

Japan: Individual tax payment and filing deadlines extended to 15 April 2021

15 March 2021

In brief

Japan's National Tax Agency (NTA) [announced](#) that the deadline to pay tax and file the 2020 individual income tax returns, individual consumption tax returns and gift tax returns with a 15 March 2021 deadline would be extended to 15 April 2021, in light of issues created by COVID-19.

In detail

Returns covered by this extension

- The extension covers tax returns for individual income tax (resident and non-resident individual income tax returns), gift income, and (in the case of a sole-proprietorship) local and national consumption tax, as well as other forms and applications in connection with these returns with a 15 March 2021 deadline.
- The extension also covers the Asset and Liabilities Report form and Overseas Assets Report form for 2020.
- Taxpayers have until Thursday 15 April 2021 to set up the payment of their national tax balance owing with their 2020 income tax return through an automatic bank transfer. The withdrawal of the tax amount will take place on Monday 31 May 2021.
- Taxpayers have until Thursday 15 April 2021 to set up the payment of their consumption tax balance owing with their 2020 individual consumption tax return through an automatic bank transfer. The withdrawal of the tax amount will take place on Monday 24 May 2021.

This special extension does not apply to corporate income tax or corporate consumption tax returns, although the tax authorities would consider providing an extension to a specific taxpayer facing hardship on a case-by-case basis, if such taxpayer requests an extension.

Who may claim the extension?

The extension is available to both Japan resident and non-resident filers. It also applies in the case of both e-filers and paper filers.

Automatic extension

The extension is automatic, and taxpayers do not need to file a request in order to receive the payment and filing extension.

The takeaway

Individual taxpayers and sole proprietors are advised to consider the scope and recommended timing of tax filings in consultation with their Japan tax advisors. Corporate taxpayers facing difficulty complying with March tax filing deadlines as a result of COVID-19 measures also should consult with their Japan tax advisors to determine if they may be eligible for a special extension.

All taxpayers are advised to monitor other announcements by the NTA that may provide more updates in terms of tax compliance.

Let's talk

For a deeper discussion of how this impacts your business, please contact your Global Mobility Services engagement team or one of the following professionals:

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