

## Notifications and Certifications

### ■ Main Notification Regarding the Family Registry P.54

- Documents will be accepted at Yao City Hall during regular office hours: Monday-Friday from 8:45am until 5:15pm  
Main building, first floor, The Citizen's Section (*Shimin Ka*), Counter 1
- Documents will be accepted outside office hours at the Administrative Center (*Kanri Sentā*) on the first floor of the main building.(i.e. Saturdays, Sundays, Public holidays, and in the early mornings or late evenings during the week.)

Type of form	Who can submit the form	Period to submit form	Location for submission	Items you will need	Important points to remember
Birth registration ( <i>Shusei todoke</i> )	The father or mother of the child. If not married, the mother.	<ul style="list-style-type: none"> <li>• Within 14 days including the day of birth, provided, however, that if the office is closed on the 14<sup>th</sup> day then by the following day it is open.</li> <li>• In the case of a birth overseas, the form must be sent to the Japanese consulate of that country or sent to the legal domicile by post within three months.</li> </ul>	Either the permanent address of child, residence of person filling in form, or place of child's birth	(1)Birth Certificate (please receive this in the hospital where the birth took place) (2)Maternity passbook ( <i>Boshi kenkō techō</i> ) (3)Seal (see Note 2)	<ul style="list-style-type: none"> <li>• The characters you can use for the child's name must be from the official list of kanji for common use</li> <li>• There are no special restrictions regarding the pronunciation of the characters</li> </ul>
Marriage registration ( <i>Konin todoke</i> )	The husband or wife to be	<ul style="list-style-type: none"> <li>• There is no determined period</li> <li>• The marriage will become official on the day the marriage registration papers are filed.</li> </ul>	Either the person's current residence or legal domicile	(1)Marriage certificate (2)Copy of family register for both husband and wife ( <i>Koseki tōhon</i> ) ((A family registration record is not required for those whose family record is already on file with Yao city.) (3)Seal (see Note 2) (4)Identification documents (see Note 1)	<ul style="list-style-type: none"> <li>• A new permanent domicile (<i>Honseki</i>) will be established in the case of the first marriage.</li> <li>• Permission from the father and mother is required for minors.</li> <li>• Two adults will be required to act as witnesses</li> </ul>

Registration of negotiated divorce ( <i>Rikon todoke</i> )	The husband and wife	<ul style="list-style-type: none"> <li>• There is no determined period</li> </ul>	Either the person's current residence or legal domicile	(1)Divorce certificate (2)Family register ( <i>Koseki tōhon</i> ) (A family registration record is not required for those whose family record is already on file with Yao city.) (3)Seal (see Note 2) (4)Identification documents (see Note 1)	<ul style="list-style-type: none"> <li>• In the case where the name has changed through marriage, the person will be able to decide whether to revert to their original name before marriage, or keep their married name.</li> <li>• It is required for either the mother or the father to take custody of children.</li> <li>• Two adults will be required to act as witnesses.</li> </ul>
Change of registration for permanent domicile(Honseki) ( <i>Tenseki todoke</i> )	The head of a family according to the family register or spouse	<ul style="list-style-type: none"> <li>• There is no determined period</li> </ul>	Either your family's city, your city of new residence, or at the city of the person registering.	(1)Registration of change of address (2)Family register ( <i>Koseki tōhon</i> ) (Unnecessary for changes of address within Yao City) (3)Each person's seal ( <i>HANKO</i> ) is required(see Note 2)	
Registration of death ( <i>Shibō todoke</i> )	Relatives of the deceased, either living in the same household , or not. Or anyone who was living with the deceased at time of death.	Within seven days of the day the death became known. When the last day falls on a day when Yao City Hall is not open to the public for business, the registration may be submitted by the day when Yao City Hall is next open for business. In cases of death overseas, within three months.	Submit the form to either the city of legal domicile, the city where the person died, or the address of the person registering the death.	(1)Death certificate (2)Seal of person who produces notification (see Note 2) (3)If you use the funeral hall in Yao City, a fee for the funeral hall will be necessary	<ul style="list-style-type: none"> <li>• Issuing of certificate to bury/cremate</li> <li>• If you use the Yao City funeral hall, a certificate for use will be issued (※Please fix the date and time of cremation. Please note that Yao City does not carry out telephone bookings for use of the funeral hall.</li> </ul>

Note 1: To verify the person's identity, the following must be submitted:

(1) At least one of the following forms of valid (not expired) identification: My Number Card (*mainanbā kādo*), passport, Basic Resident Registration Card (*jūmin kihon daichō kādo*), Resident Card (*zairyū kādo*) with photo, or Physical Disability Card (*shintai shōgai-sha techō*)

OR

(2) At least two of the following: Health insurance documentation, Pension Insurance Booklet (*nenkin techō*), bankbook (*tsūchō*), credit or debit/cash card.

