

#### **Q4 What is resident tax?**

Resident tax is a local tax that is levied separate to income tax, which is a national tax. It is formed from municipal tax and prefectural tax on a per capita levy and per income levy. Resident tax and prefectural tax in relation to individuals are levied and collected together by the municipal bodies.

Foreign nationals who have a domicile within Japan as of January 1 (base date for assessment) must pay residence tax based on their income from the previous year to the municipality in which they live by January 1.

In addition, a foreigner who has a house, office, or business place within the ward as of January 1, but does not live in the ward is subject to only a per capita levy.

Foreign nationals who have an address in Japan and are subject to resident tax are also subject to a forest environmental tax (national tax) that covers the costs of forest maintenance, etc. The tax is levied and collected in addition to the resident tax.

## Q4 住民税とは何ですか

住民税は、国税である所得税とは別に課税される地方税で、市民税と県民税の均等割と所得割から成り立っています。個人に対する市民税と県民税は、市によって合わせて課税・徴収されます。

外国人で、1月1日(賦課期日)に日本国内に住所がある方は、その1月1日にお住まいの市町村に、前年中の所得に基づく住民税を納付しなければなりません。

なお、1月1日現在に区内に事務所、事業所または家屋敷があり、その区内に住所のない方は均等割のみ課税の対象になります。

また、日本国内に住所がある方で、住民税が課税される方は、森林整備等に必要な費用を負担していただく税として、森林環境税(国税)が住民税とあわせて課税及び徴収されます。