

To International Residents

Payment of Municipal and Prefectural Residents Tax

英語版

City of Nagoya

Residents Tax

Who must pay

International residents having a domicile in Japan as of January 1 (base date for assessment) are required to pay residents tax to the municipality in which they reside as of January 1 for the income received from January to December of the previous year.

Residents tax, a local tax levied separately from national income tax, is divided into municipal residents tax and prefectural residents tax. Additionally, the forest environmental tax, which is a national tax, is imposed.

The amount of residents tax is determined by the income amount and the number of dependents.

How to pay

You must pay residents tax on your previous year's income and forest environmental tax in either of the following ways:

- Your company deducts the tax from your salary each month from June to May of the following year, and pays the tax to the Municipal Tax Office for you; or
- You pay the tax yourself, using a payment slip (*NOFUSHO*), which is sent to you by the Municipal Tax Office in charge of the ward where you are living as of January 1st.

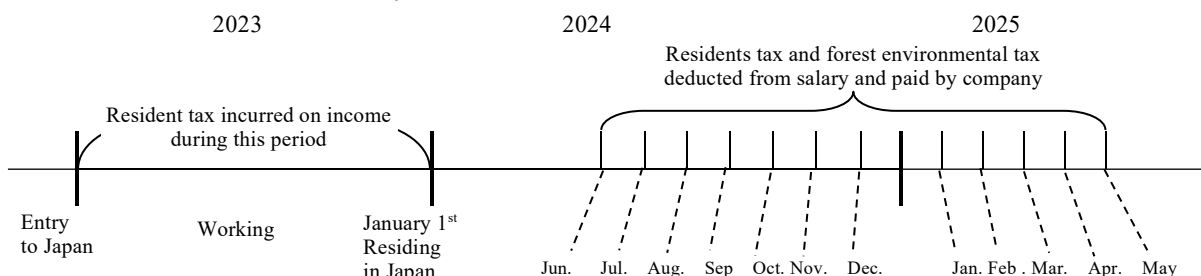
If you leave your job and there is residents tax or forest environmental tax due that was not paid by your company, or if you earn outside income apart from your monthly salary, you must pay the tax yourself, using the payment slip. The payment slip is sent to you by your Municipal Tax Office in each tax payment term.

Residents tax is normally paid in June, August, October, and January of the following year.

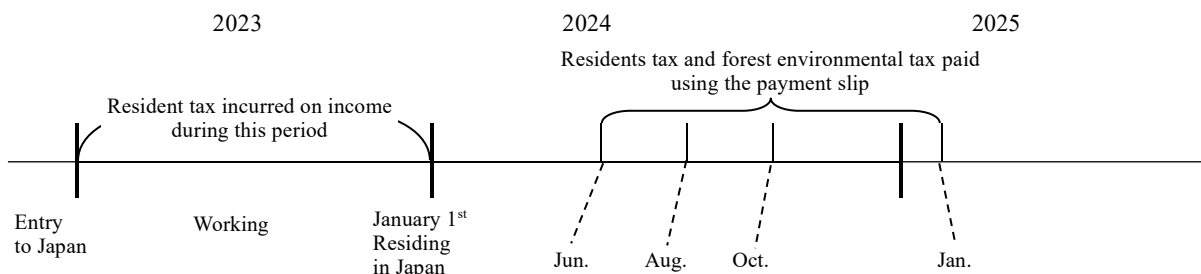
〈Example〉

To pay the residents tax and forest environmental tax for fiscal 2024 (April 2024 to March 2025)

◇If tax is deducted from salary



◇If you pay the tax



- ◆ You must pay your residents tax by the due date. If payment is overdue, a delinquency charge will be added. 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.

☆ If you move out of Nagoya City

If you move out of Nagoya City, you must pay any remaining tax due to Nagoya City. If you have paid your tax using the payment slip, it will be sent to your new address. If the tax had been deducted from your salary, the tax will continue to be deducted from your salary.

Requests

If you are permanently leaving Japan, you must appoint an appropriate person to act as the administrator of your tax payment (*NOZEI KANRININ*), or pay any remaining residents tax and forest environmental tax due to Nagoya City before your departure.

If the tax had been deducted from your monthly salary, please ask your employer to deduct the remaining amount due in a lump sum. If you have paid your tax yourself using the payment slip, please report your intention of payment of the remaining amount due to the Municipal Tax Office in charge of the ward where you are living.

Where to pay

Resident tax can be paid at banks and post offices, convenience stores, Municipal Tax Offices, Ward Offices and Branch Offices, and City Hall, using the payment slip. You can also use your smartphone or computer to make your payment from home.

Certificates of tax payment and income

If you need certificates of tax payment (*NOZEI SHOMEISHO*) and/or income (*SHOTOKU SHOMEISHO*, titled *SHIMINZEI / KENMINZEI / SHINRINKANKYOZEI SHOMEISHO* in Nagoya), please apply at the Municipal Tax Office, the Ward Office or the Branch Office with your government-issued photo identification document (if you need the certificate(s) in English, please apply at the Municipal Tax Office in charge of the ward where you are living). You are also requested to bring the residents tax receipt(s) with you if you are applying for the certificate of tax payment within approximately one week of payment.

You will be charged 300 yen for a copy of each certificate.

Inquiries

If you have any questions, please ask a person who can speak Japanese to inquire on your behalf at the Municipal Tax Office in charge of the ward where you are living.

Ward of your residence	Phone No.	Municipal Tax Office in charge
Chikusa, Higashi	052-959-3303	Sakae Municipal Tax Office (8th Fl., NHK Nagoya Broadcasting Center Bldg.) 1-13-3 Higashi Sakura, Higashi-ku, Nagoya City
Naka, Moriyama	052-959-3304	
Kita, Meito	052-959-3323	
Nishi	052-433-4021	Honjin Municipal Tax Office (4th Fl., Government Office Complex, Nakamura Ward Office) 1-23-1 Matsubara-cho, Nakamura-ku, Nagoya City
Nakamura, Minato	052-433-4022	
Nakagawa	052-433-4023	
Atsuta, Tempaku	052-324-9804	Kanayama Municipal Tax Office (Meitetsu Masaki Daiichi Bldg.) 3-5-33 Masaki, Naka-ku, Nagoya City
Showa, Minami	052-324-9805	
Mizuho, Midori	052-324-9828	

[Nagoya International Center (a public interest incorporated foundation)]

TEL: 052-581-0100 Website: <https://www.nic-nagoya.or.jp/>

The Nagoya International Center provides free-of-charge consultation on administrative matters in general for non-Japanese residents at the Information Counter.

◆ Administrative consultation for non-Japanese residents is available in the following languages:

English, Portuguese, Spanish, Chinese, Korean, Filipino, Vietnamese, Nepali, Indonesian, and Thai

◆ Inquiry by email:

Japanese, English	info@nic-nagoya.or.jp	Korean	hangul@nic-nagoya.or.jp
Portuguese	portugues@nic-nagoya.or.jp	Filipino	filipino@nic-nagoya.or.jp
Spanish	espanol@nic-nagoya.or.jp	Vietnamese	tieng-viet@nic-nagoya.or.jp
Chinese	zhongwen@nic-nagoya.or.jp	Nepali	nepali@nic-nagoya.or.jp
Indonesian	indonesian@nic-nagoya.or.jp	Thai	thai@nic-nagoya.or.jp