Note 2 Seal: Spouses should use separate seals. Only seals made using *shu-iro* (red/vermillion-color) ink pads will be accepted.

Note Other main registrations

Adoption Arrangement (*Yōshi engumi*); Dissolution of an Adoption (*Yōshi rien*); Notification of Child Acknowledgment (*Ninchi todoke*); Creation of a New Family register (*Bunseki todoke*); Notification of Naturalization (*Kika todoke*); Notification of an Entry in the Family Register (*Nyūseki todoke*); Notification of a Change of Family name (*Uji no henkō todoke*); Notification of a Change of Name (*Na no henkō todoke*); Notification of Parental Authorization (*Shinken todoke*); etc...

Note Please consult the Citizen's Section, if you are a foreigner or for other family registers.

Note If the person required to submit the form cannot come, a proxy may be used.

Citizen's Section (*Shimin ka*) ☎072-924-8532 FAX072-924-0220

### ■Important forms for citizenship registration P.55

Window for Submission Open on weekdays, 8:45am to 5:15pm

There is no reception outside the above hours or on Saturdays, Sundays, and public holidays

Type of form	Who can submit the form	Period to submit the form	Items you will need	Important points to remember
Registration of moving-in (Moving into Yao from outside of Yao) ( <i>Tennyū todoke</i> )	The person moving or someone who lives in the same household The proxy must present a letter written by the person giving the proxy attorney of power (the right and power to decide the matter at hand)	Within 14 days from the date of moving	(1) Certificate of moving-out (this is produced in the municipality where you were living) (2) If the old residence was in a foreign country, each person moving into the new residence must submit their passport (3) Seal of person filing (see Note 2) (4) Identification documents of the person filing (see Note 1) (5) The My Number Notification Card ( <i>mainanbā no tsūchi kādo</i> ), My Number Card ( <i>mainanbā kādo</i> ), or Basic Resident Registration Card ( <i>Jūmin kihon daichō kādo</i> ) of each person involved in the move (6) The Resident Card ( <i>zairyū kādo</i> ), Special Permanent Resident Certificate ( <i>tokubetsu eijūsha shōmeisho</i> ), or (for foreign nationals) Alien Registration Certificate ( <i>gaikokujin tōroku shōmeisho</i> )	<ul style="list-style-type: none"><li>• Registration of moving-in cannot be sent by post</li><li>• Please consult the section in charge concerning all procedures related to moving-in</li></ul>

Registration of moving-out (Moving from Yao to outside of Yao) <i>(Tenshutsu todoke)</i>		Prepare before moving	(1) Seal of person filing (see Note 2) (2) Identification documents of the person filing (see Note 1)	<ul style="list-style-type: none"> <li>• City Hall will produce certificate of moving-out. It will be required for a certificate of moving-in to your new place of residence.</li> <li>• It is possible to send the certificate of moving out by post.</li> <li>• Please check with the relevant official about the necessary paperwork related to the move.</li> </ul>
Registration of moving (Moving within Yao) <i>(Tenkyo todoke)</i>		Within 14 days from the date of moving	(1) Seal of person filling (see Note 2) (2) Identification documents of the person filing (see Note 1) (3) The My Number Notification Card ( <i>mainanbā no tsūchi kādo</i> ), My Number Card ( <i>mainanbā kādo</i> ), or Basic Resident Registration Card ( <i>jūmin kihon daichō kādo</i> ) of each person involved in the move (4) The Resident Card ( <i>zairyū kādo</i> ), Special Permanent Resident Certificate ( <i>tokubetsu eijūsha shōmeisho</i> ), or (for foreign nationals) Alien Registration Certificate ( <i>gaikokujin tōroku shōmeisho</i> )	<ul style="list-style-type: none"> <li>• It is not possible to send the registration of moving by post.</li> <li>• The address where your seal is registered will be changed automatically.</li> <li>• Please check with the relevant official about the necessary paperwork related to the move.</li> </ul>

Note 1: To verify the person's identity, the following must be submitted:

- (1) At least one of the following forms of valid (not expired) identification: My Number Card (*mainanbā kādo*), passport, Basic Resident Registration Card (*jūmin kihon daichō kādo*), Resident Card (*zairyū kādo*) with photo, or Physical Disability Card (*shintai shōgai-sha techō*) OR
- (2) At least two of the following: Health insurance documentation, Pension Insurance Booklet (*nenkin techō*), bankbook (*tsūchō*), credit or debit/cash card.

