

Overview of Residence Tax

- ◆ Individuals who lived in Kobe City as of January 1st of this year, have to pay residence taxes in Kobe City.
- ◆ You pay municipal and prefectural taxes together at the same time. They are called "shikenminzei" (市県民税) ^{しけんみんぜい} in Japanese.
- ◆ "Shikenminzei" is also referred to as "juminzei" (residence tax, 住民税) ^{じゅうみんぜい}. They are different names for the same tax.



You will be in trouble if you do not pay your residence taxes

1. You cannot renew (receive an extension on) your visa.
2. Kobe City will forcibly withdraw the unpaid residence taxes from your salary and/or bank account.
3. You will be subject to late fees.

- ◆ The difference between your residential location and where you pay taxes
You pay taxes based on where you lived as of January 1st of this year.

Reference Date for Residence Tax	R5/2023 Fiscal Year	R6/2024 Fiscal Year	R7/2025 Fiscal Year	R8/2026 Fiscal Year
	2023/1/1	2024/1/1	2025/1/1	2026/1/1



Place of Residence	Overseas	Nagoya City	Osaka City	Kobe City	Overseas
Event	N/A	Moved to Nagoya on May 1st, 2023	Moved to Osaka on December 1st, 2023	Moved to Kobe City on February 1st, 2024	Moved overseas on March 1st, 2026

Fiscal Year of Residence Tax	R5/2023 Fiscal Year	R6/2024 Fiscal Year	R7/2025 Fiscal Year	R8/2026 Fiscal Year
Where to File Tax Return	N/A	Osaka City	Kobe City	Kobe City
Where to Pay Residence Tax	N/A	Osaka City	Kobe City	Kobe City
Where to Obtain Certificate	N/A	Osaka City	Kobe City	Kobe City

1. Filing a tax return (Submitting tax documents to the government office)

The amount of residence tax depends on how much you received from January 1st through December 31st of the previous year.

If you receive a salary, your employer will file the paperwork with Kobe City.

If your employer does not file tax paperwork for you, you must file a tax return to Kobe City.

※ Please obtain a withholding slip for the prior year ("gensen choshuhyo", 源泉徴収票) from your employer.

2. The calculation of residence tax

Kobe City determines your residence tax status based on the amount of money you received in the previous year.

- Taxable ("kazei", 課税): Individuals who receive 1.1 million yen or more must pay residence tax.
- Tax-exempt ("hikazei", 非課税): Individuals who receive less than 1.1 million yen are exempt from paying residence tax.

In the following cases, residence tax will be reduced or totally exempted:

- You have a disability (you have a Disability ID, "shogaisha techo", 障害者手帳)
- You are a single parent (a parent who is raising their child(ren) without a spouse.)
- You are a widow (① a widow whose husband passed away, or ② a woman who is divorced and financially supports her dependents)
- You are a minor (between 0 and 17 years old)

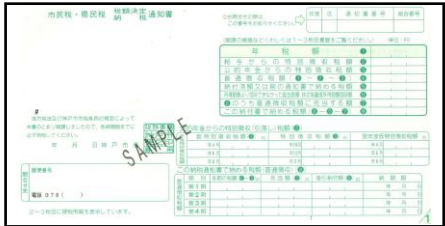
3. Payment of residence tax

Kobe City sends a Tax Notice ("nozei tsuchisho", 納税通知書) by mail to people who have to pay residence tax.

Individuals who receive a Tax Notice must pay residence tax.



This form is sent to your employer



This form is sent to your home

About Residence Tax certificates

- **Municipal/Prefectural Tax Taxable (Tax-Exempt) Income Certificate, 市県民税所得・課税(非課税)証明書**
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→ This certificate shows how much you earned in the previous year, and how much residence tax you owe.

*** If Kobe City does not possess your residence tax data, you cannot obtain this certificate, so please file a tax return for residence tax with Kobe City. If you had no earnings, file your return stating that you had "no (0 yen) earnings".**

Starting from the day you file your tax return (counted as Day 0), you can receive your certificate from Day 3 onwards.

Please note that non-working days (days when the government office is closed) are not counted.

Friday	Saturday	Sunday	Monday	Tuesday	Wednesday
Day of application	Non-working day	Non-working day	—	—	Can obtain certificate starting from this day
Day 0	N/A	N/A	Day 1	Day 2	Day 3

- **Tax Payment Certificate, 納税証明書**
のう ぜい しよ う めい しよ

→ This certificate shows your tax payments made to Kobe City.

* You cannot obtain this certificate if you have not paid residence taxes to Kobe City.

- **Places that issue certificates**

→ Ward offices, branch offices, satellite offices, certificate issuing centers, Shinnagata Government Building 2F

- **Required documents for obtaining certificates**

→ Photo ID, such as your foreign residence card or passport

300 yen per certificate

- **If you have questions, please contact:**

TEL. 078-647-9300 (Kobe City Municipal Residence Tax Planning Division)