than the amount of capital based on the changes to the forms of corporate business activities in recent years.

#### Individual income taxation

- **Change to levy inhabitant tax on individuals in the current year:** From the viewpoints of lessening the feeling of burden among taxpayers and realizing appropriate and fair taxation burdens, considerations should be made towards achieving them at an early period.
- **Introduction of tax deductions with benefits:** Assuming the occurrence of disasters, etc. in the future, considerations should be started from an early period towards introducing them as a safety net from normal times.
- **Financial income taxation:** For the tax rates in the case of separate income tax, considerations should be made into raising the rates from the viewpoint of fairness in the burdens between income brackets.
- **Hometown tax payment donations:** This system distorts the relationships between the local tax benefits received and the burdens. Therefore, it should be revised into a system that follows the original intent of a donation taxation system.
- **Business tax on individuals:** The limited listing method of business subject to taxation should be reviewed at an early stage to conform with the current situation, based on the diversification of business and working styles.

#### Motor vehicle-related tax systems

- **Early introduction of CO<sub>2</sub> emissions standards:** In order to resolve environmental problems such as global warming and realize a sustainable society, it is extremely important to position vehicle body taxation more actively as an environmental taxation by introducing CO<sub>2</sub> emissions elements (standards), etc. Considerations should be made towards the swift introduction.
- **Vehicle body weight standards and mileage taxation:** While developing mechanisms such as tax rates that do not impede the popularization of electric and fuel cell motor vehicles, etc., taxation systems based on vehicle body weight standards should be developed at an early stage. In addition, over the medium to long term, considerations should be made into methods that incorporate vehicle weights or mileages into the taxation criteria or combine them with CO<sub>2</sub> emissions standards.



#### Environment-related tax systems

- **Taxation for global warming countermeasures (Environmental tax):** In order to change people’s behavior and investments towards options leading to decarbonization, activities should be accelerated towards achieving a rise in the taxation rates at an early period.
- **Tax system for promoting the decarbonization of housing:** In order to reduce the greenhouse gas emissions in the household sector, it is important to promote measures for realizing the decarbonization of housing, by giving priority to housing which has outstanding environmental performance as subjects for reductions in fixed assets tax for newly built residential buildings.

#### Tax systems for coping with the COVID-19 pandemic

- **Promotion of digitization of tax administration:** This will result in gaining a precise, real-time understanding of income-related information and realizing swift and detailed support for needy persons. Activities for simplifying, speeding up and standardizing the tax business procedures are needed.
- **Development of future taxation systems for infection countermeasures:** Considerations should be given to taxation of profits gained from global economic activities and actions which result in environmental loading. In addition, considerations should be made into the progressive structure of income taxation and the normalization of taxation bases, appropriate revision of the special measures concerning taxation of corporation tax. etc.

[FY2021 (R3) report] <https://www.tax.metro.tokyo.lg.jp/report/index.html>



# National Taxes

The taxes described below are national taxes. In addition to them, there are a variety of national taxes as listed on page 3.

## Income Tax (National Tax)

### [Taxpayers]

- ▶ Individuals who reside and earn income in Japan (residents)
- ▶ Those who earn source income in Japan but do not reside in Japan (non-residents), etc.

### [Tax payment]

$$\boxed{\text{(Income)} - \text{(Deduction from income)}} \times \boxed{\text{Tax rate}} - \boxed{\text{Deduction amount}}$$

○ **Deduction from Income** See Pages 8 and 10.

○ **Tax Rate (Rapid Calculation Table)**

Taxable income	Tax rate	Deduction amount
Less than ¥1,950,000	5%	¥0
¥1,950,000 or more and less than ¥3,300,000	10%	¥97,500
¥3,300,000 or more and less than ¥6,950,000	20%	¥427,500
¥6,950,000 or more and less than ¥9,000,000	23%	¥636,000
¥9,000,000 or more and less than ¥18,000,000	33%	¥1,536,000
¥18,000,000 or more and less than ¥40,000,000	40%	¥2,796,000
¥40,000,000 or more	45%	¥4,796,000

\*1 Fractions of less than ¥1,000 of taxable income are rounded down.

\*2 In case average taxation is applied for fluctuating income or temporary income, the above chart is used to calculate the tax amount for amount of adjusted income.

\*3 Special income tax for reconstruction is also levied at the same time (see Page 90).

○ **Tax Credit** See Page 66.

### [Due date and procedures for tax payment]

#### (1) General Principle

The taxpayer calculates his/her own income and tax for a given year and files final returns with the Tax Office (National Tax) having jurisdiction over the place for tax payment between February 16 and March 15 of the following year (self-assessed taxation system).

#### (2) Employment Income Earners

In principle, employment income earners are not required to file final tax returns. Estimated tax is withheld each month from the taxpayer's pay. Once the income for a given year has been determined at the end of the year, the tax amount is adjusted for any unpaid taxes.

The following individuals, however, just as the taxpayers specified in (1) above, are required to file final returns:

- (A) Individuals with income of more than ¥20,000,000 over the course of the year
- (B) Individuals with a single salary source (limited to cases when all of this salary income is subject to withholding tax at source), plus non-salary/non-retirement income of more than ¥200,000
- (C) Individuals receiving salary income payments, etc. from two sources or more when all of the salary income, etc. is subject to being withheld at the source, whose total amount of earnings and non-salary/non-retirement income of the income, etc. that was not adjusted at year-end exceeds ¥200,000.

### (3) Pension Income Earners

Public pension income earners are not required to file final tax returns if their income from public pension, etc. is ¥4,000,000 or less, and if the entire public pension, etc. is subject to withholding taxes and their income other than miscellaneous income pertaining to public pension, etc., is ¥200,000 or less.

Also, for individuals that fall under (2) or (3) above, those who take deduction for medical expenses and special deduction for housing loan (first year of application) must file final returns.  
For details, contact the Tax Office (National Tax) (see Page 101).

– Tax filing can be completed through the Final Return Filing Corner at the National Tax Agency’s website (Japanese only) –

**You can generate your final returns for income tax and special income tax for reconstruction, as well as the blue final returns by following the instructions on the screen and filling in data such as the necessary amounts. The amount of tax, etc. will be computed automatically.**

**You can print out the data generated and submit it through post, or submit it using the e-Tax (electronic filing) system.**

\* For more details, please visit the National Tax Agency’s website (Japanese only) (<https://www.nta.go.jp>).

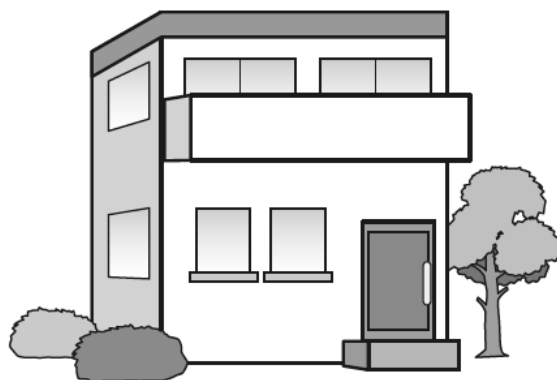
## Tax Credits (Major Ones)

### ● Tax Deduction for Residence Mortgage Loan Interest (Housing Loan Deduction), etc.

Taxpayers who take housing loans to build or acquire a new residential building or to expand or renovate a residence, and who meet a certain set of requirements are entitled to a deduction of a prescribed sum on income tax in and after the year of taking up residence.

The deduction is applicable to the taxpayers who meet a certain set of requirements and have taken loans from private financial institutions and/or Independent Administrative Institution Japan Housing Finance Agency with the period of the repayment by installments over a period of 10 years or more.

In addition, special deduction from income tax may be allowed for newly built or acquired certified housing or energy-saving housing having the ZEH level (limited to unused housing), as well as when the existing residential building has been renovated for such a purpose as energy saving, barrier-freeing, greater earthquake resistance or the like. For details, contact your Tax Office (National Tax) (see Page 101).



## Corporation Tax (National Tax)

### [Taxpayers]

Judicial persons such as corporations (including public-interest and non-judicial organizations engaged in profit-making business)

### [Tax payment]

$$\boxed{\text{Income}} \times \boxed{\text{Tax rate}} - \boxed{\text{Tax credit}}$$

### ○ Tax Rate

Start of accounting year		From Apr. 1, 2018 (H30) onwards		From Apr. 1, 2016 (H28) until Mar. 31, 2018 (H30)		From Apr. 1, 2015 (H27) until Mar. 31, 2016 (H28)	
Annual Income		Part of ¥8,000,000 or less	Part exceeding ¥8,000,000	Part of ¥8,000,000 or less	Part exceeding ¥8,000,000	Part of ¥8,000,000 or less	Part exceeding ¥8,000,000
Ordinary corporations	Small- and medium-sized corporations* <sup>1</sup>	15%* <sup>4</sup>	23.2%	15%	23.4%	15%	23.9%
	Corporations not deemed small and medium	23.2%		23.4%		23.9%	
Unincorporated associations, etc.		15%	23.2%	15%	23.4%	15%	23.9%
Public corporations, etc.	General incorporated associations, etc.* <sup>2</sup>	15%	23.2%	15%	23.4%	15%	23.9%
	Corporations considered as public corporations, etc.* <sup>3</sup>	15%	23.2%	15%	23.4%	15%	23.9%
	Other public corporations, etc.	15%	19%	15%	19%	15%	19%
Cooperative unions, etc.		15%* <sup>5</sup>	19%* <sup>6</sup>	15%	19%* <sup>6</sup>	15%	19%* <sup>6</sup>
Specific medical corporations		(16%)* <sup>7</sup>	(20%)* <sup>7</sup>	(16%)* <sup>7</sup>	(20%)* <sup>7</sup>	(16%)* <sup>7</sup>	(20%)* <sup>7</sup>

\*1 Corporations with the amount of equity capital or investment of ¥100,000,000 or less.

However, excludes some ordinary corporations, etc. having a relationship with a large corporation in which such large corporation has a full controlling interest.

\*2 Includes non-profit organizations such as general incorporated associations and foundations, as well as public interest corporations and foundations.

\*3 Includes authorized social groups with common ties to a region, incorporated management associations, incorporated condominium residents' associations, political parties that are corporations, etc., disaster prevention district development associations, and specified non-profit corporations, together with condominium rebuilding associations, condominium site sale associations and condominium site division associations.

\*4 Applicable regarding business accounting years starting on or after April 1, 2018 (H30) to March 31, 2023 (R5).

In the business accounting years starting on or after April 1, 2019 (H31), ordinary corporations in which the annual average income amount exceeds ¥1,500,000,000 in each of the business accounting years finishing within three years before the date when the business accounting year started shall be 19%.

\*5 Applicable regarding business accounting years starting on or after April 1, 2018 (H30) to March 31, 2023 (R5).

In the business accounting years starting on or after April 1, 2019 (H31), specific medical corporations in which the annual average income amount exceeds ¥1,500,000,000 in each of the business accounting years finishing within three years before the date when the business accounting year started shall be the same tax rate as the part exceeding ¥8,000,000.

\*6 Part of the excess of ¥1,000,000,000 in 1 year by the cooperative union, etc. of over a certain scale is 22%.

\*7 The figures in brackets ( ) show the tax rates when the cooperative union, etc. or specific medical corporation is a consolidated parent corporation.

### [Due date and procedures for tax payment]

In principle, the tax must be paid to the competent Tax Office (National Tax) by filing a return within two months from the day following the end of the accounting year. For details, contact the Tax Office (National Tax) (see Page 101).

## Local Corporation Tax (National Tax)

For business accounting years starting on or after October 1, 2014 (H26), the tax rate for metropolitan inhabitant tax and municipal tax on corporations based on corporation tax will be reduced, and local corporation tax will be levied.

### [Taxpayers]

Corporations that are subject to Corporation tax.

### [Tax payment]

$$\boxed{\text{Amount of corporation tax for standard taxation}} \times \boxed{\text{Tax rate}}$$

Start of accounting year	On or after October 1, 2019 (R1)	October 1, 2014 (H26) to September 30, 2019 (R1)
Tax rate	10.3%	4.4%

### [Due Date and Procedures for Tax Payment]

As for corporation tax, in principle, the tax must be paid and returns are filed with the Tax Office within two months from the last day of the business accounting year. For details, contact the Tax Office (see Page 101).

## Gift Tax (National Tax)

Gift tax is imposed on those who received real estate or cash from an individual for free. Gift tax is also applicable in the case where the property has been transferred from an individual at a significantly lower price than usual, or where a debtor has been forgiven his or her debt.

### [Taxpayers]

Those who received property by gift from other individuals

### [Tax payment (Calendar year-based taxation)]

$$\left( \begin{array}{|c|} \hline \text{Total value of gift} \\ \text{properties acquired over} \\ \text{the year} \\ \hline \end{array} \right) - \begin{array}{|c|} \hline \text{Basic deduction} \\ \text{of } \text{¥}1,100,000 \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Tax rate} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{Calculated} \\ \text{deduction} \\ \text{amount} \\ \hline \end{array}$$

### ○ Tax Rate (Rapid Calculation Table)

Taxation value after basic deduction	Gifts after January 1, 2015 (H27)			
	Ordinary tax rate		Special tax rate*	
	Tax rate	Deduction amount	Tax rate	Deduction amount
¥2,000,000 or less	10%	¥0	10%	¥0
¥3,000,000 or less	15%	¥100,000	15%	¥100,000
¥4,000,000 or less	20%	¥250,000		
¥6,000,000 or less	30%	¥650,000	20%	¥300,000
¥10,000,000 or less	40%	¥1,250,000	30%	¥900,000
¥15,000,000 or less	45%	¥1,750,000	40%	¥1,900,000
¥30,000,000 or less	50%	¥2,500,000	45%	¥2,650,000
¥45,000,000 or less	(Over ¥30,000,000)	¥4,000,000	50%	¥4,150,000
Over ¥45,000,000			55%	¥6,400,000

\* For recipients who acquire assets as gifts in their position as lineal ascendants (only individuals who are age 20 and above as of January 1, 2022 (R4) in the case where they received the gift on or before March 31, 2022 (R4), or individuals who are age 18 and above as of January 1, 2022 (R4) in the case of receiving the gift on or after April 1, 2022 (R4)), tax rate is calculated through the application of the special tax rate.

### [Due date and procedures for tax payment]

The tax shall be paid to the competent Tax Office (National Tax) having jurisdiction over the donee's place of residence by filing a return between February 1 and March 15 of the year following the year in which the donee received the gift. For details, contact the Tax Office (National Tax) (see Page 101).



## ● Integrated Gift and Inheritance Tax System

Under the taxation system for settlement at time of inheritance, a taxpayer pays the gift tax on the gift property at the receipt of the gift. When the donor dies, the inheritance tax is calculated based on the total of the value of the gift property at the point in time when it was given and value of the inherited property, and deducting the already paid gift tax.

For the gifts that a child or grandchild who is 18 years old or above\* received for the year concerned from his/her parent or grandparent who is 60 years old or above as of January 1 in the year concerned, a donee can choose to pay the gift tax, which is calculated by multiplying the amount after deducting ¥25,000,000 (special deduction) by the across-the-board tax rate of 20%.

In addition, until December 31, 2023 (R5), the taxation system for settlement at the time of inheritance can be selected for the gift of funds donated by a parent or grandparent younger than 60 years old to acquire specified housing or similar for the donee's own living.

To select the taxation system for settlement at time of inheritance, the taxpayer shall submit the declaration form, the application of selecting the taxation system for settlement on inheritance and the necessary documents within the filing period for the gift tax. For details, contact your Tax Office (National Tax) (see Page 101).

\* 20 years old or above for gifts received on or before March 31, 2022 (R4)

## ● Special Deduction for Spouse: Special Measure for the Gift of Property for Residence between Spouses

Provided a couple have been married for a period of 20 years or more and meet a certain set of conditions, they can qualify, by filing, for a maximum of ¥20,000,000 deduction for spouse in addition to the basic deduction of ¥1,100,000 for the gift of property for residence or funds to purchase such real property, which takes place between them.

## ● Special Measure for the Gift of Fund for Housing Acquisition, etc. from Lineal Ancestor

In the case where a child or grandchild who is 18 years old or above\* has received the gift of funds for housing acquisition\*<sup>2</sup> or the like from a lineal ancestor (such as a parent or grandparent) between January 1, 2022 (R4) and December 31, 2023 (R5) inclusive, and if certain conditions apply, then the said individual is eligible for tax exemption up to a certain amount\*<sup>3</sup> of the fund for housing acquisition.

For this special measure to be applied, the taxpayer must submit the declaration form and the necessary documents within the filing period for the gift tax. For details, please contact your Tax Office (National Tax) (see Page 101).

\*1 20 years old or above for gifts received on or before March 31, 2022 (R4)

\*2 Funds for housing acquisition refers to the money to be used to build, acquire a new building, or renovate an existing building in which the gift recipient shall reside.

\*3 The upper limit of tax exemption is ¥10,000,000 for a residential building that has either seismic properties, energy-saving properties or barrier-free properties, and ¥5,000,000 for other residential buildings.

## ● Special Measure for the Gift of Education Fund from Lineal Ancestor

In the case where an individual has received the gift of education funds from a lineal ancestor (such as a parent or grandparent) between April 1, 2013 (H25) and March 31, 2023 (R5) inclusive, and if the fund is placed in trust with a financial institution, etc., then the said individual (who must be under the age of 30 and whose total income amount in the previous year must not exceed ¥10,000,000) is eligible for tax exemption up to ¥15,000,000 per person (up to ¥5,000,000 for expenses to be paid to non-schools, etc.) through the submission of a tax exemption form for education funds to your Tax Office (National Tax) via the branch office, etc. of the financial institution, etc.

## ● Special Measure for the Gift of Marriage or Parenting Fund from Lineal Ancestor

In the case where an individual has received the gift of marriage or parenting funds from a lineal ancestor (such as a parent or grandparent) between April 1, 2015 (H27) and March 31, 2023 (R5) inclusive, and if the fund is placed in trust with a financial institution, etc., then the said individual (who must be aged 18 or over\*, but under 50, and whose total income amount in the previous year must not exceed ¥10,000,000) is eligible for tax exemption up to ¥10,000,000 per person (up to ¥3,000,000 for expenses to be paid for marriage) through the submission of a tax exemption form for marriage and parenting funds to your Tax Office (National Tax) via the branch office, etc. of the financial institution, etc.

\* 20 years old or above for gifts received on or before March 31, 2022 (R4)

## Inheritance Tax (National Tax)

### [Taxpayers]

Inheritance tax is imposed on those who have acquired property by inheritance, bequest (testamentary disposition) or certain other means.

### [Tax payment]

See “Calculation of tax amount” below:

#### ○ Tax rate (Rapid calculation table)

Value of properties acquired according to legal portion of legacy	Tax rate	Deduction amount
¥10,000,000 or less	10%	¥0
¥30,000,000 or less	15%	¥500,000
¥50,000,000 or less	20%	¥2,000,000
¥100,000,000 or less	30%	¥7,000,000
¥200,000,000 or less	40%	¥17,000,000
¥300,000,000 or less	45%	¥27,000,000
¥600,000,000 or less	50%	¥42,000,000
Over ¥600,000,000	55%	¥72,000,000

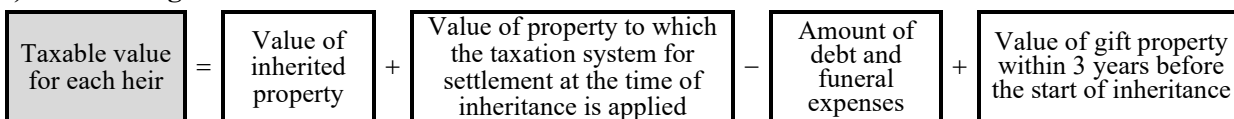
### [Due date and procedures for tax payment]

The taxpayer should file and pay within 10 months, beginning the day after he or she becomes aware of the inheritance, with the Tax Office having jurisdiction over the address of decedent at the time of death.

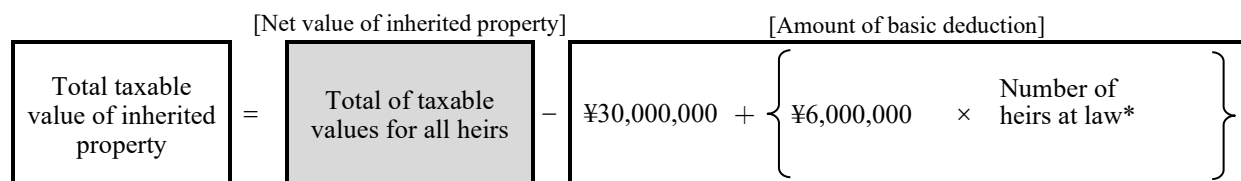
For details, please contact the Tax Office (National Tax) (see Page 101).

### ● Calculation of tax amount

#### (1) Calculating the taxable value for each heir

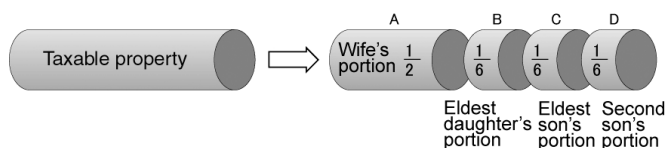


#### (2) Calculating the taxable property

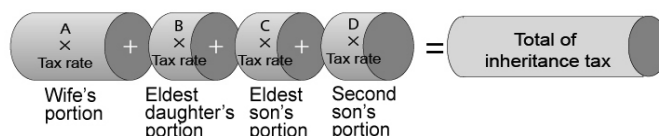


\* The heirs who have renounced the right to inheritance, if any, are included in the number of heirs when calculating taxable property. In addition, one adopted child can be included in the number of heirs at law when the decedent has a natural child/children, and up to two adopted children can be included when the decedent has no children.

