

Resident Tax(The City/Prefectural Tax)for taxpayers who are leaving Japan

[Taxes on individual income include Income Tax on a national level and the City/Prefectural Tax (or resident tax) on the local level.]

Annual residential tax is levied by the municipality in which you live as of January 1. For this reason, you must pay the residential tax to Ibaraki prefecture and to Tokai-mura throughout the year even if you may move out before the end of the year.

[Normal Collection (Futsu Choshu)] 【When a taxpayer who has been paying the tax through a bank or other financial institutions.】

If a taxpayer leaves Japan before receiving a Tax Notice(tax bill)

- Tax Notice (Tax Payment Slip) will be sent out in June every year.
- You must designate someone to be your tax agent to administer your tax payments before your departure.(Article 300 of the Local Tax Act, Ordinance 25 issued by Tokai-mura)
- You must notify the Tax Office in writing about your appointed tax agent.

If a taxpayer leaves Japan after having received a Tax Notice (Tax bill)

- Please pay the remaining tax for the year.
- ※But if you leave after January 2 next year, you are to pay the tax for the next year so that you must designate someone to be your tax agent to administer your tax for the next year.

[Special Collection (Tokubetsu Choshu)]

- If your resident tax will be withheld from your monthly salary after you leave, you are not required to take any action.
- If you retire and the residential tax will not be withheld from your salary, you must pay the remaining tax directly at a bank or other financial institution with a tax bill before you leave. If you will be leaving before you will receive the tax bill, you must appoint your tax agency to take care the remaining amount of the tax.

※ A tax agent (A tax payment administrator) is a person who takes care of the tax payment of the appointer.

【Inquiries】

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