

## How to Pay Your Residence Tax if You are Leaving Japan

If you are leaving Japan, please pay your residence tax through one of the following methods.

\*If you were living in Kobe City on January 1, 2024, you will need to pay your residence tax for fiscal year 2024 based on your earnings in 2023. You are required to pay this tax regardless of whether you leave Japan partway through 2024.

### Assign someone in Japan to pay on your behalf

Submit a Notification of Appointment/Change of Tax Payment Proxy (納税管理人承認(変更)申告書) to the Kobe City Municipal Residence Tax Division, to assign someone who will be in Japan after you leave to pay your residence tax on your behalf (a "tax payment proxy").

### Pay before leaving Japan

Inform the Kobe City Municipal Residence Tax Division that you are leaving Japan, and that you wish to pay your residence tax before leaving. We will issue a tax payment slip (納付書) for you to use to pay your residence tax before leaving Japan. However, you may be required to file a residence tax return first\*.

\*You will need to attach a document that shows your income (e.g. a Withholding Tax Statement (源泉徴収票)) to your tax return.

### Pay through your Japanese bank account

Contact the Kobe City Tax Payment Information Center (Telephone: 078-647-9531) and request for your taxes to be withdrawn from your Japanese bank account.

### Pay by credit card

Use the reference number (整理番号) and confirmation number (確認番号) or eL-QR code printed on the tax payment slip (納付書) included with your Notice of Determination of Tax Amount (市民税・県民税税額決定納税通知書), to pay through the "eLTAX for Payment" website.

<https://www.payment.eltax.lta.go.jp/pbuser> (Website is in Japanese only.)

\* If you have not received your tax payment slip yet, you can request for us to send it to your new address overseas. However, depending on the circumstances, we may not be able to accommodate your request.

\* You will be charged a processing fee if you pay by credit card.

If you do not speak Japanese, please arrange for someone who can speak Japanese to assist you when you visit the Kobe City Municipal Residence Tax Division or call the Kobe City Tax Payment Information Center.