

# Frequently Asked Questions about Grace System for National Tax Payment

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Collection Division, National Tax Agency

○ This is to explain the basic treatment under grace system for national tax payment for those who face difficulty paying their national tax due to the impact of the novel coronavirus disease (COVID-19).

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I What is Grace System for Tax Payment

(Where to contact if you face difficulty in tax payment)

Question 1 Where is the helpdesk that I should contact if I cannot pay taxes or social insurance mainly due to a decrease in my income? (Last update: January 4, 2022)

(Answer)

- Helpdesks vary depending on the category of taxes and social insurance.
- Please call your district tax office (officials in charge of tax collection) if you need to consult about grace of tax payment that should be paid to the State (Tax Office), such as corporate tax, withholding income tax, self-assessment income tax and consumption tax.
- Regarding the helpdesk for grace of payment of local taxes, such as municipal tax, fixed asset tax and motor vehicle tax, please contact the relevant counter in your city or prefecture. As for social insurance, please consult the Japan Pension Service in respect of employees pension insurance, etc., or the prefectural labor bureau in your prefecture for labor insurance.

(Workings of Grace System for Tax Payment)

Question 2 What kind of program is Grace System for Tax Payment? (Last update: January 4, 2022)

(Answer)

- Grace System for National Tax Payment is a program that allows taxpayers to apply for the approval from the district director of the tax office to pay taxes after the due date (in installments as necessary) if taxpayers face difficulty in paying taxes by the due date.
- In order to receive grace of tax payment, you need to meet certain requirements. During the grace period (one year in principle), delinquent tax (interest on principal tax) will be reduced\*. (Grace of asset conversion)  
\* The rate of delinquent tax will be reduced from 8.7% per annum to 0.9% per annum during the grace period in 2022.
- If you are in the following individual circumstances, you may be granted grace of tax payment without delinquent tax. Please let us know about your case upon consultation. (Grace of tax payment)
  - In the case of disposal of equipment and inventories due to disinfection work carried out at a facility in which a coronavirus infection occurred.
  - In the case that you as a taxpayer or your family within the same livelihood suffer from illness.

(In the case of being granted grace)

Question 3 What cases enable us to use Grace System? (Last update: January 4, 2022)

(Answer)

- As main systems for grace, there are (1) and (2) stated as below. For each system, if you meet all of the requirements described, you will be eligible for using the system.
  - (1) Grace of asset conversion (Delinquent tax (interest on principal tax) will be reduced\*.)
    - Likely to face difficulty in continuing business or maintaining standard of living by paying national tax in a lump sum

## FAQ about Grace System for National Tax Payment

- Have sincere intention to pay taxes.
- Make an application within six months after the due date.
- Have no other outstanding national taxes other than the one to apply for grace.

(Note) 1. No security is required except in the case that it is obvious that taxpayers can pledge security.

2. If the taxpayer already has other outstanding national taxes or failed to apply by the application deadline, grace by the director of the district tax office will be considered.

(2) Grace of tax payment (Delinquent tax (interest on principal tax) will be reduced or exempt)

- In the case of the following individual circumstances regarding the novel coronavirus disease (COVID-19) etc.;
- i. You disposed of furnishings or inventory because disinfection work took place in a facility in which a Covid-19 infection case was confirmed.
- ii. You or your family members living in the same household became ill.
- iii. You were forced to close or suspend your business.
- iv. You suffered considerable losses in your business due to a decrease in profits
- Cannot pay your national tax in a lump sum due to i-iv above.
- Apply for the grace.

(Note) No security is required except in the case where it is obvious that taxpayers can pledge security.

\* The rate of delinquent tax will be reduced from 8.7% per annum to 0.9% per annum during the grace period in 2022.

Question 4 I have fund to pay taxes now, but I am concerned that my income will decrease in the future. In this case, am I eligible for grace? (Last update: February 2, 2021)

(Answer)

- We ask taxpayers who have funds for tax payment to pay their taxes by the specified due date, however many people may be worried about future outlook due to influence of the coronavirus disease. Thus, when reviewing the grace requirements, we take taxpayers' actual circumstances into consideration.
- Therefore, even if you have funds for tax payment, you may be granted grace in the case you have decided to spend your funds to continue your business or maintain your life for the time being. For inquiries regarding how to apply for grace, please contact your district tax office (officials in charge of tax collection).

Question 5 Am I eligible for grace even if my business is in the black? (Added: February 2, 2021)

(Answer)

- Even if you are in the black, you can be granted grace if you meet the requirements.

