

Overview of Automobile Tax

Automobile tax

The automobile tax is imposed both as a property tax (i.e. a vehicle is regarded as property) and as a road maintenance charge (i.e. an owner of a vehicle is required to pay a charge based on the damage to the roads). The automobile tax is used to cover general expenses of the prefecture.

Vehicles subject to the automobile tax

Vehicles covered by the Law of Road Transport Vehicles

The automobile tax is imposed both as a property tax (i.e. a vehicle is regarded as property) and as a road maintenance charge (i.e. an owner of a vehicle is required to pay a charge based on the damage to the roads). The automobile tax is used to cover general expenses of the prefecture.

Taxpayer

A person who owns a vehicle

When buying and selling a vehicle, the buyer who uses the vehicle is required to pay the tax even if the seller retains ownership of the vehicle (e.g. installment sale with ownership retained by the seller).

Declaration

When you buy, sell or dispose of a vehicle, or when you change your address, please make sure to apply for registration at a Transport Branch Office and submit an automobile tax declaration form (Automobile Tax/Automobile Acquisition Tax Declaration Form (Report)).

Payment of tax

Class	Method of payment, etc
An owner of a vehicle as of April 1	The automobile tax is imposed according to the classification of the Annual Automobile Tax Table (see the next page). Please make payment on or before May 31 (if the date is a Saturday or Sunday, then on or before the nearest Monday after May 31) with a tax payment notice sent from the Aichi Prefectural Government in May. The tax can also be paid at convenience stores or through online banking services, etc. For more information, please refer to the website of the Tax Administration Division, Department of General Affairs (http://www.pref.aichi.jp/zeimu/).
A person who acquired an unregistered vehicle (including a new car) on or after April 1	When making a registration at Aichi Transport Branch Office, please submit an automobile tax declaration form, and pay the tax amount calculated by the number of months based on the annual tax amount (for the period starting from the month after registration and ending at the end of March).

Automobile tax imposed when selling/disposing of a vehicle

When a vehicle changes hands on or after April 1 (through sales or trade-in, etc.), the automobile tax is imposed on the new owner from the following fiscal year.

When a vehicle is disposed of and registration is deleted, the tax amount is calculated on a monthly basis based on the annual tax amount (for the period starting from April and ending at the end of the month in which registration is deleted). The excess amount received by the Aichi Prefectural Government is returned to the taxpayer.

Vehicles falling under any of the following circumstances may be subject to reduction or exemption of the tax based on an application

- A vehicle owned by a physically handicapped person (who meets certain requirements in terms of type and level of disability) and driven by the physically handicapped person
- A vehicle owned by a severely physically handicapped person, or a mentally handicapped/disordered person (who meets certain requirements), and driven by another person (who shares the source of livelihood) solely for the handicapped or disordered person
- A vehicle owned by a severely physically handicapped person, or a mentally handicapped/disordered person (who meets certain requirements), and driven by another person (who takes care of the handicapped or disordered person on a regular basis) solely for the handicapped or disordered person
- A vehicle owned by a person who shares the source of livelihood with a person who is severely physically handicapped and aged below 18 or mentally handicapped/disordered (who meets certain requirements), and driven by the person who shares the source of livelihood solely for the handicapped or disordered person
- A vehicle that was stolen and cannot be used for a considerable period of time
- A vehicle that was damaged by a disaster and can no longer be used

