

## For Foreign Nationals

Those who own motor-powered bicycles, mini specialized vehicles, two-wheeled light motor vehicles, or light motor vehicles are subject to light motor vehicle tax. You must fill out and submit a declaration form (shinkokusho) if you gain ownership, relinquish ownership, or transfer ownership of your vehicle to another entity.

The declaration process differs depending on vehicle type. See the table below.

### [Where to submit the declaration form]

Vehicle Type	Location
Motor-powered bicycles	Any municipal tax office, ward office, or ward branch office in Nagoya City.
Mini Specialized Vehicles	
Two-wheeled Light Motor Vehicles	Transport & Tourism, Ministry of Land, Chubu District Transport Bureau Aichi Transportation Branch Office
Two-wheeled Mini Vehicles	1-2, Kitae-cho 1-chome, Nakagawa-ku, Nagoya 454-8558 Tel: (050) 5540-2046 (The call center will assist you.)
Light Motor Vehicles (Excluding two-wheeled light motor vehicles)	Japan Light Motor Vehicle and Motorcycle Association Aichi office 56-2 Iroha-cho 2-chome, Minato-ku, Nagoya 455-0052 Tel: 052-324-9803 (The light motor vehicle tax section of the revenue division in the Kanayama Municipal Tax Office will answer your call.)

### Light Motor Vehicle Tax (classification rate)

You will be charged a light motor vehicle tax (classification rate) every year as of April 1 of the year you have ownership of the vehicle. You will be sent a tax notice\* by post in May if you have taxes due. Make sure to pay any taxes due by the end of May.

A reminder (tokusokujo) will be sent if we do not receive the payment(s) by the due date.

Failing to pay your taxes after receiving a reminder may result in seizure of your property.

#### \*Information found on a tax notice

① Payment Deadline  
(tax payment due date)

② Vehicle Details  
(2-1) Tax amount  
(2-2) Vehicle/License Plate Number  
(2-3) Initial Inspection Date

The initial inspection date is the date of the first inspection after the vehicle becomes taxable property.

③ Tax Payment Slip

④ Tax Payment Certificate

This document is required in order to receive vehicle inspections. Please keep it in a safe place.

## Tax Rates

The annual tax for all light motor vehicles was increased in 2016.

The annual tax rate for light motor vehicles with 3 or more wheels depends on when it had its initial inspection per the table shown below.

However, vehicles whose initial inspection was over 13 years ago, will be subjected to the same high tax rate implemented in 2016.

Vehicles that meet certain environmentally-friendly criteria will be eligible for tax reduction. These reductions will only apply to the fiscal year that directly follows after the vehicle's initial inspection.

For more details on tax rates, check the Nagoya City Official Website. (You can access the website through the 2D code to the right.)



[Tax rate (Light Motor Vehicles)]

Light Motor Vehicle Type		Initial Inspection Date	Over 13 years ago	Between April 2010 and March 2015	On April 2015 or later
			High Tax Rate	Medium Tax Rate	Low Tax Rate
Three-wheeled Vehicle (660cc engine or less)			4,600 yen	3,100 yen	3,900 yen
Four or more wheels (660cc engine or less)	Passenger Vehicle	Private use	12,900 yen	7,200 yen	10,800 yen
		Commercial use	8,200 yen	5,500 yen	6,900 yen
	Cargo Vehicle	Private use	6,000 yen	4,000 yen	5,000 yen
		Commercial use	4,500 yen	3,000 yen	3,800 yen

## How to pay

Please pay your taxes with your payment slip at: a bank, post office, convenience store, tax office, ward office, or branch ward office.

You may also pay your taxes online, with a credit card, or through a smartphone app. For more details on how to pay your taxes, check the Nagoya City Official Website. Scan the 2D code to the right to access the website. (Details are only officially available in Japanese.)



## Contact Information

If you have any questions or concerns, feel free to contact the Kanayama Municipal Tax Office. Assistance is only available in Japanese, so please have someone available who understands Japanese with you when you call.

**Light Motor Vehicle Tax Section, Revenue Division, Kanayama Municipal Tax Office  
City of Nagoya**

Address: 5-33 Masaki 3-chome, Naka-ku, Nagoya 460-8626 (Meitetsu Masaki Daiichi Bldg.)

Tel: (052) 324-9803 / Fax: (052) 324-9825

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[Nagoya International Center]

The Nagoya International Center provides free general consultations for foreign nationals.

Tel: 052-581-0100

(You can access the website from the two-dimensional code on the right.)



◆ General consultations are available in the following languages:

English, Chinese, Spanish, Portuguese, Korean, Filipino, Vietnamese, Nepali

◆ Mail Contact Information

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