Question 6 I forced myself to pay taxes by the due date. Is it possible to have the taxes returned, then receive grace?

(Answer)

- Grace system for national tax payment is a program that allows taxpayers to apply for approval from the district director of the tax office and with the approval to pay taxes after the due date (in installments as needed) if they face difficulty in paying taxes by the due date. Therefore, you cannot ask the taxes that you already paid to be returned.

(Type of tax for being granted grace)

Question 7 About which types of tax can I be granted grace (income tax, corporate tax, consumption tax, etc.)?

(Answer)

- Grace applies to almost all types of taxes, but does not apply to stamp duty to be paid in the form of a stamp, consumption tax to be paid when receiving overseas cargo from a bonded area or international tourist tax to be paid directly to the director-general of customs when departing from Japan
- Taxes that are paid to the State, which keep them temporarily, such as local consumption tax and local transfer tax, are also covered.

(Grace of tax filed by interim tax return)

Question 8 Can I be granted grace of taxes filed not only by final tax returns but also by interim returns, estimated tax and amended returns? (Last update: June 26, 2020)

(Answer)

- By applying to your tax office, you may also be eligible for grace of these taxes. In the meantime, for example as for consumption tax in an interim tax return, in the case taxable sales for this year have significantly decreased from the previous year, you can reduce the amount of tax compared to the amount which is calculated based on the tax amount for the previous taxable period by submitting an interim tax return based on the provisional settlement of accounts (Article 43 of the Consumption Tax Act). We advise you to consider using this system.

(Difference between grace and extension of due dates)

Question 9 Is grace of national tax different from an extension of due dates for the filing and payment?

(Answer)

- Grace system for national tax is a program that allows taxpayers to pay taxes after the due date (in installments as needed), which does not mean any extension of the due dates for filing and payment per se (Article 46 of the Act on General Rules for National Taxes and Article 152, paragraph 1 of the National Tax Collection Act).
- On the other hand, the extension of due dates for the filing and payment is a system that permits the deferment of the filing and payment by applying to the district director of the tax office in case that the

act of filing returns or paying tax is not possible due to a request of self-restraint of going outside or a disruption of traffic (Article 11 of the Act on General Rules for National Taxes).

(Difference between grace and exemption of tax)

Question 10 If I am granted grace, will I be exempted from tax payment or will the tax that I already paid be refunded?

(Answer)

- Since grace system for national tax payment is a program that allows taxpayers to pay tax after the due date (in installments as needed), taxpayers will not be exempted from tax payment or tax paid will not be refunded.

(Grace of tax payment and refund by carrying back loss)

Question 11 My corporate tax became due, but I plan to carry back a loss in the next filing. In this case, will application for grace of tax payment be unnecessary? (Last update: June 26, 2020)

(Answer)

- Even if you carry back loss in filing the next corporate tax return, you will be liable to pay the normal delinquent tax (interest on principal tax) that will be accrued until the carryback (one year) unless grace of tax payment is applied to your corporate tax that became due for this term if you don't pay the tax.
- When grace of tax payment is applied, delinquent tax will be reduced or exempted (Article 63, paragraph 1 of the Act on General Rules for National Taxes), so if you face difficulty in paying tax in a lump sum, please consult your district tax office (officials in charge of tax collection).

(Grace and certificates of tax payment)

Question 12 In order to borrow from a financial institution or to participate in a tender, I need to obtain a certificate of tax payment, but in the case grace has been applied, will that matter be written on the certificate of tax payment? (Last update: February 2, 2021)

(Answer)

- National taxes to which grace has been applied are handled as below on certificates of tax payment.
  - (1) Certificate of tax payment (No. 1)... Certification of amounts of tax due, the amounts of tax paid and the amounts of tax outstanding  
  
In the case grace has been applied, it will be written that grace has been applied as below in the "Remarks" space.

(Details written)

i. In the case of grace of tax payment

"The ●● yen in "Amount of tax outstanding" above is subject to postponement of tax payment under the provisions of Article 46 Paragraph ● of the General Law of National taxes (payment suspended until (Month) (Day), (Year))"



ii. In the case of grace of asset conversion

The conversion into cash of the ●● yen in “Amount of tax outstanding” above has been suspended under the provisions of the National Tax Collection Law (conversion suspended until (Month) (Day), (Year))”

- (2) Certificate of tax payment (No. 3) (No. 3-2) (No. 3-3)... certification of no amounts of tax outstanding

As these certificates are not issued with regard to type of tax to which grace has been applied, please contact the place of submission about substitute documents or the like in that case.

