Osaka Prefecture

Guide to Osaka Prefectural Taxes

Fiscal 2022 Edition

~English Version~



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Prefectural Inhabitant Tax on Individuals

■ Tax Payers

There are two types of prefectural inhabitant taxes on individuals: a “per capita levy”, which is a fixed amount levied irrespective of income, and a “per income levy”, which is imposed in proportion to the total net income of the previous year. Depending on your circumstances on January 1 each year, you are required to pay these two prefectural inhabitant taxes if you are one of the following taxpayers.

Taxpayers	Tax paid
Individuals living within the prefecture	Per Capita Levy Amount Per Income Levy Amount
Individuals who have an office and/or house and land in the prefecture but do not have an address in the municipality where it is located	Per Capita Levy Amount

The following people are exempt from paying prefectural inhabitant taxes.

People exempt from paying the per capita levy and per income levy	· People receiving livelihood assistance in accordance with the Public Assistance Act · Handicapped persons, minors, widows/divorcees or single parents whose total net income in the previous year was not more than ¥1,350,000 (The per income levy is taxed separately on retirement income, etc.)
People exempt from paying the per capita levy	· People whose total net income for the previous year was not more than the amount established by the ordinances of the municipality. (The tax exemption amount varies according to the municipality.)
People exempt from paying the per income levy	· Taxpayers whose total net income for the previous year is not more than [¥350,000 x (Total number of principal and spouse with shared living expenses, and/or other dependents qualified for deduction) + ¥320,000 + ¥100,000] When the taxpayer has no spouse with shared living expenses and/or other dependents qualified for deduction, then if their total net income for the previous year is not more than ¥350,000 + ¥100,000

■ Tax Amount

● Per Capita Levy : ¥1,800 Annually

＊ Rise in the per capita levy tax rate

From fiscal 2014 to 2023, the per capita levy tax rate will be temporarily raised by ¥500 (on the annual amount of ¥1000), and the extra tax revenue collected will be used to cover expenses for the government’s disaster prevention measures. This rise is based on the laws related to the provisional exception on local government taxes to secure sufficient funds for disaster prevention measures implemented by local public authorities to aid in recovery from the Great East Japan Earthquake. Moreover, in order to implement forest mudslide and driftwood measures as well as intense heat measures by utilizing urban tree planting, 300 yen will be added to the per capita levy until FY 2023.

● Per Income Levy

This prefectural inhabitant tax on individuals is calculated based on the taxpayer's net income of the previous year.

(Income of previous year − income tax deduction) × Tax rate − Adjustment deduction − Tax credit = Per income levy amount

(Income of previous year − income tax deduction) = Taxable income

● Tax Rate : 4% (or 2% if the tax payer’s address is in Osaka City or Sakai City)

＊If the taxpayer's address is in Osaka City or Sakai City

Due to the transfer of tax revenue sources resulting from a review of the system under which teachers are paid for by the prefecture, taxpayers who have addresses in Osaka City or Sakai City will pay a per-income-levy tax rate of 2% in the case of the prefectural inhabitant tax on individuals and 8% in the case of the municipal inhabitant tax on individuals. (This excludes separate taxation on retirement income.)

● Adjustment Deduction

Total Taxable Income	Deduction
¥2,000,000 or under	2% of the smaller amount of either "Total difference in personal exemptions*1" or "Total taxable income*2" (or 1% if the tax payer’s address is in Osaka City or Sakai City)
Over ¥2,000,000	2% of {Total difference in personal exemptions - (Total taxable income - ¥2,000,000)} (or 1% if the tax payer’s address is in Osaka City or Sakai City) or ¥1,000 if the amount is less than ¥1,000 (or ¥500 if the tax payer’s address is in Osaka City or Sakai City)

*1 "Total difference in personal exemptions" refers to the total amount of difference in the personal exemptions of income tax (deductions relating to people such as spouses and dependents) and personal exemptions of inhabitant tax.

*2 Total taxable income is the total amount of general income, retirement income and forestry income that is taxable.

● Tax Credit

Category	Deduction
Tax credit for dividend	For dividend income from stocks, etc., the amount calculated by multiplying the dividend income amount by a specified percentage can be deducted.
Credit for foreign tax	The amount calculated by a set method if foreign income and inhabitant tax has been levied in that country on any income generated overseas.
Special tax credit for mortgages, etc. (housing loan deduction)	The smaller amount of either [The amount still deductable as a housing loan for income tax purposes] or [The amount calculated by multiplying the the total taxable general income, retirement income and forestry income by 5% (Max. ¥97,500*1)] (=inhabitant tax housing loan deduction), of which 2/5*2 is deducted from prefectural tax and 3/5*2 is deducted from municipal tax. *1 Among the residents who started living in the prefecture from April 2014 to December 2022, for those who buy a house with a consumption tax rate of 8% or 10%, the deduction will be the amount calculated by multiplying the total taxable general income for income tax purposes by 7% (Max. ¥136,500). *2 In the case of tax payers with an address in Osaka City or Sakai City, the deduction rate is 1/5 of the prefectural inhabitant tax and 4/5 of the municipal inhabitant tax. *In accordance with revisions to the tax system, the period of eligibility for the special tax credit for mortgages, etc. was extended from 10 years to 13 years in the case that housing was acquired, etc. (applies only to housing subject to a consumption tax rate of 10%) and residency was taken up between October 2019 and December 2022. Accordingly, the period of eligibility for deducting the amount still deductible for income tax purposes from the inhabitant tax has been extended by three years.

Category	Deduction
	○ Applicable to: ・ People who started living in the prefecture from 2009 to December 2022, and who are eligible for the special tax deduction for mortgages, etc. for income tax purposes
Tax credit for donations	The total amounts of (1) and (2) are deductable. (1) Basic deduction[*1] Prefectural inhabitant tax（Total of donations as a prefectural inhabitant tax deduction[*1] −¥2,000) × 4%[*2] Municipal inhabitant tax (Total of donations as a prefectural inhabitant tax deduction[*1] −¥2,000) × 6%[*2] *1 The maximum limit of the total of deductable donations is 30% of the general income amount. *2 In the case of tax payers with an address in Osaka City or Sakai City, the deduction rate is 2% of the prefectural inhabitant tax and 8% of the municipal inhabitant tax. (2) Special deduction[*3] Prefectural inhabitant tax (Donations relating to the prefecture or municipality designated by the Minister for Internal Affairs and Communications −¥2,000) × (90% −marginal income tax rate × 1.021[*4]) × 2/5[*5] Municipal inhabitant tax (Donations relating to the prefecture or municipality designated by the Minster for Internal Affairs and Communications −¥2,000) × (90% −marginal income tax rate × 1.021[*4]) × 3/5[*5] *3 Only applicable to donations relating to the prefecture or municipality (home town tax payments), with the upper limit set at 20% of the per income levy amount of prefectural/municipal inhabitant tax. *4 From fiscal 2014 to 2038, adjustments will be made to reduce the rate to be equivalent to the special reconstruction income tax. *5 In the case of tax payers with an address in Osaka City or Sakai City, the deduction rate is 1/5 of the prefectural inhabitant tax and 4/5 of the municipal inhabitant tax.

● Deductions from Income

<table>
<tr><th>Category</th><th>Deduction from income on prefectural and municipal inhabitant tax (fiscal 2022 amount is based on 2021 income)</th><th>Reference</th></tr>
<tr><td>1) Deduction for casualty losses</td><td>The larger amount of either a or b
a Ⓐ − (Total net income, etc. × 1/10)
b Expenses related to disasters withinⒶ − ¥50,000
Ⓐ = (Losses) − (Compensation for insurance benefits, etc.)</td><td></td></tr>
<tr><td>2) Deduction for medical expenses</td><td>{(Medical expenses paid) − (Compensation for insurance benefits, etc.)} − (Total amount of general income, etc. × the smaller amount of either 5% or ¥100,000) = deductions (Maximum amount is ¥2,000,000.)</td><td>Compensation for insurance benefits, etc. includes benefits from health insurance and mutual aids, etc., and compensation based on vehicle liability insurance, damage insurance and life insurance policies.</td></tr>
<tr><td>Self-medication tax system (special medical expense deduction)</td><td>(Amount spent on certain switch OTC drugs (excluding compensation for insurance benefits, etc.)) − ¥12,000 = deductions (Maximum amount is ¥88,000.)</td><td>If this special deduction is received, the standard deduction for medical expenses cannot be received.</td></tr>
<tr><td>3) Deduction for social insurance premiums</td><td>Total amount of social insurance premiums paid</td><td></td></tr>
<tr><td>4) Deduction for small enterprise mutual aid premiums</td><td>Total amount of premiums paid</td><td></td></tr>
<tr><td>5) Deduction for life insurance premiums</td><td>Total deductions calculated according to the following categories (Total maximum deduction is ¥70,000):
(General life insurance premiums (A. old policy + B. new policy)) + (C. Nursing care insurance premiums) + (Personal pension insurance premiums (D. old policy + E. new policy))
<table>
<tr><th colspan="2">Category</th><th>Premiums paid</th><th>Deduction</th></tr>
<tr><td rowspan="4">Old policy</td><td rowspan="4">A. General life insurance
D. Personal pension insurance</td><td>¥15,000 or under</td><td>Full amount paid</td></tr>
<tr><td>¥15,001 to ¥40,000</td><td>Amount paid × 1/2 + ¥7,500</td></tr>
<tr><td>¥40,001 to ¥70,000</td><td>amount paid × 1/4 + ¥17,500</td></tr>
<tr><td>¥70,001 or above</td><td>¥35,000</td></tr>
<tr><td rowspan="4">New policy</td><td rowspan="4">B. General life insurance
C. Nursing care insurance
E. Personal pension insurance</td><td>¥12,000 or under</td><td>Full amount paid</td></tr>
<tr><td>¥12,001 to ¥32,000</td><td>Amount paid × 1/2 + ¥6,000</td></tr>
<tr><td>¥32,001 to ¥56,000</td><td>Amount paid × 1/4 + ¥14,000</td></tr>
<tr><td>¥56,001 or above</td><td>¥28,000</td></tr>
</table></td><td>Premium amount paid = Premiums − Surplus, etc.