Annual Automobile Tax Table

Class		Annual tax amount		
		For private use	For business use	
Passenger car	Displacement	1 liter or less	29,500 yen	7,500 yen
		Over 1 liter - 1.5 liters or less	34,500 yen	8,500 yen
		Over 1.5 liters - 2 liters or less	39,500 yen	9,500 yen
		Over 2 liters - 2.5 liters or less	45,000 yen	13,800 yen
		Over 2.5 liters - 3 liters or less	51,000 yen	15,700 yen
		Over 3 liters - 3.5 liters or less	58,000 yen	17,900 yen
		Over 3.5 liters - 4 liters or less	66,500 yen	20,500 yen
		Over 4 liters - 4.5 liters or less	76,500 yen	23,600 yen
		Over 4.5 liters - 6 liters or less	88,000 yen	27,200 yen
			Over 6 liters	111,000 yen
truck	Maximum loading capacity	1 ton or less	8,000 yen	6,500 yen
		Over 1 ton - 2 tons or less	11,500 yen	9,000 yen
		Over 2 tons - 3 tons or less	16,000 yen	12,000 yen
		Over 3 tons - 4 tons or less	20,500 yen	15,000 yen
		Over 4 tons - 5 tons or less	25,500 yen	18,000 yen
		Over 5 tons - 6 tons or less	30,000 yen	22,000 yen
		Over 6 tons - 7 tons or less	35,000 yen	25,500 yen
		Over 7 tons - 8 tons or less	40,500 yen	29,500 yen
		Over 8 tons	40,500 yen plus 6,300 yen per ton exceeding 8 tons	29,500 yen plus 4,700 yen per ton exceeding 8 tons
		Tractor (a compact vehicle)	10,200 yen	7,500 yen
		Trailer (a compact vehicle)	5,300 yen	3,900 yen
		Tractor (a full-size vehicle)	20,600 yen	15,100 yen
		Trailer (a full-size vehicle) with the maximum loading capacity of 8 tons or less	10,200 yen	7,500 yen
		Trailer (a full-size vehicle) with the maximum loading capacity exceeding 8 tons	10,200 yen plus 5,100 yen per ton exceeding 8 tons	7,500 yen plus 3,800 yen per ton exceeding 8 tons
		A van with maximum capacity of 4 persons or more	Annual tax amount for each class of loading capacity above plus 5,200 yen	Annual tax amount for each class of loading capacity above plus 3,700 yen
			Annual tax amount for each class of loading capacity above plus 6,300 yen	Annual tax amount for each class of loading capacity above plus 4,700 yen
	Annual tax amount for each class of loading capacity above plus 8,000 yen		Annual tax amount for each class of loading capacity above plus 6,300 yen	
Bus			Used as a general bus	Other
	Capacity: 30 persons or less	33,000 yen	12,000 yen	26,500 yen
	Capacity: 31 - 40 persons	41,000 yen	14,500 yen	32,000 yen
	Capacity: 41 - 50 persons	49,000 yen	17,500 yen	38,000 yen
	Capacity: 51 - 60 persons	57,000 yen	20,000 yen	44,000 yen
	Capacity: 61 - 70 persons	65,500 yen	22,500 yen	50,500 yen
	Capacity: 71 - 80 persons	74,000 yen	25,500 yen	57,000 yen
Capacity: 81 persons or more	83,000 yen	29,000 yen	64,000 yen	
Special-purpose vehicle <small>(see the note below)</small>	Compact three-wheeled vehicle	6,000 yen	4,500 yen	
	Hearse	□□	10,100 yen	
	Compact three-wheeled vehicle	6,000 yen	4,500 yen	
	Compact four-wheeled vehicle	13,200 yen	10,200 yen	
	Full-size vehicle	18,400 yen	13,500 yen	

(Note) Of the special-purpose vehicles, campers (for private use) are subject to a different set of tax amounts.

Camper (for private use)	Displacement	Annual tax amount
	1 liter or less	23,600 yen
	Over 1 liter - 1.5 liters or less	27,600 yen
	Over 1.5 liter - 2 liters or less	31,600 yen
	Over 2 liter - 2.5 liters or less	36,000 yen
	Over 2.5 liter - 3 liters or less	40,800 yen
	Over 3 liter - 3.5 liters or less	46,400 yen
	Over 3.5 liter - 4 liters or less	53,200 yen
	Over 4 liter - 4.5 liters or less	61,200 yen
	Over 4.5 liter - 6 liters or less	70,400 yen
	Over 6 liters	88,800 yen

□ The displacement of a passenger car, van and camper equipped with a rotary engine is multiplied by 1.5, and the product is subject to the classification of the table above.

