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<Foreign Language> English

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Regarding acceptance of special (reduction) declarations for property tax, etc. in the 3rd year of Reiwa due to the influence of the new coronavirus (for small and medium-sized enterprises)

We will reduce the fixed asset tax and city planning tax on depreciable assets and business houses for the 3rd year of the Ordinance of small and medium-sized enterprises whose business income is decreasing due to the influence of the new coronavirus infection.

>[Procedure flow, etc. \(PDF 220KB\)](#)

1 Target person

● Corporation

- ・ The amount of capital or investment is 100 million yen or less (excluding subsidiaries of large companies)
- ・ In the case of a corporation that does not have capital or investment, the number of employees who always use it is 1000 or less

● The number of individuals

and regular employees is 1000 or less

* Excluding special business related to sex and customs for both corporations and individuals

2 Reduction rate due to special cases

Reiwa The rate of decrease when comparing business income for any consecutive three months from February to October 2 with business income for the same period of the previous year	Percentage reduced by special cases
50% or more reduction	Full amount
30% or more and less than 50% decrease	Half

* If you have multiple businesses, compare the combined income of all the businesses.

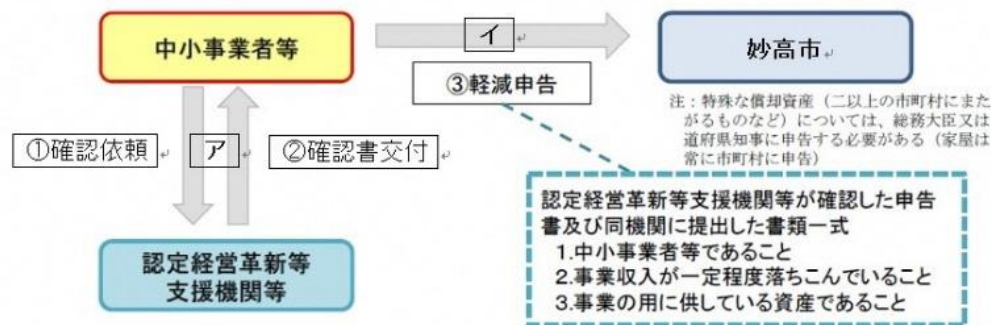
3 Target assets

Depreciable assets and business houses in Myoko city (*)

(*) If one house has multiple uses, only the part used for business

(*) The target asset is in the name of the business owner What is

4 Flow of filing procedure



A. Small and medium-sized enterprises, etc. submit a special declaration form and attached documents to a certified management innovation support organization, etc. (*), and receive confirmation that they meet the requirements for special measures.

B. Please submit the special tax return and attached documents confirmed by the certified management innovation support organization, etc. to the Municipal Tax Division by Monday, February 1, 3rd year of Reiwa.

* Certification support and other innovation support organizations include tax accountants, certified accountants, chambers of commerce, chambers of commerce, financial institutions, etc.

* [Questions and answers regarding filing \(from the Small and Medium Business Administration website, as of November 30\)](#) (PDF 201KB)

5 Certified management innovation support organizations, etc. and those to be submitted to the city

(1) Special declaration (original) When

submitted to a certified management innovation support organization, etc., the confirmation stamp of the certified management innovation support organization, etc. is blank.

What is submitted to the city is stamped with a confirmation stamp from a certified management innovation support organization.

(2) Documents certifying the decrease in income (copy) A copy of accounting books and blue return financial statements, etc.

(3) Documents showing the ratio of specially targeted houses for business use (copy) Blue return financial statements, etc.

(Caution)

- The location, house number, house type, and floor area of the house listed in the list of special assets on the tax return are the "Reiwa 2nd year fixed asset taxation" sent on April 1, 2nd year of Reiwa. Please check "Asset Statement".

- If you do not have a fixed asset taxable asset statement for the 2nd year of Reiwa, please check the name book at the city hall or branch office.

- Please submit the same documents as the documents submitted to the certified management innovation support organization, etc. for the documents certifying the decrease in income ((2) above) and the documents showing the ratio of the specially targeted houses for business use ((3) above). ..

> To all [certified management innovation support organizations, etc. Confirmation work at certified management innovation support organizations, etc.](#) (Opens in a new window) <Small and Medium Business Administration>

6 Declaration form

You can download it from here or hand it over at the Myoko City Hall or each branch office.

- [Declaration form \(word format\) \(DOCX 33.1KB\)](#)
- [Declaration form \(PDF format\) \(PDF 210KB\)](#)
- [Example of declaration form \(PDF 221KB\)](#)

7 Submission deadline

Please submit it to the Municipal Tax Division of the City Hall by the window or mail by Monday, February 1, 3rd year of Reiwa.

We also accept orders at the Myoko Kogen Branch and Myoko Branch.

(Notes)

- If you have depreciable assets, please submit them at the same time as the property tax return for the 3rd year of Reiwa.
- The property tax and city planning tax for the 3rd year of Reiwa are due on January 1, 1st year of Reiwa, so if there is a change in assets by the end of December 2nd year of Reiwa, 1st year of Reiwa 3 Please submit it after the 4th of the month.

8 Inquiries

- Small and Medium-sized Enterprise Agency "Small and Medium-sized Enterprise Property Tax Reduction Consultation Counter"
Telephone 0570-07-7322 (Monday-Friday 9: 30-17: 00 * Excluding Saturdays, Sundays, and holidays)
- Myoko City Hall Municipal Tax Division Property Tax Section
Telephone 0255-74-0012 (Monday-Friday 8: 30-17: 15 * Excluding Saturdays, Sundays, and holidays)

9 Other

[To all of the support organizations for certified management innovation in Myoko City]

[Confirmation reception list for special \(reduction\) declarations of property tax, etc. in FY3 \(XLSX 12.4KB\)](#)
[Confirmation work at certified management innovation support organizations, etc. \(Open in a new window\)](#)
[<Small and Medium Business Administration>](#)
["Confirmation Manual for Certified Innovation Support Organizations, etc." pdf \(Open in a new window\) <Small and Medium Business Administration>](#)

[Related page]

- [About the postponement of city tax payment for the second year of Reiwa \(opens in a new window\) <Myoko City>](#)
- [About the certification procedure of certified management innovation support organizations \(opens in a new window\) <Small and Medium Enterprise Agency>](#)
- [About certified management innovation support organizations \(other than financial institutions\) \(opens in a new window\) <Small and Medium Enterprise Agency>](#)
- [About certified management innovation support organizations \(financial institutions\) \(opens in a new window\) <Financial Services Agency>](#)
- [Japanese standard About industry classification \(opens in a new window\) <Ministry of Internal Affairs and Communications>](#)

Contact Us

■ Municipal Tax Division Property Tax Section

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