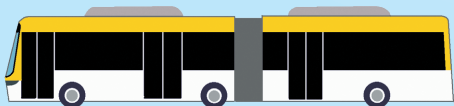
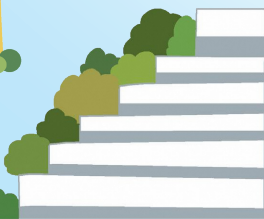
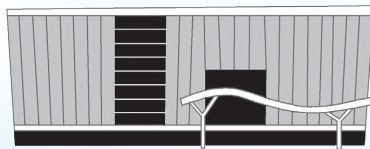
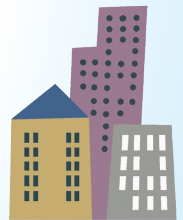
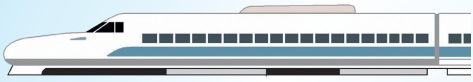
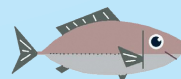




City Taxes



Fukuoka City



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1. Municipal residence tax

Municipal residence tax is collected from individual Fukuoka City residents to cover the costs of municipal administrative services. The cost of these services is shared amongst residents according to their ability to pay.

The tax comprises two parts:

- a flat-rate part, which is paid equally by all residents; and
- an income-based part, which varies depending on your income from the previous year.

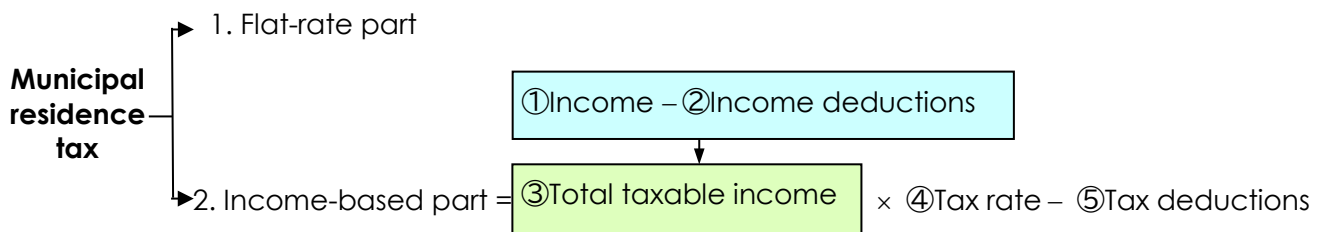
Additionally, Fukuoka Prefecture has a prefectural residence tax. This tax is declared and paid together with individual municipal residence tax to the Fukuoka City government. Together, these taxes are generally called residence taxes.

(1) Foreign residents who must pay municipal residence tax

Foreign residents living in Fukuoka City as of January 1 must also pay municipal residence tax. If you have an office or real estate in a ward other than the one where you live, you only need to pay the flat-rate part of the tax to the ward where your office or real estate is located.

(2) Calculating your taxes

Municipal residence tax can be broken down as follows:



Information on 1., 2., and ① to ⑤ can be found below.

1. Flat-rate part

The annual flat-rate portion amount is currently ¥3,500 (plus ¥2,000 for the prefectural residence tax).

2. Income-based part

The income-based part is calculated as follows:

First, subtract ② income deductions from ① income to obtain ③ total taxable income. Multiply your ③ total taxable income by the ④ tax rate that applies to you.

① Income

Income is the amount of money (revenue) you earned from January 1 to December 31 of the previous year after direct expenses have been deducted. For example, if you have a salaried income, deductions are based on your income level.

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

② Income deductions

Income deductions are certain amounts of money deducted from your income. This system adjusts the tax burden on taxpayers based on their individual circumstances, such as the presence of a spouse or dependents, extra expenses due to illness or disaster.

③ Total taxable income

Total taxable income is calculated by subtracting income deductions from your income and rounding down amounts smaller than ¥1,000.

④ Tax rate

The tax rate for the income-based part of municipal residence tax is 8% (2% for prefectural residence tax).

⑤ Tax deductions

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

(3) Declaring your municipal residence tax

Individuals living in Fukuoka City as of January 1 must submit an individual municipal residence tax declaration by March 15 of the same year. This declaration must be submitted at the ward office where you lived as of January 1. You do not have to submit a tax declaration if you:

- did not earn any income during the previous year;
- only received a salaried income during the previous year, and your employer filed a report of earnings to the city on your behalf;
- filed a final income tax declaration to the tax authorities; or
- earned no more than ¥430,000 during the previous year.

