Osaka Prefecture

Guide to Osaka Prefectural Taxes

Fiscal 2023 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

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

= Per income levy amount

● 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 2021, 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. ○ Applicable to: ・ People who started living in the prefecture from 2009 to December 2025, and who are eligible for the special tax deduction for mortgages, etc. for income tax purposes

Category	Deduction
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 2023 amount is based on 2022 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 2023 amount is based on 2022 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 rowspan="2"></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>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 Public-interest corporations (chambers of commerce and industry, etc.) and/or non-juridical associations/foundations (youth organizations, parent-teacher associations, prefectural associations, etc.) engaging in profit-making businesses.	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.

Categories for amount of capital	Tax rate
Corporations, etc., and corporations that have capital of ¥10,000,000 or less (Note)	¥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

(Note) Those include: ①Public-service corporations and public-interest corporations, etc. (excluding corporations not subject to the per-capita levy under Local Tax Law Article 24-6) ②Non-juridical associations/foundations (limited to those subject to the provisions in Local Tax Law Article 24-6) ③General incorporated associations and general incorporated foundations ④Corporations that have no amount of capital or no amount of investment (excluding mutual corporations stipulated by the Insurance Business Law)

※1 "The amount of capital, etc." means the larger of the following: "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 amount of total capital reserve or the amount of investment."

For mutual corporations stipulated by the Insurance Business Law it refers to the amount calculated pursuant to Local Tax Law Enforcement Ordinance Article 6-24 as net assets.

※2 "The amount of capital, etc." is determined based on the amount as of the end of the business accounting period (or, in the case of an interim return, the day before the day six months after the beginning of the business accounting period).

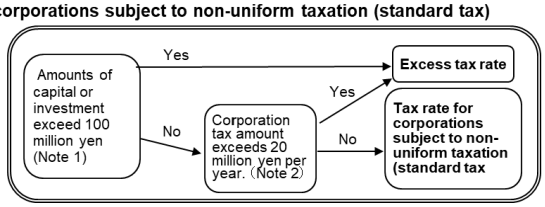
Excess taxation of prefectural inhabitant tax on corporations (per capita levy)

Osaka Prefecture applies excess taxation to the prefectural inhabitant tax on corporations (per capita levy) for the business accounting periods that start by March 31, 2025, 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.

● Corporation levy

Corporate tax amount × Tax rate ＝ Corporation levy

○Determination of applicable excess tax rate / tax rate for corporations subject to non-uniform taxation (standard tax)



Tax rate (%)			
Business accounting periods starting on or after October 1, 2019		Business accounting periods starting during from October 1, 2014 to September 30, 2019	
Excess tax rate	Tax rate for corporations subject to non-uniform taxation (standard tax rate)	Excess tax rate	Tax rate for corporations subject to non-uniform taxation (standard tax rate)
2	1	4.2	3.2

Note 1 Whether the amount of capital or investment exceeds 100 million yen is determined based on the amount as of the last day of the business accounting period (or the day before 6 months after the first day of the business accounting period in the case of an interim return). Mutual corporations as stipulated by the Insurance Business Law are judged as corporation amount of capital or investment exceed 100 million yen.

Note 2 Whether the amount of corporation tax exceeds 20 million yen per year is determined based on the amount of corporation tax that is standard taxable amount or the corporation tax before the split if the corporation owns offices, etc. in two or more prefectures (the amount to be in "Column (5) on Form No. 6 or Form No. 6-2 of the tax return). If the business accounting period is less than one year, the amount of corporation tax is determined based on whether the relevant standard taxable amount exceeds the figure calculated by the formula [20 million yen the number of months in the business accounting period ÷ 12 months]. In this case, the number of months in the business accounting period is calculated according to the calendar, any fraction one month shall be regarded as one month.

