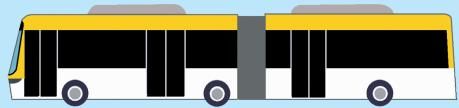
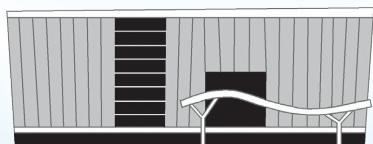
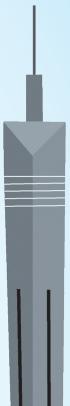
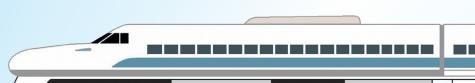




# City Taxes



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.

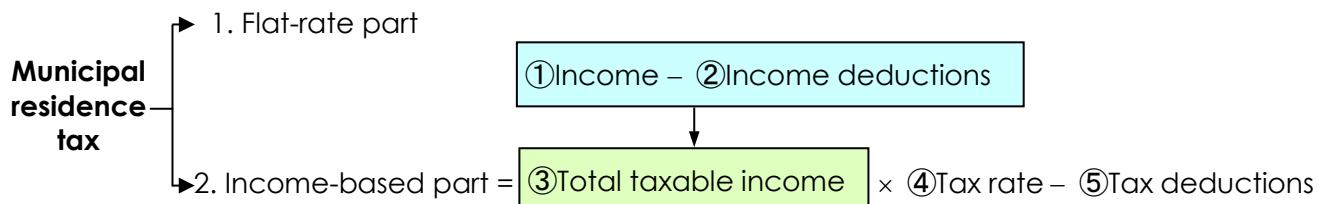
Additionally, Fukuoka Prefecture has a prefectoral residence tax. This tax is declared and paid together with individual municipal residence tax to the Fukuoka City government. Together, these taxes are generally called residence taxes.

## (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 ¥3,000 (plus ¥1,500 for the prefectoral residence tax).

\* A forest environment tax of 1,000 yen is also being levied from FY2024.

### 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 prefectoral 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 and prefectural residence taxes are 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 taxes in four installments (June, August, October, and January of the next year). See pages 10 and 11 for details on how to pay your taxes.

| Payment month | 1 <sup>st</sup> period | 2 <sup>nd</sup> period | 3 <sup>rd</sup> period | 4 <sup>th</sup> 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 either appoint a tax agent or pay the outstanding amount before you depart.

#### 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 10<sup>th</sup> 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 10 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 or show the following documents when submitting your declaration.

Documents required to apply for tax deduction for dependents residing outside Japan.

| Age of the dependent and other conditions |   | Required documents   |
|---|---|--|
| Under 30, or 70 or over                   |   | Documents of family relations *1, remittance-related documents *2                                |
| 30 or over but under 70                   | ① No longer has a domicile or residence in Japan due to studying abroad   | Documents of family relations *1, remittance-related documents *2, documents of student visas *3 |
|   | ② Is disabled   | Documents of family relations *1, remittance-related documents *2                                |
|   | ③ Is receiving ¥380,000 or over from you to cover their living or educational expenses for the year you are applying for the tax deduction. | Documents of family relations *1, documents that serve as proof of sending ¥380,000 *4           |
|   | Persons to whom ① to ③ do not apply   | Is not eligible for tax deduction  |

Documents required to apply for tax deduction/ special tax deduction for spouse, or tax deduction for disabled

| Tax deduction you are applying for                         | Required documents  |
|--|---|
| Tax deduction for spouse, special tax deduction for spouse | Documents of family relations *1, remittance-related documents *2 |
| Tax deduction for disabled                                 | Documents of family relations *1, remittance-related documents *2 |

**\*1:** Examples of documents of family relations

- (1) A copy of the family register label and a copy of the passport of the family member residing outside Japan.
- (2) Documents issued by a foreign government or regional public organization that certify that a family member living outside Japan is related to a family residing in Japan (limited to documents that include the relative's name, address, and date of birth).

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

Documents, such as a remittance request form to a financial institution, that clearly show payments were made as needed to cover the living or educational expenses of the relative residing outside Japan.

**\*3:** Examples of documents of student visas

A copy of a document like a visa or residence card issued by a foreign government or regional public organization, serving as proof that the relative resides outside Japan due to their studies abroad.