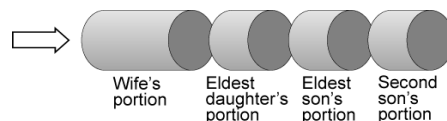
#### (3) Dividing total value of taxable property into legal portion of legacy



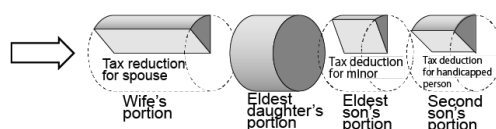
#### (4) Multiplying each legal portion of legacy by tax rate and adding up all the tax amounts



#### (5) Dividing total inheritance tax based in the proportion of taxable value of each heir to the net value of the inherited property



#### (6) Calculating the tax amount for each heir by subtracting the deductible amount



● **Reduction of the Inheritance Tax**

**(1) Inheritance tax reduction for spouse**

$$\boxed{\text{Tax for spouse after reduction}} = \boxed{\text{Inheritance tax of spouse}} - \boxed{\text{Total of inheritance tax}} \times \frac{\boxed{\text{The taxable value corresponding to legal portion of legacy of the spouse (at minimum ¥160,000,000) or the value actually acquired, whichever is smaller}}}{\boxed{\text{Total of taxable value}}}$$

Where the value actually acquired by spouse (the taxable value) is ¥160,000,000 or less, or if it exceeded ¥160,000,000 but is less than the taxable value corresponding to legal portion of legacy of the spouse, the spouse is not subject to inheritance tax.

**(2) Tax deduction for minor**

The sum of ¥100,000 multiplied by the number of years before the age of the heir reaches 18\* is deducted from the amount of inheritance tax.

\* 20 years old or above for gifts received on or before March 31, 2022 (R4)

**(3) Tax deduction for person with disabilities**

The sum of ¥100,000\* multiplied by the number of years before the age of the heir reaches 85 is deducted from the amount of inheritance tax.

\* In case of a person with a severe disability, ¥200,000

**Motor Vehicle Tonnage Tax (National Tax)**

**[Taxpayers]**

Persons who are given the issuance of vehicle inspection certificate and/or assignment of a vehicle registration number for new registration of vehicle or regular inspection.

**[Tax payment]**

The tax payment depends on the type of vehicle. See the table (excerpt) for tax rates below.

○ **Tax Rates (private cars) (excerpt)**

Vehicle types	Inspection interval	Tax rate*	
Passenger vehicles	3 years	Per the vehicle tonnage of 0.5 t	¥12,300
	2 years		¥8,200
	1 year		¥4,100
Light motor vehicles (excluding motorcycles)	3 years	Per a vehicle	¥9,900
	2 years		¥6,600

\* For vehicles achieving a certain gas emission performance and fuel efficiency performance, etc., an eco-friendly car tax reduction will be applicable at the time of new registration of a new vehicle on or after May 1, 2021 (R3) to April 30, 2023 (R5), granting measures for exemption or reduction of 50% or 25% from the basic tax rate. Additionally, according to the performance, the vehicle may also be subject to the exemption measures in the second automobile inspection, etc.

(Note) For vehicles for which 13 and 18 years have elapsed from the new vehicle registration or etc., specific tax rates are stipulated respectively.

**[Due date and procedures for tax payment]**

The tax due must be paid by the date on which a taxpayer applies for the issue of a vehicle inspection certificate and/or assignment of a vehicle registration number for new registration of vehicle or regular inspection. The payment must be made at the Tokyo Transport Branch Office, the Motor Vehicle Inspection and Registration Office or the Light Motor Vehicle Inspection Organization by affixing motor vehicle tonnage revenue stamps equivalent to the amount of tax due to a specified document. For details, contact the Tokyo Transport Branch Office or the Motor Vehicle Inspection and Registration Office, or the Light Motor Vehicle Inspection Organization (see Page 73).

**<Contact the following offices (Help Desk) for information on vehicle registration>**

Shinagawa and Setagaya license numbers:	Tokyo Transport Branch Office	(050) 5540-2030 (Japanese only)
Adachi, Koto, Katsushika license numbers:	Adachi Motor Vehicle Inspection and Registration Office, Tokyo Transport Branch Office	(050) 5540-2031 (Japanese only)
Nerima, Suginami, Itabashi license numbers:	Nerima Motor Vehicle Inspection and Registration Office, Tokyo Transport Branch Office	(050) 5540-2032 (Japanese only)
Tama license numbers:	Tama Motor Vehicle Inspection and Registration Office, Tokyo Transport Branch Office	(050) 5540-2033 (Japanese only)
Hachioji license numbers:	Hachioji Motor Vehicle Inspection and Registration Office, Tokyo Transport Branch Office	(050) 5540-2034 (Japanese only)

## Registration and License Tax (National Tax)

Registration and license tax is imposed when registering ownership rights, etc. to land or real estate and when registering the establishment of a joint-stock corporation, etc.

### [Taxpayers]

Those who register real estate or implement commercial registration of a corporation, etc.

### [Tax payment]

#### ○Tax rate table (Extraction of the main types of real estate registration)

Types of registration		Amount paid
Ownership transfer registration	Inheritance, merger of corporations	Real estate price × 0.4%
	Gift	Real estate price × 2.0%
	Buying and selling	Real estate price × 2.0%
Registration of ownership made for the first time		Real estate price × 0.4%
Registration of mortgage		Claimable asset amount × 0.4%
Provisional registration	For ownership transfer or preservation of ownership transfer claim (Excluding those for inheritance, merger of corporations, or partition of property in co-ownership.)	Real estate price × 1.0%
	Other provisional registration	1/2 the tax rate of definitive registration in principle or ¥1,000 per real estate

(Note 1) The tax rate is reduced to 1.5% for the registration of transfer of ownership through the purchase/sale of land and to 0.3% for the registration of trust of ownership of land during the period from April 1, 2013 (H25) through March 31, 2023 (R5).

(Note 2) The real estate price is normally the value (assessed value) shown in the fixed assets tax ledger.

(Note 3) The measures to reduce tax rate may apply to the rates of registration and license tax on preservation or transfer of ownership of residential buildings and on registration of mortgage concerning the loan for the funds to acquire housings.

(Note 4) The registration of transfer of building ownership when an individual acquires, between April 1, 2014 (H26) and March 31, 2024 (R6), certain residential buildings that a trader of residential buildings has carried out certain extensions or renovations is reduced to 0.1%.

### [Due date and procedures for tax payment]

Payment shall be made in cash, and the registration application form shall be submitted together with the receipt of tax payment. When the tax amount is ¥30,000 or less, payment can be made with revenue stamps. For details, contact the Tax Office (National Tax) or the Legal Affairs Bureau (see Pages 101 and 102).



# Overview of Ward and Municipal Taxes

The following taxes listed below are municipal taxes. In addition to them, there are various municipal taxes, as shown on page 3. For details, please contact your local municipal office (see Page 100).

## Inhabitant Tax on Individuals (Ward, City, Town and Village Inhabitant Tax)

In general, metropolitan inhabitant tax and municipal inhabitant tax on individuals are collectively referred to as the “inhabitant tax on individuals.”

Regarding inhabitant tax on individuals, the municipalities collectively assess metropolitan inhabitant tax and municipal tax. (See Page 6 onward for inhabitant tax on individuals.)

## Metropolitan Inhabitant Tax and Municipal Inhabitant Tax on Corporations (City, Town and Village Inhabitant Tax)

Inhabitant tax on corporations, consisting of metropolitan inhabitant tax and the city, town and village inhabitant tax, is levied on the corporations that have offices and/or business establishments in Tokyo. These two taxes are referred to as “metropolitan inhabitant tax and municipal inhabitant tax on corporations”.

As a special provision of the taxation system of the Tokyo Metropolitan Government, corporations within the 23 special wards of Tokyo file for and pay metropolitan tax together with the equivalent amount of city, town and village inhabitant tax to the competent Metropolitan Taxation Office. Corporations located within municipalities declare and pay city, town and village inhabitant tax at the local ward or town office.

(See Page 26 onward for metropolitan inhabitant tax and municipal inhabitant tax on corporations.)

## Light Motor Vehicle Tax (Category Base)

Light motor vehicle tax is imposed on those who own motorcycles, light motor vehicles, special compact cars and two-wheeled motor vehicles as of April 1. Tax shall be paid in April or May based on the Tax Notice sent out by the municipal office to taxpayers.

For details, please contact your local municipal office.

### ● Tax Rates

Types of Motor Vehicles			Annual Tax (Standard tax rate)	
Motorcycles	Gross displacement of 50cc or less and/or a rated output of 600W or less*1		¥2,000	
	Two-wheeled motor vehicles	Gross displacement exceeding 50cc and 90cc or less and/or a rated output exceeding 600W and less than 800W	¥2,000	
	Two-wheeled motor vehicles	gross displacement exceeding 90cc, or a rated output exceeding 800W	¥2,400	
	Motor vehicles with three or more wheels	Gross displacement exceeding 20cc and/or a rated output exceeding 250W	¥3,700	
Light motor vehicles	Two-wheeled motor vehicles (including a side car)		¥3,600	
	Three-wheeled motor vehicles		¥3,900 (¥3,100)*2-4	
	Motor vehicles with four or more wheels	Passenger use	Business use	¥6,900 (¥5,500)*2-4
			Private use	¥10,800 (¥7,200)*2-4
		Cargo use	Business use	¥3,800 (¥3,000)*2-4
			Private use	¥5,000 (¥4,000)*2-4
Two-wheeled compact vehicles			¥6,000	

**Contact for Inquiries of light vehicle registration, etc.** (Japanese only)

Tokyo Central Office, Light Motor Vehicle Inspection Organization  
Shinagawa and Setagaya license numbers:  
(050) 3816-3100

Nerima Branch Office, Light Motor Vehicle Inspection Organization  
Nerima, Suginami, Itabashi license numbers:  
(050) 3816-3101

Adachi Branch Office, Light Motor Vehicle Inspection Organization  
Adachi, Koto, Katsushika license numbers:  
(050) 3816-3102

Hachioji Branch Office, Light Motor Vehicle Inspection Organization  
Hachioji license numbers: (050) 3816-3103

Tama Branch Office, Light Motor Vehicle Inspection Organization  
Tama license numbers: (050) 3816-3104

(Note) You may be eligible for tax reductions or exemptions by making an application. For details, please contact your local municipal office.

\*1 Motor vehicles with three or more wheels, excluding vehicles with a gross displacement exceeding 20cc and/or a rated output exceeding 250W.

\*2 The figures in parentheses are the tax rates applied to vehicles receiving the first new vehicle inspection on and before March 31, 2015 (H27).

\*3 Regarding electric vehicles, etc. (new vehicles only) newly acquired within FY2021 and FY2022 (R3 and R4), limited to the fiscal year portion following the acquisition, the tax rate shall be reduced by roughly 75% (greening).

\*4 For four-wheeled vehicles, etc. in use for 13 years since the first new vehicle inspection, a tax rate of about 20% is added starting in FY2016 (H28).

## Bathing Tax

The bathing tax is an earmarked tax that is used to cover expenditures for environmental sanitation facilities; the protection and management facilities for the sources of mineral springs; maintenance of fire-fighting facilities; and promotion of the tourism. This tax is imposed on visitors to mineral bath spas at the rate of ¥150 (standard rate) per person per day. Operators of such facilities collect the tax from their customers and pay the tax to their local ward or municipal office by filing returns.

# Procedures for Tax Payment and Taxation

## ● Procedures for Metropolitan Tax Payment

(More details can be confirmed from the “Tax Payment” section on the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).)

### Over-the-counter payment

- Metropolitan Taxation Office (or branch office/island branch office) (Tokyo Metropolitan Tax Operations Center and Automobile Taxation Offices in addition to the foregoing for motor vehicle tax (category base))
- Financial institutions and post offices (Some financial institutions do not handle Metropolitan tax payment.)
- Convenience stores:  
Only for Tax Notice of up to ¥300,000 in total amount per slip (with bar code)

Convenience stores available for tax payment:

KURASHIHAUSU, THREE EIGHT, SEIKATSUSAIKA, 7-ELEVEN, Daily YAMAZAKI, NEW YAMAZAKI DAILY STORE, FamilyMart, POPLAR, MINISTOP, YAMAZAKI Special Partner Shop, YAMAZAKI DAILY STORE, and LAWSON, Stores installed with MMK\* (Including stores other than convenience stores. However, excluding unattended terminals)

\* “Stores installed with MMK” are convenience stores, drugstores, etc. installed with an MMK (Multi-Media Kiosk). Stores that are able to receive payments have the “Store installed with MMK” sticker (right figure) displayed at the storefront.



### Payment using mobile payment app

Using the invoice payment service of a mobile payment app, payment can be made by reading in the bar code on the Tax Notice.

#### ● Mobile payment apps that can be used for tax payment (as of April 2022 (R4))

au PAY, d Barai, J-Coin Pay, LINE Pay, PayB, PayPay, Mobile Register

#### ● Tax Notices which can be paid

Payment is limited to Tax Notices of up to ¥300,000 in total amount per slip (which has a bar code).


\* Because the usage limit amounts differ depending on the app, in some cases apps may not be used.

#### ● Notes

- No receipt is issued. If you need a receipt, please pay at the counter of a Metropolitan Taxation Office, financial institution, etc. or at a convenience store. If you require a certificate of tax payment for automobile inspection, see the section “For those Requiring a Certificate of Tax Payment for Automobile Inspection” described below.
- Payments cannot be cancelled once the payment procedure has been completed.

### For Those Requiring a Certificate of Tax Payment for Automobile Inspection


Because the motor vehicle tax (category base) payment status can now be confirmed electronically at the Transport Branch Office, etc. conducting automobile inspections, the submission of the certificate of tax payment at the time of automobile inspection is no longer required.

Those requiring a certificate of tax payment for automobile inspection should apply for the certificate at the Metropolitan Taxation Office or the Automobile Taxation Office, etc. approximately one week after payment by  (Pay-easy) or using a mobile payment app. When paying tax with a credit card, a tax payment certificate can be issued immediately after the tax payment procedures are completed. (Regarding applications received within about a week after implementing the tax payment procedures, it will be necessary to show the payment completion screen, etc. on the Tokyo Metropolitan Tax Credit-Card Payment website.)

If you are in a hurry, due to reasons such as when the automobile inspection date is approaching, please pay the tax at the counter of a Metropolitan Taxation Office, financial institution, etc. or at a convenience store and use the certificate of tax payment attached to the right end of the Tax Notice.

## Pay-easy payment

- **ATM with  (Pay-easy) logo at financial institutions\* and post offices, Internet banking and mobile banking**

- Pay-easy payment is available if your Metropolitan Tax Notice bears the  (Pay-easy) logo.
- No receipt is issued. If you need one, please bring the Tax Notice with you and pay the tax over the counter of a financial institution, etc. or at a convenience store. If you require a certificate of tax payment for automobile inspection, see the section “For those Requiring a Certificate of Tax Payment for Automobile Inspection” on Page 74.  
The “Confirmation Statement for Metropolitan Tax Payment” is issued independently in the Tokyo metropolitan area. Please contact the Metropolitan Taxation Office to obtain the Confirmation Statement.
- If you are to use an Internet banking or mobile banking for the first time, you have to file an application with the financial institution in advance.
- Pay-easy payment may be temporarily unavailable when the system maintenance or inspection is carried out.

\* Limited to financial institutions in the Tokyo Metropolis that handle receipt of public funds.

## Payment by credit card via personal computer (PC), smartphone, etc.

Payment can be made by credit card via personal computer (PC), smartphone, etc. by accessing a special site on the Internet (Tokyo Tax Payments Site) (Payment fee according to the tax amount is required).

For details, please see the Tokyo Tax Payment website (Japanese only).

- **Metropolitan taxes eligible for credit card payment**

Motor vehicle tax (category base), fixed assets tax/city planning tax (on land and buildings (in the 23 special wards)), fixed assets tax (on depreciable assets (in the 23 special wards)), business tax on individuals, and real estate acquisition tax

Note that regarding the return tax items of the metropolitan inhabitant tax on corporations and the business tax on corporations, etc., it is necessary that a tax return has been submitted beforehand and a Tax Notice mentioning the Tax payment No., Confirmation No. and Payment classification has been issued by a Tokyo Metropolitan Taxation Office, etc.

- **Notes**

- Credit card payment is only available for Tax Notices with tax amounts of less than ¥1,000,000.
- In addition to the tax amount, a payment fee is required according to the tax amount (A fee of ¥73 up to the first ¥10,000, and ¥73 is added for every ¥10,000 thereafter (excluding consumption tax)).
- Payments cannot be cancelled and the payment fee will not be returned once the payment procedure is completed. (The payment fee will not be returned even if the tax amount is refunded).
- No receipt is issued. If you need a receipt, please pay over the counter at a Metropolitan Taxation Office, financial institution, etc. or at a convenience store. If you require a certificate of tax payment for automobile inspection, see the section “For Those Requiring a Certificate of Tax Payment for Automobile Inspection” on Page 74.
- Payment is not automatically registered for multiple years. Those who went through the procedure the previous year must repeat the procedure when making a payment this year.
- The site is not available for use due to system maintenance every Monday from 1:00 a.m. to 7:00 a.m.
- The following credit cards are accepted for payment.

VISA, Mastercard, JCB, AmericanExpress, Diners Club, TS CUBIC CARD



- Credit card payment is not available at the counter of a Metropolitan Taxation Office, financial institution, etc. or at a convenience store. Please take the necessary steps on the special site (Tokyo Tax Payments Site) (Japanese only).

<Tokyo Tax Payment Site: <https://zei.metro.tokyo.lg.jp/>>

## Payment by account transfer

Account transfer is a convenient way to automatically pay the tax from ordinary or savings accounts on the payment due date.

### • Metropolitan taxes eligible for automatic deduction

- Business tax on individuals
- Fixed assets tax/city planning tax (on land and buildings)\*
- Fixed assets tax (on depreciable assets)\*

\* Assets located in Tokyo's 23 special wards are eligible. Note that payment by account transfer cannot be used for taxes imposed as required.

### • Financial institutions handling account transfer

Financial institutions in Tokyo handling receipt of public funds (Some financial institutions do not handle Metropolitan tax payment.)

### • How to Apply (Application may be made through one of the following methods)

#### (1) Online application

	Application method	Application period	Note
Tokyo Metropolitan Online Bank Transfer Application Accepting Service	Please apply online using the dedicated website (Japanese only).	Until the 10th day of the same month that you wish the bank transfers to begin*	Corporate accounts and business accounts cannot be used, with the exception of some financial institutions.

\* If the payment deadline falls on the first working day of the month, the application deadline shall be the 10th day of the previous month. Because other notes are also described, please confirm the dedicated website (Japanese only) for details.

URL: [https://www.tax.metro.tokyo.lg.jp/common/web\\_kouzafurikae.html](https://www.tax.metro.tokyo.lg.jp/common/web_kouzafurikae.html)

#### (2) Application using the account transfer request form

	Application method	Application period	Note
(1) Account Transfer Request Form for Metropolitan Taxes (Automatic payment application form) (for downloading only)	Download the request form from the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only), and print it out. Send it by mail to the address described on the request form.	Until the 10th day of the month before the month that you wish the bank transfers to begin* (Must arrive at the Tax Payment Promotion Section by this day.)	Regarding the application, please confirm the notes and the filled-out example given on the website (Japanese only). This request form cannot be accepted at the counters of financial institutions.
(2) Account Transfer Request Form for Metropolitan Taxes (Triple copy)	Fill out the required items and then make the application at the counter of each financial institution (e.g. a bank) which handles metropolitan government public funds.	Until the 10th day of the month before the month that you wish the bank transfers to begin*	When conducting the procedures, please bring your (1) account passbook, (2) personal seal for the account book and (3) tax notice. Because there may be limitations on the number of request forms available, please contact each financial institution before visiting.
(3) Account Transfer Request Form for Metropolitan Taxes (Postcard-style)	Fill out the required items and put the completed form in a post box.	Until the 10th day of the month before the month that you wish the bank transfers to begin* (Must arrive at the Tax Payment Promotion Section by this day.)	Regarding the application, please confirm the notes and the filled-in example given on the website (Japanese only).

\* If the payment due date falls on the first working day of the month, the application deadline shall be the 10th day of two months before the intended start of payment.

For more details, notes, etc. relating to bank account transfers, please confirm "Tax Payment" and "Metropolitan Taxation Q&As" on the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only) (<https://www.tax.metro.tokyo.lg.jp/>).

<Inquiries about Bank Account Transfers (Japanese only)>

Tax Payment Promotion Section, Tax Collection Division, Bureau of Taxation:  
(03) 3252-0955 (Weekdays 9:00 a.m. to 5:00 p.m.)

\* Contact the Metropolitan Taxation Office having jurisdiction over your area to report changes of your address and regarding contents of taxation.



## Payment by the local tax common tax payment system (eLTAX electronic tax payment)

The local tax common tax payment system is a system utilizing eLTAX which enables electronic tax payments to be made to all prefectures, wards, cities, towns and villages all together in a one-time procedure from a home or workplace computer.

### ● Metropolitan taxes that can be paid using the local tax common tax payment system

Metropolitan inhabitant tax on corporations, business tax on corporations, special corporate enterprise tax, local corporation special tax, establishment tax (in the 23 Special Wards), metropolitan inhabitant tax on interest income, metropolitan inhabitant tax on dividend income, and metropolitan inhabitant tax on capital gains from shares, etc.

### ● Methods of payment (Payment can be made using either of the following methods)

#### • Direct payment

Payment can be made using easy clicking operation from a financial institution that was notified beforehand.

#### • Internet banking, etc.

Payment can be made using Internet banking, mobile banking and ATMs based on the payment information\* issued by eLTAX.

\* Payment information: Receiving institution No., Payment No., Confirmation No., and Payment classification

### ● Notes

- No receipt is issued. If you need a receipt, please pay at the counter of a financial institution, etc.
- In order to utilize direct payment, it is necessary to send the “Local Tax Direct Payment Account Transfer Request Form” that has been output from the eLTAX support software to the financial institution beforehand to register an account. In some cases it may take up to one month to complete the bank account registration.
- For the local tax common tax payment system operation methods and the financial institutions which can be used for making payments, please see the eLTAX website (Japanese only).  
<eLTAX Website: <https://www.eltax.lta.go.jp/>>

## ● Tax Delinquency

Tax delinquency means not to pay total tax amount by the designated due date.

The delinquent taxpayer is reminded by a collection letter or the like. If the delinquency still continues, disposition of delinquency will be provided to the taxpayer.