□Green Tax System

1. Reduction in automobile tax

For new low emission and fuel efficient vehicles satisfying the criteria set by the Ministry of Land, Infrastructure and Transport that were registered in FY 2005 and FY 2006, the automobile tax is reduced by approx. 25% or 50% from the normal tax rate above (for a period of one fiscal year after the fiscal year in which such vehicles were registered) depending on the emissions performance and fuel efficiency.

Increase in automobile tax

2. For a diesel-fueled vehicle which reaches 11 years after registration or a gasoline-/LPG-fueled vehicle which reaches 13 years during the period between FY 2001 and FY 2008, the automobile tax is increased by approx. 10% from the tax rate above, starting in the following fiscal year.

Automobile tax after lapse of period subject to reduction

A new vehicle which was registered in FY 2004 and was covered by reduction of the automobile tax in FY 2005

3. is subject to a normal tax rate due to lapse of the period subject to reduction.

□Cautions when receiving a renewal inspection (shaken)

An owner of a vehicle is required to present an automobile tax payment certificate (for a renewal inspection) at a Transport Branch Office. Please retain the automobile tax payment certificate (for a renewal inspection) because a renewal inspection cannot be made without it.

Automobile acquisition tax

The automobile acquisition tax is a kind of circulation tax imposed on the transfer of property (i.e. acquisition of a vehicle). This is also a kind of special-purpose tax used exclusively to cover expenses related to roads. The Aichi Prefectural Government allocates 66.5% of the collected automobile acquisition tax to municipalities in the prefecture for improving municipal roads in proportion to the area and total length of roads in these municipalities. Nagoya City receives an additional 28.5% to cover expenses related to national and prefectural roads located in the city in proportion to the area and total length of national and prefectural roads located in Nagoya City (against the area and total length of national and prefectural roads located in the prefecture).

□Vehicles subject to automobile acquisition tax

Full-size vehicles (including buses and trucks), compact vehicles, light vehicles

(excluding special oversized vehicles and special compact vehicles, two-wheel compact vehicles and two-wheel light vehicles)

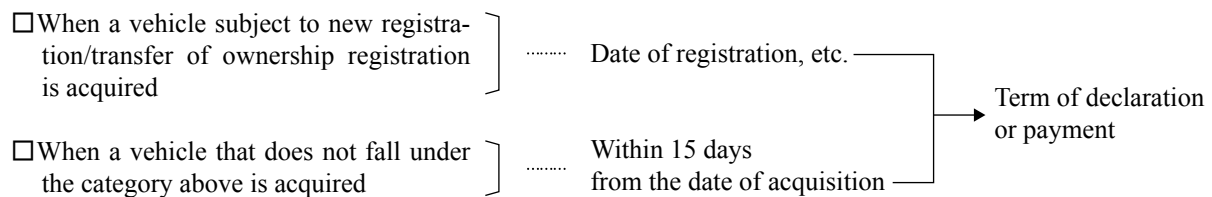
□Taxpayer

A person who acquired a vehicle (new or used)

(in the case of installment sale with ownership retained by the seller, the buyer is required to pay the tax.)

□Declaration and payment

Please submit an Automobile Tax/Automobile Acquisition Tax Declaration Form (Report) and pay the automobile acquisition tax by the date given below.



When you declare and pay the tax, an Automobile Tax/Automobile Acquisition Tax Declaration Form (Report) (duplicate) is issued with the tax payment amount printed on it. If you request an agent to declare and pay the tax, please make sure you receive the form from the agent.

□Amount

$Acquisition\ value\ of\ a\ vehicle \times Tax\ rate = Tax\ amount$

When a vehicle is acquired free of charge or by barter, the market transaction value is used as the acquisition value. When accessories (including an air conditioning system and audio equipment) are acquired at the time of acquisition of a vehicle, the value of such accessories is also included in the acquisition value.

