

1 Types of taxes, Inquiries

| Types of taxes | Inquiries |
|---|---|
| Special Resident Tax, Forest Environment Tax, Light Motor Vehicle Tax (category base), Special Ward Tobacco Tax, Mine Production Tax, and Bathing Tax | For special resident and forest environment taxes, see 2 Inquiries about special resident and forest environment taxes, see 2 Inquiries about Special Resident Taxes For inquiries about other types of taxes, please contact the Taxation Division (General and Tax Affairs Section). ☎03-5744-1192 |
| Real Estate Acquisition Taxes, Vehicle Taxes, Property Taxes, City Planning Taxes, etc. | Ota Metropolitan Tax Office: ☎03-3733-2411 |
| 2 Corporate Taxes (Corporate Business Taxes, Municipal Taxes), Individual Business Taxes | Shinagawa Metropolitan Tax Office ☎03-3774-6666 |
| Office Taxes | Minato Metropolitan Tax Office ☎03-5549-3800 |
| Income Taxes, Corporate Taxes, Inheritance Taxes, Gift Taxes, Consumption Taxes, Alcohol Taxes, etc. | Omori Taxation Office ☎03-3755-2111 Yukigaya Taxation Office ☎03-3726-4521 Kamata Taxation Office ☎03-3732-5151 |

2 Inquiries about special resident and forest environment taxes

| Area of residence | Regarding tax amounts and reporting | Regarding tax payment |
|---|--|---|
| Omori, Sanno, Magome, Chuo, Ikegami, Heiwajima | Taxation Division (Omori Area) ☎03-5744-1194 | Tax Payment Division Omori ☎03-5744-1200 |
| Minemachi, Den-enchofu, Unoki, Yukigaya, Chidori, Kyugahara, Senzoku, Ishikawa-cho, Nakaikagami, Kamiikedai | Taxation Division (Chofu Area) ☎03-5744-1195 | Tax Payment Division Chofu ☎03-5744-1201 |
| Kamata, Kojiya, Haneda, Haginaka, Rokugo, Yaguchi, Shimo-Maruko, Tamagawa | Taxation Division (Kamata Area) ☎03-5744-1196 | Tax Payment Division Kamata ☎03-5744-1202 |
| Outside of Ota City | | Tax Payment Division Outside of Ota City ☎03-5744-1203 |

3 Resident tax

Resident tax is levied on city residents to cover the administrative service costs of the city. Consisting of a special city resident tax and a Tokyo metropolitan resident tax, the resident tax is calculated for residents mainly by income received from January through December in the preceding year. This tax is levied in June on all the residents who have held residence in Ota

City as of January 1 and income in the preceding year. From April 1, 2024, forest environment tax will be levied in addition to resident tax. (Note that persons who move out of Ota City must pay this tax to the municipality of their residence registration as of January 1 that year.) It also applies to those who did not reside but had a business establishment, office and/or real estate property in Ota City. Contact the Taxation Division for details.

(1) Tax report

Please file a report on the income you received during the previous year with the Taxation Division between February 16 and March 15 every year. Please file a report even if you have no income. However, this is not necessary for those who have filed a final tax return with the Taxation Office or those who only receive a salaried income and whose employers submit salary payment reports with Ota City Office.

(2) Income exemptions

Income exemptions are subtracted from your income amount in order to calculate the tax burden based on the conditions for each taxpayer when determining the amount of taxes that need to be paid. Income exemptions include those for people with disabilities, medical fees, single parents, widows, social insurance premiums, and dependents.

(3) Payment methods for resident and forest environment taxes payment method

There are two ways to pay taxes

① Special Collection from Salary

If you are a salaried employee, the Ota City Office Taxation Division levies taxes based on the salary payment report submitted by your employer. The employer then deducts the tax amount from your monthly salary and makes payments on your behalf. (In some cases, salaried employees must pay taxes individually.)

② Regular Collection

For those who are not salaried employees, such as self-employed persons, please pay the tax amount in four installments (June, August, October and January of the following year) individually using a tax notice and statement sent by the Taxation Division in June every year.

The payment locations are the City Office, Tax Payment Division, Branch Offices (P17) banks, credit banks/unions, Japan Post Bank, post offices, convenience stores, and stores with an MMK (multimedia kiosk, requires payment slips with barcodes).

The resident tax can be paid by bank account transfer.

A mobile payment service is also available, allowing taxpayers to pay resident and forest environment taxes via smartphone without going to a financial institution or convenience store. For more information, please contact the Tax Payment Division.

(4) Procedures before leaving Japan

If you are taxed as a resident and plan to leave Japan before receiving the resident tax notice, you must either designate someone to pay the taxes on your behalf, or pay the tax before you leave (make advance payments). If you plan to leave Japan after receiving the resident tax notice, you must either designate someone to pay the taxes on your behalf, or pay the rest of the tax before leaving Japan.