### ○ Disposition of Delinquency

Regarding taxes, the law stipulates that “property of the pertinent taxpayer shall be seized” if “the full amount is not paid in 10 days elapsed from the day of issue of the collection letter.”

If no payment is made after the due date, the pertinent taxpayer’s property shall be seized with a view to ensuring fairness in relation to taxpayers having paid the dues in full. If delinquency continues after the seizure, the seized property will be converted into money (debt collection practices, public sale of real estate, etc.), and the proceeds will be appropriated to the metropolitan tax. This series of procedures is referred to as the disposition of delinquency.

## ● Delinquent Charge

Delinquent charges are calculated at the rate (annual interest) shown below, based on the number of days between the day following the due date and the date of actual tax payment:

<On or after January 1, 2014 (H26)>

Delinquent charge	Standard rule	Special treatment	Delinquent charge special standard rate* <sup>3</sup>	Average lending rate
Within one month from the day after the due date	7.3%	Delinquent charge special standard rate +1%* <sup>1</sup>	Average lending rate +1%	Defined as the rate announced by the Minister of Finance based on the stipulations in Article 93 Paragraph 2 of the Act on Special Measures concerning Taxation.
Exceeding one month from the day after the due date	14.6%	Delinquent charge special standard rate +7.3%* <sup>2</sup>		

\*1 If “Delinquent charge special standard rate +1%” exceeds 7.3%, then the standard rule is applied.

\*2 If “Delinquent charge special standard rate +7.3%” exceeds 14.6%, then the standard rule is applied.

\*3 Until December 31, 2020 (R2), this is known as the special standard rate. The rate during 2022 (R4) is 1.4%.

<On or before December 31, 2013 (H25)>

Delinquent charge	Standard rule	Special treatment	Special standard rate
Within one month from the day after the due date	7.3%	Special standard rate* <sup>4</sup>	The sum of an annual rate of 4% and the basic discount rate of commercial bills prevailing when November 30 of each previous year is passed.
Exceeding one month from the day after the due date	14.6%	None	

\*<sup>4</sup> This special treatment is applicable from January 1, 2000 (H12) to December 31, 2013 (H25).  
If the special standard rate exceeds 7.3%, then the standard rule is applied.

#### Calculation of delinquent charge

<On or after January 1, 2014 (H26)>

$$\text{Delinquent charge} = \frac{\text{Tax rate} \times \text{Number of days (A)} \times (\text{Delinquent charge special standard rate} + 1\%)}{365 \text{ (days)}} + \frac{\text{Tax rate} \times \text{Number of days (B)} \times (\text{Delinquent charge special standard rate} + 7.3\%)}{365 \text{ (days)}}$$

<On or before December 31, 2013 (H25) >

$$\text{Delinquent charge} = \frac{\text{Tax rate} \times \text{Number of days (A)} \times \text{Special standard rate}}{365 \text{ (days)}} + \frac{\text{Tax rate} \times \text{Number of days (B)} \times 14.6\%}{365 \text{ (days)}}$$

Number of days in period A: The number of days for a period of one month beginning the day after the tax payment is due  
Number of days in period B: The number of days by which it is exceeded when the period for the special standard rate is exceeded

(Note 1) Fractions of less than ¥100 or delinquent charges of less than ¥1,000 are dropped.

(Note 2) For those who have taken an extension on filing, the delinquent charge rate of business tax on corporations, special corporate enterprise tax, local corporation special tax, and metropolitan inhabitant tax on corporations (within the allotted period of extension) may vary during the period between January 1, 2000 (H12) and December 31, 2013 (H25) depending on the basic discount rate for commercial bills (what was traditionally called the official discount rate). Between January 1, 2014 (H26) and December 31, 2020 (R2), the delinquent charge rate is defined as the special standard rate (the rate in which the average lending rate has an annual rate of 1.0% added). On and after January 1, 2021 (R3), the delinquent charge rate is defined as the rate in which the average lending rate has an annual rate of 0.5% added. The rate during 2022 (R4) is 0.9%.

#### ● Additional Charge for Self-assessment

Additional charges are imposed on the taxes paid on the basis of self-assessment, such as the business tax on corporations, gas oil delivery tax, and establishment tax, if the tax amount actually paid by the taxpayer is insufficient or the payment is overdue.

<b>Additional charge for deficient returns</b>	Where additional charge is required because the amount of return was insufficient when filing returns is carried out within due date	10% (15%) of the additional amount of tax
<b>Additional charge for not filing returns</b>	Where the return is not filed by due date	5% or 15% (20%) of the tax amount (an extra 10% may be added)*
<b>Heavy additional charge</b>	Where the taxpayer intentionally tries to evade tax liability	35% or 40% of the additional amount of tax (an extra 10% may be added)*

\* Applied to tax returns with a submission deadline on or after January 1, 2017 (H29).

#### ● Refunds and Appropriation of Overpayment

Overpayment of metropolitan taxes or payments made unintentionally will be refunded. Note, however, that refunds will be applied to any unpaid taxes due. Delinquent charge may be imposed even in this case.

In this case, the amount, which is calculated based on the additional refund amount special standard rate\* in accordance with the period from the day following the payment to the day when the refund was determined or appropriated, will be added to the amount to be refunded or appropriated.

$$\text{Additional amount to refund} = \text{Overpayment amount} \times \text{Number of days} \times \text{Additional refund amount special standard rate}^* / 365 \text{ days}$$

\* The additional refund amount special standard rate is defined as the rate in which the average lending rate has an annual rate of 0.5% added.

## ● Postponement of Tax Collection and Encashment

In the following cases, when the taxpayer is deemed to be unable to make a tax payment in one lump sum, tax collection will be postponed and payment will be possible in installments, etc. (For taxpayers facing difficulty paying their taxes due to the impact of COVID-19, consult the Metropolitan Taxation Office having jurisdiction over your area.).

It is necessary for taxpayers to submit an application for the postponement of tax collection and encashment.

<b>Conditions</b>	<ul style="list-style-type: none"> <li>○Where property suffers theft, or damage due to disaster, including earthquake, storm, flood or fire</li> <li>○Where a taxpayer or a relative who shares living expenses with a taxpayer becomes sick or is injured</li> <li>○Where a business is closed down or discontinued</li> <li>○Where the business suffers a severe loss</li> <li>○Where there is trouble or problems similar to the above items</li> <li>○Where taxation is assessed after one year has passed since the statutory due date for tax payment</li> <li>○Where paying taxes all at once makes it difficult to continue the business or maintain living quality</li> </ul>
<b>Period for postponement</b>	<ul style="list-style-type: none"> <li>○Up to one year in principle</li> <li>○Tax payment by installments can be accepted.</li> <li>○The postponement special standard rate* (Until December 31, 2020 (R2), this is the special standard rate) will be the upper limit of the rate for delinquent charge during the period for postponement, and the delinquent charge corresponding to the portion in excess will be exempt. Depending on the reasons, the taxpayer may be exempted from the full delinquent charge.</li> </ul>
<b>Necessary documents for application</b>	<ul style="list-style-type: none"> <li>○Application form for the postponement of tax collection or application form for the postponement of encashment</li> <li>○In the case of postponing tax collection, documents to prove the necessity of the postponement (e.g. certificate of disaster/theft, the latest financial statements, etc. for corporations)</li> <li>○Trust deed, inventory of property, expenditure statement, etc.</li> </ul>
<b>Provision of collateral</b>	<ul style="list-style-type: none"> <li>○Collateral worth the amount of postponement is required in principle. (national bonds, local bonds, land, insured buildings or guarantee of surety, etc.). However, provision of collateral is not required in the following cases. <ul style="list-style-type: none"> <li>• The amount of postponement is ¥1,000,000 or less.</li> <li>• The postponement period is three months or less</li> <li>• In case special circumstances exist in which a collateral cannot be provided</li> </ul> </li> </ul>
<p>There are different deferment systems of tax collection for the business tax on corporations, special corporate enterprise tax, local corporation special tax, metropolitan inhabitant tax on corporations, business tax on individuals, real estate acquisition tax, motor vehicle tax (environmental excite), and gas oil delivery tax.</p>	

\* The postponement special standard rate is defined as the rate in which the average lending rate has an annual rate of 0.5% added.

## ● Filing of Appeal and Revocation Suit: Relief Systems for Taxpayers

Taxpayers who are dissatisfied with the taxation and collection of metropolitan taxes have the right to file an appeal and bring a revocation lawsuit, as guaranteed under the Local Tax Act, the Administrative Appeal Act and the Administrative Case Litigation Act.

The Tax Notice, notice of correction and determination, collection letter or the like contain information on period, etc. for filing of appeal and revocation suit for your reference.

<b>Filing of appeal*1</b>	<p>In the case where a taxpayer is dissatisfied with the disposition related to the taxation and collection of metropolitan taxes, the taxpayer can file an appeal for administrative review to the governor of the Tokyo Metropolitan Government within three months*2 in principle from the day following the date on which the taxpayer knew that the disposition had taken place (for example, the date on which the taxpayer received a Tax Notice).</p> <p>The application for administrative review must be submitted in writing (in duplicate) to the governor of the Tokyo Metropolitan Government, and may be submitted via the director of the Metropolitan Taxation Office or branch office.</p>
<b>Revocation suit</b>	<p>In principle, a revocation suit cannot be filed before the disposition on the appeal for examination has been rendered. However, when no administrative disposition on appeal is made after a period of three months from the day on which the request for an administrative review was made, the revocation suit can be filed before the disposition has been made.</p>

\*1 Of the items concerning fixed assets tax and city planning tax, taxpayers who are dissatisfied with the prices registered in the fixed assets tax ledger can request an examination to the Property Evaluation Examination Council of Tokyo. (See Page 47 for information on requests for examination.)

\*2 As for disposition of delinquency, an exception to the period for application for an examination is provided in the Local Tax Act.

## ● The Tax Agent System

Taxpayers without an address, residence, office, or business location within the Metropolitan area\* shall designate a tax agent who handles all matters related to taxation on their behalf.

For details, contact your local Metropolitan Taxation Office.

\* For fixed assets tax, city planning tax, special land possession tax and establishment tax, this shall be within Tokyo's 23 wards.

### (1) Metropolitan Taxes Covered by the System

Business tax on individuals, metropolitan inhabitant tax on individuals\*, business tax on corporations, metropolitan inhabitant tax on corporations, real estate acquisition tax, golf course utilization tax, motor vehicle tax (category base), mine lot tax, fixed assets tax/city planning tax, special land possession tax and establishment tax

\* Metropolitan inhabitant is assessed together with ward and municipal inhabitant tax. Please consult with your local municipal office on how to appoint a tax agent.

**(2) Persons Eligible to Become a Tax Agent**

Persons who hold an address within the Metropolitan area\* (including corporations)

\* For fixed assets tax, city planning tax, special land possession tax and establishment tax, this shall be within Tokyo's 23 wards.

**(3) Procedure**

Please submit the Notification of Tax Agent to your local Metropolitan Taxation Office. The form is available at Metropolitan Taxation Offices and can also be downloaded from the Tokyo Metropolitan Government Bureau of Taxation website.

See the example for filling out the form on the back of this booklet.

**● Time Limit for Right of Taxation and Negative Prescription for Collection**

If taxation, including corrections and decisions, of metropolitan taxes were to be retroactive without limitation, or if a forgotten tax payment were to be demanded after a considerable number of years have passed, it would cause confusion and problems for taxpayers.

Therefore, this system, in which the power to tax and collect lapses if not completed within the specified period, has been established.

**(1) Taxable Period**

Taxation cannot be imposed if the following periods have passed since the day after the statutory due date of tax payment (the due date for the first partial payment or the initial date for the real estate acquisition tax or the motor vehicle tax (environmental excite)).

Description		Taxable Period
(1) Where the tax is newly assessed or the amount has increased	(A) Metropolitan tax through ordinary collection (excluding (B).)	3 years
	(B) Real estate acquisition tax, fixed assets tax and city planning tax	5 years
	(C) Metropolitan tax through payment by declaration or special collection, additional charge	
(2) Reduction of the tax amount or additional charge		
(3) False statement or illegal act		7 years
(4) Special cases	Where a taxpayer files an administrative appeal or institutes a lawsuit	Even if the period (1) to (3) above has passed, taxation can be imposed for six months from the date of decision or judgment.
	Where decision on an additional charge for not filing a return is to be made following submission of an application* <sup>1</sup> made within three months before the date when decision can no longer be made	Even if the period in (1) (C) above has passed, taxation can be imposed for three months from the day when the application was submitted.* <sup>2</sup>
	Where request for correction was made within six months before the date when correction can no longer be made, or where decision on additional charge related to that correction is to be made	Even if the period (2) above has passed, taxation can be imposed for six months from the day when the request for correction was made.
	Where correction or decision, etc. was made regarding national taxes such as income tax, corporation tax and consumption tax in reference to inhabitant tax, business tax, special corporate enterprise tax, local corporation special tax and local government consumption tax	Taxation can be imposed for two years from the date when the disposition, etc. was made.

\*1: With the exception of applications which were submitted according to predictions of corrections and decisions following inspections

\*2: Applies to additional charges for not filing returns in which the statutory due date of tax payment occurs on or after April 1, 2020 (R2).

**(2) Negative Prescription for Collection**

<b>Principle</b>	The power of collection lapses if it is not executed within five years from the statutory due date for tax payment or from the date of decision or judgment in the special cases in (4) as above.
<b>Prescription completion, postponement and renewal*</b>	When there is a demand, seizure or other reason, the prescription shall not be finished, and the period of five years for prescription will resume from the day following the date when the reason in question terminated.
<b>False statement or illegal act</b>	In the case of (3) in the table above, the prescription shall not run for a maximum of two years from the day following the statutory due date for tax payment, and the practical period of prescription may be extended to seven years.
<b>During the postponement of tax collection and encashment</b>	Prescription does not run during the postponement of tax collection.

\* If the reason for interrupting the prescription occurred on or before March 31, 2020 (R2), the effect shall also continue on and after April 1, 2020 (R2).



# Reduction and Exemption

Where taxpayers or taxable items qualify for certain special circumstances, reduction or exemption of metropolitan tax may be applied by request. In principle, those who apply for the reduction/exemption are required to submit an application form, with necessary documents attached, at the Metropolitan Taxation Office or branch office/island branch office\* by the due date.

\* Applications relating to motor vehicle tax (environmental excise and category base) and light motor vehicle tax (environmental excise) shall be filed at the Tokyo Metropolitan Tax Operations Center, Automobile Taxation Office, or at the Metropolitan Taxation Offices including branch offices and island branch offices.

## ● Major Types of Reduction and Exemption Systems

Tax items	Main reasons/Objects for reduction or exemption
<b>Metropolitan inhabitant tax on individuals</b>	<ul style="list-style-type: none"> <li>○ Where the amount of ward and municipal inhabitant tax on individuals is reduced or exempted because the taxpayer suffered damage from disaster, or because the taxpayer receives public assistance under the Public Assistance Act (For details on procedures, etc., please consult the municipality where you reside.)</li> </ul>
<b>Business tax on individuals</b>	<ul style="list-style-type: none"> <li>○ Where the taxpayer receives livelihood assistance under the Public Assistance Act</li> <li>○ Where the taxpayer suffered considerable damage to property from disasters, theft or embezzlement, etc.</li> <li>○ Where the taxpayer paid an extraordinary amount of medical expenses</li> <li>○ Where the taxpayer or his/her dependent, etc. is a person with a disability or severe disability</li> <li>○ Where the taxpayer acquired energy-saving equipment or renewable energy equipment</li> </ul>
<b>Business tax on corporations</b>	<ul style="list-style-type: none"> <li>○ Where the taxpayer acquired energy-saving equipment or renewable energy equipment (for small- and medium-sized enterprises)</li> </ul>
<b>Real estate acquisition tax</b>	<ul style="list-style-type: none"> <li>○ Acquisition of real estate through the transfer of rights on the basis of the Urban Renewal Act</li> <li>○ Where the acquired real estate was lost or destroyed by a disaster prior to the due date of the real estate acquisition tax, or where substitute real estate was acquired within 3 years of the disaster</li> <li>○ Where the owner acquired a replacement house within a specified period of time following the removal from previous house due to public works</li> <li>○ Where the owner acquired a replacement house within a specified period of time due to land readjustment projects based on the Land Readjustment Act</li> <li>○ Where a Tokyo Zero Emission House was newly built</li> </ul>
<b>Fixed assets tax and city planning tax (within the 23 special wards)</b>	<ul style="list-style-type: none"> <li>○ Fixed assets of the taxpayer who receives livelihood assistance, etc. under the Public Assistance Act</li> <li>○ Fixed assets as payment in kind pursuant to the Inheritance Tax Act, etc.</li> <li>○ Fixed assets transferred free of charge to the government, etc. or lent free of charge for official or public use after the base date for assessment (January 1)</li> <li>○ Fixed assets lost/destroyed or extensively damaged by disasters, etc.</li> </ul>



Tax items	Main reasons/Objects for reduction or exemption																																					
<p><b>Motor vehicle tax (environmental excite)</b></p> <p><b>Motor vehicle tax (category base)</b></p> <p><b>Light motor vehicle tax (environmental excite)</b></p>	<ul style="list-style-type: none"> <li>○ Automobiles directly used exclusively for public interest</li> <li>○ Automobiles with the structure designed to be used by the disabled</li> <li>○ Automobiles driven by the person with disabilities or by the person who shares living expenses with the person with disabilities for the disabled among the automobiles that are owned by the disabled who meet the certain requirements or the persons who share living expenses with the disabled*</li> </ul> <p>* The scope of this mitigation is limited. See Pages 51, 53, 55 for details.</p>																																					
	<b>(1) Persons with physical disabilities</b>																																					
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Handbook for the wounded and sick retired soldiers		Contact the Tokyo Metropolitan Motor Vehicle Tax Call Center for information on the applicable degree of disabilities (Japanese only).																																				
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<p>(Note 1) Tax reduction/exemption is applicable only for one vehicle per disabled person.</p> <p>(Note 2) Regarding the reduction and exemption systems for light motor vehicle tax (category base), please inquire in the ward or municipality where you live.</p>																																						
<b>Establishment tax (within the 23 special wards)</b>	○ Buildings for business use which were lost/destroyed or extensively damaged by disasters, etc.																																					
<b>Gas oil delivery tax</b>	○ Where damages such as the loss of non-taxable possessions or leakage of tax-free light oil were incurred due to circumstances such as disasters, etc.																																					



# Procedures for Certification, etc., regarding Metropolitan Taxes

## ● Types of Certificates, etc. relating to Metropolitan Taxes

		Overview
<b>Certificate of tax payment</b>		This document certifies the amounts that should be paid, the amount that were paid, and the amounts outstanding, etc. It is possible to issue a 6-fiscal-year portion including the current fiscal year portion.
<b>Certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.)</b>		This document is required when conducting the automobile inspection (Continuous motor-vehicle inspection/inspection for structural changes). It is attached with the Tax Notice/tax payment notifications for motor vehicle tax (category base), but is re-issued in cases such as when the certificate has been lost. * Because it has become possible to electronically confirm tax payment at the counters of the Transport Branch Office and Motor Vehicle Inspection and Registration Office, etc., it is possible to omit the submission of the certificate of tax payment during automobile inspections. (A maximum of around 10 days is required following payment to enable confirmation of the tax payment.) * Can only be used for automobile inspections (continuous motor-vehicle inspections/inspections for structural changes).
<b>Certificate of having never received a disposition of delinquency</b>		This document certifies that the taxpayer has never received a disposition of delinquency in relation to metropolitan taxes. (Note) This is not a “certificate proving there is no delinquency (non-payment)”. Because the Tokyo Metropolitan Government does not issue a “certificate proving there is no delinquency (non-payment)”, please confirm the required tax item and fiscal year, and apply for a certificate of tax payment (for general use).
<b>Certificate for use in applying for a license to produce and sell liquor</b>		This document certifies that the taxpayer does not correspond to any of the following items in relation to metropolitan taxes. 1. The taxpayer has received a disposition of delinquency relating to metropolitan taxes within the past 2 years. 2. The taxpayer has received a notification procedure relating to metropolitan taxes, and a period of 3 years has not passed since the date when this was executed. 3. The taxpayer is currently delinquent in paying metropolitan taxes.
<b>Fixed assets</b>	<b>Certificate of the fixed asset's valuation</b>	Among the items registered in the fixed assets tax ledger, this document certifies items including the fixed asset assessed value, standard taxable value, owner, and location as of the day of assessment in the fiscal year concerned. It is possible to issue a 6-fiscal-year portion including the current fiscal year portion.
	<b>Certificate related to fixed assets (public dues)</b>	Among the items registered in the fixed assets tax ledger, this document certifies items including the fixed asset assessed value, standard taxable value, tax amount, owner, and location as of the day of assessment in the fiscal year concerned. It is possible to issue a 6-fiscal-year portion including the current fiscal year portion.
	<b>Certificate of property</b>	Among the items registered in the fixed assets tax ledger, this document certifies the items that are the same as the items registered in the real estate register. Fixed assets which have not yet been registered cannot be certified. It is only possible to issue the current fiscal year portion.
<b>Fixed assets (supplementary) tax ledger</b>		This is a public record in which the fixed asset location, owner, state, and the value comprising the standard taxable value, etc. are registered. In the case of land and houses, the land category classification or type, the land area or floor area, etc. are mentioned. For depreciable assets, the type, number, and values are mentioned. It is possible to browse a 6-fiscal-year portion including the current fiscal year portion.
<b>Land and house tax register book classified by owner</b>		This is a ledger based on the fixed assets (supplementary) tax ledger which lists the registered items relating to the land and house for each taxpayer. It is possible to browse a 6-fiscal-year portion including the current fiscal year portion.
<b>Cadastral map</b>		This is a map which explains the land lot numbers, etc. It is possible to browse only the current fiscal year portion at the Tokyo Metropolitan Taxation Office in the ward where the land is located.
<b>Certificate of submission of declarations such as new business start-ups (Corporations)</b>		This document certifies that corporations have submitted declarations such as the commencement of business activities (Notification of corporation establishment and notification of change).

# How to Obtain a Certificate of Tax Payment

## ● Place for Application

See Page 86 for the address for making applications by mail.

