

# Niseko Town Accommodation Tax Special Collection Handbook



July, 2024  
Niseko Town, Hokkaido

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# Chapter 1 About Accommodation Tax

## 1 Goal and purpose of accommodation tax

The accommodation tax is a special purpose tax introduced by Niseko Town. It aims to cover expenses for preserving Niseko's environment and landscapes, enhancing the town's appeal as a safe, enriching and healing resort destination while also promoting sustainable tourism that aligns with residents' daily lives.

Accommodation tax revenue will be used as a source of funds to promote appropriate measures at appropriate times through various discussions within the town, including with accommodation businesses, etc.

### 【Plan to utilise the accommodation tax】

- Improved public transport services within the region
- Support accommodation facilities renovation for energy efficiency
- Initiatives to protect the landscape and environment, and ensure the safety of travellers
- Improve digital resources for easy travel
- Provisions towards natural disasters, pandemics etc.
- Support for special collection administrative burden, etc.

\*Specific details will be announced on the town website and in the public relations magazine, etc., in conjunction with the annual budget and financial statements.

\*In order to make it easy to understand which projects utilise accommodation tax, we will make it "visible" to hotel guests and town residents by creating flyers, displaying the accommodation tax logo, etc.

## 2 Accommodation tax collection method

### (1) Special collection system

The taxpayer of the accommodation tax is the guest of Japanese inns (ryokan), hotels, simple lodging facilities, private lodging businesses (hereinafter referred to as "accommodation facilities") located in Niseko Town. Tax is not collected directly by Niseko Town, but is collected at the accommodation facility, then reported and paid to Niseko Town. This system is called the "Special Collection System".

Under the special collection system, even if the taxpayer has not paid the amount equivalent to the accommodation tax, if there is a "stay" subject to taxation, the Party Responsible for Special Collection is required to report and pay the amount equivalent to the accommodation tax to be collected.



### (2) Party Responsible for Special Collection

The Party Responsible for Special Collection of accommodation tax is the operator of the accommodation facility. In general, those who have obtained a license for a hotel business and those who have submitted a notification of private lodging business with respect to their accommodation facilities are considered to be the operator (hereinafter referred to as "accommodation facility operator").

However, the town may designate a person other than the accommodation facility operator as the Party Responsible for Special Collection if the accommodation facility operator and the actual operator differ. This shall also apply if a person other than the accommodation owner

has decision-making authority over the management of the accommodation facility due to an outsourcing contract, etc. For more information, please contact the Niseko Town Tax Division.

\*In the case of taxable accommodations at facilities without a hotel business license or without a notification under the Private Lodging Business Act, the person who manages the facility is considered as the Party Responsible for Special Collection.

\*In addition to collecting, reporting, and paying the accommodation tax, the Party Responsible for Special Collection is obligated to various applications, records keeping, etc.

## Chapter 2 Accommodation tax system

### 1 Taxable Object and Taxpayer

The taxable activity (taxable object) of the accommodation tax is overnight stay at an accommodation facility.

Accommodation tax will be levied on guests (taxpayers) for staying at accommodation facilities on and after **November 1<sup>st</sup>, 2024** (the Niseko Town Accommodation Tax Ordinance effective date).

- \* The tax is levied on all room charges regardless of the age of the guest.
- \* In the case of consecutive nights, the accommodation tax will be imposed from November 1<sup>st</sup>, 2024.
- \* The tax will be imposed even if the reservation is made prior to November 1<sup>st</sup>, 2024.

#### **(1) Accommodation facilities**

Accommodation facilities refer to the operations of hotels, ryokan, and common lodging houses as stipulated in Article 2, paragraph 1 of the Hotel Business Act, excluding boarding house operations specified in paragraph 4 of the same article), and residential properties used for private lodging businesses as defined in Article 2, paragraph 3 of the Private Lodging Business Act.

#### **(2) Stay**

In general, Stay refers to using bedding provided by an accommodation facility and sleeping from the night to the next morning. However, in principle, the accommodation tax system determines whether a stay is taxable based on the following criteria.

### Criteria on what is considered taxable

- ① If the act of use is contractually treated as an overnight stay.
- ② In cases other than ①, it is decided on whether the overnight stay was 6 hours or more.

\*Even facilities that do not have an original license or notification are subject to taxation if they meet the definition of accommodation that requires a license under the Hotel Business Act.

#### **【Definition of accommodation requiring a license under the Hotel Business Act】**

All of the following four criteria must be met

- Accommodation fees collected (under any name)
- Socially oriented (When accommodating an unspecified number of people, when advertising, etc. is used to solicit applications from the general public, etc.)
- There is repetitive continuity (e.g. if you are continually recruiting for accommodation)
- It is not a residence (If the occupancy is less than 1 month; or, if the occupancy is more than 1 month, but the accommodation facility is providing cleaning services, beddings, etc.)

**【Examples of what is considered taxable accommodation】**

**Ex. 1 If you check in after midnight with a prior accommodation contract (the check in date became one day later than scheduled due to the guest arriving late)**

⇒ If the contract is treated as an accommodation contract, it is subject to tax. However, if the accommodation facility does not collect accommodation fees when check in happens the day after scheduled check in due to late arrival, it is not subject to tax.

**Ex. 2 For day use of a room**

⇒ Since it is not an overnight stay, it is not subject to tax. However, if the accommodation facility treats the fee as a room charge under the contract, it will be taxable.

**Ex. 3 In the case of a contract pertaining to a hourly use or other similar use**

⇒ Accommodation use of more than 6 hours in a day (including consecutive extended use) is deemed to be an overnight stay in effect and subject to tax.

Furthermore, if the contract does not state a difference between a "stay" and "hourly use", taxation will be determined based on whether or not the stay was for 6 hours or more.

**Ex. 4 Usage activities that do not involve actually staying (hold rooms, keep rooms, etc.)**

⇒ Contracts that do not involve overnight stays, such as hold rooms and keep rooms, are not subject to tax. However, if there is an actual overnight stay, or if the use of the room which is more than 6 hours over the course of a day, is deemed to constitute an overnight stay, it is subject to tax.

**Ex. 5 In the case that infant, child, baby bed etc. fees occur**

⇒ If there are infant fees, child fees, baby bed fees, etc. it is subject to tax. However, if there are no bedding add-ons and there is no accommodation fee (child is sharing a bed with the parents, etc.) it is not subject to tax.

**Ex. 6 Short-term rentals**

⇒ If a facility is being used as a short-term rental with a short-term rental contract, it does not fall under accommodation according to the Hotel Business Act, and is not subject to tax.

Ex. 7 In the case of cancellations

⇒ As there is no act of overnight stay, cancellations are not taxable.

\*If a cancellation fee is incurred and the cancellation fee is treated as a "penalty" under the contract, it is not taxable. However, if the cancellation fee is treated as a "room charge" under the contract, the cancellation fee is regarded as a room charge and subject to tax.

**(3) Guests**

A guest is defined as a person who has been provided accommodation from an accommodation facility and has stayed overnight using those facilities. Even if a third party other than the guest pays the accommodation charge, the person who actually stayed at the accommodation is considered the taxpayer.

**2 Tax amount**

The accommodation tax amount show below is per person, per night.

Accommodation fees	Tax amount
¥5,000 and under	¥100
¥5,001 to ¥19,999	¥200
¥20,000 to ¥49,999	¥500
¥50,000 to ¥99,999	¥1,000
¥100,000 and above	¥2,000

\*Those not paying accommodation fees while staying in Niseko will not be taxed.