■ 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) Planned return $\frac{\text{Taxes paid for the previous business accounting period and taxes which were determined to be paid}}{\text{Number of months in the previous business accounting period}} \times 6$ Interim return based on provisional settlement (Note) Tax return in the case where a 6-month period from the start of the business accounting period is regarded as a single business accounting period	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
3 Per capita levy return of prefectural tax Tax return for public service corporations, public interest corporations, etc. that are non-profit businesses	April 30

(Note) In the case where a tax payer is a subsidiary corporation with a cooperative association, etc. as parent corporation, and with a corporate taxable trust, an interim declaration based on a provisional settlement cannot be implemented. An interim declaration based on a provisional settlement may be applied only when the tax amount does not exceed the amount regarding provisional return.

○ When a subsidiary corporation applies for a provisional/interim return, the tax amount is calculated in such a way that the multiplier "6" is substituted by the number of months from the start date of the business accounting period of the subsidiary corporation to the day before the day 6 months after the start of the business accounting period of the parent corporation to which it belongs. The deadline for declaration is 2 months from the date 6 months after the start of the business accounting period of the parent corporation to which the subsidiary corporation belongs.

○ A corporation having offices, etc. in two or more prefectures shall file and pay corporate tax calculated by prorating the amount for each prefecture according to the number of employees.

○ In the case where a disposition to extend the due date for filing a final return to corporate tax is made, the relevant due date will be extended for the same period as for corporate tax purposes by notifying the prefectural governor to that effect. However, a delinquent payment is required for the extended period.

○ The prefectural inhabitant tax on corporations filed by large corporations must be submitted using an electronic data processing system (eLTAX).

◆ Target large corporations

1) Corporations that have an amount of capital or investment over ¥100,000,000 at the start of the business accounting period

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 a failure, etc.).

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 for the business accounting period that ends by October 31, 2026, 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.

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)
- Interest, etc. paid to 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 business accounting period 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, this refers to income that is the basis for corporate income tax for each business accounting period. 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 business accounting period.
*3 It represents the larger amount of the following as of the last day of each business accounting period: *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 business accounting period 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 business accounting period starting after April 1, 2020, and to specified wholesale supply businesses from the business accounting period ending after April 1, 2022.
*6 The taxation is applied from the business accounting period 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

■ Tax Rate Table

Type of Corporation	Classification of Income				Tax Rate (%)			
					Starting Date of Business Accounting Period			
					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	3.5			3.4
			Over ¥4 million and not more than ¥8 million in net income	Exceeded	5.665			5.465
				Standard	5.3			5.1
			Over ¥8 million in net income	Exceeded	7.48			7.18
				Standard	7			6.7
		Corporations not-entitled to reduced tax rate		Exceeded	7.48			7.18
				Standard	7			6.7
1) **Corporations with a standard taxable income** (Article 72-2, paragraph (1), item (i), (b) of the Act) 1)-2 Special corporations*1・2	Per income levy	Corporations entitled to reduced tax rate	Not more than ¥4 million in ne income	Exceeded	3.75			3.65
				Standard	3.5			3.4
			Over ¥4 million in net income	Exceeded	5.23			4.93
				Standard	4.9			4.6
		Corporations not-entitled to reduced tax rate		Exceeded	5.23			4.93
				Standard	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*3		0.3*3
			Over ¥4 million and not more than ¥8 million in net income	Exceeded	—	0.835		0.635
				Standard	—	0.7*3		0.5*3
			Over ¥8 million in net income	Exceeded	—	1.18		0.88
				Standard	—	1*3		0.7*3
		Corporations not-entitled to reduced tax rate		Exceeded	1.18			0.88
				Standard	1*3			0.7*3
	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	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		Refer to 3)	
				Standard	0.75			
	Per income levy			Exceeded	1.9425		—	—
				Standard	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		Refer to 3)	
				Standard	0.75*3			
	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	Refer to 3)		
				Standard	0.48*3			
	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. which are stipulated in Article 72-24-7-7 of the Local Tax Act, while ordinary corporations are those that are not special corporations, public-interest corporations, etc., or associations or foundations without juridical personality, etc.