You can apply for a certificate of tax payment regarding any metropolitan tax at any of the Metropolitan Taxation Office (or branch office/island branch office).

Types of certificates		Office for application
Certificate of tax payment (for general use)	Taxes other than motor vehicle tax (category base)	Any Metropolitan Taxation Office (or branch office/island branch office)
	Motor vehicle tax (category base)	Any Metropolitan Taxation Office (or branch office/island branch office), Tokyo Metropolitan Tax Operations Center or any Automobile Taxation Office
Certificate of having never received disposition of delinquency		Any Metropolitan Taxation Office (or branch office/island branch office)
Certificate for use in applying for the license to produce and sell liquor		Any Metropolitan Taxation Office (or branch office/island branch office)
Certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.)		Any Metropolitan Taxation Office (or branch office/island branch office), Tokyo Metropolitan Tax Operations Center or any Automobile Taxation Office

(Note) The payment of special corporate enterprise tax and local corporation special tax (national taxes) is certified in an amount totaled with the pertinent business tax on corporations.

## ● Eligible Applicants

- (1) Applicant pertaining to the matter to be certified
- (2) Proxy for the above

## ● Necessary Items to Apply for a Certificate

See Page 88 for documents for the self-identification of the applicant.

### (1) Filing of application by the applicant

ID document of the applicant

(Note 1) Heirs who file an application need to bring 1) a document to verify that they are the heir (a certified copy of family register, etc.), and 2) a document allowing confirmation of the fact of the death of the decedent (a certified copy of closed family register, etc.)

(Note 2) If the applicant is a juridical entity or the legal representative of a juridical entity, a written application, which bears the official seal of the representative, and a document for self-identification of the applicant are required. The seal of the representative is the seal (registered seal) submitted to the Regional Legal Affairs Bureau, etc., as provided in Article 9 of the Commercial Registration Law.

### (2) Filing of application by a proxy of the applicant (Both (A) and (B) are needed)

(A) A document to verify the entrustment or agreement by the applicant, such as a power of attorney, written consent, report of proxy appointment or a document that certifies the bearer thereof to be a legal representative of the applicant (a power of attorney or the like from a juridical entity requires affixing of the official seal of the legal representative. The seal of the representative is the seal (registered seal) submitted to the Regional Legal Affairs Bureau, etc., as provided in Article 9 of the Commercial Registration Law.).

(B) An ID document of the proxy. (same as (1) mentioned above)

## ● Handling Charge for a Certificate

### (1) Certificate of tax payment (for general use) ..... ¥400 per copy per tax item

Certification regarding the single tax item for more than one fiscal year is treated as one certification. Fixed assets tax and city planning tax are regarded as a single tax item together. Business tax on corporations/special corporate enterprise tax (or business tax on corporations/local corporation special tax) and metropolitan inhabitant tax on corporations are deemed to be two tax items together, and their certificate fee is accordingly ¥800.

Examples: 1. When applying for a copy of certificate for the payment of two tax items among fixed assets tax/city planning tax and real estate acquisition tax:  
 Handling fee = ¥400 × 2 (tax items) × 1 (copy) = ¥800

2. When applying for two copies of certificate for the payment of two tax items among business tax on corporations/special corporate enterprise tax (or business tax on corporations/local corporation special tax) and metropolitan inhabitant tax on corporations:  
 Handling fee = ¥400 × 2 (tax items) × 2 (copies) = ¥1,600

### (2) Certificate of having never received disposition of delinquency ..... ¥400 per copy

### (3) Certificate for use in applying for the license to produce and sell liquor ..... ¥400 per copy

(Note) Certificate of the motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.) is issued free of charge.

# How to Apply for Issuance / Access to Browse of a Tax Certificate, etc.

## ● Place for Application See Page 86 for the address for making applications by mail.

(1) An application for a tax certificate can be made at any of the Metropolitan Taxation Offices in the 23 special wards.

Please note in advance that if you file your application with the Metropolitan Taxation Office that has no jurisdiction over your area, the processing of the application may take a longer time than otherwise.

(2) An application for access to browse can only be made at the Metropolitan Taxation Office of the ward in which the fixed asset is located.

Please note that you may not browse records at Metropolitan Taxation Offices outside of the jurisdiction area.

(Note 1) When making applications by mail, it is possible to send applications to browse the land and house tax ledger and the land and house tax register book classified by owner in the 23 special wards to the Metropolitan Taxation Certificate Mail Reception Center (see Page 86).

(Note 2) For certification, etc. regarding items outside the 23 special wards, please consult with the municipality where the pertinent fixed asset is located (see Page 100).

## ● Eligible Applicants

	Certificate			Browsing		
	Certificate of the fixed asset's valuation	Certificate related to fixed assets	Certificate of property	Tax roll	Cadastre	Cadastral map
Taxpayer for fixed assets tax (including co-owner)	○	○	○	○	○	○
Lessee, tenant*, etc.	○	×	○	○	×	○
Those who file an appeal	○	×	○	×	×	○
Owner (who became the owner after the base date for assessment)	○	×	○	○	×	○
Any other persons having legitimate reason pursuant to laws and regulations (e.g. receiver in bankruptcy)	△	△	○	△	△	○

○: Available      △: Available for limited people      ×: Not available

\* Regarding leased land or buildings:

If you pay compensation, including rent, and have the right of lease or other rights aimed at securing the use or appropriation regarding a tract of land (or a buildings), you can apply for inspection of the fixed assets tax ledger of the land (or buildings) and for issuance of a certificate of the fixed asset's valuation. The properties for which such an application can be filed are limited to those you have the right of lease or other rights aimed at securing the use or appropriation.

## ● Necessary Items to Apply for a Certificate See page 88 for documents for the self-identification of the applicant.

In principle, please submit original documents.

With regard to the necessary documents for applicants not included in (1) and (2), please visit the website of the Bureau of Taxation (Japanese only) or consult the Metropolitan Taxation Office that has jurisdiction over your area.

### (1) Filing of application by the applicant pertaining to the matter to be certified

Applicant	Necessary documents (in addition to personal identification)*1
Individual	None (only personal identification is needed)*1
Representative of corporation	One of the following: Application form with <b>the seal of the representative</b> , or Document to verify that the individual is the representative of the corporation*2
Employee of corporation	Both of the following: Application form with <b>the seal of the representative</b> , and Document to verify that the individual is an employee of the corporation*3



## (2) Filing of application by a proxy of the applicant

Mandator	Mandatory (Applicant)	Individual who visits the counter	Necessary documents (in addition to personal identification)	
Individual*1	Individual		Letter of authorization from the mandator	
Corporation	Individual		Letter of authorization with the seal of the representative of the (mandatory's) corporation	
Individual	Corporation	Representative	Compulsory	Letter of authorization from the mandator
		Representative	One of the following	<ul style="list-style-type: none"> <li>Application form with the seal of the (mandatory's) representative</li> <li>Document to verify that the individual is the representative of the (mandatory's) corporation*2</li> </ul>
Corporation	Corporation	Employee	<ul style="list-style-type: none"> <li>Letter of authorization from the mandator</li> <li>Application form with the seal of the (mandatory's) representative</li> <li>Document to verify that the individual is an employee of the corporation*3</li> </ul>	
		Representative	Compulsory	Letter of authorization with the seal of the representative of the (mandator's) corporation
Corporation	Corporation	Representative	One of the following	<ul style="list-style-type: none"> <li>Application form with the seal of the (mandatory's) representative</li> <li>Document to verify that the individual is the representative of the (mandatory's) corporation*2</li> </ul>
		Employee	<ul style="list-style-type: none"> <li>Letter of authorization with the seal of the representative of the (mandator's) corporation</li> <li>Application form with the seal of the (mandatory's) representative</li> <li>Document to verify that the individual is an employee of the corporation*3</li> </ul>	

\*1 Heirs who file an application, or who have been mandated to file an application, need to bring with a document to verify the death of the taxpayer (legal inheritance information diagram (copy), a certificate copy of closed family register, etc.) and a document to verify that they are the heir. (legal inheritance information diagram (copy), a certified copy of family register, etc.)

\*2 Please bring a certified copy of the commercial register that includes the name and address of the representative.

\*3 Please bring the employee pass or insurance certificate, etc. (Limited to documents clearly stating the name of the corporation that the employee belongs to and the employee's full name)

### ● Handling Charge for Certification For further details, please inquire at the Metropolitan Tax Office of the 23 special wards.

#### (1) Handling charge for issuance of certification: ¥400\*2 per copy\*1

\*1 For certification regarding land, buildings or depreciable assets, each parcel of land, each building or each type of depreciable asset is counted as the object of one certificate.

\*2 For certification regarding the fixed asset's valuation, related to fixed assets, and fixed asset property, if the same type of certificate for two or more fixed assets is applied for at once, each certificate for a land, building or depreciable asset from the second asset onwards will be charged at ¥100 each. (Limited only to applications for the certification of assets belonging to the same owner, or located in the same special ward.)

#### (2) Handling charge for access to browse: ¥300 each time

Public records may only be viewed once per book.

## Application Methods other than by Visiting a Metropolitan Taxation Office

### ● When Making Applications by Mail

Application for certificates, etc. by mail is also available. Send the application form, the handling charge\* (please pay using a fixed-amount postal money order (no description)) and a self-addressed envelope with a postage stamp for the return mail by post **to the following addresses according to the type of certificate, etc.** The certificate can be mailed back in principle to the address to which the Tax Notice for metropolitan tax payment is sent or the address registered at the competent Metropolitan Taxation Office, etc. (the location of the head office or the principal business establishment).

Types of Certificates, etc.	Address for sending application forms, etc.
Certificate of tax payment (for general use)	<b>Metropolitan Taxation Certificate Mail Reception Center</b> 1-16-21 Kasuga, Bunkyo-ku, Tokyo 112-8787 Japan
Certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.)	
Certificate of having never received a disposition of delinquency	
Certificate for use in applying for a license to produce and sell liquor	
Fixed assets (land and buildings) in the 23 special wards	
Valuation certificates, related certificates, and property certificates	
Land and house tax ledger in the 23 special wards	
Land and house tax register book classified by owner in the 23 special wards	
Certificates and browsing of items other than those described above	The Tokyo Metropolitan Taxation Office, etc. with jurisdiction

\* Please send the handling charge in its **exact sum**. (If you have any questions, please consult the Metropolitan Taxation Office.)  
 Certificate of the motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.) is issued free of charge.

## ● When Making Applications Electronically

Various types of certificates relating to metropolitan taxes can be applied for electronically.

You can make applications and pay handling charges from a personal computer at home or in the office. Please access the application procedure web pages from the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only) and make the application.

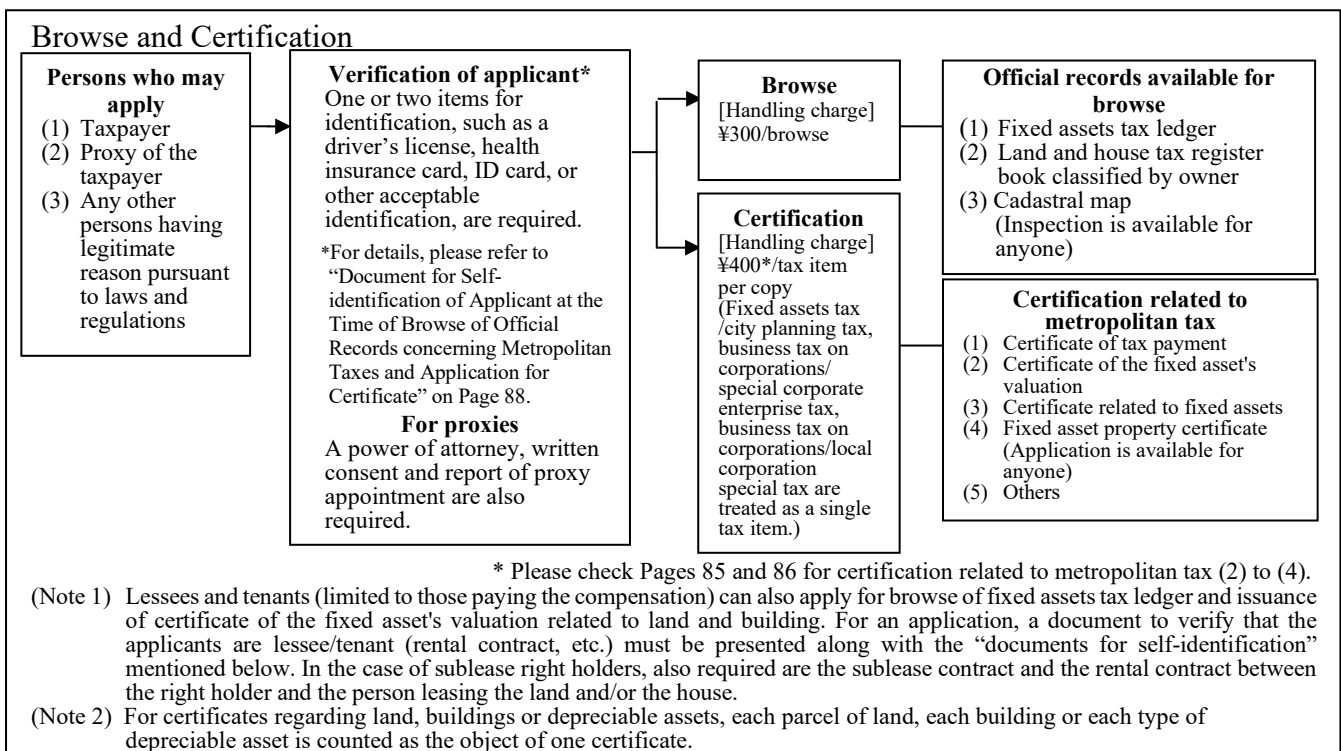
### (1) Types of certificates that can be applied for electronically

- Tax payment certificate\*
  - Certificate of having never received a disposition of delinquency
  - Certificate for applying for a license to produce and sell liquor
  - Certificate of the valuation of fixed assets (land and buildings) in the 23 special wards
- \* The certificate of motor vehicle tax (category base) payment (for continuous motor-vehicle inspection, etc.) cannot be applied for electronically. Please apply for this by mail or at a Metropolitan Taxation Office.



### (2) Persons who can make applications, and items required for making applications

1. Electronic applications for certificates are only accepted from the person who has the obligation to pay the tax.
  - Applications are not accepted from proxies or heirs, etc.
2. Applications can be made from a personal computer at home or in the office.
  - Only personal computers running the Windows operating system can be used.
  - Applications cannot be made from smartphones or tablet PCs.
3. The self-identification of applicants when making electronic applications is conducted using various types of electronic certificates.
  - Before making applications, it is necessary to obtain the electronic certificates and install the signature tool.
  - When applications are made by individuals, an Individual Number (My Number) card and an IC card reader are required.
  - When applications are made by corporations, an IC card reader is required depending on the electronic certificate.
4. The handling charges and certificate postal fee (standard-size mail costing ¥84 or ¥94) should be paid using Pay-easy by Internet banking or from the ATM of a financial institution or post office.

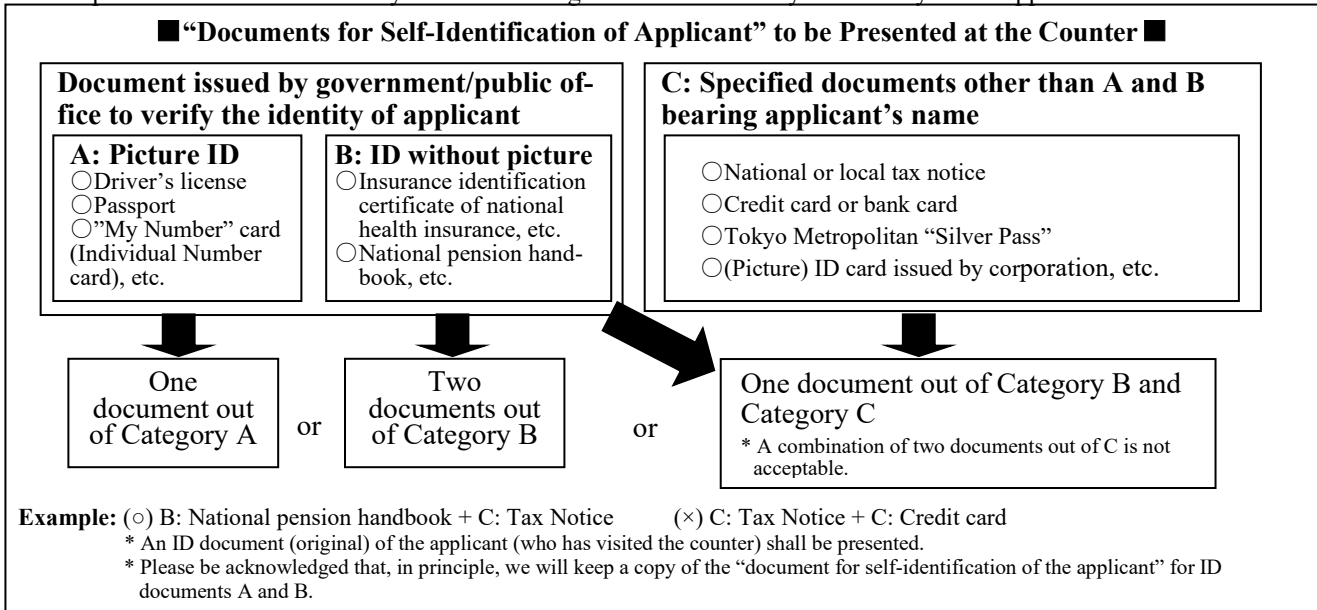


● **Document for Self-Identification of Applicant at the Time of Browse of Official Records concerning Metropolitan Taxes and Application for Certificate**

With a view to preventing other persons from pretending to be the claimed applicant and applying for browse and certification for an illegitimate purpose and to thereby protecting personal information on taxpayers, the Bureau of Taxation strictly conducts “confirmation of the identity of applicants” who request inspection or apply certification.

○ **Application at the counter**

Please present a combination of any of the following documents to verify the identity of the applicant.



○ **When making applications by mail**

- In principle, a certificate will be sent either to: (1) the mailing address to which your Tax Notice is sent or (2) the address registered at the Metropolitan Taxation Office, etc. (having jurisdiction over the location of your head office or principal business establishment).
- No document identifying the applicant is required if the contents of your application (including the object of certification and the applicant’s name) are identical with the counterparts in the tax ledger, etc., and the address to which the certificate will be sent is either (1) or (2).
- If you would like the certificate to be sent to an address other than (1) and (2) above, please consult with the competent Metropolitan Taxation Office, etc.
- The requested document will be sent by mail requiring no forwarding.

○ **When making applications electronically**

Applicant self-identification is implemented using various types of electronic certificates.

<b>Individual</b>	<p>(1) Individual Number (My Number) Card</p> <p>(2) IC card reader capable of reading “My Number” cards</p> <p>(3) Client software for users of the Public Certification Service for Individuals*</p> <p>* For more details, please see the Public Certification Service for Individuals portal site.</p>
<b>Corporation</b>	<p>(1) Any one of the following electronic certificates*</p> <p style="font-size: small;">Electronic certificate based on commercial registration, AOSign Service, TOiNX electronic bidding support verification service, TDB electronic verification service Type A, DIACERT-PLUS Service (electronic verification service for former electronic bidding consortium) and e-ProbatioPS2 Service.</p> <p>(2) IC card reader (Only when using IC card-type certification)</p> <p>* For more details of the various types of electronic certificates, please see the websites of each business operator.</p>

- ◆ Even if the “documents identifying the applicant” have been presented or submitted, oral questions or confirmation by telephone may be conducted when deemed necessary.
- ◆ Regarding the documents for self-identification of the applicant required in the case where a person who is exempt from taxation in relation to metropolitan taxes applies at the counter or by mail for a certificate of having never received a disposition of delinquency or a certificate for use in applying for a license to produce and sell liquor, please see the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only).





## Information on the Social Security and Tax Number (“My Number”) System

### ◆ Overview of the “My Number” System

The “My Numbers” System serves as the base for linking and putting together personal information dispersed across multiple agencies under the name of the person it belongs to. The System serves as social infrastructure to improve the efficiency and transparency of the social security and tax system, bring greater convenience to the public and create a fair and just society.

#### <Individual Number>

The Individual Number is a 12-digit number notified to all persons with a registered residence in a ward, city, town or village in Japan. The number is valid throughout your entire life. Please handle it with care, as it cannot be changed other than in cases with possibility of illegal use.

#### <Corporate Number>

The Corporate Number is a 13-digit number assigned by the Commissioner of the National Tax Agency. A unique number is assigned to each corporation, including “registered corporations” such as joint-stock corporations, as well as “national government organs,” “local public entities,” and “other corporations and associations.”

Unlike the Individual Number, there are no restrictions to its range of use. Anyone can freely use the Corporate Number made public on the National Tax Agency’s Corporate Number Publication Site.

[Corporate Number Publication Site] <https://www.houjin-bangou.nta.go.jp/> (English available)

### ◆ Cyber Security Measures

The taxation system used by the Bureau of Taxation is isolated from outside networks, and measures have been taken to prevent outflow of specific personal information (personal information including Individual Number) via networks.

[Evaluations conducted to protect specific personal information]

<https://www.tax.metro.tokyo.lg.jp/jisshi/hyouka.html> (Japanese only)

### ◆ Entry of “My Number” and ID Verification

When submitting applications, etc. with an entry column for an Individual Number or Corporate Number, you will be asked to enter your Individual Number or Corporate Number. Such documents are mainly applications for depreciable assets (depreciable assets tax ledger), as well as applications, notifications or declarations, etc. for metropolitan inhabitant tax on corporations, business tax, special corporate enterprise tax, and local corporation special tax (for accounting years starting on or after January 1, 2016 (H28)).

[About the Social Security and Tax Number (“My Number”) System]

<https://www.tax.metro.tokyo.lg.jp/mynumber.html> (Japanese only)

#### <Identification Verification>

When submitting a document with an entry of an Individual Number, you will be asked to present an identification to prevent identity fraud. When submitting documents at the counter of a Metropolitan Taxation Office, etc., please provide identification based on one of the following combinations.