Note 2: Only seals made using *shu-iro* (red/vermillion-color) ink pads will be accepted.

Citizens' Section (*Shimin ka*) ☎072-924-8533 FAX072-924-0220

■ Seal registration (*Inkan tōroku*) P.56

Type of form	Reception hours	Reception Window	Items you will need	Important points to remember
If application is made by the applicant him/herself	Weekdays (Monday to Friday) 8:45am-5:15pm	Citizens Section (first floor of City Hall counter 4)	<ul style="list-style-type: none"> <li>• Seal to be registered</li> <li>• My Number Card (<i>mainanbā kādō</i>), drivers license, Japanese passport, Basic Resident Registration Card (<i>jūmin kihon daichō kādō</i>), Resident Card (<i>zairyū kādō</i>) with photo, Physical Disability Card (<i>shintai shōgai-sha techō</i>), or any other form of officially issued identification with photo.</li> </ul>	<p>Generally, confirmation of the applicant's identity takes place by posting an enquiry letter, so the procedure will not be finished on the same day.</p> <p>After receiving the application, an enquiry letter will be sent to the applicant (The resident's registered address). (A letter cannot be forwarded.)</p> <p>Later, when you have filled in the necessary details and have stamped your seal on the enquiry letter, then come to City Hall again, together with the enquiry letter, identification, your seal registration card (<i>Inkan tōrokusho</i>) will be handed to you and certificates will be issued.</p>
If application is made by a proxy			<ul style="list-style-type: none"> <li>• Seal to be registered</li> <li>• Letter of attorney</li> <li>• Proxy's seal (see Note 1)</li> </ul>	

Note 1: Only seals made using *shu-iro* (red/vermillion-color) ink pads will be accepted.

Citizens' Section (*Shimin ka*) ☎072-924-8549 FAX072-924-0220

■ Telephone reservation service for Residence Registry (*jūmin hyō*) (pre-booking service for night time and holidays) P.56

Who fills in the form	What to do prior to application	Reception hours	Reservation telephone number	Issuing place and issuing hours	What to bring
The applicant or a member of the same household	It is necessary to apply for issuing a card by telephone during open hours.	Monday to Friday between 8:45am and 4:30pm	☎072-924-3846	Yao City Hall, the Administrative Center ( <i>Kanri sentā</i> ) (1-1-1-Honmachi, Yao City) Issuing hours: Between 5:15pm and 10:00pm on weekdays Between 9:00am and 10:00pm on Saturday, Sunday and public holidays	Valid personal identification documents, including the following: My Number Card ( <i>mainanbā kādō</i> ), drivers license, passport • Seal (you may use a private seal)

Citizens' Section (*Shimin ka*) ☎072-924-3846 FAX072-924-0220

## ■ My Number Card P.56

### ●How to apply for a My Number Card

You can send a postal application, apply online using a PC or smartphone, or use one of Yao City's certification photo-issuing machines. If you are applying directly at the Citizens' Section or a branch office, please bring the following:

One photograph of your face (head uncovered, plain background), size: 4.5 cm by 3.5 cm.

### ●Receiving your My Number Card

Once your My Number ID Card is ready to issue, the Citizens' Section will send you an Issuance Notification (kōfu tsūchi).

Please read through the instructions on the Issuance Notification and then go to Counter No. 5 of the Citizens' Section on the ground floor of the Yao City Hall, bringing with you all the necessary items.

