

Niseko Town Accommodation Tax Special Collection Handbook

(As of 1 November 2026)



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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.

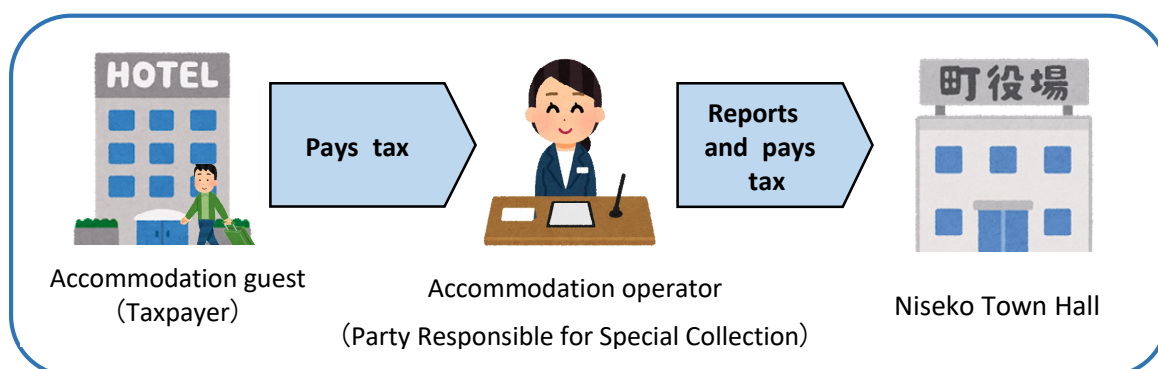
*In order to make it easy to understand which projects utilise accommodation tax, we will make it "visible" to hotel guests and town residents by creating flyers, displaying the accommodation tax logo, etc.

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 1st, 2024** (the Niseko Town Accommodation Tax Ordinance effective date).

From April 1st 2026, the Hokkaido Accommodation Tax will be levied and included in the total tax amount.

* The tax is levied on all room charges regardless of the age of the guest.

(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 (cases in which the check in date becomes 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 upon a guest checking-in the day after the originally scheduled date 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 for 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 qualify as 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 by an accommodation facility and has stayed overnight in that facility . 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 rate

The Hokkaido and Town Accommodation Tax rate is equivalent to 3% of the accommodation fee (the tax basis).

【Breakdown of the Hokkaido and Town Accommodation Tax】

① Hokkaido Accommodation Tax: Levied according to the following accommodation fees

Less than 20,000 yen	100 yen
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Between 20,000 yen and 50,000 yen	200 yen
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Greater than 50,000 yen	500 yen
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② Niseko Accommodation Tax

Equivalent to 3% of the accommodation fee, deducting the amount of Hokkaido

Accommodation Tax paid.

* Accommodation tax is not levied in cases where an accommodation fee is not paid.

3 Accommodation fees

The 'accommodation fee' is the amount paid for accommodation, including service fees but excluding 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.
 - Actual expenses such as automobile fees, smoking fees, telephone fees, souvenir bills, 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 meals are included in the accommodation fee, the accommodation fee shall be the amount excluding the meal cost.

*If meals are provided for free, there are no additional meal related costs and therefore the accommodation fee equates to the total amount paid.

- 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 third 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 fee shall be the amount per person as contractually determined by the traveler and the accommodation facility. However, if the handling fee to be received by the travel agency is deducted from the accommodation charge, the taxed accommodation fee shall be equivalent to the pre-deduction amount.

Ex. 3 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 of 15,000 yen (tax amount equals 450 yen)

- If the discount is provided by a third party which is not the accommodation facility (e.g. discounts secured via hotel booking site loyalty points or rewards, etc.), the accommodation fee shall be the pre-discounted rate.

Original accommodation fee of 20,000 yen with 5,000 yen discount secured via hotel booking site points; guest paid 15,000 yen cash.

⇒ Accommodation fee is the original price of 20,000 yen (tax amount is 600 yen)

Ex. 4 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 accommodation fee shall equate to the sum of the amount to be paid by the guest and the amount of said subsidies, etc.
- 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.5 Accommodation fee with consecutive night discount

- If there is a clearly stated discount rate per night, the taxed accommodation fee shall 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 540 yen × 5 nights = 2,700 yen)

- If the discount is applied to the lump sum, the taxed accommodation fee shall be the discounted amount divided by the total nights stayed.

