



OUR CITY TAX

2018

 **Fukuoka City**

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1 Individual City Resident Tax

Individual city resident tax is collected from residents of Fukuoka City in order to cover the cost of the city’s administrative services. The cost of these services is shared among residents according to their ability to pay. The tax comprises two parts: a fixed per capita tax paid equally by residents, and a per income tax that varies depending on the resident’s income the previous year.

Additionally, Fukuoka Prefecture also has an individual prefectural resident tax which must be declared and paid to the Fukuoka City government along with individual city resident tax. These taxes are generally called “resident taxes.”

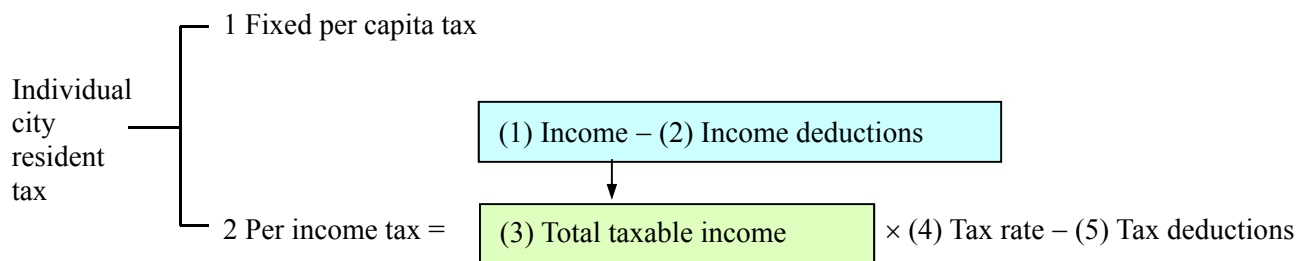
(1) Foreign Residents Who Must Pay Individual City Resident Tax (Taxpayers)

A foreign resident residing in Fukuoka City as of January 1 is required to pay individual city resident tax.

If you have an office, business base, or real estate in a ward other than the one in which you reside, you are required to pay only the per capita tax to the ward in which your office, etc. is located.

(2) Tax Calculation

Individual city resident tax is determined as follows:



1, 2, and (1) to (5) are detailed below.

1. Fixed per capita tax

The annual tax amount is currently 3,500 yen for the city resident tax (plus 2,000 yen for the prefectural resident tax).

2. Per income tax

The per income tax is determined by multiplying (3) total taxable income by (4) the applicable tax rate after deducting (2) income deductions from (1) income.

(1) Income

Income refers to the amount of revenue earned from January 1 to December 31 of the previous year from which direct expenses are deducted. For example, for salaried income, deductions are based on income level.

The taxable income of foreign residents is based on the nature and duration of their stay in Japan. Refer to page 4 for details.

(2) Income deductions

Certain amounts can be deducted from income. This system is designed to adjust the tax burden on taxpayers in light of individual circumstances, such as the presence of a spouse or dependents, extra expenses due to illness or disaster, etc.

(3) Total taxable income

Total taxable income is determined by subtracting income deductions from income and rounding off amounts smaller than 1,000 yen.

(4) Tax rates

The tax rate for per income tax is 8% for city resident tax (2% for prefectural resident tax).

(5) Tax deductions

Tax deductions are intended to prevent double taxation on dividend income and income earned overseas.

(3) Individual City Resident Tax Declaration

Individuals residing in Fukuoka City as of January 1 must file an Individual City Resident Tax Declaration by March 15 of the said year to the ward office of the area where they resided as of January 1, excluding those who:

- Did not earn any income during the previous year,
- Only received salaried income during the previous year, and their employer filed a report of earnings to the city on their behalf,
- Filed a final income tax declaration to the tax authorities, or
- Earned no more than 330,000 yen during the previous year.

(4) Due Date and Payment Methods

City resident tax is collected by one of the following three methods: (1) ordinary collection, (2) special collection from salary, and (3) special collection from public pension.

