

Notice of Changes in FY2024 Municipal Resident's Tax, Metropolitan Resident's Tax and Forest Environmental Tax

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 1st 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 1st 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 1st 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 (The prices below are applied to FY2024)
- ① Those who receive public financial assistance for everyday living as stipulated in the Public Assistance Act as of January 1st 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 1st 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 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 income basis.
 ※ "Number of dependents" includes 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. Calculating Municipal Resident's tax and Metropolitan Resident's tax

Income Amount — Deductions from Income = Taxable Income

Taxable Income x Tax Rate = Calculated Taxation on Income Basis

Calculated Taxation on Income Basis — ※Adjusted Deductions = Balancing Taxation on Income Basis

Balancing Taxation on Income Basis + Per Capita Levy Amount + Forest Environmental Tax = Annual Tax Amount (Municipal Resident's tax + Metropolitan Resident's tax + Forest Environmental Tax)

※ Please see item 6 for information about tax deductions.

(Notice)Please contact with the Taxation Division for the calculation on separate taxation.

3. Income Amount

(1) The income amount in relation to salary is calculated as follows

Total amount of earned Income	Income Amount	Total amount of earned Income	Income Amount
¥550,999 or less	¥0	※¥1,628,000~¥1,799,999	$A \times 4 \times 0.6 + ¥100,000$
¥551,000~¥1,618,999	Earned Income – ¥550,000	※¥1,800,000~¥3,599,999	$A \times 4 \times 0.7 - ¥80,000$
¥1,619,000~¥1,619,999	¥1,069,000	※¥3,600,000~¥6,599,999	$A \times 4 \times 0.8 - ¥440,000$
¥1,620,000~¥1,621,999	¥1,070,000	¥6,600,000~¥8,499,999	Earned Income $\times 0.9 - ¥1,100,000$
¥1,622,000~¥1,623,999	¥1,072,000	¥8,500,000~	Earned Income – ¥1,950,000
¥1,624,000~¥1,627,999	¥1,074,000		

※In these sections (¥1,628,000~¥6,599,999), A=Total amount of earned income $\div 4$ (less than ¥1,000 is round-down)

★An income amount adjustment deduction has been established from 2021. Please see the notice for Setagaya City website.

(2) Miscellaneous Income, income from public pension system (e.g. National Pension, Welfare Pension, Mutual Pension and Welfare Pension fund), is below

65 years old or over (Born before January 1 st 1959)		Under 65 years old (Born after January 2 nd 1959)	
Pension Income(B)	Miscellaneous Income	Pension Income(B)	Miscellaneous Income
¥1,100,000 or less	¥0	¥600,000 or less	¥0
¥1,100,001~¥3,299,999	$B - ¥1,100,000$	¥600,001~¥1,299,999	$B - ¥600,000$
¥3,300,000~¥4,099,999	$B \times 0.75 - ¥275,000$	¥1,300,000~¥4,099,999	$B \times 0.75 - ¥275,000$
¥4,100,000~¥7,699,999	$B \times 0.85 - ¥685,000$	¥4,100,000~¥7,699,999	$B \times 0.85 - ¥685,000$
¥7,700,000~¥9,999,999	$B \times 0.95 - ¥1,455,000$	¥7,700,000~¥9,999,999	$B \times 0.95 - ¥1,455,000$
¥10,000,000~	$B - ¥1,955,000$	¥10,000,000~	$B - ¥1,955,000$

★If your total income other than miscellaneous income from public pensions, etc. exceeds ¥10,000,000 and is up to ¥20,000,000, ¥100,000 will be added to your miscellaneous income from public pensions, etc.

★If your total income other than miscellaneous income from public pensions, etc. is more than ¥20,000,000, ¥200,000 will be added to your miscellaneous income from public pensions, etc.

4. Deduction from Income

(Personal deduction)

“Personal Deduction Difference Adjustments with Income Tax” will be used for the calculation of the amount of Adjusted Deduction or the amount of Tax Deduction for Donation.