### 3 Accommodation fees

Accommodation fee means the amount including service fees, and excludes meals, consumption tax, etc.

#### Example of things included in accommodation fees

- Amounts charged as compensation or burden for the act of using the accommodation, regardless of the intention of the guest.
  - cleaning fees, fees for use of bedding, bathing, sleepwear fees, service fees, etc.
  - Amount equivalent to the fees, etc. paid by the accommodation facility to the travel agency

#### Examples of things not included in accommodation fees

- Even if the accommodation facility includes these in the accommodation fee, it is not included in the accommodation fee total.
  - Meal expenses
  - Entertainment expenses
  - Usage of meeting rooms, amounts related to hourly uses and similar utilization activities.
  - consumption tax, local consumption tax, bath tax, etc.
  - Fees paid ahead of time such as car fees, smoking fees, phone fees, souvenir/land?? cost, cleaning fees, etc.
  - Gratuities paid voluntarily by guests such as tips, gifts, etc.

**【Examples of determining accommodation fees】**

Ex.1 Accommodation fees in regards to various accommodation plans including meals etc.

- When meal fees are included in the accommodation fee amount, the accommodation fee shall be the amount excluding the meal cost.

\*If meals are provided for free there is no additional meal related costs so the accommodation fee does not change.

- For stays that include plans such as beauty treatments, banquets, use of outside facilities, etc., the room charge shall be the amount excluding the cost of services other than accommodation.

Ex. 2 Accommodation fees when booking through a 3rd party (travel agent, website, etc.)

- For travel plans, the accommodation fee for 1 person is determined in the contract between the travel agent and accommodation facility.
- For arranged tours, the accommodation charge shall be the amount per person contracted by the traveler and the accommodation facility, but if the handling fee to be received by the travel agency is deducted from the accommodation charge, it shall be the amount before deducting such fee.

Ex. 3 It is unclear how much of the accommodation fee is for 1 person

- If the room rate per person is unknown, such as when the rate is set per room (per building), the room rate per person shall be the amount obtained by dividing the total room rate per night by the number of guests.

In such cases, when the room charge and the number of guests differ for each guest room, the room charge per guest room shall be calculated based on the room charge and the number of guests in each guest room.

\*please note

- If there are more than the maximum number of guests in a room, and if there is no additional bedding due to the extra capacity of the room and there is no change in the total room charge payable, the guests exceeding the maximum number of guests in the

room shall be excluded from the number of guests. In this case, no room tax will be levied on the guests in excess of the room capacity.(see fee calculation example ③)

- If there is additional bedding for a fee, such as an extra bed, and the additional charge does not belong to a specific guest, the additional charge will be added to the total room charge. (See fee calculation example ④)
  - For amounts that are clearly attributable to a specific guest, such as infant rates, child rates, crib charges, etc., such amounts are treated separately as the room charge for that guest and are excluded from the total room charge and the total number of guests. (see fee calculation ⑤)

#### Sample Calculation

1 twin room 1 night stay for 20,000 yen

① Single occupancy

$20,000 \text{ yen} \div 1 \text{ guest} = 20,000 \text{ yen} \Rightarrow$  「tax amount 500 yen  $\times$  1 stay」

② 2 occupants

$20,000 \text{ yen} \div 2 \text{ guests} = 10,000 \text{ yen} \Rightarrow$  「tax amount 200 yen  $\times$  2 stays」

③ 2 adults and 1 child(no additional child fee, no additional beddings)

$20,000 \text{ yen} \div 2 \text{ guests} = 10,000 \text{ yen} \Rightarrow$  「tax amount 200 yen  $\times$  2 stays」

\* The 1 child stayed for free is not taxable.

④ 3 occupants (Additional 7,000 yen fee for extra bed)

$(20,000 \text{ yen} + 7,000 \text{ yen}) \div 3 \text{ guests} = 9,000 \text{ yen}$

$\Rightarrow$  「tax amount 200 yen  $\times$  3 stays」

\* The fee does not belong to specific guest and shall be include in the total amount.

⑤ 2 adults and 1 infant (Crib charge for 3,000 yen)

$20,000 \text{ yen} \div 2 \text{ guests} = 10,000 \text{ yen} \Rightarrow$  「tax amount 200 yen  $\times$  2 stays」

$3,000 \text{ yen} \div 1 \text{ guest} = 3,000 \text{ yen} \Rightarrow$  「tax amount 100 yen  $\times$  1 stay」

\* The crib charge is specified to the infant and shall be calculate separately.

Ex. 4 Accommodation fee with discount, preferred rate, or payment using points

- If the discount is provided by the accommodation facility, the discounted rate shall be considered as the accommodation fee.

Original accommodation fee of 20,000 yen with discounted rate of 15,000 yen provided by the accommodation facility

⇒ Accommodation fee is the discounted rate 15,000 yen (tax amount is 200 yen)

- If the discount is provided by a third party which is not the accommodation facility (points or discount with a hotel booking site, etc.), the accommodation shall be the original rate.

Original accommodation fee of 20,000 yen with 5,000 yen discount using a hotel booking site points. Guest paid with 15,000 yen cash.

⇒ Accommodation fee is the original price of 20,000 yen (tax amount is 500 yen)

Ex. 5 Accommodation fee payment using grants or subsidies (payment made by third party)

- If a payment is made by a third party to the accommodation facility in nominal terms other than the accommodation fee, such as a subsidy and grant, etc., and the payment is made in exchange for accommodation services and is directly handled as all or part of the accommodation fee of the guest, the sum of the amount to be paid by the guest and the amount of said subsidies, etc. will be the accommodation fee.
- If a subsidy or grant is not paid in exchange for accommodation services, the subsidy or grants will not be included in the accommodation fee.

Ex. 6 Accommodation fee with consecutive night discount

- If there is a clearly stated discount rate per night, the accommodation fee should be the discounted amount.

10% off each night if staying 5 consecutive nights with room charge of 20,000 yen per night

⇒ discounted rate is 18,000 yen per night (tax amount is 200yen × 5 nights = 1,000 yen)

- If the discount is calculated toward the lump sum, the discounted lump sum amount divided by the total nights should be the accommodation fee.

5,000 yen off if staying 5 consecutive nights with room charge of 20,000 yen per night  
⇒ the discounted sum of 95,000 yen ÷ 5 nights = 19,000 yen per night  
(tax amount is 200 yen × 5 nights = 1,000 yen)

Ex. 7 Accommodation fee in case of extension

- If a fee is charged separately from the accommodation fee for time extension, this fee should not be included in the accommodation fee. If the fee is charged within the accommodation fee, this fee should be included in the accommodation fee.

Ex. 8 Accommodation fee for weekly rental of small condominium, etc.

- If the contract for accommodation use is signed with a set term (weekly, etc.), the fee for the entire contracted period divided by the contracted days should be considered as the accommodation fee per room per night.

\* A tenancy under a rental agreement is not taxable for accommodation tax.

Ex. 9 Tax-included accommodation fee

- If the national and local sale tax amounts are pre-included, or, if the charged amount includes other tax(es), the accommodation fee should be the amount after subtracting the extra tax(es).

Ex. 10 Accommodation fee payment using foreign currency

- As a general rule, the accommodation fee for payment made in foreign currency shall be the yen amount calculated based on the Telegraphic Transfer Middle Rate (TTM) on the date when the accommodation facility should record the transaction

(Specific cases shall be determined in accordance with the Accounting Standards for Foreign Currency Transactions (Corporation Tax Basic Interpretive Regulation).)

