

Tax Guide for Residents in Sendai City



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1 . About Tax

A tax is a mandatory payment or charge collected by municipal and national governments from individuals who are living and/or working in Japan.

Foreign residents must pay taxes. Taxes covers the costs of general government services and activities, such as road maintenance, firefighting and rescue services, and garbage disposal.



2 . Types of Municipal (City) Taxes

(1) Inhabitant Tax*

Inhabitant Tax must be paid to the City of Sendai by everyone (including foreign residents) who has an address in Sendai City as of January 1 and whose income earned from January 1 to December 31 of the previous year exceeds one million yen.

The City will send the Tax Payment Notification** for Inhabitant Tax to you by mail in June.

*Municipal (City) Tax and Prefectural Tax (市民税・県民税, *Shimin Zei/Kenmin Zei*) for individuals are generally referred to as “Inhabitant Tax”.

**Tax Payment Notification (納税通知書/*Nozei Tsuchisho*): Payment slips which show you the estimated amount of tax you must pay



● Declaration* of Inhabitant Tax

Those who reside in Sendai City as of January 1 are obligated to report their income of the previous year to the City by March 15.

If your employer submits your salary payment report to the City, you are exempted from declaring your income.

*Declaration (申告 / *Shinkoku*)



● Leaving Japan

When you leave Japan – for example, if you move to another country or return to your home country – you must pay all taxes owed while you were living in Japan. You must complete the procedures for either Estimated Tax Prepayment* or Tax Agent** before you leave Japan.

*Estimated Tax Prepayment (予納 / *Yonou*): Act of paying taxes before leaving Japan by calculating your tax amount

**Tax Agent (納税管理人 / *Nozei Kanri-nin*): A person or a corporation who is responsible for receiving the Tax Payment Notification and paying the inhabitant tax on your behalf

● Where to inquire and declare your salary

Ward of Your Residence	Phone Number	Section in Charge
Aoba / Izumi	022-214-8637	Inhabitant Tax Planning Section
Miyagino / Wakabayashi / Taihaku	022-214-8638	

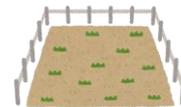
(2) Fixed Asset Tax* and City Planning Tax**

Fixed Asset Taxes must be paid to the City by everyone (including foreign residents) who owns property (land/buildings) in Sendai City as of January 1 each year.

City Planning Taxes must be paid to the City by everyone (including foreign residents) who owns land or property in areas within Sendai City that are designated for urbanization.

The City will send the Tax Payment Notification*** for Fixed Assets Tax and City Planning Tax to you by mail in April.

*Fixed Assets Tax (固定資産税/*Kotei Shisan Zei*)



**City Planning Tax (都市計画税/*Toshi Keikaku Zei*)

***Tax Payment Notification (納税通知書/*Nozei Tsuchisho*): Payment slips which show you the estimated amount of tax you must pay

●Leaving Japan

When you leave Japan, you must pay all taxes owed while you were living in Japan.

You will need to complete the procedures to use a Tax Agent*.

*Tax Agent (納税管理人/*Nozei Kanri-nin*): A person or a corporation who is responsible for receiving your Tax Payment Notification and paying the fixed assets and city planning taxes on your behalf.

● Where to inquire

Ward of Your Property	Type	Phone Number	Section in Charge
All wards (Aoba, Miyagino, Wakabayashi, Taihaku, Izumi)	Procedures for leaving Japan	022-214-8617	Asset Taxation Section
Aoba	Land	022-214-8596	Northern Fixed Asset Tax Section
	Building	022-214-8604	
Izumi	Land	022-214-8597	Northern Fixed Asset Tax Section
	Building	022-214-8605	
Miyagino / Wakabayashi	Land	022-214-8689	Southern Fixed Asset Tax Section
	Building	022-214-8694	
Taihaku	Land	022-214-8690	Southern Fixed Asset Tax Section
	Building	022-214-8695	

(3) Light Vehicle Tax* (Category Base**)

Light Vehicle Taxes must be paid to the City by everyone (including foreign residents) who are registered as owning a light vehicle (moped, scooter, light vehicle, small (軽/kei) car, motorcycle) as of April 1.

The City will send the Tax Payment Notification*** for Light Vehicle Tax to you by mail in May.

