

納税管理人申告のご案内

How to submit a Notification of Tax Agent

納税管理人申报指南

납세관리인 신고의 안내

納税管理人制度について

納税義務者が、都内*に住所等を有しない場合においては、納税に関する一切の事項を処理させるため、納税管理人を定めなければなりません。土地、家屋の所在地を所管する都税事務所に申告してください。なお、東京23区以外に所在する不動産に関する固定資産税については、各市町村にお問い合わせください。

この制度が設けられている都税は、個人の都民税、個人の事業税、法人の都民税、法人の事業税、不動産取得税、ゴルフ場利用税、自動車税、鉱区税、固定資産税、都市計画税、特別土地保有税、事業所税です。

*固定資産税、都市計画税、特別土地保有税、事業所税は23区内

The Tax Agent System

A taxpayer who does not hold an address within the Metropolitan area* shall appoint a tax agent to handle all matters related to taxation on behalf of the taxpayer. Please submit a notification to the competent Metropolitan Taxation Office having jurisdiction over the area where the land/building is located. Please consult with the relevant city, town or village about Fixed Assets Tax for land/buildings located outside Tokyo's 23 wards.

This system applies to the following metropolitan taxes: metropolitan inhabitant tax on individuals, enterprise tax on individuals, metropolitan inhabitant tax on corporations, enterprise tax on corporations, real estate acquisition tax, golf facilities tax, automobile tax, mine tax, fixed assets tax, city planning tax, special land ownership tax and business establishment tax.

*For fixed assets tax, city planning tax, special land possession tax and establishment tax, this shall be within Tokyo's 23 wards.

关于纳税管理人制度

纳税义务人，都内*没有住所等时，为了处理有关纳税的一切事宜，必须指定纳税管理人。请向管辖土地、房屋所在地的东京都税事务所申报。另外，关于位于东京23区以外的不动产的固定資産税，请向各市町村有关部门咨询。

设有这一制度的都税有：个人都民税、个人事业税、法人都民税、法人事业税、不动产取得税、高尔夫球场利用税、汽车税、矿区税、固定資産税、都市计划税、特别土地保有税、事业所税等。

*固定資産税、都市计划税、特别土地保有税、事业所税为23区内

납세관리인 제도에 대하여

납세의무자가 도내*에 주소를 가지고 있지 않을 경우, 납세에 관한 모든 사항을 처리하기 위해 납세관리인을 정하여야 합니다. 토지, 가옥의 소재지를 관할하는 도세사무소에 신고하여 주십시오.

도쿄 23구 이외에 있는 부동산의 고정자산세는 각 시정촌에 문의해 주십시오.

이 제도를 운용 중인 도세는 개인의 도민세, 개인의 사업세, 법인의 도민세, 법인의 사업세, 부동산취득세, 골프장 이용세, 자동차세, 광구세, 고정자산세, 도시계획세, 특별토지보유세, 사업소세입니다.

* 고정자산세·도시계획세·특별토지보유세·사업소세는 23구 내



東京都主税局

Tokyo Metropolitan Government Bureau of Taxation

東京都主税局ホームページ <https://www.tax.metro.tokyo.lg.jp/>

都税事務所一覧

Metropolitan Taxation Offices List
都税事務所一覧 도세사무소일람