Ex. 11 Mandatory cleaning surcharge

- If the guest is charged an additional cleaning fee outside of the accommodation fee, the taxable accommodation tax should be the sum of both the cleaning surcharge and the

original accommodation fee. For consecutive stay, a nightly accommodation fee with the cleaning surcharge should be calculated based on the number of overnight stays.

Ex. 12 Only charging the actual expenses for sheets, etc.

- If the guest is only charged for the actual expenses of sheets, etc. and is not asked to pay any room charge, they will not be taxed for accommodation tax. This only applies to cases where there are no accommodation fees aside from the actual expenses.

## 4 Tax Exemption

### (1) Accommodation for school events such as school trips, etc.

For children, pupils, students, and accompanying persons of institutions prescribed in Article 1 of the School Education Act (excluding post secondary institutions) who are participating in school trips or other school events that are organized by the school, shall not be taxed for accommodation tax.

To verify if the guest is a school trip participant, please use a certificate issued by the school confirming that it is a school trip or event. Additionally, the accommodation facility must retain the certificate issued by the school for five years.

#### 【Sample certificate to be submitted by the school】

修学旅行等であることの証明書	
年 月 日	
ニセコ町長 様	
所在地 〒	
学校名	
学校長名	
下記の宿泊に関しては、ニセコ町宿泊税条例第4条に規定する修学旅行 その他学校行事に該当するものであることを証明します。	
宿 泊 日	年 月 日 ~ 年 月 日
活 動 の 種 類	<input type="checkbox"/> 修学旅行 <input type="checkbox"/> その他学校行事( )
宿 泊 施 設 名	
課税免除となる宿泊人数	
備 考	

※ 課税免除となる宿泊人数には、修学旅行その他学校行事に参加している方及び引率の方が含まれています。引率の方とは、学校教育上の観点から生徒の引率を行う学校関係者や、心身の障害等により介助を必要とする生徒等の介助をする看護師や保護者等をいい、旅行者の添乗員やカメラマンなどは該当しません。

【注意事項】

1. 本証明書は宿泊施設に提出してください。
2. 押印は不要ですが、学校長以外の方が無断で作成し、または改変を行った場合は有印私文書偽造罪、有印私文書変造材、私電磁的記録不正作出罪に当たる可能性がありますのでご注意ください。

In accordance with Article 1 of the School Education Act, the stated groups are students and accompanying staff belonging to eligible educational institutions (excluding post secondary institutions).

#### Eligible educational institutions:

Kindergartens, elementary schools, compulsory education institutions, high schools, middle schools, special needs schools and vocational secondary schools

#### Ineligible educational institutions:

Vocational postsecondary schools (professional training college, etc.), universities, non-Japanese institutions

"Other school events" that qualify for tax exemption refer to those recognized as school events under curriculum guidelines, such as forest schools, which involve overnight stays and are conducted for the entire grade level. Therefore, extracurricular activities are not exempt from accommodation tax.

An accompanying staff shall be school personnel, or guardians/nurses who provide assistance for students with special needs. Travel agent staff, photographer, etc. are not included.

\* For reference, bathing tax exemptions shall be treated in the same manner for participants in events conducted by an educational institute for educational purposes.

## **(2)Accommodation associated with foreign ambassadors duties**

In accordance with the principle of reciprocity based on the Vienna Convention on Diplomatic Relations, accommodation tax shall be exempted for accommodation associated with the performance of duties by foreign ambassadors. Specific handling shall follow the 'Treatment of Exemption from Consumption Tax on Transfers of Taxable Assets to Foreign Embassies, etc.' (Basic Notice of Consumption Tax).

### ① Facility exempt from taxation

Accommodation facility which is designated by the Commissioner of the National Tax Agency as a consumption tax exempted facility.

### ② Foreign ambassador, etc. exempt from taxation

One who has received a tax exemption card as proof of consumption tax exemption status from the Chief of Protocol for the Minister of Foreign Affairs of Japan

### ◆ Procedures

Please verify tax exemption eligibility by requesting for a tax exemption card.

When filing the accommodation tax return form, please submit a copy indicating the date in which tax exemption was applied at the designated store.

## Chapter 3 Party Responsible for Special Collection Declaration

### 1 Declaration of Party Responsible for Special Collection

The operator of the accommodation facility shall declare themselves as the Party Responsible for Special Collection of accommodation tax. The declaration shall be done separately for each accommodation facility that has been granted a business license.

When starting a new accommodation facility, the declaration shall be done at least one day before the scheduled business start date.

In cases where the business owner and hotel operator are different, and the actual operator will be the Party Responsible for Special Collection, the actual operator shall submit the declaration.

- \* When the business start date is undetermined, the Party shall submit the declaration as soon as they submit their application for hotel business or private lodging business license.
- \* Accommodation businesses that have started operating by November 1<sup>st</sup>, 2024 (Niseko Town Accommodation Tax effective date), shall also submit a declaration. Please fill in the "business start date" as it is even if the date is before the ordinance effective date.

#### ◆ Required documents

①	Party Responsible for Special Collection of Accommodation Tax Declaration Form ( <u>see p. 29</u> )
②	Notice of Party Responsible for Special Collection of Accommodation Tax Declaration Form
③	Copy of Hotel Business License or a document with the Private Lodging Business notification number *1
④	Copy of contract paperwork for the accommodation (General Terms and Conditions for Accommodation, etc.)

- \*1 When registering the actual operator (if differ from the business operator on the business license) as the Party Responsible for Special Collection, please also attached the followings.

⑤	a written statement verifying the actual operator
⑥	Copy of the contract signed between the registered business owner and the acutal operator
⑦	Copy of the accommodation facility profit and loss allocation document * not required if already stated in ⑥

\*2 If the business license cannot be submitted one day before the operation start date if it is pending for approval, etc., please submit the following documents in its place.

I	Copy of a document proving the application status ex: copy of the Hotel Business License Application Form, etc.
II	For Businesses.....Copy of Certificate of Corporate Register For Individual..... Copy of Residence Certificate
III	(For Private Lodging Businesses only) Certified copy of Property Register

⇒A copy of ③ Hotel Business Lisenca, etc. must be submitted as soon as you receive it

\*3 If the business registered as a Party Responsible for Special Collection merge or split, the succeeding company shall state the previous business name in the remark column when submitting a new declaration

\*4 In case of inheritance, the heir shall state the previous business operator in the remark column when submitting a new declaration.

◆ Steps after the declaration of Party Responsible for Special Collection

After the declaration process is completed, a Party Responsible for Special Collection of Accommodation Tax Declaration Acceptance Notice and a Party Responsible for Special Collection of Accommodation Tax Certification will be sent to you. Please display the Party Responsible for Special Collection of Accommodation Tax Certification at the front desk or a noticeable place.

If the Party Responsible for Special Collection of Accommodation Tax Certification is damaged or lost, please apply for reissuance. Please consult with the Niseko Town Hall Tax Division regarding the reissuance application process.

Sample  
Certification

第 0000 号

ニセコ町  
宿泊税特別徴収義務者証

ニセコ町宿泊税条例に定める  
特別徴収義務者であることを証する。



宿泊施設名 ○○○○

宿泊施設所在地 北海道虻田郡ニセコ町字○○○○

The real copy is in A5 size  
and will be sent in a frame.

