1-7 Place for Tax Payment

The place for tax payment means a place at which you shall pay tax. You are required to file a tax return with the Tax Office that has jurisdiction over the place for tax payment. The place for tax payment in the Income Tax Law is prescribed as follows:

Question		Place for tax payment
① Do you have your own domicile in Japan?	YES →	Place of domicile.
↓ NO		
② Do you own your residence in Japan?	YES →	Place of residence.
↓ NO		
③ Are you a non-resident who owns a permanent establishment (office, place of business, etc.) in Japan?	YES →	Location of a permanent establishment.
↓ NO		
④ In the case where you had once owned a domicile or residence in Japan but do not have a domicile or residence at present, does your relative(s), etc. who satisfy certain requirements live at that domicile or residence?	YES →	The place of domicile or residence at that time.
↓ NO		
⑤ Have you receiving a consideration for leasing real estates etc. in Japan?	YES →	Location of assets causing the consideration.
↓ NO		
⑥ Had your place for tax payment been determined in the past according to items ① through ⑤ mentioned above?	YES →	The place where it was your place for tax payment just before the time when it came to not fall under items ① through ⑤.
↓ NO		
⑦ Do you conduct income tax etc. return or claim etc.?	YES →	Place you select.
NO →		Place within jurisdictional area of Kojimachi Tax Office.