**\*4:** Examples of documents that serves as proof of sending ¥380,000

Among the remittance-related documents in \*2, those that clearly show the total annual payment from you to each of your relatives residing outside Japan is 380,000 yen or more.

## 2. Property tax and city planning 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.

The city planning tax is a tax levied on owners of land or housing in urbanization promotion areas to cover the cost of city planning and land redevelopment projects.

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 and city planning tax

If you own property in Fukuoka City as of January 1 each year, you must pay property tax and city planning 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                              |

\*You must pay the city planning tax if you own land or housing in urbanization promotion areas.

The person entered or registered in the register or tax ledger must pay the property tax and the city planning 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 in four installments (April, July, December, and February of the next year) using the payment slips.

See pages 10 and 11 for details on how to pay your taxes.

| Payment month | 1 <sup>st</sup> period | 2 <sup>nd</sup> period | 3 <sup>rd</sup> period | 4 <sup>th</sup> period |
|---------------|------------------------|------------------------|------------------------|------------------------|
|               | April                  | July                   | December               | February               |

\*Payment is due by the end of the month (due the 28<sup>th</sup> 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 either appoint a tax agent or pay the outstanding amount before you depart.

### 3. 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<br>(Amount of tax)                                  |
| Motorized bikes   | 50 cc (or 0.6 kw) or less<br>(including three-wheeled covered bikes <sup>*1</sup> and specified small motorized bikes <sup>*2</sup> , but excluding microcars <sup>*3</sup> | ¥2,000  |
|   | Two wheels  | Over 50 cc to 90 cc (or over 0.6 kw to 0.8 kw)                |
|   |   | 125cc or less, and maximum power output of 4.0 kW or less     |
|   |   | Over 90 cc to 125 cc (or over 0.8 kw to 1.0 kw)               |
|   | Three or more wheels  | Over 20 cc to 50 cc (or over 0.25 kw to 0.6 kw) <sup>*3</sup> |
| Light motor vehicles<br>Two-wheels  | Over 125 cc to 250 cc<br>(Including boat trailers and other vehicles under tow <sup>*4</sup> )  | ¥3,600  |
| Small-sized vehicles<br>two-wheels  | Over 250 cc   | ¥6,000  |
| Small special-purpose<br>vehicles   | For agricultural work   | ¥2,400  |
|   | Other   | ¥5,900  |

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

<sup>\*2</sup> 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

<sup>\*3</sup> 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 <sup>\*2</sup> above shall be considered "specified small motorized bikes".

<sup>\*4</sup> 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 <sup>*5</sup>             | 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                                       |  |
|  |                    | For personal use                                    | ¥7,200  | ¥10,800                                      |  |
|  | Freight vehicles   | For business use                                    | ¥3,000  | ¥3,800                                       |  |
|  |                    | For personal use                                    | ¥4,000  | ¥5,000                                       |  |

<sup>\*5</sup> Increased tax rate for the fiscal year 2025 applies to vehicles with an initial inspection date of March 2012 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               |        |  |
| 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 page 15).
- light motor vehicles (three- and four-wheeled vehicles) at the National Association of Light Vehicles (Zenkeijikyō) Fukuoka Office (General Incorporated Association)  
Address: 4-3-16 Minato-kashii, Higashi-ku  
Telephone: 092-410-8090
- 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,  
Telephone: 092-410-8090 (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 City Hall.

See pages 10 and 11 for details on how to pay your tax.

|               |     |
|---------------|-----|
| 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 before you depart.

## 4. Paying municipal taxes

You must pay your municipal taxes by the designated due date printed on the tax notifications sent to you from the ward office or city hall.

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 before you depart.

### (1) Tax agent

If you must pay municipal residence tax, prefectoral 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 13 for details on where to inquire.

### (2) Payment methods and locations

You must pay your individual municipal/prefectoral residence taxes (ordinary collection), property tax and city planning tax, property tax (depreciable assets) and light vehicle tax by one of the following four methods.

#### ① Pay at the counter of a financial institution or convenience store

Municipal taxes can be paid in Fukuoka City at banks, trust banks, credit banks, credit unions, Japan Post Banks, agricultural cooperatives, fishery cooperatives, and convenience stores.

Convenience stores do not accept the following: payment slips without barcodes, single payment slips exceeding ¥300,000, or payment slips with revised payment amounts.

If your payment slip has an electronic Local Tax QR (eL-QR) code printed on it, you can pay at any eL-QR-compatible financial institution nationwide.