## 2 Changes to Party Responsible for Special Collection

### ( 1 ) Changing Declared Information

Please notify the Town Hall as soon as possible if there is any change to the declared information (representative, facility name, mailing address, etc.).

#### ◆ Required Documents

①	Change of Party Responsible for Special Collection of Accommodation Tax Declaration Form (see p. 31)
②	Changes related to the Party Responsible for Special Collection (change in representative, location or address, etc.) For businesses...Copy of Certification of All Historical Matters For individuals...Copy of Residence Certificate
③	Other changes: A document indicating the changing matter

\* If there is a change in Party Responsible for Special Collection due to any of the following reasons, please submit an Accommodation Facility Closure Notification (Refer to section (3) Permanent Closure of Accommodation Facility) followed with a new declaration for the Party Responsible for Special Collection.

- Business purchase or inheritance (gift)
- Merger whereby the registered Party Responsible for Special Collection was acquired by another business
- Operational transfer to new corporation due to split, etc.
- Change from sole proprietorship to corporation
- Corporation registered as the Party Responsible for Special Collection dissolves or changes to sole proprietorship
- Other situations similar to those above

**( 2 ) Suspension or resumption of accommodation facility operations**

If the operation an accommodation facility will be suspended for more than one month, the facility shall submit a operation suspension notice.

When the suspended accommodation facility is going to reopen, an operation resumption notification must be submitted. If there is any accommodation tax that needs to be filed before the closing date, a tax return and the collected tax money must be submitted accordingly.

◆ Required Documents

①	Accommodation Facility Operation Suspension, Resumption, or Closure Notification Form (see p. 33)
②	<p><b>For facilities suspending operations</b></p> <p>A copy of the Closure (Suspension) Notification Form in accordance to Hotel Business Act or Private Lodging Business Act; or, a document stating the suspension ("Notice of Suspension," etc.)</p> <p><b>For facilities resuming operations</b></p> <p>A copy of the Change Declaration Form in accordance with the Hotel Business Act or Private Lodging Business Act, or a document stating the reopening ("Notice of Resumption," etc.)</p>

**( 3 ) Permanent Closure of an Accommodation Facility**

If an accommodation facility will be permanently closed, the facility must submit a notification within 10 days after the closing date. If there is any accommodation tax that needs to be filed before the closing date, a tax return and the collected tax money must be submitted accordingly.

◆ Required Documents

①	Accommodation Facility Operation Suspension, Resumption, or Closure Notification Form (see p. 33)
②	A copy of the Closure (Suspension) Notification Form in accordance with the Hotel Business Act or Private Lodging Business Act

## Chapter 4: Filing and Payment for Accommodation Tax

### 1 Filing and Payment

#### ( 1 ) Filing and payment deadline

A Party Responsible for Special Collection must submit an "Accommodation Tax Return Form" to the Niseko Town Tax Division for each accommodation facility, and pay the tax amount collected for stays from the first day to the last day of each month, by the last day of the following month.

Please note that a party that files or pays after the deadline may be subject to additional penalties and delinquency charges in addition to the original tax amount.

- \* When the last day of the month falls on a Saturday, Sunday, or public holiday, the filing and payment deadline will be the following weekday.
- \* The deadline for December is next year on January 4<sup>th</sup> (if it falls on a Saturday, Sunday, or public holiday, it is the following weekday).
- \* If business operations are temporarily suspended or permanently closed, tax owed up until the date of suspension or closure must be filed and paid within a month from the date of closure.

This is the same for those fall under "(5) Special Deadline for Filing and Payment."

#### ( 2 ) Filing

Submit the "Accommodation Tax Return" ([See p. 35](#)) with details outlining the number of stays that are taxable, the accommodation tax amount, and the number of stays that are not taxable, by the filing deadline.

- \* [Those approved for "\(4\) Collective filing and payment for multiple accommodation facilities"](#), must attach documents detailing the breakdown for each facility.

#### ◆ How to submit tax return (choose one of the following methods):

- File online (digital filing)
- Submit documents to the Niseko Town Tax Division in person
- Mail documents to the Niseko Town Tax Division. To get a copy returned, include a return envelope (with stamp)

- \* The date the documents are received by the Niseko Town Tax Division will be considered as the date of filing. However, if there is a postmark from the post office, the date on the postmark will be considered to be the date of filing.

◆ Please Note

- Even if the accommodation tax amount owed is zero yen, the tax return must still be filed.
- Those approved for the special exemption deadline must include tax details for three months in one tax return form.

**( 3 ) Payment**

Please pay the accommodation tax that has been filed by the deadline using the "Accommodation Tax Payment Form" at an eligible financial institution, or via bank transfer using internet banking to the designated bank account.

- \* Any bank transfer fees are the responsibility of the Party Responsible for Special Collection.

Designated Account	Hokkaido Shinyo Bank, Niseko Branch, Normal Account, 4340577 Accommodation Tax Niseko Town (shukuhakuzei nisekochou) 北海道信用金庫 ニセコ支店 普通 4 3 4 0 5 7 7 宿泊税 ニセコ町(シュクハクゼイ ニセコチョウ)
-----------------------	---

◆ Accommodation Tax Payment Form

第11号様式 (第8条関係)

北海道ニセコ町 市区町村コード 013951	宿泊税納入書	北海道ニセコ町 市区町村コード 013951	宿泊税納入済通知書	北海道ニセコ町 市区町村コード 013951	宿泊税領収証書
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口座番号 02710-7-960319	加入者名 ニセコ町会計管理者	口座番号 02710-7-960319	加入者名 ニセコ町会計管理者	口座番号 02710-7-960319	加入者名 ニセコ町会計管理者
年度 申告年月 申告区分 指定番号	年度 申告年月 申告区分 指定番号	年度 申告年月 申告区分 指定番号	年度 申告年月 申告区分 指定番号	年度 申告年月 申告区分 指定番号	年度 申告年月 申告区分 指定番号
納入金額 税額 延滞金 加算金 合計額	納入金額 税額 延滞金 加算金 合計額	納入金額 税額 延滞金 加算金 合計額	納入金額 税額 延滞金 加算金 合計額	納入金額 税額 延滞金 加算金 合計額	納入金額 税額 延滞金 加算金 合計額
納期限 年 月 日	納期限 年 月 日	納期限 年 月 日	納期限 年 月 日	納期限 年 月 日	納期限 年 月 日
特別徴収義務者 住所 (所在地) 氏名 (名称)	特別徴収義務者 住所 (所在地) 氏名 (名称)	特別徴収義務者 住所 (所在地) 氏名 (名称)	特別徴収義務者 住所 (所在地) 氏名 (名称)	特別徴収義務者 住所 (所在地) 氏名 (名称)	特別徴収義務者 住所 (所在地) 氏名 (名称)
上記のとおり納入します。 (納入場所) 北海道信用金庫ニセコ支店 ようてい農業協同組合貸付支所 北海道内の郵便局又はゆうちょ銀行 ニセコ町役場	指定金融機関名 北海道信用金庫ニセコ支店 取りまとめ店 〒047-8794 小樽貯金事務センター	上記のとおり領収しました。	上記のとおり領収しました。	上記のとおり領収しました。	上記のとおり領収しました。

(金融機関又はゆうちょ銀行等保管) (ニセコ町保管) (納入者保管)

この納入書は3枚一組となっておりますので、切り離さずに出してください。 上記のとおり通知します。(受付店→ニセコ町会計管理者) 此の領収書は、5年間保存してください。

\* 「年度」 Financial Year

Accommodations from March (to be paid in April) to February of the following year (to be paid in March) fall within the same fiscal year.