Citizens' Section (Shimin ka) ☎072-924-8533 FAX 072-924-0220

## ■The main identification documents you will need to present at the citizen's department reception window P.57

Type	Fee (per certificate)	Those able to apply	Items you will need	Location to apply	Can the form be requested by post?
Copy of Residence Registry ( <i>jū hyō</i> ), copy of Certificate of Removal from Residence Registry ( <i>jo jyūmin hyō</i> )	¥300	<ul style="list-style-type: none"> <li>• Applicant himself/herself</li> <li>• Member of the same household as applicant</li> </ul>	<ul style="list-style-type: none"> <li>• Identification ("My Number" personal ID card, driver's license, passport, etc.) )</li> <li>• They must bring a letter allowing them to act in behalf or the applicant.</li> </ul>	<ul style="list-style-type: none"> <li>• The Citizens Section (<i>Shimin ka</i>), located on at Counter 4, Floor 1 of the City Hall</li> </ul>	Yes
Certificate of all information in the family resister ( <i>Koseki</i> ) (full copies; <i>Koseki Zenbu Jiko Shōmei</i> ) Certificate of information pertaining to an individual within the family resister ( <i>Koseki</i> ) (abridged copies; <i>Koseki kojū jiko shōmei</i> )	¥450	<ul style="list-style-type: none"> <li>• Applicant himself/herself</li> <li>• Applicant's next of kin in a direct line (Application only available to those whose legal residence</li> </ul>	<ul style="list-style-type: none"> <li>• Identification ("My Number" personal ID card, driver's license, passport, etc.)</li> <li>• They must bring a letter allowing them to</li> </ul>		Yes

Certificate of all the information recorded in, or removed from the revised former domicile record. ( <i>Koseki</i> ) (full copies: <i>Koseki zenbu jiko shōmei</i> ) Certificate of information pertaining to an individual recorded in, or removed from the revised former domicile (Koseki) (abridged copies: Koseki Kojin Jiko Shōmei)	¥750	is in Yao City. If your legal residence is in another town/city, please apply there.)	act in behalf or the applicant.	
Copy of Appended Table of Family Register ( <i>koseki fuhyō</i> )	¥300			
Identification document (proof of not being an adult in ward, a quasi-incompetent person or a bankrupt) ( <i>Mibun shōmeisho</i> )	¥600			
Certificate of seal registration ( <i>Inkan tōroku shōmeisho</i> )	¥300	<ul style="list-style-type: none"> <li>• Applicant himself/herself</li> <li>• A proxy (a person to whom the applicant has entrusted his/her identification seal. A letter allowing the proxy to act in behalf of the applicant in this matter is required. A However, the applicant's address, name and date of birth have to be accurately printed).</li> </ul>	<ul style="list-style-type: none"> <li>• Seal registration card (<i>Inkan tōroku shō</i>) (Yao Citizens card [<i>Yao shimin kādo</i>])</li> <li>• In the case of application by proxy, the proxy's seal</li> </ul>	No

The Citizens Section (*Shimin Ka*) ☎072-924-8549 FAX072-924-0220

### ■Printing certificates at a convenience store P.57

You can print out the certificate you require from the copy machines in convenience stores. To do so, you must use your My Number Card (containing your ID number).

- Copy machines capable of printing out an ID card are available in outlets of the following:  
Lawson, Family Mart, 7-Eleven, Ministop, Aeon.
- When you can use the machines:  
Between 6:30am and 11:00pm every day except during New Year celebrations and store inspections.  
Or between 8:45am and 5:15pm if you require a certificate related to the family register (*koseki*)
- Printable certificates and fees

Certificate	Fee (per certificate) for printing out at convenience store	Fee (per certificate) you would pay if you applied at the Yao City Hall
Copy of Residence Registry ( <i>jū hyō</i> )	¥250	¥300
Certificate of seal registration ( <i>Inkan tōroku shōmeisho</i> )	¥250	¥300
Certificate of all information in the family register ( <i>Koseki</i> ) (full copies; <i>Koseki Zenbu Jiko Shōmei</i> )	¥400	¥450
Certificate of information pertaining to an individual within the family register ( <i>Koseki</i> ) (abridged copies; <i>Koseki kojīn jiko shōmei</i> )	¥400	¥450
Copy of Appended Table of Family Register ( <i>koseki fuhyō</i> )	¥250	¥300
Certificate of individual municipal tax / prefectural tax ( <i>Kojin Shiminzei / Fumin shiminzei</i> )—for the same year and same taxpayer	¥250	¥300

Citizens' Section ☎072-924-8549 FAX072-924-0220

■Certificate of individual municipal tax / prefectural tax (*Kojin Shiminzei / Fumin shiminzei*) P.57

Those for whom it can be produced	Contents recorded	Matters to be careful about	Fee (per certificate)
Those who were living in Yao City on January 1 of that year.	Amount of municipal/prefectural tax and income from previous year etc, are recorded. It is also possible to produce a certificate for dependent next of kin.	A certificate cannot be produced if a declaration of municipal tax / prefectural tax, or taxation document is not produced, or for those who are not dependent next of kin. For those who require a certificate, please make a declaration of municipal / prefectural tax at the reception of Municipal Tax Section.	¥300