○ Other handling of certificates of tax payment are as below.

- (1) Certificate of tax payment (No. 2)... Certification of amount of income

In the case where a final tax return has been made for income tax, special income tax for reconstruction or corporation tax, a certificate of tax payment will be issued regardless of the presence or absence of tax outstanding or the application of grace.

Furthermore, the fact that grace has been applied will not be written on the certificate of tax payment.

- (2) Certificate of tax payment (No. 4)... Certification that a taxpayer has not been subject to the procedure for tax collection of delinquent tax

In the case a taxpayer has not been subject to the procedure for tax collection of delinquent tax during the period for which certification is required, a certificate of tax payment will be issued even if grace has been applied.

Furthermore, the fact that grace has been applied will not be written on the certificate of tax payment (No. 4).

II Effects of grace  
(Notification of grace)

Question 13 Will I be notified in the case I am granted grace? (Last update: February 2, 2021)

(Answer)

- In the case where grace is granted to a taxpayer, a “Notification of Grant of Grace” will be sent to the taxpayer, on which the amount for the grace, the grace period and the provision of the basis of such grace are written (Article 47, paragraph 1 of the Act on General Rules for National Taxes, Article 152, paragraph 3 and 4 of the National Tax Collection Act).

(Tax payment during a grace period)

Question 14 How will I have to pay tax after being granted grace? (Last update: February 2, 2021)

(Answer)

- After being granted grace, you will be required to make a payment in installments of the amount described in a notification of grace by each installment due date (Article 46, paragraph 4 of the Act on General Rules for National Taxes, Article 152, paragraph 1 of the National Tax Collection Act).
- If you have already been granted grace and face difficulty in paying tax by the due date of installment payment, please consult your district tax office (officials in charge of tax collection).

(The period that you are granted grace)

Question 15 How long is the grace period? (Last update: February 2, 2021)

(Answer)

- The applicable period of grace will be determined to be the shortest to meet the individual circumstance of taxpayers, based on information given by taxpayers, such as the situation of income and expenditure (Article 46, paragraph 4 of the Act on General Rules for National Taxes, Article 152, paragraph 1 of the National Tax Collection Act). However, in order to treat taxpayers facing difficulty in financing operations due to the novel coronavirus disease in a prompt and flexible way, the grace period will be one year unless there is a special request from taxpayers.

(Extension, etc. of a grace period)

Question 16 What will happen if I cannot pay the tax amount during the grace period initially granted to me? (Last update: February 2, 2021)

(Answer)

- Please consult your district tax office (officials in charge of tax collection) about the situation that you cannot pay the tax. The tax office is ready to respond to meet your circumstances.

(Note) Although the applicable period of grace is one year in principle, if you cannot pay the tax within the period due to unavoidable reasons, the grace period can be extended (Article 46, paragraph 7 of the Act on General Rules for National Taxes, Article 152, paragraphs 3 and 4 of the National Tax Collection Act)

III Requirements for being granted grace of tax payment  
(Difficulty in paying tax in a lump sum)

Question 17 What does “Difficulty in paying tax in a lump sum” mean? (Last update: February 2, 2021)

(Answer)

- “Difficulty in paying tax in a lump sum” means having no fund to pay national tax in full at once or the recognition that paying tax in a lump sum will cause difficulty in continuing taxpayers’ business or maintaining their standard of living.
- Specifically, the applicable case is that the amount of tax payment that you can currently make (fund on hand minus the amount necessary for financing operations for the time being) is short of the amount of national tax that you have to pay.

(Calculation of the amount for grace)

Question 18 In order to calculate the amount for grace, is it necessary to add benefits or emergency loans from the State, etc. to the cash and deposits that I have as fund on hand?

(Answer)

- Fund on hand should include the amounts of benefits and emergency loans for the calculation, but if the destination of benefits, etc. is already decided for continuation of business and other purposes, operating fund or extraordinary expenditure can be increased by the same amount of the above

benefits when calculating the tax amount that you can pay. Therefore, the amount for grace will not be substantially affected. If your cash and deposits include benefits, etc., please explain your situation upon consultation.

Question 19 In calculating the amount for grace, how much will be approved as the amount necessary for financing operations for the time being? (Last update: February 2, 2021)

(Answer)

- The amount necessary for financing operations for the time being varies, depending on the status of the business of each taxpayer or the status of financing operations. So, it cannot be stated unconditionally. However, generally speaking, the amount that is to be expended within a month is excluded from the fund to pay taxes as operating fund.
- The amount of funds you have decided to spend for continuation of business etc. for the time being can be added to the operating fund even if you will not spend the amount within a month.