(1) Ordinary collection

For self-employed persons and those who have resigned from a company and are receiving no salary during the year, tax notifications (payment slips) are issued and sent by the ward office. The tax must be paid at banks, other financial institutions, or convenience stores in four installments (June, August, October, and January of the next year) using the payment slips.

| Payment Month | 1 st Period | 2 nd Period | 3 rd Period | 4 th Period |
|---------------|------------------------|------------------------|------------------------|------------------------|
| | June | August | October | January |

*Payment is due by the end of the month. Should the payment due date fall on a Saturday, Sunday, or holiday, the due date will shift to the following working day.

Those who will move out of Fukuoka City or leave Japan must appoint a tax agent. Furthermore, those who will leave Japan must pay the outstanding amount. Please take care not to forget.

(2) Special collection from salary

For employees of a company or other organization, the tax amount is notified to the employee through their employer who will withhold the tax amount from the employee's salary in monthly installments from June to May of the following year and pay the withheld tax in the following month to the responsible municipal office on behalf of the employee.

Employees are requested to ask their employer to withdraw all outstanding resident taxes from their salary in a lump sum if they leave the company or Japan.

(3) Special collection from public pensions

For those aged 65 or older receiving a public pension, such as an old-age basic pension, as of the first day of the financial year (April 1) and who are subject to individual city resident tax, the tax amount for their pension income will be withheld from pension payments by the pension payer. The pension payer shall pay the withheld tax to the responsible municipal office on behalf of the pension recipient by the 10th of the month following the month in which the pension is paid.

If you have income other than a public pension, such as salary, business income or real-estate income, you must pay tax on that income by either special collection from salary or ordinary collection.

- * Since individual resident tax is calculated based on the previous year's income, those who are leaving Japan may be required to pay individual city resident tax after their departure. In that situation, it is necessary for such taxpayers to appoint a tax agent (refer to page 8 for details). Before leaving Japan, please confirm with the Tax Imposition Section at your ward office.



(5) Taxable Income for Foreigners

Taxable income for foreigners is determined on the basis of their residence status in Japan. For taxation purposes, foreigners are categorized into “residents” and “non-residents,” and “residents” are further divided into “non-permanent residents” and “permanent residents.”

Residents: those who have a “domicile,” or have had a “residence” for one consecutive year or longer in Japan

(Note) In general, those who have a living base in Japan are deemed to have a domicile in Japan. Those who do not have a domicile but stay or live in Japan are deemed to have a residence in Japan.

- Non-permanent residents: residents who do not have Japanese nationality, and who have had a domicile or residence in Japan for less than a total of five years within the last ten years.
- Permanent residents: residents other than non-permanent residents

Non-residents: those who are not residents

- Taxation conditions for the above categories are shown in the table below.

| Category | | Taxable income | | | |
|---------------|-------------------------|------------------------------|-----------------------|----------------------------|--|
| | | Income from sources in Japan | | Income from sources abroad | |
| | | Paid in Japan | Paid abroad | Paid in Japan | Paid abroad |
| Residents | Non-permanent residents | Entire amount taxable | Entire amount taxable | Entire amount taxable | Only the portion deemed to be transferred to Japan is taxable. Hence, the portion of income paid and held abroad is not taxable. |
| | Permanent residents | Entire amount taxable | Entire amount taxable | Entire amount taxable | Entire amount taxable |
| Non-residents | | Taxable in principle | | Not taxable | |

(6) Tax Agreements

For citizens of countries with which Japan has signed a tax agreement, their individual city resident tax in Japan may be reduced or exempted in accordance with the terms of the agreement.

For employees of foreign government agencies, professors, students and other such people, even if they are from a country with a tax agreement with Japan that does not specifically target individual city resident tax, the tax shall not be levied on their income from which income tax has been exempted.

(7) When Declaring Dependents That Reside Abroad

For those who will apply deductions or the tax-free limit system for a dependent who does not have domicile in Japan, you must attach a document of family relations (Note 1) and remittance-related documents (Note 2) when submitting your declaration.

