

"Procedure for collection of tax delinquency" based on a decree is sometimes performed inevitably.

Citizens are offered by the tax you pay, insurance fee and rent, etc. to various resident service. Many people have pay the bill by time for tax payment, but even if time for tax payment passes, the person who can't still response to payment is here, too. The equity with the person who pays accurately as well as connecting with further rarefication of payment consciousness can't also be kept leaving delinquency. The thing which makes an outstanding account increased again presses financial administration in the city, and a stop of resident service can also hinder city administration operation. When to evade such situation, it's irresponsive to repeated payment notification or you can't response to independent payment in spite of the situation that payment is possible, "disposition for tax delinquency" based on a decree is sometimes performed to the person falling behind a tax, insurance premiums and rent, etc..

With procedure for collection of tax delinquency

To collect the taxes which become delinquency compulsorily in spite of a tax and will of the person falling behind insurance fee variously, the, since seizing assets of a falling person and coming near in a case, the assets are chosen as public sales, kanatai, I say a sequence of forcible collection Procedures which is assigned to the taxes behind which I'm falling.

The flow by which it's for procedure for collection of tax delinquency

A basic flow of the Procedures by which it's for procedure for collection of tax delinquency becomes as follows.

Time for tax payment-> is allotted to pressing-> notification-> investigations of assets and search-> seizure-> kanatai disposal-> delinquency municipal taxes of assets, etc..

When I pass time for tax payment, it'll be delinquency.

Set, it's called "delinquency" that it isn't put the time limit (time for tax payment) which should be paid. When it's delinquency, you'll suggest payment by pressing and notification from a city.

For the arrears to be added, while the principal tax behind which I fall is until I have completed payment from the next day of time for tax payment, the arrears increase so that payment is behind schedule.

Further, payment is also required by decrees of the arrears, and even when only the arrears are unpaid, it's made the target of procedure for collection of tax delinquency.

Sending of Letter of Reminder based on a decree

When being not paid even if I pass time for tax payment, Letter of Reminder is sent within 20 days from time for tax payment. When there is no payment even if Letter of Reminder will be premise Procedures of the procedure for collection of tax delinquency set as a decree, not something just to notify of payment, and I pass time for tax payment, pressing is sent certainly based on a law.

When counting from the day when Letter of Reminder was issued to Local Taxation Law and not having completed payment by the day when 10 days have been passed, the falling person is, you prescribe "I have to seize assets.", so when having received Letter of Reminder, please pay me promptly.

Further, when being paid after I passed time for tax payment, Letter of Reminder sometimes reaches hand by crossing, but please accept it.

Notification by the telephones and documents, etc.

When not paying even if Letter of Reminder is sent, payment is notified so that I have the telephone and documentary notification or a visit pay me independently.

Investigation of assets and search

When you can't response to payment even if pressing and payment are notified, an investigation of assets is performed to government offices, a financial institution, workplace, a client and the third person who occupies defaulter's assets (Deposit and saving, a real estate, movable asset, a car and accounts receivables will supply the assets which I make the subject, and are all assets.)

Discovery of assets, the occasion with the need of seizure and dwelling of a defaulter and the person concerned, etc., in the other opposite party's will or, I sometimes search compulsorily eternally.

Without being approved by a national tax collection way 141st article and the 142nd article beforehand for a defaulter based on 147 articles of regulation, it's possible to do these investigation of assets and search.

Seizure of assets

I decide about the assets seized by an investigation of assets and seize defaulter's assets. When seizing, "notice of seizure" is sent by assets to an interest person of the assets as well as the defaulter person himself (workplace and mortgage-holder in a financial institution and a real estate, etc.).

When a real estate is seized....

You mention "seizure" on the register in a real estate.

I notify of sending "notice of seizure" to mortgagees and an obligee on the register and seizing a real estate.

A seizure real estate prohibits disposal on the law (buying and selling and donation) and effective disposal (damage and destruction). For seizure registration to exist in a city with priority, even if there is move of ownership after seizure, they become able to sell kanatai at a public auction as defaulter's assets before ownership transfer.

When payment seizes and also has its back to the wall, a city does sell (public sale) and assigns to delinquency municipal taxes.

When a salary and the deposit are seized....

One in case of a salary sends to workplace and one in case of deposit and saving sends "notice of seizure" to a financial institution.

Constant sum is deducted from monthly salaries until a delinquency municipal tax comes to completed payment for seizure of a salary.

After collection, seized deposit and salary are assigned to a delinquency municipal tax.

Seizure target assets of Others ...?

A salary, deposit and saving, life insurance contract in addition to a real estate, a car, a security, the rent income, accounts receivables and movable asset (precious metal of electrical appliances and a jewel, antique and painting, etc.) have money-like value, and all something it's possible to assign to a tax by kanatai disposal is made the target of seizure.

Questions and answers about procedure for collection of tax delinquency

Question 1 Isn't the seizure of the assets which have no agreement of taxpayer identical person illegal?

"The time when I count up from the day when Letter of Reminder was issued and don't have completed payment by the day when 10 days have been passed has" to seize assets by a law of answer, (Local Taxation Law 331st article) is prescribed. Seizure will be proper administrative disposition which doesn't require a preliminary contact and taxpayer's agreement from this thing.

Question 2 Doesn't not to get consent of taxpayer identical person and to do an investigation of assets to financial institutions violate personal information protection law?

When falling behind 2 taxes of answer, it becomes possible to investigate everything to assets based on a national tax collection way. For an investigation based on a decree, a related engine of workplace and a financial institution has to cooperate in an investigation of the municipality

which is an executive committee. These investigations of assets will be the proper investigation of assets with which I don't conflict in personal information protection law from being it.

Does a staff of question 3 Narashino City Hall have the authority to seize assets like a tax office staff?

The staff who does levy work in answer 3 Narashino City Hall becomes the levy public official who delegated duties and powers of Mayor about medical examination and an investigation which affect assessment collection of a tax or collection of the arrears, etc. by a regulation of Local Taxation Law. It's prescribed by a national tax collection way, but Procedures of the procedure for collection of tax delinquency which becomes work for the levy public official is also applied to a decree about collection of taxes and public dues such as Local Taxation Law, so procedure for collection of tax delinquency will be a thing "by example of the procedure for collection of tax delinquency prescribed in a national tax collection way", and I possess the right which can execute procedure for collection of tax delinquency based on a decree by its judgement like a tax office staff.

Please be sure to offer me the inevitable well-founded way where payment is difficult.

Such as the income decreased remarkably by an accident, sickness, unemployment and kyuu closure of program, don't assume because the inevitable well-founded person who becomes difficult "can't pay" payment by time for tax payment temporarily in the condition, and please be sure to consult division in charge.