

Tax

1. Types of tax that concern most people

Please pay before the due date. The public services we offer and the facilities you use rely on your tax.

Type of tax	Who pays	Contact
Local inhabitants tax	Persons living in Tsuyama city as of January 1 of the year in question and who have had more than a certain amount of income in the preceding year (excluding the income from overseas.) Also persons not living in Tsuyama but own a property in the city. * The tax is levied according to the amount of income.	Taxation Division Tel. 0868-32-2015
Enterprise tax (individual)	Persons who own business offices or facilities in the city.	Taxation Division Tel. 0868-32-2017
Fixed asset tax	--Persons who possess a piece of land, a property or +depreciable assets in Tsuyama city as of January 1 of the year in question. --Business owners living in Tsuyama	Taxation Division (Residential property and land) Tel. 0868-32-2016
Urban planning tax	If your land or property is located in the areas designated for urbanization, you will be levied for urban planning tax.	(Depreciable assets) Tel. 0868-32-2017
Light motor vehicle tax	Persons who possess a motorbike, a light motor vehicle or a special vehicle such as a forklift truck with the engine capacity less than 660cc as of April 1 of the year in question. * The tax is levied according to the engine capacity, type and usage of the vehicle. * Payable once a year on May 31	Taxation Division Tel. 0868-32-2017

+Depreciable assets are items that a company purchases for long-term use in their business which include equipment, furniture, machinery, tools, etc.

2. How to pay tax

(Contact: Tax Payment Section, No. 1 counter on the 2nd floor of the City Hall
Tel. 0868-32-2014)

You can use bank transfer which will debit the amount from your bank account or post office account (it has to be set up beforehand), or pay at any bank on the list below using a tax notice which is issued by the City Hall. For those persons who receive salary, local inhabitants tax will be deducted together with prefectural inhabitants tax from your salary.

Your tax payment is due on the last day of the month, however, if it falls on a holiday, you have to pay on the first of the following month, except for December (due on the 25th.) Please be aware that paying tax after a designated deadline will incur a penalty charge according to the length of overdue period.

●When you pay tax

Month	Local and prefectural inhabitants tax	Fixed asset and urban planning tax	Light vehicle tax
April		First payment	
May			Payment
June	First payment		
July		Second payment	
August	Second payment		
September		Third payment	
October	Third payment		
November			
December		Forth payment	
January	Forth payment		
February			
March			

A list of banks where you can make tax payments

Chugoku Bank	Tsuyama Credit Union	Tottori Bank	Tomato Bank
San-in Godo Bank	Hiroshima Bank	Chugoku Labor Union	Tsuyama Farmers' Cooperative(JA Tsuyama)
Shou-ei Farmers' Cooperative(JA Shou-ei)	Yucho Bank (Japan Post Bank Co. Ltd)		

3. Taxation payment certificate

(Contact: Tax Payment Section, No. 2 counter on the 2nd floor of the City Hall
Tel. 0868-32-2012)

When you change your status of residence, you may need a tax payment certificate and proof of earnings. If you need these documents, please contact the Tax Payment Section and fill in an application form.

Necessary documents	<ul style="list-style-type: none"> ·Personal seal ·Alien registration certificate, passport or driving license ·(If someone else is applying on your behalf, s/he has to bring a power of attorney.) ·Service fee: 300 yen per case
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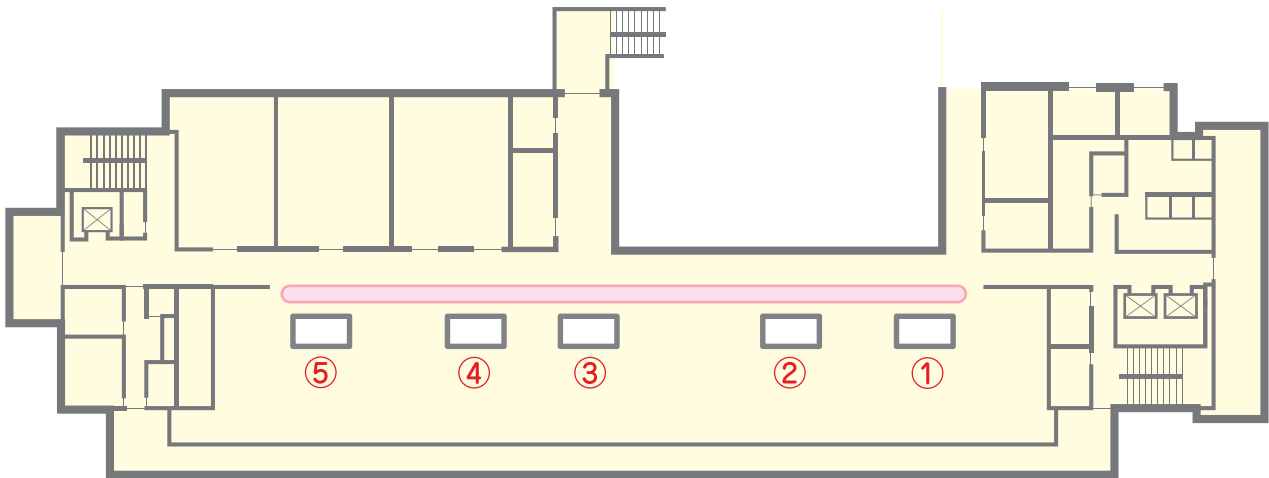
The following branch offices also issue tax payment certificates.

- Kamo Branch Citizens Living Section (104 Kamocho-tatchu, Tsuyama city, Tel. 0868-32-7032)
- Aba Branch Citizens Living Section (1209-4 Aba, Tsuyama city, Tel. 0868-32-7042)
- Shohoku Branch Citizens Living Section (567 Niino-higashi, Tsuyama city, Tel. 0868-32-7022)
- Kume Branch Citizens Living Section (1300 Nakakita-shimo, Tsuyama city, Tel. 0868-32-7012)

4. Other types of tax

Type of tax	Who pays	Contact
Income tax	Persons who receive more than a certain amount of annual income. Sometimes it may be deducted from your salary.	Tsuyama Tax Bureau (Address: 67 Tamachi, Tsuyama Tel. 0868-22-3147)
Automobile tax	Persons who possess a vehicle with the engine capacity more than 660cc as of April 1 of the year in question	Okayama Prefectural Mimasaka District Taxation Division (Address: 53 Sange, Tsuyama Tel. 0868-23-1267 or 0868-23-1269)

●The plan of the City Hall (second floor)



①	Tax payment consultation	④	Local inhabitants tax
②	Tax payment certificate	⑤	Fixed assets tax (Residential property and land)
③	Light motor vehicle tax, Enterprise tax, Fixed asset tax (Depreciable assets ⇒ see p.E-17)		