#### <Submitting a declaration, etc. in person>

	Number confirmation	Identity confirmation
(1)	Back side of the Individual Number card	Front side of the Individual Number card
(2)	<p><b>[One of the following documents]</b></p> <ul style="list-style-type: none"> <li>• Copy of the residence certificate or the certificate of items stated in the resident register (indicating the Individual Number)</li> <li>• Notification card (Limited to cards which have no changes in the described items, or cards which have correctly undergone the procedures to make changes.)</li> </ul>	<p><b>[Identification (one of the following documents)]</b></p> <ul style="list-style-type: none"> <li>○ Driver’s license</li> <li>○ Passport</li> </ul> <p style="text-align: right;">etc.</p>

#### <Submitting a declaration, etc. by a proxy>

Number confirmation of the taxpayer	Identity confirmation of the proxy	Check the validity of the proxy
<p><b>[One of the following documents]</b></p> <ul style="list-style-type: none"> <li>• Individual Number card of the taxpayer [Both sides]</li> <li>• Copy of the residence certificate or the certificate of items stated in the resident register of the taxpayer (indicating the Individual Number)</li> <li>• Notification card of the taxpayer (Limited to cards which have no changes in the described items, or cards which have correctly undergone the procedures to make changes.)</li> </ul>	<p><b>[One of the following documents]</b></p> <ul style="list-style-type: none"> <li>○ Individual Number card of the proxy</li> <li>○ Driver’s license</li> <li>○ Tax accountant certificate etc.</li> </ul> <p>&lt;If the proxy is a corporation&gt;</p> <ul style="list-style-type: none"> <li>○ Certificate of registered matters</li> <li>○ Certificate of registered seal etc.</li> </ul> <p>+ Document certifying the relationship with the corporation (employee ID card, etc.)</p>	<p><b>[One of the following documents]</b></p> <ul style="list-style-type: none"> <li>• Letter of attorney [Original]</li> <li>• Certificate of authority for tax proxy</li> <li>• Documents that only the taxpayer would have (e.g. Individual Number card, insurance card) etc.</li> </ul>

(Note 1) Please enclose copies when sending by post.

(Note 2) The above identification verification is different from that of making an application for a certificate, etc. concerning Metropolitan taxes (Page 88).

(Note 3) When submitting a declaration using eLTAX, please send the taxpayer number confirmation materials as data in PDF format, etc. Following the enactment of the Individual Number (“My Number”) System (since January 2016 (H28)), the appending of the taxpayer number confirmation materials will not be required when submitting a declaration as an electronic tax declaration to any of the local public entities, or when submitting a declaration in person and signing the final return, etc. using the Individual Number card.

# Revisions, etc. to Local Taxation Systems for FY2022 (R4)

## Revisions to Local Taxation Systems for FY2022 (R4) (Overview)

Types of tax	Revisions	Application															
Fixed assets tax City planning tax	Regarding the measures to adjust the tax burdens pertaining to land, the breadth of increase in the standard taxable values pertaining to commercial land, etc. is set to 2.5% of the assessed amount.	FY2022 (R4) portion															
Business tax on corporations	<p>(1) Revision of the revenue-based taxation pertaining to gas supply businesses Regarding gas supply business, the taxation methods pertaining to manufacturing and retail businesses are revised as described below.</p> <ul style="list-style-type: none"> <li>Corporations, etc. subject to legal separation of their pipeline division Revenue-based levy (100%) → Revenue-based levy (60%), Value added portion and capital added portion (40%)</li> <li>Corporations other than those described above The same taxation methods as for general businesses are set</li> </ul> <p>(2) Revision of the per income levy tax rate for large corporations Regarding the per income levy for corporations subject to pro forma standard taxation (corporations with capital of more than ¥100 million), the standard tax rate according to income category is revised, and is set to a uniform 1.0%.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Classification of net income</th> </tr> <tr> <th>Over ¥8,000,000</th> <th>Over ¥4,000,000 and ¥8,000,000 or less</th> <th>¥4,000,000 or less</th> </tr> </thead> <tbody> <tr> <td>Before revision</td> <td>1.0%</td> <td>0.7%</td> <td>0.4%</td> </tr> <tr> <td>After revision</td> <td colspan="3">1.0%</td> </tr> </tbody> </table>		Classification of net income			Over ¥8,000,000	Over ¥4,000,000 and ¥8,000,000 or less	¥4,000,000 or less	Before revision	1.0%	0.7%	0.4%	After revision	1.0%			<p>Business accounting year starting on or after April 1, 2022 (R4)</p> <p>Business accounting year starting on or after April 1, 2022 (R4)</p>
	Classification of net income																
	Over ¥8,000,000	Over ¥4,000,000 and ¥8,000,000 or less	¥4,000,000 or less														
Before revision	1.0%	0.7%	0.4%														
After revision	1.0%																
Inhabitant tax on individuals	<p>Regarding housing loan tax reductions, the following revisions, etc. are implemented.</p> <ul style="list-style-type: none"> <li>The deduction rate is reduced to 0.7% (Before revision: 1%).</li> <li>The deduction period is extended to 13 years in principle (Before revision: 10 years in principle).</li> <li>Regarding the loan balance limit subject to tax reductions, this is revised according to the environmental performance</li> </ul>	Portion of occupation from January 1, 2022 (R4) until December 31, 2025 (R7)															
Tax payment environment improvement	The taxation items subject to electronic payment through the Local Tax Common Tax Payment System in the Local Tax Portal System (eLTAX) have been expanded to include all taxation items.	Tax payment on or after April 1, FY2023 (R5)															

## Taxation Measures to Secure Funds for Reconstruction from the Great East Japan Earthquake

Types of tax	Description	Application
Special income tax for reconstruction	Amount calculated by multiplying the standard income tax amount for each year by a tax rate of 2.1% will be imposed.	From 2013 (H25) through 2037 (R19)
Inhabitant tax on individuals	Increase the tax rate for per capita levy by ¥1,000 (Metropolitan inhabitant tax: ¥500*, ward and municipal inhabitant tax: ¥500*)	From FY2014 (H26) through FY2023 (R5)

\* The amount may vary by local authority.

# General Information on Competent Metropolitan Taxation Offices

The jurisdiction of the competent Taxation Office differs depending on the tax item. The Ome and Machida Branch Taxation Offices on behalf of the Hachioji Taxation Office, and the Fuchu and Kodaira Branch Taxation Offices on behalf of the Tachikawa Taxation Office, handle the following over-the-counter procedures.

- Acceptance of Metropolitan tax payment
- Issuance of tax payment notifications
- Acceptance of various declarations and applications
- Issuance of tax payment certificate, etc.
- General consulting service regarding metropolitan taxes

For island regions, the Island Branch Offices of the Metropolitan Taxation Office accept declarations, applications, etc.

## ● Business tax on corporations, special corporate enterprise tax, local corporation special tax, metropolitan inhabitant tax on corporations and business tax on individuals

Metropolitan Taxation Offices	Jurisdiction Areas	Metropolitan Taxation Offices	Jurisdiction Areas
Chiyoda Metropolitan Taxation Office	Chiyoda and Bunkyo Wards	Shinagawa Metropolitan Taxation Office	Shinagawa and Ota Wards
Chuo Metropolitan Taxation Office	Chuo, Koto and Edogawa Wards	Shibuya Metropolitan Taxation Office	Shibuya, Meguro and Setagaya Wards
Minato Metropolitan Taxation Office	Minato Ward	Toshima Metropolitan Taxation Office	Toshima, Itabashi and Nerima Wards
Shinjuku Metropolitan Taxation Office	Shinjuku, Nakano and Suginami Wards	Arakawa Metropolitan Taxation Office	Arakawa, Kita and Adachi Wards
Taito Metropolitan Taxation Office	Taito, Sumida and Katsushika Wards		

In the 23 special wards, the Metropolitan Taxation Offices in the ward in which the residence, principal business establishment or the like is located also accept declarations, applications, etc., but please consult or inquire about tax returns, and file tax returns by post or electronic application at the competent Metropolitan Taxation Office.

Hachioji Metropolitan Taxation Office: Hachioji City, Ome City, Machida City, Hino City, Fussa City, Tama City, Inagi City, Hamura City, Akiruno City, Mizuho Town, Hinode Town, Hinohara Village and Okutama Town

Tachikawa Metropolitan Taxation Office: Tachikawa City, Musashino City, Mitaka City, Fuchu City, Akishima City, Chofu City, Koganei City, Kodaira City, Higashimurayama City, Kokubunji City, Kunitachi City, Komae City, Higashiyamato City, Kiyose City, Higashikurume City, Musashimurayama City and Nishitokyo City

## ● Establishment tax (in the 23 special wards)

Metropolitan Taxation Offices	Jurisdiction Areas
Chiyoda Metropolitan Tax Office	Chiyoda, Bunkyo, Kita, Arakawa and Adachi Wards
Chuo Metropolitan Taxation Office	Chuo, Taito, Sumida, Koto, Katsushika and Edogawa Wards
Minato Metropolitan Taxation Office	Minato, Shinagawa and Ota Wards
Shinjuku Metropolitan Taxation Office	Shinjuku, Meguro, Setagaya, Shibuya, Nakano, Suginami, Toshima, Itabashi and Nerima Wards

In the 23 special wards, the Metropolitan Taxation Offices in the ward in which the residence, principal business establishment or the like is located also accept declarations, applications, etc. but please consult or inquire about tax returns, and file tax returns by post or electronic application at the competent Metropolitan Taxation Office.

## ● Fixed assets tax, city planning tax (in the 23 special wards)

Metropolitan Taxation Office having jurisdiction over the area where the pertinent assets are located

## ● Real estate acquisition tax

- In the 23 special wards:  
Metropolitan Taxation Office having jurisdiction over the area where the pertinent real estate was acquired

- Tama (outside the 23 special wards):

Hachioji Metropolitan Taxation Office: Hachioji City, Ome City, Machida City, Hino City, Fussa City, Tama City, Inagi City, Hamura City, Akiruno City, Mizuho Town, Hinode Town, Hinohara Village and Okutama Town

Tachikawa Metropolitan Taxation Office: Tachikawa City, Musashino City, Mitaka City, Fuchu City, Akishima City, Chofu City, Koganei City, Kodaira City, Higashimurayama City, Kokubunji City, Kunitachi City, Komae City, Higashiyamato City, Kiyose City, Higashikurume City, Musashimurayama City and Nishitokyo City

## ● Motor vehicle tax (environmental excite) and motor vehicle tax (category base)

Metropolitan Taxation Offices	Tax items handled
Tokyo Metropolitan Tax Operations Center	Motor vehicle tax (category base)
Shinagawa Automobile Taxation Office	Motor vehicle tax (environmental excite) and motor vehicle tax (category base) collected by certification stamp (for Shinagawa and Setagaya number plates)
Nerima Automobile Taxation Office	Motor vehicle tax (environmental excite) and motor vehicle tax (category base) collected by certification stamp (for Nerima, Suginami, Itabashi number plates)
Adachi Automobile Taxation Office	Motor vehicle tax (environmental excite) and motor vehicle tax (category base) collected by certification stamp (for Adachi, Koto, Katsushika number plates)
Tama Automobile Taxation Office	Motor vehicle tax (environmental excite) and motor vehicle tax (category base) collected by certification stamp (for Tama number plates)
Hachioji Automobile Taxation Office	Motor vehicle tax (environmental excite) and motor vehicle tax (category base) collected by certification stamp (for Hachioji number plates)

## ● Gas oil delivery tax

Metropolitan Taxation Offices	Jurisdiction Areas
Chuo Metropolitan Taxation Office	Chiyoda, Chuo, Bunkyo, Taito and Arakawa Wards
Minato Metropolitan Taxation Office	Minato, Shinagawa, Meguro, Ota and Shibuya Wards
Shinjuku Metropolitan Taxation Office	Shinjuku, Setagaya, Nakano, Suginami, Toshima, Kita, Itabashi and Nerima Wards
Koto Metropolitan Taxation Office	Sumida, Koto, Adachi, Katsushika and Edogawa Wards
Tachikawa Metropolitan Taxation Office	All municipalities in Tama

Primary distributors and exclusive agents that have their main store outside of the metropolitan area are to submit their returns and other documents to the Chuo Metropolitan Taxation Office.

## ● Other taxes

Metropolitan inhabitant tax (on interest income/dividend income/on capital gain from shares, etc.).....Chuo Metropolitan Taxation Office

Hunting tax ..... Shinjuku Metropolitan Taxation Office, Tachikawa Metropolitan Taxation Office

Prefectural tobacco tax.....Minato Metropolitan Taxation Office

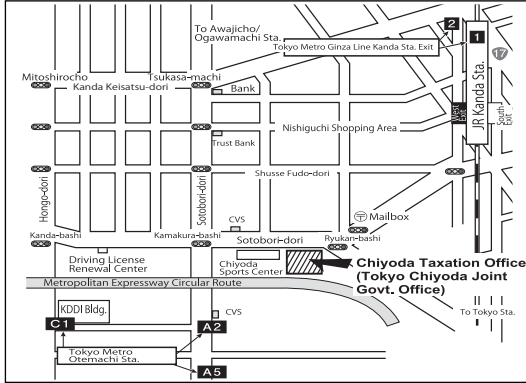
Accommodation tax.....Chiyoda Metropolitan Taxation Office

# Government and Municipal Offices

**Tokyo Metropolitan Taxation Offices and Branch Offices** (As of September 30, 2022 (R4))  
 Office hours: 8:30 a.m. to 5:00 p.m. (closed on Saturdays, Sundays, holidays and New Year's holidays)

## Chiyoda Taxation Office

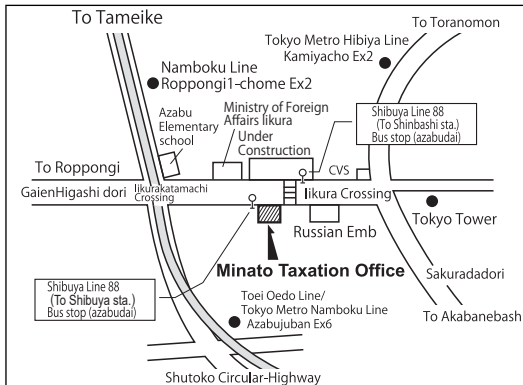
2-1-12 Uchikanda, Chiyoda-ku 101-8520  
 Tel: 03-3252-7141 Fax: 03-3258-4915



JR Yamanote Line: 5-min. Walk from Kanda Sta. West Exit  
 Tokyo Metro Ginza Line: 8-min. Walk from Kanda Sta. Exit 1 or Exit 2  
 Tokyo Metro Marunouchi Line / Hanzomon Line: 5-min. Walk from Otemachi Sta. A2 Exit  
 Tokyo Metro Chiyoda Line / Toei Mita Line: 8-min. Walk from Otemachi Sta. C1 Exit  
 Tokyo Metro Tozai Line / Toei Mita Line: 8-min. Walk from Otemachi Sta. A5 Exit

## Minato Taxation Office

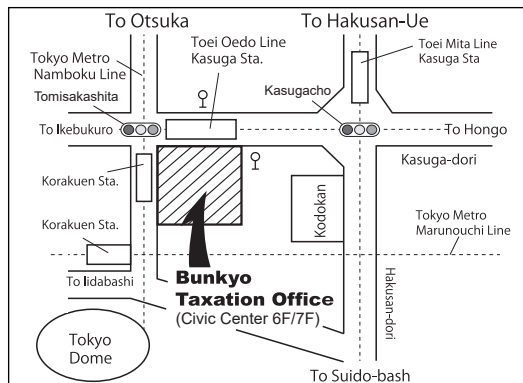
3-5-6 Azabudai, Minato-ku 106-8560  
 Tel: 03-5549-3800 Fax: 03-5549-3811



Tokyo Metro Hibiya Line: 10-min. Walk from Kamiyacho Sta. Exit 2  
 Tokyo Metro Namboku Line: 9-min. Walk from Roppongi 1-chome Sta. Exit 2  
 Toei Oedo Line / Tokyo Metro Namboku Line: 11-min. Walk from Azabujuban Sta. Exit 6  
 Toei Bus: 1-min. Walk from Azabudai Bus Stop

## Bunkyo Taxation Office

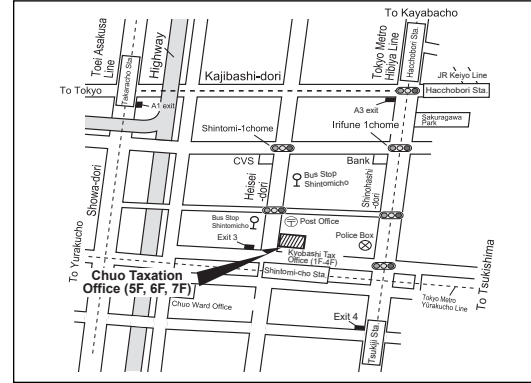
1-16-21 Kasuga, Bunkyo-ku 112-8550  
 Tel: 03-3812-3241 Fax: 03-3812-9214



Tokyo Metro Marunouchi Line / Tokyo Metro Namboku Line: Direct from Korakuen Sta. Exit 5 or 1-min. Walk from Exit 3  
 Toei Mita Line / Toei Oedo Line: Direct from Kasuga Sta. Civic Center Exit

## Chuo Taxation Office

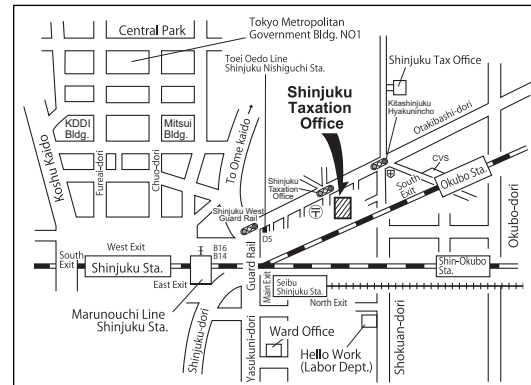
2-6-1 Shintomi, Chuo-ku 104-8558  
 Tel: 03-3553-2151 Fax: 03-3297-0747



Tokyo Metro Yurakucho Line: 1-min. Walk from Shintomicho Sta. Exit 3  
 Tokyo Metro Hibiya Line: 5-min. Walk from Tsukiji Sta. Exit 4  
 JR Keiyo Line: 7-min. Walk from Hachobori Sta. A3 Exit  
 Toei Asakusa Line: 8-min. Walk from Takaracho Sta. A1 Exit  
 Toei Bus: 2-min. Walk from Shintomicho Bus Stop

## Shinjuku Taxation Office

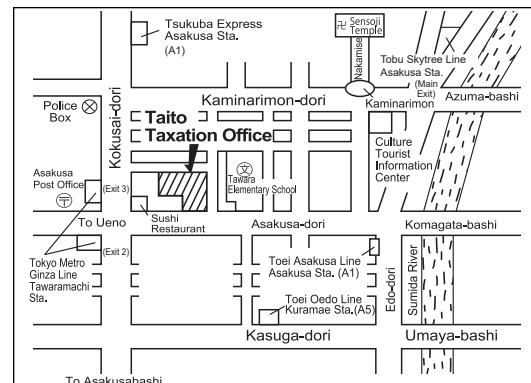
7-5-8 Nishi-Shinjuku, Shinjuku-ku 160-8304  
 Tel: 03-3369-7151 Fax: 03-3369-8090



JR Chuo Line / JR Yamanote Line: 13-min. Walk from Shinjuku Sta. West Exit  
 JR Sobu Line: 10-min. Walk from Okubo Sta. South Exit  
 Seibu Shinjuku Line: 6-min. Walk from Seibu Shinjuku Sta. North Exit  
 Toei Oedo Line: 6-min. Walk from Shinjuku Nishiguchi Sta. D5 Exit  
 Tokyo Metro Marunouchi Line: 10-min. Walk from Shinjuku Sta. B14 / B16 Exit

## Taito Taxation Office

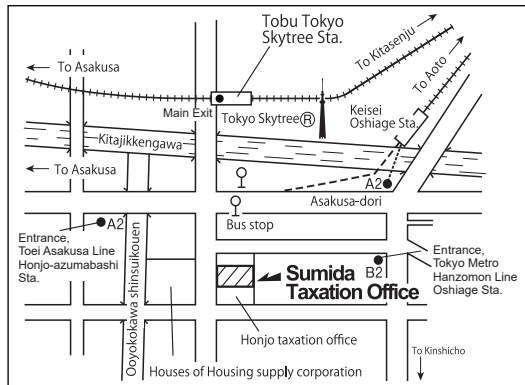
1-6-1 Kaminarimon, Taito-ku 111-8606  
 Tel: 03-3841-1271 Fax: 03-3847-2597



Tokyo Metro Ginza Line: 2-min. Walk from Tawaramachi Sta. Exit 2 or Exit 3  
 Toei Asakusa Line: 6-min. Walk from Asakusa Sta. A1 Exit  
 Toei Oedo Line: 10-min. Walk from Kuramae Sta. A5 Exit  
 Toei Skytree Line: 10-min. Walk from Asakusa Sta. Main Exit  
 Tsukuba Express: 8-min. Walk from Asakusa Sta. A1 Exit

### Sumida Taxation Office

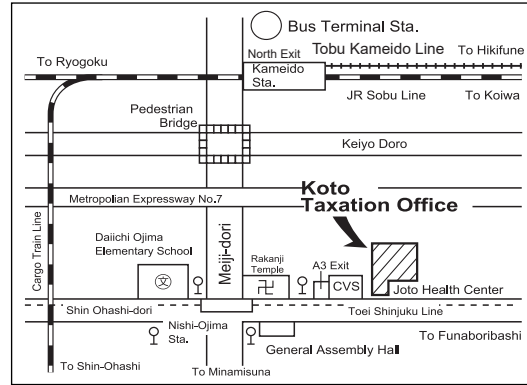
1-7-4 Narihira, Sumida-ku 130-8608  
Tel: 03-3625-5061 Fax: 03-3625-5253



Tobu Skytree Line: 5-min. Walk from Tokyo Skytree Sta. Main Exit  
Keisei Oshiage Line: 7-min. Walk from Oshiage Sta. A2 Exit  
Tokyo Metro Hanzomon Line: 7-min. Walk from Oshiage Sta. B2 Exit  
Toei Asakusa Line: 7-min. Walk from Honjozumabashi Sta. A2 Exit  
Toei Bus: 3-min. Walk from Tokyo Skytree Station iriguchi Bus Stop

