



# KPMG Japan e-Tax News

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## TAX UPDATE

### NATIONAL TAX AGENCY - FLEXIBLE APPROACH FOR FILING DUE DATES OF 2019 TAX RETURNS

The National Tax Agency released an announcement (Japanese only) about adopting a flexible approach for the filing due dates of 2019 tax returns on 6 April 2020.

As set out in e-Tax News No.184 [‘Extension of Filing and Payment Due Dates’](#) issued on 28 February 2020, the National Tax Agency released an announcement (Japanese only) on 27 February 2020 that the filing and payment due dates for individual income tax, gift tax and individual consumption tax for 2019 will be extended to 16 April 2020 due to the spread of the coronavirus.

The new announcement states that filing of tax returns and consultation on filing of tax returns on or after 17 April 2020 will be treated as in (1) and (2) below. The announcement also refers to the newly released links of (3) and (4) below.

- (1) In light of the spread of the coronavirus in various places, from the perspective of thoroughly relieving congestion at places where tax returns are filed, for those who have difficulty in filing tax returns by due dates for reasons such as refraining from going out due to the spread of infection, late filing on or after 17 April 2020 will be flexibly accepted without a deadline. On request to the tax office when it becomes possible to prepare tax returns or come to the tax office, the extension of filing due dates of tax returns will be provided.
- (2) The consultation on filing of tax returns on or after 17 April 2020 will not be based on the first-come-first-served basis as in the case of consultation at places where tax returns are filed. As a rule, advance reservation will be required so tax payers can file tax returns smoothly. Such arrangement will be taken in order to prevent infection risk.
- (3) FAQ about individual extension of filing and payment due dates for individual income tax, gift tax and individual consumption tax

The FAQ summarizes the procedures, etc. to get flexible approach for filing due dates of tax returns and consists of the following four questions:

- Q1. In which cases is individual extension accepted?
- Q2. When are the filing and payment due dates in case of individual extension?
- Q3. Are the procedures for submitting applications or notifications, etc. other than filing of tax returns also in scope of individual extension?
- Q4. What kind of procedures are required for individual extension?

Q4 introduces the statement that the application for the extension of the filing and payment due dates is required in the open space in tax returns in case of filing on or after 17 April 2020. The description and input method for the above statement are also introduced with a diagram for filing of tax returns by hard copies and by e-Tax.

- (4) For those who file tax returns on or after 17 April 2020, the date of automatic bank transfer will be notified individually

It is stated that the date of automatic bank transfer will be notified by the tax office individually where the filing due date is extended.