



# Notifications and Taxes

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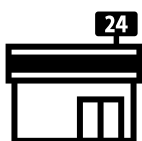
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# Going to the Shinjuku City Office

## ● Shinjuku City Office

Open: Monday through Friday (except national holidays and December 29 through January 3) and the fourth Sunday of the month

Hours: 8:30 a.m. to 5 p.m. Note: Until 7 p.m. on Tuesdays and from 9 a.m. to 5 p.m. on the fourth Sunday of the month (Some matters cannot be handled after 5 p.m. or on Sundays because they involve other facilities. For more information, please contact the relevant service counter.)

Although the City Office handles various procedures for Shinjuku City residents, including foreign residents, the vast majority of staff members at service counters speak only Japanese. If possible, please visit the City Office with someone who can speak Japanese. The Foreign Resident Advisory Corner is located on the first floor of Shinjuku City Office. If you have any questions or concerns, please ask for advice.

The telephone number for the City Office is 03-3209-1111. The main switchboard operator will answer the call in Japanese. Please describe your situation or give the extension number slowly in Japanese. The operator will connect your call to the appropriate office.

## ● Branch Offices

Open: Monday through Friday (except national holidays and December 29 through January 3)

Note: Branch Offices do not open on the fourth Sunday of the month.

Hours: 8:30 a.m. to 5 p.m.

Note: Tuesdays until 7 p.m. (Some matters cannot be handled during this extended period. Please contact the Branch Office you want to use for more information.)

As local offices, these Branch Offices handle the collection of taxes and insurance premiums and issue the *Mother and Child Health Handbook* (Boshi Kenko Techo) and application forms for city/metropolitan housing.

Notes:

1. Please come to the Resident Registration Section, Family and Resident Registration Division at the City Office if you need an interpreter.
2. If you file any notification as a group of ten or more members, please call the Resident Registration Section, Family and Resident Registration Division at the City Office in advance (☎ 03-5273-3601). Reservation required.

