



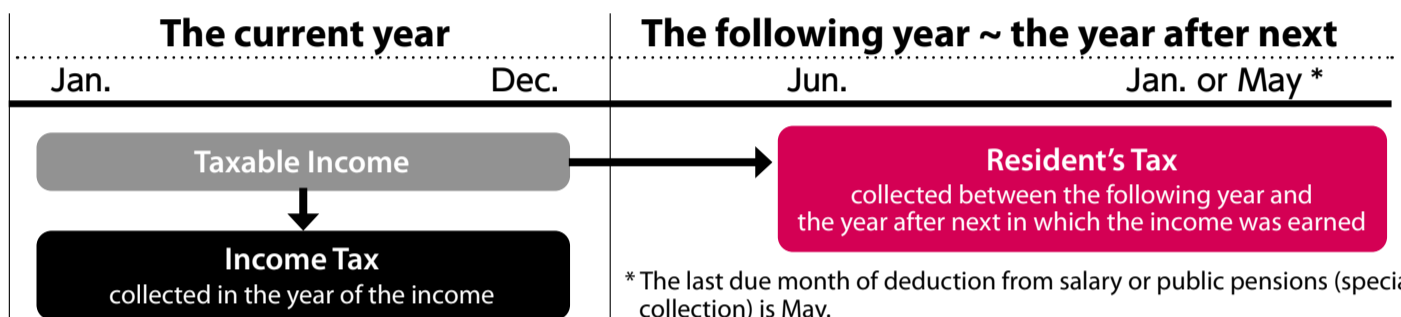
The number for the Shibuya City Office is 03-3463-1211. If possible, tell the switchboard operator the extension for the section you wish to speak to. If you wish to make your inquiries in English, please contact the Intercultural Exchange Promotion Section, Cultural Promotion Division (Tel: 03-3463-1142).  
**Editor: Shibuya City Office, Digital Service Department, Public Relations and Communications Division.**  
 Address: 1-1 Udagawa, Shibuya-ku  
 Tel: 03-3463-1287

Special Feature

## Individual Resident's Taxes

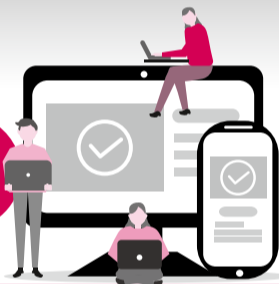


Both **income tax (national tax)** and **resident's tax (local tax)** are levied on individuals who earn over a certain amount of income. Those taxes differ in payment timing; **income tax is collected during the year that income is earned, while resident's tax is collected between June of the following year and May of the year after next.\***



\* The last due month of deduction from salary or public pensions (special collection) is May.  
 The last due month of individual payment (regular collection) is January.

### Tax Amount Simulation System Debuts



Use this system to estimate the amount of your resident's tax, prepare tax returns, and calculate the approximate amount of any hometown tax donations (*furusato nozei*) you make. You can use the system to begin preparing your FY2023 tax returns (based on your 2022 income) starting in January 2023. Please take advantage of this service.



in Japanese only

### Contact

Shibuya City Office Tax Affairs Division Residents Department  
 1-1 Udagawa, Shibuya City 150-8010  
 Reception: Weekdays from 8:30 to 17:00  
 (Excluding Saturdays, Sundays, holidays, and from Dec. 29 to Jan. 3)



### Taxation details

Taxation Section I and II  
 Tel: 03-3463-1719  
 03-3463-1726  
 Fax: 03-5458-4913

### Payment method

Tax Administration Section  
 Tel: 03-3463-1706  
 Fax: 03-5458-4913

### Payment Consultation

Tax Payment Promotion Section  
 Tel: 03-3463-1748  
 03-3463-2638  
 03-3463-2639  
 Fax: 03-5458-4931

## Keep the Following in Mind

### When moving out of Japan



Since resident's tax is collected between June of the following year and May of the year after next in which the income was earned, you must pay even if you moved out of Japan on January 2 or later. In this case, you must appoint a tax manager to handle all procedures related to tax payment on your behalf. Please submit the tax manager declaration and application form for this purpose. For more information, please visit the city website.

### When you renew your visa



You may need to submit a taxation (tax exemption) certificate and a tax payment certificate to the Immigration Services Agency. You cannot obtain this certificate if you did not declare your income for the previous year. Furthermore, if you have unpaid taxes, your visa renewal application may not be approved. For more information, please visit the city website.

### If you do not pay your taxes by the due date

Please speak with the city office in person or by phone.



You will receive a reminder based on the law in the above situation. A late charge will be added according to the number of days that have passed from the day after the due date to the date of payment. If you are in arrears, an investigation of your property will be conducted, and your assets may be seized. If you have temporary difficulty in making payments, please speak with the city office in person or by phone.

# Dependent Exemption Application Form for Relatives Living Abroad



**When applying for a dependent exemption or the tax exemption limit for relatives living outside Japan (overseas relatives), you will need to attach a document to certify your relationship with them and a document related to remittances to your tax return or present these documents.**

**Note: If the documents are in a language other than Japanese, you must attach a Japanese translation.**

## Important Notice Regarding Tax Revisions in 2024

**From 2024 (Reiwa 6), only overseas relatives between the ages of 30 and 69 who meet one of the conditions below are eligible for the dependent exemption and the tax exemption limit**  
**Note: This condition does not apply to overseas relatives 29 years old or younger or 70 years old or older.**

- Those who are no longer residents of Japan due to studying abroad<sup>\*1</sup>
- Those with disabilities<sup>\*2</sup>
- Those who have received 380,000 yen or more from you to cover living expenses and educational expenses during the year<sup>\*3</sup>

<sup>\*1</sup> You must attach or present a copy of a visa document issued by a foreign national government or foreign local government or a copy of a document equivalent to a residence card (student visa, etc.).

<sup>\*2</sup> In accordance with the requirements for disability exemptions.

<sup>\*3</sup> For each relative, confirm in advance the total amount remitted during the year and whether the amount can be clarified by a document related to remittances before filing.

### Document to certify relations

Either document 1. or 2. below that certifies that the overseas relative is your relative.

1. A copy of the supplementary family register or other documents issued by the national or local government, and a copy of the passport of the overseas relative
2. Documents issued by a foreign national government or a foreign local government that contain the name, date of birth and address of the overseas relative (family register, birth certificate, marriage certificate, etc.)

Note: If you cannot prepare a single document that list the overseas relative's name, date of birth and address or certify that the overseas relative is your relative, you must prepare multiple documents to certify all the facts.

### Document related to remittances

Either document 1. or 2. below that indicates you made payments as necessary to each of your overseas relatives for living expenses or educational expenses during the year.

1. Documents or copies of documents from a financial institution that indicate you made a payment to an overseas relative through an exchange transaction conducted by that financial institution.
2. Documents or copies of documents from a credit card issuer that indicate you have or will make a payment equivalent to the price of goods or services the overseas relative purchased using a credit card issued by that company.

Note: If you wish to receive dependent exemptions for multiple relatives, remittances must be made separately for each relative.



**For more information, please visit the city website.**