(4) Due date and payment methods

Municipal residence tax is collected by one of the following three methods:

- ① ordinary collection;
- ② special collection from your salary; or
- ③ special collection from your public pension.

① Ordinary collection

If you are self-employed or have resigned from a company and are receiving no salary, the ward office will send you tax notifications (payment slips). You must use these to pay your tax at a bank, financial institution or a convenience store in four installments (June, August, October, and January of the next year).

Payment month	1 st period	2 nd period	3 rd period	4 th period
	June	August	October	January

* Payments are due by the end of the month. If the payment due date is on a Saturday, Sunday or public holiday, the due date will change to the next working day.

If you will move out of Fukuoka City or leave Japan, you must appoint a tax agent. Furthermore, if you will leave Japan, you must pay the outstanding amount.

② Special collection from salary

If you work at a company or other organization, your employer will notify you of your tax. Your employer will withhold the tax from your salary in monthly installments from June to the following May. They will then pay the withheld tax to your municipal office on your behalf the following month.

You must ask your employer to withdraw all outstanding residence taxes from your salary in one lump sum if you leave the company or Japan.

③ Special collection from public pensions

As of the first day of the fiscal year (April 1), if you are:

- aged 65 or older and receiving a public pension, such as old-age basic pension; and
- required to pay municipal residence tax

your taxes will be withheld from your pension payments based on your pension income. The pension payer will pay the tax withheld from your pension to your local municipal office on your behalf. This will be paid by the 10th of the month following your pension payment. If you have an income other than a public pension, such as from a salary, business or real-estate, you must pay tax on that income by ordinary collection or special collection.

*Because individual residence tax is calculated based on the previous year's income, you may still be required to pay municipal residence tax after you leave Japan. In that situation, you must appoint a tax agent (see page 9 for details). Before leaving Japan, check with the Tax Imposition Section at your ward office for more information.



(5) Taxable income for foreigners

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

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

(Note) In general, people who have a living base in Japan are deemed to have a domicile in Japan. If you do not have a domicile but stay or live in Japan, you 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: people 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 part of your earnings deemed to be transferred to Japan is taxable. 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

If you are a citizen of a country with which Japan has signed a tax agreement, your municipal residence tax in Japan may be reduced or exempted in accordance with the terms of the agreement.

In addition, in the case of foreign government employees, professors, foreign students, etc., even if they are from countries that have concluded tax treaties that do not directly concern municipal residence tax, they are not subject to municipal residence tax on income that is exempt from income tax.

(7) Declaring dependents that reside abroad

If you apply for 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*1 and remittance-related documents*2 when submitting your declaration.

***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 a foreign government or a regional public organization (limited to documents that include the relative's name, address, and date of birth)

***2:** Examples of remittance-related documents

- (1) Documents that clearly indicate payments made from the person declaring them as a dependent to the relative through currency exchanges conducted by a financial institution
- (2) Documents that clarify that the relative has received an amount of money from the person declaring them as a dependent, and that the amount is equivalent to the purchase price of the goods by presenting a card issued by a credit card issuer and purchase record.

2. Property tax

You must pay property tax if you own land, housing, or depreciable assets (generally referred to as "property.") The amount you pay depends on your 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

If you own property in Fukuoka City as of January 1 each year, you must pay property tax. Details are as follows.

Land	People entered or registered as an owner in the register or the supplementary land tax ledger
Housing	People entered or registered as an owner in the register or the supplementary house tax ledger
Depreciable assets	People registered as an owner in the depreciable asset tax ledger

The person entered or registered in the register or tax ledger must pay the property tax. Even when the actual owner of the property changes to a new owner after a sale, if the procedures to change the name in the register or ledger have not been completed as of January 1, the old owner will have to pay the tax.

(2) Declaring depreciable assets

If you own depreciable assets, you 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, you must also declare exterior fixtures that you rent as depreciable assets, such as fences, pavement, and parking area equipment installed in parking areas, apartments, etc.

(3) Due date and payment methods

Tax notifications (payment slips) are issued and sent by your local ward or municipal office. You must pay the tax at a bank, other financial institution, or convenience store 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.



