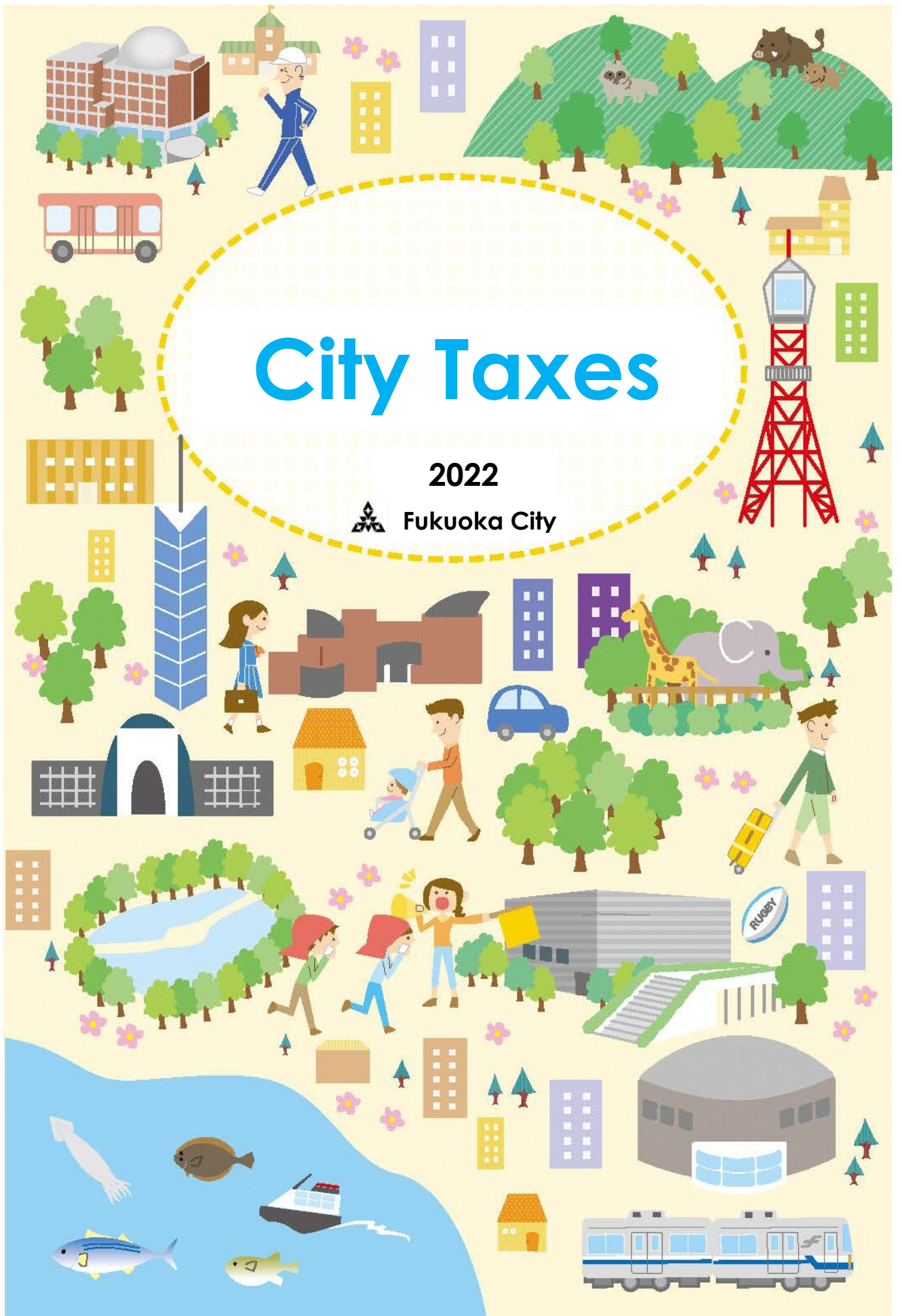


City Taxes

2022

 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.

