

Taxes

Japanese taxes (zeikin) include national taxes levied by the national government and local taxes levied by prefectural and municipal governments. National taxes include forest environment tax, income tax, corporate tax, inheritance tax, and consumption tax. Local taxes include prefectural taxes such as prefectural inhabitant tax and automobile tax, and municipal taxes such as municipal inhabitant tax, fixed asset tax, and light automobile tax.

◆Municipal, prefectural taxes, and forest environment taxes (including national income tax).

The municipal (shiminzei) and prefectural (kenminzei) inhabitant tax and forest environment tax are levied on those who live in Dazaifu City as of January 1 and had income during the previous year.

Even if you currently have no income, if you had income in the previous year, you will be taxed accordingly.

If the tax is deducted from your salary and paid by your company, it is due monthly from June to May of the following year; if paid by you, it is due in four installments in June, August, October, and January. Even those who have moved abroad will be taxed in Dazaifu City if they were residing there on January 1st of the same year.

The Forest Environment Tax is a new national tax that began in fiscal 2024, and is levied together with the municipal and prefectural taxes. In addition, like the municipal and prefectural taxes, an income tax (shotokuzei), a national tax, is imposed on your income for the year from January to December. You must file an income tax return even if you are away from Japan during that period. If income tax is collected from wages earned from part-time work, etc., you may be eligible for a refund on a portion of your income tax if you file a tax return at the tax office.

Income tax is self-assessed. Tax returns are filed between February 16 and March 15. (You do not have to file a personal income tax return if your only source of income is a salary from a regular employer or if your employer performs year-end adjustments.)

Taxation Section (City Hall)	#092-921-2121	E-mail:zeimu@city.dazaifu.lg.jp
Chikushi Tax Office	#092-923-1400	

◆Fixed assets tax (property tax)

The fixed assets tax (kotei shisanzei) is imposed on those who own land, houses, and depreciable assets in Dazaifu City as of January 1 of that year.

The tax payments are made in four installments: April, July, September, and December.

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◆Light vehicle tax

The light motor vehicle tax (environmental performance rate) is imposed on the acquisition of light motor vehicles with three or more wheels. The light motor vehicle tax (tax rate by type) is levied on those who own motorized bicycles, motorcycles, and light motor vehicles as of April 1 of each year. For vehicles with an engine displacement of 660 cc or more, the prefectural automobile tax is imposed.

For Inquiries about the Light vehicle tax, (type discount), please contact Dazaifu City Hall Taxation Section.		
Dazaifu City Hall Taxation Section	#092-921-2121	E-mail:zeimu@city.dazaifu.lg.jp
For inquiries about the vehicle tax (except the light vehicle tax) and Light vehicle tax (environmental performance discount), please contact Chikushi Prefectural Tax Office.		
Chikushi Prefectural Tax Office	#092-513-5573	