

## To Residents Leaving Japan,

**It may be necessary for you to complete tax payment procedures before leaving the country.**

Thank you for always supporting the City of Sendai with your on-time tax payments. For those who are planning on leaving the country, tax payments and procedures must be completed. Please read the information below or contact the department in charge.

### Inhabitant Tax and Forest Environmental Tax Procedures

◇ **Even if you leave Japan, inhabitant tax and forest environmental tax may still be imposed on you.**

An individual that resides in a given municipality as of January 1 of any given year is required to pay inhabitant tax and forest environmental tax. Because these tax levies are determined by income earned in the previous year, a resident who leaves Japan after January 1<sup>st</sup> may still be required to pay the inhabitant tax and forest environmental tax.

◇ **For those who need to complete procedures before leaving the country:**

◎ **Those leaving between January and June (before receiving their Tax Payment Notification)**

The Tax Payment Notification for the year when you are leaving is sent out in around mid-June. If you earned over a certain amount of income in the previous year and are required to pay inhabitant tax and forest environmental tax, you must either file to prepay your taxes using the "Estimated Tax Prepayment" method, or designate a "Tax Agent"※ who will be responsible for your documents after you have left Japan and will file forms and pay on your behalf.

※**For more information about Tax Agents, please see the reverse side of this form.**

◎ **Those leaving between June (after the Tax Payment Notification is sent out) and December.**

If you pay your taxes in full before you leave, there is nothing else you must do. If you have any unpaid inhabitant tax and forest environmental tax, you need to designate a "Tax Agent" who will pay on your behalf.

◇ **How to designate a Tax Agent**

Please submit the separate "**Inhabitant Tax and Forest Environmental Tax Agent Appointment and Change Application Form**" to the **Inhabitant Tax Planning Section** of the City of Sendai before you leave Japan.

※If the designated agent resides outside of Sendai City, you are also required to submit the "Inhabitant Tax and Forest Environmental Tax Agent Appointment and Change (Application) Confirmed/Unconfirmed Form."

◇ **Estimated Tax Prepayment Procedure**

Estimated Tax Prepayment is a method which allows you to pay taxes before leaving Japan by calculating your tax amount before the Tax Payment Notification is sent out in June. Please submit the "Estimated Tax Prepayment Application" to the **Inhabitant Tax Planning Section** of the City of Sendai together with any documents that confirm your previous income status such as copies of your tax return or withholding forms. We will notify you of the tax amount you must pay by mail.

### <Inhabitant Tax and Forest Environmental Tax Procedures · Questions>

**Contact: Inhabitant Tax Planning Section, Taxation Department, Finance Bureau, City of Sendai**

**Address: 5<sup>th</sup> Floor of the Sendai City Hall North Building, 1-1 Futsukamachi Aoba-ku, Sendai-shi**

**For residents in Aoba and Izumi Ward: 022-214-8637**

**For residents in Miyagino, Taihaku and Wakabayashi Ward: 022-214-8638**

※**Those who own property** should refer to **Property and City Planning Tax**

※**Those who own Light Vehicles or Motorcycles** should refer to **Light Vehicles Tax Procedures**

## Property Tax and City Planning Tax Procedures

### ◇ For those who must pay taxes before they leave Japan:

An individual that owns any property, (land, houses, or amortized assets) in Sendai City as of January 1 of that year is required to pay Property Tax and City Planning Tax. Therefore, a resident who leaves Japan after January 1 is still liable for Property Tax and City Planning Tax on their assets.

◎ For those leaving between January to April before receiving their Tax Notice Payment Notification  
Property Tax and City Planning Tax Notifications are sent out from the beginning of April, so if you are unable to receive them before you leave Japan, you must appoint a **“Tax Agent”** who will administer tax affairs on your behalf regarding Tax Notifications and payment.

◎ For those leaving between April to December (after the Tax Notification is sent out)  
If you pay your taxes in full before you leave, there is nothing else you must do. However, if you have not yet paid your taxes in full, you must appoint a **“Tax Agent”** to act on your behalf.

### ◇ How to Designate a Tax Agent

Please submit the **“Property Tax Agent Appointment and Changes Declaration Form”** before you leave Japan to the Asset Tax Planning Section of the City of Sendai.

### <Property Tax and City Planning Tax · Questions>

Contact : **Asset Tax Planning Section, Taxation Department, Finance Bureau, City of Sendai**

Address: Sendai City Hall North Building 1st Floor, 1-1 Futsukamachi Aoba-ku, Sendai-shi

Phone Number : 022-214-8617

### ◇ About Tax Agents

#### ◎ What is a **“Tax Agent”**?

A tax agent is a person or a corporation appointed by a taxpayer who is responsible for paying municipal tax but does not have an address or residence in Sendai City. The Tax Agent administers tax affairs on behalf of the taxpayer.

#### ◎ **Eligibility to be a Tax Agent**

The Tax Agent must be a person or a corporation who has an address, residence, office, or business establishment in Japan. When a Tax Agent is appointed, the Sendai City Inhabitant Tax Planning Section must be informed.

#### ◎ **Role of the Tax Agent**

The Tax Agent administers tax affairs on the behalf of the taxpayer such as making payments and receiving Tax Payment Notifications.

## Light Vehicle Tax Procedures

The owners of motorcycles and light vehicles must have ownership transferred before leaving the country even if the transfer is to family members. Otherwise, it is necessary to follow the procedure for disposing of a vehicle. For more information about these procedures, please contact the section listed below.

### <Light Vehicle Tax Procedures and Other Questions>

Contact: **Inhabitant Tax Planning Section, Taxation Department, Finance Bureau, City of Sendai**

Address: 4<sup>th</sup> Floor of the Sendai City Hall North Building, 1-1 Futsukamachi, Aoba-ku, Sendai-shi

Phone Number : 022-214-8625