

Special City Resident Tax, Metropolitan Resident Tax, and Forest Environmental Tax (Resident Tax)



Your resident tax has not been paid and is now delinquent.

We are sending you,

Demand Letter (Collection Warning)

◆ **People who must pay Special City Resident Tax, Metropolitan Resident Tax, and Forest Environment Tax (Resident Tax)**

Special City Resident Tax, Tokyo Metropolitan Resident Tax, and Forest Environment Tax (collectively referred to as “Resident Tax”) are taxes that must be paid by everyone living in Japan. Foreign nationals must also pay.

The individuals subject to taxes payable to Adachi City are those who fall under either (1) or (2) below:

- (1) An individual who has a domicile in Adachi City as of January 1st of the applicable year and who earned income in the previous year.
- (2) An individual who, as of January 1st of the applicable year, maintains an office, workplace, or residence (including land) in Adachi City and who earned income in the previous year.

◆ **About the Demand Letter (Collection Warning)**

If the resident tax is not paid by the specified due date, a demand letter (reminder) will be sent.

If payment or consultation is not made even after the reminder has been sent, as required by law, we will conduct asset investigations with institutions, such as banks and places of employment, and will seize assets.

The sending of this demand letter(collection warning)serves as a warning before the seizure of assets. Therefore, if you receive a demand letter (collection warning), please either pay the overdue resident tax in full immediately or, if you are unable to pay, contact the Tax Payment Section of the City Office for consultation.

«To ensure fairness in tax payments, the city is implementing the following measures for delinquent taxpayers.»

1 Asset investigation of the delinquent taxpayers

※Legal basis : Article 141, 142 and 146-2 of the National Tax Collection Act, and Article 20-11 and 298 of the Local Tax Act

Staff in the city's tax payment section have the authority to investigate banks, employers, and other entities with which delinquent taxpayers are involved, and to examine their assets. Once a reminder is sent to delinquent taxpayers, we will promptly conduct asset investigations, including inquiries into savings and payroll information, and swiftly collect the overdue taxes.

2 Consistent enforcement of delinquent tax collection measures (seizure)

※Legal basis : Article 331 of the Local Tax Act

【Main examples of seizure】

- (1) Bank Savings : The entire amount or a portion of the delinquent taxpayer's savings accounts will be seized and used to pay the overdue taxes.
- (2) Salary : The delinquent taxpayer's salary, after deducting the necessary amount for basic living expenses, will be garnished and collected to pay the unpaid taxes.
- (3) Life insurance : Life insurance policies held by delinquent taxpayers will be seized and canceled. The cash surrender value will then be collected and applied to pay the overdue taxes.

※ The seizure will be carried out without prior notice.

※ Seizure may significantly impact your social credibility. The city will not be held responsible for any disadvantages you may incur.

※ Since the original payment deadline has already passed, the assets may be seized even before the deadline specified in the demand letter(collection warning)

◆ About delinquency charge

If you fail to pay your resident tax by the due date, delinquency charges will be added to the tax in accordance with Article 326 of the Local Tax Act.

The delinquent charges stated in the demand letter(collection warning)are calculated as of the date of issuance of the letter. If payment is not made by the due date specified in the letter, these charges will be recalculated based on the actual date of payment. Depending on when payment is made, additional delinquent charges may be incurred, or the amount may increase. Please note that the demand letter (collection warning)is also being sent to individuals who have already paid the principal tax, requesting payment of delinquent charges only.

◆ For those who have already paid

It may take two to three weeks for the payment to be confirmed by the city office. This could simply be a timing issue, so we ask for your understanding.

◆ How to prevent forgetting to pay

(1) Switch to Special Collection (for employment income earners only)

The tax will be deducted in installments from your monthly salary at your current place of employment. If you wish to switch to this method, please consult with your employer.

※ Unpaid amounts listed in the demand letter(collection warning)are not eligible.

※ Light motor vehicle tax (by category) is not included.

(2) Switch to direct debit payment

Please apply using the request form titled “*Koza-Furikae-Iraisho*” (postcard format).

If you do not have a direct debit request form, please contact the section listed below.

If you have a cash card from a financial institution, you can also apply at the counter of the Adachi Residents' Offices (local branches) or at the Tax Payment Section of the Adachi City Office.

In charge: Collection Management Subsection, Tax Payment Section

Phone: 03-3880-5238

◆ Inquiries

1. Telephone

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

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

※If you do not speak Japanese well, you can have a three-way conversation with an interpreter (up to 20 languages available, including English, Chinese, Portuguese, and Spanish). Please let our staff know if you require this service.

2. City Office Counter

Tax Payment Section (1F Central Bldg., Adachi City Office)

【Reception Hours】 8:30 a.m. to 5:00 p.m. (except Saturdays, Sundays, national holidays and the year-end/New Year holidays※)

※We offer a “Holiday Consultation on Tax Payments” on the 4th Sunday of every month (except for December 2025, when it will be held on the 2nd Sunday).

【Reception Hours】 9:00 a.m. to 4:00 p.m.

※If you are a foreigner who needs an interpretation at the counter, please let us know, and we will respond to your request using a translation device.