

### (1) What Is Resident's Tax?

If you live in Japan and have an income, you may be liable for income tax (to be paid to the national government) and for resident's tax (to be paid to the local governments). In the case of the 23 special cities of Tokyo, you are liable for Special City Resident's Tax and Metropolitan Resident's Tax.

### (2) Those Who Are Liable for Special City Resident's Tax and Metropolitan Resident's Tax in Toshima City (Those Obligated to Pay Taxes)

Those who are liable for Special City Resident's Tax and Metropolitan Resident's Tax in Toshima City are those who lived in Toshima City as of January 1. Anyone who has been living in Toshima City as of January 1 is liable for Special City Resident's Tax and Metropolitan Resident's Tax for the current tax year even if he/she moves out of Toshima City or leaves Japan permanently in the middle of the year.

### (3) How Metropolitan Resident's Tax and Special City Resident's Tax Are Calculated and How to Pay Them

Taxes are calculated based on income earned in the previous year. The applicable income is the income earned in Japan in the previous year. Special City Resident's Tax and Metropolitan Resident's Tax that are levied can be paid by either regular collection or special collection. Regular collection refers to payment that you make yourself, either with the invoice or by account debit, four times a year. (The legal deadlines are the end of June, end of August, end of October, and end of January of the following year. If the applicable day falls on a Saturday, Sunday, or national holiday, then the deadline is the following weekday.) You may pay at the banks and convenience stores listed on the back of invoice (if the amount is below 300,000 yen).

Special collection refers to taxes that are deducted directly from your salary every month, from June of the applicable year to May of the following year.

### (4) International Tax Treaties

To avoid double taxation on the same income, there are countries with which Japan has tax treaties. The terms vary by country. If the conditions stipulated in the tax treaty are met, you may be exempt from Special City Resident's Tax and Metropolitan Resident's Tax. Please consult the City Tax Section for more information.

### (5) Tax Payment Certificate

Once you pay your Special City Resident's Tax and Metropolitan Resident's Tax, you can obtain a Tax Payment Certificate (for a fee) which states the amount of income, the tax amount, and the status of payment. In the case you are exempt from tax payment, the tax certificate cannot be issued. In some cases, this certificate is a requirement for renewing your visa.

### (6) When Payment Is Not Made (Penalty)

If payment is not made by the legal deadline, late fees are added from the following day until payment is completed. In addition, letters of demand and/or reminders are sent, and if payment is still not made, then your property (such as your salary or savings) may be seized after a survey of your assets is conducted via an inquiry made to your place of employment or by other means.

### (7) When Facing a Difficulty with Tax Payment

If you are unable to pay tax due to your financial condition or for other reason, please consult with the City Tax group.

<Contact>

City Tax Section

About Tax Levy: 03-4566-2354 2355

About Tax Certificate: 03-4566-2352

About Tax Payment: 03-4566-2362