

## Tax Agent (Nouzei Kanrinin)

A taxpayer who does not hold an address in Japan is required to appoint a tax agent. This tax agent is responsible for tax payments, and can receive forms related to taxation and refunds, and make tax payments on behalf of the taxpayer. There is no restriction on who can be appointed, so it is also possible to appoint a friend.

Please submit the tax agent notification/application form for approval to the prefectural tax office that has jurisdiction over the area where the land/property is located. The forms are available to download from the Kyoto Prefecture website:

<http://www.pref.kyoto.jp/zeimu/11600008.html>. \*The website is in Japanese only.

- If appointing a person who lives **in the area where the land/property is located** as your tax agent  
→ Please submit a notification form for approval of tax agent (納税管理人指定申告書)
- If appointing a person who lives **outside of the area where the land/property is located** as your tax agent  
→ Please submit an application form for approval of tax agent (納税管理人指定申請書)

Location of your real estate	Tax office			
	Name	Tel(+81)	Zip code	Address
Kita-ku,Kamigyo-ku, Sakyo-ku,Nakagyo-ku, Higashiyama-ku,Yama shina-ku,Simogyo-ku	Fuzei Office	(0)75- 692 -1331	601 -8047	4F Kujo CID Building, 13 Shimotonota-cho, Higashikujo, Minami-ku, Kyoto-shi (Nishinotouin Kujo Agaru)
Ukyo-ku,Sakyo-ku,Min ami-ku,Fushimi-ku,Mu ko-shi,Nagaokakyo-shi ,Oyamazaki-cho		(0)75- 692 -1332		
Uji-shi, Joyo-shi, Yawata-shi Kyotanabe-shi, Kuse-gun Tsuzuki-gun	Zeimu-shitsu, Yamashiro Kouiki Shinkou-kyoku Office	(0)774- 43 -5401	611 -0021	7-6, Uji Wakamori, Uji-shi
Kizugawa-shi, Souraku-gun	Yamashiro Minami Fuzei Office	(0)774- 72 -8097	619 -0214	18-1, Kizu Jogo, Kizugawa-shi
Kameoka-shi, Nantan-shi,	Zeimu-shitsu, Nantan Kouiki	(0)771- 22	621 -0851	1-4-1, Aratsuka-cho, Kameoka-shi

Funai-gun	Shinkou-kyoku Office	-0419		
Maizuru-shi	Zeimu-shitsu, Chutan Kouiki Shinkou-kyoku Office	(0)773- 62 -2502	625 -0036	2020, Hama, Maizuru-shi
Fukuchiyama-shi, Ayabe-shi	Chutan Nishi Fuzei Office	(0)773- 22 -3906	620 -0055	1-91, Sasooshinmachi, Fukuchiyama-shi
Miyazu-shi, Kyotango-shi, Yosa-gun	Zeimu-shitsu, Tango Kouiki Shinkou-kyoku Office	(0)772- 62 -4323	627 -8570	855, Tanba, Mineyama-cho Kyotango-shi