

## Grace period for Local Tax payment

Grace period for collection If a tax payer (including family member) is infected with the COVID-19, or meets the following conditions due to the effects from the novel coronavirus, a grace period may be approved.

- Income has decreased by 20% or more compared to the previous year in any period (1 month or more) after 2 February 2020.
- A considerable loss of property was caused by the COVID-19 infection
- You or your family got sick

If grace is granted

- In principle, collection will be postponed for one year.
- Late payments during the grace period will be reduced or exempted.
- Foreclosure and exchange (sale) of property will be postponed.

\* Please consult or send an inquiry to your prefectural government office / municipality about matters pertaining to the postponement of collection, etc.