Municipal Tax Section (*Shiminzei ka*) ☎072-924-3822 FAX072-924-8838



■Telephone reservation service for certificates of individual municipal tax / prefectural tax and certificates of tax payments (Advance booking service for the Issuing during night time / holidays) P.58

Those able to apply	Procedure required to be taken beforehand	Service hours	Fee	Location to apply	Reservation telephone number	Issuing place and issuing hours	Items to bring when you collect the certificate	Other
The applicant, or a member of the same household	You must apply for the issuance of the certificate by telephone during weekday office hours.	Monday-Friday between 8:45am and 4:30pm	¥300 per certificate	Certificates of individual municipal tax/ prefectural tax Municipal Tax Section (2F of City Hall)	072-924-3822	Issuing hours at the Administration Center on the first floor of Yao City Hall are: weekday from 5:15pm to 10:00pm Sat/Sun/public holidays from 9:00am to 10:00pm	<ul style="list-style-type: none"> <li>Valid identification documents (e.g., a drivers license or other officially issued certification that indicates address, name, date of birth, and has a photo)</li> <li>Seal (simplified seal is accepted)</li> </ul>	When making a telephone booking, please allow about five minutes for your name/address to be correctly noted.
				Certificates of tax payments Taxation Section (2F of City Hall)	072-924-3824			

Certificate of municipal/prefectural residents' tax (individual): Municipal Tax Section (*Shiminzei ka*) ☎072-924-3822 FAX072-924-8838

Certificate of tax payment: Tax Payment Section (*Nōzei ka*) ☎072-924-3824 FAX072-924-8838

■Certificate of a payment of light automobile tax (vehicle inspection test use) P.58

Those able to apply	Items to bring	Fee	When applications are received	Location to apply	Receiving by post	Other
The applicant, a family member in the same household, or alternatively, a service dealer who has been entrusted with the vehicle inspection.	Bring a copy of the Vehicle inspection certificate, or an application form / a letter that details the following : 1. Name/address of the vehicle owner 2. The license plate number	Free of charge	You have until May 30 <sup>th</sup> of the year after you have been notified of taxes due.	The Taxation Section (City Hall second floor)	A copy of the Vehicle inspection certificate, or an application form / a letter that details the following 1. Name/address of the vehicle owner 2. The license plate number 3. State that the intended use of the certificate is for continued vehicle inspections ○Please enclose a self-addressed envelop, affixed with a stamp. Postal address: 〒581-0003 Yao City Hall, Taxation Section 〒581-0003 1-1-1 Hommachi Yao City	After paying the tax to a financial institution etc, it takes two weeks for the City Hall to confirm the payment. If you have only just made the tax payment, please be sure to bring the receipt. ○Tax payment certificates cannot be issued at Yao City's branch offices. ○Applications cannot be made and certificates cannot be issued via fax.

Taxation Section (Nōzei ka) ☎072-924-3824 FAX072-924-8838

■Certificate of tax payment for individual taxpayers P.58

Those able to apply	Items to bring	Fee	When applications are received	Location to apply	Receiving by post	Other
The applicant, a family member in the same household, or a legal proxy	<p>○The person coming to apply must bring their identification (e.g., a drivers license or other officially issued certification that indicates address, name, date of birth, and has a photo)</p> <p>○If a proxy is applying, they must have a letter giving them permission to act in this matter, and the letter must bear the seal of the taxpayer. (Forms and examples of how to fill out these forms can be downloaded from the Yao City homepage).</p> <p>The proxy must have identification (e.g., a drivers license or other officially issued certification that indicates address, name, date of birth, and has a photo)</p>	¥300 per certificate (1 tax item / 1 year)	Any time (Limited to certain tax items)	Taxation Section (Yao City Hall 2F)	<p>○Applications by Post may only be made by the applicant themselves.</p> <p>○Please enclose photocopies of identification documents (e.g., a drivers license or other officially issued certification that indicates address, name, date of birth, and has a photo).</p> <p>○Please record the following information on the application form, or in a letter:</p> <ol style="list-style-type: none"> <li>1. Name, address, date of birth, telephone number of the person needing the certificate.</li> <li>2. Seal</li> <li>3. Write the intended use, and where it will be submitted.</li> <li>4. Tax items</li> <li>5. Fiscal year</li> <li>6. Number of certificates needed</li> </ol> <p>Please enclose a Japan Postal Bank or post office, money order for the commission charge.</p> <p>○Please enclose a self-addressed envelop affixed with a stamp.</p> <p>Postal address: 〒581-0003 Yao City Hall, Taxation Section, 1-1-1 Honmachi, Yao City</p>	<ul style="list-style-type: none"> <li>• After paying taxes to financial institutions, it will take two weeks for the City Hall to confirm the tax payment. If you have only just made the tax payment, please be sure to bring the receipt.</li> <li>• Tax payment certificates cannot be issued at Yao City's branch offices.</li> <li>• Applications cannot be made, and certificates cannot be issued via fax.</li> <li>• It is possible to issue a tax certificate detailing tax payments dating back three years.</li> </ul>