(Note) Even if the most recent expenditure is decreasing as sales decrease, the amount necessary for financing operations for the time being can be calculated based on the usual amount of expenditure. Please explain your situation upon consultation.

(In the case that taxpayers already have outstanding taxes)

Question 20 If I already have outstanding tax, will I not be eligible for grace of tax payment? (Last update: February 2, 2021)

(Answer)

- In the case of grace of asset conversion, the grace may not be granted if you have other outstanding national taxes (excluding one whose payment is granted grace at present) (Article 151-2, paragraph 2 of the National Tax Collection Act).
- On the other hand, in the case of grace of tax payment (please refer to Q3), even if you have outstanding national taxes apart from the national tax for which you seek the grace, the grace can be granted.
- If you already have outstanding national taxes, please consult your district tax office (officials in charge of tax collection) anyway.

(Necessity of providing security)

Question 21 To receive grace, will I need to provide anything as security? (Last update: February 2, 2021)

(Answer)

- Some cases need securities to be granted grace, but taxpayers facing difficulty in paying taxes due to influence of the novel coronavirus disease will not be asked to provide security unless it is obvious that taxpayers can provide security (The proviso of Article 46, paragraph 5 of the Act on General Rules for National Taxes).

IV Application of special grace  
(Application of special grace)

Question 22 Can't I get special grace anymore? (Added: February 2, 2021)

(Answer)

- Special grace established by “the Act of Extraordinary Exception on National Tax Related Laws to Address the Impact of the Novel Coronavirus Disease” is the system which gives grace for one year without security or delinquent tax (interest on principal tax) and is applicable to national taxes whose due date falls between February 1, 2020 and February 1, 2021.
- Therefore, you cannot get special grace regarding the taxes whose due date falls after February 1, 2021.

\* You cannot get special grace in the case where the due date for tax payment was extended to a date after February 1, 2021 by the individual extension procedure for the due date for filing and payment (Article 11 of the Act on General Rules for National Taxes).

(Application deadline for special grace)

Question 23 I could not apply for special grace by the application deadline regarding the taxes which fell due before February 1, 2021. Is it impossible to be granted special grace in such case?  
(Added: February 2, 2021)

(Answer)

- You need to apply for special grace by the deadline for tax payment (Article 46, paragraph 1 of the Act on General Rules for National Taxes, which applies by replacing its terms pursuant to the provisions of Article 3 of the Act on Extraordinary Exception on National Tax Related Laws to Address the Impact of the Novel Coronavirus Disease).
- However, you may be eligible to make application for Special grace even after the deadline if unavoidable reasons why you could not apply for Special grace can be identified (Article 46, paragraph 1, in parentheses of the Act on General Rules for National Taxes, which applies by replacing its terms pursuant to the provisions of Article 3 of the Act on Extraordinary Exception on National Tax Related Laws to Address the Impact of the Novel Coronavirus Disease).

\*Special grace applies to national taxes whose due date fall by February 1, 2021.

\* The effects of special grace such as exemption of delinquent tax (interest on principal tax), etc. apply from the following day of the due date for tax payment, even when you are granted special grace by making application after the deadline of application.

- Regarding unavoidable reasons, we will consider the matter flexibly by asking the taxpayers about the reason why they were unable to make an application for grace by the deadline. However, for example, we will not recognize a case as having unavoidable reasons in the case a taxpayer does not make an application despite receiving repeated guidance with regard to special grace from our tax official. We advise you to consult with your district tax office (officials in charge of tax collection) as early as possible, if the application period lapses.

(End of special grace period)

Question 24 What happens when the special grace period ends? (Last update: January 4, 2022)

(Answer)

- We ask taxpayers to pay the taxes granted special grace by the expiration date.
- After special grace period, you will be liable to a delinquent tax (interest on principal tax). Additionally, please be informed that you may receive a payment demand letter from your district tax office and be contacted by the Tax Payment Call Center.
  - \* The rate of delinquent tax is 8.7% per annum in 2022.
- In the case you cannot fully pay the tax by the final date of the special grace period, please contact your district tax office (officials in charge of tax collection) as soon as possible. You may be granted grace of asset conversion or grace of tax payment (please refer to Q3, 26).