## Shinjuku City Office

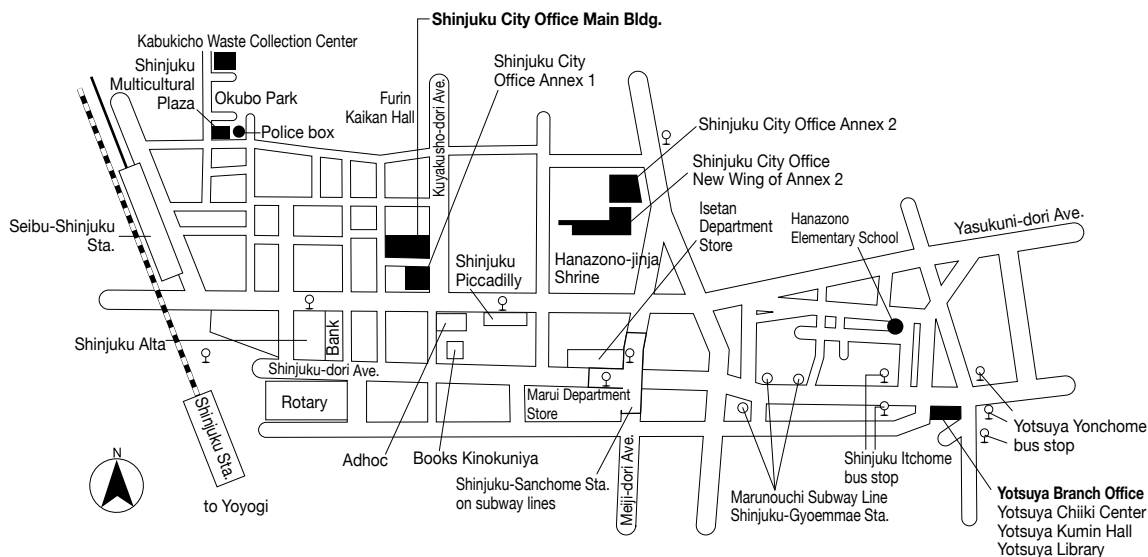
🏠 1-4-1 Kabuki-cho, Shinjuku-ku

☎ 03-3209-1111

## Yotsuya Branch Office

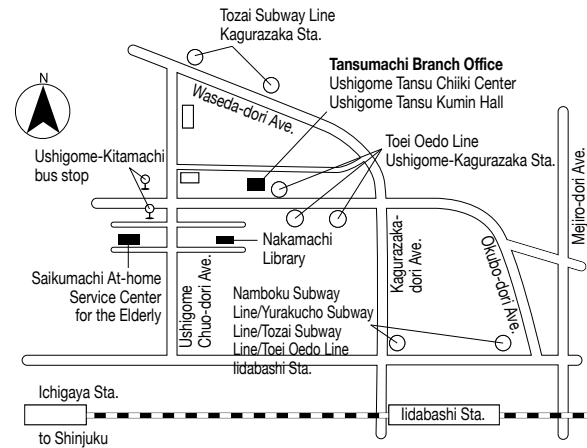
🏠 87 Naito-machi, Shinjuku-ku

☎ 03-3354-6171



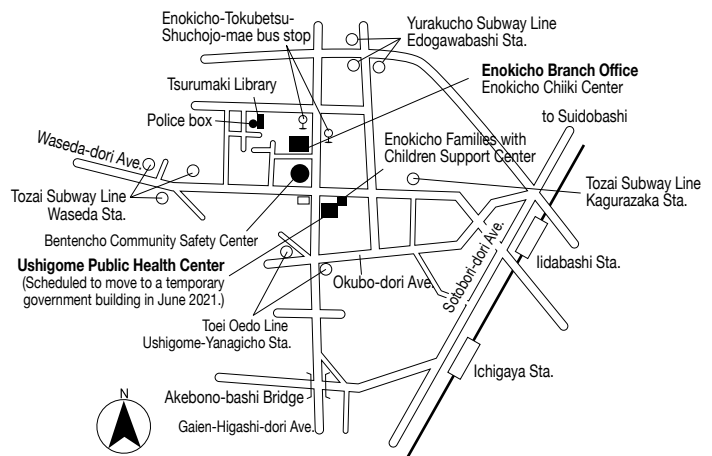
## Tansumachi Branch Office

15 Tansu-machi, Shinjuku-ku  
03-3260-1911



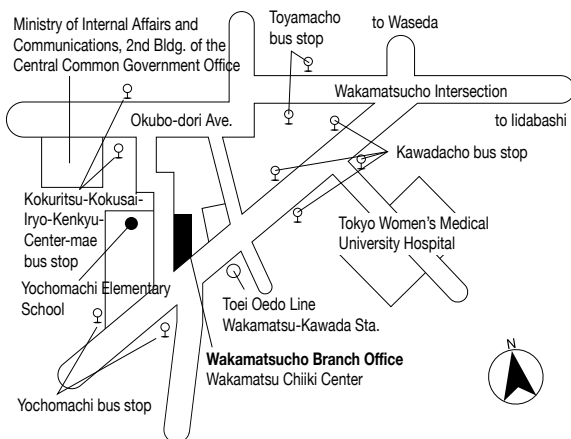
## Enokicho Branch Office

85 Waseda-machi, Shinjuku-ku  
03-3202-2461



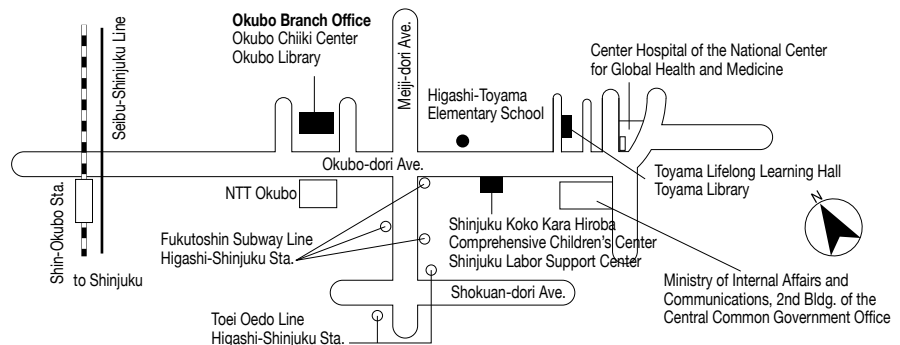
## Wakamatsucho Branch Office

12-6 Wakamatsu-cho, Shinjuku-ku  
03-3202-1361



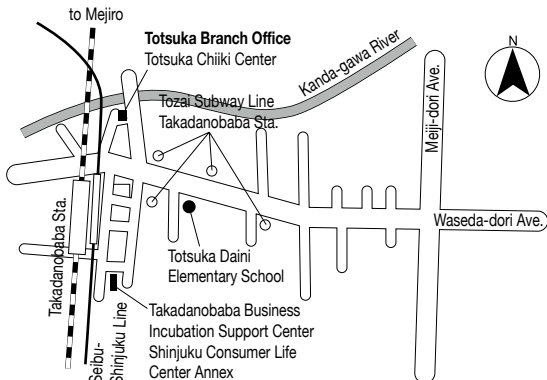
## Okubo Branch Office

2-12-7 Okubo, Shinjuku-ku  
03-3209-8651



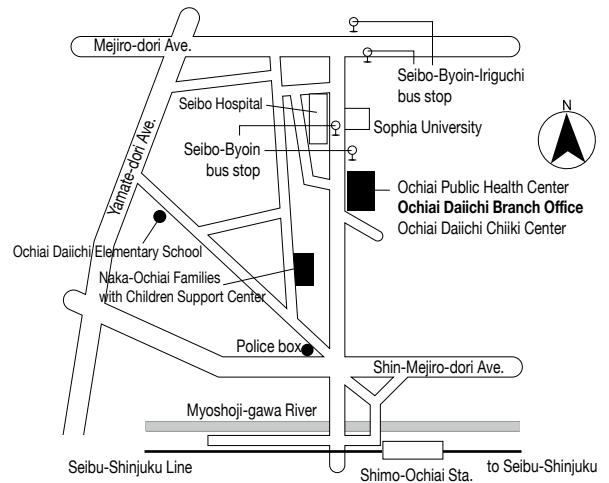
### Totsuka Branch Office

2-18-1 Takadanobaba, Shinjuku-ku  
03-3209-8551



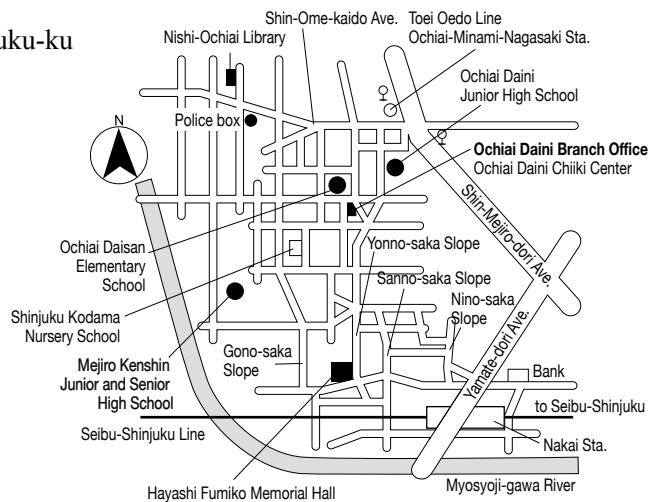
### Ochiai Daiichi Branch Office

4-6-7 Shimo-Ochiai, Shinjuku-ku  
03-3951-9196



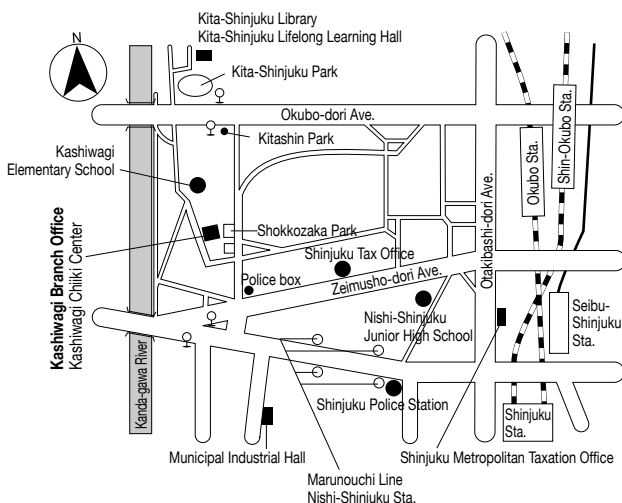
### Ochiai Daini Branch Office

4-17-13 Naka-Ochiai, Shinjuku-ku  
03-3951-9177



### Kashiwagi Branch Office

2-3-7 Kita-Shinjuku, Shinjuku-ku  
03-3363-3641



### Tsunohazu Branch Office

4-33-7 Nishi-Shinjuku, Shinjuku-ku  
03-3377-4381



## Residence Records (Juminhyo)

### Resident Registration Section, Family and Resident Registration Division and Branch Offices

Please come to the City Office's Resident Registration Section, Family and Resident Registration Division: if you move to Shinjuku City from a foreign country and need to file a notification of your move; if you become a medium- or long-term resident of Japan and need to file a notification of your new status; if you need an interpreter; or if you file any notification as a group of ten or more members.

Residence records will be made for eligible foreign residents, such as those entitled to a residence card and special permanent residents.

Residence records are made to retain and verify such information as address and household (meaning people who live together and share living expenses) and the head of household (meaning the representative of the household and/or the main person who supports the household). Personal seal registration, National Health Insurance, and taxes and other matters are based on these records.

