

# Niseko Town Accommodation Tax Enforcement Regulation

March 13, 2024

Regulation No. 7

## (Purpose)

Article 1: This regulation stipulates necessary matters regarding the enforcement of the Niseko Town Accommodation Tax Ordinance (Niseko Town Ordinance No. 1 of 2024, hereinafter referred to as the "Ordinance").

## (Definitions)

Article 2: The meanings of terms used in this regulation shall be based on examples of terms used in the Ordinance.

## (Accommodation Fees)

Article 3: The amount specified in Article 2, Paragraph 5 of the Ordinance shall be the amount obtained by deducting the following amounts from the amount to be paid by the lodger for accommodation in accommodation facilities (including the amount to be paid by a person other than the lodger for said accommodation as a subsidy, grant, or other similar payment for said accommodation):

1. Amount equivalent to fees for meals, entertainment, facilities (excluding rooms), and other acts similar to these provided in conjunction with accommodation.
2. Amount equivalent to consumption tax, local consumption tax, bath tax, and other taxes.
3. Amount equivalent to expenses incurred and other charges not considered as compensation for accommodation.
4. Amount equivalent to other items similar to those listed in the preceding three items as recognized by the mayor.

## (Tax Exemption)

Article 4: Regarding individuals participating in school trips organized by schools and other school events as specified in Article 4, Paragraph 1 of the Ordinance, they shall include children, students, and equivalent individuals participating in events organized by the school or by grade, as well as their accompanying staff.

## (Notice of Designation of Party Responsible for Special Collection)

Article 5: When the mayor has made a designation pursuant to the provisions of Article 7, Paragraph 2 of the Ordinance, the said Party Responsible for Special Collection of Accommodation Tax (hereinafter referred to as the "Party Responsible for Special Collection") shall be notified of the designation by means of the Designation of the Party Responsible for the Special Collection of Accommodation Tax Notice (Appended Form 1).

(Declaration etc., by Party Responsible for Special Collection)

Article 6: The declaration form specified in Article 8, Paragraph 1 of the Ordinance shall be the Party Responsible for Special Collection of Accommodation Tax Declaration Form (Appended Form 2).

2. When the mayor accepts the declaration form referred to in the preceding paragraph, a Party Responsible for Special Collection of Accommodation Tax Declaration Acceptance Notice (Appended Form 3) shall be issued to the person who submitted the declaration form.
3. Declarations pursuant to the provisions of Article 8, Paragraphs 2 to 5 of the Ordinance shall be made using the Change of Party Responsible for Special Collection of Accommodation Tax Declaration Form (Appended Form 4).
4. Notifications pursuant to the provisions of Article 8, Paragraphs 3 to 5 of the Ordinance shall be made using the Accommodation Facility Operation Suspension, Resumption, or Closure Notification Form (Appended Form 5).

(Tax Agent's Declaration etc.)

Article 7: The declaration or approval application regarding the tax agent specified in Article 9, Paragraph 1 of the Ordinance shall be made using the Accommodation Tax Agent Declaration/Application Form (Appended Form 6).

2. When there is an application for approval pursuant to the preceding paragraph, the mayor shall decide on approval or disapproval, and notify the Party Responsible for Special Collection of the approval or disapproval by means of an Accommodation Tax Agent Approval/Disapproval Notice (Appended Form 7).
3. Applications for certification pursuant to Article 9, Paragraph 2 of the Ordinance shall be made using the Accommodation Tax Agent Appointment Exemption Application Form (Appended Form 8), and notifications of changes shall be made using the Change of Party Responsible for Special Collection of Accommodation Tax Declaration Form.

4. When there is an application pursuant to the preceding paragraph, the mayor shall decide on approval or disapproval, and notify said Party Responsible for Special Collections of the approval or disapproval by means of an Accommodation Tax Agent Exemption Notice (Appended Form 9).

(Tax Payment Declaration Method)

Article 8: Declaration and payment of accommodation tax as specified in Article 10, Paragraph 1 of the Ordinance shall be made using the Accommodation Tax Return Form (Appended Form 10) and the Accommodation Tax Payment Slip (Appended Form 11).

2. Declaration and payment of accommodation tax must be carried out by each accommodation facility. However, if multiple accommodation facilities are operated and declaration and payment are to be combined, a Collective Filing and Payment of Accommodation Tax Application Form (Appended Form. 12) must be submitted to the mayor.

3. If the mayor approves the application for collective declaration and payment pursuant to the provisions of the preceding paragraph, the mayor shall notify the applicant of the approval by means of an Collective Filing and Payment of Accommodation Tax Approval Notice (Appended Form 13).

(Special Requirements for Declaration Deadline, etc.)

Article 9: The requirements specified in the main text of Article 10, Paragraph 2 of the Ordinance shall apply to any of the following:

(1) The total amount of accommodation tax payable during the 12 months (hereinafter referred to as the "target period") preceding the month to which the date of submission of the application form belongs (hereinafter referred to as the "application month") is 2.4 million yen or less.

(2) In the case of a person whose approval has been rescinded pursuant to the provisions of Article 10, Paragraph 3 of the Ordinance, one year has passed from the date of said rescission.

(3) The applicant has not received any additional charges for underreporting, additional charges for failure to file, or compounded additional charges with respect to accommodation tax during the target period, and that the accommodation tax return is otherwise deemed to have been filed properly.

(4) During the target period, there are no arrears on town taxes.

(5) The accommodation facility must have commenced operation by the first day of the month 12 months before the application month, and a declaration has been filed pursuant to the provisions of Article 8, Paragraph 1 of the Ordinance.

(6) It is recognized that there is no hindrance to the collection of accommodation tax due to the status of the property of the Party Responsible for Special Collection and other circumstances.

