



TAX UPDATE

NATIONAL TAX AGENCY – EXTENSION OF FILING AND PAYMENT DUE DATES FOR INDIVIDUAL INCOME TAX, INDIVIDUAL CONSUMPTION TAX AND GIFT TAX FOR 2020

The National Tax Agency released an announcement (Japanese only) on 2 February 2021 that the filing and payment due dates for individual income tax etc. for 2020 will be extended to 15 April 2021 as follows due to the spread of COVID-19:

Tax items	Original filing and payment due dates	Extended due date
Individual income tax (including special reconstruction income tax)	15 March 2021	15 April 2021
Individual consumption tax (including local consumption tax)	31 March 2021	
Gift tax	15 March 2021	

In accordance with the above extension, payment dates for individual income tax and individual consumption tax by using automatic bank transfer will also be extended as follows:

Tax items	Original payment dates	Extended payment dates
Individual income tax (including special reconstruction income tax)	19 April 2021	31 May 2021
Individual consumption tax (including local consumption tax)	23 April 2021	24 May 2021

[KPMG Tax Corporation](#)
info-tax@jp.kpmg.com
home.kpmg/jp/tax-en

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