

Resident Status

The scope of taxable income is determined by your resident status. Therefore, first of all, you are requested to make clear what your resident status is.

Resident status is divided into three categories: Non-permanent Resident, Permanent Resident, Non-resident.

The following is a brief explanation of resident status.

[1] Resident

A person who has a “JUSHO” (domicile) in Japan, or has had a “KYOSHO”(residence) in Japan for one year or more.

NOTE : In general, you have a “JUSHO” in Japan if your base of living is in Japan, and you have a “KYOSHO” in Japan if you are staying or living in Japan regardless of your “JUSHO”.

(i) Non-permanent resident

A resident who has not Japanese nationality and has had his/her “JUSHO” or “KYOSHO” in Japan for period or periods in the aggregate 5 years or less in last 10 years.

(ii) Permanent resident

A resident other than non-permanent resident.

[2] Non-resident

A person other than resident.

Taxable Income

The following table shows the scope of taxable income according to your resident status.

SCOPE OF TAXABLE INCOME

CLASSIFICATION	INCOME OTHER THAN FOREIGN SOURCE INCOME	FOREIGN SOURCE INCOME	
		PAID IN JAPAN	PAID ABROAD
RESIDENT	PERMANENT RESIDENT	Taxable	
	NON-PERMANENT RESIDENT	Taxable	Taxable Only the portion deemed remitted to Japan is taxable. (This means that the remainder retained abroad is not taxable.)

CLASSIFICATION	DOMESTIC SOURCE INCOME	INCOME OTHER THAN DOMESTIC SOURCE INCOME
NON-RESIDENT	Taxable in principle	Not Taxable

NOTE: Salaries, wages or other remuneration for personal services performed in Japan are treated as “domestic source income”, whether they are paid in Japan or abroad.

“Confirmation Table of the Period of Resident Status”

- “Periods during which you have maintained domicile or residence in Japan within the preceding ten years” may be checked in the manner as mentioned below.
 - To check the dates of emigration and immigration as stamped in your passport when you keep your passport covering that period.
- In place of stating periods during which you have maintained domicile or residence in Japan, you may attach to this confirmation table a copy of your passport.

「住所又は居所を有していた期間の確認表」の記載について

- 「過去 10 年以内において国内に住所又は居所を有していた期間」については、次の方法により確認することができます。
 - その期間の旅券を保管している場合には、その旅券に記録された出入国の履歴
- 国内に住所又は居所を有していた期間の記載に代えて、旅券の写しを添付することができます。