Question 25 How to check the final date of special grace period? (Last update: January 4, 2022)

(Answer)

- Please see the expiration date of grace period in the field of "grace period" of "Notification of Grant of Grace," which was sent to you when grace was granted.
- For taxpayers whose final date of special grace period is approaching, the tax office (or regional national taxation bureau) will contact you individually by postcard or telephone.

V Switching from special grace to other grace

(In case you cannot pay the tax during the special grace period)

Question 26 What should I do if the special grace period expires but I cannot make payment within the period? (Last update: January 4, 2022)

(Answer)

- In the case you cannot pay the tax by the expiration date of special grace period, you may be granted grace of asset conversion or grace of tax payment (please refer to Q3)
- Please consult your district tax office (officials in charge of tax collection) as soon as possible since the delinquent tax will be reduced or exempted if you are granted grace of asset conversion or grace of tax payment.
  - \* The rate of delinquent tax will be reduced from 8.7% to 0.9% per annum in 2022.

(Switching from Special grace to other grace)

Question 27 What should I do to be granted other grace after expiration of the special grace period? (Added: February 2, 2021)

(Answer)

- We ask taxpayers seeking to be granted grace of asset conversion or grace of tax payment to submit the application form for grace and documents regarding assets, income and expenses etc. necessary for examination by the tax office.

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Furthermore, we may confirm your circumstance etc. for the examination for grace. If you have books of accounts, such as ledger and sales book, showing the balance and a cash account book and a passbook showing your cash on hand, we can smoothly handle the procedure.

\* If you have already been granted grace for local taxes or social insurance, you can skip some parts of the process by attaching the copies of the relevant application forms or the statement of income, expenditures and assets etc.

- However, if it is difficult for you to prepare your books, our tax official may verbally ask you about your status. Please feel free to consult your district tax office (officials in charge of tax collection).

### VI Procedures for applying for grace (Necessity of application)

Question 28 Is application necessary to be granted grace? Or else is it automatically granted? (Last update: January 4, 2022)

(Answer)

- Grace is not automatically granted as it is applied based on the application made by taxpayers (Article 46, paragraph 1 of the Act on General Rules for National Taxes and Article 151-2, paragraph 1 of the National Tax Collection Act).

- If you need to consult about grace, please call your district tax office (officials in charge of tax collection).

officials in charge of tax collection

- For application of grace, please send application forms for grace by e-Tax or mail.

\* You have 3 submission methods by e-Tax for application forms for grace, which are e-Tax software, e-Tax software (web version) and e-Tax software (smart phone version). For details, please refer to “How to apply for grace” on the homepage of National Tax Agency.

(Note) The NTA website: [https://www.nta.go.jp/english/tax\\_payment/01.htm](https://www.nta.go.jp/english/tax_payment/01.htm)

(Application deadline)

Question 29 Is a deadline set for application for grace of asset conversion? (Last update: February 2, 2021)

(Answer)

- With regard to grace of asset conversion upon application, it is necessary to make application by six month after the due date for tax payment (Article 151-2, paragraph 1 of the National Tax Collection Act).

As obligation to pay delinquent tax (interest on principal tax) is accrued from the following day of the due date, taxpayers are advised to make application for grace as early as possible.

Question 30 Once the deadline for applying for grace is passed, is it absolutely impossible to be granted grace? (Last update: February 2, 2021)

(Answer)

- In the case where the application deadline has passed, you cannot get grace of asset conversion by application in principle (Article 151-2, paragraph 1 of the National Tax Collection Act).  
\* If you are under circumstances where it is difficult to make application for grace due to the request for self-restraint of going out, etc., you may be able to extend the application deadline on an individual basis (Article 11 of the Act on General Rules for National Taxes).
- However, you may eligible for other grace depending on situation. So please consult with your district tax office (officials in charge of tax collection) as soon as possible.

(When obligation to pay delinquent tax (interest on principal tax) is accrued in the case of being granted grace of asset conversion)

Question 31 In seeking to be granted grace of asset conversion, would the amount of delinquent tax (interest on principal tax) remain the same as long as application for the grace is made by the deadline?

(Answer)

- Although you need to make an application for grace of asset conversion within six months after the due date, delinquent tax (interest on principal tax) is accrued from the following day of the due date for tax payment. Thus, if you make application for grace of asset conversion after the due date, delinquent tax is not reduced for the period between the following day of the due date and the day before the date of application for the grace.
- To avoid this disadvantage, you are advised to make application as early as possible.

(How to fill in the application form, etc.)

