



4 Motor vehicle tax and light motor vehicle tax

4-1 Motor vehicle tax

The motor vehicle tax is a tax levied on persons who possess a motor vehicle as of 1 April of each year. When a tax notice arrives from your prefectural administrative office, pay this tax through the post office or bank etc. before the due date.

4-2 Light motor vehicle tax

The light motor vehicle tax is a tax levied on persons who possess an engine-powered cycle (moped), a small-sized special motor vehicle, a light motor vehicle, or a two-wheeled compact motor vehicle. When a tax notice arrives from your prefectural administrative office, pay this tax through the post office or bank etc. before the due date.

4-3 Other taxes

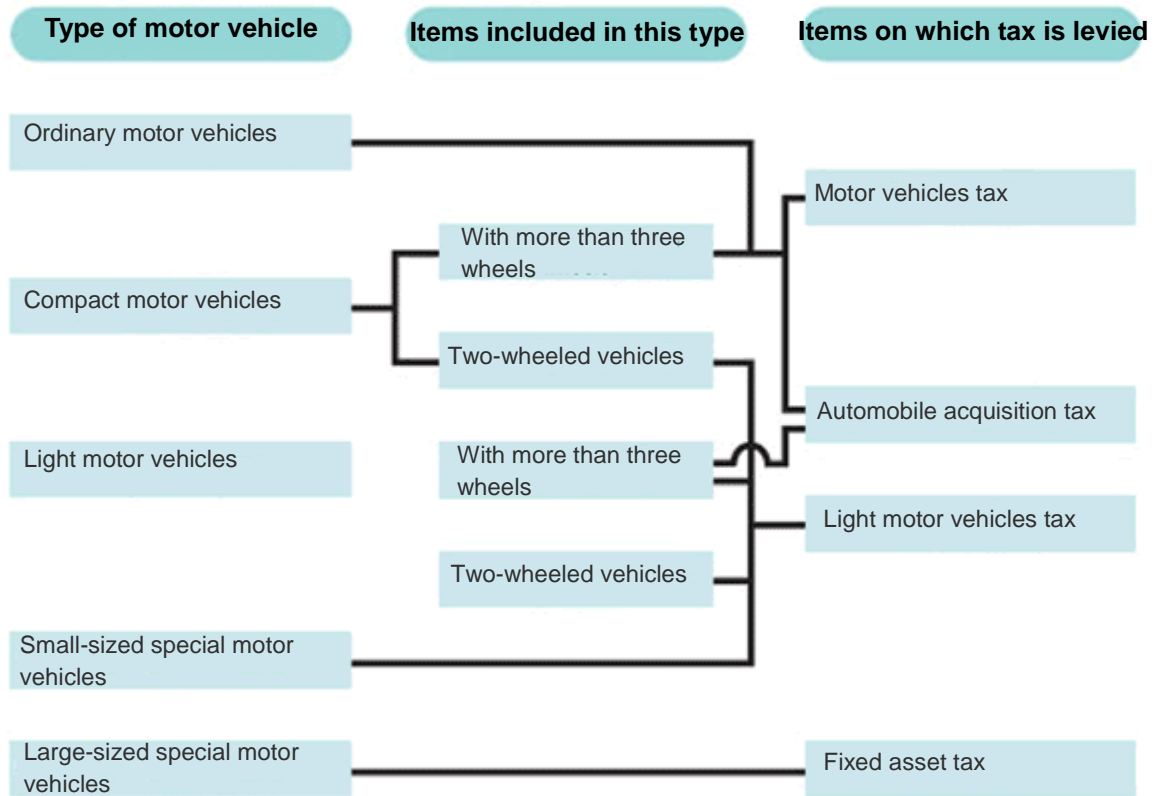
In terms of taxes relating to motor vehicles, apart from local taxes such as the motor vehicle tax and light motor vehicle tax, there also exists the motor vehicle tonnage tax which is a national tax.

4-4 Registration procedures

The motor vehicle tax and light motor vehicle tax are levied on persons who possess a motor vehicle as of 1 April of each year. If you have passed a motor vehicle or light motor vehicle of yours onto another person, disposed of your vehicle, or had it stolen, be sure to undertake the procedures for registering a change of name, or disposal of a vehicle at your nearest transportation bureau. If you do not carry out the procedures for the change of name or disposal, you will continue to be taxed permanently for the vehicle.



Types of motor vehicle and items on which tax is levied



Source: Tokyo Metropolitan Government Bureau of Taxation