### Koto Taxation Office

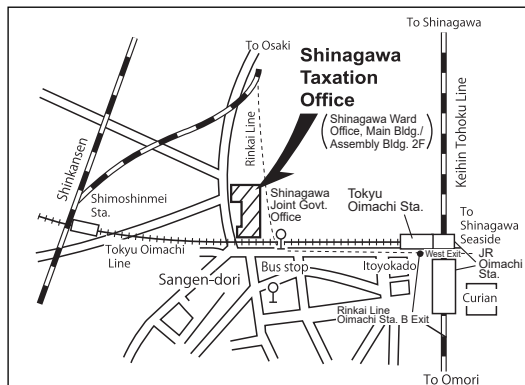
3-1-3 Ojima, Koto-ku 136-8533  
Tel: 03-3637-7121 Fax: 03-3682-7150



JR Sobe Line: 13-min. Walk from Kameido Sta. North Exit  
Tobu Kameido Line: 13-min. Walk from Kameido Sta.  
Toei Shinjuku Line: 2-min. Walk from Nishi-Ojima Sta. A3 Exit  
Toei Bus: 2-min. Walk from Nishi-Ojima Ekimae Bus Stop

### Shinagawa Taxation Office

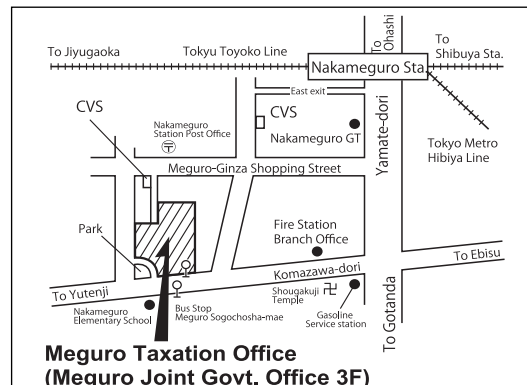
2-1-36 Hiromachi, Shinagawa-ku 140-8716  
Tel: 03-3774-6666 Fax: 03-3774-6493



Rinkai Line: 8-min. Walk from Oimachi Sta. B Exit  
JR Keihin-Tohoku Line: 8-min. Walk from Oimachi Sta. West Exit  
Tokyu Oimachi Line: 5-min. Walk from Shimoshinmei Sta.  
Tokyu Bus: 2-min. Walk from Shinagawa Kuyakusho-iriguchi Bus Stop

### Meguro Taxation Office

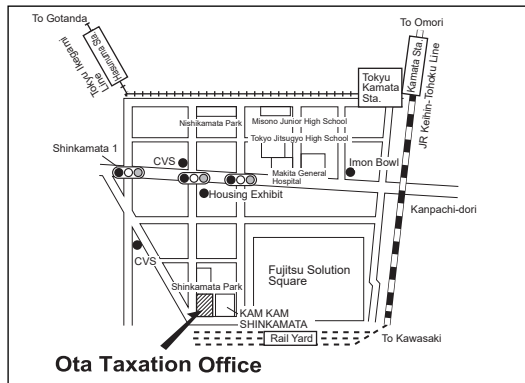
2-19-15 Kami-Meguro, Meguro-ku 153-8937  
Tel: 03-5722-9001 Fax: 03-3711-5163



Tokyu Toyoko Line / Tokyo Metro Hibiya Line: 5-min. Walk from Nakameguro Sta. East Exit through South gate  
Tokyu Bus: Get off at Meguroku Sogochosha-mae Bus Stop

### Ota Taxation Office

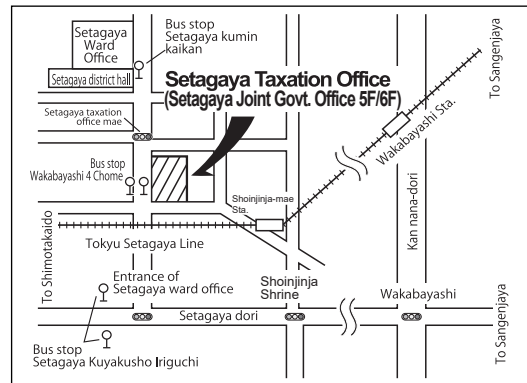
1-18-22 Shinkamata, Ota-ku 144-8511  
Tel: 03-3733-2411 Fax: 03-3733-2449



JR Keihin-Tohoku Line: 15-min. Walk from Kamata Sta. South Exit  
Tokyu Ikegami Line: 15-min. Walk from Kamata Sta. South Exit  
Tokyu Ikegami Line: 20-min. Walk from Hasunuma Sta.

### Setagaya Taxation Office

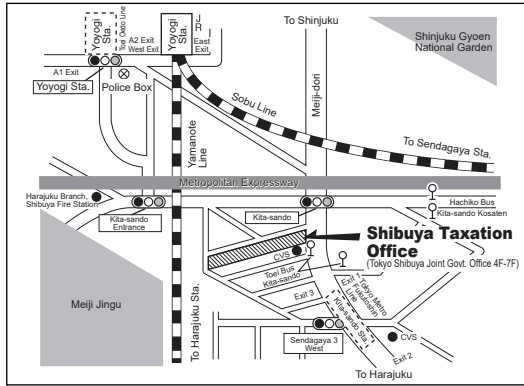
4-22-13 Wakabayashi, Setagaya-ku 154-8577  
Tel: 03-3413-7111 Fax: 03-3413-2611



Tokyu Setagaya Line: 4-min. Walk from Shoinjinja-mae Sta.  
Tokyu Bus: 0-min. Walk from Wakabayashi 4 Chome Bus Stop  
Tokyu / Odakyu Bus: 4-min. Walk from Setagaya kuyakusho-iriguchi Bus Stop

## Shibuya Taxation Office

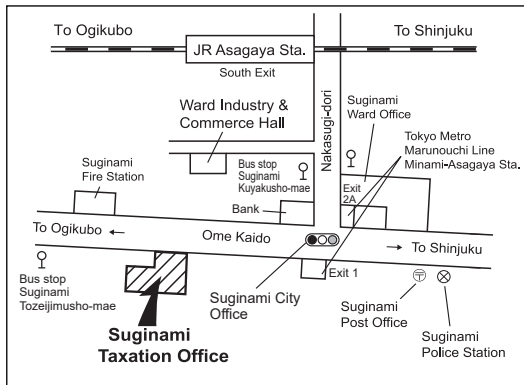
Tokyo Shibuya Joint Govt. Office 4F-7F  
4-3-15 Sendagaya, Shibuya-ku 151-8546  
Tel: 03-5422-8780 Fax: 03-3423-3111



JR Line: 7-min. Walk from Yoyogi Sta. West Exit  
Toei Oedo Line: 7-min. Walk from Yoyogi Sta. A2 Exit  
Tokyo Metro Fukutoshin Line: 1-min. Walk from Kita-sando Sta. Exit 3  
Toei Bus: 1-min. Walk from Kita-sando Bus Stop  
Shibuya Community Bus (Hachiko): 2-min. Walk from Kita-sando Kosaten Bus Stop (Jingu-no-mori Route)

## Suginami Taxation Office

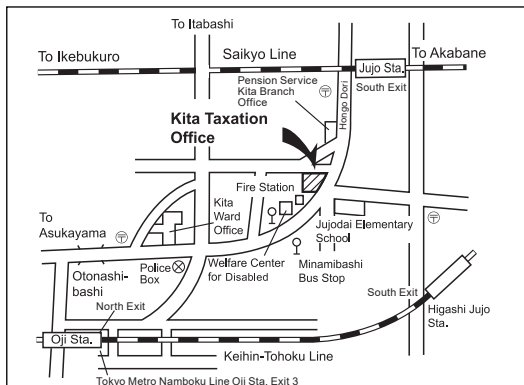
5-39-11 Naritahigashi, Suginami-ku 166-8502  
Tel: 03-3393-1171 Fax: 03-3392-8016



Tokyo Metro Marunouchi Line: 2-min. Walk from Minami Asagaya Sta. Exit 1  
JR Chuo Line: 13-min. Walk from Asagaya Sta. South Exit  
Seibu / Kanto Bus: 3-min. Walk from Suginami Tozejimusho-mae Bus Stop  
Toei, Keio, Seibu, Kanto and Suginami Community Bus (Sugimaru): 2-min. Walk from Suginami Kuyakusho-mae Bus Stop

## Kita Taxation Office

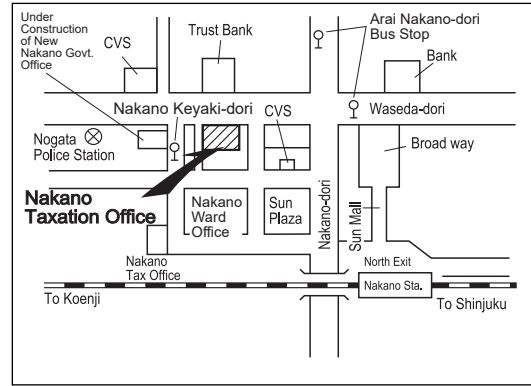
1-7-8 Naka-Jujo, Kita-ku 114-8517  
Tel: 03-3908-1171 Fax: 03-3905-5569



JR Saikyo Line: 10-min. Walk from Jujo Sta. South Exit  
JR Keihin-Tohoku Line: 10-min. Walk from Higashi-Jujo Sta. South Exit, 15-min. Walk from Oji Sta. North Exit  
Tokyo Metro Namboku Line: 15-min. Walk from Oji Sta. Exit 3  
Kokusai Kogyo Bus: 2-min. Walk from Minamibashi Bus Stop

## Nakano Taxation Office

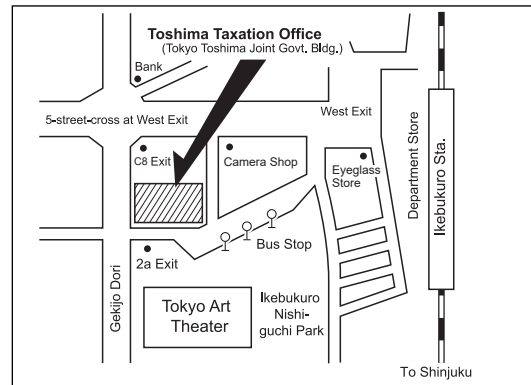
4-6-15 Nakano, Nakano-ku 164-0001  
Tel: 03-3386-1111 Fax: 03-3385-5623



JR Chuo Line / Tokyo Metro Tozai Line: 8-min. Walk from Nakano Sta. North Exit  
Kanto Bus / Kokusai Kogyo Bus: 2-min. Walk from Nakano Keyaki-dori Bus Stop  
Kanto Bus, Kokusai Kogyo Bus and Keio Bus: 3-min. Walk from Arai Nakano-dori Bus Stop

## Toshima Taxation Office

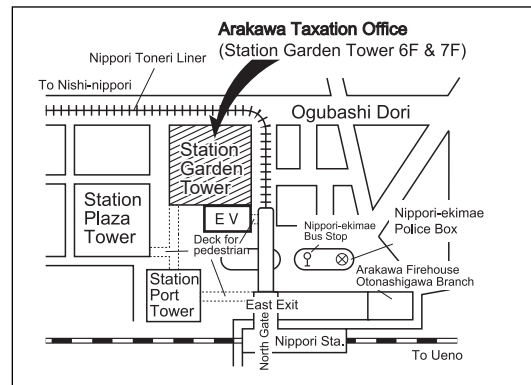
1-17-1 Nishi-Ikebukuro, Toshima-ku 171-8506  
Tel: 03-3981-1211 Fax: 03-5951-8738



JR Yamanote/Saikyo Line, Tobu Tojo Line, Seibu-Ikebukuro Line, Tokyo Metro Marunouchi Line, Yurakucho Line and Fukutoshin Line: 2-min. Walk from Ikebukuro Sta. Nishiguchi Chuo-kaidan Exit  
Kokusai Kogyo / Kanto Bus: 1-min. Walk from Ikebukuro-nishiguchi Bus Stop  
Toei Bus, Kokusai Kogyo Bus and Seibu Bus: 8-min. Walk from Ikebukuro-higashiguchi Bus Stop

## Arakawa Taxation Office

2-25-1 Nishi-nippori, Arakawa-ku 116-8586  
Tel: 03-3802-8111 Fax: 03-3802-5404

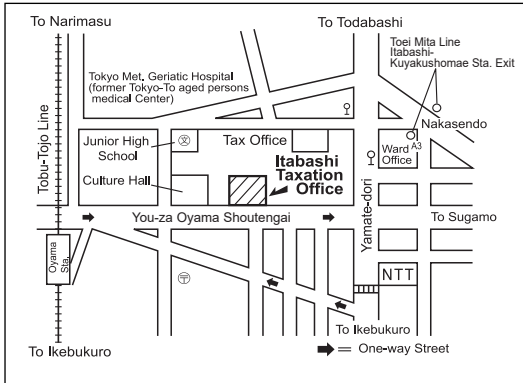


JR Joban Line, Yamanote Line, Keihin-Tohoku Line, Keisei Line: 2-min. Walk from Nippori Sta. East Exit after exiting at the Nippori Sta. North Entrance/Exit Gates  
Nippori-Toneri Liner: 2-min. Walk from Nippori Sta. East Exit  
Toei Bus: 2-min. Walk from Nippori-ekimae Bus Stop



### Itabashi Taxation Office

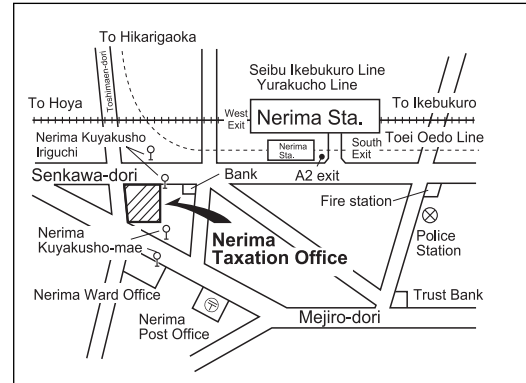
44-8 Oyama-Higashicho, Itabashi-ku 173-8510  
Tel: 03-3963-2111 Fax: 03-3963-2138



Toei Mita Line: 7-min. Walk from Itabashi Kuyakushomae Sta. A3 Exit  
Tobu-Tojo Line: 6-min. Walk from Oyama Sta.  
Kokusai Kogyo Bus: 6-min. Walk from Itabashi Kuyakusho Bus Stop

### Nerima Taxation Office

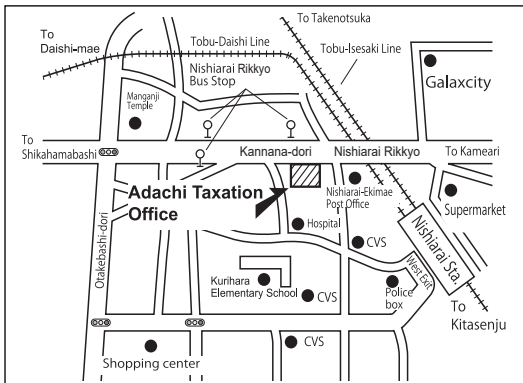
6-13-10 Toyotama-kita, Nerima-ku 176-8511  
Tel: 03-3993-2261 Fax: 03-3993-0691



Seibu Ikebukuro Line / Seibu Yurakucho Line: 3-min. Walk from Nerima Sta. West Exit  
Toei Oedo Line: 5-min. Walk from Nerima Sta. A2 Exit

### Adachi Taxation Office

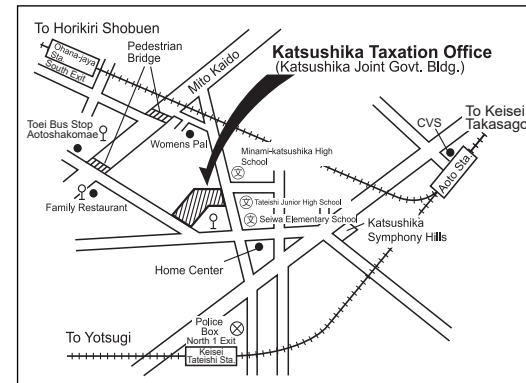
2-8-15 Nishi-Arai-Sakaecho, Adachi-ku 123-8512  
Tel: 03-5888-6211 Fax: 03-3849-8505



Toei-Isesaki Line / Toei Daishi Line: 4-min. Walk from Nishiarai Sta. West Exit  
Toei Bus, Tobu Bus, Kokusai Kogyo Bus, Adachi-ku Community Bus (Harukaze): 1-min. Walk from Nishiarai Rikkyo Bus Stop

### Katsushika Taxation Office

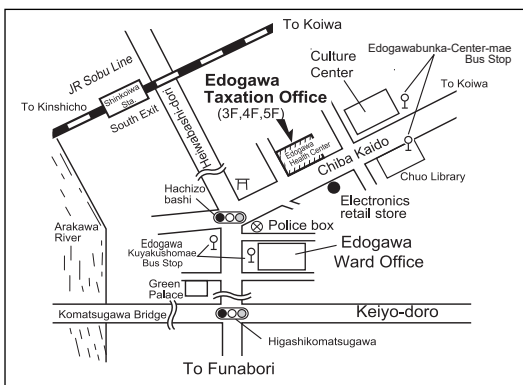
5-13-1 Tateishi, Katsushika-ku 124-8520  
Tel: 03-3697-7511 Fax: 03-3697-7671



Keisei Line: 10-min. Walk from Keisei Tateishi Sta. North 1 Exit, 15-min. Walk from Aoto Sta., 15-min. Walk from Ohana-jaya Sta. South Exit  
Toei Bus: 5-min. Walk from Aotoshakomae Bus Stop  
Keisei Bus / Keisei Town Bus: Get off at Katsushika-kuyakusho Bus Stop

### Edogawa Taxation Office

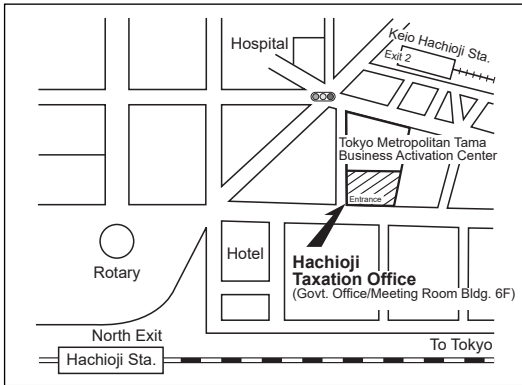
4-24-19 Chuo, Edogawa-ku 132-8551  
Tel: 03-3654-2151 Fax: 03-3652-4795



JR Sobu Line: 20-min. Walk from Shinkoiwa Sta. South Exit  
Toei Bus: 5-min. Walk from Edogawa Kuyakusho-mae Bus Stop  
Toei Bus / Keisei Town Bus: 2-min. Walk from Edogawabunka-Center-mae Bus Stop

## Hachioji Taxation Office

3-19-2 Myojincho, Hachioji-shi 192-8611  
Tel: 042-644-1111 Fax: 042-644-1120



JR Chuo Line: 7-min. Walk from Hachioji Sta. North Exit  
Keio Line: 4-min. Walk from Keio Hachioji Sta. Exit 2

### 【Areas under the jurisdiction】

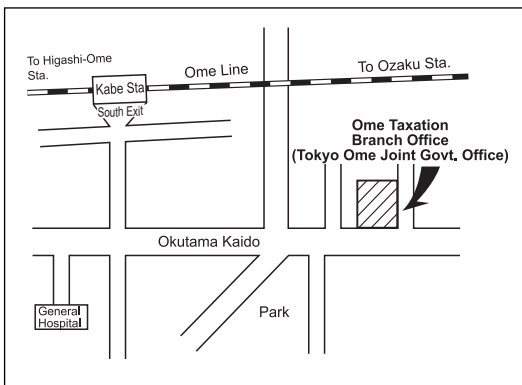
Hachioji City, Ome City, Machida City, Hino City, Fussa City, Tama City, Inagi City, Hamura City, Akiruno City, Mizuho Town, Hinode Town, Hinohara Village, Okutama Town

(Note)The Ome / Machida Taxation Branch Offices handle the following services for areas under the jurisdiction of the Hachioji Taxation Offices respectively.

- Metropolitan tax payment
- Issuance of tax payment statement
- Reception of various tax declaration and application forms
- Issuance of tax payment certificate, etc.
- General consultation on metropolitan taxes, etc.

## Ome Taxation Branch Office

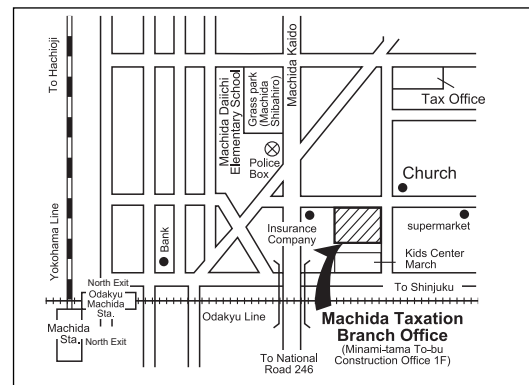
6-4-1 Kabemachi, Ome-shi 198-0036  
Tel: 0428-22-1152 Fax: 0428-22-6224



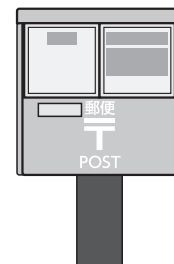
JR Ome Line: 12-min. Walk from Kabe Sta. South Exit

## Machida Taxation Branch Office

1-31-12 Nakamachi, Machida-shi 194-8540  
Tel: 042-728-5111 Fax: 042-728-5117



JR Yokohama Line: 15-min. Walk from Machida Sta. North Exit  
Odakyu Line: 10-min. Walk from Machida Sta. North Exit

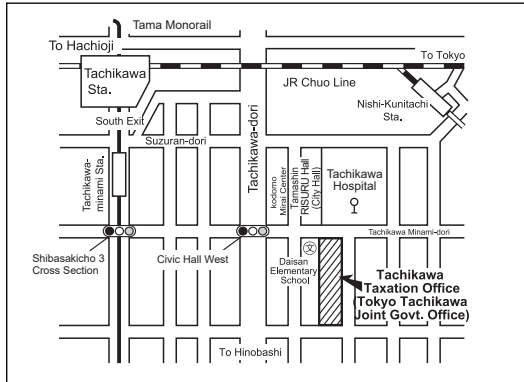




## Tachikawa Taxation Office

4-6-3 Nishikicho, Tachikawa-shi 190-0022

Tel: 042-523-3171 Fax: 042-526-0835



JR Chuo Line: 15-min. Walk from Tachikawa Sta. South Exit

JR Nambu Line: 5-min. Walk from Nishi-Kunitachi Sta.