#### ● Foreign Residents Who Are Eligible for Residence Records

- Medium- to long-term residents (i.e., those who have or are eligible for a residence card)
- Special permanent residents
- Anyone with landing permission for temporary refuge or permission for a provisional stay in Japan
- Anyone in Japan through circumstances of birth, or who has renounced Japanese nationality and is in a transitional period without any status of residence

Residence records will not be made for foreign residents who do not fall under the abovementioned categories.

#### ● Notification Procedures for a Change of Address

If you move to a different address or people leave or join your household, please complete the designated procedures to notify us of the change, either in person or through someone acting on your behalf. A proxy letter is required if someone other than a member of the same household files the change notification. The

Shinjuku City website offers a sample proxy letter

for your convenience. There is no handling fee for filing this type of notification.

Notification procedures for a change of address are different from the procedures for the previous method of foreign resident registration. To be specific, if you will be moving from Shinjuku City to somewhere else in Japan, or leaving Japan, please complete the designated procedures for moving out at the Shinjuku City Office before you do.

Please read the chart on page 29 for more information on the types of notification procedures for a change of address and the documents required to complete them.

#### ● Obtaining a Copy of Your Residence Record

If you need a copy of your residence record or a certificate of registered items in the residence record, please bring in some form of personal identification (such as your residence card or special permanent resident certificate) and file a request.

Please note that if someone other than a member of the same household files a request on your behalf, a proxy letter is required. The Shinjuku City website offers a sample proxy letter for your convenience.


You can file a request by mail, but please ask about the documents required beforehand. The handling fee is ¥300 per copy.


Notes:

1. You can also obtain a copy of your residence record using certificate-issuing services at convenience stores. Please read page 31 for details.
2. Automated issuing services were terminated at the end of March 2020.

## Residence Cards and Special Permanent Resident Certificates

### Immigration Information Center, Immigration Services Agency, Ministry of Justice

 0570-013904

(From IP phones, PHS or from overseas, call  03-5796-7112)

#### ● Residence Card Procedures

In the following cases, please conduct the designated procedures at your local regional immigration bureau:

- Your name, date of birth, sex, or nationality (country/region of origin) changes or was incorrect



- Your residence card is lost or stolen
- You renew your residence card
- You have a status of residence for working (e.g., engineers) or a status of residence for studying (e.g., students) and the institution you are affiliated with changes
- If you are a spouse of a Japanese national or a spouse (or dependent) of a foreign resident, and you divorce or your spouse dies

Please call the number above if you have questions about the documents required to complete the designated procedures.

### ● Special Permanent Resident Certificate Procedures

Please complete the designated procedures at the City Office's Resident Registration Section in the following cases:

- You are applying for special permanent residence for your child who was born in Japan
- Your name, date of birth, sex, or nationality (country/region of origin) changes or was incorrect
- Your special permanent resident certificate is stolen or lost
- You are renewing your special permanent resident certificate

Please call the abovementioned Immigration Services Agency or the Resident Registration Section of the Family and Resident Registration Division (☎ 03-5273-3601) concerning the documents required to complete the designated procedures.

### ● Converting Your Foreign Resident Registration Card

With the elimination of the Alien Registration Act on July 9, 2012, the foreign resident registration card was considered equivalent to the newly created special permanent resident certificate and residence card for a designated period of time. However, as a rule, the foreign resident registration card was to be converted into a special permanent resident certificate or residence card by July 8, 2015.

#### ○ Residence Card

Please complete the designated procedures at your local regional immigration bureau.

- If you are a mid- or long-term resident: As a rule, since the conversion deadline was July 8, 2015, please complete the designated procedures as soon as possible.

#### ○ Special Permanent Resident Certificate

Please complete the designated procedures at the City Office's Resident Registration Section of the Family and Resident Registration Division.

Conversion deadlines:

- For those 15 years of age and younger: On their 16th birthday

- For those 16 years of age or older whose foreign resident registration card renewal period (conversion date) is on or after July 9, 2015: Your first birthday during the designated renewal period of the foreign resident registration card
- For those other than the above: As a rule, since the conversion deadline was July 8, 2015, please complete the designated procedures as soon as possible.

## Notifications of Birth, Death, Etc.

### 🏠 Family Register Section, Family and Resident Registration Division

#### ● Family Register (*Koseki*)

The *koseki* (family registration system) provides official authentication of a Japanese person's name, date of birth, parents' names, family relationships, spouse, and other personal information related to family.

#### ● Family Register Notification Forms

Foreign residents must also file notification forms for births and deaths that take place in Japan. You may also file notification forms for marriages and divorces. There is no fee for filing a notification form. Please ask the section above about the documents required and other details.

#### ● Birth Notification

The mother or father should complete the designated birth notification procedures within 14 days of the birth, at either the city office of the place of birth or the parent's present address.