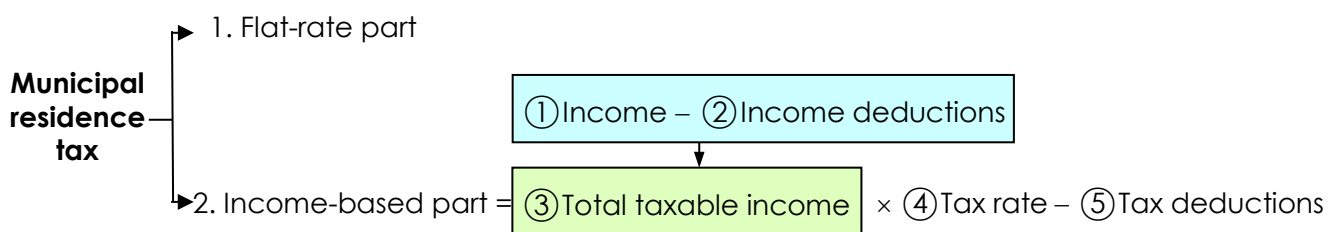
Additionally, Fukuoka Prefecture has a prefectural residence tax. This tax is declared and paid together with individual municipal residence tax to the Fukuoka City government. Together, these taxes are generally called residence taxes.

(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:



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 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 8 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, houses, 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
Houses	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 houses 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 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.

Vehicle type and engine displacement				Amount			
Motorized bikes	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 vehicles	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		
			Vehicles initially inspected between April 1, 2021 and March 31, 2023, and have a certain environmental efficiency*1.	Electric light vehicles; natural gas light vehicles		¥1,000	
				Gasoline vehicles; hybrid vehicles*2 (passenger vehicle for business use only)		¥2,000	
						¥3,000	
			Four wheels	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		
	Vehicles initially inspected between April 1, 2021 and March 31, 2023, and have a certain environmental efficiency*1.	Electric light vehicles; natural gas light vehicles			¥1,800		
		Gasoline vehicles; hybrid vehicles*2 (passenger vehicle for business use only)			¥3,500		
					¥5,200		
	660 cc or less	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
					Vehicles initially inspected between April 1, 2021 and March 31, 2023, and have a certain environmental efficiency*1.	Electric light vehicles; natural gas light vehicles	
	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				Amount	
Light motor vehicles	Four wheels	Freight (for business use)	Vehicles initially inspected between April 1, 2021 and March 31, 2023, and have a certain environmental efficiency*1.	Electric light vehicles; natural gas light vehicles	¥1,000
		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		
	660 cc or less	Vehicles initially inspected between April 1, 2021 and March 31, 2023, and have a certain environmental efficiency*1.	Electric light vehicles; natural gas light vehicles	¥1,300	
Small special-purpose vehicles	For agricultural work			¥2,400	
	Other			¥5,900	
Small-sized two-wheeled vehicles		Over 250 cc		¥6,000	

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

*2 Tax rates will vary depending on environmental performance.

(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 125cc or less, and small special-purpose vehicles at the tax imposition section administrative clerk at ward offices in Fukuoka City (See pages 10 to 12)
- 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-futo, 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

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

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 10 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 by credit card on the Fukuoka City tax payment website (only available before the due date.)
Municipal and prefectural residence taxes (ordinary collection), property tax and city planning tax, property tax (depreciable assets), and light vehicle tax can be paid online before the due date with a credit card* using the Fukuoka City tax payment website if the payment slip includes a confirmation number.

*You will be charged a processing fee in addition to the tax according to the amount.

The Fukuoka City tax payment website can be accessed in the following ways.