\* 「申告年月」 Year and month of filing

Enter the year and month the tax pertains to (when the accommodation occurred) in Japanese calendar year.

Eligible Financial Institutions

Hokkaido Shinyo Bank, Niseko Branch	* No additional fees apply.
Yotei Agricultural Cooperative., Makkari branch	
Post offices within Hokkaido, or Japan Post Bank	* For other possible eligible insitution, please contact the financial institution.
Niseko Town Hall	

**( 4 ) Collective Filing and Payment for Multiple Accommodation Facilities (See p. 37)**

Those that manage multiple accommodation facilities may apply for approval to file and pay for them collectively.

**( 5 ) Accommodation Tax Return and Payment Deadline Special Exemption (See p. 39)**

In order to lighten the administrative burden of administration of filing and payment on the Party Responsible for Special Collection, they can apply for a special deadline for filing and payment if they meet the following requirements.

Once the application has been approved, filing and payment can be done for three months' worth of accommodations, only four times a year, as detailed in the following table.

Filing/Payment Deadlines for Special Exemption (If approved)

Month of Stay	Deadline	Month of Stay	Deadline
March, April, May	Last day of June	September, October, November	Last day of December
June, July, August	Last day of September	December, January, February	Last day of March

◆ Requirements

- ① The total accommodation tax amount 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 For those whose approval for this exemption was rescinded in the past, one year must have passed from the date of said rescission.
- ③ The applicant has not received any additional charges for underreporting, failure to file, or delinquency 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 There are no arrears on town taxes during the target period.
- ⑤ The accommodation facility must have commenced operation by the first day of the month 12 months before the application month, and submitted a declaration 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.

◆ Start of special exemption

When application for special exemption is approved, the exemption will apply from the month the applicant is notified of the approval. This exemption will be effective for as long as the requirements are met, so it is not necessary to apply every year.

**Points to note regarding the special exemption starting month**

- Once the application has been approved, an "approval notice" will be sent.
  - The month the exemption begins to apply will be written on the approval notice.
  - The filing and payment deadline for accommodations before the month special exemption takes effect is the last day of following the month in which accommodation occurred.
- (E.g.) If the approval notice details that the "Tax amount eligible for special exemption" is "Tax from Reiwa 7 (2025), April (to be paid on the last day of May)"
- ⇒ The deadline for April and May accommodations is the last day of June, and from June onwards, submission follows the table (previous page), where three months are filed and paid together.

◆ Cancellation of special exemption

If the Party ceases to meet the requirements for special exemption during the financial year, they may continue to file on the special submission deadline until March (February accommodations). However, special exemption will be rescinded from April (March accommodations) of the next financial year.

◆ Transitional measures for accommodation facilities operating before the Ordinance effective date

For accommodation facilities that have been in operation before the enforcement of the Ordinance, change requirements ① and ⑤ to the following for one year after the enforcement of the Ordinance (until October 31, 2025).

- ① The total accommodation tax amount payable during the three 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 600,000 yen or less.
- ⑤ The accommodation facility must have commenced operation by the first day of the month six months before the application month, and a declaration has been filed pursuant to the provisions of Article 8, Paragraph 1 of the Ordinance.

◆ Special Submission Deadline for Tax Return in the First Financial Year

For filing and payment for the period between November 1<sup>st</sup>, 2024 to February 28<sup>th</sup>, 2025, the submission and payment deadline of the tax return may be changed to the last day of March 2025 if the Party Responsible for Special Collection submits the "Accommodation Tax Special Exemption Submission Deadline for the First Financial Year Approval Application Form (Form 21)" by the filing and payment deadline.

◆ Submission Deadline Special Exemption 2025 FY (Reiwa 7)

If a party does not meet requirements ① and ⑤, they may still submit the "Accommodation Tax Special Exemption Submission Deadline for 2025 (Reiwa 7) Financial Year Application Form (Form 23)" and be deemed eligible for the filing and payment deadline special exemption for the period between March 1<sup>st</sup>, 2025 to February 28<sup>th</sup>, 2026 only.

## 2 Exemption from Tax Obligations/Refund

### ( 1 ) Exemption from tax obligations

Even if a guest does not pay the according tax, the Party Responsible for Special Collection still has an obligation to file and pay accommodation tax for a taxable stay.

However, if the Party Responsible for Special Collection is unable to collect all or part of the accommodation tax from a guest due to legitimate grounds, or has lost the accommodation tax collected due to natural disaster, fire, theft or other unavoidable circumstances, the Party may be exempt from payment obligation upon an investigation conducted on application.

When applying for exemption of tax payment obligation, documents proving the circumstances or reason for exemption are required.

For further details, please contact the Niseko Town Tax Division.

(Examples of circumstances for exemption from payment obligation)

- A guest or travel agency enters bankruptcy, liquidation, or other legal proceedings and becomes insolvent, and therefore accommodation tax cannot be collected.
- A guest has died, gone missing, or is undergoing criminal punishment, and so the accommodation tax cannot be collected.
- The Party Responsible for Special Collection is involved in a natural disaster, etc., and therefore is unable to collect accommodation tax.

### ( 2 ) Refund

If the Party is exempt from payment obligation, and has already paid the applicable accommodation tax, that amount will be refunded. In the case of a refund of paid accommodation tax, if the Party Responsible for Special Collection has outstanding tax owed to the Town, the refund may be used to offset to the amount owed.

### ( 3 ) Application

An application for exemption of payment obligation/refund must be submitted for each accommodation facility.

#### ◆ Documents to submit

①	Refund of Uncollectible Amount or Exemption from Tax Obligations Application Form
②	Documents to prove eligibility for exemption (Proof of disaster, damage report, etc.)

### 3 Request to correct Tax Return

If a Party Responsible for Special Collection has filed an accommodation tax amount larger than the actual amount owed due to calculation error etc., they may apply for an amendment.

#### ( 1 ) Period of application for tax correction

An application for tax amendment, in principle, must be submitted within five years of the payment deadline.

If the Party files and pays under the special exemption deadline, then the application must be submitted within five years of the payment deadline as indicated by the special exemption.

#### ( 2 ) Application procedure

When a request for amendment is received, we will process the amendment based on an examination of the register. As we may need to review your register etc., we appreciate your cooperation in this matter.

##### ◆ Documents to submit

①	Accommodation Tax Amendment Application Form
---	--

## Chapter 5: Measures for Proper Filing and Payment

### 1 Tax Agent

If the Party Responsible for Special Collection does not have an address or office (hereafter, "address etc.") located within Niseko Town, in principle, they must designate a party who has an address etc. within the town as their representative for tax-related matters. This representative is known as a "tax agent".

#### ( 1 ) Tax Agent Declaration

A declaration must be submitted within 10 days since the need for a tax agent has arisen. However, a tax agent may not be necessary if collection of accommodation tax will not be affected. Please contact the Niseko Town Tax Division for more details.

##### ◆ Documents to submit

①	Accommodation Tax Agent Declaration/Application Form
②	If the tax agent is a corporation, a copy of the Certificate of Complete Historical Records. If tax agent is an individual, a copy of Residence Certificate

#### ( 2 ) Change of Tax Agent

A change in tax agent or registered details of the tax agent must be declared within 10 days of the change.