Old policy: Enrollment in or before Dec. 31, 2011
New policy: Enrollment in or after Jan.1, 2012

・If there are premiums for both the old and new policy with the same content, then the overall deduction will be the total of the deduction for each policy, calculated according to the table on the left. The maximum deduction in this case is ¥28,000.</td></tr>
<tr><td>6) Deduction for earthquake insurance premiums</td><td>Total deductions calculated according to the following categories (Total maximum deduction is ¥25,000.)
(A. Earthquake insurance premiums) + (B. Old long-term casualty insurance premiums)
<table>
<tr><th>Category</th><th>Premiums paid</th><th>Deduction</th></tr>
<tr><td rowspan="2">A. Earthquake insurance</td><td>¥50,000 or under</td><td>Amount paid × 1/2</td></tr>
<tr><td>¥50,001 or above</td><td>¥25,000</td></tr>
<tr><td rowspan="3">B. Old long-term casualty insurance</td><td>¥5,000 or under</td><td>Full amount paid</td></tr>
<tr><td>¥5,001 to ¥15,000</td><td>Amount paid × 1/2 + ¥2,500</td></tr>
<tr><td>¥15,001 or above</td><td>¥10,000</td></tr>
</table></td><td>・Old long-term casualty insurance policies refer to those entered into by or before December 31, 2006, and with a maturity return of 10 years or more.
・If a single casualty insurance policy falls into both categories of earthquake insurance and old long-term casualty insurance, apply only one category for the policy and calculate the deduction accordingly.</td></tr>
</table>

<table>
<tr><th>Category</th><th>Deduction from income on prefectural and municipal inhabitant tax (fiscal 2022 amount is based on 2021 income)</th><th>Reference</th></tr>
<tr><td>7) Deduction for handicapped persons</td><td>Per person ¥260,000 (When the principal is a severely handicapped person ¥300,000; When the spouse or other dependent qualified for deduction is a severely handicapped person living together with the principal ¥530,000)</td><td>· Applies when the principal, spouse with shared living expenses, or dependent qualified for deduction is a handicapped person.
· Also applies to families with dependents under 16 years of age for which the dependent deduction does not apply.</td></tr>
<tr><td>8) Deduction for widows and divorcees</td><td>¥260,000</td><td>Applies to taxpayers who are not a single parent for tax purposes and who meet either of the following requirements:
①A person divorced from their husband and who has not remarried that has dependents* and total net income of not more than ¥5,000,000.
* A person with total net income of not more than ¥480,000 and who is not another person’s spouse with shared living expenses or dependent
②A person whose husband is deceased, who has not remarried, and whose total net income is not more than ¥5,000,000</td></tr>
<tr><td>9) Deduction for single parents</td><td>¥300,000</td><td>Applies to taxpayers who currently are not married, have children with shared living expenses*, and whose total net income is not more than ¥5,000,000.
* A child with total net income of not more than ¥480,000 and who is not another person’s dependent.</td></tr>
<tr><td>10) Deduction for working students</td><td>¥260,000</td><td>Applies only to students with a total net income of ¥750,000 or under, and if any income not derived from their work is ¥100,000 or under.</td></tr>
<tr><td>11) Deduction for spouses</td><td>Deductions based on the taxpayer's total net income<table><tr><th></th><th colspan="3">Taxpayer's total net income</th></tr><tr><th></th><th>¥9,000,000 or under</th><th>¥9,000,001 to ¥9,500,000</th><th>¥9,500,001 to ¥10,000,000</th></tr><tr><td>General</td><td>¥330,000</td><td>¥220,000</td><td>¥110,000</td></tr><tr><td>Elderly (*)</td><td>¥380,000</td><td>¥260,000</td><td>¥130,000</td></tr></table>(*) People who are 70 years or older</td><td>Applies to persons with a spouse qualified for deduction.</td></tr>
<tr><td>12) Special deduction for spouses</td><td>Deductions based on the spouse's total net income<table><tr><th rowspan="2">Spouse's total net income</th><th colspan="3">Taxpayer's total net income</th></tr><tr><th>¥9,000,000 or under</th><th>¥9,000,001 to ¥9,500,000</th><th>¥9,500,001 to ¥10,000,000</th></tr><tr><td>¥480,001 to ¥1,000,000</td><td>¥330,000</td><td>¥220,000</td><td>¥110,000</td></tr><tr><td>¥1,000,001 to ¥1,050,000</td><td>¥310,000</td><td>¥210,000</td><td>¥110,000</td></tr><tr><td>¥1,050,001 to ¥1,100,000</td><td>¥260,000</td><td>¥180,000</td><td>¥90,000</td></tr><tr><td>¥1,100,001 to ¥1,150,000</td><td>¥210,000</td><td>¥140,000</td><td>¥70,000</td></tr><tr><td>¥1,150,001 to ¥1,200,000</td><td>¥160,000</td><td>¥110,000</td><td>¥60,000</td></tr><tr><td>¥1,200,001 to ¥1,230,000</td><td>¥110,000</td><td>¥80,000</td><td>¥40,000</td></tr><tr><td>¥1,250,001 to ¥1,300,000</td><td>¥60,000</td><td>¥40,000</td><td>¥20,000</td></tr><tr><td>¥1,300,001 to ¥1,330,000</td><td>¥30,000</td><td>¥20,000</td><td>¥10,000</td></tr></table></td><td>Limited to when the total net income of the principal is ¥10,000,000 or under. The following spouses who share living expenses with the principal are exempted.
1)Spouses that are a dependent of another taxpayer
2)Spouses that are family employees of blue return taxpayer and receive a worker’s salary, or that are family employees of white return taxpayer
3)Spouses that receive the deduction themselves</td></tr>
<tr><td>13) Deduction for dependents</td><td>Deductions based on the following categories<table><tr><th>Category</th><th>Deduction</th><th>Applies to</th></tr><tr><td>General</td><td>¥330,000</td><td>Dependents aged 16 years or over and not in one of the other categories</td></tr><tr><td>Specified</td><td>¥450,000</td><td>Dependents aged 19 years or over and under 23 years</td></tr><tr><td>Elderly</td><td>¥380,000</td><td>Dependents aged 70 years or over</td></tr><tr><td>Elderly dependents living with the principal</td><td>¥450,000</td><td>Elderly (grand) parents, etc., of the principal or spouse living together with the principal</td></tr></table></td><td>· Applies to person who have dependents.
· Dependents aged under 16 years are not qualified for deductions.</td></tr>
<tr><td>14) Basic deduction</td><td><table><tr><th>Total net income</th><th>Deduction</th></tr><tr><td>¥24,000,000 or less</td><td>¥430,000</td></tr><tr><td>More than ¥24,000,000 and not more than ¥24,500,000</td><td>¥290,000</td></tr><tr><td>More than ¥24,500,000 and not more than ¥25,000,000</td><td>¥150,000</td></tr><tr><td>More than ¥25,000,000</td><td>¥0</td></tr></table></td><td></td></tr>
</table>

＊The following people are exempted as a spouse or dependent qualified for deductions.
1 People whose total net income is over ¥480,000.
2 People that are family employees of blue return taxpayer and receive a worker’s salary, or that are family employees of white return taxpayer.

■ Procedures for Tax Payment

● Filing a return

In principle, people with an address in the prefecture and municipality must file a tax return (same form as for the municipal inhabitant tax) in the municipality of their address by March 15.

People who have already filed an income tax return and salaried workers only do not need to separately file an inhabitant tax return. In addition, starting from the 2021 income tax return, the filing procedures have been simplified. If the filing for individual resident tax does not require declaring all of the income from specified dividends on listed stocks, etc., and income from specified stock transfers (i.e., when not included in gross income or total income), the declaration procedure can be completed by only filing for income tax by selecting the “No declaration required” column in the income tax return.

● Tax Payment

You will pay the prefectural and municipal inhabitant tax in four instalments (usually June, August, October and January)* throughout the year, based on the amount stated in the tax notice (statement of payment) sent by your municipality.

Salaried workers will have the payments automatically deducted from their salaries as a special tax collection each month, from June to the following May.

* The payment periods may vary according to the ordinances of each municipality.

＊Special tax collection of inhabitant tax on individuals

The special collection of inhabitant tax on individuals (local taxes comprising the prefectural and municipal inhabitant tax on individuals) refers to a system whereby the business owner (payer of salary) deducts the employee's (taxpayer's) inhabitant tax on individuals from his/her monthly salary and pays the tax to the municipality the employee lives in on behalf of the employee. This is similar to the income tax withheld at source collection method.

In principle, the business owner (payer of salary), regardless of whether it is a corporation or an individual, is required to collect the inhabitant tax on individuals from all employees as the party responsible for the special tax collection system (Local Tax Law Article 321-4).

Prefectural Inhabitant Tax on Corporations

■ Tax Payers

The following corporations are required to pay the per capita levy and corporation levy.

Taxpayers	Tax paid
Corporations that have or own offices and/or businesses establishments in the prefecture Includes public-interest corporations (chamber of commerce and industry, etc.) and non-juridical associations/foundations (youth organizations, parents and teachers association, prefectural associations, etc.) engaging in profit-making business.	Per capita levy Corporation levy
Not-for-profit public-interest corporations etc., that have or own offices and/or businesses establishments in the prefecture	Per capita levy
Public-service corporations etc., (NHK, Japan Sewage Works Agency, etc.) that have or own offices and/or businesses establishments in the prefecture	
Corporations that have dormitories in the prefecture, but that don't have or own offices and/or businesses establishments in the prefecture	

■ Tax Amount

● Per capita levy

There are five tax rates set according to the amount of capital, etc.*

Note: Calculated on a monthly basis if the corporation has or owns offices and/or businesses establishments in the prefecture for less than one year.

Categories for amount of capital	Tax rate
Public-interest corporations, etc., and corporations that have capital of ¥10,000,000 or less	¥20,000
Corporations that have capital of over ¥10,000,000 to ¥100,000,000	¥75,000
Corporations that have capital of over ¥100,000,000 to ¥1,000,000,000	¥260,000
Corporations that have capital of over ¥1,000,000,000 to ¥5,000,000,000	¥1,080,000
Corporations that have capital of over ¥5,000,000,000	¥1,600,000

* Please refer to ■Tax Amount*3 under Business Tax on Corporations on page 8 for the amount of capital, etc.

● Corporation levy : Corporate tax amount × Tax rate = Corporation levy

Tax rate : 2% (4.2% for fiscal years starting before September 30, 2019)

The tax rate is 1% for corporations with capital of ¥100,000,000 or less at the end of the fiscal year, and with an annual total corporate tax amount for calculating the corporation tax levy of ¥20,000,000 or less (3.2% for fiscal years starting before September 30, 2019).

◆ Excessive taxation of prefectural inhabitant tax on corporations (per capita levy)

Osaka prefecture applies excessive taxation on prefectural inhabitant tax on corporations (per capita levy) to facilitate the growth of Osaka's economy, by promoting new industries and providing a safety net to support existing small-to-mid-sized companies.

◆ Excessive taxation of prefectural inhabitant tax on corporations (corporation levy) and business tax on corporations

Osaka prefecture applies excessive taxation on prefectural inhabitant tax on corporations (corporation levy) and business tax on corporations, taking into account the tax burden on certain corporations and to meet the fiscal requirements of key metropolitan infrastructure (road network, public transport system, etc.) underpinning corporate economic activities.

■ Procedures for Tax Payment

Corporations must file a return at the relevant Osaka prefectural tax office by the next submission deadline.

Types of returns	Due date for filing and payment
1 Interim return (For corporations with a business accounting period of more than six months and that are required to file an interim return for corporation tax)	Within two months of the day that is six months after the business accounting period started
2 Final return	Within two months of the end of the business accounting period

● About mandatory electronic tax filing by large corporations

The prefectural inhabitant tax on corporations filed by large corporations must be submitted by using an electronic data processing system (eLTAX). (From the fiscal year started on April 1, 2020.)