- **Enter the URL directly**

<https://www.city.fukuoka.lg.jp/lifeinformation/todokede-shomei-zei/noufu-shomei/index.html>

- **Scan this QR code**



(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
From January 1, 2022 to December 31, 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 certificate*, visit the Tax Imposition Section of your local ward office (see pages 10 – 12) with your ID (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/clerk in charge	
<ul style="list-style-type: none"> • Issue of certificates related to municipal taxes (Go to the certificate issuance counter in Hakata Ward Office) • Imposition of light vehicle tax 	① Administrative clerk	Tax Imposition Section of each ward
<ul style="list-style-type: none"> • Declaration/imposition of municipal /prefectural residence taxes (ordinary collection), application for tax agent 	② Municipal residence 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 municipal/prefectural residence 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 municipal taxes • Payment of taxes by credit card (changing from bank transfers) 	⑥ Administrative regulation clerk	Tax Payment Section
<ul style="list-style-type: none"> • Returns for overpayment and mistaken payments 	⑦ Receipt management clerk ⑧ Corporate receipt management clerk	
<ul style="list-style-type: none"> • 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 clerk	Nonpayment Collection Section
<ul style="list-style-type: none"> • Imposition of municipal/prefectural residence taxes (special collection) 	⑩ Special collection clerk	Corporate Tax Imposition Section
<ul style="list-style-type: none"> • Imposition of corporate municipal residence tax, application for tax agent 	⑪ Corporate municipal residence tax clerk	
<ul style="list-style-type: none"> • Imposition of property tax (depreciable assets), application for tax agent 	⑫ Depreciable asset clerk	Property Tax 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"> • Imposition of accommodation tax, application for tax agent 	⑭ Accommodation tax clerk	
<ul style="list-style-type: none"> • Inquiries regarding this booklet 	⑮ Taxation Section	

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

Ward	Section/clerk		Phone	Fax	Email	Address
Higashi Ward	Tax Imposition Section	①Administrative clerk	645-1021	632-4970	kazei.HIWO@city.fukuoka.lg.jp	2-54-1 Hakozaki, Higashi-ku, 812-8653
		②Municipal residence tax clerk	645-1026			
		③Property tax (land) clerk	645-1031			
		④Property tax (houses) clerk	645-1033			
	⑤Tax Payment Section	645-1022	nozei.HIWO@city.fukuoka.lg.jp			
Hakata Ward	Tax Imposition Section	①Administrative clerk	419-1022	476-5188	kazei.HAWO@city.fukuoka.lg.jp	2-8-1 Hakata-eki-mae, Hakata-ku, 812-8512
		①Certificate issuance counter	402-0799	402-1190		
		②Municipal residence tax clerk	419-1027	476-5188	kazei.HAWO@city.fukuoka.lg.jp	
		③Property tax (land) clerk	419-1032			
		④Property tax (houses) clerk	419-1034			
	⑤Tax Payment Section	419-1023	nozei.HAWO@city.fukuoka.lg.jp			
Chuo Ward	Tax Imposition Section	①Administrative clerk	718-1049	714-4231	kazei.CWO@city.fukuoka.lg.jp	2-5-31 Daimyo, Chuo-ku, 810-8622
		②Municipal residence tax clerk	718-1038			
		③Property tax (land) clerk	718-1045			
		④Property tax (houses) clerk	718-1047			
	⑤Tax Payment Section	718-1028	nozei.CWO@city.fukuoka.lg.jp			
Minami Ward	Tax Imposition Section	①Administrative clerk	559-5031	511-3652	kazei.MWO@city.fukuoka.lg.jp	3-25-1 Shiobaru, Minami-ku, 815-8501
		②Municipal residence tax clerk	559-5041			
		③Property tax (land) clerk	559-5051			
		④Property tax (houses) clerk	559-5053			
	⑤Tax Payment Section	559-5169	nozei.MWO@city.fukuoka.lg.jp			
Jonan Ward	Tax Imposition Section	①Administrative clerk	833-4024	841-2145	kazei.JWO@city.fukuoka.lg.jp	6-1-1 Torikai, Jonan-ku, 814-0192
		①Municipal tax certificate counter	833-4029			
		②Municipal residence tax clerk	833-4032			
		③Property tax (land) clerk	833-4036			
		④Property tax (houses) clerk	833-4038			
	⑤Tax Payment Section	833-4026	nozei.JWO@city.fukuoka.lg.jp			

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