

Key Dates for Paying Taxes (Fiscal 2024)

| Due Date | ①Resident Tax (Jūmin Zei) | ②Fixed Asset Tax (Kotei Shisan Zei) | ③Light Vehicle Tax (Kei Jidōsha Zei) | ④National Health Insurance Tax (Kokumin Kenkō Hoken Zei) |
|-----------------|---|---|---|---|
| 2024 April 30 | | Full Amount OR 1 st Instalment | | |
| May 31 | | 3 | Full Amount | |
| July 1 | Full Amount OR 1 st Instalment | | | |
| July 31 | | 2 nd Instalment | | Full Amount OR 1 st Instalment |
| September 2 | 2 nd Instalment | | | 2 nd Instalment |
| September 30 | | | | 3 rd Instalment |
| October 31 | 3 rd Instalment | | | 4 th Instalment |
| December 2 | | | | 5 th Instalment |
| December 25 | | 3 rd Instalment | | 6 th Instalment |
| 2025 January 31 | 4 th Instalment | | | 7 th Instalment |
| February 28 | ★ | 4 th Instalment | | 8 th Instalment |
| March 31 | ★ | | | ★ |

★ If the amount of tax you have to pay changes, a notification letter will be sent to you (e.g. if you quit your job)

※Calendar Year: April - March

※Accounting Year: January - December

① RESIDENT TAX (Jūmin Zei)

☞ The amount of Resident Tax you have to pay depends on your previous year's (January - December) income.
Example: Your 2024 Resident Tax is calculated based on your 2023 income.

② FIXED ASSET TAX (Kotei Shisan Zei)

☞ The Fixed Asset Tax applies to people who own fixed assets (house or land). It is levied on the 1st January each year.

③ LIGHT VEHICLE TAX (Kei Jidōsha Zei)

☞ The Light Vehicle Tax applies to people who own a light vehicle. It is levied on the 1st April each year.

④ NATIONAL HEALTH INSURANCE TAX (Kokumin Kenkō Hoken Zei)

☞ The amount of National Health Insurance Tax you have to pay depends on your income, number of dependents etc.

※For visa renewals, you will need a Proof of Tax Paid Certificate for your income tax (*shotoku shōmei sho*) and resident tax (*kazei shōmei sho*)

FINAL TAX RETURN (Kakutei Shinkoku)

※Obu City Hall: 17 February 2025 - 17 March 2024

※Handa Tax Office: All year round