Also, please be sure to complete the following procedures:

- Application for visa status at the Tokyo Regional Immigration Bureau within 30 days of the birth
- Procedures designated by your home country (such as passport application)

Note: If you or your spouse is a special permanent resident and wishes to file a special permanent resident application for your child who was born in Japan, you will need to come to the Resident Registration Section within 60 days of the birth. A valid birth certificate is required for this application. For information on other required documents, please contact the Resident Registration Section, Family and Resident Registration Division (☎ 03-5273-3601).



## Notification Procedures for a Change of Address for Foreign Residents

Types of Notification	Notification Period	Documents Required (Please bring original documents.)
Moving to Shinjuku City from overseas	Within 14 days of moving to Shinjuku City	Your residence card, passport or special permanent resident certificate/foreign resident registration card Notes: 1. Documentation (original) certifying your relationship to the head of the household may be required. 2. If you are re-entering Japan, the passports of all household members moving in are required. ★ Please complete these notification procedures at the Resident Registration Section of the Family and Resident Registration Division of the City Office.
Becoming a mid- to long-term resident (If you live in Shinjuku City with a short-term visa and becomes a mid- or long-term resident)	Within 14 days of becoming a mid- to long-term resident	
Moving to Shinjuku City from another municipality	Within 14 days of moving to Shinjuku City	<ul style="list-style-type: none"> <li>• Certificate of your move</li> <li>• Residence card or special permanent resident certificate/foreign resident registration card</li> <li>• National Health Insurance card or certificate of eligibility (if you are in an enrolled household and the head of the household changes)</li> <li>• Individual number (“My Number”) card</li> <li>• Basic resident registration card (if you have one)</li> </ul> Note: Documentation (original) certifying your relationship to the head of the household may be required.
Change of address (If you move within Shinjuku City)	Within 14 days of the move	<ul style="list-style-type: none"> <li>• Residence card or special permanent resident certificate/foreign resident registration card</li> <li>• National Health Insurance card or certificate of eligibility (if you are enrolled)</li> <li>• Individual number (“My Number”) card</li> <li>• Basic resident registration card (if you have one)</li> </ul> Note: Documentation (original) certifying your relationship to the head of the household may be required.
Moving out of Shinjuku City (Either within Japan or overseas)	Before moving out	<ul style="list-style-type: none"> <li>• Residence card or special permanent resident certificate/foreign resident registration card</li> <li>• National Health Insurance card (if you are enrolled)</li> <li>• Individual number (“My Number”) card</li> <li>• Basic resident registration card (if you have one)</li> <li>• Personal seal registration card (if you have registered one)</li> </ul> Note: If the head of the household moves out, documentation (original) that shows the family relationship with the new head of the household may be required. ★ You can notify Shinjuku City of your move by mail or via the Mynportal. Please see the Shinjuku City website for more information.
Change in the household (If there is a change in the head of the household, a household is split, or if two households join)	Within 14 days of the change	<ul style="list-style-type: none"> <li>• Residence card or special permanent resident certificate/foreign resident registration card</li> <li>• Documentation (original) certifying your relationship to the head of the household</li> <li>• National Health Insurance card or certificate of eligibility (if you are enrolled)</li> </ul>
Change in the relationship to the head of the household (If the relationship between you and the head of the household changes, and the change will not be registered in the <i>koseki</i> [family registry] system)		

### Notes:

1. If you need an interpreter or to complete notification procedures as a group of ten people or more, please call the service counter at the City Office’s Resident Registration Section of the Family and Resident Registration Division in advance.
2. Your personal identification will be checked when you file a notification. Please bring some form of official personal ID (such as your residence card or special permanent resident certificate) for this purpose. If someone other than a member of the same household files the notification on your behalf, they will need a proxy letter.
3. If the document certifying your family relationship to the head of the household is in a foreign language, please attach a Japanese translation with the name and contact details of the translator on it.
4. Please be aware that notifications of moving into the city from a foreign country and notifications of becoming a mid- to long-term resident are not handled during the Tuesday extended service counter hours (5 to 7 p.m.) nor during the special service counter hours on the fourth Sundays of every month. Please note that during peak periods (March, April, July, September and October), you may be unable to complete procedures even during office hours (8:30 a.m. to 5 p.m.) due to congestion at the counter. For more information, please check the Shinjuku City website.



## ● Death Notification

A family member or person living in the same household should complete the designated death notification procedures within seven days of learning of the death of the person in question. This should be done at either the municipal office where the death took place, or at the city office of the applicant's current address.

