

NOTICE ABOUT TAX EXEMPTION

Technical intern trainees have paid income tax (National Tax) and resident tax(Regional Tax) by deduction from monthly salary. However, if the tax treaty was concluded between your government and Japanese government, those tax would be exempted.

-In case you want to have income tax exemption by Tax Treaty

You need to submit the established documents (Form No.8, with attached documents) to regional tax office through the employer who pay you a salary. For more information, please check web site of National Tax Agency (www.nta.go.jp) or you can ask the nearest regional tax office.

-In case you want to have residence tax exemption by Tax Treaty

You need to submit the established documents to your local government. For more information, please ask your local government.

(Reference) Summary of Tax Treaty

Countries: Summary of Tax Treaty

Vietnam: Taxation by basic principle

China: Tax exemption on income or other benefit for livelihood, education, training.

Philippines: 3 years income tax exemption, the exemption is tax on the amount of USD 1,500 of annual income

Indonesia:5 years tax exemption, the exemption is tax on the amount of JPY600,000 of annual income

Thailand: 5 years income tax exemption for intern trainee, exemption for the part of the income for livelihood and educational use only.

Sri Lanka: Income tax exemption, the exemption is tax on the amount of 360,000 of annual income

*1 Tax Treaty has not been concluded with Myanmar, Cambodia, Mongolia and Lao.

*2 The summary of Tax Treaty is about taxation on salary paid by employer in Japan, especially about the countries where many trainees come from.

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