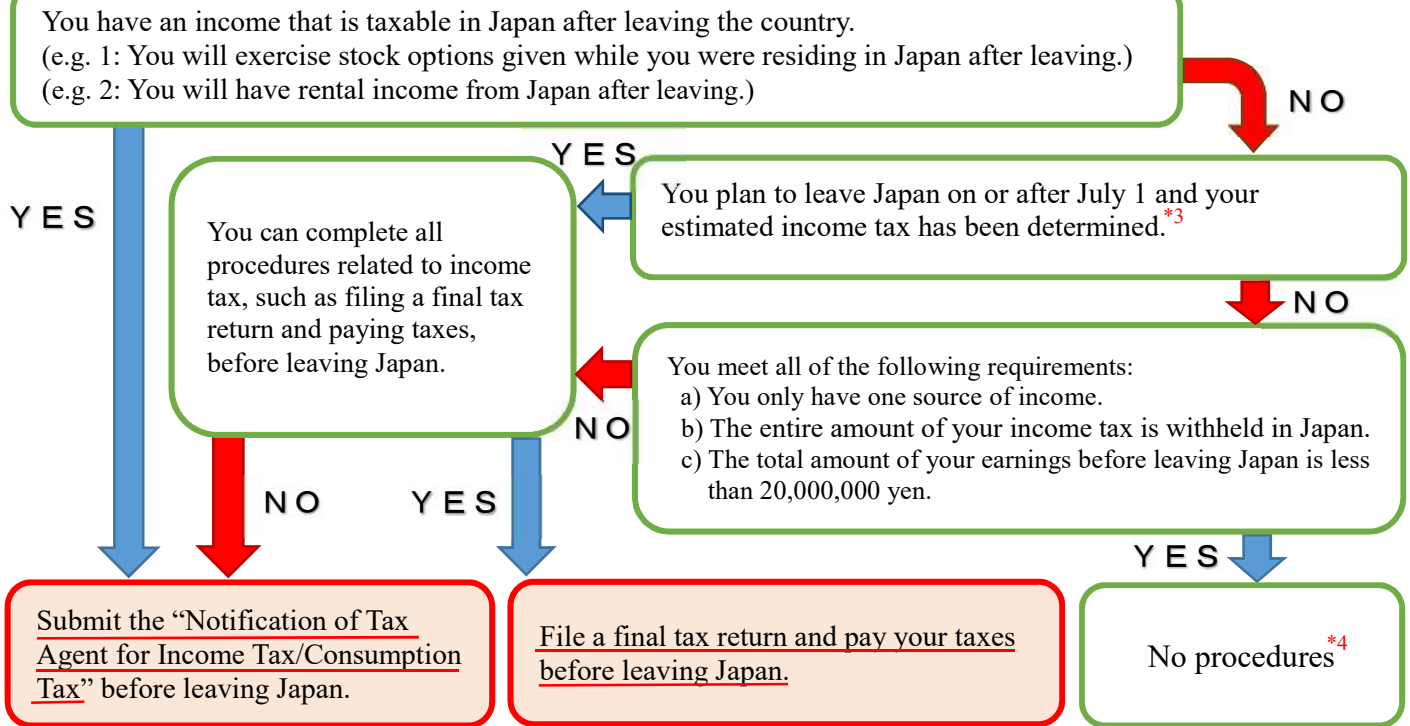


《For Expats and Local Employees Who Plan To Leave Japan》^{*1}

Necessary income tax procedures before leaving Japan

If you are required to file an income tax return but plan to leave Japan without submitting the “Notification of Tax Agent for Income Tax/Consumption Tax (所得税・消費税の納税管理人の届出書),” you must file a final tax return and pay your taxes before leaving Japan.^{*2}

[Flowchart of income tax procedures for residents before leaving Japan]



† This flowchart illustrates general cases and does not cover all cases, such as departures of non-residents.

If you leave Japan without filing a final income tax return or paying taxes

Please note that individuals who have not filed a return or paid their tax by the specified due date may be imposed additional tax and delinquent tax.

If you have tax in arrears in Japan, you may receive a demand letter or be subject to legal procedures by the tax authority in your country of residence.

ATTENTION!



- Irrespective of your income amount in the year of departure, if the base amount of your estimated income tax for the year (calculated based on your final tax return from the previous year) is 150,000 yen or more, you must make prepayment as part of your income tax. The obligation to pay the estimated income tax is determined on June 30.^{*5}
- There are cases in which taxpayers who are obligated to pay the estimated income tax have left Japan without submitting the “Notification of Tax Agent for Income Tax/Consumption Tax (所得税・消費税の納税管理人の届出書)” and are unaware of their unpaid estimated tax.
- SEE THE REVERSE SIDE FOR MORE DETAILS. (Estimated income tax and leaving Japan 《beware of unpaid tax》)

^{*1} In this leaflet, “leaving Japan” means a situation where the individual no longer has domicile or residence in Japan, regardless of whether they have appointed a tax agent.

