

Outline of Automobile Tax (Category Base)

Do you know about the automobile taxes levied in Japan as explained below?

	National Tax	Prefectural Tax	Municipal Tax
When purchasing an automobile	Automobile Weight Tax	Automobile Tax (Environmental Performance Base)	Light Automobile Tax (Environmental Performance Base)
		Automobile Tax (Category Base)	
While owning an automobile		Automobile Tax (Category Base)	Light Automobile Tax (Category Base)
When having an automobile inspection performed	Automobile Weight Tax		

Note: "Automobile Weight Tax" and "Light Automobile Tax" may be respectively called "Vehicle Weight Tax" and "Light Vehicle Tax" depending on tax authorities.

Information on Automobile Tax (Category Base), one of the most familiar taxes for residents, is stated as follows:

◎ How Automobile Tax (Category Base) works

Automobile Tax (Category Base) is levied on an annual basis on the owner of an automobile (excluding a light automobile), who is registered as the owner of the automobile with the Transport Bureau as of April 1st of a given year. For automobiles registered after April 1st, Automobile Tax (Category Base) is levied by calculating the amount for the period from the next month following the month to which the registration date belongs until next March.

The amount of tax is calculated by the type of automobile such as passenger car or truck and in accordance with the automobile's total displacement and maximum loading capacity.

Upon receipt of an "Automobile Tax (Category Base) Notification Form," usually in early May each year, which informs you of the fact of taxation and the payment period, please pay the amount of tax by the due date. Please see below for the place and method of payment.

After the payment deadline, a late charge will be imposed on the owner of an automobile in accordance with the provisions of applicable laws. Please be advised that a tax payment must be made by the designated deadline.

◎ Place and Method of Payment

- Financial institutions

For more information on financial institutions where payments

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can be made, please refer to the website of the Local Tax Agency.
(Japanese only)

- Convenience stores nationwide
Seven-Eleven, Daily Yamazaki, FamilyMart, Ministop, Yamazaki Special
Partner Shops, Lawson

- Stores with MMK terminals

- Payment can be made using a smartphone payment

application. Please refer to the website of the Local Tax Agency
for available payment apps. (Japanese only)



Some applications may not allow you to pay taxes depending on the payment
method. Please check the website of the application in advance.

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- Payments can be made through Internet banking or mobile banking that
support Pay-easy (transactions with financial institutions via the internet,
etc.) and ATMs.

- Payments can be made by credit card or internet

banking at the local tax payment website. (Japanese only)

- Taxes can also be paid by bank transfer. For details, please

apply at any financial institution (except Japan Post Bank) in the prefecture.

地方税お支払サイト

検索



■ Amounts of major taxes are as stated below.

【Passenger Car】

Classification	Private use		Business use
	Tax Rate 1*	Tax Rate 2*	
Total displacement equal to or less than 1000cc	¥29,500	¥25,000	¥7,500
Total displacement more than 1000cc and equal to or less than 1500cc	¥34,500	¥30,500	¥8,500
Total displacement more than 1500cc and equal to or less than 2000cc	¥39,500	¥36,000	¥9,500
Total displacement more than 2000cc and equal to or less than 2500cc	¥45,000	¥43,500	¥13,800
Total displacement more than 2500cc and equal to or less than 3000cc	¥51,000	¥50,000	¥15,700

* Tax Rate 1: Applied to a new automobile registered on and before September 30, 2019.

Tax Rate 2: Applied to a new automobile registered on and after October 1, 2019.

【Truck】

Classification	Private use	Business use
Maximum loading capacity equal to or less than 5 tons	¥8,000 - ¥25,500	¥6,500 - ¥18,500
Maximum loading capacity more than 5 tons and equal to or less than 8 tons	¥30,000 - ¥40,500	¥22,000 - ¥29,500

◎ **Green Taxation**

In order to promote the use of environmentally-friendly automobiles, we are currently implementing “Greenization of automobile taxes,” by which Automobile Tax (Category Base) may be reduced or increased depending on the extent of burden upon the environment caused by exhaust emissions from automobiles.

◎ **You can omit the procedure of presenting an Automobile Tax (Category Base) payment certificate for an automobile safety inspection (or “shaken” in Japanese).**

Upon an automobile safety inspection (including an inspection for continued use and for structural change etc.), the information stated in an Automobile Tax (Category Base) payment certificate can be checked online at the Transport Bureau.

*Please note that it takes up to 2 weeks after paying an Automobile Tax (Category Base) to be able to check the information stated in an Automobile Tax (Category Base) payment online. If you will take a safety inspection immediately after making your Automobile Tax (Category Base) payment, please make the payment at the nearest prefectural tax office or automobile tax office, etc. and present the payment certificate to the Transport Bureau. (Please also note that an Automobile Tax (Category Base) payment certificate is not issued when paid

through bank transfer services, credit card via the internet, or a smartphone payment application.)

◎ Please register and update the information of your automobile at the Transport Bureau, if you sell, transfer the ownership of or scrap the automobile or if you change your address.

If you do not register and update your automobile registration information, it would cause some problems such as an "Automobile Tax (Category Base) Notification Form" regarding an automobile which has been sold, transferred, or scrapped possibly being sent to you or you may not receive the same form for an automobile that you own. If you change your address at municipal offices but do not register your new address at your local branch of Transport Bureau, you may not receive an "Automobile Tax (Category Base) Notification Form". If you find it difficult to complete the procedure as soon as possible, please contact the Gifu Motor Vehicle Taxation Office for further instructions.

In the event you delete your automobile registration after paying an Automobile Tax (Category Base), a part of the paid tax corresponding to the months following the deleted month is refundable in monthly installments.

■ Contact information regarding the registration procedures (available only in Japanese)

Name	Address	Telephone
Chubu District Transport Bureau, Gifu Branch	2648-1 Hikie, Gifu City 501-6133	(050) 5540-2053
Chubu District Transport Bureau, Gifu Branch Hida Vehicle Inspection Registration Office	830-5 Shingu Cho, Takayama City 506-0035	(050) 5540-2054

◎ Automobile Tax (Category Base) Reduction and/or Exemption

There is an Automobile Tax (Category Base) reduction and exemption system in place for an automobile owned by a person with physical or intellectual disabilities, who is qualified in accordance with applied rules. An application for this system may be accepted by a Prefectural Taxation Office in your residential area, the Gifu Motor Vehicle Taxation Office, or the Hida Prefectural Taxation Office Motor Vehicle Taxation Branch.

◎ Contact information regarding Automobile Tax (Category Base) (available only in Japanese)

Name of Office	Address	Telephone
Gifu Motor Vehicle Taxation Office * for automobiles with Gifu registration code	2648-3 Hikie, Gifu City 501-6192	(058) 279-3781

Hida Region Prefectural Taxation Office Motor Vehicle Taxation Branch * for automobiles with Hida registration code	830-7 Shingu-cho, Takayama City 506-0035	(0577) 36-1400
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