#### **FIXED ASSETS TAX FOR FOREIGNERS**

## To taxpayers who pay by automatic bank transfer

Please confirm enclosed list for an automatic bank transfer date.

Please confirm you have sufficient balance in your bank account. If an automatic transfer cannot be made due to insufficient balance on withdrawal date, it will be carried out again at the beginning of following month.

Please note that if an automatic transfer request come back with insufficient balance again, a written demand will be issued.

### To taxpayers who pay by remittance

Please refer the below for the procedure of overseas remittance.

### The tax agent

According to Hakuba Tax Act No. 64, a taxpayer who owns a fixed assets in Hakuba but lives outside the village is required to appoint a person with a permanent address in Hakuba as your tax agent to handle all matters related to taxation on behalf of the tax payer. Upon your authorization, documents relating to refund, levy collection, tax notice, etc. will be delivered to the tax agent.

# Change your address for receiving tax notice

Please keep us informed of changing address for receiving tax notice, when you change your residence, when the taxpayer changes through inheritance and so on.

#### ■International remittance

The bank account of Hakuba Village is as shown below

Bank Name: HACHIJUNI Bank (HachijuniBank,Ltd.)

Branch Name: Hakuba Branch

Branch Code: 486Account No.: 11478

•SWIFT code: HABKJPJT

Please note that international transfer will take remittance fees and handling commission for both banks. Basically, 82 bank deducts a fee (remittance fee JPY1, 500 and handling commission JPY2, 500 from principal amount. \*Plus, handling commission JPY 1,750 (at overseas bank). We suggest you to confirm with your bank before the procedure of a money transfer and add enough amount in transfer amount.

In order to identify the taxpayers, please mention the notification number on message column of bank's money-transfer form.