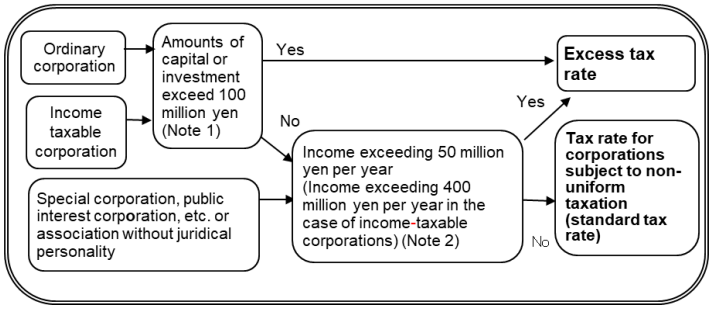
*2 Among special corporations, for cooperatives, etc. that fall under the provisions of Article 68, Paragraph 1 of the Act on Special Measures concerning Taxation, the following corporation business tax shall apply to the amount of income exceeding 1 billion yen per year, in addition to the tax rate categories shown in the above table.

・For the business accounting period starting after October 1, 2019: 6.095%（Standard tax rate of 5.7%）
・For the business accounting period starting from October 1, 2014 to September 30, 2019：5.895%（standard tax rate of 5.5%）

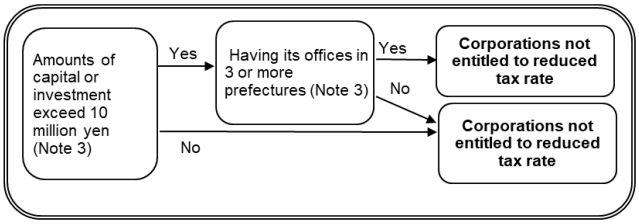
*3 In Osaka Prefecture, this is not applied to corporation business taxes, but it is used to calculate the special corporation business tax, special-local-corporation-tax standard corporation per income levy amount, or standard corporation revenue-based amount.

■ Tax Rate Application Flow

1.Determination of applicable excess tax rate / tax rate for corporations subject to non-uniform taxation (standard tax rate)



2.Determination of whether a corporation falls under "a corporation not entitled to reduced tax rate"



(Note 1) Whether the amount of capital or investment exceeds 100 million yen is determined according to the amount as of the last day of the business accounting period (the day before the day 6 months after the start of the business accounting period in the case of an interim return).

(Note 2) Whether the income exceeds 50 million yen a year or the amount of revenue exceeds 400 million yen per year is determined based on whether the income or the amount of revenue is the standard taxable amount (the income or the amount of revenue before the split in the case of a corporation having offices, etc. in two or more prefectures) (the amount to be stated in “Columns (28)” or “Column (38)” on Form No. 6 of the tax return, or the amount to be stated in “Column (28)”, in “Column (38) or in “Column (46) on Form No. 6-2 (the amount rounding down the fraction if the relevant amount is less than 1,000 yen). If the business accounting period is less than one year, the tax amount is determined based on whether the income or the amount of revenue to be the standard taxable amount exceeds the figure calculated by the formula [50 million yen (or 400 million yen) x the number of months in the business accounting period ÷ 12 months]. In this case, the number of months in the business accounting period is calculated according to the calendar, with any fraction less than one month shall be regarded as one month.

(Note 3) Whether a corporation qualifies as a corporation not-entitled to reduced tax rate is determined based on the current status of the last day of the business accounting period (the day before the day 6 months after the start of the business accounting period in the case of the interim return). A corporation subject to pro forma standard taxation is or will be a corporation not-entitled to reduced tax rate starting on or after April 1, 2022.

■ 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

○ A corporation having offices, etc. in two or more prefectures shall file and pay corporate tax calculated by prorating the amount for each prefecture according to the number of employees.

○ Under the articles of incorporation, the art of endowment, rules, regulations and other equivalent documents (hereafter referred to “articles of incorporation, etc.), if a corporation is unable to file a final return for each business accounting period within two months from the end of the relevant accounting period because of being unable to convene an ordinary general meeting on the settlement and thus not being able to complete the calculation of income, or because of too many totalized corporations or other similar reasons, the relevant corporation can file and pay the return by submitting an application to the prefectural governor and obtaining approval 1) within 3 months from the end of the business accounting period (within four months for a totalized corporation), 2) within 6 months or less if the said corporation has an accounting auditor as well as provisions in the article of incorporation, and 3) within the stipulated number of months if there are unavoidable reasons. However, a delinquency payment is required for the extended period.