# Seal Registration

## 🏠 Resident Registration Section, Family and Resident Registration Division and each Branch Office

### ● Personal Seal (*Inkan*)

In Japan, personal seals are used as a symbol of agreement or approval, like a signature, to verify official documents, such as contracts.

You can order a personal seal for your name at a stamp engraving outlet and register the imprint at the City Office. When necessary, you can request a personal seal registration certificate that certifies that the personal seal is registered.

### ● Personal Seals That Cannot Be Registered

- Stamps with letters that do not combine to form part of your full name, last name, first name, or nickname as registered in your residence record
- Stamps with other information, such as your occupation or degree
- Stamps made of rubber or other material that changes shape easily
- Stamps with imprints that are smaller than an 8-mm square or larger than a 25-mm square
- Stamps with imprints that are unclear or difficult to read
- Stamps with inverse engraving.
- Stamps that are inappropriate for registration (for example, stamps without an outer rim, cracked stamps, ready-made stamps, ring stamps, etc.)

### ● Personal Seal Registration Procedures

Please bring the personal seal you wish to register along with your valid residence card or special permanent resident certificate (foreign resident registration card) to the Family and Resident Registration Division of the City Office or local Branch Office, and complete the application procedures in person. Registration can be completed the same day. Some registration restrictions apply, such as those on age (must be 15 years of age or older).

If you apply in person without your valid residence card or special permanent resident certificate (foreign resident registration card), or if a representative with a proxy letter applies on your behalf, a letter of reference will be mailed to your home for confirmation. When you receive the letter, either you or the representative should bring the following items to the service counter where you filed your application:

- The response sheet
- The personal seal you want to register
- Some form of official personal identification

Note: If a proxy applies on your behalf, he or she must bring your identification, a proxy letter signed by you, his or her own identification and seal.

When registration has been completed, you will be issued a personal seal registration card. The handling fee for personal seal registration is ¥50.

### ● Personal Seal Registration Certificate

If you need a personal seal registration certificate, please bring your personal seal registration card, and apply for a certificate at the Family and Resident Registration Division of the City Office or any Branch Office. The handling fee is ¥300 per copy.

Note: You can also obtain a personal seal registration certificate through the convenience store certificate-issuing service. Please read page 31.

### ● When Notification Is Necessary (for Personal Seal Registration)

- If you lose your personal seal or no longer need to your stamp to be registered → Notification of Discontinuation of Personal Seal Registration
- If your personal seal registration card is lost, stolen or destroyed by fire → Personal Seal Registration Card Loss Notification
- If your personal seal registration card is not usable because it is dirty or damaged → Personal Seal Registration Card Duplicate Application

### ● If You Move Out of Shinjuku City (Personal Seal Registration)

If you have completed personal seal registration but are moving out of Shinjuku City, please return the personal seal registration card. You will need to complete personal seal registration procedures at the municipal office of your new address. Even if you move back to the same address, you must still complete procedures for seal registration again.

### ● If You Leave Japan (Personal Seal Registration)

If a person with personal seal registration leaves Japan, the personal seal registration becomes invalid and is deleted.



Even if you move back to the same address, you must complete personal seal registration again.

### ● Those Who Are Not Eligible for a Registered Seal

Anyone who is not eligible for a residence record—including anyone with a short-term visa or who is staying in Japan illegally—cannot register a seal.

## Certificate-Issuing Services at Convenience Stores

### 👤 Copies of Residence Records/Personal Seal Registration Certificates:

**Resident Registration Section, Family and Resident Registration Division**

### 👤 Certificates for Resident's Tax:

**Collection Management Section, Tax Affairs Division**

You will be able to obtain copies of your residence record, personal seal registration certificate, certificate of special city resident/metropolitan resident/forest environment taxation (tax exemption), and certificate of special city resident/metropolitan resident/forest environment tax payment at any convenience store, etc. across Japan that has a kiosk device (multifunctional photocopy machine). To use this service, you will need to have an individual number card (pages 31 and 32) loaded with user electronic certificates\* or a smartphone with an electronic certificate for smartphone authentication installed.

#### ○ Stores Offering This Service

Shops such as Seven-Eleven, Lawson, Family Mart, Mini-Stop, Poplar, as well as the Shinjuku Post Office.

However, this refers only to stores with a kiosk terminal (multifunctional photocopy machine).

#### ○ Hours

6:30 a.m. to 11 p.m. (except during December 29 through January 3 and system maintenance periods)

#### ○ Handling Fees

¥200 per copy (¥300 at the City Office service counter)

\* The user electronic certificate certifies the user as the authorized person on the Internet. The certifi-

cate can be used as a means of confirming personal identification when logging in at a Mynaportal, or when using convenience store certificate-issuing services.

