

# Outline of Real Estate Acquisition Tax

Shizuoka Prefecture

## 1 About the Real Estate Acquisition Tax

A tax levied on real estate (land, house, etc.) you acquire.  
The tax amount is calculated as follows.

$$\text{Assessed value of real estate} \times \text{Tax rate} = \text{Tax amount}$$

Types of Real Estate	Land (※)	Buildings	
		Residential	Non-Residential
Tax Rate	3%	3%	4%

(※) When building land is acquired, the tax is calculated based on half of the appraised value.

## 2 Paying the Real Estate Acquisition Tax

Please pay using the tax notice sent to you. Please make sure to make the payment before the deadline.

① Payment app

Local Tax Payment Portal

② Credit card

Through the "Local Tax Payment Portal"

(<https://www.payment.eltax.lta.go.jp/pbuser>)



③ Pay-easy

Through ATMs, internet banking or mobile banking accepting Pay-Easy payments

④ Convenience stores, stores with Multimedia Kiosk (MMK) terminals

⑤ Banks, post offices

## 3 Tax Agent

Upon acquiring real estate in Shizuoka Prefecture, non-residents and/or businesses outside Japan are required to register a Japan-based tax agent to file on your behalf.

<Registration of a Tax Agent>

All non-residents of Japan purchasing real estate must appoint a person/business with a domicile, residence, office or establishment in Japan as your tax agent. The tax agent will manage all affairs regarding your payment of real estate acquisition tax.

#### 4 Measures to Reduce the Tax Burden on Residential Buildings

The special exemption refers to the deductible of up to ¥12,000,000 per unit for new residential housing with a floor area between 40 m<sup>2</sup> and 240 m<sup>2</sup>.

Even if you acquire a used home for your own residence, you may be eligible for a reduction if you meet certain requirements.

#### 5 Measures to Reduce the Tax Burden on Residential Land

If you acquire land and build a new house on that land, the land tax may be reduced by completing the necessary procedures.

<Example:>

- Completing the construction of a new residential building on the land within three years from the date when the residential land was acquired.
- Acquiring a newly constructed unused residential building, such as a built-for-sale house, and its premises within one year from the completion of the new residential building construction.

\*\* Please note that in all cases the floor area must be larger than 40 m<sup>2</sup> and less than 240 m<sup>2</sup>

#### 6 Enquiries Regarding Real Estate Acquisition Tax

We are unfortunately only able to accept enquiries in Japanese.

Tax Office	Address · E-mail	Telephone	Jurisdiction
Shimoda	531-1 Naka, Shimoda City, 415-0016 PTO-shimoda-kazei@pref.shizuoka.lg.jp	(0558) 24-2014	Shimoda City, Higashiizu Town, Kawazu Town, Minamiizu Town, Matsuzaki Town, Nishiizu Town
Atami	13-15 Minaguchi-cho, Atami City, 413-8686 PTO-atami-kazei@pref.shizuoka.lg.jp	(0557) 82-9071	Atami City, Ito City
Numazu	1-3 Takashima-honcho, Numazu City, 410-8520 PTO-numazu-tyokuzei2@pref.shizuoka.lg.jp	(055) 920-2033	Numazu City, Mishima City, Gotemba City, Susono City, Izu City, Izunokuni City, Kannami Town, Shimizu Town, Nagaizumi Town, Oyama Town
Fuji	441-1 Motoichiba, Fuji City, 416-8544 PTO-fuji-kazei@pref.shizuoka.lg.jp	(0545) 65-2129	Fujinomiya City, Fuji City
Shizuoka	2-20 Ariake-cho, Suruga Ward, Shizuoka City, 422-8630 PTO-shizuoka-tyokuzei2@pref.shizuoka.lg.jp	(054) 286-9170	Shizuoka City
Fujieda	362-1 Setoaraya, Fujieda City, 426-8663 PTO-fujieda-kazei@pref.shizuoka.lg.jp	(054) 644-9132	Shimada City, Yaizu City, Fujieda City, Makinohara City, Yoshida Town, Kawanehoncho Town
Iwata	3599-4 Mitsuke, Iwata City, 438-0086 PTO-iwata-kazei@pref.shizuoka.lg.jp	(0538) 37-2222	Iwata City, Kakegawa City, Fukuroi City, Omaezaki City, Kikugawa City, Mori Town
Hamamatsu	1-12-1 Chuo, Chuo Ward, Hamamatsu City, 430-0929 PTO-hamamatsu-tyokuzei2@pref.shizuoka.lg.jp	(053) 458-7146	Hamamatsu City, Kosai City