

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	660 cc or less	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
					Passenger use (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					¥3,500	
	Gasoline vehicles; hybrid vehicles*2 (passenger vehicle for business use only)					¥5,200	
	Four wheels	660 cc or less			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
					Passenger use (for personal 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				
			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	Freight (for personal 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	¥1,300
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.