

5. Legal Procedures and Tax

A. Registration of Foreign Nationals

As of 9th July 2012, the new residency management system will begin along with the abolishment of the alien registration system. **This applies to all foreign nationals residing legally in Japan for the mid to long term with resident status under the Immigration Control Act.**

◎ Issue of the Resident card

On arrival in Japan you should already have been issued a resident card at the airport of landing, besides having a seal of landing verification stamped in your passport. The airports that provide this service are Narita, Haneda, Chubu and Kansai, and at other ports of entry, a description will have been added with your seal of landing verification in your passport and your resident card will be issued after you follow the residency procedure at the Citizen's Service section in the City Hall.

Citizen's Service Section, Iwamizawa City Hall, 1st floor

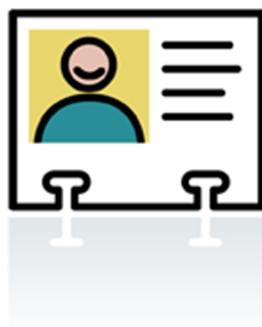
Tel: 0126-23-4111 ext. 202 or 203

◎ Renewing, change of Residence & more Information

For more information on the residency management system and for what to do on renewing your card, when you move etc., see the section on the Immigration Bureau of Japan's website at:

http://www.immi-moj.go.jp/newimmiact_1/en/index.html

Alternatively, there are informative booklets in English available from the Citizen's Service Section in the City Hall.



B. Personal Seal Registration and Certification

The *inkan*, or personal seal, (also known as a *hanko*) is an **indispensable part of everyday life** in Japan, and is **used in the same manner that a personal signature** is in the West. Although foreigners can often make do with a signature, there are times when it may be either necessary or simply more convenient to use an *inkan*.

Any *inkan* that is to be used in an official capacity must be **registered at the City Hall**. In order to be registered, an *inkan* must have a diameter of between 9mm and 25mm, and it must include your name (or some portion thereof) as printed on your **Resident Card, Alien Registration Card or Special Permanent Resident Certificate**. Therefore, if the name on your card is written in Roman letters (*romaji*) you can not register an *inkan* that is a *katakana* representation of your name. For a person with the name "John Smith" printed on his Resident Card, the first row of examples on the next page can be registered, while the second row can not. (However, those residents who show that they have been using a *katakana* name for official purposes may be permitted to register a *katakana inkan*).

Registration is done at the Citizens' Service Section on the first floor of the City Hall. You will need to bring your Residence Card (or any of the stated above) with the *inkan* you want to register. After registering, you will receive an *inkan tourokusyou* or "Personal Seal Registration Card" (similar to a credit card). At this point, your seal is then known as a *jitsuin*.

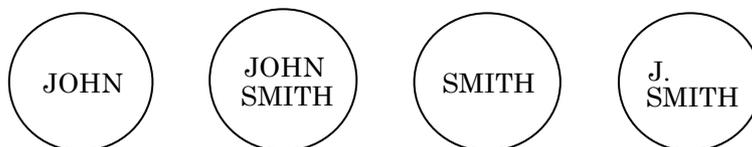
When purchasing a car, entering into certain contracts, or in various other transactions, you'll need to provide your *jitsuin* and a document that proves your seal has been registered. You can get this document by taking the aforementioned "Personal Seal Registration Card" to the Citizens' Service Section of the City Hall and requesting an *inkan touroku shoumeisho*, or "Proof of Personal Seal Registration." Each copy will cost you 400 yen.



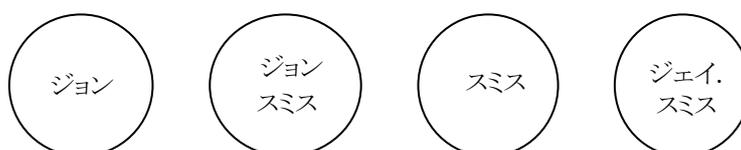
◎ Examples of Inkans

Example: JOHN SMITH

✓ **Can** be registered:



✗ **Can not** be registered:



C. Tax

Your tax status depends largely on your nationality, how long you are staying in Japan and your occupation. Taxes are paid on income, property and consumption on the national, prefectural and municipal levels.

To make sure you are up to date with the most recent information and to know more about the types of taxes and how to pay them, it is advised that you check on websites online on the current tax situation in Japan, such as on Japan-Guide.com:

<http://www.japan-guide.com/e/e2206.html>



◎ Local Inhabitant Tax

An **important tax** that one must not forget about during their stay in Iwamizawa is to **pay local inhabitant tax** [住民税 *juumin zei*]. It is assessed by the prefectural and municipal governments, on income for the preceding year in accordance with the provisions of the Local Tax Law; in other words, its amount is based on your previous year's income. Iwamizawa City Hall will send out your inhabitant tax bill, so **it is important to note that even if you move to another city in the meantime, you must still pay Iwamizawa City** as your former residence. It may be the case that the inhabitant tax is withheld from your salary by your employer, so it is best to make sure.