(5) Tax payment consultation

If you have difficulty paying taxes, please consult with the Ota City Office Tax Payment Division. Leaving them unpaid will result in a delayed payment which may result in seizure.

4

Light-vehicle tax

[Inquiries] Taxation Division (General and Tax Affairs Section)


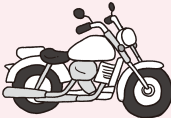

☎ 03-5744-1192

The light motor vehicle tax applies to individuals who own a light motor vehicle or a motorcycle as of April 1 of each year.

Even if the light motor vehicle/motorcycle is transferred to another person or deregistered on or after April 2, the owner as of April 1 must pay all the light motor vehicle tax (category base) for the fiscal year. For more information, please contact the Taxation Division (General and Tax Affairs Section).

(1) Notification desks for disposal and registration of light vehicles

When you dispose of, make a title transfer of, sell your light vehicle/small motorcycle or move out of Ota City, please notify the City Office within 30 days. Note that failure of the notification may result in inconveniences such as receiving a tax notice for a vehicle you no longer own.

| Type of light motor vehicles | Notification Desk |
|---|---|
| Small motorcycles with a 125cc engine or smaller Small special vehicles (forklifts, agricultural vehicles, etc.)  | Taxation Division (General and Tax Affairs Section) ☎03-5744-1192 (Branch offices (P12) are also able to handle inquiries about the disposal of vehicles) |
| Motorcycles with an engine bigger than 125cc, two wheeled light vehicles, two wheeled automatic small vehicles  | Registration Department, Tokyo Transport Branch Office ☎050-5540-2030 |
| Four-wheeled light vehicles with a 660cc engine or smaller  | Keijidosha Kensa Kyokai, Tokyo Head Office, Light Motor Vehicle Inspection Organization ☎050-3816-3100 |

* For information on regular vehicles with an engine bigger than 660cc, please contact the Metropolitan Tax Office. ☎ 03-3733-2411

(2) How to pay light motor vehicle tax (category base)

The municipality mails a light motor vehicle tax notice in mid-May every year. Please pay the tax by the due date (the last day of May) at your nearest bank, Japan Post Bank branch, City Office, Branch Office (P.17), convenience store, or store with an MMK. You can also pay the tax by account transfer, mobile payment, or credit card.

5 Tax certificates

[Inquiries] Taxation Division (General and Tax Affairs Section)

☎ 03-5744-1192

(1) Tax certificates issued by the city

| Tax type | Type of certificate | Major applications |
|--|---|---|
| Resident taxes Forest environment taxes | Certificate of taxation Certificate of exemption from taxation | Used to prove income |
| | Certificate of Tax payment | Used to prove tax payment status |
| Light vehicle tax (category base) | Tax payment certificate (for periodic vehicle inspections and, general use) | For motor-vehicle inspection: Used when having the light motor vehicle inspected For general use: Used when selling, purchasing, or transferring the light motor vehicle |

(2) What to bring

When performed in person: A document confirming identity (driver's license, health insurance certificate, etc.)

When performed by proxy: Letter of authorization, document confirming identity of proxy (driver's license, health insurance certificate, etc.)

A letter of authorization is required when applying by proxy, even if the proxy is a family member.

★ Please download the letter of authorization from the Ota City Government Website and fill in the required information, or write the following information on letter paper.

- Title: "Letter of Authorization"
- Addressee: "To: Mayor of Ota City"
- Date: <YYYY/MM/DD>
- Applicant's information: "Applicant: <Address>, <Full name>, <Date of birth>" Please make sure that the name is handwritten by the applicant, and add the applicant's seal at the end of the name.
- Statement of authorization: "I hereby authorize the following person to apply for issuance and to receive the <Certificate of Taxation / Tax Payment Certificate> for <fiscal year> on my behalf."
- Proxy's information: "Proxy: <Address>, <Full name>, <Date of birth>"

6 Other taxes

(1) Income tax

Income tax is a tax levied on an individual's income derived from businesses, salaries and bonuses paid by employers. It is based on a self-assessment system in which a person running a business calculates the tax amount themselves by filing a tax return with the tax office in combination with a withholding tax system in which taxes are subtracted from salaries and wages, and submitted by the employer on behalf of the salaried workers.

(2) Consumption tax

Consumption tax is a tax levied on the purchase of goods or services. The prices shown at shops and other service providers include a consumption tax.

(3) Property tax

Property tax is a tax levied on those who own land, housing and/or other depreciable assets (tangible assets used for businesses other than land and housing) as of January 1 every year. The property tax amount is determined by value of the asset.

(4) Real estate acquisition tax

Real estate acquisition tax is levied when you purchase real estate such as land and housing property or when you construct residential buildings.

(5) Tax treaty

This is a treaty concluded to prevent double taxation and tax evasion. Under this treaty, exemption from income and resident tax may be available for persons who meet certain requirements. Claims for exemption from income tax and resident tax should be filed respectively.