(Note 1) Examples of documents of family relations

- (1) A copy of the family register label, documents issued by the country or a regional public organization, and a copy of the family member’s passport
- (2) Documents issued by the foreign government or a regional public organization (limited to those that include the relative’s name, address, and date of birth)

(Note 2) Examples of remittance-related documents

- (1) Documents that clearly indicate payments made from the person declaring them as a dependent to said relative through currency exchange conducted by a financial institution
- (2) Documents that clearly indicate that the relative received an amount of money from the person declaring them as a dependent that is equivalent to the cost of goods, etc. purchased by the relative by presenting a card issued by a credit card company

2 Property Tax

Property tax is a tax levied on those who possess land, houses, or depreciable assets (generally referred to as “property”) according to the property’s appraised value.

Furthermore, property tax must be paid together with city planning tax.

* “Depreciable assets” refers to structures, machinery, vehicles, instruments, equipment, etc. used for business



(1) Foreign Residents Who Must Pay Property Tax (Taxpayers)

Those who possess property in Fukuoka City as of January 1 each year must pay property taxes. Concrete details are as follows.

| | |
|--------------------|--|
| Land | Those entered or registered as owner in the register or the supplementary land tax ledger |
| Houses | Those entered or registered as owner in the register or the supplementary house tax ledger |
| Depreciable Assets | Those registered as owner in the depreciable asset tax ledger |

As stated in the above table, property tax is levied upon taxpayers who are entered or registered in the register or tax ledger. Hence, even if the actual owner of the property changes to a new owner as a result of buying and selling, etc., if the procedures to change the name in the register or ledger have not been completed as of January 1, the property tax shall be levied on the old owner.

(2) Depreciable Assets Declaration

Those who possess depreciable assets must declare the state or condition of the assets as of January 1 every year. In addition to equipment and fixtures at factories and stores, exterior fixtures such as fences, pavement, and parking area equipment installed in parking areas, apartments, etc. rented by the individual must also be declared as depreciable assets.

(3) Due Date and Payment Methods

Tax notifications (payment slips) are issued and sent by the ward or municipal office. The tax must be paid at banks, other financial institutions, or convenience stores in four installments (April, July, December, and February of the next year) using the payment slips.

| | | | | |
|---------------|------------------------|------------------------|------------------------|------------------------|
| Payment Month | 1 st Period | 2 nd Period | 3 rd Period | 4 th Period |
| | April | July | December | February |



*Payment is due by the end of the month (due the 28th in December). Should the payment due date fall on a Saturday, Sunday, holiday, or the New Year (Dec. 29 to Jan. 3), the due date will shift to the following working day.

Those who will move out of Fukuoka City or leave Japan must appoint a tax agent. Furthermore, those who will leave Japan must pay the outstanding amount. Please take care not to forget.

3 City Planning Tax

City planning tax is collected in order to cover the cost of city planning and land readjustment projects.

(1) Foreign Residents Who Must Pay City Planning Tax (Taxpayers)

Among taxpayers required to pay property tax, those who possess land or houses in areas designated for urbanization as of January 1 each year must also pay city planning tax.

(2) Due Date and Payment Methods

Tax notifications (payment slips) are issued and sent together with property tax. The tax must be paid in four installments (April, July, December, and February of the next year) using the payment slips.

| | | | | |
|---------------|------------------------|------------------------|------------------------|------------------------|
| Payment Month | 1 st Period | 2 nd Period | 3 rd Period | 4 th Period |
| | April | July | December | February |

*Payment is due by the end of the month (due the 28th in December). Should the payment due date fall on a Saturday, Sunday, holiday, or the New Year (Dec. 29 to Jan. 3), the due date will shift to the following working day.

4 Light Vehicle Tax

(1) Foreign Residents Who Must Pay Light Vehicle Tax (Taxpayers)

Light vehicle tax is collected from owners of motorized bikes, light motor vehicles, small special-purpose vehicles or small-sized two-wheeled vehicles (generally referred to as “light vehicles”) whose registered permanent parking space is located in Fukuoka City as of April 1 each year.

