

Toyama Prefectural Tax Information

Types of Prefectural Tax

Taxes can be divided into national tax that is paid to the national government and local taxes that are paid to local governments. Local taxes can further be divided into prefectural taxes and municipal taxes. This is an introduction to prefectural taxes.

Individual Prefectural Resident Tax (*kojin kenmin zei*)

This is a tax that prefectural residents pay for costs of necessary prefectural government services. Individual prefectural resident tax and individual municipal resident tax are generally collectively referred to as “individual resident tax.” The municipal governments assess and collect these taxes. (The Forest and Water Protection Tax has been added since the 2007 fiscal year.)

Corporate Prefectural Resident Tax (*hōjin kenmin zei*)

Similar to the individual prefectural resident tax, corporations also bear a tax burden to pay for necessary prefectural government costs. (The Forest and Water Protection Tax has been added since the 2007 fiscal year.)

Prefectural Interest Tax (*kenmin zei rishi-wari*), Dividend Tax (*haitō-wari*), and Capital Gains Tax

(*kabushiki-tō jōto shotoku-wari*)

In addition to individual and corporate prefectural taxes, there is also an interest tax on payment interest amounts, a dividend tax on dividend amounts, and a company capital gains tax on the amount of capital gains.

Individual Enterprise Tax (*kojin jigyō zei*)

Those who run businesses receive a variety of government services and use public facilities such as roads and harbors in order to conduct business. This tax is based on profits, and exists to share the burden of government costs. The two types of enterprise taxes are the individual enterprise tax and the corporate enterprise tax.

Corporate Enterprise Tax (*hōjin jigyō zei*)

Similar to the individual business tax, corporations must also share the burden for necessary prefectural government expenses.

The size-based corporate tax system has been in effect since the 2004 fiscal year.

Local Consumption Tax (*chihō shōhi zei*)

This tax was established to promote decentralization of government and to provide a full range of local social services, and went into effect on April 1, 1997. It is applied to goods and services (domestic transactions) and import transactions. Taxes on domestic transactions are called *jōto-wari* (“transfer tax”) and taxes on import transactions are called *kamotsu-wari* (“freight tax”).

Vehicle Tax (*jidōsha zei*) & Automobile Acquisition Tax (*jidōsha shutoku zei*)

Vehicle tax is a kind of property tax on car ownership, and it covers the cost of the use of roads. The automobile acquisition tax is a type of transaction tax on purchasing a vehicle.

Light Oil Delivery Tax (*keiyu hikitori zei*)

The person conducting the transaction is taxed on light oil delivery.

Real Estate Acquisition Tax (*fudōsan shutoku zei*)

This is a one-time tax levied on those who acquire real estate (land or buildings). This is paid to the prefecture in which the real estate is located.

Golf Course Utilization Tax (*gorufu-jō riyō zei*)

This is a tax on the use of golf courses.

Mining Lot Tax (*kōku zei*)

This tax is levied on those who are given the right to mine for minerals in certain areas (mining areas).

Hunting Tax (*shuryō zei*)

This tax is levied on those who are registered hunters, and the funds are set aside for wildlife protection and to cover hunting-related administrative costs.

Prefectural Tobacco Tax (*ken tabako zei*)

This tax is levied when tobacco manufacturers and importers sell tobacco products to retail outlets in the prefecture. This becomes included in the retail price.

Tax Payment Calendar

Month	Prefectural Tax
April	
May	Vehicle Tax, Mining Lot Tax
June	
July	
August	
Sept.	Individual Enterprise Tax (1 st)
Oct.	
Nov.	Individual Enterprise Tax (2 nd)
Dec.	
Jan.	Prefectural Capital Gains Tax
Feb.	
March	

Every Month	Prefectural Interest Tax
	Prefectural Dividend Tax
	Prefectural Tobacco Tax
	Golf Course Utilization Tax
	Light Oil Delivery Tax
As Necessary	Corporate Prefectural Resident Tax
	Corporate Enterprise Tax
	Local Consumption Tax
	Real Estate Acquisition Tax
	Automobile Acquisition Tax
	Hunting Tax
	Vehicle Tax (for new purchases on or after April 1 and before the last day of February)

- The individual prefectural resident tax is paid to the municipality with the individual municipal resident tax. Contact your municipal government (e.g. city hall) for details.

Contact Information for Prefectural Taxes

Hours: 8:30 – 17:15 (excludes weekends and holidays)

Toyama Prefectural General Tax Office

○General prefectural tax affairs (with exception of vehicle tax and automobile acquisition tax)

Address: 1-11 Funahashi Kitamachi, Toyama City 930-8548 (Toyama Sogo Chosha Building)

Phone: 076-444-4627

Website: http://www.pref.toyama.jp/cms_sec/1140/index.html

Vehicle Tax Center

○Vehicle tax and automobile acquisition tax

Address: 39-6 Shinjomachi, Toyama City 930-0922

Phone: 076-424-9211 (reception)

Other Offices

○Tax payment certificates, prefectural tax payments, other general consultation on prefectural taxes

- Takaoka Consultation Office: 211 Akasofu, Takaoka City 933-0806 (Takaoka Sogo Chosha Building),

Phone: 0766-21-5182

- Uozu Consultation Office: 10-7 Shinjuku, Uozu City 937-0863 (Uozu Sogo Chosha Building),
Phone: 0765-24-5182
- Tonami Consultation Office: 1-7 Saiwaicho, Tonami City 939-1386 (Tonami Sogo Chosha Building),
Phone: 0763-33-5182