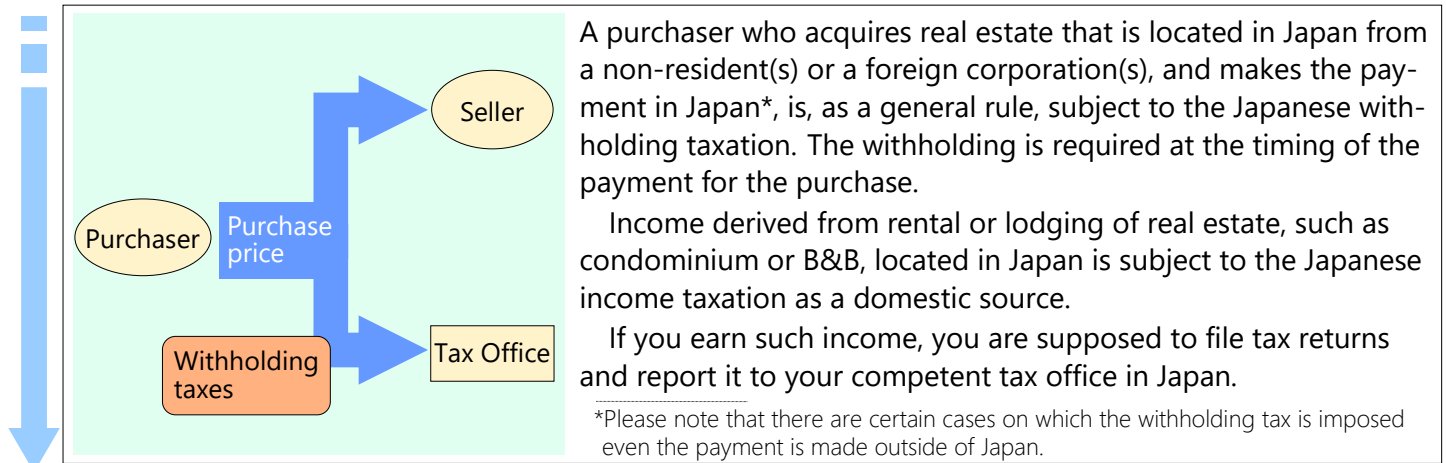


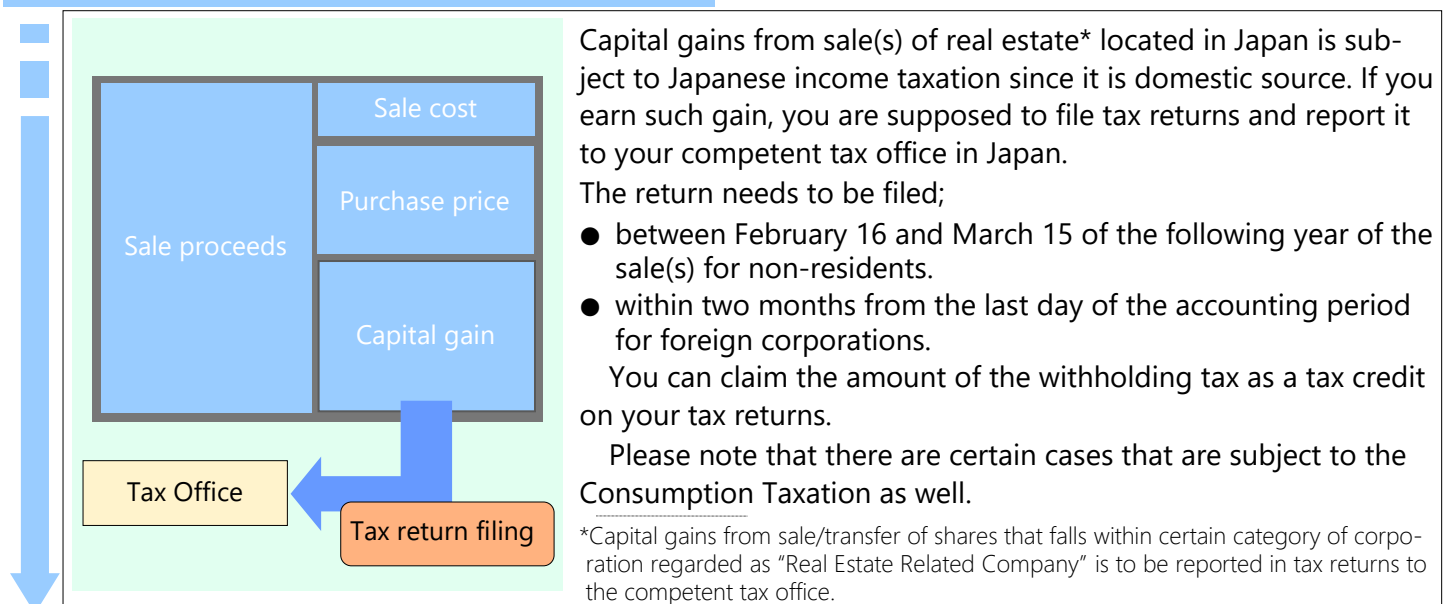
# National Taxes : When You purchase/sale Real Estate Located in Japan - For Non-Residents and/or Foreign Corporations -

The following is the outline of national taxes on purchases/sales of real estate (land and/or building, etc.) located in Japan made by non-residents and/or foreign corporations. You may notice that you are subject to several taxations at every stage of real estate related transaction. For further information, please contact your competent tax office.

## Purchase



## Sale



## Appointment of Tax Agent

Tax law requires non-residents and foreign corporations who are supposed to file returns or report withholding tax, to appoint 'Tax Agent' who manages their tax matters in Japan.

'Notification Form of Appointment of Tax Agent' has to be submitted to your competent tax office as immediately as possible when the agent is appointed.

In case of foreign corporation, 'Notification about Becoming Foreign Corporation (ordinary)' is to be submitted as well.

## Payment

See the National Tax Agency website (<https://www.nta.go.jp>) for details of the various methods to pay national tax.

\*National tax cannot be paid via foreign financial institutions.



National Tax Agency website

Your taxes help to sustain our community



Regional Taxation Bureau / Tax Office  
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