##### ◆ Documents to submit

①	Declaration of Tax Agent for Accommodation Tax/Approval Application
②	New tax agent's Certificate of Complete Historical Records or residence certificate (copy)

## 2 Recording and Preserving Registers

To ensure the proper management of daily accommodation tax matters, a Party Responsible for Special Collection is required by the provisions of the Niseko Town Accommodation Tax Ordinance to maintain records. The Party must keep a register and preserve documents prepared or received in connection with the transactions, as detailed below.

### **( 1 ) What is a register?**

A register is a record of the date of accommodation, number of guests, number of guests liable for accommodation tax, and the accommodation tax amount.

You may substitute it with daily business registers etc., as long as they cover the details above. (e.g., general ledger, journal ledger, cash ledger, accounts receivable ledger, sales ledger, etc.)

Registers must be preserved for five years, starting three months from the day that follows the last day of the month in which the Accommodation Tax Return Form was submitted.

### **( 2 ) What documents need to be preserved?**

Documents such as receipts or similar documents created for the stay, stating the date of stay, number of guests, and accommodation tax amount.

Documents must be preserved for two years, starting three months from the day that follows the last day of the month in which the accommodation occurred.

### **3 Investigations**

In order to ascertain accommodation tax is filed properly, accurately, etc., Niseko Town staff may provide guidance on tax declarations and conduct on-site inspections of accommodation facilities. We request your cooperation to ensure fair and equitable tax administration.

### **4 Tax Correction/Determination**

Tax correction refers to the disposition taken when there is an error in the accommodation tax amount that was filed. Determination refers to the disposition taken when accommodation tax is due but has not been filed and paid. If it is found during an investigation that accommodation tax was not filed properly, a correction/determination disposition will be made in order for the party to pay the correct tax amount.

In the case of correction or determination, an "Accommodation Tax Correction/Determination Notice" will be sent with the amount to be paid and the payment deadline. Please be sure to pay by the deadline.

## 5 Additional Taxes

If accommodation tax is not filed properly, the following additional taxes will be imposed.

### ( 1 ) For underreporting

If tax return is filed by the submission deadline, and a correction is made because the declared tax amount was less than the payable tax amount: 10% of shortfall amount

\*If the shortfall amount exceeds a certain amount, an additional 5% will be imposed.

### ( 2 ) For failure to file

① If tax return is filed after the deadline: 15% of declared tax amount

② If a tax determination is issued due to failure to file: 15% of determined tax amount

③ If a correction is made after ① or ②: 15% of shortfall amount

④ If ① was carried out without foresight of tax determination: 5% of declared tax amount

\* In cases ① ~ ③, an extra 5% will be imposed if the payable tax exceeds 500,000 yen.

\* In case ④, the penalty may not be imposed if certain requirements are met, such as the tax return form being filed within 1 month after the original deadline.

### ( 3 ) Fraud penalty

In cases where tax return is not filed or under-reported by manipulating or concealing the underlying facts for taxation.

① For under-reporting: Instead of 10%, penalty rate is increased to 35%

② For failure to file: Instead of 15%, penalty rate is increased to 40%

\* If non-filing or under-reporting based on fictitious or concealed information occurs repeatedly within a short period, an additional 10% will be added to the penalty rate.

## 6 Delinquent Taxes

If accommodation tax is not paid by the payment deadline, a delinquent tax will be imposed according to the number of days until payment is made.

(Delinquent Tax Calculation Method)

- Until the day on which one month has passed since the day after the payment deadline

Tax amount will be multiplied by 7.3% per year.

However, if the Special Standard Rate\* is less than 7.3%, the Special Standard Rate + 1% will be applied during the year.

- \* The Special Standard Rate is defined as the rate which equals to 1% added to the annual average contractual interest rate on new short-term bank loan for each month from the September of two years prior to the August of the previous year announced by the Minister of Finance by November 30 of the previous year.

- After the day on which one month has passed since the day after the payment deadline

Tax amount will be multiplied by 14.6% per year.

However, if the Special Standard Rate is lower than 7.3%, the Special Standard Rate + 7.3% will be applied during the year

- \* When calculating delinquent tax, rounding shall be applied as follows.

- If the tax amount used to calculate the delinquent tax includes a fraction less than 1000 yen, the fraction is rounded down. Additionally, if the tax amount is less than 2000 yen, no delinquent tax will be imposed.
- If the calculated amount of delinquent tax includes a fraction less than 100 yen, the fraction is rounded down. Additionally, delinquent tax will not be imposed if it is less than 1000 yen.

- \* The Special Standard Rate for delinquent tax is reviewed every year. Please check with the Niseko Town Hall Tax Division for the specific rate.

## **7 Appeals**

If you are dissatisfied with taxation determination, overdue measures etc, you may submit a written request for review to the mayor within three months of the day you became aware of the disposition.

### **( 1 ) Dispositions eligible for review request**

- Tax correction or determination
  - Imposition of additional charges
  - Denial of tax refund
  - Designation or removal of Party Responsible for Special Collection
  - Decision on exemption (refund) of tax obligations
  - Disapproval or cancellation of tax return and payment deadline special exemption
- etc.

### **( 2 ) Procedure**

Please submit two copies of the review request letter with the required information to the Niseko Town Hall Tax Division.

## Chapter 6 Other

### 1 Accommodation tax indication on invoice etc

Please include accommodation tax and the amount on invoices. The name of the tax should be consistent with those set forth by Niseko Town.

Japanese	宿泊税
English	Accommodation Tax
Chinese (simplified)	住宿费
Chinese (traditional)	住宿费
Korean	숙박세

Accommodation tax may be subject to consumption tax if the name and amount is not clearly indicated.

#### ◆ Accommodation tax is listed in the invoice ◆ Accommodation tax is included in room fee

領 収 書		
		○年○月○日
○○ ○○ 様		
日 付	項 目	金 額
○月○日	客室料金	10,000円
	消費税等	1,000円
	<b>宿泊税</b>	<b>200円</b>
	合 計	11,200円
但し○月○日～○月○日(○泊) ○名分宿泊費として		
上記、正に領収いたしました。		
北海道虻田郡ニセコ町○○ ○○ホテル		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">収入 印紙</div>		

領 収 書		
		○年○月○日
○○ ○○ 様		
日 付	項 目	金 額
○月○日	客室料金	11,200円
	合 計	11,200円
<b>上記金額には、宿泊税額200円が含まれております。</b>		
但し○月○日～○月○日(○泊) ○名分宿泊費として		
上記、正に領収いたしました。		
北海道虻田郡ニセコ町○○ ○○ホテル		
<div style="border: 1px solid black; padding: 5px; display: inline-block;">収入 印紙</div>		

## 2 Special Collection Administration Grant

### ( 1 ) Purpose of grant

This grant aims to compensate the Party Responsible for Special Collection for the administrative burden of special collection and to motivate them to pay on time.

### ( 2 ) Amount of grant

Equivalent of 5.0% of the amount filed and paid by the payment deadline

Details about the grant requirements, application period and procedure will posted on Niseko Town website after it has been decided.

