

Applying for Exceptional Deferment of Tax Payment

- Residents receiving significant pay cuts due to the COVID-19 outbreak may defer payment of municipal taxes for up to a year, if they meet specific conditions.

- No collateral fee is needed. No interest will be incurred as well.

1 Conditions for Receiving Exceptional Deferment for Tax Payment.

Any tax-payer or specially-designated tax collector (whether an individual or company of any scale) who fulfils either condition ① or ② is eligible:

- ① If you have experienced an overall income reduction of 20% or more during any period since February 2020, compared to the same period last year. You may designate the specific period yourself, but it must be at least one-month long.
- ② You are experiencing temporary difficulties in paying or settling taxes.

2 Applicable Municipal Taxes

All municipal taxes that are due between 1 February 2020 up until 31 January 2021 (including Fixed Assets Tax, Resident Tax, Corporate Resident Tax etc.) and that have not yet passed their due dates at the point of application.

※ Applications for this exceptional deferment can be made retroactively for taxes that satisfy the above condition but have passed their due dates, if the tax was due by 30 June or before. (i.e due up until two months after the implementation of this policy)

【Applicable periods for each type of tax】

	Reiwa 1 Fiscal Year (1 Apr 2019~31 Mar 2020)	Reiwa 2 Fiscal Year (1 Apr 2020~31 Mar 2021)
Fixed Assets Tax	4 th installment	1 st , 2 nd & 3 rd installments
Light Vehicle Tax	—	All installments
Resident Tax	—	1 st , 2 nd & 3 rd installments
National Health Insurance Tax	8 th & 9 th installments	1 st ~6 th installments
Corporate Resident Tax etc.	Any tax due between 1 Feb 2020~31 Jan 2021	

3 Length of Deferment

Payment of taxes given this exceptional deferment may be deferred up to a year, starting from the day after the respective taxes are due.

4 Documents Needed for Application

Please submit the following documents to the Tax Collection Division when applying for the Exceptional Deferment of Tax Payment.

- Deferment of Tax Payment Application Form
(Please refer to the sample form showing how to fill it up)
- Supplementary documents (proving income reduction etc.)
Copy of sales book, pay slip, cashbook, bankbook etc.

※Supplementary documents not compulsory if difficult to provide.

5 Application Due Date

Applications must be made by 30 June 2020 (two months from the implementation of this policy) or by the tax payment due date, whichever is later.

6 Submit Applications to:

Komatsu City Hall, Tax Collection Division

91 Konmade-machi

Komatsu City, Ishikawa Pref.

923-8650 JAPAN

For enquiries: TEL 0761-24-8033

To minimize the risk of COVID-19 infection, please make any enquiries you have via phone.

We also seek your cooperation in submitting the application via postal mail.

※Paying taxes midway through the deferment period or paying in installments may be possible depending on the situation, so please consult with the Tax Collection Division if you wish for such special arrangements.

※If you are unable to complete payment of taxes within the deferment period, please consult with the Tax Collection Division before the deferment period ends.

※ Subsidies for National Health Insurance Tax are also available. Contact the Healthcare Insurance Support Center (TEL 0761-24-8148) for more details.

※ Deferment of tax declaration for Corporate Resident Tax is also possible. Contact the Taxation Division (TEL 0761-24-8029) for more details.

Multiply the average expenses calculated for ⑫ (previous page) by 6, and enter it here.

If you expect to have any additional expenses (on top of usual expenses) in the next 6 months, enter the amount here.

Enter the sum of the previous two amounts.

(2) Breakdown of Current Working Capital 当面の運転資金等の状況等			
Current Working Capital 当面の運転資金等 (⑫ × 6 (6-mth sum))	5,400,000 円	+	Expected additional expenses for the next 6 months 今後6か月 間に予定されている臨時支出等の額
			1,000,000 円
		=	Current Estimated Expenses (⑬) 当面の支出見込額
			6,400,000 円

Enter the amount of cash and bank savings you have at point of application, then enter their sum.

(3) Total Cash/Bank Savings 現金・預貯金残高			
※職員記入欄 □ 一時納付・納入が困難であることを認める書類(預金通帳、現金出納帳等) □ 取敢			
	Amount 金額		Amount 金額
Cash 現金	500,000 円	Bank Savings 預貯金	3,000,000 円
		Total Cash/Bank Savings (⑭) 現金・預貯金の合計	3,500,000 円

Enter calculated amount. If it is a negative value, put 0

(4) Amount of Tax Afforded (i.e how much tax you can afford to pay) 納付可能金額			
⑭ Total Cash/Bank Savings - ⑬ Current Estimated Expenses = (現金・預貯金残高) - (当面の支出見込額)		Amt of Tax Afforded (⑮) 納付可能金額	0 円 (put 0 if negative value)

The value in this field is the amount of tax you are applying to defer.

(5) Sum of Tax to be Deferred 猶予を受けようとする金額			
(①+②) Tax to be paid/settled 納付・納入すべき税	-	(⑮) Amount of tax afforded 納付可能金額	=
200,000 円		0 円	Sum of Tax Deferred 猶予額 200,000 円

3 Other Applications for Deferment (if applying for other deferments concurrently)
 If this application is not approved (※), I wish to apply for other deferment allowances (e.g payment in installments) この申請が許可されなかった場合は、他の猶予制度(換価の猶予)の適用を希望します。
 ※ In the event this application is rejected due to insufficient reduction in income etc., other allowances may be possible through other deferment policies (payment in installments), which will be explained by our staff.

《"Income Reduction" is defined as ...》
 In the event that you receive an overall income reduction of 20% or more during any period (at least a month-long) since February 2020, compared to the same period last year, it will count as "income reduction" eligible for deferment of tax payment.
 This applies to the remunerations received by freelancers and income of temporary workers as well, as long as it meets the above income reduction conditions.
 However, income reductions unrelated to the COVID-19 outbreak (reductions in bonuses etc.) are not included.
 《"Amount of Tax Afforded" is defined as ...》
 In the event that your current cash/bank savings exceed current expected expenses (over the next six months) such as business operation costs and living expenses, that net difference counts as "amount of tax afforded" that you will have to pay by the tax payment due date.

・ **We seek your cooperation in the event that our staff contact you to confirm details, as part of the application vetting process**

・ You will be notified on the outcome of this application via a notification letter.

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Enter the sum of the taxes you listed for deferment on the previous page.

Enter the amount of tax you are able to pay, calculated in ⑮