

JPN ¶0-001 Due dates**Due dates for income returns**

<i>Persons</i>	<i>Types of forms</i>	<i>Filing deadline</i>
Individuals	Not required to file a final tax return if employment income is paid by only one employer and employment income receipts are ¥20,000,000 or less. See JPN ¶3-250.	Not applicable
	Individual Income Tax Return Form B (used to report all types of income).	15 March of the following year. See JPN ¶3-100.
	Individual Income Tax Return Form A (used only if the taxpayer has no income to report other than employment income, dividends, miscellaneous income and occasional income and has no prepayment of income tax).	15 March of the following year. See JPN ¶3-100.
	Blue Tax Return (used upon the tax authorities' approval by an individual who has income from business, real estate, or timber and who keeps proper accounting records).	15 March of the following year. See JPN ¶3-100.
	Municipal and Prefectural Inhabitants Tax Return	Between 16 February and 15 March every year
	Prefectural Enterprise Tax Return	15 March of the following year
Corporations	Interim Corporation Tax Return	Within two months from the end of the sixth month of the fiscal (tax) year. See JPN ¶2-820.
	Final Corporation Tax Return	Within two months after the end of the corporation's fiscal (tax) year. See JPN ¶2-820.

<i>Persons</i>	<i>Types of forms</i>	<i>Filing deadline</i>
	Blue Tax Return	Within two months after the end of the corporation's fiscal (tax) year. See JPN ¶7-150.
	Prefectural Enterprise Tax and Prefectural Inhabitants Tax Combined Return	Within two months after the end of the corporation's fiscal (tax) year.
	Municipal Inhabitants Tax Return	Within two months after the end of the corporation's fiscal (tax) year.
Public interest corporation	Subject to corporation tax only on income from profit-making activities (Art 7 of the <i>Corporation Tax Law</i>).	See "Corporations" above.
Public corporation	Tax exempt	
Civil code association (ie <i>Nin-i Kumiai</i> partnership)	The allocable share of income flows through to each party (can be an individual member or a corporate member) of the association.	See "Individuals" or "Corporations", where applicable, above.
Commercial code anonymous association (ie TK silent partnership)	The allocable share of income flows through to each party (can be an individual member or a corporate member) of the association.	See "Individuals" or "Corporations", where applicable, above.
Non-resident individuals	Final Tax Return (to report income from sources in Japan, eg income from a business carried on in Japan, income from the disposal of assets situated in Japan, income from immovable property situated in Japan; or income from personal services performed in Japan, eg salaries, wages and other remuneration which are not subject to withholding tax in Japan).	15 March of the following year. See JPN ¶3-200.

<i>Persons</i>	<i>Types of forms</i>	<i>Filing deadline</i>
Employers	Withholding Slip, Salary Payment Report	End of January of the following year. See JPN ¶2-820 and JPN ¶3-650.
Withholding agents	Withholding Slip for such items as salaries, dividends or remunerations for professional services	End of January of the following year. See JPN ¶2-820.
	Withholding Slip	10th day of the month following the month of payment. See JPN ¶2-840.
Enterprises involved in transactions and services at the manufacturing, wholesale, import and retail stage	Consumption Tax Return:	
	Transfers of taxable property by sole proprietors	31 March of the following year. See JPN ¶4-210.
	Transfers of taxable property by corporations	Within two months after the end of the tax period. See JPN ¶4-210.
	Removal of taxable property from a bonded area	At the time the property is removed from the bonded area. See JPN ¶4-210.

Due date for payment of tax

Income tax

- Income tax other than that paid by withholding must be paid by 15 March of the following year. See JPN ¶3-200.
- Income tax withheld from employees' salaries and wages must be paid to the Tax Office by the 10th day of the following month. See JPN ¶3-650.

Corporation tax

- Corporation tax must be paid within two months from the close of its accounting period. See JPN ¶2-820.

Withholding tax

- Income tax withheld by the withholding agent must be paid to the Tax Office by the 10th day of the month following the month of payment. See JPN ¶¶2-840.

Consumption tax

- Consumption tax collected by sole proprietorships must be paid to the Tax Office by 31 March of the following year. See JPN ¶¶4-210.
- Consumption tax collected by corporations must be paid to the Tax Office within two months after the end of the tax period. See JPN ¶¶4-210.
- Consumption tax imposed on import transactions must be paid to the Tax Office at the time the property is removed from the bonded area. See JPN ¶¶4-210.