### 3 Details to be filled out on forms

#### (1) Party Responsible for Special Collection of Accommodation Tax Declaration Form

第2号様式（第6条関係）

宿泊税特別徴収義務者申告書					
				1	
				年 月 日	
ニセコ町長様					
(特別徴収義務者)					
2 住所(所在地)					
氏名(名称)					
個人番号(法人番号)					
電話番号					
ニセコ町宿泊税条例第8条第1項の規定により、宿泊税の特別徴収義務者として次のとおり申告します。					
3 宿泊施設	所在地	〒			
	ふりがな 名称				
	電話番号	( )			
	概要	延床面積 ㎡	地上 地下	階 階	客室数(棟数) 収容人数
	営業開始(予定)日	年 月 日			
	4 営業許可等	住所(所在地)	〒		
ふりがな 氏名(名称)					
電話番号		( )			
営業種別		ホテル・旅館・簡易宿所・民泊			
5 施設所有者	許可(届出)番号				
	住所(所在地)	〒			
	ふりがな 氏名(名称)				
6 書類送付先	電話番号	( )			
	住所(所在地)	〒			
	ふりがな 氏名(名称)				
	電話番号	( )			
備考					

### 1 Submission date

- Write the submission date of the application form.  
(If submitting by post, write the posting date.)

### 2 Party Responsible for Special Collection

- Write the address, name, identification number (My Number) or corporation identification number, and phone number of the accommodation facility operator who is the Party Responsible for Special Collection. If the Party Responsible for Special Collection is a corporation, please write the name of the corporation, as well as the title and name of the representative.

### 3 Accommodation facility details

- Write the address, phone number and name (as registered in the business license) of the accommodation facility.
- Fill in the furigana (Japanese pronunciation).
- Fill in details about the floor area, storey, number of rooms, and capacity of the current facility, according to the notice submitted to the fire department or building permit application. Please also specify if there is any underground floor(s).
- Fill in the business start date / scheduled start date
- If operations will be suspended for a certain period, please specify the duration.

### 4 Business license details

- Fill in details according to documents that show you have obtained a business license under the Hotel Business Act or completed the notification under the Private Lodging Business Act.

### 5 Facility owner details

- Write the address, phone number, and name of the owner as stated on the building registration certificate for the facility. If the owner is a corporation, please provide the address, corporation name and representative's name.
- If there are more than two owners, please attach a separate sheet with information of all owners.
- Be sure to fill in the furigana.

### 6 Mailing address

- Write down the department in charge of receiving tax return inquiries and documents. If possible, please provide a direct phone number.



1 Designation number

- Write down your designation number.
- \* Your designation number is written on the Special Collection of Accommodation Tax Declaration Acceptance Notice (Form 3) or Party Responsible for Special Collection Certificate.

2 Submission date

- Write the submission date of the application form.  
(If submitting by post, write the posting date.)

3 Party Responsible for Special Collection

- Write the address, name, identification number (My Number) or corporation identification number, and phone number of the accommodation facility operator who is the Party Responsible for Special Collection. If the Party Responsible for Special Collection is a corporation, please write the corporation name, as well as the representative's title and name.

4 Accommodation facility details

- Write the address, phone number and name of the accommodation facility.

5 Date of change

- Write down the date of change.

6 Category of change

- Circle the category being changed in the Party Responsible for Special Collection Declaration Form.
- If the relevant category is not listed, circle "Others" and specify the change.

7 Content of change

- Write down the specific changes being made.
- For changes in names, please also write the furigana.
- If there are multiple changes, please include reasons for each change accordingly.

(3) Accommodation Facility Operation Suspension, Resumption, or Closure Notification Form

第5号様式（第6条関係）

		<b>1</b>	指 定 番 号		
宿泊施設営業休止・再開・廃止届出書					
年 月 日					
ニセコ町長様					
宿泊施設の休止、再開又は廃業について、ニセコ町宿泊税条例第8条第3項から第5項までの規定により、次のとおり届け出ます。					
<b>3</b>	特別徴収義務者	住 所	〒		
		ふりがな 氏 名			
		個人番号(法人番号)			
		電話番号	(            )		
<b>4</b>	宿泊施設	所 在 地	〒		
		ふりがな 名 称			
		電話番号	(            )		
<b>5</b>	申 告 区 分	<input type="checkbox"/> 休 止 <input type="checkbox"/> 再 開 <input type="checkbox"/> 廃 止			
<b>6</b>	休 止 期 間	年 月 日から 年 月 日まで <input type="checkbox"/> 再開日未定			
<b>7</b>	再開又は廃止の日	年 月 日から			
<b>8</b>	休止又は廃止の理由				

1 Designation number

- Write down your designation number.
- \* Your designation number is written on the Special Collection of Accommodation Tax Declaration Acceptance Notice (Form 3) or Party Responsible for Special Collection Certificate.

2 Submission date

- Write the submission date of the application form.  
(If submitting by post, write the posting date.)

3 Party Responsible for Special Collection

- Write the address, name, identification number (MyNumber) and phone number of the Party Responsible for Special Collection. If the Party Responsible for Special Collection is a corporation, write the location, corporation name, representative's title and name, corporation identification number and phone number.

4 Accommodation facility details

- Write the address, name and phone number of the accommodation facility.

5 Notification category

- Check the box of the applicable category. Please fill in specific details in corresponding sections.

6 Operation suspension period

- Write the date of the suspension period.
- If operations are suspended for an indefinite period, please check the box for "Reopening date unknown".
- \* If you have submitted notification of suspension, please be sure to submit a notification when resuming operations.

7 Resumption or closure date

- Write the date when operation resumes or discontinues.

8 Reason for suspension or closure

- Write the specific reason.
- Please also provide contact details after the suspension or closure.

(4) Accommodation Tax Return Form

第10号様式（第8条関係）

1

指 定 番 号

宿泊税納入申告書

2

年 月 日

ニセコ町長様

(特別徴収義務者)

3

住 所 (所在地)

氏 名 (名 称)

個人番号 (法人番号)

電話番号

宿泊税の納入について、ニセコ町宿泊税条例第10条第1項の規定により申告します。

4

宿泊施設

所 在 地 ニセコ町字  
名 称

6

7

5

年 月分	区分	①宿泊数	②税率	①×②税額
		宿泊料金 (1人1泊)	泊	100円
	5,001円未満	泊	200円	円
	5,001円以上20,000円未満	泊	500円	円
	20,000円以上50,000円未満	泊	1,000円	円
	50,000円以上100,000円未満	泊	2,000円	円
	100,000円以上	泊		
	A 課税対象	泊	納入すべき 金 額	円
	B 課税対象外	泊		
	C 総宿泊数 (A+B)	泊		
年 月分	区分	①宿泊数	②税率	①×②税額
		宿泊料金 (1人1泊)	泊	100円
	5,001円未満	泊	200円	円
	5,001円以上20,000円未満	泊	500円	円
	20,000円以上50,000円未満	泊	1,000円	円
	50,000円以上100,000円未満	泊	2,000円	円
	100,000円以上	泊		
	A 課税対象	泊	納入すべき 金 額	円
	B 課税対象外	泊		
	C 総宿泊数 (A+B)	泊		
年 月分	区分	①宿泊数	②税率	①×②税額
		宿泊料金 (1人1泊)	泊	100円
	5,001円未満	泊	200円	円
	5,001円以上20,000円未満	泊	500円	円
	20,000円以上50,000円未満	泊	1,000円	円
	50,000円以上100,000円未満	泊	2,000円	円
	100,000円以上	泊		
	A 課税対象	泊	納入すべき 金 額	円
	B 課税対象外	泊		
	C 総宿泊数 (A+B)	泊		

この申告書は、前月中の宿泊について記載し、毎月末日までに提出してください。ただし、ニセコ町宿泊税条例第10条第2項の規定による承認を受けているときは、3月、6月、9月及び12月の末日までに提出してください。

1 Designation number

- Write down your designation number.
- \* Your designation number is on the Special Collection of Accommodation Tax Declaration Acceptance Notice (Form 3) or Party Responsible for Special Collection Certificate.

