**Real Estate Acquisition Tax**

**You are required to pay this tax to Osaka Prefectural Government**

■**Taxpayers**

Those who have acquired real estate (land or buildings) by purchase, gift, construction, or other means are required to pay the tax.

■**Tax amount**

Value of real estate (standard taxable value) × Tax rate

Tax amount

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**●Value of Real Estate (Standard Taxable Value)**

The standard taxable value is the value generally registered in the fixed assets tax cadaster of the municipality at the time of real estate acquisition. However, for housing land or land comparable to housing land acquired on or before March 31, 2027, the standard taxable value of the land is the registered value in the fixed assets tax cadaster × 1/2.

**●Tax Rate**

Tax rates are as shown below.

|  |  |  |  |
| --- | --- | --- | --- |
| Type  Date of acquisition | Land | Building | |
| Residence | Non-residence |
| **From April 1, 2008 to March 31, 2027** | **3%** | **3%** | **4%** |

■**Method of Tax Payment**

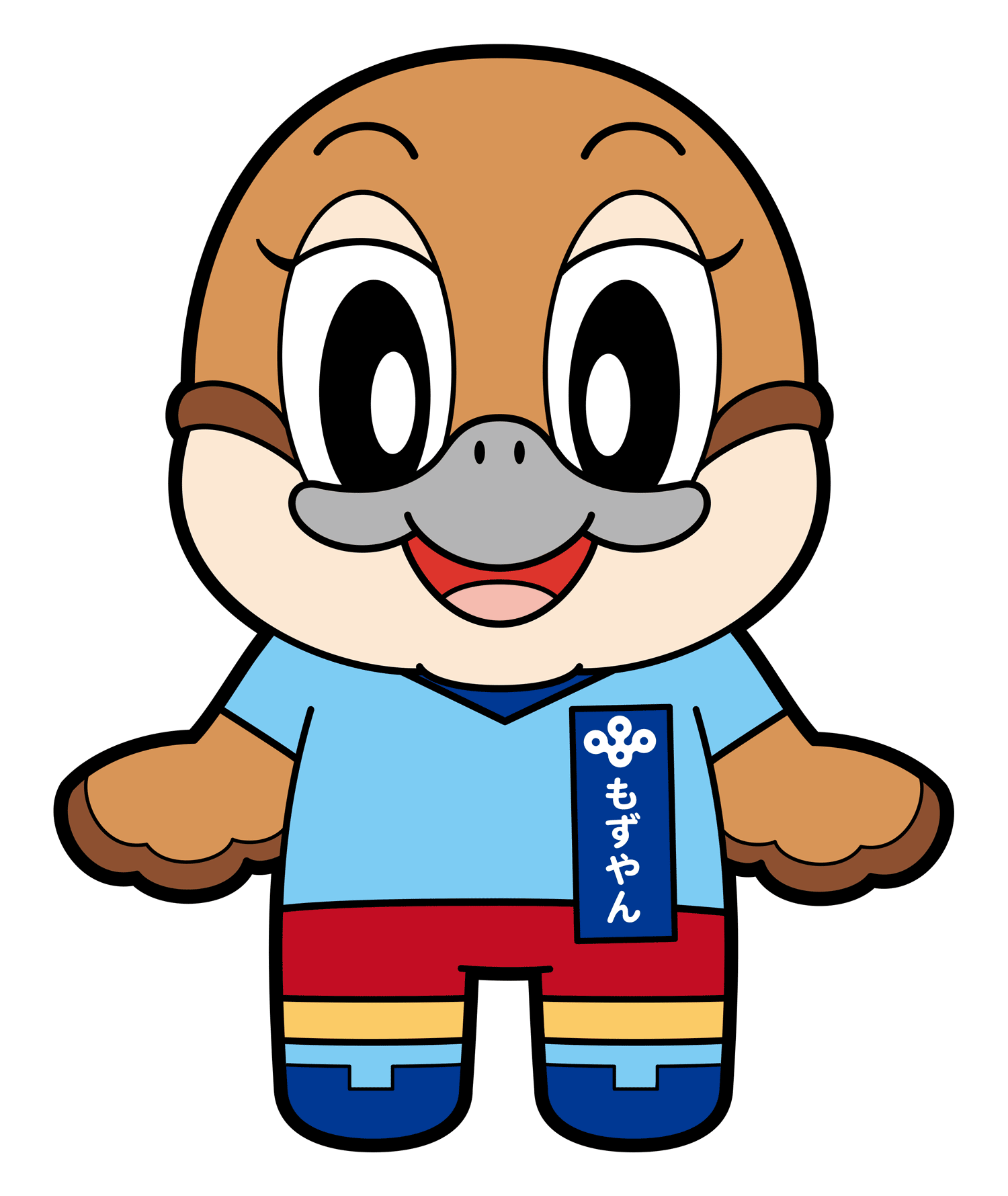
There are two methods of tax payment as described below.

**1. If the taxpayer (you), who acquired real estate, cannot pay the tax directly to a financial institution, etc. in Japan due to reasons such as residing outside of Japan**

Please assign a tax agent and submit the “Notification/Application for Approval of Tax Agent” to an Osaka Prefectural Tax Office.

\*The tax agent handles matters related to the payment of the real estate acquisition tax when the person who acquired the real estate has a domicile outside of Japan, etc.

**Flow from Notification to Payment**



**Ⓒ2014 大阪府もずやん**

If you have acquired real estate and cannot submit a notification or pay the tax, etc. in Japan, please fill out ① Your address, name, etc. ② Your tax agent’s address, name, etc. in the enclosed “Notification/Application for Approval of Tax Agent,” and submit it to an Osaka Prefectural Tax Office. Please submit the enclosed “Notification of Acquisition of Real Estate” together)

Prefectural Tax Office will send a Tax Payment Notice (payment slip) to the tax agent.

The tax agent shall pay the tax at a financial institution, etc. in Japan by the due date, based on the received Tax Payment Notice (payment slip).

**2. If the taxpayer (you) can pay directly to a financial institution, etc. in Japan**

You must submit a “Notification of Acquisition of Real Estate” to an Osaka Prefectural Tax Office.

The Osaka Prefectural Tax Office will send you a tax payment notice (payment slip) at a later date. Please pay the tax to a financial institution, etc. in Japan by the due date. (Please inform the person in charge at the Osaka Prefectural Tax Office about your domicile in Japan or the date when you will be visiting Japan, etc.)

■**Inquiries**

If you have any questions, please contact the person in charge at an Osaka Prefectural Tax Office by e-mail, facsimile or by visiting the office. (Please note that inquiries in languages other than Japanese may require some time to respond.)

「納税管理人」が

納税管理人申告・承認申請書

へ署名捺印する。

大阪府は納税管理人の方へ

納税通知書を送付します。

府税事務所へ

納税管理人申告・承認申請書の提出

「納税管理人」を選定する。

不動産を取得