



# Tax Guide for Foreign Residents

Issued by Joso City

# Introduction

Taxes are used in various ways to provide public services and operate public facilities so that we can live with peace of mind. Foreign residents regardless of nationality are also required to pay taxes.

This bookmark is an easy-to-understand summary of some of the taxes that are relevant to your daily life.

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1. Taxes paid to your city

## ( 1 ) Individual Residence Tax

This tax is due on January 1th for those who have a domicile within the city. The amount of the tax is determined by the income of the previous year, and is paid in the following year.

The income for the previous year must be reported by March 15th of each year.

You will receive a tax form around May or June, which you will use to pay your portion of the tax.

However, if the company you work for deducts the resident tax from your wages and pays it on your behalf, you are not required to file a tax return or pay it yourself. You do not need to file a tax return or pay the tax yourself.

If you leave Japan after January 2nd, you will need to pay the inhabitant tax that you have not yet paid.



## ( 2 ) National Health Insurance Tax

In Japan, all people with a certificate of residence are required to join the National Health Insurance (Excluding those who are covered by workplace health insurance).

The amount you pay is determined by the previous year's income and other factors.



In the event of illness or injury, those enrolled in the National Health Insurance System and that paying the tax by the due date can receive medical care for a small fee. Even if you withdraw from the National Health Insurance, you still need to pay taxes for the period you were enrolled.

When you enroll in National Health Insurance, you will also be required to enroll in the National Pension System.

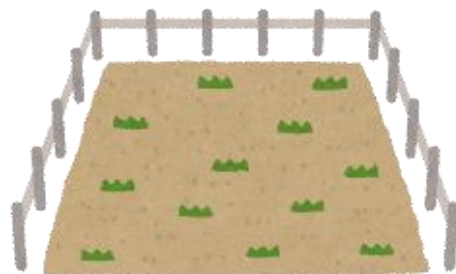


## ( 3 ) Property Tax

Property taxes are imposed on people who own land, houses, and other property as of January 1th.

You will receive a tax form around April each year, and you must pay your tax using this form.

There are two ways to pay: in one lump sum or split into 4 separate payments.



## ( 4 ) Light Vehicle Tax

This tax is imposed on people who own light vehicles (K-cars), motorcycles, etc. as of April 1th. You will receive a tax form around May each year, and you must pay your tax using this form.

The amount of tax is determined by the type of vehicle, engine displacement, and other factors.

\*Light vehicles are defined as vehicles with an engine displacement of 660cc or less.



## 2. Q&A about Payment

Q. I received a letter from my city asking me to pay my taxes. Where can I pay the tax?

A. Please bring the notice of tax payment to a bank, other financial institution, or convenience store and pay the tax by the due date. You can also pay via credit card or an Internet banking service using a personal computer or smart phone.



Q. I lost my tax notice.

What should I do?

A. For each type of tax, the city will issue another tax payment slip.

Q. What happens if I don't pay my taxes?

A. If you miss a due date, the amount of taxes you must pay will increase. In addition, your property may be subject to seizure under the law. You must pay the amount due by the due date.



Q. I have decided to leave Japan.  
What procedures do I need to follow?

A. You will need to pay taxes that you have not yet paid, and you will also need to complete various other procedures. Please contact your city.



## Contact Information for Joso city

### ● Tax Division

- Individual Residence Tax
- Light Vehicle Tax
- Property Tax

### ● Health Insurance Division

- National Health Insurance Tax

### ● Tax Payment Division

- Tax Payment

**TEL 0297-23-2111**