^{*2} Except for those who have completed the income tax procedures with year-end adjustment upon their departure.

^{*3} SEE THE REVERSE SIDE FOR MORE DETAILS. (Estimated income tax and leaving Japan 《beware of unpaid tax》)

^{*4} If you want to deduct your medical expenses or special tax credit for loans, etc., related to a dwelling, etc., you need to submit a “Notification of Tax Agent for Income Tax/Consumption Tax” before leaving Japan.

^{*5} As of June 30, this applies to residents and non-residents who are subject to aggregate taxation.

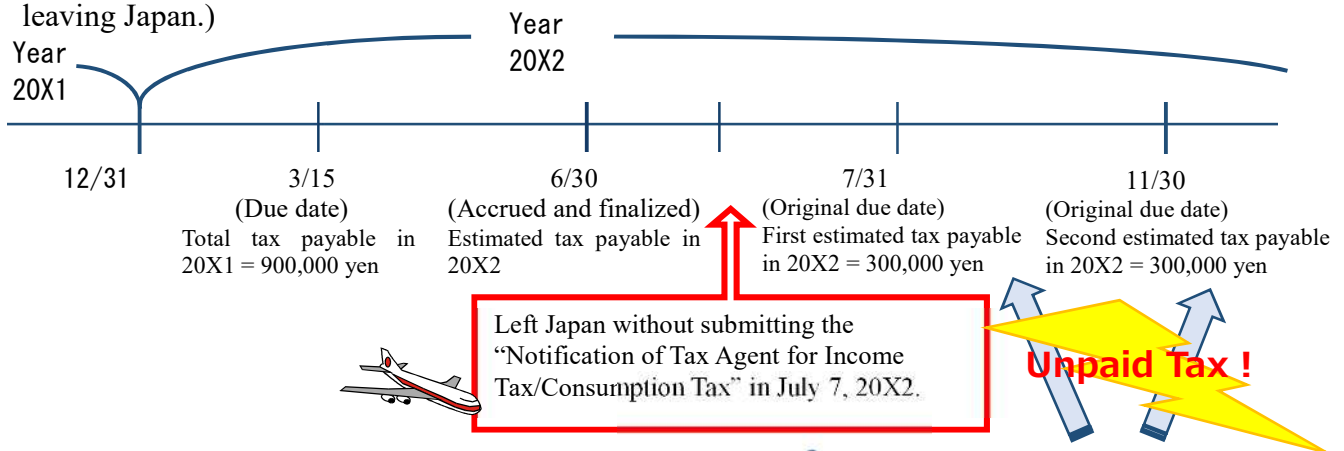
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Estimated income tax and leaving Japan

《beware of unpaid tax》

(Example: Mr. X left Japan for a job transfer. He resided in Japan and was an employee who only had a salary income in 20X1. He did not submit the “Notification of Tax Agent for Income Tax/Consumption Tax,” file a final return, or pay tax (including the estimated income tax) before leaving Japan.)



Procedures to complete before leaving Japan:

- Filing a final return and paying taxes
- Paying the estimated income tax

(Any estimated income tax that will be due after your departure should be settled by the time of departure.)

If you submit the Notification of Tax Agent for Income Tax before departure, the due dates of tax payment, including estimated income tax and final income tax, will not change.

Note

If you leave Japan without completing the procedures in the left column, you will fall behind on your tax payment.

Please be sure to file your final tax return and pay your taxes before leaving Japan.

Complete!



Tax payment by bank transfer after leaving Japan

If you file your tax return by the statutory due date and submit the “Notification of Tax Agent for Income Tax/Consumption Tax (所得税・消費税の納税管理人の届出書)” before leaving Japan, you can continue to pay your income tax through bank transfer even after leaving Japan.

If you do not do so, you may fall behind on your tax payment because you cannot use bank transfer.

- Please check the date of automatic transfer, the amount of tax payment, and the balance of your bank account. Even if you have submitted the “Notification of Tax Agent for Income Tax/Consumption Tax (所得税・消費税の納税管理人の届出書),” your bank transfer may fail due to insufficient funds if you withdraw the money in your account before leaving Japan. Please confirm the balance in your account before the date of automatic transfer.

Under a change in the law that will take effect on January 1st in 2022, the responsibilities of the Tax Agent System will expand. If a taxpayer fails to appoint a tax agent from abroad, the Japanese Tax Authority may request that one be named in writing for a predetermined period of time. If the request is not met, the Japanese Tax Authority will name an agent for the taxpayer.

Please feel free to contact the tax office of your jurisdiction if you have any questions about how to file an income tax return and pay tax.



← Please visit our website for more details on income tax by scanning this QR code.

See the leaflet of “National Tax Payment Methods” by scanning this QR code. →



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