

1. Obligated Taxpayer

(1) The following people are taxed with Municipal Resident's tax, Metropolitan Resident's tax, and Forest Environmental Tax as of January 1 of the tax year.

- ① Those who live in Setagaya City ("live" indicates the principal place of residence. The Civil Code: Article 22) as of January 1 of the tax year will be taxed with a Per Capita Levy, Forest Environmental Tax, and a Per Income Levy.
- ② Those who do not live in Setagaya City but have an office, business, or property in Setagaya City as of January 1 of the tax year will be taxed with a Per Capita Levy. (The Local Tax Act: Article 24, 39, 41, 294, 318, 319. The Metropolitan Tax Ordinance: Article 24 Paragraph 2, Article 24 Paragraph 7. The Municipal Tax Ordinance: Article 9 and Article 26.)

(2) Those who are exempt from Resident's Tax (prices below apply to FY2025)

- ① Those who receive public financial assistance for everyday living as stipulated in the Public Assistance Act as of January 1 of the tax year.
- ② Those who are disabled, underage, or widowed, with a gross income for the previous year of ¥1,350,000 or less as of January 1 of the tax year.
- ③ For taxpayers whose annual total income amount for the previous year is $[\text{¥}350,000 \times (\text{number of dependents} + 1) + \text{¥}100,000 + \text{¥}210,000]$ or less.
※ "Number of dependents" includes a spouse in the taxpayer's household and dependents younger than the age of 16 years old. Moreover, if there is no dependent, ¥210,000 in the formula above will not be added.
- ④ Taxpayers whose annual total income amount for the previous year is $[\text{¥}350,000 \times (\text{number of dependents} + 1) + \text{¥}100,000 + \text{¥}320,000]$ or less will not be taxed on an income basis.
※ "Number of dependents" includes a spouse in the taxpayer's household and dependents younger than the age of 16 years old. Moreover, if there is no dependent, ¥320,000 in the formula above will not be added.

(The Local Tax Act: Article 24 paragraph 5 and article 295. The Municipal Tax Ordinance: article 10)

2. How to Pay Taxes (The Local Tax Act: Article 319, Article 319 Paragraph (2), and Article 321 Paragraph (7). The Municipal Tax Ordinance: Article 27 and Article 35.)

If a taxpayer changes from automatic collection (deduction from one's salary automatically) due to retirement or leave of absence, the individual is required to pay by the method of ordinary collection (with the enclosed payment statement).

3. Date of Payment (The Local Tax Act: Article 320. The Municipal Tax Ordinance: Article 28)

The deadline for ordinary collection is in June, August, October, and January of the following year. Each end of the month written above will be the deadline.

4. Applying for Tax Reduction and Tax Exemption (The Local Tax Act: Article 323. The Municipal Tax Ordinance: Article 36.)

If you would like to apply for tax-reduction/exemption, you have to submit the reduction and exemption application form to the mayor of Setagaya City by the tax-payment deadline.

5. Refusal of Content of the Article (The Local Tax Law: Article 19)

If there is any dissatisfaction about what is written in this notice, it is possible to lodge a dissent with the mayor of Setagaya City within three months from the day after the arrival of this document. It is possible to propose a suit to revoke the disposal within six months from the day after the arrival of the notification written above as a dissatisfaction. (The chief defendant will be the Mayor of Setagaya City.)

It is defined that the revoking of the proposal can only be revoked after the approval of the disposal written above. However, it is possible to revoke the suit when the following cases occur. ①No approval has been made for more than three months; ②Need an immediate necessity due to disposal, or a continuance of disposal procedure may cost large damages; ③Other proper reasons before getting the decision.

6. Measures Taken for Those Who Do Not Make Payment By the Deadline (The Local Tax Law: Article 20 Paragraph 4 Section 2, Article 41, 326. The Municipal Tax Ordinance: Article 8 and Article 2 Paragraph 2 of supplementary provisions)

- (1) If you fail to pay the tax by the due date, a delinquency charge shall be applied. The amount of the delinquency charge is calculated by multiplying the amount payable (note that fractions of less than ¥1,000 are rounded down) by the Delinquency Special Standard Rate plus 7.3 percent, with the upper limit of 14.6 percent per annum (the exceptional base rate plus 1 percent per annum with the upper limit of 7.3 percent per annum for the first month from the day following the due date) based on the number of days from the day following the due date to the date of payment. However, when the tax amount is less than ¥2,000 or the delinquency charge is less than ¥1,000, the delinquency charge shall not be added.

Delinquency Special Standard Rate: A 12-month average of contract interest rates on new short-term loans from banks for a period from October of the year before last to September of the previous year, which is publicly announced by the Minister of Finance by December 15 of the previous year plus 1 percent

- (2) If you receive a demand notice for not paying the tax by the deadline and do not pay the tax within 10 days from the date the demand letter was sent, an investigation and measures may be taken over your property.

Inquiries

Tax rate & Tax amount... Setagaya City Hall Taxation Division (the persons in charge of these areas※)

Sect. 1, Taxation Division Tel 03(5432)2169

Sect. 2, Taxation Division Tel 03(5432)2174

Sect. 3, Taxation Division Tel 03(5432)2184

※The person in charge will vary depending on where you live. Please refer to the back of the envelope or the enclosed instructions.

If you are having difficulty paying by the deadline

Setagaya City Hall, Tax Payment Division, Tax Consultation Section Tel 03(5432)2208

Bank Transfer

Setagaya City Hall, Tax Payment Division, Receiving/Tax Payment Certificate Section Tel 03(5432)2197