Type／The total income amount of the spouse		The taxpayer's total income amount					
		¥9,000,000 or less		Exceeds ¥9,000,000 but is less than ¥9,500,000		Exceeds ¥9,500,000 but is less than ¥10,000,000	
		Deduction amount Inside the () is for the income tax	Personal Deduction Difference Adjustments with Income Tax	Deduction amount Inside the () is for the income tax	Personal Deduction Difference Adjustments with Income Tax	Deduction amount Inside the () is for the income tax	Personal Deduction Difference Adjustments with Income Tax
Deduction for a Spouse	General	¥330,000 (¥380,000)	¥50,000	¥220,000 (¥260,000)	¥40,000	¥110,000 (¥130,000)	¥20,000
	Elderly (born before January 1st 1954)	¥380,000 (¥480,000)	¥100,000	¥260,000 (¥320,000)	¥60,000	¥130,000 (¥160,000)	¥30,000
Special Deduction for a Spouse	¥480,001～¥499,999	¥330,000 (¥380,000)	¥50,000	¥220,000 (¥260,000)	¥40,000	¥110,000 (¥130,000)	¥20,000
	¥500,000～¥549,999	¥330,000 (¥380,000)	¥30,000	¥220,000 (¥260,000)	¥20,000	¥110,000 (¥130,000)	¥10,000
	¥550,000～¥950,000	¥330,000 (¥380,000)	¥0	¥220,000 (¥260,000)	¥0	¥110,000 (¥130,000)	¥0
	¥950,001～¥1,000,000	¥330,000 (¥360,000)	¥0	¥220,000 (¥240,000)	¥0	¥110,000 (¥120,000)	¥0
	¥1,000,001～¥1,050,000	¥310,000 (¥310,000)	¥0	¥210,000 (¥210,000)	¥0	¥110,000 (¥110,000)	¥0
	¥1,050,001～¥1,100,000	¥260,000 (¥260,000)	¥0	¥180,000 (¥180,000)	¥0	¥90,000 (¥90,000)	¥0
	¥1,100,001～¥1,150,000	¥210,000 (¥210,000)	¥0	¥140,000 (¥140,000)	¥0	¥70,000 (¥70,000)	¥0
	¥1,150,001～¥1,200,000	¥160,000 (¥160,000)	¥0	¥110,000 (¥110,000)	¥0	¥60,000 (¥60,000)	¥0
	¥1,200,001～¥1,250,000	¥110,000 (¥110,000)	¥0	¥80,000 (¥80,000)	¥0	¥40,000 (¥40,000)	¥0
	¥1,250,001～¥1,300,000	¥60,000 (¥60,000)	¥0	¥40,000 (¥40,000)	¥0	¥20,000 (¥20,000)	¥0
	¥1,300,001～¥1,330,000	¥30,000 (¥30,000)	¥0	¥20,000 (¥20,000)	¥0	¥10,000 (¥10,000)	¥0

Type		Deduction amount Inside the () is for the income tax	Personal Deduction Difference Adjustments with Income Tax
Deduction for a Dependent	General (born between January 2 nd 2005～ January 1 st 2008 or January 2 nd 1954～ January 1 st 2001)	¥330,000(¥380,000)	¥50,000
	Specified (born between January 2 nd 2001～January 1 st 2005)	¥450,000(¥630,000)	¥180,000
	Elderly (born before January 1 st 1954	¥380,000(¥480,000)	¥100,000
	Elder parent living together (a person who is a lineal ascendant living together, and is object to the elderly dependent)	¥450,000(¥580,000)	¥130,000

※Those who are born after January 2nd 2008 are not eligible for the Deduction for a dependent.

Type	Deduction amount Inside the () is for the income tax	Personal Deduction Difference Adjustments with Income Tax
Deduction for a Person with Disability /Dependent	¥260,000(¥270,000)	¥10,000
Deduction for a Seriously Person with Disability /Dependent	¥300,000(¥400,000)	¥100,000
Deduction for a Seriously Person with Disability Dependent Living Together	¥530,000(¥750,000)	¥220,000
Deduction for a Widow	¥260,000(¥270,000)	¥10,000
Deduction for a Single-parent	¥300,000(¥350,000)	Female : ¥50,000
		Male : ※¥10,000
Deduction for a Working Student	¥260,000(¥270,000)	¥10,000

※The difference between the widower's deduction before the tax reform (until 2020) is applied.

Determination of widow and single-parent deductions

Common requirements: Your total income for the previous year must be ¥5,000,000 or less, and you must not be married or in a relationship equivalent to marriage.

Gender of taxpayer	Marriage history	Requirements on dependents and households	Type
Female	Divorced	Has dependents other than children	Deduction for a Widow
	Spouse dead Unclear whether spouse is dead or alive	None	
Female Male	Spouse dead Divorced Unclear whether spouse is dead or alive	Has children who share living expenses	Deduction for a Single-parent
	Single		

※When the child's total income for the previous year is ¥480,000 or less (Excluding dependents of other taxpayers and children of a spouse of the same livelihood.)