If you will move out of Fukuoka City or leave Japan, you must appoint a tax agent. Furthermore, if you will leave Japan, you must pay the outstanding amount.

3. City planning tax

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

(1) Foreign residents who must pay city planning tax

If you are required to pay property tax, you must also pay city planning tax if you own land or housing in areas designated for urbanization as of January 1 each year.

(2) Due date and payment methods

Tax notifications (payment slips) are issued and sent together with property tax notifications. 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). If 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

You must pay light vehicle tax if you own a motorized bike, light motor vehicle, small special-purpose vehicle or small-sized two-wheeled vehicle (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 on or after April 1, tax will be levied upon the owner as of April 1.**

(2) Light vehicle tax rates

Light vehicle tax rates vary depending on the vehicle type and engine displacement of the taxed vehicles, as shown in the table below.

Motorized bikes, two-wheeled light motor vehicles, small two-wheeled motor vehicles, and small special-purpose vehicles			
Vehicle type and engine displacement		Tax rates (Amount of tax)	
Motorized bikes	50 cc (or 0.6 kw) or less (including three-wheeled covered bikes* ¹ and specified small motorized bikes * ² , but excluding microcars* ³)	¥2,000	
	Two wheels	Over 50 cc to 90 cc (or over 0.6 kw to 0.8 kw)	¥2,000
		Over 90 cc to 125 cc (or over 0.8 kw to 1.0 kw)	¥2,400
	Three or more wheels	Over 20 cc to 50 cc (or over 0.25 kw to 0.6 kw) * ³	¥3,700
Light motor vehicles Two-wheels	Over 125 cc to 250 cc (Including boat trailers and other vehicles under tow* ⁴)	¥3,600	
Small-sized vehicles two-wheels	Over 250 cc	¥6,000	
Small special-purpose vehicles	For agricultural work	¥2,400	
	Other	¥5,900	

*¹ Three-wheeled motorized bikes with a roof structure with open sides and a track tread of 0.5m or less

*² Bikes powered by electricity supplied by an external power source, which meets all of the following:

- ① Rated output of the prime mover is 0.6 kw or less,
- ② Less than 1.9m long and 0.6m wide
- ③ Maximum speed 20 km/h or less

*³ Motorized bikes with three or more wheels equipped with a vehicle interior or a track tread of exceeding 0.5 m, and motorized bikes with three or more wheels that meet the requirements of ① to ③ in *² above shall be considered "specified small motorized bikes".

*⁴ Vehicles 3.40 m or shorter, 1.48 m or narrower, and 2 m or less in height.

Light vehicle with three or more wheels						
Vehicle type and engine displacement			Tax rates (Amount of tax)			
			Former tax rate	Standard tax rate	Increased tax rate* ⁵	Reduced automobile tax rate for greener vehicles
			Initial inspection done on or before March 31, 2015	Initial inspection done on or after April 1, 2015	Initial inspection done 13 or more years ago	
Three wheels (660 cc or less)			¥3,100	¥3,900	¥4,600	As shown below
Vehicles with four or more wheels (660 cc or less)	Passenger vehicles	For business use)	¥5,500	¥6,900	¥8,200	
		For personal use	¥7,200	¥10,800	¥12,900	
	Freight vehicles	For business use	¥3,000	¥3,800	¥4,500	
		For personal use	¥4,000	¥5,000	¥6,000	

*⁵ Increased tax rate for the financial year 2023 applies to vehicles with an initial inspection date of March 2010 or earlier.

For vehicles that have received their first new inspection between April 1, 2021 and March 31, 2026 (March 31, 2025 for Standard 2 for gasoline and hybrid vehicles) and meet certain criteria, the following reduced tax rates for greener vehicles will be applied only for the taxable year following the year of the new inspection.

Reduced tax rates					
Vehicle type and engine displacement			Tax rates (amount of tax)		
			Electric light vehicles/natural gas-powered light vehicles (Approximately 75% reduction)	Gasoline vehicles; hybrid vehicles	
				Basic rate 1 (Approximately 50% reduction)	Basic rate 2 (Approximately 25% reduction)
Vehicles with three wheels (660 cc or less)			¥1,000	¥2,000 (passenger vehicle for business use only)	¥3,000 (passenger vehicle for business use only)
Vehicles with four or more wheels (660 cc or less)	Passenger vehicles	For business use	¥1,800	¥3,500	¥5,200
		For personal use	¥2,700		
	Freight vehicles	For business use	¥1,000		
		For personal use	¥1,300		

(3) Declaring light vehicle tax

You must file a light vehicle 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.

