

(English)

Brochure of Local Taxes



Tochigi Prefecture

1 Overview of local taxes

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

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



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

2 Prefectural Taxes (KEN ZEI)

○ Prefectural Taxes

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

(1) Automobile Tax (*FUTSUJIDOSHA ZEI*)

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

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

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

○ Automobile Tax Reduction and Exemption System

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

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

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

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

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

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

○ Account transfer payment is also available.

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

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

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

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

○ City Taxes (*SHI/CHO ZEI*)

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

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

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

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

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

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

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

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

(2) Light Motor Vehicle Tax (KEIJIDOSHA ZEI)

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

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

○ Light Motor Vehicle Tax Reduction and Exemption System

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

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

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

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

○ City Planning Tax (*TOSHIKEIKAKU ZEI*)

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

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

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

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

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

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

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

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

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

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

5 Tax Consultation

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

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

Be sure to pay taxes by the deadline!

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



○ An Overdue Fine

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

○ Renewal of residence period

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

Guidelines for changing residence status and renewing period of stay

By Ministry of Justice Immigration Services Agency

【Contact (Inquiries are accepted in Japanese.)】

● Consultation regarding prefectural tax

Office	TEL	Address	Area Jurisdiction
Utsunomiya Prefectural Tax Office	028-626-3003	1030-2 Takebayashi-machi, Utsunomiya City 1F Kawachi Chosha, Tochigi Prefectural Office	Utsunomiya City, Kaminokawa Town
Kanuma Prefectural Tax Office	0289-62-6203	1664-1 Imamiya-cho, Kanuma City 1F Kamitsuga Chosha, Tochigi Prefectural Office	Kanuma City, Nikko City
Moka Prefectural Tax Office	0285-82-2135	116-1 Ara-machi, Moka City 1F Haga Chosha, Tochigi Prefectural Office	Moka City, Mashiko Town, Motegi Town Ichikai Town, Haga Town
Tochigi Prefectural Tax Office	0282-23-3411	6-6 Kanda-cho, Tochigi City 1F Shimotsuga Chosha, Tochigi Prefectural Office	Tochigi City, Oyama City, Shimotsuke City Mibu Town, Nogi Town
Yaita Prefectural Tax Office	0287-43-2171	20-22 Kashima-cho, Yaita City 1F Shioya Chosha, Tochigi Prefectural Office	Yaita City, Sakura City, Nasukarasuyama City Shioya Town, Takanezawa Town, Nakagawa Town
Otawara Prefectural Tax Office	0287-23-4171	2-2828-4 Honcho, Otawara City 1F Nasu Chosha, Tochigi Prefectural Office	Otawara City, Nasushiobara City, Nasu Town
Ansoku Prefectural Tax Office	0283-23-1411	607 Horigome-cho, Sano City 1F Aso Chosha, Tochigi Prefectural Office	Ashikaga City, Sano City
Automobile Tax Office	028-658-5521	1-5-10 Yachiyo, Utsunomiya City	All areas in the prefecture ※Only automobile tax is handled.
Automobile Tax Office Sano Branch	0283-20-6111	2001-4 Shimohaneda-cho, Sano City	



● Consultation regarding city/town tax

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

City/Town Name	TEL	Address	Prefectural Tax Office Jurisdiction
Utsunomiya City	028-632-2184	1-1-5 Asahi, Utsunomiya City	Utsunomiya Prefectural Tax Office
Ashikaga City	0284-20-2121	3-2145 Honjo, Ashikaga City	Ansoku Prefectural Tax Office
Tochigi City	0282-21-2261	9-25 Yorozu-cho, Tochigi City	Tochigi Prefectural Tax Office
Sano City	0283-20-3007	1 Takasago-cho, Sano City	Ansoku Prefectural Tax Office
Kanuma City	0289-63-2117	1688-1 Imamiya-cho, Kanuma City	Kanuma Prefectural Tax Office
Nikko city	0288-21-5113	1 Imaichi Hon-cho, Nikko City	Kanuma Prefectural Tax Office
Oyama City	0285-22-9444	1-1-1 Chuo-cho, Oyama City	Tochigi Prefectural Tax Office
Moka City	0285-83-8112	5191 Ara-machi, Moka City	Moka Prefectural Tax Office
Otawara City	0287-23-8785	1-4-1 Hon-cho, Otawara City	Otawara Prefectural Tax Office
Yaita City	0287-43-1115	5-4 Hon-cho, Yaita City	Yaita Prefectural Tax Office
Nasushiobara City	0287-62-7179	108-2 Kyokonsha, Nasushiobara City	Otawara Prefectural Tax Office
Sakura City	028-681-1114	2771 Ujie, Sakura City	Yaita Prefectural Tax Office
Nasukarasumaya City	0287-83-1114	1-1-1 Chuo, Nasukarasuyama City	Yaita Prefectural Tax Office
Shimotsuke City	0285-32-8893	26 Sasahara, Shimotsuke City	Tochigi Prefectural Tax Office
Kaminokawa Town	0285-56-9121	1-1 Shirasagi, Kaminokawa Town	Utsunomiya Prefectural Tax Office
Mashiko Town	0285-72-8832	2030 Mashiko, Mashiko Town	Moka Prefectural Tax Office
Motegi Town	0285-63-5638	155 Motegi, Motegi Town	Moka Prefectural Tax Office
Ichikai Town	0285-68-1112	1280 Ichihana, Ichikai Town	Moka Prefectural Tax Office
Haga Town	028-677-6013	1020 Ubagai, Haga Town	Moka Prefectural Tax Office
Mibu Town	0282-81-1816	3841-1 Mibuko, Mibu Town	Tochigi Prefectural Tax Office
Nogi Town	0280-57-4121	571 Marubayashi, Nogi Town	Tochigi Prefectural Tax Office
Shioya Town	0287-45-1117	741 Tamanyu, Shioya Town	Yaita Prefectural Tax Office
Takanezawa Town	028-675-8103	2053 Ishizue, Takanezawa Town	Yaita Prefectural Tax Office
Nasu Town	0287-72-6903	3-13 Terakohei, Nasu Town	Otawara Prefectural Tax Office
Nakagawa Town	0287-92-1120	555 Bato, Nakagawa Town	Yaita Prefectural Tax Office