***Even if the registered name is changed after April 1, tax will be levied upon the owner as of April 1.**

(2) Light Vehicle Tax Rates

Light vehicle tax rates are specified according to the type and engine displacement of the taxed vehicles, as shown in the table below.

| Vehicle type and engine displacement | | | | Tax amount (yen) | | |
|--|-------------------------------|-------------------------------------|---|---|--------|-------|
| Motorized bike | 50 cc or less | | | 2,000 | | |
| | Two-wheels | Over 50 cc to 90 cc | | 2,000 | | |
| | | Over 90 cc to 125 cc | | 2,400 | | |
| | Three or more wheels | | | 3,700 | | |
| Light motor vehicle | Two-wheels | Over 125 cc to 250 cc | | 3,600 | | |
| | Three-wheels | 660 cc or less | Initial inspection done on or before March 31, 2015 | | 3,100 | |
| | | | Initial inspection done on or after April 1, 2015 *2 | | 3,900 | |
| | | | Initial inspection done 13 or more years ago | | 4,600 | |
| | | | Initial inspection done between April 1, 2016 and September 30, 2019 *1 | Electric light vehicle Natural gas light vehicle | | 1,000 |
| | | | | Gasoline vehicle | | 2,000 |
| | | | | Hybrid vehicle | | 3,000 |
| | Four-wheels 660 cc or less | Passenger use (For business use) | Initial inspection done on or before March 31, 2015 | | 5,500 | |
| | | | Initial inspection done on or after April 1, 2015 *2 | | 6,900 | |
| | | | Initial inspection done 13 or more years ago | | 8,200 | |
| | | | Initial inspection done between April 1, 2016 and September 30, 2019 *1 | Electric light vehicle Natural gas light vehicle | | 1,800 |
| | | | | Gasoline vehicle | | 3,500 |
| | | | | Hybrid vehicle | | 5,200 |
| | | Passenger use (For personal use) | Initial inspection done on or before March 31, 2015 | | 7,200 | |
| | | | Initial inspection done on or after April 1, 2015 *2 | | 10,800 | |
| | | | Initial inspection done 13 or more years ago | | 12,900 | |
| | | | Initial inspection done between April 1, 2016 and September 30, 2019 *1 | Electric light vehicle Natural gas light vehicle | | 2,700 |
| | | | | Gasoline vehicle | | 5,400 |
| | | | | Hybrid vehicle | | 8,100 |
| | | | Freight (For business use) | Initial inspection done on or before March 31, 2015 | | 3,000 |
| Initial inspection done on or after April 1, 2015 *2 | | | | 3,800 | | |
| Initial inspection done 13 or more years ago | | 4,500 | | | | |

| Vehicle type and engine displacement | | | | Tax amount (yen) | |
|--------------------------------------|-------------------------------|-------------------------------|---|---------------------------|-------|
| Light motor vehicle | Four-wheels 660 cc or less | Freight (For business use) | Initial inspection done between April 1, 2016 and September 30, 2019 *1 | Electric light vehicle | 1,000 |
| | | | | Natural gas light vehicle | 1,900 |
| | | | Gasoline vehicle | 1,900 | |
| | | | | Hybrid vehicle | 2,900 |
| | | Freight (For personal use) | Initial inspection done on or before March 31, 2015 | | 4,000 |
| | | | Initial inspection done on or after April 1, 2015 *2 | | 5,000 |
| | | | Initial inspection done 13 or more years ago | | 6,000 |
| | | | Initial inspection done between April 1, 2016 and September 30, 2019 *1 | Electric light vehicle | 1,300 |
| Natural gas light vehicle | 1,300 | | | | |
| Gasoline vehicle | 2,500 | | | | |
| | Hybrid vehicle | 3,800 | | | |
| Small special-purpose vehicle | For agricultural work | | | 2,400 | |
| | Other | | | 5,900 | |
| Small-sized two-wheeled vehicle | | Over 250 cc | | 6,000 | |

*1 Tax rate for the first year only (*2 Tax rate from the following year onwards)

(3) Light Vehicle Tax Declaration

In relation to light vehicle tax, you must file a declaration when you:

- Obtain a light vehicle by purchase or transfer,
- Lose a light vehicle by scrapping, sale, transfer, or theft, or
- Change your address or the permanent parking space of your light vehicle.