◆ Target large corporations

1) Corporations that have an amount of capital or investment over ¥100,000,000 at the start of the fiscal year

2) Mutual corporations, investment corporations, and special purpose corporations

◆ The target tax returns, etc. include final tax returns, interim (planned) tax returns, interim tax returns based on provisional settlement, revised tax returns, and all documents attached to these tax returns.

◆ Note that, if no tax return is submitted via electronic tax filing, this will be treated as a failure to file (excluding cases where the eLTAX is not available due to its failure, etc.).

Prefectural Inhabitant Tax on Interest
Prefectural Inhabitant Tax Interest Levy

■ Tax Payers

Individuals who receive interest, etc. pay this tax through the branches, etc. of financial institutions, etc. in the prefecture.

(Note) Corporations have become exempted from taxation on interest, etc. received from financial institutions on or after January 1, 2016.

■ Tax Amount

Interest to be paid (standard taxable amount) × Tax rate ＝ Tax amount

● Interest to be paid

1) Interest on deposits, etc. of banks and credit unions, etc.
2) Interest on public and corporate bonds, other than specified bonds, etc.*1
3) Interest and gains, etc. on similar-financial products (term deposits, mortgage securities, lump-sum endowment (damage) insurance)

Note: Interest etc. on specified bonds, etc. for payment to be received on or after January 1, 2016, has become exempt from prefectural inhabitant tax interest levy income, and has now become a taxable item for prefectural inhabitant tax dividend levy income.

*1 Specified bonds, etc. refer to specified bonds (government bonds, local bonds, foreign government bonds, foreign local bonds, publicly offered bonds, listed bonds, public bonds issued before December 31, 2015 (excluding bonds issued by a family company, etc.), beneficiary rights on publicly offered bond investment trusts, beneficiary rights on publicly offered bonds other than securities investment trusts, and corporate bond-like beneficiary rights in special purpose trusts (limited to publicly offered trusts).

The following interest, etc. is exempt from tax.

Interest, etc. on tax exemption for widows and widowers receiving the survivor pension, and disabled persons (Each principal of tax exemption on small savings and on small bonds is ¥3,500,000 or under)
Interest, etc. on tax exemption for workers' property accumulation savings (Total principal of property accumulation housing savings and property accumulation pension savings is ¥5,500,000 or under)
Non-residents
Any other interest, etc. that is tax exempt in income tax

● Tax rate：5%

Note: An income tax and special income tax for reconstruction rate of 15.315% also applies.

■ Procedures for Tax Payment

The financial institutions, etc. (special tax collectors) to pay the interest withhold the prefectural inhabitant tax on interest income (prefectural inhabitant tax interest levy) by special collection at the time of paying interest, and pay the total monthly tax to the prefecture by the 10th of the next month.

Prefectural Inhabitant Tax on Special Dividends
Prefectural Inhabitant Tax Dividend Levy

■ Tax Payers

Individuals who receive special dividends, etc. pay this tax though the listed companies, etc. to pay the special dividends.

■ Tax Amount

Special dividends, etc. to be paid (standard taxable value) × Tax rate = Tax amount

● Special dividends, etc. to be paid

1) Dividend income, etc. on listed stocks, etc.
2) Distribution of profit from investment trusts for which an offering of beneficial rights upon establishment has been conducted through public offering
3) Dividend income, etc. on investments in special investment corporations
4) Publicly-offered portion of dividend income on the surplus of corporate bond-like beneficiary rights in special purpose trusts
5) Interest on specified bonds
6) Redemption money on discount bonds other than in specified accounts

Note: Interest etc. on specified bonds, etc. for payment to be received on or after January 1, 2016, has become exempt from prefectural inhabitant tax on interest income, and has now become a taxable item for prefectural inhabitant tax on dividend_income. Also, when redeeming discount bonds (excluding those paid in specified accounts), the prefectural inhabitant tax dividend levy now applies to the marginal gain on the redemption money.

● Tax rate：5%

Note: An income tax and special income tax for reconstruction rate of 15.315% also applies.

■ Procedures for Tax Payment

The listed companies, etc. (special tax collectors) to pay the special dividends withhold the prefectural inhabitant tax on special dividends (prefectural inhabitant tax dividend levy) by special collection at the time of paying the special dividends, and pay the total monthly tax to the prefecture by the 10th of the next month.

For dividends, etc. remitted into withholding selection accounts, the securities company, etc. (special tax collectors) handling the payment of special dividends, etc. withhold the prefectural inhabitant tax on special dividends, etc. (prefectural inhabitant tax dividend levy) by special collection at the time of paying the special dividends, and pay the total annual tax by January 10th of the following year.

Prefectural Inhabitant Tax on Capital Gain from Special Stocks
Prefectural Inhabitant Tax Special Stocks Capital Gain Levy

■ Tax Payers

Individuals who receive capital gain from special stocks, etc. pay this tax through the head office of securities company, etc. which handle the payment of the capital gain from special stocks, etc.

■ Tax Amount

Capital gain to be paid from special stocks, etc. (Standard taxable value) × Tax rate = Tax amount

● Capital gain to be paid from special stocks, etc.

1) Equivalent value of the transfer of listed stocks, etc. held in a withholding selection account
2) Marginal gain on the net settlement of credit transactions, etc. on listed stocks, etc. processed in a withholding selection account

● Tax rate：5%

Note: An income tax and special income tax for reconstruction rate of 15.315% also applies.

■ Procedures for Tax Payment

The securities companies, etc. (special tax collectors) to pay the capital gain from special stocks, etc. withhold the prefectural inhabitant tax on capital gain from special stocks, etc. (prefectural inhabitant special stocks capital gain levy) by special collection at the time of paying the income, and pay the total annual tax by January 10th of the following year.

Business Tax on Corporations

■ Tax Payers

Corporations that have or own offices or business establishments in the prefecture, for the purpose of conducting business.

Includes public-interest corporations (chamber of commerce and industry, etc.) and non-juridical associations/foundations (youth organizations, parents and teachers association, prefectural associations, etc.) engaging in profit-making business.

■ Tax Amount

In accordance with the type of corporation, the amounts that should be paid are calculated as follows. Corporations engaged in different businesses with different calculation methods should pay the total amount of taxes that are based on the standard tax value and the tax amount of each business division.

1) **Corporations with a standard taxable income** (Article 72-2, paragraph (1), item (i), (b) of the Act)
Corporations except 2) – 6)

Income[*1] **× Tax rate ＝ Tax amount**

2) **Corporations subject to pro forma standard taxation** (Article 72-2, paragraph (1), item (i), (a) of the Act)

Ordinary corporations whose stated capital or investment as of the end of each fiscal year exceeds 100 million yen (except deemed taxable corporations, investment corporations, special purpose companies, general incorporated associations and general incorporated foundations) and if they do not fall under 3), 5) and 6).

(Value added amount[*2] **× Tax rate) ＋ (Amount of capital, etc.**[*3] **× Tax rate) ＋ (Income × Tax rate) ＝ Tax amount**

3) **Electricity supply businesses [except 4) and 5)], piped gas supply businesses and corporations engaged in insurance or trade insurance** (Article 72-2, paragraph (1), item (ii) of the Act)
Amount of revenue[*4] **× Tax rate = Tax amount**

4) **Corporations engaged in retail electricity businesses, power generation businesses and specified wholesale supply businesses**[*5]**. [except 5)]** (Article 72-2, paragraph (1), item (iii), (b) of the Act)
(Amount of revenue × Tax rate) + (Income × Tax rate) = Tax amount

5) **Corporations subject to pro forma standard taxation engaged in retail electricity businesses, power generation businesses and specified wholesale supply businesses** (Article 72-2, paragraph (1), item (iii), (a) of the Act)
(Amount of revenue × Tax rate) + (Added value amount × Tax rate) + (Amount of capital, etc. × Tax rate) = Tax amount

6) **Corporations engaged in specified gas supply businesses**[*6] (Article 72-2, paragraph (1), item (iv) of the Act)
(Amount of revenue × Tax rate) + (Added value amount × Tax rate) + (Amount of capital, etc. × Tax rate) = Tax amount

*1 In principle, it refers to individual income that is the basis for corporate income tax or consolidated income for each fiscal year. Note that income concerning the social medical treatment of medical corporations (including pubic interest corporations and associations without juridical personality that carry out medical insurance businesses) or agricultural cooperative federations conducting businesses related to medical facilities is not subject to taxation.

*2 It represents the sum of compensation salaries, net interest expenses, net rent expenses and single year profit and loss for each fiscal year.

*3 It represents the larger amount of the following as of the last day of each fiscal year: *the amount stipulated by Article 2-16 of the Corporation Tax Act plus or minus the amount of free capital increases or decreases, etc.* or *the amount of capital plus the total capital reserve amount or amount of investment*.

*4 It represents the amount of income from each business. In the case of the power supply business, for example, the amount represents the total amount to be received from the power supply business in each fiscal year after deducting subsidies to be received from the government and local organizations, income from the sale of fixed assets and others.

*5 The taxation is applied to retail electricity businesses and power generation businesses from the fiscal year starting after April 1, 2020, and to specified wholesale supply businesses from the fiscal year ending after April 1, 2022.

*6 The taxation is applied from the fiscal year starting after April 1, 2022. Among gas supply businesses, those subject to the taxation shall be businesses other than piped gas supply businesses (i.e., general gas piping businesses and specified gas piping businesses) that are conducted by gas business operators that satisfy certain requirements.

