

Tax Agent for Real Estate Acquisition Tax

If a person who lives outside Japan acquires a real estate in Wakayama Prefecture, he/she 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 from receiving documents to paying tax on behalf of the taxpayer.

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

”Notification Form for Tax Agent” (納税管理人申告書), ”Application Form for Approval of Non-resident Tax Agent” (納税管理人申請書) and ”Real Estate Acquisition Tax Declaration Form” (不動産取得税申告書) are available to download from the website of Wakayama Prefecture.

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

- To appoint a tax agent who lives in the area under the jurisdiction of the tax office that has jurisdiction over the location of the acquired real estate
→ Please submit ”Notification Form for Tax Agent” and ”Real Estate Acquisition Tax Declaration Form”.
- To appoint a tax agent who does not live in the area under the jurisdiction of the tax office that has jurisdiction over the location of the acquired real estate
→ Please submit ”Application Form for Approval of Non-resident Tax Agent” and ”Real Estate Acquisition Tax Declaration Form”.

Location of the acquired real estate	Tax Office	Tel	Address
Wakayama-shi, Kainan-shi, 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, 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, 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, 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, exchange, gift or new construction.

【Declaration】

The acquisition of the real estate must be declared to the prefectural tax office within 60 days from the date of the acquisition.

【Tax Payment】

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