



## 5 Tax payment certificate and proof of earnings

When you change your status of residence, enter your child into nursery school, or apply to move into public subsidized housing, you may need a tax payment certificate and proof of earnings. If you need these documents, please apply to the administrative office of the municipality where you are residing as of 1 January of the year in question (a fee will be charged).

Furthermore, the following items also constitute proof of income etc.: a copy of the income tax returns (please refer to [2-1\(2\)](#)), the certificate of income and withholding tax (please refer to [2-1 \(3\)](#)).

### 5-1 Procedures for avoiding double taxation

There are many cases where funds earned through working in Japan are used to start up a business or used to purchase land in the person's own country. There is a risk that in such cases double taxation could occur, whereby a large amount of tax is demanded by your own country. For this reason, Japan has signed bilateral tax treaties with the United States, China, South Korea, Brazil, Indonesia, the Philippines, Thailand and other countries (please refer to the following chart) to avoid double taxation; by proving that you paid tax on your income in Japan, you can avoid double taxation when you return to your own country.



**Chart listing countries with which Japan has signed bilateral treaties As of January 2009**

No.	Country	No.	Country	No.	Country
1	Ireland	16	Singapore	31	Bangladesh
2	United States	17	Switzerland	32	Fiji
3	Israel	18	Sweden	33	Philippines
4	Italy	19	Spain	34	Finland
5	India	20	Sri Lanka	35	Brazil
6	Indonesia	21	Thailand	36	France
7	UK	22	China	37	Bulgaria
8	Vietnam	23	Former Czechoslovakia (Note 1)	38	Belgium
9	Egypt	24	Denmark	39	Poland
10	Australia	25	Germany	40	Malaysia
11	Austria	26	Turkey	41	South Africa
12	Netherlands	27	New Zealand	42	Mexico
13	Canada	28	Norway	43	Romania
14	South Korea	29	Pakistan	44	Luxemburg
15	Zambia	30	Hungary	45	Azerbaijan

(Note 1) The treaty signed with former Czechoslovakia continued to be applicable to the Czech Republic and the Republic of Slovakia.

(Note 2) The treaty signed with the former USSR continues to be applicable to the Russian Federation, the Republic of Kyrgyzstan, the Republic of Georgia, the Republic of Tajikistan, the Republic of Uzbekistan, Turkmenistan, Ukraine and the Republic of Armenia, Republic of Azerbaijan, the Republic of Belarus and the Republic of Moldova.

Source: National Tax Agency