

To those who have difficulty in tax payment due to COVID-19

*no collateral, no overdue tax*

## **SPECIAL MEASURES for the postponement of tax payment**

- You can postpone the payment of city tax for a year on the condition that your income from the business have dropped as shown below.
- No need to provide collateral. No need to pay overdue tax.
  - ※ Various options depending on your business condition are available such as paying during moratorium or installment payment.

### **Qualification**

Those who qualifies both conditions shown below (1 and 2)

It doesn't matter whether you are individual taxpayers or companies that have to pay city tax of their employees.

- 1) In any period (more than one month) after February 2020, the income from the business decreased by more than 20% compared with those of last year due to COVID-19.
- 2) Having difficulty paying tax at a given time.  
(When thinking of difficulty, your situation will be taken into consideration based on your business fund at least for the next six months.)

### **Subject to postponement**

- City tax whose time limit of payment comes between February 1<sup>st</sup>, 2020 and January 31<sup>st</sup>, 2021.
- These measures are retroactive and you can apply to the tax which has already got other deferments.

### **Application**

- The deadline of application is either 1) two months after the act on special measures become effective or 2) due date of your tax payment (If your due date is extended, the extended date would be the deadline), whichever comes later.
- Other than an application form, you will be required to submit documents which shows your income and deposits. If it is difficult to submit those documents, we will accept oral presentation.

For inquiries, please contact the tax payment division.

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