Prefectural (state) inhabitants tax on individuals

- Prefectural individual inhabitants tax is made up of:
 - (a) Per capita amount: The per capita tax, also known as equalisation tax, is levied by the municipal. The per capita tax is a fixed tax, regardless of one's income.
 - (b) Income-based amount: The inhabitants income tax is calculated according to the income earned during the previous year.
 - (c) Interest basis: Inhabitants tax on interest income is levied at a fixed rate and is collected through withholding.
 - (d) Dividend basis: Inhabitants tax on dividend income is levied at a fixed rate.
 - (e) Capital gains from transfer of stocks basis: Inhabitants tax on capital gains from transfer of stocks is levied at a fixed rate.
- Individual inhabitants tax is levied on individuals residing in a prefecture and having income in the previous year. Foreigners who have lived for a year or more in Japan by the 1st January, or foreigners who by the 1st of January will have spent less than one year in Japan but will live consecutively for one year or more within the country due to their occupation, are subject to inhabitants tax. During the year of arrival in Japan, there will be no notice of payment. However, in the following year, a notification of payment of inhabitants tax will be sent based on income in the previous year. The inhabitant tax bill is delivered around June for the previous January to December's income.
- In the case of a salaried worker, based on the notice from the municipal office, inhabitants tax will be deducted (through withholding) every month from the salary, from June to May in the following year.
- An individual who is not a salaried worker and who has completed a final tax return can bring the tax payment notification form to a local bank or post office and pay the tax in four instalments (in June, August, October

and January of the following year). The tax is paid to municipality together with the municipal inhabitants tax (explained below). The municipality then remits the prefectural tax to the prefecture. See JPN ¶¶7-160.

Prefectural inhabitants tax on corporations

- Prefectural corporation inhabitants tax is made up of:
 - (a) Per capita amount: Each prefecture annually assesses a per capita equalisation tax. This tax is based on the amount of paid-in capital, including capital surplus. The per capita tax is levied on a corporation that does not have its office in the prefecture but which has a dormitory, etc, there.
 - (b) Income-based amount: The inhabitants income tax is levied at a standard tax rate on the national corporation tax.
 - (c) Interest basis: Inhabitants tax on interest income is levied at a fixed rate and is collected through withholding.
- Corporation inhabitants tax is levied on a corporation having its office or place of business in a prefecture. It is applicable to both Japanese corporations and branches of foreign corporations.
- Payment should generally be made within two months of the close of the accounting period. If a corporation has offices or places of business in two or more prefectures, the tax amount is divided by prorating the total tax on the basis of the number of employees in each office and paid based on its returns.

Municipal (city) inhabitants income tax on individuals

- Municipal individual inhabitants tax is made up of:
 - (a) Per capita amount: The per capita tax, also known as equalisation tax, is a fixed tax, regardless of one's income.
 - (b) Income-based amount: The inhabitants income tax is calculated according to the income earned during the previous year. Taxable income is obtained by deducting certain exemptions and exemptions from the total of ordinary income, retirement income and timber income in the previous year.
- Individual inhabitants tax is levied on the same taxpayers as for prefectural inhabitants tax.
- Inhabitants tax is collected by self assessment unless it is withheld at the source.
- Under the self-assessment system, individual taxpayers are required to file a return for their annual income received in the previous year no later than 15 March. However, when individual taxpayers file returns regarding national income tax, they are deemed to have filed returns regarding municipal inhabitants tax. Payments are usually made in four instalments (in June, August, October and January of the following year).

- Salaried workers usually pay the tax under the withholding system, in which the employer deducts the tax from monthly wages over a 12-month period from June to May and pays the amount monthly. Where there are salaried workers with low income in a municipality, however, the ordinary correction system may be adopted in place of the special collection system.

Municipal inhabitants tax on corporations

- Municipal corporation inhabitants tax is made up of:
 - (a) Per capita tax: Each prefecture annually assesses a per capita equalisation tax. The tax amount varies based on the total of paid-in-capital and capital surplus of the corporation and number of staff employed in the municipality concerned.
 - (b) Income rate: The inhabitants income tax is levied at a standard tax rate on the national corporation tax.
- Corporation inhabitants tax is levied on the same taxpayers as for prefectural inhabitants tax.
- Declaration and payment are generally made within two months of the close of the accounting period. If a corporation has offices or places of business in two or more cities, towns or villages, the tax amount paid is determined by prorating the total tax on the basis of the number of employees in each office.

Prefectural enterprise tax on individuals

- Prefectural enterprise tax is levied on individuals engaged in prescribed businesses or professions in the fiscal year beginning 1 April on income derived during the previous calendar year. See JPN ¶13-150 and JPN ¶7-160.
- Enterprise tax is assessed on the basis of reported (corrected or determined) business income or real estate income for national income tax. Payment is made in two instalments, usually in August and November.

Prefectural enterprise tax on corporations

- Prefectural enterprise tax is levied on corporations engaged in business and having an office or place of business in the prefecture.
- Corporate enterprise tax is generally paid by self assessment within two months from the closing day of the accounting period.
- Corporations with an accounting period exceeding six months are required to file an interim return in the two months after the end of the first six months of the period.
- Corporations having offices in two or more prefectures must pay taxes to the respective prefectures where the offices are located.