



Municipal Taxes

Payment and Consultation

Tax Receipt Division ☎086-803-1186

Tax office in your ward (excluding Kita Ward) (See Dial Guide in the back of this book.)

Please pay the following municipal taxes by convenient direct debit: the city/prefectural residence tax (regular collection), fixed assets tax, light vehicle tax (by category). You can apply for this payment method at any financial institution in the city. You are required to submit your tax notice, something that indicate your bank account number, and your bankbook seal to complete the application process.

● Consultation on payment

If you have difficulty in paying in full due to financial reasons, it is possible to pay in installments. Please contact the Tax Receipt Division to ask for advice at your earliest convenience.

(※ Each Ward Tax Office does not offer this consultation service on installment payments.)

Tax Item	Due Date
Fixed Assets Tax (Q'1)	April 30
Light Vehicle Tax (Type-based Imposition)	May 31
City/Prefectural Residence Tax (Q'1)	June 30
Fixed Assets Tax (Q'2)	July 31
City/Prefectural Residence Tax (Q'2)	August 31
Fixed Assets Tax (Q'3)	September 30
City/Prefectural Residence Tax (Q'3)	October 31
Fixed Assets Tax (Q'4)	December 25
City/Prefectural Residence Tax (Q'4)	January 31 of the following year

※ If your bill is due on a Saturday, Sunday or a national holiday, the due date will be the first weekday after that date.

Certificate of Municipal Taxes

Each ward tax office, integrated branch office, branch office, civic service center, citizens service counter, and liaison office (See Dial Guide in the back of this book.)

< Types and Fees (per certificate) >

Type	Fee
Income/taxation certificate of municipal residence tax	¥300 (an annual certificate)
Fixed assets valuation certificate	¥300 (five parcels for one year)
Fixed assets taxation certificate	¥300 (one parcel for one year)
Tax payment certificate	¥300 (one tax item for one year)
Tax payment certificate for car inspection (light vehicles)	¥0
Certificate of punctual payments	¥600
Certificate of house for residential use	¥1,300

Necessary documents for application

Please bring the identification (driver's license, national/social health insurance card, etc.) of the person making the request him/herself.

Please bring a letter of attorney written by the principal and the proxy's identification.

※ You may be required to present relevant evidence to confirm your request, depending on the type of certificate.

Major Municipal Taxes

● Individual city residence tax

Each ward tax office (See Dial Guide in the back of this book.)

Taxation Management Division in charge of special collection of city residence tax ☎086-803-1168

Individual city residence tax is calculated and levied as city/prefectural residence tax based on your previous year's income.

< Tax Payer >

Those registered as residents in Okayama City as of January 1 every year and earned above a certain amount in the previous year.

※ For those who do not live in the ward but have an office, business, or house in the ward are also taxed on per capita basis.

When leaving Japan and going overseas, you should appoint a tax agent and submit a notification of tax agent to each ward tax office.

<Tax Amount>

This is calculated on per capita basis and on an income basis.

Per capita portion 5,500 yen per year
(3,500 yen as city residence tax and 2,000 yen as prefectural tax)

Income-based portion (income amount - income deduction) x tax rate - tax credit

<Declaration of City/Prefectural Residence Tax>

Those who had income in the previous year must report the amount of income. The filing period is from February 16 through March 15 every year (Not required for those who have filed income tax returns).

※ Those who only have income from public pension(s) or employment income do not need to report your income status. However, if you are to apply for various deductions such as medical expenses, social insurance premiums, life insurance premiums, etc., you need to file an income tax return or a city/municipal residence tax return.

<Payment>

▶ Employment income

Employers deduct and pay the amount from your monthly salary (special collection from employment income)

▶ Income related to public pensions, etc.

Insurers of public pensions, etc. deduct and pay the amount from the pension in the month when it is provided (special collection from public pensions)

▶ Income other than employment income and income related to public pensions, etc.

Pay each tax notice (regular collection) in four installments: by the end of June, August, October, and January of the following year.

▶ Employment income and other incomes than public pensions

In principle, the tax is levied on a basis of special collection from employment income. As an exception, however, there's a case where the tax is divided into special collection from employment income and regular collection.

※ For regular collection, you can pay by direct debit or smartphone applications.

● Fixed assets tax

Each ward tax office (See Dial Guide in the back of this book.)

Taxation Management Division in charge of depreciable assets ☎086-803-1181

<Tax Payer>

This tax is levied every year on those who own land, a building, or depreciable assets in the city as of January 1.

If you are leaving Japan for a foreign country, please make sure to appoint a tax agent and submit Tax Agent Declaration Form to your ward tax office.

<Payment>

Please pay in four installments during the year: by the end of April, July and September and by December 25 either in cash with a tax notice or by direct debit or smartphone applications.

<Declaration, application and notification>

You are required to declare, etc. in the following cases.

▶ You own business assets (depreciable assets) in the city.

As for the depreciable assets status as of January 1 every year, please submit Depreciable Assets Declaration to the Taxation Management Division by January 31.

▶ The owner of fixed assets died and the inheritance registration is delayed.

▶ For construction, expansion, renovation, or demolition of a house, relevant registration is delayed.

▶ Floor space of housing site is changed due to a change in the use of a building or additional purchase of residential land.

▶ There is a change in the address or mailing address of the taxpayer or tax agent.

● Light Vehicle Tax (by Category)

Each Ward Tax Office (See Dial Guide in the back of this book.)

<Tax Payer>

Those who own a motorized bicycle, light vehicle, small-sized special motor vehicle, or small-sized motorcycle in the city as of April 1.

<Payment>

Please pay by May 31 either in cash with a tax notice or by direct debit or smartphone applications.

< Destination agents for new registrations, scrapped vehicles, name changes, number changes, address changes, etc.>

▶ Motorized bicycle and small-sized special motor vehicle

Each ward tax office, integrated branch office and branch office (See Dial Guide in the back of this book.)

▶ Light three-wheeled vehicle and light four-wheeled vehicle

Okayama Office of Light Motor Vehicle Inspection Organization

☎050-3816-3084 / 177-3 Kume, Kita-ku

▶ Light two-wheeled motorcycle

Okayama-ken Car Maintenance Commercial Association

(Counter No. 16 in Okayama-ken Automobile Hall)

☎050-5540-2072 / 5301-8 Tomiyoshi, Kita-ku

▶ Small-sized motorcycle

Okayama Branch Office, Chugoku Transport & Tourism Bureau

☎050-5540-2072 / 5301-5 Tomiyoshi, Kita-ku