



Notice of Receipt

Member's name	*****	Account No.	*****	Amount due			yen
Collection institution No.		Payment slip No.		Confirmation No.		Payment category	
Notification No.				Due date			

Blank area for stamp or notes.

Payer's name	Amount to pay	yen
	Late-payment charge	yen
	Total	yen

Collection date stamp

7

(Kanazawa City/ Convenience store stub)

eL-QR

Financial institution
Sum up agency
Japan Post Bank Business Center of Postal Savings for tax payment via QR code
Receiving agent company
CNS

The above amount was received. To: Kanazawa City accountant  
Specified financial institution, specified proxy financial institution or proxy receiving financial institution of Kanazawa City

This form is processed with a machine. Do not stain or bend the form.

Payment Slip (Copy)

Member's name	*****
Account No.	*****
Payment slip No.	Confirmation No.
Notification No.	
Payer's name	
Amount to pay	yen
Late-payment charge	yen
Total	yen
Due date	

Do not separate the slips before payment.

Section in charge:  
Tax Payment  
Section,  
Kanazawa City  
076-220-2171

Collection date stamp

7

(Financial institution (Post office) / Convenience store stub)  
Receiving agent CNS

Kanazawa City Light Vehicle Tax (By Vehicle Type) Notice and Receipt

Vehicle (license plate) number	Vehicle category	Initial inspection month and year
Notification number	Due date	Collection date stamp
Amount to pay		7
Late-payment charge		
Total		

Please pay the amount indicated at the right by the due date at the place specified on the rear side.

The above amount has been received.

No need to attach a revenue stamp

Receiving agent CNS

Please keep this receipt for five years as proof of payment.  
Kanazawa City, Ishikawa Prefecture 172014  
If you have any inquiries, please see the back side of this form for contact information.

(Copy for the payer)

Light Vehicle Tax (By Vehicle Type) Payment Certificate (For Vehicle Inspection)

Vehicle number	
Term of validity	

The stamped collection date is certification of payment of the light vehicle tax (By Vehicle Type) for the vehicle of the above number.

The form is invalid if \* (asterisk) has been stamped in the columns of the vehicle number and term of validity.

Please keep this slip with the vehicle inspection certificate, as it is required at the vehicle inspection.

Collection date stamp

7

Do not separate the slips before payment.

(Copy for the payer)

## Please keep this slip with the vehicle inspection certificate.

### Explanation of the Certificate (front side)

#### 1. If the vehicle number is printed in the vehicle number column:

After you pay the tax and receive a receipt with a collection stamp, it can be used as the tax payment certificate.

#### 2. If "\*\*\*\*\*" is printed in the vehicle number column:

- Vehicles not requiring inspection  
Motorized bicycles, motorcycles (250cc or less) and small special-purpose vehicles  
Since these vehicles do not require inspection, a tax payment certificate is not necessary.
- Vehicles for which the light vehicle tax (category-based tax) in the past fiscal years has not been paid  
This form cannot be used as a tax payment, since the light vehicle tax of fiscal 2024 or before has not been paid. If you need a tax payment certificate, pay the tax for this year and any tax previously due, and apply for the certificate as shown below:

#### [Note] Application for the tax payment certificate (for continuous inspection)

- Vehicle inspection certificate or the seal of the tax payer
- Tax payment receipt
- Driver's license or health insurance card, etc. of the person who comes to the counter

Bring the items indicated above to the tax certificate desk (City Hall Bldg. 1, 2nd floor) or any branch office of the city hall.

\*If you pay the tax via the local tax payment website or a smartphone payment app, a tax payment receipt will not be issued. If you need one, pay the tax by another method.

For inquiries, please contact: Property Tax Section, Kanazawa City  
Tel (076)220-2147 Fax (076)220-2182

**1. Cause for taxation** This tax is imposed on a person who owns a motorized bicycle, light vehicle, small-sized special motor vehicle or two-wheeled small-sized motor vehicle as of April 1, 2025 pursuant to Article 443 of the Local Tax Act and Article 66 of the Kanazawa City Tax Imposition and Collection Ordinance.

**2. Payment period** The payment period is from May 10 to June 2, 2025.

### 3. Requests for examination and filing of appeals

- If you have a complaint about the content of this notification, you can contact the Mayor to request an examination within three months of the day after receipt of the notification.
- You can file an appeal for cancellation of the disposition only after the decision on your request for examination stated in 1) above has been made. You need to file a suit against Kanazawa City (represented by the Mayor) within six months of the day after receipt of the notification of the decision; however, you can file an appeal before the decision on your request is made in one of the following cases:
  - A decision on your request is not made within three months of the day after your request is made.
  - Emergent proceedings are required to avoid significant damage arising from the disposition, the execution of the disposition or the continuance of proceedings.
  - There is good reason for not making a decision with regard to your request.
- Notwithstanding the above, you cannot request an examination if one year has passed starting from the day after your disposition within the period stated in 1) above; also, you cannot file an appeal for cancellation of your disposition if one year has passed starting from the day after the decision has been made on your request within the period stated in 2) above. However, if there is good reason, you may request an examination or appeal for cancellation of the disposition after the periods stated in 1) or 2) above, or even after one year has passed starting from the day after your disposition or the day after a decision has been made on your request.