□Tax rate

Vehicle type	Vehicles other than light vehicles		Light vehicles
	For private use	For business use	
Tax rate	5%	3%	3%

Measures to reduce the tax rate

Reduced tax rates are applied upon acquiring the vehicles given below.

- (1) Electric vehicles, natural gas-fueled vehicles, methanol-fueled vehicles, and hybrid vehicles
- (2) Diesel-fueled heavy vehicles (with vehicle total weight over 3.5 tons) including trucks and buses which meet the fuel efficiency standards for FY 2015 and demonstrate good emissions performance
- (3) Certain vehicles which are newly purchased to replace vehicles (excluding passenger cars) which do not meet specific emissions standards (such replaced vehicles must be disposed of completely) in the areas subject to the Law Concerning Special Measures for Total Emission Reduction of Nitrogen Oxides and Particulate Matter (applicable when vehicles are newly acquired on or before March 31, 2009)

Special measures when certain vehicles with good emissions performance and fuel efficiency are acquired

The acquisition value, after deduction of the amount given below, is used as the tax standard amount (applicable when vehicles are newly acquired on or before March 31, 2008).

Classification	Amount deducted
A vehicle which meets the FY 2010 standard to improve fuel efficiency by 20% as well as the FY 2005 standard to reduce emissions to 75%	300,000 yen
A vehicle which meets the FY 2010 standard to improve fuel efficiency by 10% as well as the FY 2005 standard to reduce emissions to 75%	150,000 yen

(Note 1) Special measures are applicable only when the specified procedure is followed at the time of declaration.

(Note 2) When special measures are applied, the reduction of tax rates above is not applicable. Please select whichever of the options is advantageous to you.

The automobile acquisition tax may be exempted, or become subject to reduction or exemption based on applications.

- The automobile acquisition tax is not imposed when the acquisition value is 500,000 yen or less.
- When a vehicle is purchased from an automobile dealer but returned to the dealer within 1 month from the date of acquisition due to poor vehicle performance, etc., the automobile acquisition tax is exempted. If the tax has already been paid, the amount is refunded.
- When a vehicle is purchased from an automobile dealer but returned to the dealer within 1 month from the date of acquisition due to poor vehicle performance, etc., the automobile acquisition tax is exempted. If the tax has already been paid, the amount is refunded.
- When a vehicle is lost or damaged due to a disaster, etc. and a new vehicle is acquired to replace the lost or damaged vehicle within 3 months from the date on which such disaster ceased, the automobile acquisition tax is reduced or exempted for the new vehicle.
- A physically handicapped person, etc. is subject to reduction or exemption of the automobile acquisition tax based on similar conditions applied to the automobile tax.

This overview gives general information. For more details, please contact one of the prefectural taxation offices listed below about the automobile tax or Document Management Division, Nagoya-tobu Taxation Office (Tel: 052-953-7865) about the automobile acquisition tax. (Inquiries are accepted in Japanese.)

