



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.

Multilingual Living Information



L Tax

[Back to the top of L Tax](#)

Chart listing countries and regions with which Japan has signed bilateral treaties As of October 2012

East/ Southeast Asia	Indonesia South Korea Singapore Thailand China Philippines Brunei Vietnam Hong Kong Malaysia	Europe	Austria Netherlands Switzerland Sweden Spain Denmark Germany Norway Finland France Belgium Luxemburg Isle of Man (※)	East Europe / Former Soviet Union	Azerbaijan Armenia Ukraine Uzbekistan Kazakhstan Kyrgyz Georgia Slovakia Tajikistan Czech Turkmenistan Poland Hungary Bulgaria Belarus Moldova Romania Russia
South Asia	India Sri Lanka Pakistan Bangladesh		Africa		Zambia South Africa
Pacific Region	Australia New Zealand Fiji	Middle East	Israel Egypt Saudi Arabia Turkey		North America
Europe	Ireland UK Italy				Central - South America & Caribbean
(64 Countries / Regions)					

(※) Mainly exchange of information related to taxation.

Source: Ministry of Finance

