

(Year)(Month)(Day)

Notice of Refund (Appropriation) of City Tax

Mayor of Kanazawa City
Takashi Murayama



Pursuant to the provisions of Articles 17, 17-2 and 17-2-2 of the Local Tax Act, city tax that has been paid in excess or in error by you (or your company) shall be appropriated to your unpaid city taxes, etc. and any remaining tax payment shall be refunded.

Taxpayer		Name (Company Name)			
		Address (Location)			
Details of Overpaid Taxes					
Fiscal Year (Business Fiscal Year)	Tax Items	Notification No.	Reason		Error or Overpayment Fiscal Year
Quarter (Return Filed)	Taxable Amount	Amount Paid	Amount Paid in Error or Overpaid	Amount Paid in Error or Overpaid for Overdue Charge	Date of Payment
Total Additions					
Total			(A)	(B)	
			(A+B)		

The tax item name "light motor vehicle tax (classified by category)" will also be shown for light motor vehicle tax for fiscal years 2019 and before.

Breakdown of Appropriation Recipients ("0" in column (C) does not apply to unpaid city tax, etc.)							
Fiscal Year (Business Fiscal Year)							
Tax Items							
Notification No.							
Quarter (Return Filed)							
	Tax Amount	Overdue Charges	Tax Amount	Overdue Charges	Tax Amount	Overdue Charges	Total
Unpaid Amount							
Appropriation Amount							(C)
Net Unpaid Amount							
Total (A+B)		Appropriation Amount (C)			Amount of Refund (A+B) - (C)		
Yen		Yen			Yen		

NOTE
You cannot collect a refund using this notice. See the enclosed "How to Receive a Refund."

Requests for Examinations and Filing of Legal Actions

- 1 If you object to the matters stated in this notice, you, the taxpayer, may submit a request to the mayor for reconsideration within three months from the day after you received this notice.
- 2 Actions for the revocation of an original administrative disposition may not be filed until a determination has been made on the request for reconsideration set forth in 1. above. Actions for the revocation of this administrative disposition may be filed as a complaint, with the City as the defendant (the mayor shall serve as the representative of the City in the event of such an action) within six months from the day following the date of delivery of the ruling. In the event of any of the following, a lawsuit may be filed without such ruling: (1) if no ruling has been made within three months from the day following the day on which the request for reconsideration was filed; (2) if there is an urgent necessity in order to avoid serious damage that could be caused by the administrative disposition, execution of the administrative disposition, or continuation of the procedure; or (3) if there are otherwise justifiable grounds for not first obtaining the ruling.
- 3 Provided, however, that if one year has elapsed from the day following the date of the administrative disposition, before the expiration of the above period, requests for reconsideration will no longer be accepted, and if one year has elapsed from the day following the date of the ruling on the request for reconsideration, actions for revocation of the administrative disposition will no longer be possible. However, if there are justifiable grounds to do so, it may be possible to file a request for reconsideration or file an action for revocation of the administrative disposition even after one year has elapsed from the day following the date of such administrative disposition (the ruling on the request for reconsideration), or the aforementioned period.

Error or Overpayment No.

Contact 920-8577
1-1-1 Hirosaka, Kanazawa
Kanazawa City Local Tax Section
TEL: 076-220-2175

The right to claim a refund shall expire five years from the date on which it became possible to claim the refund.