

Key Dates for Paying Taxes (Fiscal 2026)

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>)
2026 April 30		Full Amount OR 1 st Instalment		
June 1			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
September 30				3 rd Instalment
November 2	3 rd Instalment			4 th Instalment
November 30				5 th Instalment
December 25		3 rd Instalment		6 th Instalment
2027 February 1	4 th Instalment			7 th Instalment
March 1	★	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 2026 Resident Tax is calculated based on your 2025 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: 16 February 2027 - 16 March 2027

※Handa Tax Office: All year round

