

City Taxes (市税)

A Guide for Foreign Residents

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City taxes are collected to cover the cost of all necessary services for the residents. This guide is published to help Annaka City's foreign residents understand more about city taxes.

1. City Residence Tax

City residence tax (*shiminzei*) is collected from all registered residents of Annaka City to cover the cost of providing administrative services that directly affects the residents. This tax is composed of 2 portions: per capita (*kintowari*) and an income-based (*shotokuwari*). The same amount (5,000 yen) is levied for the per capita portion regardless of the person's income while the income-based portion varies with the person's previous year's income.

City residence tax and prefectural residence tax are collectively referred to as residence tax (*shikenminzei*). Residence tax, and all related procedures, is administered by the City of Annaka.

Note:

If you are self-employed or have resigned from your job, a tax notice will be sent to you by the City Tax Division. The levied amount will be divided into 4 installments that you can pay at banks, convenience stores, or city hall. A delinquency charge will be added if you fail to pay your taxes on time.

If you are a company employee, your employer may directly deduct residence tax payments from your monthly salary.

2. Fixed Asset Tax and City Planning Tax

Fixed asset tax (*koteishisanzei*) is collected from people who own land, buildings, and other fixed assets located in Annaka City. The amount levied is calculated based on the value of the fixed asset.

The city planning tax (*toshikeikakuzei*) is collected to cover the cost of city planning projects and land readjustment programs.

Tax notices for fixed assets and city planning are mailed by the City Tax Division of Annaka City. These taxes are usually paid in 4 installments. Payments can be made at banks, convenience stores, or city hall.

3. Light Motor Vehicle Tax

Light motor vehicle tax (*keijidoushazei*) is collected from the owners of motorized bicycles, light automobiles, small-sized special vehicles, or motorcycles. The levied amount differs depending on vehicle type and engine displacement. The City Tax Division will send a tax notice that must be paid at banks, convenience stores, or city hall.

Note: This document is for reference purposes only. For more details, please contact us or the City Tax Division.