Tama Monorail: 12-min. Walk from Tachikawaminami Sta.

### 【Areas under the jurisdiction】

Tachikawa City, Musashino City, Mitaka City, Fuchu City, Akishima City, Chofu City, Koganei City, Kodaira City, Higashimurayama City, Kokubunji City, Kunitachi City, Komae City, Higashiyamato City, Kiyose City, Higashikurume City, Musashimurayama City, Nishitokyo City

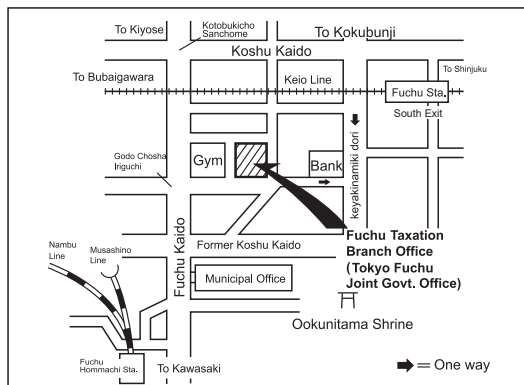
(Note)The Fuchu/Kodaira Taxation Branch Offices handle the following services for areas under the jurisdiction of the Tachikawa Taxation Offices respectively.

- Metropolitan tax payment
- Issuance of tax payment statement
- Reception of various tax declaration and application forms
- Issuance of tax payment certificate, etc.
- General consultation on metropolitan taxes, etc.

## Fuchu Taxation Branch Office

1-26-1, Miyanishicho, Fuchu-shi 183-8549

Tel: 042-364-2288 Fax: 042-360-6441



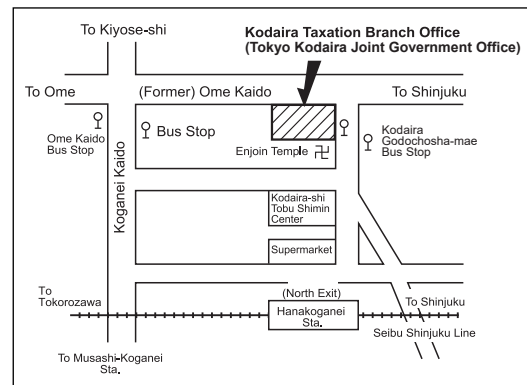
JR Nambu Line / Musashino Line: 8-min. Walk from Fuchu-Honmachi Sta.

Keio Line: 5-min. Walk from Fuchu Sta. South Exit

## Kodaira Taxation Branch Office

1-6-20 Hanakoganei, Kodaira-shi 187-8533

Tel: 042-464-0070 Fax: 042-464-1309



Seibu-Shinjuku Line: 7-min. Walk from Hanakoganei Sta. North Exit

Seibu Bus: 5-min. Walk from Ome-kaido Bus Stop.

Kanto Bus: 1-min. Walk from Kodaira Godochosha-mae Bus Stop

Seibu Bus / Nishitokyo Community Bus (Hana): 1-min. Walk from Kodaira Godochosha Bus Stop

## Metropolitan Taxation Certificate Mail Reception Center

For making applications by mail for fixed asset (land and buildings) valuation certificates and for tax payment certificates of metropolitan taxes, etc. in the 23 special wards, please send your applications to the Metropolitan Taxation Certificate Mail Reception Center.

**Metropolitan Taxation Certificate Mail Reception Center**  
**1-16-21 Kasuga, Bunkyo-ku, Tokyo 112-8787**

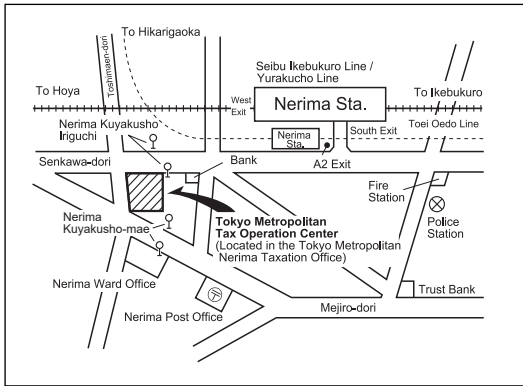
See Page 86 for more details of the certificates handled and items required for making applications.

For more information, please contact the Tokyo Metropolitan Taxation Office or branch office with jurisdiction.

# Tokyo Metropolitan Tax Operations Center/ Automobile Taxation Office/Island Branch Offices (Islands)

(As of September 30, 2022 (R4))

## Tokyo Metropolitan Tax Operations Center

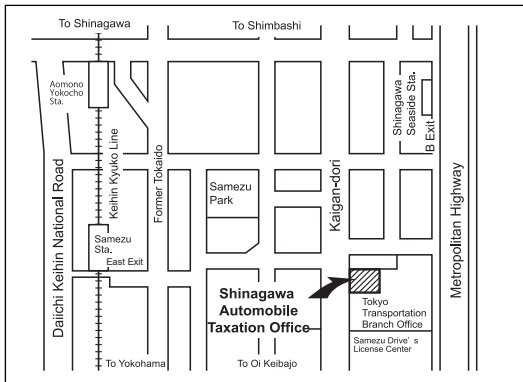


Address : 4th floor, 6-13-10  
Toyotama-kita, Nerima-ku  
Postal Code : Motor Vehicle Tax Division: 176-8517  
Tax Refund Division: 176-8526  
Telephone : Motor Vehicle Tax Division  
(Tokyo Metropolitan Motor Vehicle Tax Call Center)  
03-3525-4066  
Tax Refund Division  
03-5946-6716

Seibu Ikebukuro Line / Seibu Yurakucho Line: 3-min.  
Walk from Nerima Sta. West Exit  
Toei Oedo Line: 5-min. Walk from Nerima Sta. A2 Exit

## Shinagawa Automobile Taxation Office

1-12-18 Higashi-Oi, Shinagawa-ku 140-0011  
Tel: 03-3471-6670 Fax: 03-3471-6865



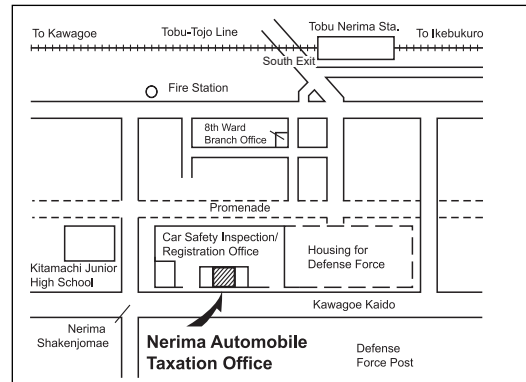
Keihin Kyuko Line: 7-min. Walk from Samezu Sta. East Exit  
Toei Bus: 0 min. Walk from Tokyo-Unyu-Shikyoku-Mae Bus Stop  
Tokyo Rinkai Kosoku Railway Rinkai Line: 7-min Walk from Shinagawa Seaside Sta. B Exit

### 【Areas under the jurisdiction】

Chiyoda-ku, Chuo-ku, Minato-ku, Shinagawa-ku, Meguro-ku, Ota-ku, Setagaya-ku, Shibuya-ku, Oshima-machi, Toshima-mura, Nijima-mura, Kozushima-mura, Miyake-mura, Mikurajima-mura, Hachijo-machi, Aogashima-mura, Ogasawara-mura

## Nerima Automobile Taxation Office

2-8-6 Kitamachi, Nerima-ku 179-0081  
Tel: 03-3932-7321 Fax: 03-3550-7183



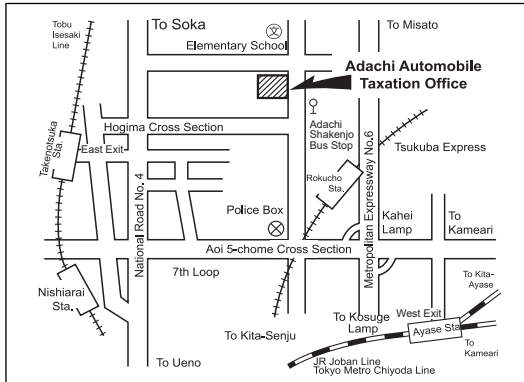
Tobu Tojo Line: 7-min. Walk from Tobu Nerima Sta. South Exit

### 【Areas under the jurisdiction】

Shinjuku-ku, Bunkyo-ku, Nakano-ku, Suginami-ku, Toshima-ku, Kita-ku, Itabashi-ku, Nerima-ku

### Adachi Automobile Taxation Office

5-12-1 Minami-hanahata, Adachi-ku 121-0062  
Tel: 03-3883-2543 Fax: 03-3858-8315



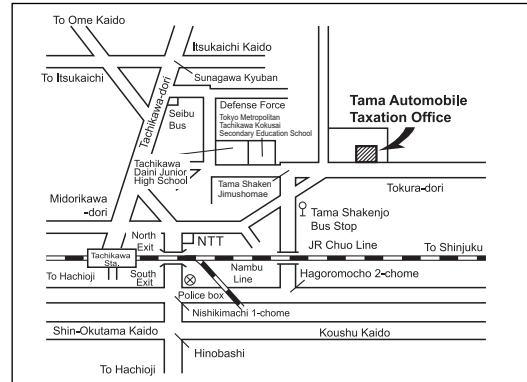
Tobu Isesaki Line: 12-min. Ride by Tobu Bus (Route 24) from Takenotsuka Sta. East Exit  
Tokyo Metro Chiyoda Line: 27-min. Ride by Tobu Bus (Route 24) from Ayase Sta. West Exit  
Tsukuba Express: 7-min. Ride by Tobu Bus (Route 24) from Rokucho Sta.  
Tobu Bus: 1-min. Walk from Adachi Shakenjo Bus Stop

**【Areas under the jurisdiction】**

Taito-ku, Sumida-ku, Koto-ku, Arakawa-ku, Adachi-ku, Katushika-ku, Edogawa-ku

### Tama Automobile Taxation Office

3-30 Kita, Kunitachi-shi 186-0001  
Tel: 042-522-8271 Fax: 042-526-1657



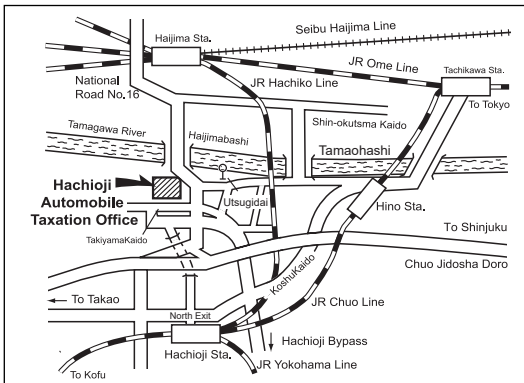
JR Chuo Line: 10-min. Ride by Tachikawa Bus (Route 53) from Tachikawa Sta. North Exit  
Tachikawa Bus: 2-min. Walk from Tama Shakenjo Bus Stop

**【Areas under the jurisdiction】**

Tachikawa-shi, Musashino-shi, Mitaka-shi, Fuchu-shi, Akishima-shi, Chofu-shi, Machida-shi, Koganei-shi, Kodaira-shi, Higashimurayama-shi, Kokubunji-shi, Kunitachi-shi, Komae-shi, Higashiyamato-shi, Kiyose-shi, Higashikurume-shi, Musashimurayama-shi, Tama-shi, Inagi-shi, Nishitokyo-shi

### Hachioji Automobile Taxation Office

1-270-5 Takiyamamachi, Hachioji-shi 192-0011  
Tel: 042-691-6351 Fax: 042-691-4943



JR Chuo Line: 28-min. Ride by Nishi-Tokyo Bus (Route 01) from Hachioji Sta. North Exit, 21-min. Ride by Nishi-Tokyo Bus (Route 21) from Hino Sta.  
Nishi-Tokyo Bus: 10-min. Walk from Utsugidai Bus Stop

**【Areas under the jurisdiction】**

Hachioji-shi, Ome-shi, Hino-shi, Fussa-shi, Hamura-shi, Akiruno-shi, Mizuho-machi, Hinode-machi, Hinohara-mura, Okutama-machi

### ● Island Branch Offices (Islands)

Name of Office	Postal Code	Location	Phone	Jurisdiction
Oshima	100-0101	90-14, Aza-Akappage, Motomachi, Oshima-machi	04992-2-4411	Oshima-machi, Toshima-mura, Nijima-mura, Kozushima-mura
Miyake	100-1102	642, Izu, Miyake-mura, Miyake-jima	04994-8-5013	Miyake-mura, Mikurajima-mura
Hachijo	100-1492	2466-2, Okago, Hachijo-machi, Hachijo-jima	04996-2-4511	Hachijo-machi, Aogashima-mura
Ogasawara	100-2101	Aza-Nishi-machi, Chichijima, Ogasawara-mura	04998-2-3230	Ogasawara-mura

## Ward Offices

(As of September 30, 2022)

<b>Chiyoda</b>	〒102-8688	1-2-1, Kudan-Minami, Chiyoda-ku	(03) 3264-2111	<b>Shibuya</b>	〒150-8010	1-1, Udagawa-cho, Shibuya-ku	(03) 3463-1211
<b>Chuo</b>	〒104-8404	1-1-1, Tsukiji, Chuo-ku	(03) 3543-0211	<b>Nakano</b>	〒164-8501	4-8-1, Nakano, Nakano-ku	(03) 3389-1111
<b>Minato</b>	〒105-8511	1-5-25, Shibakoen, Minato-ku	(03) 3578-2111	<b>Suginami</b>	〒166-8570	1-15-1, Asagaya-Minami, Suginami-ku	(03) 3312-2111
<b>Shinjuku</b>	〒160-8484	1-4-1, Kabuki-cho, Shinjuku-ku	(03) 3209-1111	<b>Toshima</b>	〒171-8422	2-45-1, Minami-Ikebukuro, Toshima-ku	(03) 3981-1111
<b>Bunkyo</b>	〒112-8555	1-16-21, Kasuga, Bunkyo-ku	(03) 3812-7111	<b>Kita</b>	〒114-8508	1-15-22, Oji-Honcho, Kita-ku	(03) 3908-1111
<b>Taito</b>	〒110-8615	4-5-6, Higashi-Ueno, Taito-ku	(03) 5246-1111	<b>Arakawa</b>	〒116-8501	2-2-3, Arakawa, Arakawa-ku	(03) 3802-3111
<b>Sumida</b>	〒130-8640	1-23-20, Azumabashi, Sumida-ku	(03) 5608-1111	<b>Itabashi</b>	〒173-8501	2-66-1, Itabashi, Itabashi-ku	(03) 3964-1111
<b>Koto</b>	〒135-8383	4-11-28, Toyo, Koto-ku	(03) 3647-9111	<b>Nerima</b>	〒176-8501	6-12-1, Toyotamakita, Nerima-ku	(03) 3993-1111
<b>Shinagawa</b>	〒140-8715	2-1-36, Hiromachi, Shinagawa-ku	(03) 3777-1111	<b>Adachi</b>	〒120-8510	1-17-1, Chuo-Honcho, Adachi-ku	(03) 3880-5111
<b>Meguro</b>	〒153-8573	2-19-15, Kami-Meguro, Meguro-ku	(03) 3715-1111	<b>Katsushika</b>	〒124-8555	5-13-1, Tateishi, Katsushika-ku	(03) 3695-1111
<b>Ota</b>	〒144-8621	5-13-14, Kamata, Ota-ku	(03) 5744-1111	<b>Edogawa</b>	〒132-8501	1-4-1, Chuo, Edogawa-ku	(03) 3652-1151
<b>Setagaya</b>	〒154-8504	4-21-27, Setagaya, Setagaya-ku	(03) 5432-1111				

## Municipal Offices

(As of September 30, 2022)

<b>Hachioji</b>	〒192-8501	3-24-1, Motohongo-cho, Hachioji-shi	(042) 626-3111	<b>Kokubunji</b>	〒185-8501	1-6-1, Tokura, Kokubunji-shi	(042) 325-0111
<b>Tachikawa</b>	〒190-8666	1156-9, Izumi-cho, Tachikawa-shi	(042) 523-2111	<b>Kunitachi</b>	〒186-8501	2-47-1, Fujimidai, Kunitachi-shi	(042) 576-2111
<b>Musashino</b>	〒180-8777	2-2-28, Midori-cho, Musashino-shi	(0422) 51-5131	<b>Fussa</b>	〒197-8501	5, Honcho, Fussa-shi	(042) 551-1511
<b>Mitaka</b>	〒181-8555	1-1-1, Nozaki, Mitaka-shi	(0422) 45-1151	<b>Komae</b>	〒201-8585	1-1-5, Izumi-Honcho, Komae-shi	(03) 3430-1111
<b>Ome</b>	〒198-8701	1-11-1, Higashi-Ome, Ome-shi	(0428) 22-1111	<b>Higashi-Yamato</b>	〒207-8585	3-930, Chuo, Higashi-Yamato-shi	(042) 563-2111
<b>Fuchu</b>	〒183-8703	2-24, Miyanishi-cho, Fuchu-shi	(042) 364-4111	<b>Kiyose</b>	〒204-8511	5-842, Nakazato, Kiyose-shi	(042) 492-5111
<b>Akishima</b>	〒196-8511	1-17-1, Tanaka-cho, Akishima-shi	(042) 544-5111	<b>Higashi-Kurume</b>	〒203-8555	3-3-1, Honcho, Higashikurume-shi	(042) 470-7777
<b>Chofu</b>	〒182-8511	2-35-1, Kojima-cho, Chofu-shi	(042) 481-7111	<b>Musashi-Murayama</b>	〒208-8501	1-1-1, Honmachi, Musashimurayama-shi	(042) 565-1111
<b>Machida</b>	〒194-8520	2-2-22, Morino, Machida-shi	(042) 722-3111	<b>Tama</b>	〒206-8666	6-12-1, Sekido, Tama-shi	(042) 375-8111
<b>Koganei</b>	〒184-8504	6-6-3, Honcho, Koganei-shi	(042) 383-1111	<b>Inagi</b>	〒206-8601	2111, Higashi-Naganuma, Inagi-shi	(042) 378-2111
<b>Kodaira</b>	〒187-8701	2-1333, Ogawa-cho, Kodaira-shi	(042) 341-1211	<b>Hamura</b>	〒205-8601	5-2-1, Midorigaoka, Hamura-shi	(042) 555-1111
<b>Hino</b>	〒191-8686	1-12-1, Shinmei, Hino-shi	(042) 585-1111	<b>Akiruno</b>	〒197-0814	350, Ninomiya, Akiruno-shi	(042) 558-1111
<b>Higashi-Murayama</b>	〒189-8501	1-2-3, Honcho, Higashi-Murayama-shi	(042) 393-5111	<b>Nishitokyo</b>	〒188-8666	5-6-13, Minami-cho, Nishitokyo-shi	(042) 464-1311

## Town and Village Offices

(As of September 30, 2022)

<b>Mizuho-machi</b>	〒190-1292	2335, Oaza-Hakonegasaki, Mizuho-machi, Nishi-Tama-gun	(042) 557-0501	<b>Kozushima-mura</b>	〒100-0601	904, Kozushima-mura	(04992) 8-0011
<b>Hinode-machi</b>	〒190-0192	2780, Oaza-Hirai, Hinode-machi, Nishi-Tama-gun	(042) 597-0511	<b>Miyake-mura (temporary office)</b>	〒100-1212	497, Ako, Miyake-mura, Miyake-jima	(04994) 5-0981
<b>Hinohara-mura</b>	〒190-0212	467-1, Hinohara-mura, Nishi-Tama-gun	(042) 598-1011	<b>Mikurajima-mura</b>	〒100-1301	Aza-Irikanegasawa, Mikurajima-mura	(04994) 8-2121
<b>Okutama-machi</b>	〒198-0212	215-6, Hikawa, Okutama-machi, Nishi-Tama-gun	(0428) 83-2111	<b>Hachijo-machi</b>	〒100-1498	2551-2, Okago, Hachijo-machi, Hachijo-jima *Tax Department Direct Line	(04996) 2-1122
<b>Oshima-machi</b>	〒100-0101	1-1-14, Moto-machi, Oshima-machi *Tax Department Direct Line	(04992) 2-1465	<b>Aogashima-mura</b>	〒100-1701	Mubanchi, Aogashima-mura	(04996) 9-0111
<b>Toshima-mura</b>	〒100-0301	248, Toshima-mura	(04992) 9-0011	<b>Ogasawara-mura</b>	〒100-2101	Aza-Nishi-machi, Chichijima, Ogasawara-mura	(04998) 2-3111
<b>Nijima-mura</b>	〒100-0402	1-1-1, Honmura, Nijima-mura	(04992) 5-0240				

# Tax Offices (National Tax)

(As of September 30, 2022)