#### ② Pay using mobile payment application

Open your smartphone payment app and scan the eL-QR code printed on the payment slip to make your payment.

You cannot use the application to pay your tax if your payment slip does not have an eL-QR code, or if the payment amount on the slip has been revised.

Note that payment conditions (maximum amount, etc.) vary depending on your mobile payment application.

There are 29 mobile payment applications available as of May 2025.

\*Check the Local Tax Payment website for details on these payment applications.

#### ③ Pay via the Fukuoka City tax payment website using credit cards or internet banking

If your payment slip has an eL-QR code printed on it, you can use it to access the local tax payment site from your smartphone or computer, scan the eL-QR code or enter your eL number, and make tax payments using one of the following payment methods. Note that payment conditions (maximum amount, etc.) vary depending on your credit card company or financial institution.

Also, depending on the payment method or financial institution, handling fees or charges may be charged.

- 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.

Scan the code for  
the Local Tax  
Payment website.



④ Bank transfer (direct debit)

If you choose to pay your municipal taxes by bank transfer, your payment will be automatically deducted from your designated savings account by your financial institution at the end of each tax payment period. If you wish to pay by bank transfer, you must apply in advance.

You can apply for bank transfer by either of the following ways:

Online application

You can apply online from home using your computer, smartphone, or tablet to set up automatic bank transfers or make changes to your registered account. Visit the Fukuoka City website for details on financial institutions that accept bank transfers, and to access the specific application site for setting up bank transfers.

Scan the code  
for online  
application site.



Application using Bank Transfer Request Form

Fill out the Bank Transfer Request Form, stamp the seal that you have registered at your financial institution on the form, and then send it by post. The Bank Transfer Request Form is enclosed with the tax notification, except for those who are already paying the light vehicle tax and/or municipal and prefectural residence taxes by bank transfer.

### (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 for penalties\* plus an additional 1% per year (maximum of 7.3% per year.) The period thereafter is calculated at the special basic rate for penalties 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 September of the second preceding year to August 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.

## 5. 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 13 to 15) with personal identification (residence card, my number card, etc.)

You can also obtain these certificates through multifunction copiers at convenience stores, or by mail after applying online or by post.

Examples of tax certificates

| Title  | Certified matters  | Fee   |
|--|--|---|
| Municipal or prefectural tax certificate, tax exemption certificate (certificate of income) *1 | Amounts of individual municipal/prefectural taxes and income, etc.   | ¥300 each<br>(¥250 if obtained at convenience stores or online) |
| Certificate of tax payment *1  | Paid amounts of municipal taxes, etc. Note that at convenience stores, only individual municipal/prefectural tax certificates can be issued. | ¥300 each<br>(¥250 if obtained at convenience stores or online) |
| 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  |

\*1 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.)

Check the Fukuoka City website for further information.

How to get tax certificates  
at convenience stores



How to apply online  
for tax certificates



## 6. Tax information

For inquiries related to municipal taxes, contact the section in charge at the City Hall or your local ward office. If you need assistance in a foreign language, contact the [Multilanguage Helpline](#) at 092-753-6113.