Basic Exemption

The total income amount	Deduction amount Inside the () is for the income tax	Personal Deduction Difference Adjustments with Income Tax
¥24,000,000 or less	¥430,000 (¥480,000)	※¥50,000
¥24,000,001 ~ ¥24,500,000	¥290,000 (¥320,000)	
¥24,500,001 ~ ¥25,000,000	¥150,000 (¥160,000)	
¥25,000,001~	Not applicable (Not applicable)	

※The difference between the basic deduction before the tax reform (until 2020) is applied.


(Other than Personal deduction)

Type	Deduction amount	
Deduction for Accidental Loss	The highest of two ①(Loss Amount – Amount Compensated by Insurance, Etc.) – 10% of the total net income ②Disaster-Related Expenses – ¥50,000	
Deduction for Medical Expenses	ordinary	(Medical expenses – Amount Compensated by Insurance, Etc.) – {10% of total amount of income (max ¥100,000)} [Maximum deduction is ¥2,000,000.]
	Exception	Amount of specific over-the-counter drugs – ¥12,000 [Maximum deduction is ¥88,000]
Deduction for Social Insurance Premiums	The amount of the paid social insurance premiums	
Deduction for Small Enterprise Mutual Aid Plan Premiums	The amount of the paid premiums.	

Deduction for Life Insurance Premiums


Section of Paid Insurance Premium		Calculation Table		Coverage Limit	
				Each	Total
Individual Pension Insurance Premium & General Life Insurance Premium	“New Contract” Only	Chart A		¥28,000	¥70,000
	“Old Contract” Only	Chart B		¥35,000	
	Both “New Contract” & “Old Contract”	Choose either ①, ② or ③, which shows the highest amount of deduction.	① Chart A (Calculate with “New Contract”)	¥28,000	
			② Chart B (Calculate with “Old Contract”)	¥35,000	
			③ Chart A&B (Calculate both “New Contract” and “Old Contract” then add them up)	¥28,000	
Long-term Medical Insurance Premium	“New Contract” (※No “Old Contract”)	Chart A		¥28,000	

Chart A

The insurance contracts made after January 1st 2012. (The formula of the Life Insurance Premium Deduction of “New Contract(s)”) 

Total paid premium	Deduction Amount
¥12,000 or less	Total paid premium
Between ¥12,001 and ¥32,000	(Total paid premium) / 2 + ¥6,000
Between ¥32,001 and ¥56,000	(Total paid premium) / 4 + ¥14,000
Over ¥56,001	¥28,000

Chart B

The insurance contracts made before December 31st 2011. (The formula of the Life Insurance Premium Deduction of “Old Contract(s)”) 

Total paid premium	Deduction Amount
¥15,000 or less	Total paid premium
Between ¥15,001 and ¥40,000	(Total paid premium) / 2 + ¥7,500
Between ¥40,001 and ¥70,000	(Total paid premium) / 4 + ¥17,500
Over ¥70,001	¥35,000

Deduction for Earthquake Insurance Premiums

Type	Amount of Premiums Paid	Deduction Amount
Earthquake Insurance Premiums	¥50,000 or less	$(A) \times 1/2$
	Over ¥50,000	¥25,000
(former) Long-Term Casualty Insurance Premiums	¥5,000 or less	(A)
	Between ¥5,001 and	$(A) \times 1/2 + ¥2,500$
	Over ¥15,000	¥10,000

※Deduction Amount is the total using the respective formula below for Earthquake Insurance Premiums and (former) Long-Term Casualty Insurance Premiums.
(Deduction Maximum Amount: ¥25,000)

5. Tax Rate

(1) Per Capita Levy Amount: Municipal Resident's tax = ¥3,000 / Metropolitan Resident's tax = ¥1,000

(2) Per Income Levy Amount

A Comprehensive taxation

Municipal Resident's tax	Taxable income ※	Tax rate	Metropolitan Resident's tax	Taxable income ※	Tax rate
	Fixed	6%		Fixed	4%

※Less than ¥1,000 is round-down.

B Separate taxation

Type of taxation income	Municipal Resident's tax	Metropolitan Resident's tax
Long-term capital gains of land/building, short-term capital gains of land/building (transferring to the nation or Municipal cities), income from the transfer of common stocks, miscellaneous income of future transaction	3%	2%
Income from the transfer of listed stocks, dividend income from listed stocks	3%	2%
Short-term capital gains of land/ building	5.4%	3.6%

(3) Forest Environmental Tax ¥1,000

6. Tax Deduction

(1) Adjusted Deduction

To adjust the total amount of Personal Deduction Difference between the Income Tax and Resident's Tax, the following amount is deducted from Municipal Resident's tax, the calculated taxation on income basis and Metropolitan Resident's tax, and the calculated taxation on income basis.