● Tax rate

Type of Corporation		Classification of Income				Tax Rate (%)			
						Starting Date of Fiscal Year			
						Apr. 1, 2022 –	Apr. 1, 2020 – Mar. 31, 2022	Oct. 1, 2019 – Mar. 31, 2020	Apr. 1, 2016 – Sept. 30, 2019
1) **Corporations with a standard taxable income** (Article 72-2, paragraph (1), item (i), (b) of the Act)	1)-1 Ordinary corporations,[*1] public interest corporations, etc., association or foundation without juridical personality, etc.	Per income levy	Corporations entitled to reduced tax rate	Not more than ¥4 million in net income	Exceeded	3.75%			3.65%
					Standard[*3]	3.5%			3.4%
				Over ¥4 million and not more than ¥8 million in net income	Exceeded	5.665%			5.465%
					Standard[*3]	5.3%			5.1%
				Over ¥8 million in net income	Exceeded	7.48%			7.18%
					Standard[*3]	7%			6.7%
			Corporations not-entitled to reduced tax rate[*2]		Exceeded	7.48%			7.18%
					Standard[*3]	7%			6.7%
	1)-2 Special corporations[*1]	Per income levy	Corporations entitled to reduced tax rate	Not more than ¥4 million in ne income	Exceeded	3.75%			3.65%
					Standard[*3]	3.5%			3.4%
				Over ¥4 million in net income	Exceeded	5.23%			4.93%
					Standard[*3]	4.9%			4.6%
			Corporations not-entitled to reduced tax rate[*2]		Exceeded	5.23%			4.93%
					Standard[*3]	4.9%			4.6%
2) **Corporations subject to pro forma standard taxation** (Article 72-2, paragraph (1), item (i), (a) of the Act)		Per income levy	Corporations entitled to reduced tax rate	Not more than ¥4 million in net income	Exceeded	—	0.495%		0.395%
					Standard	—	0.4%[*4]		0.3%[*4]
				Over ¥4 million and not more than ¥8 million in net income	Exceeded	—	0.835%		0.635%
					Standard	—	0.7%[*4]		0.5%[*4]
				Over ¥8 million in net income	Exceeded	—	1.18%		0.88%
					Standard	—	1%[*4]		0.7%[*4]
			Corporations not-entitled to reduced tax rate[*2]		Exceeded	1.18%			0.88%
					Standard	1%[*4]			0.7%[*4]
		Value added tax portion of business tax			Exceeded	1.26%			
		Capital tax portion of business tax			Exceeded	0.525%			
3) **Corporations engaging in electricity supply business** [except 4) and 5)], **piped gas supply business, insurance, and/or trade insurance businesses** (Article 72-2, paragraph (1), item (ii) of the Act)		Revenue based			Exceeded	1.065%			0.965%
					Standard[*3]	1%			0.9%
4) **Corporations engaged in retail electricity businesses, power generation businesses and specified wholesale supply businesses** [other than 5)] (Article 72-2, paragraph (1), item (iii), (b) of the Act)		Revenue based			Exceeded	0.8025%		—	—
					Standard[*3]	0.75%		—	—
		Per income levy			Exceeded	1.9425%		—	—
					Standard[*3]	1.85%		—	—
5) **Corporations engaged in retail electricity businesses, power generation businesses and specified wholesale supply businesses** (Article 72-2, paragraph (1), item (iii), (a) of the Act)		Revenue based			Exceeded	0.8025%		—	—
					Standard	0.75%[*4]		—	—
		Value added tax portion of business tax			Exceeded	0.3885%		—	—
		Capital tax portion of business tax			Exceeded	0.1575%		—	—
6) **Corporations engaged in specified gas supply businesses** (Article 72-2, paragraph (1), item (iv) of the Act)		Revenue based			Exceeded	0.519%	—	—	—
					Standard	0.48%[*4]	—	—	—
		Value added tax portion of business tax			Exceeded	0.8085%	—	—	—
		Capital tax portion of business tax			Exceeded	0.336%	—	—	—

*1 Special corporations include cooperatives, credit unions, medical corporations, etc. Ordinary corporations are those that are not special corporations, public-interest corporations, etc., or associations or foundations without juridical personality, etc.

*2 Corporations not entitled to a reduced tax rate are those with capital of ¥10,000,000 or more, and that have or own offices or business establishments in three or more prefectures. Corporations entitled to a reduced tax rate are those other than corporations not entitled to a reduced tax rate.

*3 The standard tax rates apply to corporations subject to different taxation that meet the conditions outlined in the table below.

Corporations with a standard taxable income	Corporations with capital of ¥100,000,000 or less (including special corporations, public-interest corporations, etc., and associations or foundations without juridical personality) and with total income of ¥50,000,000 or less.
Corporations taxed on revenue	Corporations with capital of ¥100,000,000 or less, and with total annual revenue of ¥400,000,000 or less.

*4 In Osaka Prefecture, this is not applied to business taxes, but it is used to calculate the special corporation business tax, special-local-corporation-tax standard corporation per income levy amount, or standard corporation revenue-based amount.

■ Procedures for Tax Payment

Corporations must file a return at the relevant Osaka prefectural tax office by the same submission deadline as that for prefectural inhabitant tax on corporations (refer to page 5).

■ About mandatory electronic tax filing by large corporations

The business tax on corporations filed by large corporations must be submitted by using an electronic data processing system (eLTAX). (From the fiscal year started on April 1, 2020.)

◆ Target large corporations
1) Corporations that have an amount of capital or investment over ¥100,000,000 at the start of the fiscal year
2) Mutual corporations, investment corporations, and special purpose corporations

◆ The target tax returns, etc. include final tax returns, interim (planned) tax returns, interim tax returns based on provisional-settlement, revised tax returns, and all documents attached to these tax returns.

◆ Note that, if no tax return is submitted via electronic tax filing, this will be treated as a failure to file (excluding cases where the eLTAX is not available due to its failure, etc.).

Business Tax on Individuals

■ Tax Payers

Individuals who maintain offices and/or business establishments in the prefecture to conduct any type of legally designated industry sectors (category I, II or III) pay this tax.

Category I (37)			
Merchandising business	Insurance business	Money-lending	Movable property lending
Real estate leasing	Manufacturing	Electric power supply	Quarrying
Telecommunications Business (including broadcasting)		Transportation	Forwarding agency
Fixed moorage leasing	Warehousing	Parking	Contracting
Printing	Publishing	Photograph business	Room leasing
Lodging	Restaurant business	Food service	Employment agency
Agency business	Brokerage business	Wholesale business	Money exchange business
Public bath house (other than category III.)		Public entertainment for theatrical performance	Amusement and recreation facilities
Sightseeing place management	Commodity exchange	Real estate selling	Advertising
Inquiry agency	Guide	Ceremonial occasions	

Category II (3)		
Stock-raising	Fisheries	Firewood and charcoal manufacturing

Category III (30)			
Medical practice	Dentistry	Pharmacist	Veterinary medicine
Lawyer	Judicial scrivener	Administrative scriveners	Notary public
Patent lawyer business	Tax accountant	Certified public accountant	Registered public accountant
Licensed social insurance consultant	Consulting	Design supervising	Real estate appraiser
Design	Accomplishments and art tutoring	Hairdressing business	Beauty salon business
Laundry	Public bath (bathhouse)	Dental hygienist	Dental technician
Surveyor	Land and house investigator	Marine procedure commission agent	Printing plate making
Massage treatment and massage, acupressure therapist, acupuncturist, moxibustion practitioner, judo hearing practitioner and other similar medical profession			Hoof-shoeing

■ Tax Amount

(Total income of previous year − business deductions) × Tax rate = Tax amount

● Proprietor deductions : ¥2,900,000

Calculated on a monthly basis if the period of business in less than one year.

● Tax rate : Category I…5%　Category II…4%　Category III…5%

Note that within Category III, the tax rate is 3% for massage treatment and massage, acupressure therapist, acupuncturist, moxibustion practitioner, judo hearing practitioner and other similar medical profession and hoof-shoeing.

Notes:

- In principle, total income is calculated to be the same as the calculation of the business income and/or real estate income for the income tax purposes.
- In principle, the amount of salary of family employees of blue return taxpayer or deductions of family employees are the same as that for income tax purposes.
- Special deductions for family employees of blue return taxpayer of income tax do not apply for business tax on individuals.

■ Procedures for Tax Payment

● Filing a return

You must file a tax return for business tax on individuals at the relevant Osaka prefectural tax office by March 15.

The following people do not need to file a tax return for business tax on individuals.

1) If you have filed a tax return for income tax and/or inhabitant tax on individuals.
2) If your income after deducting all necessary expenses is ¥2,900,000 (proprietor deduction) or less.

● Tax Payment

In principle, you will pay the business tax on individuals in two annual instalments in August and November, based on the amount stated in the tax notice (statement of payment) sent by the relevant Osaka prefectural tax office in August. If the (annual) tax amount is ¥10,000 or less, the full amount is to be paid in August.

Note: The statement of payment for November is sent with the August statement of payment. The payment period will vary according to the month the notice of payment is sent.

Local Government Consumption Tax

■ Tax Payers

Similar to consumption tax, local government consumption tax is imposed on domestic transactions and import transactions. The following are taxable transactions to be paid by those specified in the table on the right.

Domestic transactions: transfer of assets, provision of services, etc. = Transfer levy

Import transactions: receipt of foreign goods, etc. = Goods levy

Category	Taxpayers
Transfer levy	Individual business owners or corporations that transfer taxable assets
Goods levy	Individuals or corporations that receive foreign goods from bonded areas

Local consumption tax is an indirect tax imposed on domestic transactions, such as the provision of services and the sale of products and goods, etc. The tax is added to the price of products, and is ultimately borne by the consumer.

■ Tax Amount

Consumption tax (standard taxable amount) × Tax rate = Tax amount

● Tax rate

Applicable period	Standard tax rate	Reduced tax rate
Local consumption tax rate	2.2% (22/78 of consumption tax)	1.76% (22/78 of consumption tax)
Consumption tax rate	7.8%	6.24%
Total	10%	8%

■ Procedures for Tax Payment

Payment is made along with consumption tax as follows:

For the transfer levy: payment is made to the tax office of jurisdiction in your residential area or location of the store.

For the goods levy: payment is made to the customs office of jurisdiction. The local government consumption tax is paid by the government to the taxation office or prefecture with a bonded area.

＊Rise in the local consumption tax rate

Japan's population is aging rapidly and its birth rate is falling sharply. Against such a backdrop, in order to provide citizens with reassurance in their daily lives, the government gradually raised the local consumption tax rate along with the national consumption tax rate. This is to secure sufficient local finances, along with national funds, to cover social security costs.

The revenue from this rise in the consumption tax rate will cover the four expenses of social security* and for providing other such policies (social welfare, social insurance, and health and hygiene policies).

* These expenses are: pension system, social security benefits for health care and nursing care, and policies to address the declining birth rate.

Real Estate Acquisition Tax

■ Tax Payers

Those who have acquired real estate (land or buildings) by purchase, exchange, gift or new construction, regardless of whether the acquisition was a paid or gratuitous acquisition, or whether or not it was registered, and regardless of the reason of acquisition. For example, tax is still applicable even if ownership transfer registration of land or buildings was omitted, or a newly built house is not registered.

■ Tax Amount

Assessed value of acquired real estate (standard taxable value) × Tax rate = Tax amount

● Assessed value of acquired real estate

The standard taxable value of acquired real estate is, in principle, assessed and determined based on the registered prices in the municipality's fixed assets tax cadaster at the time of acquisition. Therefore, the value refers to neither the purchase prices of real estate nor construction work expenses, etc. (This is not the standard taxable value of the fixed assets tax.)

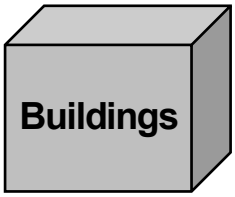
For housing land or evaluated housing land* acquired on or before March 31, 2024, the standard taxable value is the registered price in the fixed assets tax cadaster × 1/2.

* Evaluated housing land is land other than housing land with a standard taxable value at the time of acquisition that is evaluated based on a comparison with the standard taxable value of housing land similar to that land and its status.

Real estate acquisition tax is not assessed for the following standard taxable values (tax exemption limit).