You can submit a declaration for:

- motorized bikes of 125 cc or less, and small special-purpose vehicles at the subsection of the Property Tax Section in charge of light vehicle tax on the 9th floor, Hakata Ward Office (See page13).
- light motor vehicles (three- and four-wheeled vehicles) at the National Association of Light Vehicles (*Zenkeijikyō*) Fukuoka Office (General Incorporated Association)
Address: 2-2-51 Hakozaki-futō, Higashi-ku
Tel: 092-641-0431
- small two-wheeled light motor vehicles at the National Association of Light Vehicles (*Zenkeijikyō*) Fukuoka Office, Chihaya Branch Office
Address: 2F Rikuren Kaikan, 3-10-40 Chihaya, Higashi-ku,
Tel: 092-641-0431 (Representative number of the Fukuoka Office)



(4) Due date and payment methods

You must pay the tax by the due date with tax notification payment slips sent by the Property Tax Section.

Payment month	May
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*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.

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

5. Paying municipal taxes

You must pay your municipal taxes by the designated due date.

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

If you plan to move out of Fukuoka City or leave Japan, you must appoint a tax agent. Furthermore, if you will leave Japan, you must pay any outstanding amount.

(1) Tax agent

If you must pay municipal residence 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, you must appoint a tax agent who will receive tax notifications, pay taxes, and do other tax-related procedures on your behalf. (It is not necessary to appoint a tax agent if you notify the relevant authorities that you can pay your taxes without a tax agent and obtain approval from such authorities.)

Submitting the above declarations and notifications differs for each type of tax. See page 11 for details on where to inquire.

(2) Payment methods and locations

You must pay municipal tax by the due date by one of the two following methods using the tax notification (payment slip) sent by the ward office:

- ① Pay at a financial institution, convenience store or by cashless payment
Municipal taxes, namely individual city/prefectural residence taxes (ordinary collection), property tax and city planning tax, property tax (depreciable assets), and light vehicle tax can be paid in Fukuoka City at banks, trust banks, credit banks, credit unions, Japan Post Banks, agricultural cooperatives, fishery cooperatives, and convenience stores. Taxes can also be paid by smartphone using cashless payment services, such as LINE Pay, PayPay, Mobile Cashier, auPay, d-payment and J-Coin. Some financial institutions and convenience stores do not accept payments for municipal taxes, so be sure to check in advance.
*Convenience stores do not accept payments or cashless payments if: the payment slip does not have a bar code; a single payment slip exceeds ¥300,000; or the amount on the payment slip has been changed.
- ② Pay using the Fukuoka City tax payment website
 - If your payment slip has an eL-QR printed on it, you can use it to access the local tax payment site from your smartphone or computer to make tax payments using one of the following payment methods. After registering your e-mail address to receive payment confirmations and other information, you can make payments by scanning the eL-QR with a camera or QR code reader, or by entering your eL number. Note that payment conditions (maximum amount, etc.) vary depending on your credit card company or financial institution.
 - Credit card (VISA, Master, JCB, American Express, Diners Club)
 - Internet banking
 - Bank transfer (Direct method with due date specification are also available)
 - Issuance of Pay-Easy number
 - △ A handling fee will be charged when paying with a credit card through the system. The fee is 37 yen (excluding tax) for the first 10,000 yen, and 75 yen (excluding tax) for every 10,000 yen thereafter.

For instructions on how to use the system, visit the Local Tax Payment website.

 **地方税共同機構**
LOCAL TAX AGENCY

詳しくはこちら **地方税お支払サイト**
利用者向けホームページ
<https://www.payment.eltax.lta.go.jp/>



QRコードは株式会社デンソーウェブの登録商標です

(3) When failing to pay municipal taxes by the due date

○ **Penalties**

Failing to pay municipal taxes by the due date will default your payment. If your payment is defaulted, you must pay a penalty in addition to the tax originally due. The penalty for default payments is calculated in the following way. The period from the day after the due date until one month will accrue a penalty calculated at the special basic rate* plus an additional 1% per year (maximum of 7.3% per year.) The period thereafter is calculated at the special basic rate plus 7.3% per year (maximum of 14.6% per year.)

