

## Light vehicle tax for the 2023-2024 financial year (please be sure to read this)

### 1: Imposition of light vehicle tax (portion based on vehicle type)

Light vehicle tax (the portion based on vehicle type) is payable by those who are the owner of a light vehicle as of April 1<sup>st</sup> each year (clause 463-16, Local Tax Law, and clause 83, Higashihiroshima City Municipal Tax Ordinance). Tax payment slips are issued based on this, so please pay the necessary amount by the deadline shown.

### 2: Payment of tax

Please pay light vehicle tax by using the payment slip, or by account transfer (clause 463-18 of the Local Tax Law). When making the payment, please use a financial institution that can deal with payments using the nationwide unified local tax QR code, as shown on the reverse of the payment slip, or a convenience store that can handle payments, or use a smartphone app. Also, if you would like to make payments using account transfer from next year, please contact the Higashihiroshima City Tax Collection Division.

※ In order to pay using a smartphone, you need to install the appropriate app. Launch the app, scan the QR code or barcode printed on the front of the payment slip, and make the payment. You don't need to go to a financial institution or a convenience store. If you pay using a compatible smartphone app, a tax payment certificate will not be issued, so if you plan to have your vehicle inspected immediately after paying tax, we recommend that you pay tax at a financial institution or convenience store where a tax payment certificate can be issued.

### 3: Designated parking locations

Light vehicle tax is levied by the municipality in which your vehicle's designated parking location is located (clause 443, Local Tax Law). A designated parking location is a place where your vehicle is mainly used, and in the case of motorized two-wheeled vehicles or small-sized special motor vehicles it refers to an address in the municipality that issued the number plate for the vehicle in question. In the case of three- or four-wheeled light vehicles, and in the case of two-wheeled small vehicles, it refers to the address shown on the vehicle inspection certificate. In the case of two-wheeled light vehicles, it refers to the address shown on the light vehicle registration certificate.

### 4: Various formalities

When moving to a new address within the municipality, or moving out of the municipality: it is necessary to complete the formalities for changing the designated parking location of your vehicle.

When you have deregistered (scrapped) your vehicle: it is necessary to complete the formalities for deregistration (to cancel the registration).

When you have given or sold your vehicle to another person: it is necessary to complete the formalities for changing the name of the registered owner of the vehicle.

For details, and to complete the necessary formalities, please contact the appropriate office as shown below:

◆Motorized two-wheeled vehicles (under 125cc)

◆Small-sized special motor vehicles

In some cases, formalities can be completed at your nearest municipal office.

Enquiries:

Municipal Tax Division, Higashihiroshima City Office

8-29, Saijo Sakae-machi, Higashihiroshima City

Tel.: 082-420-0910

◆Two-wheeled light vehicles and small-sized vehicles (motorbikes of over 125cc)

Formalities should be completed at your local Transport Bureau office.

Enquiries:

Hiroshima Transport Bureau

4-13-13-2 Kannon Shin-machi, Nishi Ward, Hiroshima City

Tel.: 050-5540-2068

◆Three- and four-wheeled light vehicles

Formalities should be completed at your local Light Motor Vehicle Inspection Organization office.

Enquiries:

Light Motor Vehicle Inspection Organization, Hiroshima Main Office

4-13-13-4 Kannon Shin-machi, Nishi Ward, Hiroshima City

Tel.: 050-3816-3080

5: Reductions of and exemptions from light vehicle tax

◆Reductions and exemptions for those with disabilities

Those who have been issued with a disabled person's handbook, etc., and who fulfil a certain set of conditions, may be eligible to pay reduced light vehicle tax, or be exempt from the tax. However, those who are receiving reductions or exemptions for a normal-sized vehicle cannot receive reductions or exemptions for a light vehicle. Reductions or exemptions can only be received for one vehicle (including a normal-sized vehicle) per disabled person.

#### Necessary items when making an application

- A copy of Disabled Person's Handbook, etc.
- A copy of the driver's driving licence
- Notice of Tax Payments
- A document showing the 'My Number' of the person responsible for the payment of the tax

◆Reductions and exemptions based on the vehicle's design

Those who own a light vehicle built exclusively to serve the use of a person with physical disabilities (a vehicle built or modified to a special design, for example with a lift mechanism, or a fastening device, or a depressed area, etc., so that the light vehicle can be used smoothly by a person in a wheelchair) are eligible to pay reduced light vehicle tax. There is no limit on the number of vehicles that can qualify for these reductions or exemptions.

### Necessary items when making an application

- A copy of the light vehicle inspection certificate

※If the design of the vehicle is not clear from the vehicle inspection certificate, then a photograph, etc., of the vehicle will be necessary.

- Notice of Tax Payments

- A document showing the 'My Number' of the person responsible for the payment of the tax

The period of application is from the date on which the notice of tax payments was received, to the deadline for the payment of the tax.

For details of eligibility conditions for deductions, etc., please contact the Municipal Tax Division of Higashihiroshima City Office.

### 6: Certificates of Tax Payment of Light Motor Vehicle Tax (for vehicle inspection test use)

From January 2023, the use of 'Light JNKS', that allows the Light Motor Vehicle Inspection Association to check the payment information of light vehicle tax (portion based on vehicle type) online started. As a result, in principle, it is no longer necessary to present a tax payment certificate at the time of vehicle inspection.

※ Light vehicles (three-wheeled and four-wheeled) are eligible for this scheme. Two-wheeled small-sized vehicles need to present a traditional tax certificate as before.