○ The business tax on corporations filed by large corporations must be submitted by using an electronic data processing system (eLTAX).【From the business accounting period 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 business accounting period
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 failures, 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	Tax rate	Type of business			
Category I (37)	5%	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)	4%	Stock-raising	Fisheries	Firewood and charcoal manufacturing	
Category III (30)	5%	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
	3%	Massage treatment and massage, acupressure therapist, acupuncturist, moxibustion practitioner, judo hearing practitioner and other similar medical profession		Hoof-shoeing	

■ Tax Amount

(Amount of business income and real estate income + Business tax credit for income tax – Business tax credit for personal business tax + Special credit for blue return – Credit for losses carried forward – Employer's credit) x Tax rate = Tax amount

● Amount of business income and real estate income

It refers to the income arising from business operations during the year from January 1 to December 31 of the previous year, which is, in principle, calculated in the same manner as for income tax.

● Business tax credit for personal business tax

This applies to relatives 15 years old or older who share the same livelihood with the person who operates the business and who are exclusively engaged in the same business.

○ Deduction for blue return taxpayers

In principle, it is the same as the amount of income tax payers.
However, in the case where inclusion of business employee salary as a necessary expense is not allowed because spouse 's deduction is selected, if the applicant reports the engagement in the business in the "Business Tax Matters" in the income tax return and meets the requirements of a business employee for business tax, the amount of salary is deducted.

○ Deduction for while return taxpayers

For each business employee, the lower of the below ① or ② is deducted.

① Amounts stipulated for each of the following categories of business employees
- i Business employee who is the spouse of the individual engaged in the business: 860,000 yen
- ii Business employees other than those stated in i above: 500,000 yen

② Income before deduction for business employees ÷ (Number of business employees + 1)

● Special credit for blue return

The special blue tax credit for income tax is not applicable for the personal business tax.

● Credit for losses carried forward

○ Credit for losses (losses and those of affected business assets) carried forward

① Credit for losses carried forward
In the case where a blue tax return is filed on time for the year when the loss was incurred, and where the return is filed consecutively thereafter, the deduction becomes available for three years.

② Credit for losses of affected business assets carried forward
In the case where a loss was incurred on business assets due to a disaster, and where the return is filed consecutively thereafter, the deduction becomes available for three years.

○ Credit for losses on transfer of business assets (carried forward)

In the case where a loss is incurred from the transfer of business assets within one year from the next day of the day when they are no longer used for business purposes, the deduction is available if they are filed on time. For those who file a blue tax return, the deduction is available for three years for the amount of losses which could not be fully deducted.

● Employer's credit

2. 9 million yen per year
However, if the business period is less than one year, the deduction will be as per the table below.

Table of monthly rates (Unit：1000 yen)

Business period	1 month	2 months	3 months	4 months	5 months	6 months	7 months	8 months	9 months	10 months	11 months	12 months
Employer's credit	242	484	725	967	1,209	1,450	1,692	1,934	2,175	2,417	2,659	2,900

※The number of months shall be calculated based on the calendar, and the period less than one month shall be deemed as one month.

■ 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.
If the tax notice is sent in a different month, the due date shall be according to the instruction on the notice.

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

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

*1 When acquiring a house by new construction, etc., the price at the time of acquisition is determined by Osaka Prefecture since there is no registered price in the fixed asset taxation cadaster. The price will be registered in the cadaster in the year following the acquisition, but the price will differ from the acquisition price.

Also, in cases where it is difficult to define the registered price, Osaka Prefecture will determine the price at the time of acquisition.

*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.

● 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 is not imposed in the following cases (exemption points)

Tax is not imposed when the standard taxable amount applies to the following:

〇Land: Less than 100,000 yen

〇Houses:① Less than 230,000 yen per unit for newly constructed, expanded or reconstructed

② Less than 120,000 yen per unit for sold/purchased, exchanged or donated

■ Tax is not imposed in the following cases (tax-exempt)

① Real estate acquired by inheritance.

② Real estate acquired by religious corporations for the original use of that corporation.

③ Real estate acquired by school corporations for the use of direct childcare or education.