Name	Address	Telephone number	Jurisdiction
Tax Administration Division, Department of General Affairs	3-1-2 Sannomaru, Naka-ku, Nagoya City 460-8501 (in the Aichi Prefectural	052-954-6052 (direct number)	_____
Nagoya-tobu Taxation Office	2-9 Shinsakae-machi, Naka-ku, Nagoya City 460-8483 (in Sky Oasis	052-953-7847 (direct number)	Nagoya City (Chikusa-ku, Higashi-ku, Naka-ku, Meito-ku)
Nagoya-hokubu Taxation Office	1-9-2 Josai, Nishi-ku, Nagoya City 451-8555	052-531-6305 (direct number)	Nagoya City (Kita-ku, Nishi-ku, Moriyama-ku), Kiyosu City, Kitanaagoya City, Nishikasugai-gun
Nagoya-seibu Taxation Office	1-3 Chugo, Nakagawa-ku, Nagoya City 454-8503	052-362-3215 (direct number)	Nakamura-ku, Nakagawa-ku, Minato-ku
Nagoya-nanbu Taxation Office	8-22 Morigo-cho, Atsuta-ku, Nagoya City 456-8558	052-682-8924 (direct number)	Nagoya City (Showa-ku, Mizuho-ku, Atsuta-ku, Minami-ku, Midori-ku, Tempaku-ku), Toyoake City, Nissin City, Aichi-gun
Higashi-owari Taxation Office	3-65 Toriimatsu-cho, Kasugai City 486-8515	0568-81-3139 (direct number)	Seto City, Kasugai City, Inuyama City, Konan City, Komaki City, Owariasahi City, Iwakura City, Niwa-gun
Nishi-owari Taxation Office	2-21-12 Shinsei, Ichinomiya City 491-8506	0586-45-3170 (direct number)	Ichinomiya City, Tsushima City, Inazawa City, Aisai City, Yatomi City, Ama-gun
Chita Taxation Office	1-36 Deguchi-cho, Handa City 475-8505 (in the Aichi Prefectural Chita General Office)	0569-21-8111 (main number)	Handa City, Tokoname City, Tokai City, Obu City, Chita City, Chita-gun
Nishi-mikawa Taxation Office	1-4 Myodaiji-honmachi, Okazaki City 444-8503 (in the Aichi Prefectural Nishi Mikawa General Office)	0564-27-2712 (direct number)	Okazaki City, Hekinan City, Kariya City, Anjo City, Nishio City, Chiryu City, Takahama City, Hazu-gun, Nukata-gun
Toyota-Kamo Taxation Office	4-45 Motoshiro-cho, Toyota City 471-8537 (in the Aichi Prefectural Toyota-Kamo General Office)	0565-32-3381 (main number)	Toyota City, Nishikamo-gun
Higashi-mikawa Taxation Office	5-4 Haccho-dori, Toyohashi City 440-8528 (in the Aichi Prefectural Higashi Mikawa General Office)	0532-54-5111 (main number)	Toyohashi City, Toyokawa City, Gamagori City, Shinshiro City, Tahara City, Kitashitara-gun, Hoi-gun

One-stop service for procedure to own a vehicle

The Ministry of Land, Infrastructure and Transport has started offering a one-stop service for the procedure to own a vehicle. Prospective owners can complete all the necessary procedures on the web without visiting respective administrative offices.

This online one-stop service enables a citizen to apply for inspection/registration of a vehicle and for automobile parking space certification, as well as to declare and pay the automobile tax and the automobile acquisition tax. It is highly recommended to use this safe and convenient service. For more information about the one-stop service and application procedure, please refer to <http://www.oss.mlit.go.jp/portal/>.

Notice about abolition of a system to calculate automobile tax by the number of months when moving a vehicle to another prefecture

From April 1, 2006, the automobile tax is not refunded or imposed based on the number of months during a fiscal year in principle when a vehicle is sold to an entity outside the prefecture or when a vehicle registered outside the prefecture is purchased. Instead, the tax is imposed on the new owner from the following fiscal year.

For more information about the registration procedure (such as disposal/sale of a vehicle), please contact one of the offices listed below.

Aichi Transport Branch Office

1-1-2 Kitae-cho, Nakagawa-ku, Nagoya City
050-5540-2046

Nishimikawa Branch Office, National Agency of Vehicle Inspection & Registration

46 Nishihayama, Wakabayashinishi-machi, Toyota City
050-5540-2047

Komaki Branch Office, National Agency of Vehicle Inspection & Registration

3-32 Shinkoki, Komaki City
050-5540-2048

Toyohashi Branch Office, National Agency of Vehicle Inspection & Registration

20-3, Kyonowari, Jinnoshinden-cho, Toyohashi City
050-5540-2049