*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.

Penalty percentages

Period	From the day after the due date until one month has passed	From one month and one day after the due date until the date the payment is made
On or after January 1, 2022	2.4%	8.7%

○ **Collection procedures**

The Fukuoka City government will send letters, call or visit people who have not paid their taxes to remind them to do so, assuming that they did not pay due for a reason, such as carelessness or other specific reasons.

Further failure to meet tax obligations will result in a seizure of assets (salaries, savings and deposits, real estate, movable property etc.) out of fairness to residents who have duly paid their taxes and in order to secure municipal 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 certificates

If you need a certificate of income or other tax-related certificates*, visit the Tax Imposition Section of your local ward office (see pages 12 – 13) with personal identification (driver's license, residence card, passport, etc.).

If you send someone else (including a family member) to get a certificate on your behalf, they must have a letter of authorization along with their own ID.

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

Examples of tax certificates

Title	Certified matters	Fee
Municipal or prefectural tax certificate, tax exemption certificate (certificate of income)	Amounts of individual municipal/prefectural taxes and income, etc.	¥300 each
Certificate of tax payment	Paid amounts of municipal taxes, etc.	¥300 each
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 municipal taxes, email the following addresses. For direct inquiries, visit the following locations or call the phone numbers with the help of a Japanese speaker.

(1) Municipal tax-related inquiries

Counters at City Hall

Type of inquiry	Section/subsection in charge	
• Declaration/imposition of municipal/prefectural residence taxes, application for tax agent	① Municipal residence tax subsection	Tax Imposition Section of each ward
• Imposition of property and city planning taxes (land), application for tax agent	② Property tax (land) subsection	
• Imposition of property and city planning taxes (housing), application for tax agent	③ Property tax (housing) subsection	
• Consultation regarding: payment of municipal/prefectural residence taxes (ordinary collection), property tax and light vehicle tax	④ Tax Payment Section of each ward	
• Issue of certificates related to municipal taxes (Go to the certificate issuance counter in Hakata Ward Office)	⑤ Administrative subsection	Tax Payment Section of each ward
• Procedures for bank transfers for municipal taxes • Payment of taxes by credit card (changing from bank transfers)	⑥ Administrative regulation subsection	Tax Payment Section
• Returns for overpayment and mistaken payment	⑦ Receipt management subsection ⑧ Corporate receipt management subsection	
• Consultation regarding: payment of municipal/prefectural residence taxes (special collection), corporate municipal residence tax, business tax, city tobacco tax, bath tax and others	⑨ Corporate tax payment subsection	Nonpayment Collection Section
• Procedures by companies of municipal/prefectural residence taxes (special collection)	⑩ Special collection subsection	Corporate Tax Imposition Section
• Imposition of corporate municipal residence tax, application for tax agent	⑪ Corporate municipal residence tax subsection	
• Imposition of business tax, tobacco tax, bath tax, and application for tax agent	⑫ Business tax subsection	
• Imposition of accommodation tax, application for tax agent	⑬ Accommodation tax subsection	
• Imposition of property tax (depreciable assets), application for tax agent	⑭ Depreciable asset subsection	Property Tax Section
• Imposition of light vehicle tax	⑮ Light vehicle tax subsection	
• Inquiries regarding this booklet	⑯ Taxation Section	

Contact details for each ward office and City Hall (main building)

