

個人住民税 (Resident Tax) について

(Resident tax is a combination of prefectural and municipal taxes)

(1) 住民税の納税義務者 (Who must pay Resident Tax?)

個人住民税はその年の1月1日現在の住所地の市町村が課税することになっています。このため、年途中で本国等に出国された後も、すでに課税されている住民税については、引き続き納税義務があります。

An individual that resides in a given municipality as of January 1st of any given year is required to pay resident tax to the municipality in which they reside. For this reason, a person that leaves Japan after January 1st is still liable for resident tax.

(2) 課税と納税方法 (Taxation and payment methods for Resident Tax)

個人住民税は、前年の所得を基に課税され、6月から翌年5月までの各月の給与から給与支払者が税金を差し引いて納める“特別徴収”、または町役場から送られてきた納税通知書により本人が税金を直接納める“普通徴収”のいずれかの方法により納めていただくことになっています。前年の所得に応じて課税されるため、退職された次の年に住民税の納付が発生する場合があります。

The resident tax for an individual is determined by income earned in the previous year. Tax can be paid either by “Special Collection” or by “Ordinary Collection”. For the former, an employer deducts and pays tax from the salary of the taxpayer from June to May in installments. For the latter, the taxpayer directly pays tax through a “Tax Payment Notification” sent by the Town. Since tax is calculated in accordance with income from the previous year, a person who retired in the previous year may still be subject to pay resident tax.

(3) 帰国時の納税方法 (How to pay your Resident Tax when leaving Japan)

① 1月から6月に出国される方 (納税通知書が送付される前)

Those who are scheduled to leave Japan between the period of January to June (before the Tax Payment Notification is sent out)

納税通知書は6月上旬に送付されます。前年の収入が一定額を超えると、住民税を納付する必要があります。その時は“納税管理人”を任命する必要があります。または、“予定納税”を利用して納税通知書の送付前に納税することもできます。

The Tax Payment Notification for the resident tax for the year you are leaving will be sent out around early June. If you earned over a certain amount of

income in the previous year and are required to pay resident tax, you need to designate a “Tax Agent” who will be responsible for your documents when leaving Japan and will file the forms for you. Alternatively, you can prepay your taxes using the “Estimated Tax Prepayment” method before the tax payment notification is ready.

② 6月から12月に出国される方（納税通知書送付後）

Those who are scheduled to leave Japan between the period of June (after the Tax Payment Notification is sent out) to December



出国前に全額納付いただいた場合は、特に手続きは必要ありません。

There are no other necessary procedures if you have paid in full before leaving Japan.

納付していない住民税がある場合は、本人の代わりに納税していただくための“納税管理人”の設定が必要になります。

If you have any unpaid resident tax, you need to designate a “Tax Agent” who will handle the payment on your behalf.

（４）納税管理人（Tax Agent System）

納税管理人とは、町内に住所・居所を有していない納税義務者が、納税に関する事務処理をしてもらうために選任するものです。

A tax agent is a person or a corporation appointed by a taxpayer when they are responsible for paying municipal tax but do not have an address or a residence in Ashikita Town. The tax agent administers tax affairs on behalf of the taxpayer.

町内に住所・居所・事務所・事業所を有する方となります。納税管理人に選任する場合は、芦北町役場税務課に申告する必要があります。

To be eligible as a tax agent, one must be a person or a corporation who has an address, residence, office, or business establishment in Ashikita Town. Once a tax agent is appointed, the taxpayer is required to inform the Ashikita Town Residents' Tax Section of the identity of the tax agent.

納税通知書等の受領、税額の納付など納税に関わる事務を管理してもらうことになります。

The tax agent administers tax affairs such as receiving Tax Payment Notifications and making payments on behalf of the taxpayer.

出国が決まった日から１０日以内に、芦北町役場税務課に納税管理人申告書を提出していただきます。

Please submit the “Tax Agent Declaration Form” to the Ashikita Town Residents’ Tax Section up to 10 days before when you have scheduled to leave Japan.

（５）予定納税（Estimated Tax Prepayment）

もし納税管理人がいない場合は、予定納税制度を選択しなくてはなりません。

If you do not have a “Tax Agent”, you must choose “Estimated Tax Prepayment” .

予定納税とは、納税通知書が送付される前に税額を計算し、出国前にあらかじめご自身で納付していただくものです。

Estimated Tax Prepayment is a method allowing you to pay taxes before leaving Japan, by calculating your tax amount in advance of the Tax Payment Notification being sent out.

予定納税申出書と確定申告書の写しや源泉徴収票、支払った保険料証明書など、前年中の所得等の状況が確認できる書類を芦北町へ提出していただきます。税額は後日お送りする納付書で出国までの間に納付していただきます。

Please submit the “Estimated Tax Prepayment Application” to Ashikita Town together with attachments that will prove your income from the previous year, including a copy of your final tax return, withholding form, certificates of paid premiums. The calculated tax amount will be given to you later in the statement of payment. Please pay your taxes by the day you leave Japan.