A declaration can be filed at

- Tax Imposition Section administrative clerk at ward offices in Fukuoka City (refer to pages 10~12)
(For motorized bikes 125 cc or less and small special-purpose vehicles)
- National Association of Light Vehicles (Zenkeijikyō), Fukuoka Office
(General Incorporated Association)
Address: 2-2-51, Hakozaki Futo, Higashi-ku
Phone: 092-641-0431
(For light motor vehicles, including motorcycles over 125 cc and no more than 250 cc)
- Kyushu District Transport Bureau, Fukuoka Transport Branch Office
Address: 3-10-40, Chihaya, Higashi-ku
Phone: 050-5540-2078
(For small-sized two-wheeled vehicles (motorcycles over 250 cc))

(4) Due Date and Payment Methods

Tax notifications (payment slips) are issued and sent by the ward office. The tax must be paid at banks, other financial institutions, or convenience stores by the due date.

| | |
|---------------|-----|
| Payment Month | May |
|---------------|-----|

*Payment is due by the end of the month. Should the payment due date fall on a Saturday, Sunday, or holiday, the due date will shift to the following working day.

Those who will move out of Fukuoka City or leave Japan must file a declaration and pay the light vehicle tax.

5 Payment of City Taxes

Taxpayers are required to independently pay their city taxes by the designated date (due date).

Individual city/prefectural resident taxes (ordinary method), property tax and city planning tax, property tax (depreciable assets), and light vehicle tax must be paid by the due date indicated on the tax notifications.

Those who will move out of Fukuoka City or leave Japan must appoint a tax agent. Furthermore, those who will leave Japan must pay the outstanding amount. Please take care not to forget.

(1) Tax Agent

Those who are required to pay city resident tax, property tax and city planning tax, etc. but do not have a domicile, residence, office or business base (hereinafter “address, etc.”) in Fukuoka City should appoint a tax agent who will receive tax notifications, pay taxes, and conduct other tax-related procedures on their behalf. (It is not necessary to appoint a tax agent if those taxpayers notify relevant authorities of their ability to complete their tax payments without a tax agent and obtain approval from such authorities.)

Filing of the above declarations and notifications differs for each type of tax, so please refer to page 10 for inquiries.

(2) Payment Methods and Locations

City tax must be paid by the due date using the tax notification (payment slip) issued and sent by the ward office using one of the two following methods.

(1) Payment at a financial institution or convenience store

City taxes (individual city/prefectural resident tax (ordinary collection), property tax, city planning tax, property tax (depreciable assets) and light vehicle tax) can be paid at banks, trust banks, credit banks, credit unions, Japan Post Bank, agricultural cooperatives, and fisheries cooperatives, in addition to convenience stores in Fukuoka City. Certain financial institutions and convenience stores do not accept payment for city taxes, so be sure to confirm with them.

*Convenience stores do not accept payments if the payment slip does not have a bar code, if a single payment slip exceeds 300,000 yen, or if the amount on the payment slip has been modified.

(2) Payment by credit card on the Fukuoka City Tax Payments website (only available before the due date)

Individual city/prefectural resident taxes (ordinary collection), property tax, city planning tax, property tax (depreciable assets), and light vehicle tax can be paid online with a credit card through the Fukuoka City Tax Payments website before the due date if the payment slip includes a confirmation number. *A processing fee will be charged in addition to the tax according to the amount.

The Fukuoka City Tax Payments website can be accessed in the following ways.

○ Enter the URL directly

URL

○ Scan this QR code



(3) When Failing to Pay City Taxes by the Due Date

○ Penalty

Failing to pay city taxes by the due date shall result in default. Should you default, you must pay a penalty in addition to the tax originally due. The penalty for default is calculated in the following way. For the period from the day after the due date until one month has elapsed, the penalty for default is calculated as the special basic rate (the percentage announced by the Minister of Finance as the total of new monthly short-term contractual interest rates of banks from October of the second preceding year to September of the preceding year divided by 12, plus 1% per annum) plus an additional 1% per annum <maximum of 7.3% per annum>. The period thereafter is calculated as the special basic rate plus 7.3% per annum <maximum of 14.6% per annum>.

