

Overview of Residence Tax

- ◆ Individuals who lived in Kobe City as of January 1st of this year, have to pay residence taxes in Kobe City.
- ◆ You pay municipal and prefectural taxes together at the same time. They are called "shikenminzei" (市県民税) ^{しけんみんぜい} in Japanese.
- ◆ "Shikenminzei" is also referred to as "juminzei" (residence tax, 住民税) ^{じゅうみんぜい}. They are different names for the same tax.



You will be in trouble if you do not pay your residence taxes

1. You cannot renew (receive an extension on) your visa.
2. Kobe City will forcibly withdraw the unpaid residence taxes from your salary and/or bank account.
3. You will be subject to late fees.

- ◆ The difference between your residential location and where you pay taxes
You pay taxes based on where you lived as of January 1st of this year.

Timeline	2020		2021		2022		2023	
Reference Date for Residence Tax	2020 Fiscal Year		2021 Fiscal Year		2022 Fiscal Year		2023 Fiscal Year	
	January 1st, 2020		January 1st, 2021		January 1st, 2022		January 1st, 2023	
	↓		↓		↓		↓	
Place of Residence	Overseas	Nagoya	Osaka	Kobe	Overseas			
Event		Moved to Nagoya on May 1st, 2020	Moved to Osaka on December 1st, 2020	Moved to Kobe City on February 1st, 2021	Moved overseas on March 1st, 2023			
Fiscal Year of Residence Tax	2020 Fiscal Year		2021 Fiscal Year		2022 Fiscal Year		2023 Fiscal Year	
Where to File Tax Return	N/A		Osaka City		Kobe City		Kobe City	
Where to Pay Residence Tax	N/A		Osaka City		Kobe City		Kobe City	
Where to Obtain Certificate	N/A		Osaka City		Kobe City		Kobe City	

1. Filing a tax return (Submitting tax documents to the government office)

The amount of residence tax depends on how much you received from January 1st through December 31st of the previous year.

If you receive a salary, your employer will file the paperwork with Kobe City.

If your employer does not file tax paperwork for you, you must file a tax return to Kobe City.

※ Please obtain a withholding slip for the prior year ("gensen choshuhyo", 源泉徴収票^{げんせんちようしゅうひょう}) from your employer.

2. The calculation of residence tax

Kobe City determines your residence tax status based on the amount of money you received in the previous year.

- Taxable ("kazei", 課税^{かぜい}): Individuals who receive 1 million yen or more must pay residence tax.
- Tax-exempt ("hikazei", 非課税^{ひかぜい}): Individuals who receive less than 1 million yen are exempt from paying residence tax.

In the following cases, residence tax will be reduced or totally exempted.

- You have a disability (you have a Disability ID, "shogaisha techo", 障害者手帳^{しょうがいしゃてちょう})
- You are a single parent (a parent who is raising their child(ren) without a spouse.)
- You are a widow (① a widow whose husband passed away, or
② a woman who is divorced and financially supports her dependents)
- You are a minor (between 0 and 17 years old)

3. Payment of residence tax

Kobe City sends a Tax Notice ("nozei tsuchisho", 納税通知書^{のうぜいつうちしょ}) by mail to people who have to pay residence tax.

Individuals who receive a Tax Notice must pay residence tax.

This form is sent to your employer

This form is sent to your home

About Residence Tax certificates

- **Municipal/Prefectural Tax Taxable (Tax-Exempt) Income Certificate, し けんみんぜいしょとく かぜい ひかぜい しょうめいしょ 市県民税所得・課税(非課税)証明書**

→ This certificate shows how much you earned in the previous year, and how much residence tax you owe.

* If Kobe City does not possess your residence tax data, you cannot obtain this certificate, so please file a tax return for residence tax with Kobe City. If you had no earnings, file your return stating that you had "no (0 yen) earnings".

- **Tax Payment Certificate, のうぜいしょうめいしょ 納税証明書**

→ This certificate shows your tax payments made to Kobe City.

* You cannot obtain this certificate if you have not paid residence taxes to Kobe City.

- **Places that issue certificates**

→ Ward offices, branch offices, satellite offices, certificate issuing centers, Shinnagata Government Building 2F

- **Required documents for obtaining certificates**

→ Photo ID, such as your foreign residence card or passport

300 yen per certificate

● If you have questions, please contact:

TEL. 078-647-9300 (Kobe City Municipal Residence Tax Division)