Less than ¥100,000



New/expanded/renovated

Less than ¥230,000 per property

Purchase, exchange, gift, etc.

Less than ¥120,000 per property

● Tax rate：4%（Standard tax rate）

Depending on special measures and the date of acquisition, the following tax rates will apply.

Type / Date of acquisition	Land	Buildings	
		Residence	Non-residence
April 1, 2008 to March 31, 2024	3%	3%	4%

● Tax reduction measures

The real estate acquisition tax can be reduced in certain cases, such as for acquired residential buildings and land that meet certain conditions, substitute real estate acquired to replace real estate transferred for public services, and substitute real estate acquired to replace real estate lost in a natural disaster, etc.

■ Procedures for Tax Payment

● Filing a return

Please complete and submit the Real Estate Acquisition Form at your nearest Osaka prefectural tax office within 20 days of acquiring real estate.

The Real Estate Acquisition Form is available at the Osaka prefectural tax office, and it can also be downloaded from the Osaka prefectural tax homepage.

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● Tax payment

Please pay the real estate acquisition tax by the due date (payment deadline) stated in the tax notice (statement of payment) sent by the prefecture.

～ To everyone involved in real estate transactions ～

Making everyone aware of the Tax Agent System related to the payment of real estate acquisition tax (a request for cooperation)

In cases where people who have addresses outside of Japan have acquired real estate in Osaka Prefecture, please tell them (or their representatives, etc.) the following!

○ **Real estate acquisition tax is assessed by Osaka Prefecture.**

○ **The Tax Agent System exists as a way to pay taxes.**

What is the Tax Agent

- This system enables real-estate-acquisition-tax payers who do not have an address, etc. in Osaka Prefecture to specify tax agents and have them handle matters related to paying the real estate acquisition tax on their behalf (Article 42-10 of the Osaka Prefectural Tax Ordinance).

- To specify a tax agent, it is necessary to submit a *Declaration/Application for Registration of Tax Agent* to the prefectural tax office that has jurisdiction over the property site.

We request your cooperation

In recent years, there has been an increase in the acquisition of real estate within Osaka Prefecture by people who have addresses, etc. outside of Japan, and we are struggling because it is often difficult to communicate with such people to let them know about specifying a tax agent to file, etc.

○ Please **advise people who have acquired real estate (or their representatives, etc.) to contact the prefectural tax office that has jurisdiction over the property site***.

○ Please **advise people who have acquired real estate (or their representatives, etc.) to submit a *Real Estate Acquisition Form* and *Declaration/Application for Registration of Tax Agent***. (It would be useful if there two types of forms were handed over.)

* For details on the prefectural tax office that has jurisdiction over the property site, see the contact information on the Osaka Prefectural Tax Homepage “府税あらかると” (*Prefectural Tax A La Carte*).

Tobacco Tax

■ Tax Payers

Prefectural tobacco tax is imposed when wholesalers, etc. (Japan Tobacco Inc., importers and wholesalers of tobacco) sell manufactured tobacco to retailers in the prefecture.

■ Tax Amount

Number of manufactured cigarettes sold (standard taxable value) × Tax rate = Tax amount

● Tax rate

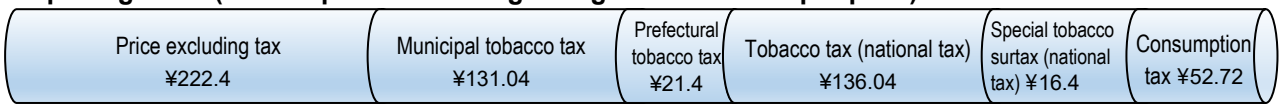
【Tax rate on manufactured tobacco】

Category	Tax type	Tax rate (per 1,000 cigarettes)
Prefectural tax	Prefectural tobacco tax	¥1,070
National tax	Tobacco tax	¥6,802
	Special tobacco surtax	¥820
Municipal tax	Municipal tobacco tax	¥6,552

■ Procedures for Tax Payment

Wholesalers, etc. will accumulate the tax over the period of one month, and then file a return and pay the required tax, by the end of the following month.

＊Tax per cigarette (for one pack containing 20 cigarettes at ¥580 per pack)



（As of April 2022）

Golf Course Utilization Tax

■ Tax Payers

People who use golf courses pay this tax.
However, the following people are exempt from paying the golf course utilization tax.

1 People who are under 18 years old.
2 People who are 70 years or older.
3 People who have been issued a handbook for disabled persons, etc.
4 Athletes participating in the National Athletic Meet in the golf category.
5 Students and teachers of schools (excluding kindergartens) stipulated in Article 1 of the School Education Law, who use the golf facilities as part of educational activities at school.
6 Athletes who participate in international competitions and are playing golf in such a competition or as official practice for one.

Notes:

- You must show a certificate to prove you fall into one of the categories from 1 to 6 in order to receive an exemption.
- Schools stipulated in Article 1 of the School Education Law include kindergartens, elementary schools, junior high schools, compulsory education schools, high schools, combined junior high and high schools, special-needs schools, universities (including junior colleges), and vocational colleges.
- International competitions are limited to events designated or understood as such by the cabinet.

■ Tax Amount

● Tax rate

The tax is determined by grades such as the number of holes and usage fee of the golf course.

Grade of golf course	First	Second	Third	Fourth	Fifth	Sixth	Seventh
Tax rate (Per person/per day)	¥1,200	¥1,150	¥1,000	¥800	¥650	¥450	¥350

■ Procedures for Tax Payment

Owners or managers of golf courses (special tax collectors) collect the tax along with the usage fee from the users over one-month period, and file a return and pay the tax amount collected to the Naniwa Kita Osaka Prefectural Tax Office by the 15th of the following month.

Gas Oil Delivery Tax

■ Tax Payers

The following people are required to pay this tax.

1 Those who actually take delivery of gas oil from an exclusive agent or primary distributor
2 Those who sell gas oil that is manufactured by mixing it with other oils
3 Those other than an exclusive agent or primary distributor who consumes or transfers manufactured gas oil
4 Those who sell or consume fuel oil other than gas oil for use in motor vehicles
5 Those other than an exclusive agent or primary distributor who import gas oil …and so on

■ Tax Amount

Per kilolitre……（Special tax rate）¥32,100　（Standard tax rate）¥15,000

In principle, the special tax rate is applied; however, if the average retail price* of gasoline is over ¥160/liter for three consecutive months, the standard tax rate will be applied upon a notice issued by the Minister of Finance.

Subsequently, if the average retail price of gasoline is under ¥130/liter for three consecutive months, the special tax rate will be reapplied upon a notice issued by the Minister of Finance.

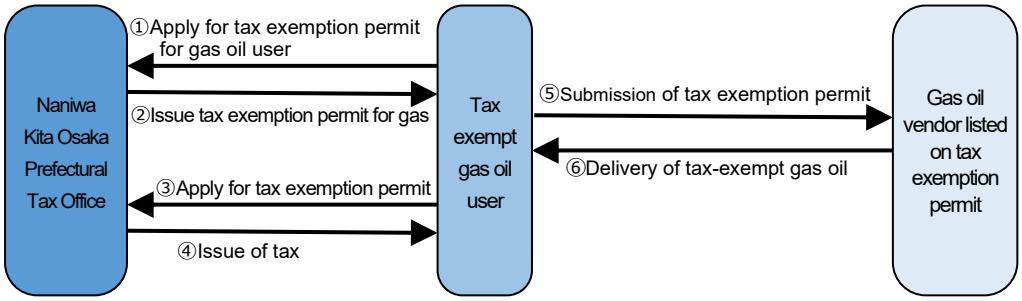
These regulations are considered in the context of the restoration and recovery status of the Great East Japan Earthquake; accordingly, the regulations will not be applied until the date designated in a separate law.

* The average retail price of gasoline is the amount calculated by dividing the total of the metropolitan (city)-specific retail price (including consumption tax) for vehicle gasoline announced monthly, based on the Retail Price Survey stipulated in Article 1 of the Retail Price Survey Regulations (Ordinance of the Prime Minister's Office No. 6 of 1982) by the number of cities. Please refer to the Ministry of Internal Affairs and Communications homepage for the results of the Retail Price Survey.

A tax exemption will apply if you have been issued a tax exemption permit, and are using gas oil for the following purposes.

(1) As a raw material for manufacturing petrochemical products, such as ethylene, etc.
(2) For powering ships, trains and track vehicle
(3) For powering agriculture and forestry machinery
(4) For use in supplying electricity, excavating mines and scaffolding/earthwork and construction, etc.

Note: The tax exemption measures listed on (2) to (4) above apply until March 31, 2024.



■ Procedures for Tax Payment

The special tax collectors (listed in 1 above) will collect the tax (as primary distributors and/or exclusive agents) together with the payment of the gas oil upon actual delivery to the purchaser and, after having accumulated such tax over the period of one month, file a return and pay the required tax, by the end of the following month, to the Naniwa Kita Osaka Prefectural Tax Office.

Those listed in 2 to 4 above will accumulate the tax over the period of one month, and then file a return and pay the required tax, by the end of the following month, to the Naniwa Kita Osaka Prefectural Tax Office.

Those listed in 5 above will file a return and pay the required tax, by the time of importing the gas oil, to the Naniwa Kita Osaka Prefectural Tax Office.

Motor Vehicle Tax
(Environmental Performance-Based Levy)

■ Tax Payers

People who have acquired a motor vehicle pay this tax. Special-purpose vehicles (road rollers, bulldozers, etc.) and two-wheel vehicles are not included in the motor vehicles subject to this tax. In the sale and purchase of a motor vehicle, when the seller reserves the proprietary right of a vehicle, for instance due to installment sales of the vehicle, the vehicle acquisition tax is levied on the purchaser, who for purposes of this tax is considered to have acquired the vehicle.

■ Tax Amount

Automobile acquisition value (standard taxable value) × Tax rate = Tax amount

● Automobile Acquisition Value

Acquisition value refers to the transaction price of a vehicle. It includes the price of added fixtures to vehicle (such as a radio, stereo, car navigation, air conditioner, etc.), but it does not include the price of accessories such as a spare tyre, seat covers, mats, standard tools, etc. If a vehicle is acquired for free or at a cheaper price from a relative, etc., then the acquisition value is the normal transaction price. The automobile acquisition tax does not apply to vehicles with an acquisition price of ¥500,000 or less.

● About the motor vehicle tax (Environmental performance-based levy) rate

The motor vehicle tax (environmental performance-based levy) rate is decided according to the environmental burden and other characteristics of the vehicle.