<Penalty Percentages>

| Period | From the day after the due date until one month has elapsed | From the date one month has elapsed since the day after the due date until the date of payment |
|---|---|--|
| From January 1, 2018 to December 31, 2018 | 2.6% | 8.9% |

○ Collection procedures

The Fukuoka City government sends letters, make calls or visits taxpayers in default to remind them of their tax obligations, assuming that they may have failed to pay due to mere carelessness or other specific reasons.

Further failure to meet tax obligations shall inevitably result in seizure of assets (salaries, savings and deposits, real estate, movable property etc.) in fairness to residents who have duly paid their taxes and in order to secure city tax revenues.

If a person fails to meet tax obligations even further without due reason, the seized property will be put up for public auction to settle tax debts.

6 Tax-Related Certificates

To have a certificate of income or other tax-related certificate issued, visit the Tax Imposition Section of your local ward office, or the Tax Payment Management Section of the Finance Bureau (refer to pages 10~12) with your ID (driver's license, residence card, passport, etc.).

If you send a third party (including family members) to these divisions on your behalf to have those certificates issued, the third party must present a letter of attorney along with their own ID.

*Please check with the relevant agency regarding the type, year, and number of documents required (e.g. Immigration Bureau for visa renewals, etc.)

(Examples of tax-related certificates)

| Title | Certified matters | Fee |
|---|---|-----------------|
| City and Prefectural Tax Certificate; Tax Exemption Certificate (certificate of income) | Amounts of individual city/prefectural taxes and income, etc. | 300 yen / issue |
| Certificate of Tax Payment | Paid amounts of city taxes, etc. | 300 yen / issue |
| Certificate of Light Vehicle Tax Payment (for car inspection) | Whether the light vehicle tax has been paid in time (this certificate is necessary for inspection of light vehicles.) | Free |

7 Tax Information

For inquiries related to city taxes, please send an email to the following addresses. For direct inquiries, visit the following locations or call the following phone numbers with the help of a Japanese speaker.

(1) For City Tax-Related Inquiries

[Counters at City Hall]

| Type of Inquiry | Section/Clerk in Charge | |
|--|--|-------------------------------------|
| <ul style="list-style-type: none"> Issue of certificates related to city taxes Imposition of light vehicle tax | (1) Administrative clerk | Tax Imposition Section of each ward |
| <ul style="list-style-type: none"> Declaration/imposition of individual city/prefectural resident taxes (ordinary collection), application for tax agent | (2) City resident tax clerk | |
| <ul style="list-style-type: none"> Imposition of property and city planning taxes (land), application for tax agent | (3) Property tax (land) clerk | |
| <ul style="list-style-type: none"> Imposition of property and city planning taxes (houses), application for tax agent | (4) Property tax (houses) clerk | |
| <ul style="list-style-type: none"> Consultation regarding payment of individual city/prefectural resident taxes (ordinary collection), property tax and light vehicle tax | (5) Tax Payment Section of each ward | |
| <ul style="list-style-type: none"> Procedures for bank transfers for city taxes Payment of taxes by credit card (changing from bank transfers) | (6) Administrative regulation clerk | Tax Payment Management Section |
| <ul style="list-style-type: none"> Issue of certificates related to city taxes | (7) Receipt management clerk | |
| <ul style="list-style-type: none"> Returns for overpayment and mistaken payments | (8) Corporate receipt management clerk | |
| <ul style="list-style-type: none"> Consultation regarding payment of individual city/prefectural resident taxes (special collection), corporate city resident tax, business tax, city tobacco tax, and bath tax | (9) Corporate tax payment clerk | |
| <ul style="list-style-type: none"> Imposition of individual city/prefectural resident tax (special collection) | (10) Special collection clerk | Corporate Tax Section |
| <ul style="list-style-type: none"> Imposition of corporate city resident tax, application for tax agent | (11) Corporate city resident tax clerk | |
| <ul style="list-style-type: none"> Imposition of property tax (depreciable assets), application for tax agent | (12) Depreciable asset clerk | Asset Tax Imposition Section |
| <ul style="list-style-type: none"> Imposition of business tax, tobacco tax, bath tax, and application for tax agent | (13) Business tax clerk | |
| <ul style="list-style-type: none"> Inquiries regarding this booklet | (14) Taxation Section | |

