

## 3-10 Notice to those leaving Japan during 2019

- In the case where you will leave Japan and lose your domicile and residence for tax purposes in Japan but are still subject to relevant tax procedures, you must appoint a tax agent who resides in Japan and submit a “Notification of Tax Agent for income tax” to the tax office which has jurisdiction over your place for tax payment. Your tax agent will deal with the tax procedures on behalf of you.  
You can appoint a Japanese corporation or a person who resides in Japan as your tax agent.

- A person departing from Japan in 2019 who is obliged to file a return (see page 11) concerning the income incurred before the date of departure must declare as indicated below.  
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.

1. In case where residents or non-residents who have income subject to the aggregate taxation (see page 9) and depart from Japan in 2019 after appointing a tax agent.

You must file a final return and pay tax via your tax agent during the filing period (February 16 through March 16, 2020) concerning your income incurred from January 1 to December 31, 2019.

2. In case where residents or non-residents who have income subject to the aggregate taxation (see page 9) and depart from Japan in 2019 without appointing a tax agent.

(1) Filing returns concerning the income incurred before the departure

- ◇ You must file a final return (a quasi-final return) and pay tax for 2019 before your departure concerning your income incurred before the date of your departure.
- ◇ In addition, if you depart from Japan from January 1 to March 15, you must file a final return and pay tax for the preceding year (2018) before your departure.

(2) Filing returns concerning the income incurred before the departure and the income incurred after the departure

- ◇ Even if you file a final return as indicated above 2(1), you must file a final return and pay tax during the filing period (February 16 through March 16, 2020) concerning the sum of your income incurred from January 1, 2019 to the date of your departure and your income incurred from the following day of your departure to December 31, 2019.
- ◇ In this case, the amount of tax to be paid is the amount indicated in the final return less the amount indicated in the quasi-final return according to the above 2(1). If the amount is less than the amount indicated in the quasi-final return according to the above 2(1), the difference amount is to be refund.

3. In case where Non-residents (excluding those who conduct business etc. through a fixed location etc. in Japan) who have income from employment or personal services performed in Japan which is not subject to withholding tax.

You must file a quasi-final return and pay your tax before your departure.

Note:1. “Departure” means to cease having domicile or residence in Japan without appointing a tax agent. Please be aware that it also means followings for non-residents who have no residence in Japan:

- (1) When non-residents who have a permanent establishment in Japan cease to have a permanent establishment in Japan.
- (2) When non-residents who have no permanent establishment in Japan cease a business whose main content is the provision of personal services.

Note:2. After 2017, the principles in the taxation for non-residents are revised by the revision of principles in international taxation to “attributable income principle”. For details, please see the “Outline of the revised income tax laws for 2015 [平成 27 年分 所得税の改正のあらまし] in our website (www.nta.go.jp).