④ Land acquired for roads, security forests, cemeteries etc. for public use.

■ Procedures for Tax Payment

● Payment procedures and tax consultation

A tax notice / statement of payment indicating the standard taxable amount, tax amount, etc. will be sent by the Osaka Prefectural Tax Office. The payment shall be made by the date specified (due date).

Before the tax notice / statement of payment is sent, notification through the "Taxation of Real Estate Acquisition (Notice)" of the scheduled tax amount, due date, etc. will be made.

If you are unable to pay the tax in full by the due date, please consult with the Tax Payment Section of the Osaka Prefectural Tax Office that holds jurisdiction over the property. Failure to pay by due date will be regarded as delinquent, and a late fee will be imposed.

Tobacco Tax 〔Prefectural Tax, National Tax, Municipal 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

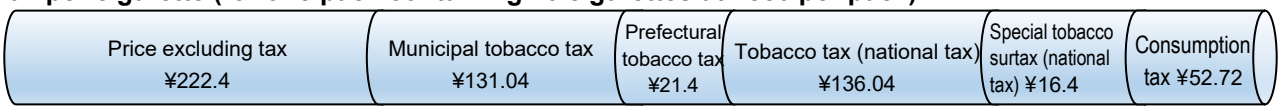
【Tax rate on manufactured tobacco】

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 2023）

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 playing golf as part of the competition in the National Sports Festival or an official practice for the festival
5 Students and teachers of schools (excluding kindergartens) stipulated in Article 1 of the School Education Law, who play golf as part of the educational activities at the said 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

Special tax collectors (owners or managers of golf courses) 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.

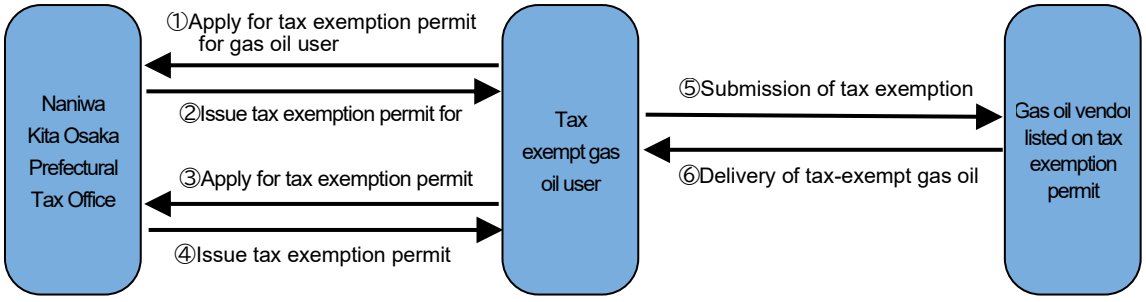
These regulations are considered in the context of the restoration and recovery status of the Great East Japan Earthquake; accordingly, the regulations will not be applied until the date designated in a separate law.

* 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 instalment 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.

● Tax Rates

The motor vehicle tax (environmental performance-based levy) rate is decided according to the environmental burden and other characteristics of the vehicle. For specific tax rates, 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（種別割）　税額表　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 instalment 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 business accounting period, and is then levied on the new owner from the next business accounting period onwards.

For the owners of small two-wheeled vehicles, light motor vehicles, etc., a light motor vehicle tax (type-based levy) is levied by the municipality.

※ For persons with physical disabilities, war victims, persons with intellectual disabilities, or persons with mental illnesses who meet certain requirements, there is a tax reduction and exemption system. For details, please refer to the “Guidebook for Reduction and Exemption of the Motor Vehicle Tax (Environmental Performance-Based Levy / Type-Based Levy)”.

大阪府　減免のしおり　Search

■ 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 of) vehicles, the tax is levied or reduced by monthly calculation. For details, please refer to the “Motor vehicle tax (type-based levy): Tax rate table”.

大阪府　自動車税（種別割）　税額表　Search

● Taxable amount based on monthly calculation

$$\text{Annual tax amount} \times \frac{\text{Number of months from the month after registration until March}}{12} = \text{Monthly tax amount}$$

(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.

