

Payment of Inhabitant Tax When Departing Japan

1. About Inhabitant Tax (住民税 *juminzei*)

Inhabitant tax (or residence tax) is a tax paid to the government of your city / town / village. Anyone with an address in Japan as of 1st January must pay inhabitant tax.

Your income from the previous year will be taxed by the government of the city / town / village where your address is as of 1st January. Therefore, even if you leave Japan in the middle of the fiscal year, you must still pay inhabitant tax for that fiscal year.

2. How to Pay Inhabitant Tax When Departing Japan

If your inhabitant tax is deducted from your salary by your employer, you can pay the remaining inhabitant tax in one lump sum payment (please confirm this with the person in charge of salary at your workplace).

If you cannot pay your remaining inhabitant tax by the time you leave Japan, you must appoint someone living in Japan as your **Tax Agent** and inform your city / town / village government. (Your tax agent must be someone living in Japan, and will pay the tax on your behalf.) The tax agent will be informed about the remaining inhabitant tax.

If you depart from Japan between January and May, besides the lump-sum payment, you must also pay any unpaid inhabitant tax (inhabitant tax based on your income in the previous year). Therefore, you must appoint someone as your tax agent.

For the procedure of appointing a tax agent, please ask the authorities of the city / town / village you are living in.

【Enquiries】

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