[Contact details for each ward office and City Hall (Main Building)]

| Ward | Section/Clerk | Phone | Fax | Email | Address |
|--------------|---------------------------------|----------|----------|-------------------------------|--|
| Higashi Ward | (1) Administrative clerk | 645-1021 | 632-4970 | kazei.HIWO@city.fukuoka.lg.jp | 2-54-1 Hakozaki, Higashi-ku, 812-8653 |
| | (2) City resident tax clerk | 645-1026 | | | |
| | (3) Property tax (land) clerk | 645-1031 | | | |
| | (4) Property tax (houses) clerk | 645-1033 | | | |
| | (5) Tax Payment Section | 645-1022 | | nozei.HIWO@city.fukuoka.lg.jp | |

| Ward | Section/Clerk | Phone | Fax | Email | Address | |
|-------------|-------------------------|----------------------------------|-------------------------------|----------|-------------------------------|--|
| Hakata Ward | Tax Imposition Section | (1) Administrative clerk | 419-1022 | 476-5188 | kazei.HAWO@city.fukuoka.lg.jp | 2-9-3 Hakata Ekimae, Hakata-ku, 812-8512 |
| | | (2) City resident tax clerk | 419-1027 | | | |
| | | (3) Property tax (land) clerk | 419-1032 | | | |
| | | (4) Property tax (houses) clerk | 419-1034 | | | |
| | (5) Tax Payment Section | 419-1023 | nozei.HAWO@city.fukuoka.lg.jp | | | |
| Chuo Ward | Tax Imposition Section | (1) Administrative clerk | 718-1049 | 714-4231 | kazei.CWO@city.fukuoka.lg.jp | 2-5-31 Daimyo, Chuo-ku, 810-8622 |
| | | (2) City resident tax clerk | 718-1038 | | | |
| | | (3) Property tax (land) clerk | 718-1045 | | | |
| | | (4) Property tax (houses) clerk | 718-1047 | | | |
| | (5) Tax Payment Section | 718-1028 | nozei.CWO@city.fukuoka.lg.jp | | | |
| Minami Ward | Tax Imposition Section | (1) Administrative clerk | 559-5031 | 511-3652 | kazei.MWO@city.fukuoka.lg.jp | 3-25-1 Shiobaru, Minami-ku, 815-8501 |
| | | (2) City resident tax clerk | 559-5041 | | | |
| | | (3) Property tax (land) clerk | 559-5051 | | | |
| | | (4) Property tax (houses) clerk | 559-5053 | | | |
| | (5) Tax Payment Section | 559-5169 | nozei.MWO@city.fukuoka.lg.jp | | | |
| Jonan Ward | Tax Imposition Section | (1) Administrative clerk | 833-4024 | 841-2145 | kazei.JWO@city.fukuoka.lg.jp | 6-1-1, Torikai, Jonan-ku, 814-0192 |
| | | (1) City tax certificate counter | 833-4029 | | | |
| | | (2) City resident tax clerk | 833-4032 | | | |
| | | (3) Property tax (land) clerk | 833-4036 | | | |
| | | (4) Property tax (houses) clerk | 833-4038 | | | |
| | (5) Tax Payment Section | 833-4026 | nozei.JWO@city.fukuoka.lg.jp | | | |