2. A person who intends to obtain approval under the provision of Article 10, Paragraph 2 of the Ordinance shall submit the Accommodation Tax Return Submission Deadline Special Exemption Application Form (Appended Form 14) to the mayor.

3. When there is an application under the provision of the preceding paragraph, the mayor shall notify the applicant of approval or disapproval using the Accommodation Tax Return Submission Deadline Special Exemption Application Approval/Disapproval Notice (Appended Form 15).

4. The cancellation of designation under the provision of Article 10, Paragraph 3 of the Ordinance shall be made by the Accommodation Tax Return Submission Deadline Special Exemption Cancellation Notice (Appended Form 16).

(Reclamation and Determination Notice)

Article 10: The notice referred to in Article 733-16, Paragraph 4 of the Local Tax Act (Law No. 226 of 1950, hereinafter referred to as the "Law") shall be given by the Accommodation Tax Reclamation and Determination Notice (Appended Form 17).

(Refund of Uncollectible Amounts or Exemption from Tax Obligations Application)

Article 11: Application for refund of the amount equivalent to the accommodation tax, or exemption from tax obligation, under the provisions of Article 12, Paragraph 1 of the Ordinance, shall be made by the Refund of Uncollectible Amount or Exemption from Tax Obligations Application Form (Appended Form 18) and must be accompanied by documents providing reasons for the application.

2. Under the provision of Article 12, Paragraph 3 of the Ordinance, notice to the Party Responsible for Special Collection shall be given by the Refund of Uncollectible Amount or Exemption from Tax Obligations Notice (Appended Form 19).

(Preservation of Records and Documents through Electronic or Magnetic Means)

Article 12: The Party Responsible for Special Collection intending to create and preserve electronic records or electronic computer output microfilms of relevant books and documents specified in Article 14 or Article 15 of the Ordinance shall, in addition to what is provided in this Regulation, comply with the provisions of the Law on Book and Record Keeping through Electronic Methods (Law No. 25 of 1998) and the Ordinance for Enforcement of the Law on Book and Record Keeping through Electronic Methods (Ministry of Finance Ordinance No. 43 of 1998, hereinafter referred to as the "Electronic Bookkeeping Law Enforcement Regulations").

2. The documents referred to in Article 14, Paragraph 3 of the Ordinance shall include, among accommodation tax-related documents, inventory lists, balance sheets, profit and loss statements, or other documents prepared for settlement of accounts.
3. The devices referred to in Article 14, Paragraph 3 of the Ordinance shall be scanners.
4. In cases stipulated in Article 15, Paragraph 3 of the Ordinance, the provisions of Article 3, Paragraph 3 of the Electronic Bookkeeping Law Enforcement Regulations shall apply.

(Tax Refund Application)

Article 13: The tax reclamation form referred to in Article 20-9-3, Paragraph 3 of the Law shall be the Accommodation Tax Refund Application Form (Appended Form 20).

(Auxiliary Provision)

Article 14: Beyond what is set forth in this Regulation, necessary matters shall be specified separately.

Additional clauses

(Effective Date)

1. This Regulation shall come into force on the date of enforcement of the Ordinance (November 1, 2024).

However, the provisions of Articles 5, 6, and 7 shall come into force as of the date of promulgation.

(Transitional Measures for Accommodation Tax Return Submission Deadline Exemption)

2. With regard to the application of the provisions of Article 9, Paragraph 1 from the date on which the Regulation comes into force until October 31, 2025, the terms "preceding 12 months" and "2.4 million yen" provided in item (1) of the same paragraph shall be replaced with "preceding 3 months," and "600,000 yen," respectively, and the term "12 months" in item (5) of the same paragraph shall be replaced with "6 months."

(Special Exemptions for Accommodation Tax Return Submission Deadline in the First Year)

3. The deadline for the accommodation tax return and payment of accommodation tax between November 1, 2024, and February 28, 2025, under the provisions of Article 8, Paragraph 1, may be the end of March 2025 if the Party Responsible for Special Collection submits the Accommodation Tax Return and Payment

Deadline Exemption in the First Year Application Form (Appended Form 21) to the mayor by the filing and payment deadline provided in Article 10, Paragraph 1 of the Ordinance.

4. When the mayor approves the application under the provision of the preceding paragraph, the mayor shall notify said Party Responsible for Special Collection of the approval by using the Accommodation Tax Return and Payment Deadline Exemption in the First Year Approval Notice (Appended Form 22).

(Exception to the Accommodation Tax Filing and Payment Deadline in FY2025)

5. The Party Responsible for Special Collection that intends to receive designation under the provisions of Article 10, Paragraph 2 of the Ordinance and does not meet the requirements provided in Article 9, Paragraph 1, items (1) and (5) (including cases when the requirements are replaced and applied in Paragraph 2 of the Auxiliary Provisions; the same shall apply hereinafter in this paragraph) shall be considered to have met the requirements provided in Article 9, Paragraph 1, items (1) and (5), and may receive the designation provided in Article 10, Paragraph 2 of the Ordinance, only for the filing and payment of the accommodation tax to be collected between March 1, 2025 and February 28, 2026. In this case, the Party must submit the Accommodation Tax Return and Payment Deadline Special Exemption for Fiscal Year 2025 Application Form (Appended Form 23) to the mayor and obtain approval.

6. When the mayor approves the application under the provision of the preceding paragraph, the mayor shall notify the Party Responsible for Special Collection of the approval by using the Accommodation Tax Return and Payment Deadline Special Exemption for Fiscal Year 2025 Notice (Appended Form 24).

※ この資料の日本語と英語の文において翻訳の差異が生じたときは、日本語文の内容とする。  
\*In the event of any translation differences between the Japanese and English versions of this document, the Japanese version shall take precedence.