## Individual Number Notification Card and Individual Number ("My Number") Card

### 👤 Resident Registration Section, Family and Resident Registration Division

### ● What Is an Individual Number Notification Card?

An individual number notification card that states an individual number ("My Number") will be sent by simple registered mail [no forwarding] to all residents of Japan. This includes newly registered residents who have moved here from overseas or were born recently. The Japan Agency for Local Authority Information Systems (J-LIS), which is contracted by municipalities across Japan, issues and mails the notification cards.

Please keep your individual number notification card in a safe place for your reference and security.

Note: The individual number notification card cannot be used as a document to certify your individual number.

### ● What Is an Individual Number ("My Number") Card?

- This is an IC card with an ID photo. It has your name and address on the front, and individual number written on the back.

Note: For infants under 1 year of age, the individual cards do not have facial photos.

- Electronic certificates for personal public identification services are included in an IC chip as standard equipment. These can be used when logging in at a Mynaportal or using convenience store certificate-issuing services.
- Although there is no handling fee for your first individual number card, there is a handling fee of ¥800 for a reissue, and an additional fee of ¥200 for reissuing electronic certificates.
- If there is a change in information such as your name or address, please file a notification at the City Office service counter within fourteen days. If you have extended your visa period of stay at the



Immigration Services Agency, please file a notification with the City Office service counter before your individual number card's expiration date to update your individual number card.

## ● Application and Issue of Individual Number Cards

### 1. Applying by mail

You can apply using the individual number card application form and the envelope for mailing it. You can obtain the form and envelope at the Family and Resident Registration Division or your local Branch Office, or download them from the website below.

Attach an ID photo to your application form, complete the form with the required information (such as your individual number), place the completed form in the designated envelope, and mail it.


Note: You can also use the application form attached to your notification card. If there is a change in your name, address or other information, please write the change and submit your application.

### 2. Applying via Internet/local ID photo booth

You can apply using the ID or two-dimensional code on the application form enclosed with your individual number notification card. If there was no application form enclosed with your notification card, please bring some form of official ID to the Family and Resident Registration Division or your local Branch Office and show it to obtain an application form with your application ID on it.

When applying via the Internet, take a photo of yourself with a digital camera or smartphone and save it, and then access the website below. After accessing the website, follow the instructions on the screen to complete application procedures.

When applying via a designated ID photo booth (showing the special sticker), select "Individual Number Card" on the touch panel of the ID photo booth, and follow the instructions on the screen to complete application procedures.

 <https://www.kojinbango-card.go.jp/en/>

### 3. Individual number card online application support service

City Office staff can help you apply on the first floor of the Shinjuku City Office Main Building, from taking the required photo to completing the application form. You must have the special application ID to apply. Please also bring some form of official personal ID (such as your residence card) to the Family and Resident Registration Division service counter and ask for an application form with an application ID written on it.

After filing an application, you will be notified by mail when your individual number card is ready.

Please make a reservation via the Internet or by phone before coming to the issuing location to pick up your card.

When picking up your card, please bring your individual number card issue notification and some form of official personal ID (such as your residence card or special permanent resident certificate). Please ask the Family and Resident Registration Division about forms of personal identification other than the abovementioned.

## ● Issuing Individual Number Cards Quickly to People in Need

For people who need to obtain their individual cards quickly, the city will send the cards to their homes about a week after application in principle. You must apply to use this service at the Family and Resident Registration Division on the first floor of the Shinjuku City Office Main Building.

You must meet one of the designated conditions, such as that you are less than one year of age, have moved into the city from overseas, or lost your individual number card. For more information on the conditions of eligibility, application period and necessary documents, please ask the Resident Registration Section, Family and Resident Registration Division (☎ 03-5273-3601).

## ● Concerning the Basic Resident Registration Card

With the issue of the individual number card, the basic resident registration card will no longer be issued as of December 28, 2015. Although the basic resident registration cards can be used until their respective expiration dates, they will be collected when individual number cards are issued. You cannot use both your basic resident registration card and your individual number card.

# Tax Payment

## ■ Objectives and Types of Taxes

### Tax Affairs Section, Tax Affairs Division

#### ● What Are Taxes?

Most of the work of the national and local governments concerns various aspects of our daily lives.

The national government is responsible for various national concerns, such as diplomatic affairs, basic social planning, and financial administrative measures.

Local governments, on the other hand, focus more on programs for the local community, such as welfare, education, health/sanitation, police stations, and fire stations.

All of us share the responsibility for the costs of these programs through taxes. In a sense, taxes are like membership fees for a safe and enhanced way of life.

