

**Have You Filed Your Declaration of
Depreciable Assets (Fixed Assets Tax) For
Business Assets Other than Land and
Buildings?**

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Please See the Back

Depreciable Asset Declaration System

Unlike land and buildings, there is no registration system for depreciable assets. Therefore, as of January 1 of each year, it is necessary to declare assets other than land and buildings, that can be used by businesses, by January 31 (filing deadline).

Main Types of Assets Subject to Declaration

Common to All Industries

Power receivers/transformers, paved roads, snow-melting equipment, plants, gates and walls, fences, outdoor lighting, signboards, air conditioners, PCs, simple

Construction Industry



Construction heavy machinery (power excavators, etc.), generators, industrial tools, etc.

Retail Industry



Product display cases, refrigerators, freezers, POS registers, etc.

Restaurant Industry



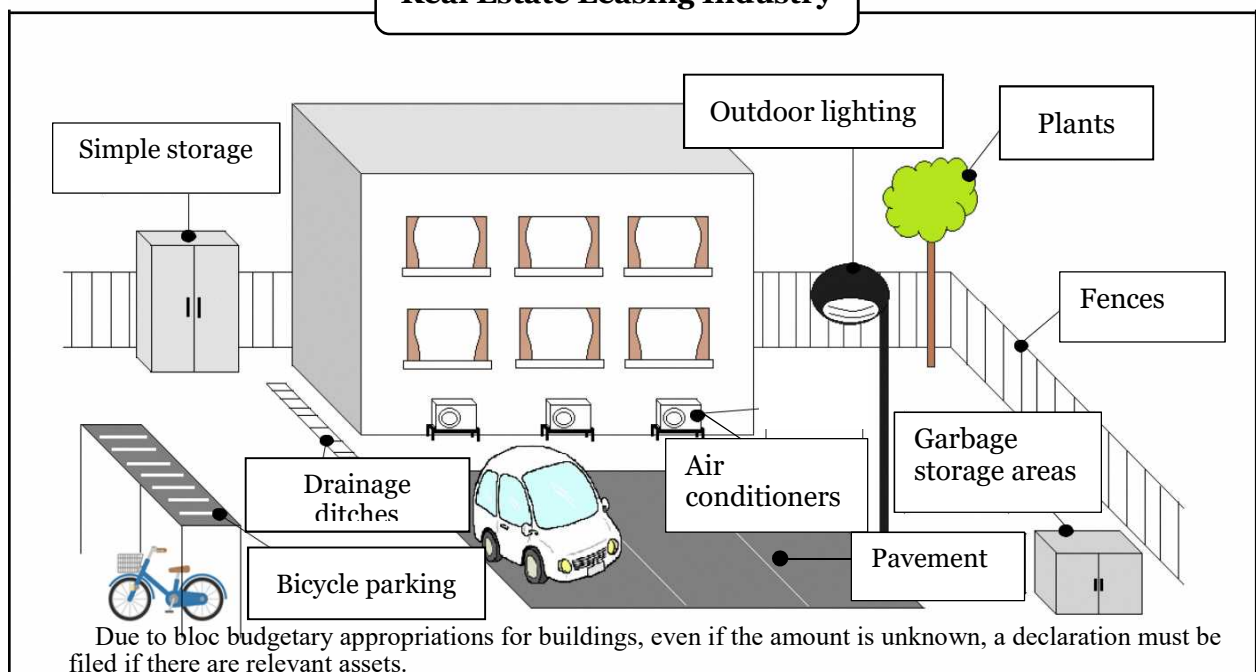
Kitchen facilities, customer service furniture, equipment, etc.

Factories



Power wiring for machines, mechanical devices, molds, etc.

Real Estate Leasing Industry



These Assets Are Also Subject to Declaration:

- Exterior decorations, interior decorations, electricity, gas, water supply and drainage, air conditioning, etc. (known as "specified ancillary equipment") installed by the business operator as a tenant of the building
- Assets that have already exceeded their useful lives, but that can be used by businesses



Even if you have missed the filing deadline (January 31), you can still file your declaration at any time.