### (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<br>*Certificate Issuance subsection (Hakata ward)  | Tax Payment Section of each ward<br>Branch offices<br>Tenjin Certificate Issuance Counter<br>Chihaya Certificate Issuance Counter |
| • Procedures for bank transfers for municipal taxes<br>• Payment of taxes by credit card (changing from bank transfers)   | (6) Administrative regulation subsection   | Fukuoka City Tax Payment Management Center (within Tax Payment Administration Section)  |
| • Returns for overpayment and mistaken payment  | (7) Receipt management subsection<br>(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, and application for tax agent   | (12) Business tax subsection   |   |
| • Imposition of accommodation tax, tobacco tax and bath tax, and 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<br>nozei.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 |          |  |   |  |
|              |  | ④Tax Payment Section                           | 645-1022 |          |  |   |  |
|              |  | ⑤Administrative subsection                     | 645-1021 |          |  |   |  |
|              | Chihaya Certificate Issuance Counter, Higashi Ward |  | 674-3983 | 674-3974 | 1F, Namiki Square, 4-21-45 Chihaya, Higashi-ku, 813-0044       |   |  |
|              | Tax Payment Section                                | ①Municipal residence tax subsection            | 419-1027 | 476-5188 | kazei.HAWO@city.fukuoka.lg.jp<br>nozei.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 |          |  |   |  |
|              |  | ④Tax Payment Section                           | 419-1023 |          |  |   |  |
|              |  | ⑤Administrative subsection                     | 419-1022 |          |  |   |  |
| Hakata Ward  | Tax Imposition Section                             | ⑤Certificate issuance counter                  | 402-0799 | 402-1190 |  |   |  |
|              |  | ①Municipal residence tax subsection            | 718-1038 | 714-4231 | kazei.CWO@city.fukuoka.lg.jp<br>nozei.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 |          |  |   |  |
|              |  | ④Tax Payment Section                           | 718-1028 |          |  |   |  |
|              | Tax Payment Section                                | ⑤Administrative subsection                     | 718-1049 |          |  |   |  |
|              |  | Tenjin Certificate Issuance Counter, Chūō Ward |          | 733-5222 | 733-5224   | 1F, Fukuoka City Hall, 1-8-1 Tenjin, Chūō-ku, 810-8620 (Inside Information Plaza) |  |
|              |  | ①Municipal residence tax subsection            | 559-5041 | 511-3652 | kazei.MWO@city.fukuoka.lg.jp<br>nozei.MWO@city.fukuoka.lg.jp   |   |  |
|              |  | ②Property tax (land) subsection                | 559-5051 |          |  |   |  |
|              |  | ③Property tax (housing) subsection             | 559-5053 |          |  |   |  |
| Minami Ward  | Tax Imposition Section                             | ④Tax Payment Section                           | 559-5169 |          |  |   |  |
|              |  | ⑤Administrative subsection                     | 559-5031 |          |  |   |  |
|              | Tax Payment Section                                | ①Municipal residence tax subsection            | 833-4032 | 841-2145 | kazei.JWO@city.fukuoka.lg.jp<br>nozei.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 |          |  |   |  |
|              |  | 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 |                                   |                                   |  |  |
|             |  | ④Tax Payment Section                               | 833-4317 |                                   | nozei.SWO@city.fukuoka.lg.jp      |  |  |
|             |  | ⑤Administrative subsection                         | 833-4318 |                                   |                                   |  |  |
|             | Tax Payment 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 |                                   | nozei.NWO@city.fukuoka.lg.jp      |  |  |
|             |  | ④Tax payment section                               | 895-7014 |                                   |                                   |  |  |
|             |  | ⑤Administrative subsection                         | 895-7013 |                                   |                                   |  |  |
| Nishi Ward  | Tax Payment Administration Section (Fukuoka City Tax Payment Management) | 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 |                                   | zeisyomeiyuso@city.fukuoka.lg.jp  |  |  |
|             |  | Fukuoka City Tax Certificate Postal Request Center | 292-2069 |                                   |                                   |  |  |
|             |  | ⑨Corporate tax payment subsection                  | 292-3124 |                                   | stainoseiri.FB@city.fukuoka.lg.jp |  |  |
|             |  | ⑩Special collection subsection                     | 292-3259 |                                   |                                   |  |  |
|             |  | ⑪Corporate municipal residence tax subsection      | 292-3249 |                                   | hojinzeimu.FB@city.fukuoka.lg.jp  |  |  |
|             |  | ⑫Business tax subsection                           | 292-2486 |                                   |                                   |  |  |
|             | Corporate Tax Imposition Section   | ⑬Accommodation tax subsection                      | 291-2496 | 292-4173                          |                                   |  |  |
|             |  | ⑭Depreciable asset subsection                      | 292-2479 | shisankazei.FB@city.fukuoka.lg.jp |                                   |  |  |
|             |  | ⑮Light vehicle tax subsection                      | 292-1604 |                                   |                                   |  |  |
|             |  | ⑯ Taxation section                                 | 711-4202 | 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<br>Minami Ward   |
| Nishi Fukuoka Tax Office         | 843-6211 | 1-5-22 Momochi, Sawara-ku, 814-8602            | Jōnan Ward<br>Sawara Ward<br>Nishi Ward  |
| Hakata Tax Office                | 641-8131 | 1-8-1 Maidashi, Higashi-ku, 812-8706           | Hakata Ward<br>Higashi Ward<br>(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 | 2F & 3F Connect Square Hakata, 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, Chūō-ku, 810-8515  | Chūō Ward, Jōnan Ward, Sawara Ward, Nishi Ward |