#### ● Resident's Tax (Special City Resident Tax and Metropolitan Resident Tax) and Income Tax

There are various types of taxes. Those that are most familiar to us are resident's tax and income tax.

Resident's tax (local tax) and income tax (national tax) are both levied on an individual's income, and both taxes have many points in common, such as reporting the amount of income. On the other hand, income tax is levied on income earned during the current year, while resident's tax is levied on income earned during the previous year. In addition, the tax ratios may vary.

# Resident's Tax, Income Tax, and *Kakutei Shinkoku* (Income Tax Report)

### Resident's Tax:

Taxation Section No. 1 and 2, Tax Affairs Division

### Certificates of Resident's Tax Payment and Taxation (Tax Exemption):

Collection Management Section, Tax Affairs Division

### Income Tax and

*Kakutei Shinkoku* (Income Tax Report)

Yotsuya Tax Office, ☎ 03-3359-4451

Shinjuku Tax Office, ☎ 03-6757-7776

#### ● Those Who Must Pay Resident's Tax

As a rule, resident's tax is levied every year on registered residents in the municipality as of January 1 (regardless of nationality).

Even if you moved, pay to the city that was administering your address as of January 1.

#### ● Those Who Do Not Have to Pay Resident's Tax

Resident's tax is not levied on those whose income in the previous year was below the standard amount. (The standard amount depends on the age of the taxpayer, the number of dependents, and other conditions.)

#### ● Resident's Tax Report

Please file a report to the City Office Tax Affairs Division by March 15 every year on the income you earned during the previous year. However, those who have filed an income tax report with the tax office and those who are salaried employees of a company that submits a salary payment report to the City Office, do not need to file a resident's tax report to the City Office Tax Affairs Division.

#### ● Resident's Tax Calculation Method

Resident's tax includes a per capita amount and an income-based amount.

- Per Capita Amount: The same amount per person regardless of income.
- Income-based Amount: Calculated according to the income earned during the previous year.

#### ● Resident's Tax Payment Method

The methods of payment of individual resident's




tax are as follows:

○ Regular Collection

With this method, an individual pays the tax in four installments using the invoices enclosed with the notification sent by the City Office (in early June). The payment locations available are the City Office, Branch Offices, financial institutions such as banks, post offices and convenience stores.

You can also pay via electronic payment systems such as Pay-easy, credit card, your smartphone payment app, or *denshi* money.

Note: For more information, please either visit the Shinjuku City website or ask the Collection Management Section.

 [www.city.shinjuku.lg.jp/hoken/file04\\_04\\_00001.html](http://www.city.shinjuku.lg.jp/hoken/file04_04_00001.html)

○ Special Collection Deducted from Wages

If you are a salaried income earner, such as a company employee, your employer deducts the tax from your monthly salary and pays the City Office on your behalf. (In some cases, salaried employees can pay taxes by regular collection.)

Note: In addition, there is a special collection deducted from public pension.

● **Procedures Before Leaving Japan**


If you are taxed as a resident and plan to leave Japan before receiving the resident's tax notification (in early June), you must either designate someone to pay the taxes on your behalf, or pay the tax in advance (in other words, before you leave Japan). If you plan to leave Japan after receiving the resident's tax notification, you must either designate someone to pay the taxes on your behalf, or pay the rest of the tax before leaving Japan.

● **Acquiring a Certificate of Resident's Tax Payment or Taxation (Tax Exemption)**

Bring some form of official personal ID (such as a residence card, individual number card or health insurance card) when you file an application at the service counter of the Tax Affairs Division or your local Branch Office. The handling fee is ¥300 per copy.

Notes:

1. If someone is filing an application on your behalf, they will need a proxy letter from you. For more information, please ask the Collection Management Section.
2. You can also use certificate-issuing services at convenience stores (see page 31).
3. For more information, please either visit the Shinjuku City website or ask the Collection Management Section.

 [www.city.shinjuku.lg.jp/hoken/file04\\_02\\_00001.html](http://www.city.shinjuku.lg.jp/hoken/file04_02_00001.html)

● **Income Tax**


Income tax is levied on an individual's income. It is calculated by subtracting income deductions from the entire income earned in one year and applying a tax rate to the remaining amount.

● **Kakutei Shinkoku (Income Tax Report)**

Income tax is automatically deducted from monthly salaries in the case of salary earners, but others must submit *kakutei shinkoku* (income tax report) to the tax office.

Income tax is paid based on a reporting and payment system by which the taxpayer (who best knows his/her own income circumstances) calculates the tax and pays the tax according to the tax laws.

For more information on income tax and *kakutei shinkoku* (income tax report), please visit the National Tax Agency website.

 <https://www.nta.go.jp/>