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TAX UPDATE

TOKYO BUREAU OF TAXATION – PROCEDURES FOR EXTENSION OF FILING AND PAYMENT DUE DATES FOR CORPORATE BUSINESS TAX/CORPORATE INHABITANT TAX

The Tokyo Bureau of Taxation released the following information about 'Procedures for a company which cannot file tax returns by the due dates, etc. due to the effect of the new coronavirus infection [Corporate business tax/corporate inhabitant tax]' (Japanese only) on 20 April 2020:

1. Application method

Where the company cannot file corporate business tax returns/corporate inhabitant tax returns and pay those taxes by the due dates for unavoidable reasons due to the effect of the new coronavirus infection, the following two application methods for the extension of filing and payment due dates are available (e.g. application form, due date, etc. are also explained in tabular form):

- Extension by disaster under Tokyo metropolitan ordinance 17-2 (Form No.22)
- Extension by disaster under Local taxation law 72-25 (Form No.13)

2. Eligible company (cases falling under the unavoidable reasons of being unable to file tax returns and pay taxes)

The two methods in '1. Application method' above will be available where the company cannot file tax returns and pay taxes by due dates for unavoidable reasons.

In this section, the examples of unavoidable reasons are indicated, which are the same as those applied under the procedure for extension of filing and payment due dates for national corporation tax, etc. Accordingly, whether the company has unavoidable reasons or not needs to be determined consistently with the extension for corporation tax applied to national tax offices.

3. Reference information

The 'FAQ about procedures for extension of filing and payment due dates for corporate business tax/corporate inhabitant tax in Tokyo' (Japanese only), which consists of nine Q&A, is provided. The comparison table of the two application forms in '1. Application method' above (Q2) and the consideration points for a company with branches in prefectures outside Tokyo (Q5), etc. are also included in the FAQ.

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