■ 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

■ Greening of Motor Vehicle Tax

In this system, the motor vehicle tax (type-based levy) is reduced for low-pollution vehicles and a heavier tax is imposed for high-pollution vehicles.

● Low-pollution vehicles

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

<table>
<tr><th>Category</th><th colspan="2">New vehicle registration in fiscal 2022
(Tax rate is reduced for fiscal 2023)</th></tr>
<tr><td>Electric cars, natural gas cars that are compliant with certain emissions gas regulations, plug-in hybrid vehicles (whether for private or commercial use)</td><td colspan="2">Reduction rate of generally 75%</td></tr>
<tr><td rowspan="2">Gasoline vehicles, LPG vehicles, clean diesel vehicles (commercial use only)</td><td>70% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td><td>90% achievement of 2030 fuel efficiency standard and full achievement of 2020 fuel efficiency standard</td></tr>
<tr><td>Reduction rate of generally 50%</td><td>Reduction rate of generally 75%</td></tr>
</table>

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 vehicles, natural gas vehicles (except those also using gasoline or light oil at the same time), methanol vehicles, hybrid vehicles (those powered by gasoline), general passenger buses, and towed vehicles.

From fiscal 2023, the vehicles in the table below are subject to heavier taxation (type-based levy). Please check your vehicle inspection certificate for the initial registration.

Vehicles	Initial registration
Diesel vehicles	Before March 31, 2012
Gasoline /LPG vehicles	Before March 31, 2010

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

When the mailing address changes due to moving, etc., you must register the new address at the Transport Bureau Branch Office, etc.

If you are unable to register immediately, please 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.

You will need your vehicle registration number and vehicle identification number (the last 4 digits) to complete the change of address form, so please check your vehicle inspection certificate for this information.

Please note that simply moving your resident registration does not ensure that tax notices, etc. will be sent to your new mailing address.

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

* Includes the cost of an overnight stay without meals and service fees associated with such a stay.

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, 2023)

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, 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, and Mizuho Trust & Banking,
	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
Financial institutions that deal with the “Local Tax Uniform QR Code		Financial institutions other than those listed above that are designated by the Local Tax Agency (including Japan Post Bank outside of Osaka Prefecture)
Internet-only bank*		PayPay, Rakuten

* Account transfers only available

QR Code is a registered trademark of DENSO WAVE INCORPORATED.

■ Convenience Stores, etc.

For payment statements (for ¥300,000 or less) that have printed convenience-store payment barcodes, payment of prefectural tax 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, 2023)

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

For payment statements with a printed “local Tax Uniform QR Code,” payment is possible by scanning the “Local Tax Uniform QR Code” from smartphone payment apps. For details on the procedure and contact information, see the prefectural tax website.

大阪府　スマホ　納税　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), motor vehicle tax (environmental performance-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

※ 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 “Local Tax Uniform QR Code”. 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 “Local Tax Uniform QR Code” can be issued.

● Available Smartphone Payment Apps

For details on the latest available smartphone payment apps, please refer to the FAQ on the site, “eLTAX for payment”.

地方税お支払サイト　スマートフォン決済アプリ一覧　Search

● Payment method

1) Use a smartphone, etc. to download the app, and then register the required information in advance.
2) Open the app and then scan the “Local Tax Uniform QR Code” 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 Pay-easy

For payment statements with a printed “Local Tax Uniform QR Code” or “eL number,” financial-institution ATMs, etc. and Internet banking can be used to pay by using the “eLTAX for payment” site.

● Target tax items

大阪府　ペイジー　Search

Inhabitant tax and business tax on corporations, business tax on individuals, real estate acquisition tax, motor vehicle tax (type-based levy), motor vehicle tax (environmental performance-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: For 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* on which the tax amount is entered by the taxpayer (special tax collector), do not support “Local Tax Uniform QR Code”. 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 such a statement that supports “Local Tax Uniform QR Code” can be issued.

● Available Payment Methods

○ Payment through Internet banking
○ Payment by issuing Pay-easy number (ATM, Internet banking)

※ In addition to the above payment methods, direct debit (direct payment) is available. However, you will need to log in to the “eLTAX for payment” site using your eLTAX user ID and register an account. Please note that individuals cannot create a new eLTAX user ID for the purpose of payment.