If your total income exceeds ¥25,000,000, the adjusted deduction amount cannot be applied.

【If the Total Taxable Income Amount for Resident's tax (the total amount of total net taxable income, taxable timber income, and taxable retirement income) is ¥2,000,000 or less.】

5% (3% for Municipal Resident's Tax and 2% for Metropolitan Resident's Tax) of either ① or ② as follows, whichever is less

① Total Amount of Personal Deduction Difference Adjustments with Income Tax.

② Total Taxable Income Amount

【If the Total Taxable Income Amount for Resident's tax is over ¥2,000,000】

5% of { total amount of Personal Deduction Difference Adjustments with Income Tax—(the total amount of taxable income for the Resident's tax—¥2,000,000)} (3% for Municipal Resident's tax, 2% for Metropolitan Resident's tax). If this amount is less than ¥2,500, however, the amount shall be ¥2,500 (¥1,500 for Municipal Resident's tax, ¥1,000 for Metropolitan Resident's tax).

(2) Dividend Credit ※Not applicable for the dividend of Separate Self-Assessment

Taxable Income Amount Type		For ¥10,000,000 or Less		For over ¥10,000,000	
		Municipal Resident's Tax	Metropolitan Resident's Tax	Municipal Resident's Tax	Metropolitan Resident's Tax
Dividends, Etc.		1.6%	1.2%	0.8%	0.6%
Stocks, Investments, Etc.	Foreign Currency Denominated Stocks other than Investment Trusts	0.8%	0.6%	0.4%	0.3%
	Foreign Currency Denominated Investment Trusts	0.4%	0.3%	0.2%	0.15%

(3) Special Tax Deduction for Home Loans

Upon your Income Tax of previous year, if you are applied to Special Tax Deduction for Home Loans for the duration of residence during the period between 2009 and 2025, the amount of Special Tax Deduction for Home Loans would be(①-②)×percentage indicated below(if the amount of ①-② exceeds the amount of 5/100 of the total amount of total net taxable income in relation to Income Tax of previous year(this amount is limited up to 97,500), the amount of ①-② will be applied).

However, if the duration of residence was from April of 2014 to December of 2021 (in case covered in the Local Tax Act: Article 61, it was from April of 2014 to December of 2022), and if it was regarded as Tokutei Shutoku or Tokubetsu Tokutei Shutoku (include both Tokurei Shutoku and Tokubetsu Tokurei Shutoku) or Tokurei Tokubetsu Tokurei Shutoku, 5/100 would be replaced to 7/100, and ¥97,500 would be replaced to ¥136,500 for the calculation.

①Special Tax Deduction for Home Loans in relation to Income Tax of previous year(If there is a housing loan amount related to specific extensions or renovations or a housing loan amount related to the residence year of 2007 or 2008, the amount calculated as if the amount did not exist.)

②Amount of Income Tax of previous year(the amount without applying Special Tax Deduction for Home Loans)

Resident's Tax	3/5	Metropolitan Resident's Tax	2/5
----------------	-----	-----------------------------	-----

(4) Donation Deduction

When the total amount of contributions listed below made during the previous year exceeds ¥2,000 (if total amount of contribution exceeds 30 percent of net income etc., the ceiling amount is 30 percent), 6 percent of that amount may be deducted from the Municipal Resident's Tax and 4 percent of it may be deducted from the Metropolitan Resident's Tax.

- ① Donations for prefectures and/or municipalities.
- ② The donation to the Community Chest of your residential area or branches of Japanese Red Cross.
- ③ Donations which are provided by the Setagaya/Tokyo municipal by law as contributing the promotion of resident's welfare and are among the creditable tax determined in Income Tax Law.

If the donation ① of which is subject to the exceptional deduction exceeds ¥2,000 according to the classification in the left column of Table 1, multiply the exceeding amount with the corresponding ratio in the right column. Then for Municipal Resident's tax 3/5 of that amount, and for Metropolitan Resident's tax 2/5 of that amount should be added to ¥2,000 as exceptional deduction (When these amount exceed 20% of the amount of per income levy, the 20% of the amount of per income levy will be the limit).

If Contribution Tax Exemption Declaration Exception (Hometown Tax One-stop Exception) is applied, in addition to the exceptional deduction amount above, the amount calculated by the following formula will be added to ¥2,000: According to the classification in the left column of Table 2, multiply the exceptional deduction amount by the corresponding ratio on the right column. Then for the Municipal Resident's tax 3/5 of, and for Metropolitan Resident's tax 2/5 of that amount.

