



2 National tax

(3) Withholding tax and certificate of income and withholding tax

When your company, at the time of paying you your salary, deducts income tax according to the level of income and pays this income tax to the state, this is called "withholding tax." The document recording the total amount of the your salary paid between 1 January and 31 December of the year in question at your place of work, and the amount of income tax which has been taxed at source is called the certificate of income and withholding tax. In around January of the succeeding year, the company where you work will hand you this document directly. The certificate of income and withholding tax is a very important document proving things such as your salary income, and is an essential document for times such as when you carry out procedures for extending your status of residence. You should keep this document carefully.