**4. Late-payment charge** If a tax payment is overdue, a late-payment charge is imposed for the tax (fractions of 1,000 yen are rounded down, and if the tax amount is less than 2,000 yen, the total amount is rounded down) at an annual rate of 14.6% (7.3% within one month from a due date) according to the number of days from the day after the due date to the payment date. However, if the average loan rate pursuant to Article 93-2 of the Special Taxation Measures Law plus 1% (referred to as "late-payment charge special standard rate" hereafter) is lower than 7.3%, the rates for the fiscal year (referred to as "special late-payment charge standard rate year") are changed as follows:  
 1) Within one month from a due date: the late-payment charge special standard rate plus 7.3%  
 2) After the period of 1): the late-payment charge special standard rate plus 1% (Maximum 7.3% even if the total rate is higher than 7.3%).

**5. Reminders** If a tax payment is overdue, a reminder is issued within 20 days of the due date.

**6. Disposition of delinquency** If a tax payment is not completed within 10 days of the date on which the reminder is issued, a disposition of delinquency may be executed.

### 7. Tax rates

Vehicle category		Annual tax amount (yen)
Motorized bicycle	Category 1 Motorcycle (50cc or rated output 0.6kW or less)	2,000
	Motorcycle (125cc or less and max. output 4 kW or less)	2,000
	Specified motorcycle under 50 cc (Rated output 0.6kW or less)	2,000
	Category 2 Motorcycle: Otto-class (0.09L or rated output 0.8kW or less)	2,000
	Motorcycle: Ko-class (0.125L or rated output: 1.0kW or less)	2,400
	Microcar	3,700
Small-sized special motor vehicle	Vehicle for farming	2,400
	Other vehicles	5,900
Two-wheeled small-sized motor vehicle (above 0.250L)		6,000

Vehicle category		Annual tax amount (yen)		
Light motor vehicle	Two-wheeled vehicle (trailer)	3,600		
	Two-wheeled vehicle (0.250L or less)	3,600	*Transitional tax rates	
	Three-wheeled vehicle	3,900	3,100	
	For Business use	Business use	6,900	5,500
		Private use	10,800	7,200
	For Vehicle with four or more wheels or cargo	Business use	3,800	3,000
Private use		5,000	4,000	

\* The transitional tax rates are applied to light vehicles with three or more wheels ("light four-wheeled vehicle, etc." hereafter) if "the initial inspection month and year" printed on the vehicle inspection certificate is prior to March 2015.

**8. Special tax rates** \* An increased tax rate will be applied to four-wheeled light motor vehicles, etc. after 13 years from the date of the initial inspection.  
 \* The tax rate decreases for four-wheeled light motor vehicles, etc. with excellent exhaust performance or fuel economy performance.

### 9. Tax exemption for light motor vehicles (by vehicle type)

A person who has a physical disability certificate may be exempted from taxes (by vehicle type) for light motor vehicles if he/she meets the requirements.

### Where to pay

- Specified financial institutions, specified proxy financial institutions or proxy receiving financial institutions of Kanazawa City

Hokkoku Bank, Kanazawa Shinkin Bank, Hokuriku Bank, Fukui Bank, Hakusan Shinkin Bank, Kono Shinkin Bank, First Bank of Toyama, Fukuho Bank, Hokuriku Labour Bank, Kanazawa Chuo Shinkumi Bank, Noto Kyohei Shinkin Bank, Isurugi Shinkin Bank, JA Kanazawa, JA Kanazawa Chuo, Ito Shinyo Kumiai, Yokohama Kougjin Shinkumi Bank, JA Bank Ishikawa, JF Bank East Japan

All branches of the above financial institutions in Japan (excluding their agencies). For Yokohamagoin Credit Union and JF Bank East Japan, payment is available only at branches in the city.

- Please pay at a financial institution that supports eL-QR codes

You can check the financial institutions that support eL-QR codes at the Local Tax Agency website.

[共通納税対応金融機関](#) [Research](#)

(Financial institutions that support common tax payment)

- Convenience stores (Kanazawa City tax collection contractors)

Kurashi House, Three-Eight, Seikatsu Saika, Seiko Mart, Seven-Eleven, Daiei, Daily Yamazaki, New Yamazaki Daily Store, Hasegawa Store, Hamanasu Club, Family Mart, Popular, Mini Stop, Yamazaki special partner shops, Yamazaki Daily Store, Lawson, Lawson Store 100, stores with the MMK system

- Payment using a smart phone payment app or credit card

You can pay via a smart phone payment app that supports eL-QR. You can also pay using your credit card via the eLTAX local tax payment website. Please check the Local Tax Agency website for details.

[地方税お支払サイト](#) [Research](#)

(Local tax payment website)

- Late-payment charges cannot be paid at a convenience store.
- You cannot pay the tax at a convenience store if the bar code is not printed or cannot be scanned, or if the amount has been modified.
- You can pay the tax using this payment slip at a convenience store by the deadline indicated on the front side.

As of April 2025