

Key Dates for Paying Taxes (Fiscal 2025)

Due Date	①Resident Tax (Jūmin Zei)	②Fixed Asset Tax (Kotei Shisan Zei)	③Light Vehicle Tax (Kei Jidōsha Zei)	④National Health Insurance Tax (Kokumin Kenkō Hoken Zei)
2025 April 30		Full Amount OR 1 st Instalment		
June 2		3	Full Amount	
June 30	Full Amount OR 1 st Instalment			
July 31		2 nd Instalment		Full Amount OR 1 st Instalment
September 1	2 nd Instalment			2 nd Instalment
September 30				3 rd Instalment
October 31	3 rd Instalment			4 th Instalment
December 1				5 th Instalment
December 25		3 rd Instalment		6 th Instalment
2026 February 2	4 th Instalment			7 th Instalment
March 2	★	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 2025 Resident Tax is calculated based on your 2024 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: 14 February 2026 - 17 March 2026

※Handa Tax Office: All year round

