

Key Dates for Paying Taxes (Fiscal 2024)

Due Date	① Resident Tax (<i>Jūmin Zei</i>)	② Fixed Asset Tax (<i>Kotei Shisan Zei</i>)	③ Light Vehicle Tax (<i>Kei Jidōsha Zei</i>)	④ National Health Insurance Tax (<i>Kokumin Kenkō Hoken Zei</i>)
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