【Table 1】

The sum of the total amount of taxable income—the total adjustment amount of the personal deduction	Ratio
¥0 ~ ¥1,950,000	84.895%
¥1,950,001 ~ ¥3,300,000	79.79%
¥3,300,001 ~ ¥6,950,000	69.58%
¥6,950,001 ~ ¥9,000,000	66.517%
¥9,000,001 ~ ¥18,000,000	56.307%
¥18,000,001 ~ ¥40,000,000	49.16%
Over ¥40,000,000	44.055%
Under ¥0 (In the case of NOT possessing taxable timber income or taxable retirement income)	90%
Under ¥0(In the case of possessing taxable timber income or taxable retirement income)	Ratio determined by the local tax law

【Table 2】

The sum of the total amount of taxable income—the total adjustment amount of the personal deduction	Ratio
¥0 ~ ¥1,950,000	5.105/84.895
¥1,950,001 ~ ¥3,300,000	10.21/79.79
¥3,300,001 ~ ¥6,950,000	20.42/69.58
¥6,950,001 ~ ¥9,000,000	23.483/66.517
¥9,000,001 ~	33.693/56.307

(5) Foreign Tax Deduction

If you pay taxes for income earned in a foreign country to that country and if the Income Tax and Resident's Tax were then levied on your income in Japan, you would end up paying taxes to two countries. To adjust this matter, you can subtract the amount for foreign taxes from your Per Income Levy using a designated procedure.

(6) Dividend Rate and Stock Transfer Per Income Levy Deduction

Dividend Rate and Stock Transfer Per Income Levy Deduction which was not deducted from income levy will be refunded.

7. 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).

8. Date of payment (The Local Tax Act: Article 320. The Municipal Tax Ordinance: Article 28)

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

9. 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.

10. 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 to the mayor of Setagaya City within three month from the following day of the arrival of this document. A Suit to revoke the disposal, it is possible to propose within six month from the following day of 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 month, ②Need a immediate necessity due to disposal, or a continuance of disposal procedure may cost a large damage, ③Other proper reasons before getting the decision,

11. 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 set, 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 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 demand notice for not paying the tax by deadline and does 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

① Tax rate & Tax amount... Setagaya City Hall Taxation Division(the persons in charge of these areas)

Areas	Ikejiri(1~3 Chome, 4Chome 1~32 Ban), Kamiuma, Kyodo, Komazawa(1~2Chome) , Sakura, Sakuragaoka, Sangenjaya, Shimouma, Setagaya, Taishido, Tsurumaki, Nozawa, Misyuku, Miyasaka, Wakabayashi	Akazutsumi, Ikejiri(4Chome 33~39Ban), Unane, Umeagaoka, Okura, Ohara, Okamoto, Kamata, Kitazawa, Kitami, Kinuta, Kinuta-Koen Goutokuji, Sakurajousui, Seijo, Soshigaya, Daizawa, Daita, Chitosedai, Hanegi, Funabashi, Matsubara	Okusawa, Oyamadai, Kasuya, Kami-Kitazawa, Kami-Soshigaya, Kaminoge, Kamiyoga, Kita-Karasuyama, Kyuden, Komazawa(3~5Chome), Komazawa-Koen, Sakura-Shimmachi, Shimmachi, Seta, Tamagawa, Tamagawadai, Tamagawa-Dennenchofu, Tamazutsumi, Todoroki, Nakamachi, Noge, Hachimanyama, Higashi-Tamagawa, Fukasawa, Minami-Karasuyama, Yoga,
Phone Number	Sect.1, Taxation Division Tel 03(5432)2169	Sect. 2 Taxation Division Tel 03(5432)2174	Sect. 3 Taxation Division Tel 03(5432)2184

Setagaya City Hall, Taxation Division FAX: 03(5432)3037

② If you are having difficulty paying by the deadline

Setagaya City Hall, Tax Payment Division, Tax Consultation Section Tel 03(5432)2208 Fax 03(5432)3012

③ Bank Transfer

Setagaya City Hall, Tax Payment Division, Receiving/Tax Payment Certificate Section Tel 03(5432)2197 Fax 03(5432)3012

© Frequently asked questions are posted on the Setagaya City website

Please go to the Inquiries and FAQ section, which can be found on top page of the Setagaya City website to view the questions (<https://www.city.setagaya.lg.jp/>).

In addition to payment by bank transfer and payment at convenience stores, you can use cashless methods to pay in the case of ordinary collection. For more information, please visit the Setagaya City website or check the back of your payment slip.