

Q I submitted a final tax return. Do I have to submit a municipal and prefectural tax declaration too?

A A final tax return is a declaration made by an individual regarding income tax, which is tax paid to the national government. Municipal and prefectural tax is calculated based on your final tax return, so if you have submitted a final tax return, you do not need to submit a separate municipal and prefectural tax declaration.

Even if you have received notice that you do not need to submit a final tax return, you may nevertheless need to submit a municipal and prefectural tax declaration. Please contact the Municipal Tax Division to check details.

Q How do I make a declaration if I worked for more than one company during the previous year?

A You have to make a declaration for all of your income, so please submit all of your tax withholding slips, and write the total of your income in section F (income). The amount of income tax you should have paid will be calculated, and you will receive a bill for any extra you have to pay, or a refund if you have paid too much. You may have to go to the tax office to make a final tax return, so please enquire for details.

Q My family lives outside Japan. Can I receive deductions for my spouse and dependent family members?

A Please supply documents to prove the members of your family, and a Certificate of Sending Money Overseas issued by your bank, and write their names, etc., in sections 17 (deductions for spouse) and 19 (deductions for dependents).

The conditions for receiving an exemption for dependents, for relatives resident overseas between the ages of 30 and 70, excluding disabled persons, have been changed since the 2024 tax return. The applicant must have remitted 380,000 yen or more to such relatives during the previous year.

Q What is a tax treaty?

A A tax treaty is a treaty between two countries regarding income, designed to prevent double taxation and tax evasion.

If you are from a country that has concluded a tax treaty with Japan with regard to the handling of taxation, then by applying for exemption, you may be exempted from income tax and resident tax.

You need to complete the following two procedures:

① Procedures for exemption from income tax

Please have your place of work submit the following documents to the Tax Office.

By the day before you receive your first wages, please submit the Tax Treaty Notification Form to your place of work. For details of documents to be enclosed with this, please see the National Tax Agency's website.

② Procedures for exemption from resident tax (municipal and prefectural tax)

By March 15th each year, submit to the City Office (Municipal Tax Division) a copy of the Tax Treaty Notification Form you submitted to the Tax Office (the form should be stamped by the Tax Office to show that it has been received). You will need to show your Residence Card and your student card (if you are a student) at this time.

Q I am going to leave Japan for my home country soon. What do I have to do?

A Even if your period of stay has come to an end, and you will be leaving Japan to return to your home country, you have a duty to pay the tax levied on your income for the previous year. If there is tax that you have not yet paid, please ensure this is paid before you leave Japan. Also, if you leave Japan before the notifications of tax payable are sent out (between January and May), then please nominate a tax agent to manage your tax affairs on your behalf, and submit a Tax Agent Declaration to the Municipal Tax Division on the 5th floor of the City Office. (If your income is greater than the amount subject to taxation for the previous year.)

Q Which documents do I need when completing procedures?

A Details of necessary items are noted in the explanations for income and deductions.