*Light Vehicle Tax (軽自動車税/Kei Jidosha Zei)

**Category Base (種別割/Shubetsu Wari)

***Tax Payment Notification (納税通知書/Nozei Tsuchisho): A payment slip which shows you the estimated amount of tax you must pay



● Leaving Japan

When you leave Japan, you must pay all taxes owed while you were living in Japan.

If you transfer or cancel your vehicle registration, you must make a declaration at your local ward office before you leave Japan.

●Where to inquire

Ward of Your Residence	Phone Number	Section in Charge
All wards (Aoba / Miyagino / Wakabayashi / Taihaku / Izumi)	022-214-8625	Inhabitant Tax Planning Section

3. How to Pay Each Tax

● When you receive the Tax Payment Notification*, you have to pay the tax by the due date**. If you move out of Sendai City, you must pay any remaining tax due to the City.

*Tax Payment Notification (納税通知書/Nozei Tsuchisho): Payment slips which shows you the estimated amount of tax you must pay

**Due date (納期限/Nokigen)

●Example of Inhabitant Tax Payment Notification

市民税・県民税・森林環境税決定・変更通知書兼納税通知書

市民税・県民税・森林環境税の税額を決定しましたので、
通知いたします。

仙台市長

Example

		(単位：円)	
		市 民 税	県 民 税
控除前所得割額	①		
調整控除額	②		
税額控除額等	③		
所得割額 (①-②-③)	④		
均等割額	⑤		
森 林 環 境 税 額	⑥		
年 税 額 (④+⑤+⑥)	⑦		
給与・公的年金からの特別徴収税額又は既課税額	⑧		
既に納められた税額又は前の通知書で納める税額	⑨		
差引税額(この通知書で納める額)(⑦-⑧-⑨)	⑩		
所得割より控除することのできなかつた所得割額又は株式等譲渡所得割額	⑪		

※上記⑩の欄に金額の記載がある方は2ページ下段をご覧ください。

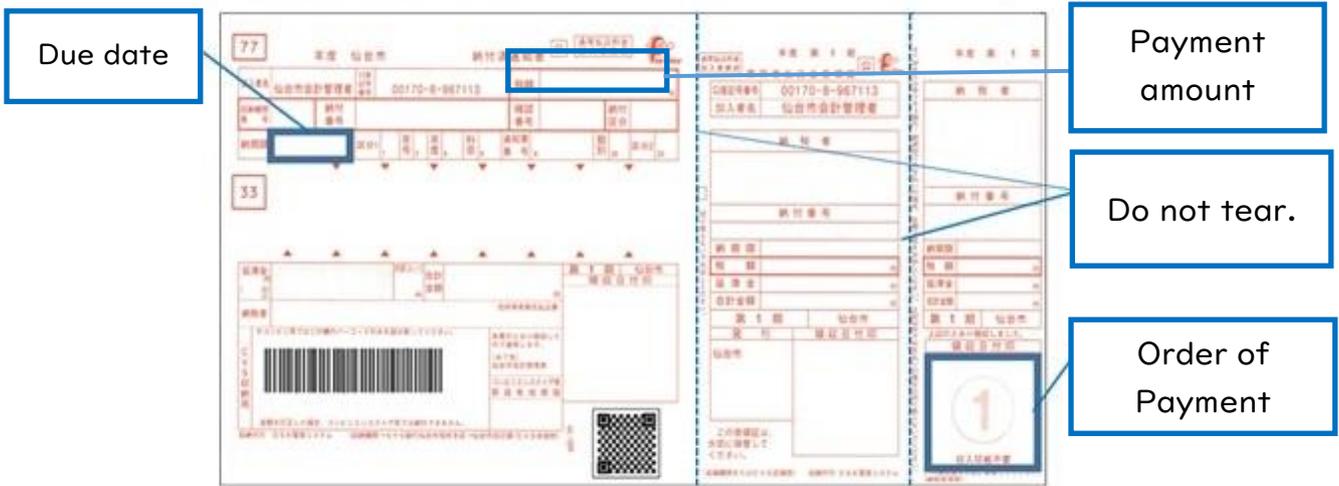
変更の理由	税額変更 (増)	税額変更 (減)	取 消	減 免	納期変更	特別徴収 納入	普通徴収 切替	年金特別 徴収中止

公的年金等に係る特別徴収税額は15ページをご覧ください。

行政区	期 別	納 期 限		納 期 限		納 期 限		納 期 限	
通知書番号		年 月 日	年 月 日	年 月 日	年 月 日	年 月 日	年 月 日	年 月 日	年 月 日
組合番号	税 額								
連絡番号	実 効 又 は 要 託 納 付 額								
この通知書で納める額									