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 570 yen × 5 nights = 2,850 yen)

Ex. 6 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.7 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 number of contracted days should be considered as the accommodation fee per room per night.

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

Ex. 8 Tax-included accommodation fee

- If the national and local consumption 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. 9 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 on which the accommodation facility is obligated to record the transaction.

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

Ex. 10 Mandatory cleaning surcharge

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

Ex. 11 In cases where the guest is only charged 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 liable 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 schools and childcare facilities during overnight events such as school trips, etc.

Children, pupils, students, and accompanying persons of institutions prescribed in Article 1 of the School Education Act (excluding post secondary institutions), as well as children aged 3 and over at childcare facilities, who are participating in school trips or other school events that are organized by the school or facility, shall not be liable for accommodation tax.

To verify whether the guest is part of a school trip or a childcare facility group, please provide a certificate issued by the school or facility confirming the trip. Additionally, the accommodation facility must retain the certificate issued by the school or facility for five years.

*Tax Exemption for childcare facilities is effective from 1st April 2026.

【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	
宿 泊 日	年 月 日 ~ 年 月 日
活 動 の 種 類	☐ 修学旅行 ☐ その他学校行事
宿 泊 施 設 名	
課税免除となる宿	
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、旅行業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。

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.

"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, overnight stays for extracurricular activities are not exempt from accommodation tax.

【Eligible Schools and Childcare Facilities】

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), such as kindergartens, elementary schools, compulsory education institutions, high schools, middle schools, special needs schools and vocational secondary schools.

Vocational postsecondary schools (professional training college, etc.), universities, and non-Japanese institutions are ineligible for tax exemption.

The term "childcare facility" specifically refers to children centers in coordination between kindergarten and nursery center; facilities providing home daycare services; small-scale childcare services; home-visit daycare services or employer-provided childcare services, nursery centers (including nursery center type children centers); and un-certified childcare facilities (including prefecturally recognised children centers).

(2) Accommodation associated with foreign ambassadorial 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

An 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

Verify a guest's eligibility for tax exemption eligibility by requesting they present a tax exemption card.

When filing the accommodation tax return form, please submit copies of documentation indicating the date on which the 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 1st, 2024 (Niseko Town Accommodation Tax effective date), shall also submit a declaration. Please list the "business start date" as the actual date on which the business commenced operations, (even if said date precedes the ordinance effective date).

◆ Required documents

①	Party Responsible for Special Collection of Accommodation Tax Declaration Form (<u>see p. 38</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 attach the following.

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
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- *2 If the business license is pending approval, etc., and cannot be submitted one day before the operation start date, 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 Licence, etc. must be submitted as soon as you receive it

- *3 If businesses registered as Parties Responsible for Special Collection merge or split, the succeeding company shall state the previous business name(s) in the remark column upon submitting a new declaration
- *4 In case of inheritance, the heir shall state the previous business operator in the remark column upon 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. 40)
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 by 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. 41)
②	For facilities suspending operations 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.) For facilities resuming operations 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.)

(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. 41)
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 of 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 January 6th of the following year (if the 6th falls on a Saturday, Sunday, or public holiday, the deadline 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 a filled out "Accommodation Tax Return Form" ([See p. 44](#)) alongside documentation (see p.47) that details accommodation tax collection records or tax payment contents.

- * 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)
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◆ 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
年度 申告年月 申告区分 指定番号	
納税額 延滞金 加算金 合計額	収入印 日付
納期限 年 月 日	
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農林支所 北海道内の郵便局又はゆうちょ銀行 ニセコ町役場	収入印 日付

(金融機関又はゆうちょ銀行等保管)

この納入書は3枚一組となっておりますので、切り離さずに提出してください。

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	
納税額 延滞金 加算金 合計額	収入印 日付
納期限 年 月 日	
特別徴収義務者 住所 (所在地) 氏名 (名称)	
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	収入印 日付

(ニセコ町保管)

上記のとおり通知します。(受付店→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	
納税額 延滞金 加算金 合計額	収入印 日付
納期限 年 月 日	
特別徴収義務者 住所 (所在地) 氏名 (名称)	
上記のとおり領収しました。	収入印 日付

(納入者保管)

この領収書は、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 [\(See p. 48\)](#)

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 [\(See p. 50\)](#)

In order to lighten the administrative burden 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.