Name of Office	Jurisdiction	Postal Code	Address	Telephone
<b>Kojimachi</b>	Kojimachi area in Chiyoda-ku	102-8311	1F/2F Kudan Joint Government Bldg. 2, 1-1-15, Kudan-Minami, Chiyoda-ku	(03) 3221-6011
<b>Kanda</b>	Kanda area in Chiyoda-ku	101-8464	3-3, Kanda-nishiki-cho, Chiyoda-ku	(03) 4574-5596
<b>Nihonbashi Kyobashi</b>	Nihonbashi area in Chuo-ku Kyobashi area in Chuo-ku	103-8551 104-8557	2-6-9, Horidome-cho, Nihonbashi, Chuo-ku 2-6-1, Shintomi, Chuo-ku	(03) 3663-8451 (03) 4434-0011
<b>Shiba</b>	Shiba area in Minato-ku, Oshima-machi, Toshima-mura, Nijima-mura, Kozushima-mura, Miyake-mura, Mikurajima-mura, Hachijo-machi, Aogashima-mura, Ogasawara-mura in Tokyo Regional Pref.	108-8401	5-8-1, Shiba, Minato-ku	(03) 3455-0551
<b>Azabu</b>	Azabu and Akasaka areas in Minato-ku	106-8630	3-3-5, Nishi-Azabu, Minato-ku	(03) 3403-0591
<b>Yotsuya</b>	Yotsuya and Ushigome areas in Shinjuku-ku	160-8530	7-7, Sanei-cho, Yotsuya, Shinjuku-ku	(03) 3359-4451
<b>Shinjuku</b>	Shinjuku area in Shinjuku-ku	169-8561	1-19-3, Kita-shinjuku, Shinjuku-ku	(03) 6757-7776
<b>Koishikawa Hongo</b>	Koishikawa area in Bunkyo-ku Hongo area in Bunkyo-ku	112-8558 113-8459	1-4-5, Kasuga, Bunkyo-ku 2-16-27, Nishikata, Bunkyo-ku	(03) 3811-1141 (03) 3811-3171
<b>Tokyo-Ueno Asakusa</b>	Shitaya area in Taito-ku Asakusa area in Taito-ku	110-8607 111-8602	Ueno Joint Government Bldg., 1-2-22, Ikenohata, Taito-ku 2-8-12, Kuramae, Taito-ku	(03) 3821-9001 (03) 3862-7111
<b>Honjo Mukojima</b>	Honjo area in Sumida-ku Mukojima area in Sumida-ku	130-8686 131-8509	1-7-2, Narihira, Sumida-ku 2-7-14, Higashi-Mukojima, Sumida-ku	(03) 3623-5171 (03) 3614-5231
<b>Koto-Nishi</b>	Other areas excluding Joto area in Koto-ku	135-8311	2-16-12, Sarue, Koto-ku	(03) 3633-6211
<b>Koto-Higashi</b>	Joto area in Koto-ku	136-8505	2-17-8, Kameido, Koto-ku	(03) 3685-6311
<b>Shinagawa</b>	Shinagawa, Osaki, Oi, and Yashio areas in Shinagawa-ku	108-8622	3-13-22, Takanawa, Minato-ku	(03) 3443-4171
<b>Ebara</b>	Ebara area in Shinagawa-ku	142-8540	1-1-5, Nakanobu, Shinagawa-ku	(03) 3783-5371
<b>Meguro</b>	Meguro-ku	153-8633	5-27-16, Naka-Meguro, Meguro-ku	(03) 3711-6251
<b>Omori Yukigaya Kamata</b>	Omori area in Ota-ku Chofu areas in Ota-ku Kamata area in Ota-ku	143-8565 145-8506 144-8556	7-4-18, Chuo, Ota-ku 4-12, Yukigaya-Otsuka-machi, Ota-ku 2-1-22, Kamata-Honcho, Ota-ku	(03) 3755-2111 (03) 3726-4521 (03) 3732-5151
<b>Setagaya</b>	Central area in Setagaya-ku	154-8523	3F/4F, Setagaya Joint Government Office, 4-22-13 Wakabayashi, Setagaya-ku	(03) 6758-6900
<b>Kitazawa Tamagawa</b>	Northern area in Setagaya-ku Tamagawa area in Setagaya-ku	156-8555 158-8601	6-13-10, Matsubara, Setagaya-ku 2-1-7, Tamagawa, Setagaya-ku	(03) 3322-3271 (03) 3700-4131
<b>Shibuya</b>	Shibuya-ku	150-8333	Joint Shibuya Ward Bldg., 1-10, Udagawa-cho, Shibuya-ku	(03) 3463-9181
<b>Nakano</b>	Nakano-ku	164-8566	4-9-15, Nakano, Nakano-ku	(03) 3387-8111
<b>Suginami</b>	Asagaya and Koenji areas in Suginami-ku	166-8501	4-15-8, Narita-Higashi, Suginami-ku	(03) 3313-1131
<b>Ogikubo</b>	Ogikubo area in Suginami-ku	167-8506	5-15-13, Ogikubo, Suginami-ku	(03) 3392-1111
<b>Toshima</b>	Toshima-ku	171-8521	3-33-22, Nishi-Ikebukuro, Toshima-ku	(03) 3984-2171
<b>Oji</b>	Kita-ku	114-8560	3-22-15, Oji, Kita-ku	(03) 3913-6211
<b>Arakawa</b>	Arakawa-ku	116-8588	6-7-2, Nishi-Nippori, Arakawa-ku	(03) 3893-0151
<b>Itabashi</b>	Itabashi-ku	173-8530	35-1, Oyama-Higashi-cho, Itabashi-ku	(03) 3962-4151
<b>Nerima-Higashi Nerima-Nishi</b>	Part of Nerima-ku Part of Nerima-ku	176-8503 178-8624	23-7, Sakae-cho, Nerima-ku 7-31-35, Higashi-Oizumi, Nerima-ku	(03) 6371-2332 (03) 3867-9711
<b>Adachi Nishi-Arai</b>	Senju and Ayase areas in Adachi-ku Nishi-Arai area in Adachi-ku	120-8520 123-8501	Joint Adachi Ward Bldg., 4-21, Senju-Asahi-cho, Adachi-ku 3-10-16, Kurihara, Adachi-ku	(03) 3870-8911 (03) 3840-1111
<b>Katsushika</b>	Katsushika-ku	124-8560	8-31-6, Tateishi, Katsushika-ku	(03) 3691-0941
<b>Edogawa-Kita Edogawa-Minami</b>	Part of Edogawa-ku Part of Edogawa-ku	132-8668 134-8567	1-16-11, Hirai, Edogawa-ku 2-3-13, Seishin-cho, Edogawa-ku	(03) 3683-4281 (03) 5658-9311
<b>Hachioji</b>	Hachioji-shi	192-8565	4-21-3, Myojincho, Hachioji-shi	(042) 697-6221
<b>Tachikawa</b>	Tachikawa-shi, Akishima-shi, Kokubunji-shi, Kunitachi-shi, Higashi-Yamato-shi, Musashi-Murayama-shi	190-8565	Tachikawa Joint Municipal Building, 4-2, Midori-cho, Tachikawa-shi	(042) 523-1181
<b>Musashino</b>	Musashino-shi, Mitaka-shi, Koganei-shi	180-8522	3-27-1, Kichijoji-Honcho, Musashino-shi	(0422) 53-1311
<b>Ome</b>	Ome-shi, Fussa-shi, Hamura-shi, Akiruno-shi, Nishitama-gun	198-8530	4-13-4, Higashi-Ome, Ome-shi	(0428) 22-3185
<b>Musashi-Fuchu</b>	Fuchu-shi, Chofu-shi, Komae-shi	183-8548	4-2, Hon-machi, Fuchu-shi	(042) 362-4711
<b>Machida</b>	Machida-shi	194-8567	3-3-6, Naka-machi, Machida-shi	(042) 728-7211
<b>Hino</b>	Hino-shi, Tama-shi, Inagi-shi	191-8520	6-36-2, Mangan-ji, Hino-shi	(042) 585-5661
<b>Higashi- Murayama</b>	Kodaira-shi, Higashi-Murayama-shi, Kiyose-shi, Higashi-Kurume-shi, Nishitokyo-shi	189-8555	1-20-22, Hon-cho, Higashi-Murayama-shi	(042) 394-6811

(Note) For general inquiries regarding national taxes, please refer to Tax Answers on the National Tax Agency website (Japanese only) or call the Tax Office (National Tax) having jurisdiction over your domicile, and press "1" to select the Telephone Consultation Center, Tokyo Regional Taxation Bureau by following the automatic voice service.

## Tokyo Legal Affairs Bureau and its Jurisdiction (Main Office and Branches)

(As of September 30, 2022)

Office/ branch	Jurisdiction	Postal Code	Address	Telephone
<b>Head office</b>	Chiyoda-ku, Chuo-ku, Bunkyo-ku, Oshima-machi, Toshima-mura, Nijima-mura, Kozushima-mura, Miyake-mura, Mikurajima-mura, Hachijo-machi, Aogashima-mura, Ogasawara-mura, and areas under the jurisdiction of Hachijo branch office (except Hachijo-machi and Aogashima-mura)	102-8225	Kudan Joint Government Bldg. 2, 1-1-15, Kudan-Minami, Chiyoda-ku	(03) 5213-1234 (main number) (03) 5213-1330 (real estate registration) (03) 5213-1337 (corporate registration)
<b>Telephone information service for registration procedures</b>	*	/	/	(03) 5318-0261
<b>Hachioji branch office</b>	Hachioji-shi	192-0046	1F/2F, Joint Hachioji City Bldg., 4-21-2, Myojincho, Hachioji-shi	(042) 631-1377
<b>Fuchu branch office</b>	Musashino-shi, Mitaka-shi, Fuchu-shi, Chofu-shi, Koganei-shi, Komae-shi, Tama-shi, and Inagi-shi	183-0052	2-44, Shinmachi, Fuchu-shi	(042) 335-4753
<b>Nishitama branch office</b>	Ome-shi, Fussa-shi, Hamura-shi, Akiruno-shi, and Nishitama-gun	197-0004	3-61-3, Minami-Denen, Fussa-shi	(042) 551-0360
<b>Minato</b>	Minato-ku	106-8654	2-11-11, Higashi-Azabu, Minato-ku	(03) 3586-2181
<b>Taito</b>	Taito-ku	110-8561	1-26-2, Taito, Taito-ku	(03) 3831-0625
<b>Sumida</b>	Sumida-ku and Koto-ku	130-0024	1-17-13, Kikukawa, Sumida-ku	(03) 3631-1408
<b>Shinagawa</b>	Shinagawa-ku	140-8717	Joint Shinagawa Ward Bldg., 2-1-36, Hiromachi, Shinagawa-ku	(03) 3774-3446
<b>Jonan</b>	Ota-ku	146-8554	2-9-15, Unoki, Ota-ku	(03) 3750-6651
<b>Setagaya</b>	Setagaya-ku	154-8531	2F, Setagaya Joint Government Bldg., 4-22-13, Wakabayashi, Setagaya-ku	(03) 5481-7519
<b>Shibuya</b>	Shibuya-ku and Meguro-ku	150-8301	Joint Shibuya Ward Bldg., 1-10, Udagawa-cho, Shibuya-ku	(03) 3463-7671
<b>Shinjuku</b>	Shinjuku-ku	169-0074	1-8-22, Kita-Shinjuku, Shinjuku-ku	(03) 3363-7385
<b>Nakano</b>	Nakano-ku	165-8588	1-34-1, Nogata, Nakano-ku	(03) 3389-3379
<b>Suginami</b>	Suginami-ku	167-0035	2-1-3, Imagawa, Suginami-ku	(03) 3395-0255
<b>Itabashi</b>	Itabashi-ku	173-0004	1-44-6, Itabashi, Itabashi-ku	(03) 3964-5385
<b>Toshima</b>	Toshima-ku	171-8507	Joint Toshima Ward Bldg., 4-30-20, Ikebukuro, Toshima-ku	(03) 3971-1616
<b>Kita</b>	Kita-ku and Arakawa-ku	114-8531	6-2-66, Oji, Kita-ku	(03) 3912-2608
<b>Nerima</b>	Nerima-ku	179-8501	5-35-33, Kasuga-cho, Nerima-ku	(03) 5971-3681
<b>Edogawa</b>	Edogawa-ku	132-8585	1-16-2, Chuo, Edogawa-ku	(03) 3654-4156
<b>Johoku</b>	Adachi-ku and Katsushika-ku	124-8502	4-20-24, Kosuge, Katsushika-ku	(03) 3603-4305
<b>Machida</b>	Machida-shi	194-0022	Joint Machida City Bldg., 2-28-14, Morino, Machida-shi	(042) 722-2414
<b>Tanashi</b>	Kodaira-shi, Higashimurayama-shi, Nishitokyo-shi, Kiyose-shi and Higashikurume-shi	188-0011	4-16-24, Tanashi-cho, Nishi-Tokyo-shi	(042) 461-1130
<b>Tachikawa</b>	Tachikawa-shi, Akishima-shi, Musashimurayama-shi, Higashi-yamato-shi, Hino-shi, Kokubunji-shi, and Kunitachi-shi	190-8524	6F Tachikawa Joint Municipal Bldg., 4-2, Midori-cho, Tachikawa-shi	(042) 524-2716

\* If you are seeking information about the general procedures for making an application for registration, you must reserve in advance. Please call the Telephone Information Service for Registration Procedures.

(Note) Among the above, the Head Office, Hachioji, Fuchu and Nishitama Branch Offices handle deposits.

# Due Dates, etc. for Ward and Municipal Inhabitant Taxes and Fixed Assets Taxes

(FY2022 (R4))

Ward and Municipal Inhabitant Tax (Ordinary Collection)					Fixed Assets Tax				City Planning Tax	
Ward / Municipality	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Per Capita Rate Amount	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Rate (%)
<b>23 Wards</b>	June	August	October	January	¥3,500	June	September	December	February	0.30
Hachioji-shi	June	August	October	January		May	July	December	February	0.27
Tachikawa-shi	June	August	October	January		May	July	December	February	0.235
Musashino-shi	June	August	October	January		May	July	December	February	0.20
Mitaka-shi	June	August	October	January		May	July	December	February	0.225
Ome-shi	June	August	October	January		May	July	December	February	0.25
Fuchu-shi	June	August	October	January		May	July	December	February	0.20
Akishima-shi	June	August	October	January		May	July	December	February	0.25
Chofu-shi	June	August	October	January		May	July	December	February	0.24
Machida-shi	June	August	October	January		May	July	September	December	0.24
Koganei-shi	June	August	October	January		May	July	December	February	0.27
Kodaira-shi	June	August	October	January		May	July	December	February	0.24
Hino-shi	June	August	October	January		May	July	December	February	0.27
Higashi-Murayama-shi	June	August	October	January		May	July	December	February	0.29
Kokubunji-shi	June	August	October	January		May	July	December	February	0.27
Kunitachi-shi	June	August	October	January		May	July	December	February	0.26
Fussa-shi	June	August	October	January		May	July	December	February	0.24
Komae-shi	June	August	October	January		May	July	December	February	0.25
Higashi-Yamato-shi	June	August	October	January		May	July	December	February	0.26
Kiyose-shi	June	August	October	January		May	July	December	February	0.25
Higashi-Kurume-shi	June	August	October	January		May	July	December	February	0.24
Musashi-Murayama-shi	June	August	October	January		May	July	December	February	0.26
Tama-shi	June	August	October	January		May	July	December	February	0.20
Inagi-shi	June	August	October	December		May	July	December	February	0.27
Hamura-shi	June	August	October	January		May	July	December	February	0.25
Akiruno-shi	June	August	October	January		May	July	September	December	0.27
Nishi-Tokyo-shi	June	August	October	January		May	July	December	February	0.25
Mizuho-machi	June	August	October	January		May	July	September	December	0.27
Hinode-machi	June	August	October	January		May	July	September	December	0.27
Hinohara-mura	June	August	October	January		May	July	September	November	–
Okutama-machi	June	August	October	January		May	July	November	February	–
Oshima-machi	June	August	October	January		May	July	December	February	–
Toshima-mura	June	August	October	January		May	July	December	February	–
Niijima-mura	June	August	October	January		May	July	December	February	–
Kozushima-mura	June	August	October	January		May	July	December	February	–
Miyake-mura	June	August	October	January		May	July	December	February	–
Mikurajima-mura	June	August	October	January		May	July	December	February	–
Hachijo-machi	June	August	October	January		May	July	December	February	–
Aogashima-mura	June	August	October	January		May	July	December	February	–
Ogasawara-mura	June	August	October	January		May	July	December	February	–

- (Note 1) When the due date falls on a Saturday, Sunday, national holiday or other holiday, the actual due date is the day after the holiday.  
 (Note 2) The per capita levy amount noted on your Tax Notice for ward and municipal and metropolitan taxes includes an additional ¥1,500 (per capita levy amount for the metropolitan inhabitant tax) in addition to the municipal tax per capita levy amount.  
 (Note 3) From FY2014 (H26) to FY2023 (R5), the standard tax rate of the amount of per capita levy will be ¥1,500 for metropolitan inhabitant tax and ¥3,500 for ward and municipal inhabitant tax to appropriate for disaster prevention measures by municipalities.

# Tax Consultation

## By Telephone or In Person

### [Metropolitan Tax]

- Metropolitan Taxation Office Consultation Desks (See Pages 92 to 99 for information on each taxation office)
- Tax Consultation Desk: Phone (03) 5388-2925 (Japanese only)  
General Affairs Division, Tokyo Metropolitan Government Bureau of Taxation  
Building 1, 2-8-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo 163-8001
- “Metropolitan Tax Guidelines” Telephone Service (03) 5339-0294 (Japanese only)  
(Available 24 hours by automatic voice) We answer FAQs about the metropolitan tax.

### [National Tax]

- For general inquiries regarding national taxes, please refer to Tax Answers on the National Tax Agency website (Japanese only) or call the Tax Office (National Tax) having jurisdiction over your domicile (see Page 101), and press “1” to select the Telephone Consultation Center, Tokyo Regional Taxation Bureau by following the automatic voice service. Further, to arrange an informational interview at the Tax Office, press “2” to make an advance reservation before visiting the office. It may not be possible to give responses to inquiries which are made without reservations.  
Consultation hours: 8:30 a.m. to 5:00 p.m., Monday to Friday (excluding national holidays and new year holidays)

### Website

- Tokyo Metropolitan Government Bureau of Taxation Website <https://www.tax.metro.tokyo.lg.jp/>  
“Metropolitan Taxation Q&As”, “Information on Public Auction”, “Kimimo Zeihakase (Taxation Professional)”, “Application Form”, “Government and Municipal Offices”, etc. (Japanese only)
- National Tax Agency Website <https://www.nta.go.jp/> “Tax Answers”, etc. (Japanese only)
- “Metropolitan Tax-related Inquiries” AI Chatbot Service (24 hours per day, 365 days a year, Japanese only)  
By accessing the Tokyo Metropolitan Government Bureau of Taxation website (Japanese only) and then selecting the AI Chatbot banner which appears at the bottom right of the screen, responses will be given to “Metropolitan Tax General Inquiries”.

### Publications

- Issued by the Tokyo Metropolitan Government Bureau of Taxation (available for free of charge at taxation offices)  
“Metropolitan Taxes and You”, “Real Estate and Taxation”, “Guide to Metropolitan Taxes”, “Foreign Language Guide to Metropolitan Taxes (English, Chinese and Korean)”
- Issued by the Tokyo Tax Association, “Mini Guidebook to Local Taxes 2022” (¥450 with tax) (Japanese)  
Inquiries: Tokyo Tax Association (Phone: (03) 3228-7998) (Japanese only)
- Issued by the National Tax Agency (available for free of charge at tax offices (national tax))  
“Tax Information on Life”

## Consultation Service for International Residents in Tokyo

- Consultation Service for International Residents in Tokyo  
Consultation for various issues related to daily life, such as immigration matters, marriage, nationality and work, is available for international residents.  
Foreign Residents’ Advisory Center, Regional Activity Promotion Section, Tokyo Residents’ Life Division, Bureau of Citizens, Culture and Sports, Tokyo Metropolitan Government  
2-8-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo 163-8001 (Metropolitan Government Office, Bldg. 1)  
Consultation Hours: 9:30 a.m. to 12:00 p.m. (noon) and 1:00 p.m. to 5:00 p.m.

Available Languages for Consultations	Consultation Days (not available on national holidays and new year holidays)	Phone
English	Monday through Friday	(03) 5320-7744
Chinese	Tuesdays and Fridays	(03) 5320-7766
Korean	Wednesdays	(03) 5320-7700

- Consultation for international residents in Each of the Wards and Cities of Tokyo  
There are a number of offices offering consultation for international residents throughout the 23 special wards of Tokyo and in the various cities of the Tama area. Please ask the ward or city office (see Page 100) in your area for details.
- Telephone consultation in English by the Tokyo Regional Taxation Bureau  
Consultation Days (excluding holidays and new year holidays) Monday to Friday 9:00 a.m. to 5:00 p.m.  
Phone: (03) 3821-9070









**納税管理人申告書記入例/  
Example of how to fill out a Notification of Tax Agent**

第 25 号様式 (条例第 28 条等関係)

Name of Metropolitan Taxation Office: ○ ○ 都 税 事 務 所 長  
支 庁 長 宛  
都税総合事務センター所長

Notification date: ○ ○ 年 ○ ○ 月 ○ ○ 日

Please write in kanji or alphabet. → 住所 (居所) 事務所 (事業所、寮等) 所在地: 5000Broadway, New York City, NY, USA (Address)

納税義務者 / Taxpayer: 氏名 (名称) James Smith (Name) 電話番号 1-212-111-1111 (Telephone Number)

Name of Metropolitan Taxation Office: ○ ○ 都 税 事 務 所  
納 税 管 理 人 申 告 書

この度、○ ○ 支 庁 管内において私の納付 (納入) 都税総合事務センター

すべき税に係る徴収金について、納税に関する一切の事項を処理させるため次のとおり  
納税管理人を 定め 変更し ましたから申告します。

納税管理人 / Tax Agent			
新 納税管理人	Address 住所等	東京都新宿区西新宿 2-8 甲マンション 101	Telephone Number 電話番号 (03) 5321-XXXX
	Name 氏名 (名称)	東京 太郎 (東京印)	Birth Date 生年月日 1970年 4月 1日生

摘要  
 <お願い> 固定資産税・都市計画税・不動産取得税について、納税管理人の申告をする場合には、不動産の所在地を摘要欄に記入してください。  
 <Notice> If the Notification of Tax Agent is for Fixed Assets Tax, City Planning Tax, or Real Estate Acquisition Tax, please write the location of the real estate in the remarks column.

### Guide to Metropolitan Taxes for FY2022 (R4)

Issued September 2022 (R4)

Edited and issued by:

General Affairs Section, General Affairs Division

Tokyo Metropolitan Government Bureau of Taxation

Building 1, 2-8-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo 163-8001

Phone (03) 5321-1111 (main number)

General Affairs Division (03) 5388-2924/2925 (Japanese only)

Fax (03) 5388-1302

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