<table>
<tr><th colspan="2" rowspan="3">Category</th><th colspan="4">Tax rate</th></tr>
<tr><th colspan="2">Registered vehicle</th><th colspan="2">Light vehicle</th></tr>
<tr><th>For commercial use</th><th>For private use</th><th>For commercial use</th><th>For private use</th></tr>
<tr><td colspan="2">Electric vehicles, fuel cell vehicles, natural gas vehicles (in compliance with 2018 regulations (vehicles 3.5 tons or less) or achieved 10% NOx reduction from 2009 regulations), plug-in hybrid vehicles</td><td rowspan="2">Not taxed</td><td rowspan="2">Not taxed</td><td colspan="2" rowspan="2">Not taxed</td></tr>
<tr><td rowspan="5">Gasoline vehicles
LPG vehicles</td><td>85% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td></tr>
<tr><td>75% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td><td>1%</td></tr>
<tr><td>65% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td><td>0.5%</td><td rowspan="2">2%</td><td rowspan="2">0.5%</td><td rowspan="2">1%</td></tr>
<tr><td>60% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td><td>1%</td></tr>
<tr><td>55% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td><td>2%</td><td>3%</td><td>1%</td><td>2%</td></tr>
<tr><td>Clean diesel vehicles</td><td>60% or higher achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td><td>Not taxed</td><td>Not taxed</td><td>—</td><td>—</td></tr>
<tr><td colspan="2">Other than the above</td><td>2%</td><td>3%</td><td>2%</td><td>2%</td></tr>
</table>

Note: For details on the tax rate table and tax-rate special measures, see the prefectural tax website “府税あらかると” (*Prefectural Tax A La Carte*), etc.

大阪府　自動車税（環境性能割）　Search

■ Procedures for Tax Payment

The automobile acquisition tax (environmental performance-based levy, type-based levy) return is filed and paid at the automobile tax office at the time of registration or notification of use of the vehicles.

Motor Vehicle Tax（Type-Based Levy）

■ Tax Payers

Owners of a motor vehicle registered in the prefecture as its principal place of usage.

In the sale and purchase of a motor vehicle, when the seller reserves the proprietary right of a vehicle, for instance due to installment sales of the vehicle, the motor vehicle tax is levied on the purchaser, who for purposes of this tax is considered to have acquired the vehicle.

When the vehicle registration is transferred, the motor vehicle tax is levied on the former owner for that fiscal year, and is then levied on the new owner from the next fiscal year onwards.

A light motor vehicle tax (municipal tax) is levied on owners of light motor vehicles, etc.

■ Tax Amount

The tax rate (annual amount) is determined according to the type of vehicle, usage, and total emissions, etc.

For newly registered vehicles or deregistered (disposed) vehicles, the tax is levied or reduced by monthly calculation.

■ About the Motor Vehicle Tax (Type-Based Levy) Rate

The tax rates of passenger vehicles for private use that are registered as new vehicles starting in October of 2019 have been changed as shown by the table below.

(This is a permanent tax reduction; it is not a one-year reduction like the motor vehicle tax greening reduction).

Note that the pre-revision tax rates will apply to motor vehicles that are newly registered on or before September 30, 2019.

(The tax rate will not be changed even if the owner changes.)

【Motor vehicle tax (type-based levy): tax rate table <passenger vehicles for private use>】

Total engine displacement	Before reduction (Initial registration date in September of 2019 or earlier)	After reduction (Initial registration date in October of 2019 or later)	Difference
No more than 1,000 cc	¥29,500	¥25,000	- ¥4,500
More than 1,000 cc but no more than 1,500 cc	¥34,500	¥30,500	- ¥4,000
More than 1,500 cc but no more than 2,000 cc	¥39,500	¥36,000	- ¥3,500
More than 2,000 cc but no more than 2,500 cc	¥45,000	¥43,500	- ¥1,500
More than 2,500 cc but no more than 3,000 cc	¥51,000	¥50,000	- ¥1,000
More than 3,000 cc but no more than 3,500 cc	¥58,000	¥57,000	- ¥1,000
More than 3,500 cc but no more than 4,000 cc	¥66,500	¥65,500	- ¥1,000
More than 4,000 cc but no more than 4,500 cc	¥76,500	¥75,500	- ¥1,000
More than 4,500 cc but no more than 6,000 cc	¥88,000	¥87,000	- ¥1,000
More than 6,000 cc	¥111,000	¥110,000	- ¥1,000

Note: For other tax rates, see the “Motor vehicle tax (type-based levy): tax rate table” on the prefectural tax website “府税あらかると” (Prefectural Tax A La Carte).

大阪府　自動車税（種別割）税額表　Search

● **Taxable amount based on monthly calculation：**

Annual tax amount × (Number of months from the month after registration until March)／12

＝ Monthly tax amount　(Fraction amounts under 100 yen are rounded down)

● **Refund based on monthly calculation：**

The amount remaining after subtracting the above taxable amount based on monthly calculation from the annual tax amount.

■ Greening of Motor Vehicle Tax

The motor vehicle tax (type-based levy) varies according to the environmentally-friendly level of the vehicle.

● Low-pollution vehicles

In the case of vehicles in the table below that are newly registered for the first time (called *new vehicle registration* below), the tax rate is reduced during the fiscal year following the year of new vehicle registration, and then the ordinary tax rate is assessed during fiscal years following the year of the reduction. (The reduced tax rate applies only for one fiscal year.)

Category	New vehicle registration in fiscal 2021 (Tax rate is reduced for fiscal 2022)	
Electric cars, natural gas cars that are compliant with certain emissions gas regulations, plug-in hybrid vehicles (whether for private or commercial use)	Reduction rate of generally 75%	
Gasoline vehicles, LPG vehicles, clean diesel vehicles (commercial use only)	70% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard Reduction rate of generally 50%	90% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard Reduction rate of generally 75%

Notes:

- Gasoline vehicles and LPG vehicles shall achieve a reduction of at least 50% of 2008 emission standards or at least 75% of 2005 emission standards.
- Clean diesel vehicles shall at the minimum satisfy the 2018 or 2009 emission standards.

● High-pollution vehicles

Diesel vehicles that have been registered for over 11 years and gasoline vehicles (including LPG vehicles) that have been registered for over 13 years will be taxed at generally 15% higher tax rate (generally 10% for buses and trucks other than for use by general passengers).

Excludes electric/natural gas/methanol vehicles, hybrid vehicles (vehicles that are powered by gasoline), general passenger buses, and towed vehicles. From fiscal 2022, the vehicles in the table below are subject to heavier motor vehicle taxation (type-based levy). Please check your vehicle inspection certificate for the initial registration.

Vehicles	Initial registration
Diesel vehicles	Before March 31, 2011
Gasoline /LPG vehicles	Before March 31, 2009

■ Procedures for Tax Payment

● Filing a return

New owners of a vehicle, and those who have transferred the registration or disposed of a vehicle, must file a motor vehicle tax (environmental performance-based levy/ type-based levy) notice at the automobile tax office.

● Tax payment

People who own a vehicle on the base date for assessment (April 1 of every year) must pay the tax for the period from April until March of the next year (an annual amount) in May by using the motor vehicle tax (type-based levy) notice sent by the prefecture.

Regarding the tax assessed based on a monthly calculation upon new registration, the motor vehicle tax (environmental performance-based levy/type-based levy) return must be submitted when performing the registration procedure to pay the tax.

● Issue of the statement of payment

When your statement of payment for motor vehicle tax (type-based levy) is issued over the counter, the motor vehicle registration number and the last four digits of vehicle identification number will be checked

≪Use the internet to change the mailing address for your motor vehicle tax (type-based levy) notice, etc. ! ≫

You can use the internet (the Osaka Prefectural Tax Homepage "府税あらかると" [Prefectural Tax A La Carte]) to change the mailing address of your motor vehicle tax (type-based levy) notice, etc. when your address changes such as after moving, etc.

You will need your vehicle registration number and vehicle identification number (last 4 digits) to complete the change of address form, so please check your vehicle inspection certificate for this information. Please note that, to change the mailing address shown on the vehicle inspection certificate, you must register your new mailing address at the Transport Bureau Branch Office, etc.

大阪府　自動車税（種別割）住所変更届　Search

Mine Lot Tax

■ Tax Payers

Those who have a mining right (right for exploratory drilling and digging) in the mine located within the prefecture pay this tax.

■ Tax Amount

Category		Tax Rate
1) Mine lot with the mining right not for placer mining	Mining lot for exploratory drilling	¥200 per 100are/year
	Mining lot for digging	¥400 per 100are/year
2) Mine lot with the mining right for placer mining		¥200 per 100are/year
3) Mine lot for petrol/combustible natural gas		2/3 of the above tax rate for category 1)

■ Procedures for Tax Payment

The mine lot tax is to be paid in May in accordance with the tax notice (statement of payment) sent from the Naniwa Kita Osaka Prefectural Tax Office.

Hunting Tax

■ Tax Payers

Hunting tax is levied on the registration of hunters, in accordance with the Protection and Control of Wild Birds and Mammals and Hunting Management Law.

Note: The hunting tax is a special-purpose tax that is used to fund the protection of wild birds and mammals, and to help cover the costs for policies on hunting.

■ Tax Amount

Types of License	Category	Tax Rate
Hunting guns Category 1[*1]	1) People required to pay the per income levy of the prefectural inhabitant tax 2) Spouses with shared living expenses and/or dependents of 1) who are qualified for deduction	¥16,500
	3) People not required to pay the per income levy of the prefectural inhabitant tax 4) Spouses with shared living expenses and/or dependents of 3) who are qualified for deduction 5) People in category 2) who work in the agriculture, forestry or fisheries industry	¥11,000
Hunting with net/trap	6) People required to pay the per income levy of the prefectural inhabitant tax 7) Spouses with shared living expenses and/or dependents of 6) who are qualified for deduction	¥8,200
	8) People not required to pay the per income levy of the prefectural inhabitant tax 9) Spouses with shared living expenses and/or dependents of 8) who are qualified for deduction 10) People in category 7) who work in the agriculture, forestry or fisheries industry	¥5,500
Hunting guns Category 2[*2]		¥5,500

*1 Hunting guns Category 1…Guns charged with gunpowder

*2 Hunting guns Category 2…Air guns

Notes:

- Individuals registered for a Category 1 license are not subject to hunting tax for air gun hunting under Category 2.
- The following people are subject to an exemption or reduction in the hunting tax when registering as a hunter, through to March 31, 2024.
  - Eligible wildlife wardens and those engaged in designated wildlife businesses are not subject to hunting tax.
  - The amount calculated by multiplying the above listed hunting tax rate by 1/2 will be imposed, if the taxpayer has hunted wildlife, etc. with permission within one year prior to the day of submitting hunter registration form.

■ Procedures for Tax Payment

Hunters are required to pay hunting tax at the time of registration by submitting their payment with the hunter registration form.

Prefectural Fixed Assets Tax (Large-Scale Depreciable Assets)

■ Tax Payers

Corporations, etc., that currently own large depreciable assets[*1] with a value over the municipality's taxable limit[*2] as of the date of taxation (January 1 each year).

*1 Refers to depreciable assets owned by a single taxpayer with an address in a single municipality, and which have a total standard taxable value for the fixed assets tax that exceeds the fixed taxable value (set amount stipulated by population segments of the municipality).