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 Application for Tax Correction

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, outlining 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 a 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 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
	宿泊税	200円
	合 計	11,200円
<p>但し○月○日～○月○日(○泊) ○名分宿泊費として</p> <p>上記、正に領収いたしました。</p> <p style="text-align: right;">北海道虻田郡ニセコ町○○ ○○ホテル</p>		
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">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
<p>上記金額には、宿泊税額200円が含まれております。</p> <p>但し○月○日～○月○日(○泊) ○名分宿泊費として</p> <p>上記、正に領収いたしました。</p> <p style="text-align: right;">北海道虻田郡ニセコ町○○ ○○ホテル</p>		
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">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 etc. 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)							
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)	〒				
6	書類送付先	ふりがな 氏名 (名称)					
		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 are 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.

(2) Change of Party Responsible for Special Collection of Accommodation Tax Declaration

第 4 号様式（第 6 条関係）

		指 定 番 号	
1 宿泊税特別徴収義務者異動申告書			
ニ セ コ 町 長 様		年 月 日 2	
(特別徴収義務者)			
住所（所在地）			
3 氏名（名称）			
個人番号（法人番号）			
電話番号			
宿泊税の特別徴収義務者に係る事項の変更について、ニセコ町宿泊税条例第 8 条第 2 項の規定により、次のとおり申告します。			
4 施設	所 在 地	〒	
	ふりがな 名 称		
	電話番号	()	
5	変 更 日	年 月 日	
6	変 更 項 目	特別徴収義務者・施設・営業許可等・施設所有者・書類送付先 その他 ()	
7	変 更 内 容	変 更 前	変 更 後

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 DeclarationForm.
- 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)

		1 指 定 番 号				
<p style="text-align: center;">宿泊施設営業休止・再開・廃止届出書</p> <p style="text-align: right;">2 年 月 日</p> <p>ニ セ コ 町 長 様</p> <p>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。</p>						
3	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	()			
4	宿泊施設	所 在 地	〒			
		ふりがな 名 称				
		電話番号	()			
5	申 告 区 分	☐ 休 止 ☐ 再 開 ☐ 廃 止				
6	休 止 期 間	年 月 日から 年 月 日まで ☐ 再開日未定				
7	再開又は廃止の日	年 月 日から				
8	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)		指 定 番 号		1							
				2							
<p align="center">宿泊税納入申告書</p> <p align="right">年 月 日</p> <p>ニセコ町長様</p> <p>(特別徴収義務者)</p> <p>住所(所在地)</p> <p>氏名(名称)</p> <p>個人番号(法人番号)</p> <p>電話番号</p> <p>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。</p>											
4	宿泊施設	所在地	ニセコ町字								
		名称									
5	年 月分	区分	6	宿泊料金総額	宿泊者数	7	A 宿泊料金	B 税率	8	税額(A×B)	
		課税標準	1人	円	④	(人)	①	円	100分の3	④	円
			1部屋	円	⑤	(定員数)	②	円		⑤	円
			1棟	円	⑥	(定員数)	③	円		⑥	円
		宿泊者合計数		(④+⑤+⑥)	人	課税対象となる 宿泊料金合計 (①+②+③)		円	納入すべき 税額 (④+⑤+⑥)		円
課税免除			人	課税免除金額		円					
年 月分	課税標準	区分		宿泊料金総額	宿泊者数		A 宿泊料金	B 税率		税額(A×B)	
		1人	円	④	(人)	①	円	100分の3	④	円	
		1部屋	円	⑤	(定員数)	②	円		⑤	円	
		1棟	円	⑥	(定員数)	③	円		⑥	円	
		宿泊者合計数		(④+⑤+⑥)	人	課税対象となる 宿泊料金合計 (①+②+③)		円	納入すべき 税額 (④+⑤+⑥)		円
課税免除			人	課税免除金額		円					
年 月分	課税標準	区分		宿泊料金総額	宿泊者数		A 宿泊料金	B 税率		税額(A×B)	
		1人	円	④	(人)	①	円	100分の3	④	円	
		1部屋	円	⑤	(定員数)	②	円		⑤	円	
		1棟	円	⑥	(定員数)	③	円		⑥	円	
		宿泊者合計数		(④+⑤+⑥)	人	課税対象となる 宿泊料金合計 (①+②+③)		円	納入すべき 税額 (④+⑤+⑥)		円
課税免除			人	課税免除金額		円					

