

3-3 For those who suffered from disasters

If you are suffered from a disaster, there are procedures for filing a tax return and tax payment etc. as follows. For details, access our website (www.nta.go.jp) or consult the nearest Tax Office.

- If you cannot file a return or pay tax by the due date, due to a reason such as a disaster, you can extend the due date within 2 months from the day on which the said reasons ceased to exist.
- In case of damage to houses or household goods etc. due to a disaster, you can claim the deduction for casualty loss under the provision of the Income Tax Law (see page 28) or the reduction or exemption under the provisions of the Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims. (see page 46)

3-4 In Case Tax Payment is Delayed

If a taxpayer fails to pay tax by the due date of tax payment (Friday, March 15, 2019), or if the tax payment by transfer account cannot be made due to insufficient balance of the account, the delinquent tax will be imposed. In such a case, pay the delinquent tax with the principal tax together at financial institutions or the Tax Office that has jurisdiction over your address.

* Delinquent tax is calculated for the number of days starting from the day following the due date for tax payment to the day on which the whole amount of the principal tax is paid and at the following rate.

March 16 to May 15, 2019	“7.3 % per annum” or “Special Standard Rate + 1%,” whichever is lower.
May 16, 2019~	“14.6 % per annum” or “Special Standard Rate + 7.3%,” whichever is lower.

“Special Standard Rate” is the rate announced by the Minister of Finance by December 15 of the previous year as the annual average contractual interest rate on bank short-term loan of each month from October of the second preceding year to September of the previous year, plus 1% p.a.

3-5 In Case of Mistakes on a Tax Return

- In the event of mistakes in the amount of tax declared or other details of a return, you need to make corrections through the following methods.

	Method of Correction
When tax amount, etc. declared in return is less than what it should be	File “amended return” to correct amount. ^(*1)
When tax amount declared in return is greater than what it should be	Request a correction to the tax return in order to correct amounts. ^(*2)

*1 If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.

*2 In principle, a request for correction is allowed within 5 years from the statutory tax return due date.

- If you have forgotten to file a return by the deadline, you are requested to file as soon as possible. Furthermore, in cases where there is no final income tax return filed although it is necessary to file, a District Director of Tax Office will decide on the amount of income and tax.
- Please note that in cases where the District Director of Tax Office corrects or makes a determination on a return or cases where returns are filed after the filing deadline, **an additional tax** may be levied, and concurrent payment of a **delinquent tax** will also be required for the period from the day following the legal filing deadline through the date of actual payment.

3-6 Estimated income tax etc. prepayment and Application for reduction of estimated tax prepayment

Income tax etc. are to finally calculate income and tax amount for one year and a final return is filed during the filing period of the following year and the tax in question is paid.

Meanwhile, the Tax Office notifies the taxpayer of the amount of estimated income tax etc. prepayment in cases where the base amount for the estimated tax prepayment calculated based on the previous year’s final tax return is 150,000 yen or more. The taxpayer is then requested to pay the tax liability in two installments, in July and November. This system is called estimated income tax prepayment.

Taxpayers may submit an application to have the amount of estimated tax prepayment reduced if their income tax etc. amounts of the following year are estimated to be less than the amount of the base amount for the estimated tax prepayment notified by the Tax Office. This may be approved for reasons such as: closing or suspension of the taxpayer’s business, unemployment, losses resulting from natural disasters, embezzlement, theft, medical expenses, business depression, or an increase in the number dependents covered by the exemption.