| Ward | Section/Clerk | Phone | Fax | Email | Address | |
|--------------------------------|--|---------------------------------|------------------------------|-----------------------------------|--|------------------------------------|
| Sawara Ward | Tax Imposition Section | (1) Administrative clerk | 833-4318 | 841-2185 | kazei.SWO@city.fukuoka.lg.jp | 2-1-1 Momochi, Sawara-ku, 814-8501 |
| | | (2) City resident tax clerk | 833-4320 | | | |
| | | (3) Property tax (land) clerk | 833-4326 | | | |
| | | (4) Property tax (houses) clerk | 833-4328 | | | |
| | (5) Tax Payment Section | 833-4317 | nozei.SWO@city.fukuoka.lg.jp | | | |
| Nishi ward | Tax Imposition Section | (1) Administrative clerk | 895-7013 | 883-8565 | kazei.NWO@city.fukuoka.lg.jp | 1-4-1 Uchihama, Nishi-ku, 819-8501 |
| | | (2) City resident tax clerk | 895-7017 | | | |
| | | (3) Property tax (land) clerk | 895-7019 | | | |
| | | (4) Property tax (houses) clerk | 895-7021 | | | |
| | (5) Tax Payment Section | 895-7014 | nozei.NWO@city.fukuoka.lg.jp | | | |
| Tax Payment Management Section | (6) Administrative regulation clerk | 711-4490 | 711-4219 | nozeikanri.FB@city.fukuoka.lg.jp | 1-10-1 Tenjin, Chuo-ku, 810-8620 City Hall (North Annex) | |
| | (7) Receipt management clerk | | | | | |
| | (8) Corporate receipt management clerk | 711-4217 | | | | |
| | (9) Corporate tax payment clerk | 711-4215 | | | | |
| Corporate Tax Section | (10) Special collection clerk | 711-4211 | 733-5556 | hojinzeimu.FB@city.fukuoka.lg.jp | | |
| | (11) Corporate city resident tax clerk | 711-4194 | | | | |
| Asset Tax Imposition Section | (12) Depreciable asset clerk | 711-4438 | 733-5902 | shisankazei.FB@city.fukuoka.lg.jp | 1-8-1 Tenjin, Chuo-ku, 810-8620 | |
| | (13) Business tax clerk | 711-4195 | | | | |
| (14) Taxation Section | | 711-4202 | 733-5598 | zeisei.FB@city.fukuoka.lg.jp | | |

(2) For National Tax-Related Inquiries (income tax, corporate tax, consumption tax, etc.)*National Tax Agency website: <http://www.nta.go.jp/>

| Name | Phone | Address | Areas of Jurisdiction |
|----------------------------------|----------|--|---|
| Fukuoka Regional Taxation Bureau | 411-0031 | 2-11-1 Hakata-eki Higashi, Hakata-ku, 812-8547 | |
| Fukuoka Tax Office | 771-1151 | 4-8-28 Tenjin, Chuo-ku, 810-8689 | Chuo Ward, Minami Ward |
| Nishi Fukuoka Tax Office | 843-6211 | 1-5-22 Momochi, Sawara-ku, 814-8602 | Jonan Ward, Sawara Ward, Nishi Ward |
| Hakata Tax Office | 641-8131 | 1-8-1 Maidashi, Higashi-ku, 812-8706 | Hakata Ward, Higashi Ward (excluding the jurisdiction of the Kashii Tax Office) |
| Kashii Tax Office | 661-1031 | 6-2-1 Chihaya, Higashi-ku, 813-8681 | Parts of Higashi Ward |

(3) For Prefectural Tax-Related Inquiries (vehicle tax, business tax, etc.)*Fukuoka Prefecture website: <http://www.pref.fukuoka.lg.jp/>

| Name | Phone | Address | Areas of Jurisdiction |
|---|----------|--|--|
| Tax Division, Fukuoka Prefectural Office | 643-3062 | 7-7 Higashi Koen, Hakata-ku, 812-8577 | |
| Hakata Branch, Prefectural Tax Administrative Office | 473-8311 | 1-17-1 Hakata-eki Higashi, Hakata-ku, 812-8542 | Hakata Ward, Minami Ward |
| Higashi Fukuoka Branch, Prefectural Tax Administrative Office | 641-0201 | 1-18-1 Hakozaki, Higashi-ku, 812-8543 | Higashi Ward |
| Nishi Fukuoka Branch, Prefectural Tax Administrative Office | 735-6141 | 1-8-8 Akasaka, Chuo-ku, 810-8515 | Chuo Ward, Jonan Ward, Sawara Ward, Nishi Ward |