● Example of Payment Slip*

*Payment Slip (納付書/Nofusho): a small piece of paper used for tax payments

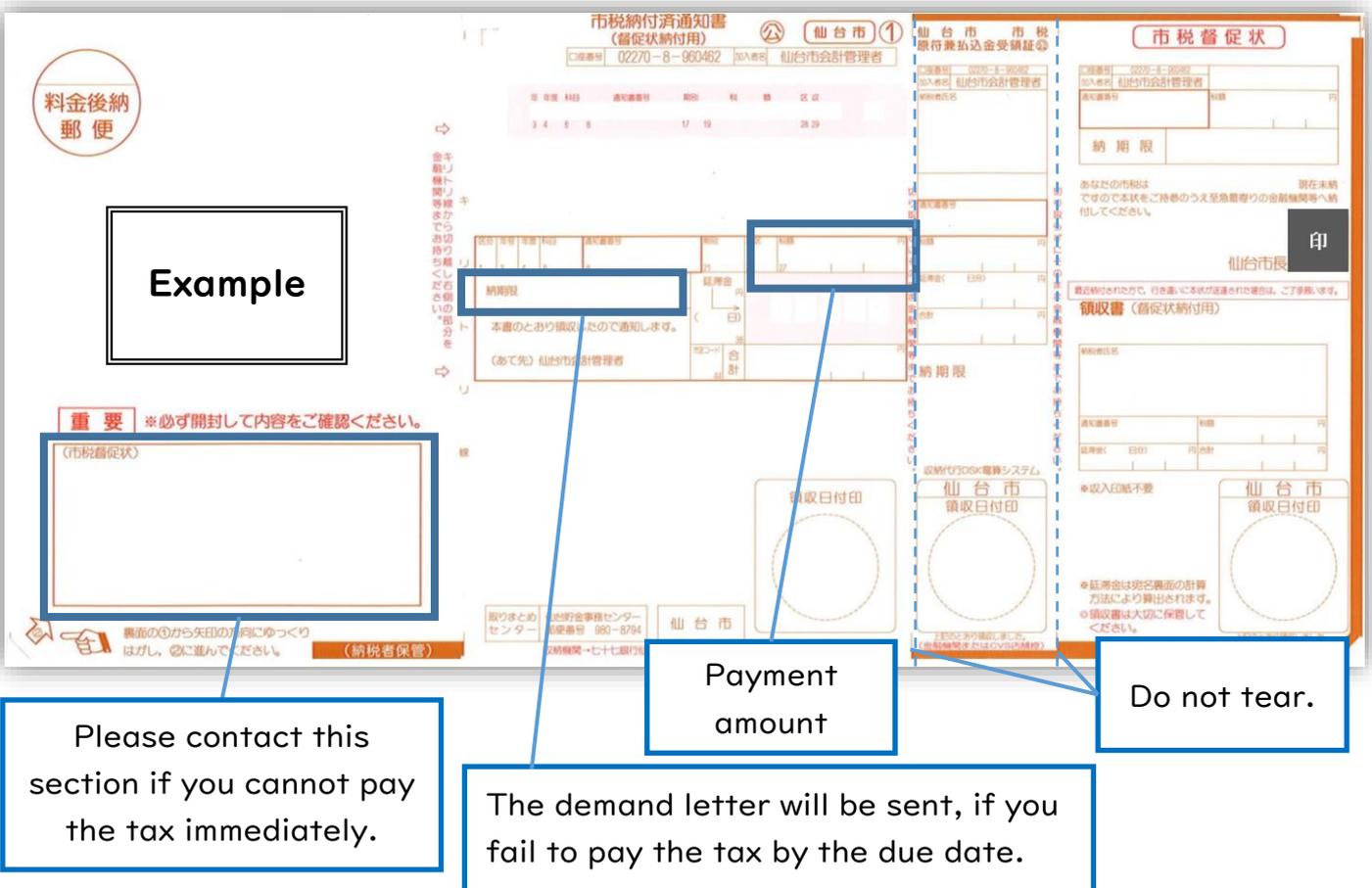


When you receive the demand letter*, you must pay tax as soon as possible.

The City sends the demand letter* to those who have not paid their taxes in full by the payment deadline.