*2 Refers to the municipality's taxable limit. In principle, this is the fixed taxable value, but in some cases the fixed taxable value may be raised according to the municipality's finances. In that case, the municipality's taxable limit will be the fixed taxable value after any increase.

■ Tax Amount

Amount over the municipality's taxable limit (standard taxable value)

× Tax rate (standard tax rate 1.4%) = Tax amount

Note: The municipal levies tax on the amount up to its taxable limit.

■ Procedures for Tax Payment

● Filing a return

Please submit a tax return to the Osaka prefectural tax office by January 31 each year.

● Tax payment

The prefectural fixed assets tax is paid in four instalments over one year, in April, July, December and February, based on the amount stated in the tax notice (statement of payment) sent by the prefecture.

Note: The payment period may vary in special circumstances.

Accommodation Tax

Osaka prefecture introduced an accommodation tax in January 2017. The revenue from this discretionary special-purpose tax is allocated to cover expenses to develop Osaka as one of the world's leading international cities, and also to fund policies to boost its appeal and promote tourism.

■ Tax Payers

Those who stay at hotels, ryokan (Japanese inns), cheap lodgings (hostels), private residences temporarily taking in lodgers (minpaku) in the prefecture, and facilities related to such residences pay this tax.

■ Tax Amount

Number of nights stayed × Tax rate = Tax amount

Room Charge (per person per night)*	Tax rate
¥7,000 or more but less than ¥15,000	¥100
¥15,000 or more but less than ¥20,000	¥200
¥20,000 or more	¥300

* Refers to the cost of an overnight stay and associated service fees, and does not include meals, etc.

Note: Accommodation tax is not levied if the room charge (per person per night) is less than ¥7,000.

■ Procedures for Tax Payment

Special tax collectors (managers of hotels, ryokan (Japanese inn), cheap lodgings (hostels), private residences temporarily taking in lodgers (minpaku) in special wards, and facilities related to such residences) collect the tax from customers along with the room charge, and pay the deposited tax amount for each month by the end of next month by filing a return to the Naniwa Kita Osaka Prefectural Tax Office.

Paying Prefectural Taxes

Prefectural taxes can be paid at prefectural tax offices as well as at the following locations or by using the methods below.

■ Financial Institutions

(As of May 1, 2022)

Store, etc. where payment is possible	Category	Name
All establishments in Japan	Banks	Resona, MUFG, Sumitomo Mitsui, Aozora, Mizuho, Shinsei, Kansai Mirai, Senshu Ikeda, Hokuriku, Hokkoku, Fukui, Shizuoka, Ogaki Kyoritsu, Juroku, San ju San, Hyakugo, Shiga, Kyoto, Nanto, Kiyo, Tajima, Tottori, San-in Godo, Chugoku, Hiroshima, Yamaguchi, Awa, Hyakujushi, Iyo, Shikoku, Higo, Oita, Kagoshima, Tokyo Star, First Bank of Toyama, Fukuho, Aichi, Nagoya, Chukyo, Tokushima Taisho, Minato, Kagawa, Ehime, Kochi, Mitsubishi UFJ Trust and Banking, Mizuho Trust & Banking, and Sumitomo Mitsui Trust Bank
	Labor banks	Kinki
Establishments in the prefecture, etc.	Credit associations	Shinkin Central Bank, Osaka, Osaka Co-sei, Osaka City, Osaka Shoko, Eiwa, Kita Osaka, Hirakata, Amagasaki, and Kyoto
	Credit unions	Shinkumi Federation Bank, Daido, Seikyo, Osaka-Kyoei, Osaka Savings, Nozomi, Osaka Doctors, Kinki Sangyo, and Mire
	Japan Agricultural Cooperatives (JA)	Osaka Prefectural Credit Federation of Agricultural Co-operatives, Kitaosaka, Takatsukishi, Ibarakishi, Osakahokubu, Osakasensyu, Izumino, Sakaishi, Osakaminami, Osaka Nakakawachi, Greenosaka, Kitakawachi, Osakatobu, Kukasyo, and Osakashi
	Japan Post Bank	Post offices in Osaka Prefecture
Internet-only bank*		PayPay, Rakuten

* Only Pay-easy and account transfers supported.

■ Convenience Stores, etc.

Regarding payment statements (for ¥300,000 or less) that have printed convenience-store payment barcodes, payment is possible at the convenience stores, etc. below.

Note: If you pay at a convenience store, etc., **be sure to obtain a receipt at the cash register.**

● Target tax items

Motor vehicle tax (type-based levy), business tax on individuals, real estate acquisition tax, inhabitant tax and business tax on corporations, gas oil delivery tax, prefectural inhabitant tax interest levy, prefectural inhabitant tax dividend levy, prefectural inhabitant tax special stocks capital gain levy, golf course utilization tax, and accommodation tax

(As of May 1, 2022)

Seven-Eleven, Daily Yamazaki, New Yamazaki Daily Store, FamilyMart, Ministop, Yamazaki Special Partner Shop, Yamazaki Daily Store, Lawson, and stores with MMKs*

* *Stores with MMKs* are supermarkets, drugstores, and other stores that have MMK (multimedia kiosk) terminals.

■ Paying by Using a Smartphone Payment App

Regarding payment statements that have printed convenience-store payment barcodes, payment is possible using the following smartphone payment apps. For details on the procedure and contact information, see the prefectural tax website.

大阪府　納税について　Search

● Services that can be used

(As of May 1, 2022)

au PAY (bill payment), d PAYMENT bill payment, PayB, PayPay bill payment, LINE Pay bill payment, Rakuten Bank convenience store payment service

● Target tax items

The same as for convenience stores, etc.

● Payment method

1) Use a smartphone, etc. to download the app, and then register the required information in advance.
2) Start up the app, and then scan the convenience-store payment barcode to make the payment.

Note: No receipt will be issued. If you need a receipt, pay at a financial institution, convenience store, etc.

■ Paying by Using a Credit Card on the Internet (Only for the Motor Vehicle Tax (Type-Based Levy))

In the case of motor vehicle tax (type-based levy) payment statements that indicate a *payment number* and *confirmation number*, credit cards with the marks below can be used to pay the tax at a special Internet website (the *Osaka Prefecture Motor Vehicle Tax Payment Website*).



For details on the procedure and contact information, see the website below. You can also access the website by scanning the QR code on the right.

大阪府自動車税お支払サイト　Search

The payment can be confirmed around two weeks after completing the payment procedure at each prefectural tax office.

In addition to the motor vehicle tax (type-based levy) amount, an additional payment fee of ¥330 per payment (including tax) is required.

Note: No receipt will be issued. If you need a receipt, pay at a financial institution, convenience store, etc.

■ Paying by Using Pay-easy

In the case of payment statements that have a *Pay-easy* mark, financial-institution ATMs and Internet banking can be used to pay.

For details, see the prefectural tax website.　大阪府　ペイジー　Search

● Target tax items

Inhabitant tax and business tax on corporations, business tax on individuals, real estate acquisition tax, motor vehicle tax (type-based levy), gas oil delivery tax, golf course utilization tax, prefectural inhabitant tax interest levy, prefectural inhabitant tax dividend levy, prefectural inhabitant tax special stocks capital gain levy, and accommodation tax

Note: Regarding the inhabitant tax and business tax on corporations, gas oil delivery tax, golf course utilization tax, prefectural inhabitant tax interest levy, prefectural inhabitant tax dividend levy, prefectural inhabitant tax special stocks capital gain levy, and accommodation tax, *handwritten payment statements* for which the tax amount is entered by a taxpayer (special tax collector), do not support Pay-easy. However, if a tax return reaches the relevant prefectural tax office no later than one week before the deadline with a request for the issuance of a payment statement, then a payment statement that supports Pay-easy can be issued.

● Payment method

Follow the on-screen instructions of the financial-institution ATM or Internet banking screen, and enter the specified numbers on the payment statement.

Note: No receipt will be issued. If you need a receipt, pay at a financial institution, convenience store, etc.

«If using an ATM»

Regarding the banks below, prefectural taxes can be paid by using ATMs throughout the country.

(As of May 1, 2022)

Banks	Resona, MUFG, Sumitomo Mitsui, Mizuho, Kansai Mirai, Nanto, and Hiroshima
Japan Agricultural Cooperatives (JA)	Osaka Prefectural Credit Federation of Agricultural Co-operatives, Kitaosaka, Takatsukishi, Ibarakishi, Osakahokubu, Osaka Sensyu, Izumino, Sakaishi Osakaminami, Osaka Nakakawachi, Greenosaka, Kitakawachi, Osakatobu, Kukasyo, and Osakashi

Notes:

- Some ATMs of the above banks do not support Pay-easy.
- When performing the payment procedure, if your name or its pronunciation as it appears on the screen of the ATM, etc. is incorrect, please contact the prefectural tax office or the Osaka motor vehicle tax office.

«If using Internet banking»

Regarding the financial institutions below, Internet banking can be used to pay prefectural taxes. (A prior agreement with each financial institution is required.)

(As of May 1, 2022)

Category	Name
Banks	Resona, MUFG, Sumitomo Mitsui, Kansai Mirai, Senshu Ikeda, Mizuho, Hokuriku, Hokkoku, Fukui, Shizuoka, Ogaki Kyoritsu, Juroku, San ju San, Shiga, Kyoto, Nanto, Kiyo, Tottori, San-in Godo, Chugoku, Hiroshima, Yamaguchi, Awa, Hyakujushi, Iyo, Shikoku, Higo, Kagoshima, Tokyo Star*, Fukuho, Aichi, Nagoya*, Chukyo, Tokushima Taisho, Minato, Kagawa, and Ehime
Credit associations	Osaka, Osaka Co-sei, Osaka City, Osaka Shoko, Eiwa, Kita Osaka, Hirakata, Amagasaki, and Kyoto
Credit unions	Daido*, Nozomi, and Kinki Sangyo
Japan Agricultural Cooperatives (JA)	Osaka Prefectural Credit Federation of Agricultural Co-operatives, Kitaosaka, Takatsuki, Ibaraki, Osakahokubu, Osakasensyu, Izumino, Sakai, Osakaminami, Osaka Nakakawachi, Greenosaka, Kitakawachi, Osakatobu, Kukasyo, and Osakashi
Labor Banks	Kinki
Internet-only bank	PayPay, Rakuten

* Regarding Tokyo Star Bank and Daido Credit Union, if you have registered for Internet banking under a personal name, you cannot use it to pay prefectural taxes.

■ Direct Debit (Only for the Business Tax on Individuals)

The business tax on individuals can be paid via direct debit. For details, inquire with the prefectural tax office.