Taxation Section (Nōzei Ka) ☎072-924-3824 FAX072-924-8838

■Certificate of a tax payment for corporate tax payers P. 59

Those who can apply	Items to bring	Fee	When applications are received	Location to Register	Receiving by post	Other

Corporations and legal proxies	Registered corporate seal If the registered corporate seal or corporate number cannot be brought : 1、 A letter of proxy stamped with the registered corporate seal, documents identifying the applicant who comes to the office (e.g., a drivers license or other officially issued certification that indicates address, name, date of birth, and has a photo) 2、 Application by post	¥300 per certificate (1 tax item / 1 year)	As and when necessary (only applies to taxable items). However, in the case of corporate municipal tax, applications are accepted after the tax return has been filed for the applicable year	Taxation Section (City Hall, 2F of the main building)	Postal applications can only be made by the taxpayer concerned ○Please enter the following items on the application forms for certificate or a letter sheet: 1. Details of corporation requiring certificate (name , address, telephone number, name and title of the representative) 2. Seal (registered corporate seal) 3. State the tax return has been filed for the applicable year 4. Relevant tax item 5. Relevant year (or relevant period in the case of corporate municipal tax) 6. Number of certificates needed (Please enclose a Japan Postal Bank or post office, money order for the commission charge.) ○Please enclose a self-addressed envelope affixed with a stamp. Postal address 〒581-0003 Yao City Hall, Taxation Section, 1-1-1 Honmachi, Yao City	<ul style="list-style-type: none"> <li>• After paying taxes to the financial institutions, it will take two weeks for the City Hall to confirm tax payment. If you have only just made a tax payment, please be sure to bring the receipt.</li> <li>• Tax payment certificates cannot be issued at Yao City's branch offices.</li> <li>• Applications cannot be made, and certificates cannot be issued, via fax.</li> <li>• Certificates can be produced for tax payments made up to 3 years ago.</li> </ul>
--------------------------------	---	--	---	---	--	---

Taxation Section (*Nōzei Ka*) ☎072-924-3824 FAX072-924-8838

## Taxes

### ■The role of municipal tax

The role of municipal tax P.60

Municipal taxes play a large role by allowing the funding of programs that support citizens' livelihoods such as welfare, education, public works, fire prevention, public health and fire safety. It is vital that the city be able to use these funds autonomously to meet needs.

### ■Those who have a duty to pay the tax

Those who have a duty to pay individual municipal tax / prefectural tax are as follows.

Those who have a duty to pay the tax		
Tax to be paid / Those who have a duty to pay	Those with an address in Yao City	Those who do not live in Yao but have an office / business or house there.
Per capita rate	○	○
Income rate	○	—

### ■Those who do not have to pay municipal taxes / prefectural taxes

Those who, as of January 1 are receiving livelihood assistance as per the Livelihood Protection Law / the disabled / minors / persons who as a result of being made a widow or widower have had their income of the previous year fall under ¥1.25 million yen(1,250,000yen)

Aside from the above, those who have incomes of less than the amounts below (total yearly income or gross income etc.) are exempt from paying the income rate and per capita rate.

Exemption from paying tax level	
(1) Per capita basis tax exemption (the amount of total yearly income)	¥350,000 ×number of family members+ additional amount ¥210,000
(2) Income basis tax exemption (the amount of gross income)	¥350,000 ×number of family members+ additional amount ¥320,000

Number of family = the number of family dependent under the tax law + 1

【Note】 the additional amount (1) ・ (2) is added only in the case where there is a dependent family

Municipal Tax Section (*Shiminzei ka*) ☎072-924-3822 FAX072-924-8838

### ■How to pay individual municipal tax / prefectural tax P.60

#### (1) Standard collection

This is a method of tax collection whereby the taxpayer is notified the amount through a tax notice from the City Hall and the amount of payment is divided, usually into four (June, August, October, and January of the following year).

