



## TAX UPDATE

### NATIONAL TAX AGENCY - UPDATE OF FAQs, ETC. RELATING TO COVID-19

On 15 December 2020, the National Tax Agency (NTA) updated the webpage 'Measures, etc. to cope with COVID-19' (Japanese only), which provides links to other webpages for the introduction of various tax-related information and materials related to COVID-19.

The following information and materials have been updated:

- Information related to tax return filing
- Countermeasures against infectious disease for filing final income tax returns for 2020 (webpage, Japanese only)

The leaflets and FAQs, which introduce the NTA's countermeasures against COVID-19 at the final income tax return venue, are published on the webpage.

- FAQs relating to COVID-19

The NTA released the FAQs which contain frequently asked questions about filing and payment procedures under the circumstances of COVID-19 and general answers to those questions, and has been updating the FAQs as necessary.

With this update, all of the following FAQs, etc. (Japanese only) posted in this category have been updated:

- FAQs about the tax treatments for the tax filing and tax payment procedures, etc. relating to COVID-19

Some questions have been added, updated and deleted. For example, Q1 is replaced by 'About filing of final tax returns for 2019' and says that a tax payer, who has not filed final tax returns of income tax, gift tax or individual consumption tax for 2019 due to the impact of COVID-19, has to file the final tax returns for 2019 by the filing due date (or at the same time of filing) of final tax returns for 2020. If the taxpayer filed the final tax returns for 2019 after the filing due date of final tax returns for 2020, such filing will be treated as late filing, unless the taxpayer has unavoidable reasons due to disaster, etc.

- Specific procedures for extension of filing and payment due dates for income tax, gift tax and individual consumption tax by individual application

- Specific procedures for extension of filing and payment due dates for corporation tax, local corporation tax, consumption tax for companies and withholding income tax by individual application
- Specific procedures for extension of filing and payment due dates for inheritance tax by individual application

The three materials above were initially published as FAQs and also included questions and answers explaining the procedures for extension of filing and payment due dates by individual application. With this update, that part of the questions and answers has been deleted and the name of the materials revised accordingly.

- [For taxpayers who face difficulty paying their national tax due to the influence of the novel coronavirus disease \(COVID-19\) \(Last update: December 15,2020\)](#)

The supplementary information of the four FAQs in the following material have been updated.

- [Frequently Asked Questions about Grace System for National Tax Payment](#)  
(PDF 550.8KB)