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TAX UPDATE

NATIONAL TAX AGENCY — EXTENSION OF FILING AND PAYMENT DUE DATES FOR INDIVIDUAL INCOME TAX, GIFT TAX AND INDIVIDUAL CONSUMPTION TAX FOR 2019

The National Tax Agency released an announcement (Japanese only) on 27 February 2020 that the filing and payment due dates for individual income tax etc. for 2019 will be extended to 16 April 2020 as follows due to the spread of the corona virus:

Tax items	Filing period and payment due dates	Extended due date
Individual income tax (including special reconstruction income tax)	From 17 February 2020 to 16 March 2020	To 16 April 2020
Individual consumption tax (including local consumption tax)	From 6 January 2020 to 31 March 2020	
Gift tax	From 3 February 2020 to 16 March 2020	

In accordance with the above extension, payment due dates for individual income tax (including special reconstruction income tax) and individual consumption tax (including local consumption tax) by using automatic bank transfer will also be extended.

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