Question 32 Who should I contact in the case I am not sure about filling in the application form? (Last update: January 4, 2022)

(Answer)

- If you are not sure about filling in the application form, you are advised to refer to the NTA website showing a model on how to fill in the application form for grace or a YouTube video. In addition, your district tax office (officials in charge of tax collection) will guide you, if you consult by phone.

(Note) The NTA website: [https://www.nta.go.jp/english/tax\\_payment/01.htm](https://www.nta.go.jp/english/tax_payment/01.htm)

(Documents necessary to apply for special grace)

Question 33 What documents need to be prepared to apply for special grace? (Last update: February 2, 2021)

(Answer)

- To apply for grace of asset conversion, you are requested to prepare the “application form for grace” and send it by e-Tax or mail.

We ask taxpayers seeking to get grace to submit “Statement of Income, Expenditures and Assets” as an attachment to the application form for grace. If it is difficult to prepare such documents, our tax official will verbally ask you, so please consult with your district tax office (officials in charge of tax collection).

Furthermore, we may confirm your circumstance etc. for the examination for grace. If you have books of accounts, such as ledger and sales book, showing the balance and cash account book and passbook showing your cash on hand, we can smoothly handle the procedure.

\* If you have already been granted grace for local taxes or social insurance, you can skip some parts of the process by attaching the copies of the relevant application forms or the statement of income, expenditures and assets etc.

(How to submit an application form)

Question 34 Prefectural governments have requested self-restraint of outing. Can application be made solely by visiting a Tax Office?

(Answer)

Application forms for grace are also accepted by e-Tax or by post. In light of preventing the congestion of the tax office counter, we would appreciate it if you submit the application electronically by “e-tax” or by mail instead of visiting a Tax Office.

Question 35 Would a reservation have to be made to consult with a Tax Office before submitting an application form for grace?

(Answer)

No reservation would have to be made, but please contact a Tax Office beforehand to avoid congested hours.

In the case you visit a Tax Office without reservation, you may be unable to consult on the same day depending on congestion.

\* As some Tax Offices offer reservation, contact your district tax office (officials in charge of tax collection) before visiting it.

(Proxy application by licensed tax accountants)

Question 36 Is it possible to ask licensed tax accountants to submit an application form or apply by e-Tax by proxy? (Last update: January 4, 2022)

(Answer)

Licensed tax accountants can apply for grace by proxy.

e-Tax software (smartphone version) is not compatible with submission of an application form by licensed tax accountants by proxy.\* If licensed tax accountants apply for grace by e-Tax by proxy, please use e-Tax software or e-Tax software (web version).



(Operation hours of e-Tax)

Question 37 Is the e-Tax system in operation at any time? (Last update: February 17, 2022)

(Answer)

- The e-Tax system is in operation as follows:
  - Available 24 hours a day on Tuesday to Friday (except for national holidays and hours of maintenance);
  - 8:30 to 24:00 on Monday, Saturday, Sunday and national holidays.

The Operation hours of e-Tax have been extended as below as those who have difficulties filing their tax returns for 2021 by the due date because of the novel coronavirus disease (COVID-19) are now able to apply for the extension of their filing/payment period until April 15, 2022 in easy ways.

(Reference)

1 From January 4, 2022 to April 15, 2022

Available 24 hours a day (including Saturday, Sunday and national holidays)

(Note) Except for following hours of maintenance

- 0:00 to 8:30 on every Monday, (available all day on March 14, 2022.)
- All day from March 19 to March 21, 2022
- 0:00 to 8:30 from March 22 to March 26, 2022

2 During an ordinary period (from April 16, 2022)

- Available 24 hours a day on Tuesday to Friday (Except for holidays, national holidays and December 29 to January 3)

The system starts to operate at 8:30 a.m. on the following operation days of holidays and national holidays.

- 8:30 to 24:00 on Monday, Saturday, Sunday and national holidays

- Daily operation hours of e-Tax are indicated as “Accountable Time Calendar” on the website of e-Tax.

URL: [https://www.e-tax.nta.go.jp/info\\_center/index.htm](https://www.e-tax.nta.go.jp/info_center/index.htm) (Japanese language)

(Delinquent tax (interest on principal tax) for the period between the request and the application of grace)

Question 38 Is delinquent tax (interest on principal tax) for the period between the application and permission of grace reduced or exempted?

(Answer)

- You can rest assured that the effect of grace such as exemption of delinquent tax(interest on principal tax), etc. applies retroactively to the date of application, irrespective of the date of permission.