

Tax Agent for Real Estate Acquisition Tax

A person who lives outside Japan and acquires real estate in Wakayama Prefecture shall appoint a tax agent who lives in the prefecture or Japan. The tax agent is responsible for all the procedures related to the real estate acquisition tax payment on behalf of the taxpayer, from receiving documents to paying tax.

Please submit the forms required to the prefectural tax office that has jurisdiction over the location of the acquired real estate.

The forms required depend on the place of residence of the tax agent as follows.

In case the real estate was acquired, submission of “Real Estate Acquisition Tax Declaration Form” is required within 60 days from the date of acquisition of the real estate. However, in case the real estate was acquired in and after April 2023 and has been registered, submission of the “Real Estate Acquisition Tax Declaration Form” is not required. Please see the below table for details.

Required form (● shows the forms required)	To appoint a tax agent who <u>lives in</u> the area under the jurisdiction of the tax office that has jurisdiction over the location of the acquired real estate			To appoint a tax agent who <u>does not live in</u> the area under the jurisdiction of the tax office that has jurisdiction over the location of the acquired real estate		
	The real estate was <u>acquired in and before March 2023</u>	The real estate <u>acquired in and after April 2023</u> has been		The real estate was <u>acquired in and before March 2023</u>	The real estate <u>acquired in and after April 2023</u> has been	
		<u>registered</u>	<u>not registered</u>		<u>registered</u>	<u>not registered</u>
Notification Form for Tax Agent	●	●	●			
Application Form for Approval of Non-resident Tax Agent				●	●	●
Real Estate Acquisition Tax Declaration Form	●		●	●		●

* The “Notification Form for Tax Agent”, “Application Form for Approval of Non-resident Tax Agent” and “Real Estate Acquisition Tax Declaration Form” are available to download on the website of Wakayama Prefecture:

<https://www.pref.wakayama.lg.jp/prefg/010500/entaikin/nouzeikanri.html>

Location of the acquired real estate	Tax office with jurisdiction over the location of the acquired real estate		
	Tax office	Tel	Address
Wakayama-shi, Kainan-shi and Kaiso-gun	Real Estate Acquisition Tax Division, Wakayama Prefectural Tax Office	073-441-3400	Prefectural Office the 2nd South Annex 2F, 1-1 Komatsubara-dori, Wakayama-shi, 640-8585
Iwade-shi, Kinokawa-shi, Hashimoto-shi and Ito-gun	Taxation Division, Kihoku Prefectural Tax Office	0736-61-0067	Naga Prefectural Office 209 Takatsuka, Iwade-shi, 649-6223

Arida-shi, Arida-gun, Gobo-shi and Hidaka- gun	Taxation Division, Kichu Prefectural Tax Office	0737-64-1260	Arida Prefectural Office 2355-1 Yuasa, Yuasa-cho, Arida-gun, 643-0004
Tanabe-shi, Nishimuro-gun, Shingu-shi and Higashimuro-gun	Taxation Division, Kinan Prefectural Tax Office	0739-26-7904	Nishimuro Prefectural Office, 23-1, Asahigaoka, Tanabe-shi, 646-8580

[Real Estate Acquisition Tax]

Real Estate Acquisition Tax is imposed by the prefecture on those who acquired real estate (land or building) by purchase, gift, exchange or new construction.

[Tax Payment]

Please pay the tax with the payment slip sent by the prefectural tax office by due date.