

Key Dates for Fiscal 2023

Due Date	①Resident Tax (<i>Jūmin Zei</i>)	②Fixed Asset Tax (<i>Kotei Shisan Zei</i>)	③Light Vehicle Tax (<i>Kei Jidōsha Zei</i>)	④National Health Insurance Tax (<i>Kokumin Kenkō Hoken Zei</i>)
2023 May 1		Full Amount OR 1 st Instalment		
May 31		3	Full Amount	
June 30	Full Amount OR 1 st Instalment			
July 31		2 nd Instalment		Full Amount OR 1 st Instalment
August 31	2 nd Instalment			2 nd Instalment
October 2				3 rd Instalment
October 31	3 rd Instalment			4 th Instalment
November 30				5 th Instalment
December 25		3 rd Instalment		6 th Instalment
2024 January 31	4 th Instalment			7 th Instalment
February 29	★	4 th Instalment		8 th Instalment
April 1	★			★

★ 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 2023 Resident Tax is calculated based on your 2022 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: 1 February 2024 - 15 March 2024

✂Handa Tax Office: All year round

