

FY2026 Special City Resident Tax/Metropolitan Resident Tax/ Forest Environment Tax (Resident Tax)



Your resident tax has not been paid ! We are sending you a **Demand Letter**

※Laws and regulations: Article 329 of the Local Tax Act

◆ What is the resident tax?

The resident tax is a tax that everyone living in Japan must pay.

Foreign nationals must also pay.

The resident tax consists of two kinds, the metropolitan resident tax and the city resident tax.

Twenty-three cities in Tokyo are called the special city, so the resident tax of Adachi City is called "special city resident tax."

◆ Who has to pay special city resident tax and metropolitan resident tax?

People who fall under either 1 or 2 below.

- 1) An individual who domiciles in Adachi City as of January 1 in the said year and had income in the previous year.
- 2) An individual who has his/her own office, workplace, or home and lot in Adachi City as of January 1 in the said year and had income in the previous year.

◆ What is a demand letter?

Failure to pay resident tax by the due date is called delinquency. If the tax payment is not made by the due date, a notice of demand will be sent to the delinquent taxpayer. If the delinquent taxpayer fails to pay the tax within 10 days from the date the demand letter is sent, as required by law, we will investigate the bank account, place of employment, business partners, etc., and seize their assets (salary, accounts receivable, savings, life insurance cancellation refunds, telephone subscription rights, real estate, etc.).

◆ About delinquency charge

If you fail to pay your resident tax by the due date, you must pay a delinquency charge added to the tax due according to the period from the day after the due date to the day of payment or delivery, in accordance with Article 326 of the Local Tax Act. The delinquency charges are intended to maintain fairness with those who have paid by the due date. Delinquency charges are also subject to seizure.

< Delinquency charge rate applicable to periods on and after January 1, 2026 >

	Provision	January 1, 2026~December 31, 2026
Delinquency charge	14.6%	※Delinquency charge standard rate under special provisions (1.8%) +7.3%=9.1%
Within 1 month after the due date	7.3%	※Delinquency charge standard rate under special provisions (1.8%) +1.0%=2.8%

※ The delinquency charge standard rate under special provisions means the rate that 1% is added to the rate announced by the Minister of Finance by November 30 of the year before relevant year (average of the Average Contract Interest Rates on Loans and Discounts (new or short-term) of the domestic banks between September of the year before last to August of the previous year). Please note that for those who have various grace periods applied, the calculation will be different from the above method.

◆ Resident Tax- Where to pay, How to pay

You can pay at the Tax payment Section (1F, Adachi City Office), Adachi local Residents' Offices, Shinkin Bank, Shinkumi Bank, Yucho Bank, Convenience Stores, etc.

※ You can also pay using a smartphone app, such as "mobile-regi." By reading the bar code on the payment slip, you can proceed to make an online payment, or you can choose "mobile credit"

for payment (subject to a handling fee). You can choose other payment apps available from a smartphone. You can pay from smartphone up to 300,000 yen.

※If the amount is over 300,000 yen, there will be no barcode attached to the payment slip, so please make payment at the financial institution.

Please refer to the Adachi City's website for payment details.



◆ Points to note

- 1) Those who have made installment payment.
Demand letters are sent also to those who are performing their payment without delay according to the installment payment plan following the tax payment consultation. Please understand it.
- 2) Those who have already completed payments.
It may take 2-3 weeks for your payment to be confirmed, so you may receive letters even after you have paid in full. Please understand.
- 3) Those who are paying by account transfer payment
Demand letters are sent also to those who were unable to make a withdrawal due to insufficient balance, etc.

◆ To prevent forgetting to pay

- 1) Switch to "special collection" (limited to employment income earners).
If you switch to special collection, your tax will be deducted from your monthly salary on installment base. If you wish it, please consult with your employer.
- 2) Use "account transfer payment"
If you do not have an account transfer payment application form (postcard format), please contact us. In addition, if you have a cash card from a financial institution, you can also apply at the counter of the Adachi Residents' Office or the Tax Payment Section, Adachi City Office.

Please refer to the Adachi City's website for details of the account transfer payment.



◆ Information on holiday consultation on tax payment

Tax payment and consultation on the tax payment matters are available from 9:00 a.m. to 4:00 p.m. on the 4th Sunday every month at the Tax Payment Section located on the 1F Central Bldg., Adachi City office. (Address: 1-17-1 Chuo-Honcho, Adachi-ku, Tokyo)

◆ Inquiries

1) Consultation on tax payment

Tax Payment Section	Default Disposition 1st Subsection	(03) - <u>3880</u> - 5236
	Default Disposition 2nd Subsection	(03) - <u>3880</u> - 5237
	Default Disposition 3rd Subsection	(03) - <u>3880</u> - 5235
	Those who have moved out of the city	(03) - <u>3880</u> - 5345

2) Guide to payment methods such as the account transfer payment.

Tax payment Section	Collection Management Subsection	(03) - <u>3880</u> - 5238
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【Reception hours】 **8:30 a.m.~5:00 p.m.** (except Saturdays, Sundays, national holidays, the year- end and New Year holidays)

※ Please make sure you are dialing the right number when you call.