*Demand Letter (督促状/Tokusokujo): A reminder notice that demands tax payment

● Example of Demand Letter



● Where to Pay

Taxes can be paid at convenience stores, banks and post offices using the payment slip/demand letter. Please refer to the reverse side of the payment slip/demand letter for details.



● If you fail to pay taxes by the due date...

- You may have to pay delinquency charges*.
- If you are a foreign resident, the Tax Payment Certificate** needed to extend your period of stay in Japan (or renew your resident card) cannot be issued.
- If municipal taxes remain unpaid, the City will investigate and seize your assets, which include your salary, savings, or real estate, to make up for your payment. If delinquency continues after the seizure***, the seized property will be converted into money (debt collection practices, public sale of real estate, etc.). The proceeds will be applied to the municipal tax.
- If you have lost your payment slip, please contact the section listed in “Where to inquire” of each tax.

*Delinquency charge (延滞金/*Entaikin*): A late charge in addition to your taxes

**Tax Payment Certificate (納税証明書/*Nozei Shomeisho*): An official document certifying that you paid the tax

***Seizure (差し押さえ/*Sashiosae*)



● Where to inquire if you cannot pay taxes

Ward of Your Residence	Phone Number	Section in Charge
Aoba	022-214-8152	Northern Tax Levy Section
Izumi	022-214-5027	
Miyagino / Wakabayashi	022-214-8153	Southern Tax Levy Section
Taihaku	022-214-8154	
Residents outside Sendai City	022-214-8661	Tax Delinquency Countermeasures Section

4. Tax Certificates

● Type of Tax Certificates and Fees

Type of Certificates	Contents	Fee
Inhabitant Tax (Exemption) Certificate (Income Certificate)	Total annual income and amount of inhabitant tax	300 yen / copy
Tax Payment Certificate	Tax amount and tax amount you have paid	300 yen / copy
Tax Payment Certificate for Light Vehicle Tax (Vehicle Inspection Test Use)	Certifies that the light vehicle tax is paid (This certificate is required for vehicle inspection tests.)	0 yen

● Places that issue Certificates

Section in Charge	Address and Phone Number	Reception Hours
Taxation and Accounting Section, Aoba Ward Office	1-5-1, Kamisugi, Aobaku ☎ (Main No.) 022-225-7211	Monday to Friday From 8:30 a.m. To 5:00 p.m. *Closed on Saturday, Sunday, Holidays, Substitute Holidays, and Year-End Holiday (December 29 to January 3)
Taxation and Resident Registration Section, Miyagi General Branch	5, Aza Kannondo, Shimoayashi, Aobaku ☎ (Main No.) 022-392-2111	
Taxation and Accounting Section, Miyagino Ward Office	2-12-35, Gorin, Miyaginoku ☎ (Main No.) 022-291-2111	
Taxation and Accounting Section, Wakabayashi Ward Office	3-1, Hoshuninmaecho, Wakabayashiku ☎ (Main No.) 022-282-1111	
Taxation and Accounting Section, Taihaku Ward Office	3-1-15, Nagamachi-Minami, Taihakuku ☎ (Main No.) 022-247-1111	
General Affairs Section, Akiu General Branch	45-1, Aza Ohara, Nagahukuro, Akiumachi Taihakuku ☎ (Main No.) 022-399-2111	
Taxation and Accounting Section, Izumi Ward Office	2-1-1, Izumi-Chuo, Izumiku ☎ (Main No.) 022-372-3111	

Section in Charge	Address and Phone Number	Reception Hours
Sendai Station Service Center	AER 5F, 1-3-1, Chuo, Aobaku ☎ 022-223-5255	<p>Monday to Friday From 8:30 a.m. To 7:00 p.m.</p> <p>Saturday / Sunday From 8:30 a.m. To 5:00 p.m.</p> <p>*Closed on the third Saturday and Sunday of every month, Holidays, Substitute Holidays, and Year-End Holiday (December 29 to January 3)</p>
Yoshinari Certificate Issuance Center	3-5-28, Yoshinari, Aobaku ☎ 022-279-1526	<p>Monday to Friday From 8:30 a.m. To 5:00 p.m.</p> <p>*Closed on Saturday, Sunday, Holidays, Substitute Holidays, and Year-End Holiday (December 29 to January 3)</p>
Takasago Certificate Issuance Center	2-5-16, Fukudamachi, Miyaginoku ☎ 022-258-1111	
Iwakiri Certificate Issuance Center	88-2, Aza, Sanshominami Iwakiri, Miyaginoku ☎ 022-255-8004	
Rokugo Certificate Issuance Center	1-3-19, Imaizumi, Wakabayashiku ☎ 022-289-2156	
Shichigo Certificate Issuance Center	3-7-2, Arai, Wakabayashiku ☎ 022-288-5022	
Nakada Certificate Issuance Center	4-1-5, Nakada, Taihakuku ☎ 022-241-1111	
Oide Certificate Issuance Center	2-8-1, Moniwa, Taihakuku ☎ 022-281-2111	
Nenoshiroishi Certificate Issuance Center	24, Aza, Sugishitamae, Nenoshiroishi, Izumiku ☎ 022-379-2111	
Nankodai Certificate Issuance Center	7-1-30, Nankodai, Izumiku ☎ 022-252-2111	