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 Total amount of accommodation tax

- Write the total amount of tax paid by guests for each respective month.

7 Accommodation Fee 'A'

- Write the base taxable accommodation fee (i.e., the tax basis).
(Rounded down to the nearest hundred yen, after subtracting consumption tax, etc.)
* See p.46 for detailed examples.

8 Tax amount (A × B)

- Write the sum of the accommodation fee multiplied by the tax rate (3%).

9 Payable tax amount

- Write the total payable tax amount.

(The Meaning of 'A Accommodation Fee' in the Accommodation Tax Return Form (p.45))

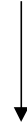
- The accommodation fee entered in the 'A Accommodation Fee' field in the Tax Return Form should be the tax basis..

* Example The amounts below do not include meal fees.

Date of Stay	Room Number	Price incl. Consumption Tax	Price excl. Consumption Tax	Rounded down to the nearest hundred	Accommodation Tax amount
2026/11/1	201	9,200	8,364	8,300	249
2026/11/1	202	9,200	8,364	8,300	249
2026/11/1	203	9,200	8,364	8,300	249
2026/11/1	204	9,200	8,364	8,300	249

•
•
•

2026/11/30	201	7,300	6,636	6,600	198
2026/11/30	202	7,300	6,636	6,600	198
2026/11/30	203	7,300	6,636	6,600	198
2026/11/30	204	8,500	7,727	7,700	231
2026/11/30	201	8,500	7,727	7,700	231
2026/11/30	202	7,300	6,636	6,600	231
2026/11/30	203	7,300	6,636	6,600	198
2026/11/30	204	7,300	6,636	6,600	198
2026/11/30	201	7,300	6,636	6,600	198
Total		105,500	95,910	95,400	2,862



A Accommodation Fee
(Tax Basis)

(5) Documents Detailing Tax Collection Ledgers or Tax Return Form Contents

To confirm the contents of the Tax Return Form, attach documents that outline the sum of accommodation fees for each day and each section; the base taxable accommodation fee; the collected amount of accommodation tax; and the total number of guests.

Tax collection ledgers may be formatted at the collector's discretion.

Please retain monthly records for a period of five years.

It is necessary to prepare and provide tax collection ledgers even for months in which no guests stayed at the facility.

* The accommodation fee is the amount deducting other stipulated fees related to the use of the accommodation facilities compensated for or borne by the guest, including:

- Fees related to meals and entertainment offered alongside the accommodation.
- Fees related to the use of conference rooms, their hourly use, or other such usage fees.
- Taxes such as consumption tax, local consumption tax, bath tax, etc.
- Actual expenses paid for automobile tax, tobacco tax, telephone bills, cleaning bills, souvenirs and gifts.
- Gratuities paid voluntarily by guests such as tips, gifts, etc.
- Amounts equivalent to processing fees charged to the guest by travel agents.

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

第 1 2 号様式 (第 8 条関係)

宿泊税合算申告納入承認申請書				
			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	
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。				
3			年 月 分 (月末日納期分) から	
4		合算申告納入の適用希望時期		
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.

(7) Accommodation Tax Return Submission Deadline Special Exemption Application Form

第 1 4 号様式 (第 9 条関係)

		1		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							
年 月 日 2							
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							
ニセコ町宿泊税条例第 1 0 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。							
4		所 在 地		ニセコ町字			
宿 泊 施 設		名 称					
		経営開始年月日		年 月 日			
5		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			
6		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			
7		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 1 2 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 1 0 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: 0136-56-8838

FAX: 0136-44-3500

E-mail: 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.