2 Submission date

- Write the submission date of the application form. (If submitting by post, write the posting date.)

3 Party Responsible for Special Collection

- Write the address, name, identification number (MyNumber) and phone number of the Party Responsible for Special Collection. If the Party Responsible for Special Collection is a corporation, write the location, corporation name, representative's position and name, corporation identification number and phone number.

4 Accommodation facility details

- Write the address and name of the accommodation facility that is being filed.

5 Month subject to accommodation tax

- Write the month subject to accommodation tax.
- If approved for special exemption of tax return and payment deadline, write the months subject to accommodation tax.

6 Number of overnight stays

- Write the number of stays for each fee bracket, and the sum of it in the "(A) Taxable" column.
- In "(B) Non-taxable", write the sum of overnight stays under the following circumstances:

- |  |
|--|
| <ul style="list-style-type: none"><li>• Lodging for which accommodation fee was not charged due to the facility's management</li><li>• Lodging by students on school excursions (tax exempt)</li><li>• Lodging by foreign ambassadors etc. in the performance of their duties (tax exempt)</li></ul> |
|--|

- In "(C) Total stays", write the sum of A and B.

\*How stays are calculated:

Eg) A group of 3 persons stayed for 2 nights ⇒ 3 persons × 2 nights = 6 nights

7 ① X ② tax amount

- Write the tax amount by multiplying the number of overnight stays per bracket by the applicable tax amount.
- Write the total tax amount in the "Amount to be Paid" column.

(5) Collective Filing and Payment of Accommodation Tax Application Form

第12号様式 (第8条関係)

宿泊税合算申告納入承認申請書			
			<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; text-align: center; line-height: 20px;">1</div> 年 月 日
ニセコ町長様			
(特別徴収義務者)			
		<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; text-align: center; line-height: 20px;">2</div> 住所 (所在地) 氏名 (名称) 個人番号 (法人番号) 電話番号	
次の施設に係る宿泊税について、合算申告納入の適用を受けたいので、ニセコ町宿泊税条例施行規則第8条第2項の規定により申請します。			
合算申告納入の適用希望時期		<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block; text-align: center; line-height: 20px;">3</div> 年 月分 ( 月末日納期分) から	
4 区分	所在地		
	名称	①	②
	指定番号		
	申告納期限の特例	有 ・ 無	有 ・ 無
区分	所在地		
	名称	③	④
	指定番号		
	申告納期限の特例	有 ・ 無	有 ・ 無
区分	所在地		
	名称	⑤	⑥
	指定番号		
	申告納期限の特例	有 ・ 無	有 ・ 無
区分	所在地		
	名称	⑦	⑧
	指定番号		
	申告納期限の特例	有 ・ 無	有 ・ 無
備考			

1 Submission date

- Write the submission date of the application form.  
(If submitting by post, write the posting date.)

2 Party Responsible for Special Collection

- Write the address, name, identification number (MyNumber) and phone number of the Party Responsible for Special Collection. If the Party Responsible for Special Collection is a corporation, write the location, corporation name, representative's position and name, corporation identification number and phone number.

3 Desired period for collective filing and payment

- Write the desired year and month to start collective filing.

4 Details

- Write the location, name and designation number of the facilities to be filed collectively.
- Circle if the facility was approved or disapproved for special exemption of tax return and payment deadline.

## (6) Accommodation Tax Return Submission Deadline Special Exemption Application Form

第14号様式（第9条関係）

		<b>1</b>		指 定 番 号	
宿泊税納入申告書の提出期限等の特例承認申請書					
				<b>2</b>	
				年 月 日	
ニセコ町長 様 (特別徴収義務者) <b>3</b> 住所(所在地) 氏名(名称) 個人番号(法人番号) 電話番号					
ニセコ町宿泊税条例第10条第2項の規定による納入申告書の提出期限等の特例について、次のとおり承認を受けたいので申請します。					
<b>4</b>	宿 泊 施 設	所 在 地	ニセコ町字		
		名 称			
		経営開始年月日	年	月	日
<b>5</b>	特例の適用を受けようとする税額		年	月分(	月末日納期分)以後の税額
<b>6</b>	対象期間における申告納入すべき 宿泊税額の施設ごとの合計額		円		
<b>7</b>	旅館業法による営業許可日又は 住宅宿泊事業法による届出日		年	月	日
			許可番号又は届出番号		

注1 「対象期間」とは、この申請書を提出する日の属する月の前12か月間をいいます。

2 次のいずれかに該当する場合には、承認を受けることができません。

- (1) ニセコ町宿泊税条例第10条第3項の規定による承認の取消しを受けてから、1年を経過していない場合
- (2) 対象期間において、宿泊税にかかる過少申告加算金額、不申告加算金額又は重加算金額の決定を受けたことがある場合
- (3) 対象期間において、町税又はその延滞金、過少申告加算金、不申告加算金又は重加算金若しくは滞納処分費の滞納がある場合

### 1 Designation number

- Write down your designation number.
- \* Your designation number is written on the Special Collection of Accommodation Tax Declaration Acceptance Notice (Form 3) or Party Responsible for Special Collection Certificate.

### 2 Submission date

- Write the submission date of the application form.  
(If submitting by post, write the posting date.)

### 3 Party Responsible for Special Collection

- Write the address, name, identification number (MyNumber) and phone number of the Party Responsible for Special Collection. If the Party Responsible for Special Collection is a corporation, write the location, corporation name, representative's position and name, corporation identification number and phone number.

### 4 Accommodation facility details

- Write the location, name, and business start date of the accommodation facility you are applying for.
- An application form is needed for each accommodation facility. If you manage several facilities, please complete the application form for the number of facilities you wish to apply for the special exemption.

### 5 Tax amount eligible for special exemption

- Write the month and year you would like special exemption to apply.

### 6 Total tax amount due for each accommodation facility during the target period

- Write the total tax amount to be paid during the target period.
- Special exemption will not be granted if the total amount is over 2.4 million yen.

### 7 Business license date or private lodging notification date

- Write the business license date and number obtained under the Hotel Business Act, or notification date and number submitted under the Private Lodging Business Act.
- \* Applicants will be notified of the special exemption starting month with an approval notice.
- \* Applicants must have commenced operations of lodging facility by the first day of the month 12 months before the application month, and have submitted the Party Responsible for Special Collection of Accommodation Tax Declaration Form.

#### 4 Document submission and inquiries

Niseko Town Hall Tax Division Accommodation Tax Section

〒048-1595 55 Fujimi, Niseko Town, Abuta-gun, Hokkaido

TEL: 0136-44-2121

FAX: 0136-44-3500

E-mail: [zeimu@town.niseko.lg.jp](mailto:zeimu@town.niseko.lg.jp)

Homepage: <https://www.town.niseko.lg.jp/kurashi/tax/syukuhakuzei/>

#### 5 Public relations material

Posters, brochures and other materials informing guests of accommodation tax are available in Japanese, English, Chinese (Simplified), Chinese (Traditional) and Korean.

Please contact the Niseko Town Hall Tax Division for any application forms or public relations material. You may also download these documents from the Niseko Town homepage.

**Disclaimer:**

The English version is a translation of the original in Japanese for information purposes only. In case of a discrepancy, the Japanese original will prevail.