No receipt will be issued upon the above payment methods. Please use a financial institution, a convenience store or some other such place if you need a receipt.

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● Payment Method

You can pay by accessing the “eLTAX for payment” site from a smartphone or a PC using the QR code at the back of the payment slip and following the guide on the screen to read the “Local Tax Uniform QR Code” on the payment slip or to enter the “eL number” on the slip. For details, please refer to the “eLTAX for payment” site.

≪Payment Using Internet Banking≫

① Select “Internet Banking” under “Payment Method” on the “eLTAX for payment” site.
② Enter the required information following the guide on the screen and click on the link for each financial institution.
③ Payment can be made through Internet banking on the website of the relevant financial institution. (Previous contract with each financial institution is necessary.)

※ Payment procedures are available only during eLTAX’s service hours. If you wish to use eLTAX without logging in to the “eLTAX for payment” site by entering an eLTAX user ID, you will need to enter your e-mail address. Individuals cannot create a new eLTAX user ID for the purpose of payment.

≪Payment Using ATMs, etc. by Issuing Pay-easy Number≫

① Select “Payment outside this site (ATMs, etc.) by issuing Pay-easy number” under “Payment Method” on the “eLTAX for payment” site.

② Enter the required information following the guide on the screen and click on “Payment Information Details”.

③ Please make the payment through an ATM or Internet banking using the receiving institution’s number, payment number, confirmation number and payment category in the “Pay-easy Information” displayed on the “Payment Information Details” screen.

※ Payment procedures are available only during eLTAX’s service hours. If you wish to use eLTAX without logging in to the “eLTAX for payment” site by entering an eLTAX user ID, you will need to enter your e-mail address. Individuals cannot create a new eLTAX user ID for the purpose of payment.

※ Some ATMs of financial institutions that deal with “Local Tax Uniform QR Code” may not support Pay-easy.

※ If the *kana* indication of the name on the ATM screen during the payment procedure differs from the original pronunciation, please contact the Prefectural Taxation Office or the Osaka Motor Vehicle Taxation Office.

Please access the “eLTAX for payment” site from the QR code on the right.

■ Payment Using Credit Cards

For payment statements with “Local Tax Uniform QR Code” or “eL number” on them, you can pay with credit cards through the “eLTAX for payment” site. Credit cards with the following symbols can be used for the payment.

大阪府　クレジットカード　納税　Search

(As of May 1, 2023)

● Target tax items

Inhabitant tax and business tax on corporations, business tax on individuals, real estate acquisition tax, motor vehicle tax (type-based levy), motor vehicle tax (environmental performance-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

※ For 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* on which the tax amount is entered by the taxpayer (special tax collector), do not support “Local Tax Uniform QR Code”. 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 such a statement that supports “Local Tax Uniform QR Code” can be issued.

● Payment Method

① You can access the “eLTAX for payment” site from a smartphone or a PC using the QR code on the back of the payment slip and following the guide on the screen to read the “Local Tax Uniform QR Code” on the surface of the payment slip or to enter “eL number” on the slip. For details, please refer to the “eLTAX for payment” site.

② Select “Credit Card” in “Payment Method” on the “eLTAX for payment” site

③ Access the website in the guide on the screen and enter credit card information, etc. to pay.

※A system usage fee will be charged in addition to the payment amount. For details, refer to the “eLTAX for payment” site.

※If you wish to use eLTAX without logging in to the “eLTAX for payment” site by entering an eLTAX user ID, you will need to enter your e-mail address. Individuals cannot create a new eLTAX user ID for the purpose of payment.

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■ 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 and labor banks that handle prefectural tax payment work; credit associations, credit unions, and Japan Agricultural Cooperative head offices and branches in the prefecture; Internet Specialist Banks Note: This service is not available at 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.
In addition, the form is enclosed with the tax notice sent in August.

府税　口座振替関係申請書　Search

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, 2023	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.

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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.

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○ **Issuance fees**
A fee of ¥400 per transaction is required. Each claim matter, tax item, or business accounting period 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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