Ward	Section/subsection		Phone	Fax	Email	Address
Higashi Ward	Tax Imposition Section	①Municipal residence tax subsection	645-1026	632-4970	kazei.HIWO@city.fukuoka.lg.jp	2-54-1 Hakozaki, Higashi-ku, 812-8653
		②Property tax (land) subsection	645-1031			
		③Property tax (housing) subsection	645-1033			
	Tax Payment Section	④Tax Payment Section	645-1022		nozei.HIWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	645-1021			
Hakata Ward	Tax Imposition Section	①Municipal residence tax subsection	419-1027	476-5188	kazei.HAWO@city.fukuoka.lg.jp	2-8-1 Hakata-eki-mae, Hakata-ku, 812-8512
		②Property tax (land) subsection	419-1032			
		③Property tax (housing) subsection	419-1034			
	Tax Payment Section	④Tax Payment Section	419-1023		nozei.HAWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	419-1022			
		⑤Certificate issuance counter	402-0799			
Chūō Ward	Tax Imposition Section	①Municipal residence tax subsection	718-1038	714-4231	kazei.CWO@city.fukuoka.lg.jp	2-5-31 Daimyō, Chūō-ku, 810-8622
		②Property tax (land) subsection	718-1045			
		③Property tax (housing) subsection	718-1047			
	Tax Payment Section	④Tax Payment Section	718-1028		nozei.CWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	718-1049			
Minami Ward	Tax Imposition Section	①Municipal residence tax subsection	559-5041	511-3652	kazei.MWO@city.fukuoka.lg.jp	3-25-1 Shiobaru, Minami-ku, 815-8501
		②Property tax (land) subsection	559-5051			
		③Property tax (housing) subsection	559-5053			
	Tax Payment Section	④Tax Payment Section	559-5169		nozei.MWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	559-5031			
Jōnan Ward	Tax Imposition Section	①Municipal residence tax subsection	833-4032	841-2145	kazei.JWO@city.fukuoka.lg.jp	6-1-1 Torikai, Jōnan-ku, 814-0192
		②Property tax (land) subsection	833-4036			
		③Property tax (housing) subsection	833-4038			
	Tax Payment Section	④Tax Payment Section	833-4026		nozei.JWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	833-4024			

Ward	Section/subsection	Phone	Fax	Email	Address	
Sawara Ward	Tax Imposition Section	①Municipal residence tax subsection	833-4320	841-2185	kazei.SWO@city.fukuoka.lg.jp	2-1-1 Momochi, Sawara-ku, 814-8501
		②Property tax (land) subsection	833-4326			
		③Property tax (housing) subsection	833-4328			
	Tax Payment Section	④Tax Payment Section	833-4317		nozei.SWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	833-4318			
Nishi Ward	Tax Imposition Section	①Municipal residence tax subsection	895-7017	883-8565	kazei.NWO@city.fukuoka.lg.jp	1-4-1 Uchihama, Nishi-ku, 819-8501
		②Property tax (land) subsection	895-7019			
		③Property tax (housing) subsection	895-7021			
	Tax Payment Section	④Tax payment section	895-7014		nozei.NWO@city.fukuoka.lg.jp	
		⑤Administrative subsection	895-7013			
Tax Payment Section (Payment Management Center)	⑥Administrative regulation subsection	292-2093	292-4112	nozeikanri.FB@city.fukuoka.lg.jp	9F, 2-8-1 Hakata-eki-mae, Hakata-ku 812-8512	
	⑦Receipt management subsection					
	⑧Corporate receipt management subsection					292-1994
Nonpayment Collection Section	⑨Corporate tax payment subsection	292-3124				
Corporate Tax Imposition Section	⑩Special collection subsection	292-3259		292-4173		hojinzeimu.FB@city.fukuoka.lg.jp
	⑪Corporate municipal residence tax subsection	292-3249				
	⑫Business tax subsection	292-2486				
	⑬Accommodation tax subsection	291-2496				
Property Tax Section	⑭Depreciable asset subsection	292-2479	292-4187	shisankazei.FB@city.fukuoka.lg.jp		
	⑮Light vehicle tax subsection	292-1604				
	⑯ Taxation section	711-4202	733-5598	zeisei.FB@city.fukuoka.lg.jp	1-8-1 Tenjin, Chūō-ku, 810-8620	

(2) 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, Chūō-ku, 810-8689	Chūō Ward Minami Ward
Nishi Fukuoka Tax Office	843-6211	1-5-22 Momochi, Sawara-ku, 814-8602	Jōnan Ward Sawara Ward Nishi Ward
Hakata Tax Office	641-8131	1-8-1 Maidashi, Higashi-ku, 812-8706	Hakata Ward Higashi Ward (excluding areas under 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) 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-kōen, Hakata-ku, 812-8577	
Hakata Branch, Prefectural Tax Administrative Office	260-6001	1-20-31 Chiyo, 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, Chūō-ku, 810-8515	Chūō Ward, Jōnan Ward, Sawara Ward, Nishi Ward