Handled tax items	Business tax on individuals
Handling financial institutions	Banks that handle prefectural tax payment work, credit association, credit union, labor bank, and Japan Agricultural Cooperative head offices and branches in the prefecture Note: This service is not available for Japan post Bank (post offices).
Handling bank accounts	Ordinary deposit accounts, current accounts, and tax payment reserve accounts
Application procedure	Enter the required items for the *Osaka Prefecture Tax Direct Debit Request Form and Osaka Prefecture Tax Direct Debit Discontinuation Notice*, stamp the form with the seal you used for your pass book, and then apply. Direct debits of tax payments will start around three months after the application is filed. Note that the payment deadline for regularly assessed taxes is the last day of August (for the first period) or the last day of November (for the second period).
Transfer date	The money is transferred into the specified bank account on the date of the payment deadline. Note: If there are insufficient funds on the transfer date, the transfer will not be possible, and the direct debit will not be processed.

Note: The *Osaka Prefecture Tax Direct Debit Request Form and Osaka Prefecture Tax Direct Debit Discontinuation Notice* is available at the counter of each prefectural tax office and can also be downloaded from the prefectural tax website.

府税　口座振替関係申請書　Search

In addition, the form is enclosed with the tax notice sent in August.

Notes:

- Please use your passbook to confirm that the direct debit has completed. In addition, when filing with the tax office, it is not necessary to present receipts or other documents proving that you have paid your prefectural taxes.
  Furthermore, if you require a document that confirms the completion of the direct debit, contact the prefectural tax office that has jurisdiction.
  A direct *debit payment confirmation form* will be issued.
- Depending on the financial institution, if there is no transfer during a certain period (tax assessment), it might be necessary to apply for another direct debit.

Late Fees

If your prefectural tax is not completely paid by the payment deadline, you will be in arrears, and—depending on the period of time from the day following the payment deadline to the payment date—the percentage below is multiplied by the amount by which you are arrears (ignoring any fractional amount of less than ¥1,000 or the total amount if it is less than ¥2,000) to calculate the late fees you owe.

○ Up until the date one month after the day following the payment deadline・・・・・・・・・7.3% per year*1, 2, 3
○ Starting on the date one month after the day following the payment deadline・・・・・14.6% per year*1, 2

*1 During the period from January 1, 2014 to December 31, 2020, if the late fee percentage—which is calculated by adding 1% per year to the percentage indicated by the Minister of Finance as stipulated by Article 93-2 of the Act on Special Measures Concerning Taxation by December 15 of the previous year for each year—is less than 7.3%, the percentage for that year (called the *special standard percentage* below) is used as the calculation basis, and, until the date one month after the day following the payment deadline, *the percentage is calculated by adding 1% per year to the special standard percentage (maximum of 7.3% per year)*. In contrast, starting on the date one month after the day following the payment deadline, *the percentage is calculated by adding 7.3% per year to the special standard percentage*.

*2 Starting on January 1, 2021, if the late fee percentage—which is calculated by adding 1% per year to the percentage indicated by the Minister of Finance as stipulated by Article 93-2 of the Act on Special Measures Concerning Taxation by November 30 of the previous year for each year—is less than 7.3%, the percentage for that year (called the *late fee special standard percentage* below) is used as the calculation basis, and, until the date one month after the day following the payment deadline, *the percentage is calculated by adding 1% per year to the late fee special standard percentage (maximum of 7.3% per year)*. In contrast, starting on the date one month after the day following the payment deadline, *the percentage is calculated by adding 7.3% per year to the late fee special standard percentage*.

*3 Until the date one month after the day following the payment deadline, if the late fee percentage—which is calculated by adding 4% to the basic discount rate of commercial bills as stipulated by Article 15-1-1 of the Bank of Japan Act (Act No. 89 of 1997) upon passing November 30 of the previous year for the period from January 1, 2000, to December 13, 2013—is less than 7.3%, the lower percentage is used.

Late fee percentage (starting in 2014)	7.3% annual percentage	14.6% annual percentage
January 1, 2014 to December 31, 2014	2.9%	9.2%
January 1, 2015 to December 31, 2016	2.8%	9.1%
January 1, 2017 to December 31, 2017	2.7%	9.0%
January 1, 2018 to December 31, 2020	2.6%	8.9%
January 1, 2021 to December 31, 2021	2.5%	8.8%
January 1, 2022 to December 31, 2022	2.4%	8.7%

Delinquent Tax Collection

If you are in arrears on prefectural taxes, reminder letters will be issued, and you will be notified of the need to pay your taxes in other ways as well. If your payment is still not completed, we will conduct delinquent tax collection (including seizure) activities in order to secure prefectural taxes—which are a vital source of funds—and to keep things fair for people who do complete their payment by the payment deadline.

Reduction, Exemption, and Deferment

■ Prefectural Tax Reduction and Exemption

In the following cases, a prefectural tax reduction or exemption might be possible via an application.

○ **Business tax on individuals**・・・・・・Cases where livelihood assistance has been received in accordance with the Public Assistance Act or there has been a disaster, etc.

○ **Real estate acquisition tax**・・・・・・◎Cases where substitute real estate has been acquired in place of real estate lost due to a disaster
◎Cases where real estate was acquired, but it was lost immediately afterward due to a disaster, etc.

○ **Motor vehicle tax (environmental performance-based levy/type-based levy)**・・・Cases where the vehicle is essential to the daily life of a disabled person, war victim, person with an intellectual disability, or person with a mental disability and certain requirements are satisfied (one vehicle per person), etc.

■ Tax Deferment

In the cases below, it might be possible to defer payment of prefectural taxes for a period no longer than one year depending on the application. Please apply with the prefectural tax office in charge of the corresponding prefectural tax or the Osaka motor vehicle tax office.

Note that, if tax payment is deferred, you will be exempt from a certain percentage of the late fees for that period.

- **Tax deferment**·····Tax deferment is sometimes approved in cases where it is temporarily not possible to pay prefectural taxes, such as in the event of a disaster, theft, illness, injury, or a business closure.
- **Cash conversion deferment**·····Cash conversion deferment is sometimes approved in cases where certain requirements are satisfied, such as when—as a result of not being able to pay prefectural taxes—it becomes difficult to continue one's business or maintain the quality of one's life.
  Please note that you must apply for cash conversion deferment within six months of the payment deadline for the prefectural taxes you would like to have deferred.

Note: For details, see the prefectural tax website.

府税　納税の猶予　Search

＊For details on how we are handling people struggling to pay prefectural taxes due to the effects of the novel coronavirus, see the prefectural tax website.

大阪府　府税　コロナ　納税の猶予　Search

Requests for Examinations

If you have a complaint about how a prefectural tax office manager, motor vehicle tax office manager, or some other person has handled tax assessment or collection, you can request an examination from the governor of Osaka Prefecture, generally within three months of the day following the date on which you became aware of the questionable handling.

In such cases, please submit an examination request form through the prefectural tax office, etc. whenever possible.

Also, if you have a complaint about the any action taken or decision made in relation to a request for an examination, you can file a revocation lawsuit with Osaka Prefecture as the defendant, generally within six months of the day following the date on which the examination-request decision was made. (The governor of Osaka Prefecture represents the prefecture in the case of such lawsuits.)

Issuance of Certificates of Tax Payment

A certificate of tax payment can be obtained from the nearest prefectural tax office.

＊Please note that the tax bureau and Osaka motor vehicle tax office do not issue such certificates.

■ What Is Necessary to Apply at the Counter (excluding motor vehicle tax (type-based levy) certificates of tax payment (for an ongoing inspection/structural change inspection))

- **Certificate of tax payment issuance request form**
  This form is available at the counter of each prefectural tax office and can also be downloaded from the prefectural tax website.

  大阪府　ピピっとネット　納税証明書交付請求書　Search
- **Issuance fees**
  A fee of ¥400 per transaction is required. Each claim matter, tax item, or fiscal year counts as one transaction for this calculation.
  Please pay the fees in cash at the counter. (On October 1, 2018, Osaka Prefecture payment stamps were discontinued.)
- **Identity verification documents**
  When someone comes to the counter, we confirm that they are in fact the taxpayer or the taxpayer's representative.
  (For details on presenting identity-verification documents, see ***To people requesting a certificate of tax payment*** below.)
- **Power of attorney**
  In order for a representative to request the issuance of a certificate of tax payment, the delegation field of the certificate of tax payment issuance request form must be filled out, or a power of attorney is required.
  * The delegation field and power of attorney must have seals applied (the seal of the president if a corporation).

«To people requesting a certificate of tax payment»

To protect your privacy, we request that you present identity verification documents when requesting a certificate of tax payment. If you do not have identity verification documents to present, we might not be able to issue a certificate of tax payment.

● **Documents (original) to be presented at the counter for identity verification**

A driver's license, health insurance card, passport, special permanent resident certificate, residence card, national pension certificate (handbook), mother and child health handbook, physical disability certificate, individual number card, employee ID card, student ID card, a certificate of eligibility issued by another public organization, or the equivalent

Note: Certificates of tax payment are used to prove the important information of taxpayers. The presentation of identity verification documents is important for protecting everyone's personal information, so we appreciate your understanding and cooperation on this matter.

■ About Motor Vehicle Tax (Type-Based Levy) Certificates of Tax Payment (for an Ongoing Inspection/Structural Change Inspection)

○ Digitization of motor vehicle tax (type-based levy) payment confirmation

In Osaka Prefecture—in cases where a system for electronically confirming motor vehicle tax (type-based levy) payment information with the vehicle-inspecting Transport Bureau, etc. has been established and the complete payment of this tax can be confirmed—it is generally not necessary to present a motor vehicle tax (type-based levy) certificate of tax payment (for an ongoing inspection/structural change inspection) at the time of a vehicle inspection.

Notes:

- The presentation of a certificate of tax payment can only be omitted if there are no unpaid motor vehicle tax (type-based levy) amounts (including late fees).
- It normally takes around one week after the motor vehicle tax (type-based levy) has been paid to provide payment information to the Transport Bureau, etc. (The timing may fluctuate a few days depending on the notification of the payment completion by the financial institutions and the system processing procedure.) Therefore, if you undergo a vehicle inspection during this period, tax payment cannot be electronically confirmed at the Transport Bureau, etc., so it is necessary to present a certificate of tax payment issued by the prefecture as it has been up until now.
- The complete payment of the motor vehicle tax (type-based levy) can be confirmed at the Motor Vehicle Tax Call Center (0570-020156), so please take advantage of this. To verify your identity, your vehicle registration number and vehicle identification number (the last four digits) are required.
- If you undergo a vehicle inspection on the date when it becomes possible to confirm complete payment, you might be asked to present a certificate of tax payment, so please confirm the completion of your payment by the day before your vehicle inspection.
- To confirm tax payment information, Osaka Prefecture provides the following information to the Transport Bureau, etc.: 1) the vehicle registration number, 2) the vehicle identification number (only the last four digits), and 3) the motor vehicle tax (type-based levy) payment status (whether the tax has been completely paid or remains unpaid). You address, name, tax amount, and other personal information are not provided.

Note that, if you do not want tax payment information to be provided to the Transport Bureau, etc., you can issue a request in writing, and we will then stop providing your information and make it so telephone confirmation is no longer possible. For details, please inquire with the Motor Vehicle Tax Call Center (0570-020156).

Osaka Prefecture

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