※ It takes about three weeks after payment at financial institutions and convenience stores for the tax payment information to be provided to the Light Motor Vehicle Inspection Association. If you want to undergo a vehicle inspection immediately after payment, you need to present a paper tax payment certificate as before.

A tax notice with a receipt stamp on the right-hand side can be used as a tax payment certificate for continuous inspection. However, if you cut out the rightmost column of the tax notice to pay at an ATM, or if you pay using a smartphone, there will be no receipt stamp on the right-hand side of the tax notice, even if it has been paid, and therefore it cannot be used as a tax payment certificate for vehicle inspection. In this case, before you have your vehicle inspected, please obtain a Certificate of Tax Payment of Light Motor Vehicle Tax (for vehicle inspection test use) at the Tax Collection Division or the Citizens' Affairs Division of Higashihiroshima City Office, or at a branch office or sub-branch office of the City Office. The period of validity of a certificate of tax payment is until the day before the deadline for the payment of light vehicle tax (the portion based on vehicle type) in the next financial year.

For more details, please contact the Tax Collection Division of Higashihiroshima City Office.

7: Tax amounts for light vehicles (portion based on vehicle type) for the 2023-24 financial year:

**Table of tax amounts for two-wheeled vehicles, small-sized special motor vehicles, boat trailers and minicars (Table 1)**

Type of vehicle		Tax amount (yearly; yen)
Motorized two-wheeled vehicles	a. Class 1: general scooters (Total displacement 50cc or less) (Rated output 0.6kw or less) (Excluding those listed in b and e)	<b>2,000</b>
	b. Specified small motorized bicycles (Maximum speed 20km/h, rated output 0.6kw or less, length 1.9m or less, width 0.6m or less)	<b>2,000</b>
	c. Class 2 B (Two-wheeled vehicles with a total displacement of more than 50cc and less than 90cc) (Rated output over 0.6kw and below 0.8kw)	<b>2,000</b>
	d. Class 2 A (Two-wheeled vehicles with a total displacement of more than 90cc and less than 125cc) (Rated output over 0.8kw and below 1kw)	<b>2,400</b>
	e. Mini-cars (Three or more wheels with a total displacement of more than 20cc and less than 50cc, or rated output over 0.25kw but below 0.6kw)	<b>3,700</b>
Two-wheeled light vehicles (with total engine displacement of over 125cc and up to 250cc)		<b>3,600</b>
Two-wheeled small vehicles (with total engine displacement of over 250cc)		<b>6,000</b>
Small-sized special motor vehicles	For agricultural use	<b>2,000</b>
	Other	<b>5,800</b>
Boat trailer		<b>3,600</b>

**Table of light vehicle tax amounts for vehicles with three or more wheels (Table 2)**

Type of vehicle		Tax amount (yearly; yen)			
		(A) Vehicles whose first vehicle inspection was between April 2010 and March 2015	(B) ※1 Vehicles whose first vehicle inspection was in or after April 2015	(C) ※2 Vehicles whose first vehicle inspection was in or before March 2010 (vehicles registered as new 13 or more years ago ※3)	
Light vehicle with three wheels			3,100	3,900	4,600
Light vehicle with four or more wheels	For passengers	For commercial use	5,500	6,900	8,200
		For household use	7,200	10,800	12,900
	For freight	For commercial use	3,000	3,800	4,500
		For household use	4,000	5,000	6,000

※1 If vehicles registered as new vehicles between April 1, 2022 and March 31, 2023 meet the following criteria, a environmental light vehicle tax exemption (a reduced tax rate) will be applied in the 2023-24 financial year, and the light vehicle tax will be reduced. (This special reduced tax rate is applied only for one year.)

From this reduced tax rate measure, the 50% and 25% reductions are limited to passenger cars for commercial use.

1) Electric light vehicles, natural gas light vehicles 75/100 reduction

Light vehicle with three wheels			1,000
Light vehicle with four or more wheels	For passengers	Commercial use	1,800
		Household use	2,700
	For freight	Commercial use	1,000
		Household use	1,300

2) Passenger vehicles for commercial use with 90% or more of 2030 fuel efficiency standard value and 2020 fuel efficiency standard value or higher 50/100 reduction

Light vehicle with three wheels	For passengers	Commercial use	2,000
Light vehicle with four or more wheels	For passengers	Commercial use	3,500

3) Passenger vehicles for commercial use with 70% or more of 2030 fuel efficiency standard value and 2020 fuel efficiency standard value or higher 25/100 reduction

Light vehicle with three wheels	For passengers	Commercial use	3,000
Light vehicle with four or more wheels	For passengers	Commercial use	5,200

※2 Vehicles for which 13 years have passed since registration as new are subject to extra taxation for years passed, and the amount of tax increases.

From the 2023-24 financial year, vehicles with an 'initial vehicle inspection date' before March 2011 will be subject to extra taxation for years passed. After the 2023-24 financial year, each year vehicles for which 13 years have passed since 'initial vehicle inspection date' will be subject to extra taxation for years passed.

The 'initial vehicle inspection date' for your vehicle is listed on the vehicle inspection certificate, so please check it.

※3 Electric light vehicles, natural gas light vehicles, methanol light vehicles, mixed methanol light vehicles, and electric light vehicles are exempted from extra taxation for years passed.

### 【Enquiries】

Higashiroshima City Office

〒739-8601 8-29 Saijo Sakae-machi, Higashiroshima City

For enquiries relating to light vehicle tax:

Municipal Tax Division, tel.: 082-420-0910

Fax: 082-422-6810

For enquiries relating to payment of tax and tax payment certificates:

Tax Collection Division, tel.: 082-420-0912

Fax: 082-423-4968