

## 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  |
| Kyoto-shi                                  | Sakyo-ku,<br>Nakagyo-ku,<br>Higashiyama-ku,<br>Yamashina-ku | Kyoto Higashi<br>Fuzei Office | (0)75-213-6354 | 604-8162 | 3F 'Karasuma-Plaza 21'<br>634, Shichikan'non-cho,<br>Rokkaku,<br>Karasuma-dori,<br>Nakagyo-ku, Kyoto-shi             |
|  | Shimogyo-ku,<br>Minami-ku,<br>Fushimi-ku                    | Kyoto Minami<br>Fuzei Office  | (0)75-692-1393 | 601-8047 | 3F Kujo CID Building,<br>13 Shimotonota-cho,<br>Higashikujo, Minami-ku,<br>Kyoto-shi<br>(Nishinotouin Kujo<br>Agaru) |
|  | Kita-ku,<br>Kamigyo-ku,<br>Ukyo-ku,<br>Nishikyo-ku          | Kyoto Nishi<br>Fuzei Office   | (0)75-326-3348 | 615-0022 | 5F Life Plaza Nishioji<br>Shijo<br>25, Hira-cho, Saiin,<br>Ukyo-ku, Kyoto-shi<br>(Nishioji Takatsuji,<br>Hokutokaku) |
| Muko-shi,<br>Nagaokakyo-shi<br>Otokuni-gun |   |                               |                |          |  |

|   |  |                        |              |   |
|---|--|------------------------|--------------|---|
| Uji-shi, Joyo-shi,<br>Yawata-shi<br>Kyotanabe-shi,<br>Kuse-gun<br>Tsuzuki-gun | Zeimu-shitsu,<br>Yamashiro Kouiki<br>Shinkou-kyoku<br>Office | (0)774-<br>43<br>-5401 | 611<br>-0021 | 7-6, Uji Wakamori,<br>Uji-shi               |
| Kizugawa-shi,<br>Souraku-gun  | Yamashiro<br>Minami Fuzei<br>Office                          | (0)774-<br>72<br>-8097 | 619<br>-0214 | 18-1, Kizu Jogo,<br>Kizugawa-shi            |
| Kameoka-shi,<br>Nantan-shi,<br>Funai-gun                                      | Zeimu-shitsu,<br>Nantan Kouiki<br>Shinkou-kyoku<br>Office    | (0)771-<br>22<br>-0419 | 621<br>-0851 | 1-4-1, Aratsuka-cho,<br>Kameoka-shi         |
| Maizuru-shi   | Zeimu-shitsu,<br>Chutan Kouiki<br>Shinkou-kyoku<br>Office    | (0)773-<br>62<br>-2502 | 625<br>-0036 | 2020, Hama, Maizuru-shi                     |
| Fukuchiyama-shi,<br>Ayabe-shi   | Chutan Nishi<br>Fuzei Office                                 | (0)773-<br>22<br>-3906 | 620<br>-0055 | 1-91, Sasooshinmachi,<br>Fukuchiyama-shi    |
| Miyazu-shi,<br>Kyotango-shi,<br>Yosa-gun                                      | Zeimu-shitsu,<br>Tango Kouiki<br>Shinkou-kyoku<br>Office     | (0)772-<br>62<br>-4323 | 627<br>-8570 | 855, Tanba,<br>Mineyama-cho<br>Kyotango-shi |