#### (2) Special collection

This is a method of tax collection whereby the salaried worker (the taxpayer) is notified of the amount via the employer or company who pays his wages through a (decision) notice of special tax levy. Every month, the employer deducts the municipal/prefectural tax from the wages when payment is due (12 deductions from June to May the following year).

#### (3) Features of public pension

(In cases where deductions from pensions are started afresh)

You are require to pay taxes on your public pensions. Half your taxes are paid by way of a tax notice in June and August. The amount is based on your income per year. The remaining half is deducted from your pension in October, December, and February of the following year. (If you have already been receiving a public pension, your payments are deducted from the previous year.)

Payments will be deducted from your public pension payments every month between April and February of the following year.

#### (4) Method of tax payments in the case where you have retired during the fiscal year

When a taxpayer whose municipal/prefectural tax has been deducted from a salary every month has retired, they are requested to pay the balance payable

from the previous month through an ordinary collection method except for the following cases:

1. In the case where the taxpayer gained reemployment at another company and proposed that special collections would be continued.
  2. In the case where a taxpayer has retired during a period between June 1 and December 31 and proposed that the balance would be paid in a lump sum payment.
  3. If a taxpayer has retired during January 1 through April 30 of the following year, and earns a salary, where taxes were deducted, and if there are remaining taxes to be paid, the balance of taxes owed will be collected from the salary, even if the person has not specified the deduction.
- ※Please make enquiries to the Municipal Tax Section concerning exemptions/ reductions of (individual) municipal/ prefectural taxes.  
Municipal taxes (including municipal/prefectural tax [the portion subject to normal collection], property tax, and urban planning tax) should be paid by direct debit or by making a payment at a bank or convenience store. For more details, see the reverse side of the payment statement.  
Municipal Tax Section (*Shiminzei ka*) ☎072-924-3822 FAX072-924-8838

**■Concerning the municipal tax on property (land / houses/ depreciable property) P.61**

**■Those who have a duty to pay the tax:**

- Property tax is a levy for owners of land / houses / depreciable property as of January 1 of that year (date for assessment). Even in cases where ownership changes as a result of selling after the date of assessment, the duty to pay the tax remains.
- Town planning tax is, along with property tax, levied on owners of land / houses within the urbanization zone.
- ※Depreciable property refers to properties such as building, machines, industrial tools, equipment and fixtures of those running factories and shops as well as those who lease parking lots and apartments, etc.
- ※The city planning tax is levied for the purpose of funding urban planning projects such as road building, parks and sewerage systems, etc.

**■Valuation / pricing of fixed assets**

- Property and assets (land / houses / depreciable property) are valued based on the ‘Fixed asset Criteria’ as instituted by the Minister of Internal Affairs and the prices are decided.
- Regarding land / houses pricing, the examination is open to the taxpayer between April 1 and the final payment date every year (excluding Saturdays, Sundays and public holidays) so that comparisons can be made with other prices.
- Reviews of the pricing of land and houses (value changing) are carried out every three years. The pricing is decided in the standard year (the year when value changes are carried out) and will generally be fixed for three coming years Review assessments for depreciable property are carried out every year.

**■Tax amount**

- Tax is calculated by multiplying the tax rate by the standard amount of assessment worked out on the basis of the price.

Municipal tax on Property (land / houses / depreciable property; ( <i>Kotei shisan zei</i> ))	Standard value for assessment of property tax ×1.4%
City planning tax ( <i>Toshi keikaku zei</i> )	Standard value for assessment of urban planning tax ×0.3%

**■Taxable exemption limit**

- Taxes are not levied if the assessment is on or below the following:

Land: ¥300,000	Houses: ¥200,000	Depreciable property: ¥1500,000
----------------	------------------	---------------------------------

**■Value certificate (*Hyōka shōmeishō* / public imposts certificate (*Kōka shōmeishō*))**

Those able to apply	Owner him/herself or member of the same household
---------------------	---

Items to bring	Identification (driver's license, "My Number" personal ID card, etc.) A proxy needs a letter giving them permission to act in behalf of the applicant in this matter.
Location to file	Property Tax Section (Main building of City Hall second floor, 4 <sup>th</sup> reception)
Service hours	Weekdays 8:45-17:15

※Please enquire at the Property Tax Section (*Shisan zei ka*) for details about the postal / telephone reservation service (prebooking service for the issuance of certificate during night time / public holiday)

Property Tax Section (*Shisan zei ka*) ☎072-924-9365 FAX072-924-8838

### ■Concerning the light vehicle tax (vehicles with engines 660cc and below; Keijidosha, Motorcycles) P.61

Light automobile tax is levied to those who own a motorcycle or a light automobile as of April 1 every year. Therefore, light automobile taxes of this fiscal year will be levied, even if the vehicle was deregistered after April 2.