● Things to bring

(1) When a taxpayer comes in person

- Your resident card or driver license

(2) When a family member (husband, wife, child, brother or sister) on the same resident certificate comes on behalf of the taxpayer

- Resident card or driver license of the family member

(3) When a friend or coworker comes

- Letter of Proxy* prepared by the taxpayer
- Resident card or driver license of the friend/coworker

*Letter of Proxy (委任状/*Ininjo*): A document, verifying the entrustment or agreement by the taxpayer, that allows someone else to act on their behalf

△ Important Notes △

The letter of proxy is required even if a family member comes to complete procedures on their behalf, such as the husband, wife, child, brother or sister who are living with the taxpayer, and their resident record is registered separately.

5. Consultation Desk for Foreign Residents

If you have any questions, you can talk on the phone in the following foreign languages.

Sendai Multicultural Center

☎ 022-224-1919

Opening hours: Daily from 9:00 a.m. to 5:00 p.m.

● Available Languages

(1) English (2) Chinese (3) Korean (4) Vietnamese (5) Nepali (6) Tagalog (7) Thai (8) Portuguese (9) Spanish (10) Russian (11) Indonesian (12) Italian (13) French (14) German (15) Malay (16) Khmer (17) Myanmar (18) Mongol (19) Sinhala (20) Hindi (21) Bengali (22) Ukraine

6. FAQ ~ List of frequently asked questions and answers ~



Q. I received a Tax Payment Notification.
What should I do?

A. Please make the tax payment with the slip in the envelop at a convenience store, bank, or post office. (See Page 5-7.)



Q. If I cannot pay the tax, what should I do?

A. Please contact Sendai Multicultural Center.
(See Page 10.)



Q. I am leaving Japan.
What procedures should I go through?

A. Please pay all your taxes before you leave. You will need to go through the “Estimated Tax Prepayment” or “Tax Agent” procedures. (See Page 2-4.)



Q. I got a moped. Are there any vehicle tax procedures?

A. Procedures are required in any of the following cases (See Page 4.):

- When you get a moped from someone
- When you give a moped to someone
- When you no longer use a moped



● Sections in charge of procedures for mopeds

Section in Charge	Address and Phone Number	Reception Hours
Taxation and Accounting Section, Aoba Ward Office	1-5-1, Kamisugi, Aobaku ☎ (Main No.) 022-225-7211	Monday to Friday From 8:30 a.m. To 5:00 p.m. *Closed on Saturday, Sunday, Holidays, Substitute Holidays, and Year-End Holiday (December 29 to January 3)
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Taxation and Accounting Section, Wakabayashi Ward Office	3-1, Hoshuninmaecho, Wakabayashiku ☎ (Main No.) 022-282-1111	
Taxation and Accounting Section, Taihaku Ward Office	3-1-15, Nagamachi-Minami, Taihakuku ☎ (Main No.) 022-247-1111	
General Affairs Section, Akiu General Branch	45-1, Aza, Ohara, Nagahukuro, Akiumachi Taihakuku ☎ (Main No.) 022-399-2111	
Taxation and Accounting Section, Izumi Ward Office	2-1-1, Izumi-Chuo, Izumiku ☎ (Main No.) 022-372-3111	



Q. Where can I get tax certificates?

A. Certificates are issued at ward offices and certification issuance centers. (See Page 8-9.)



Tax Guide for Residents in Sendai City
Issued on March 2025

**Issued by Taxation Section, Taxation Department,
Finance Bureau, City of Sendai**

Address: 1-1, Futsukamachi, Aobaku, Sendai

TEL: 022-214-8622

<https://www.city.sendai.jp/kurashi/tetsuzuki/zekin/index.html>