Further, differing from automobile tax, there is no refund in monthly instalments.

If the light vehicle is no longer in your possession, register the change as soon as possible.

#### ■Items to bring

Type of vehicle	Reason to declare	Items to bring
Motorcycles with engine 50cc and smaller(mopeds) Special minicar	• When purchasing a vehicle from a dealer	• Seal of the person who is carrying out the procedure (simplified seal is acceptable) • Certificate of sale ( <i>Hanbai shōmeishō</i> )
	• In case of receiving the vehicle from a person living outside of Yao • In case of moving in from the outside of Yao	• Seal of the person who is carrying out the procedure (simplified seal is acceptable) If vehicle has already been disposed • Certificate of application for vehicle disposal (Certificate of the declaration of motorcycle with engine smaller than 50cc [ <i>Gendōki-tsuki jitensha shinkoku-zumi shō</i> ]) If vehicle has not yet been disposed • Certificate of sign issuance (Certificate of the declaration of motorcycle with engine smaller than 50cc [ <i>Gendōki-tsuki jitensha shinkoku-zumi shō</i> ]) • Number plate
	• In case of disposing of the vehicle	• Seal of the person who carries out the procedure (simplified seal is acceptable) • Number plate
	• In case of transferring a vehicle to the out of Yao • In case of moving out of Yao	• Seal of a person who carries out a procedure (simplified seal is acceptable) • Certificate of sign issuance (Certificate of the declaration of motorcycle with engine smaller than 50cc [ <i>Gendōki-tsuki jitensha shinkoku-zumi shō</i> ]) • Number plate

	<ul style="list-style-type: none"> <li>• In case of receiving a vehicle from a person living in Yao</li> <li>• In case of transferring a vehicle to a person living in Yao</li> </ul>	<ul style="list-style-type: none"> <li>• Seal of a person who carries out the procedure (simplified seal is acceptable)</li> <li>• Certificate of sign issuance (Certificate of the declaration of motorcycle with engine smaller than 50cc [<i>Gendōki-tsuki Jitensha Shinkoku-zumi Shō</i>])</li> </ul>
Light motorcycles with engine sizes between 125cc-250cc Light automobile(2000cc and lower)	Please make an enquiry to the Kinki Transportation Bureau, Osaka branch office 12-1 Takamiya Sakae-machi, Neyagawa City ☎050-5540-2058	
Three-wheel/ four-wheel light automobile	Please make an enquiry at The Light-automobiles Inspection Association, the office in charge of Osaka, Takatsuki branch 4-20-1 Otsuka-cho, Takatsuki City ☎050-3816-1841	

Municipal Tax Section (*Shiminzei ka*) ☎072-924-3822 FAX072-924-8838

**Please use a convenient account when making your municipal tax payments.**

Payment of municipal tax is possible using account transfers. Use a financial institution like banks, the Japan Postal Bank, or the post office.

**Items of municipal tax that can be processed**

- Municipal tax on real estate, urban planning tax (including portion of depreciable property tax)
- Municipal/ prefectural tax ( for ordinary collections) If you have already made payments the previous year, or have paid taxes by special collection, you cannot send your tax payment by bank machine transfer.

**How to apply**

Apply at financial institutions like banks, Japan Postal Bank, or a post office in Yao,  
Please bring the following items with you.

- Deposit passbook
- Seal registered with the account
- Municipal tax payment notice

Applications are also processed at the Tax Payment Section (*Nōzei ka*) of the Yao City Hall.

Taxation Section( <i>Nōzei ka</i> )	☎072-924-3824 FAX072-924-8838
-------------------------------------	-------------------------------

**■Reduction/ exemption program P. 62**

Tax reduction/ exemption programs are available for a light automobile owned by a person with a handbook for the physically handicapped. You must apply for a reduction/exemption before the payment deadline (end of May every year). Please ask the Municipal Tax Section about the specific requirements and procedure.



Municipal Tax Section (*Shiminzei ka*) ☎072-924-3832 FAX072-924-8838

Please make an enquiry to the Nakakawachi Prefectural Tax Office concerning a light automobile tax.

Nakakawachi Prefectural Tax Office ☎06-6789-1221

〒577-8509 4-1-16 Mikuriya Sakae-machi, Higashi-Osaka City