



TAX UPDATE

NATIONAL TAX AGENCY - UPDATE OF FAQs RELATING TO COVID-19 (EXTENSION OF FILING AND PAYMENT DUE DATES BY INDIVIDUAL APPLICATION)

On 6 April 2021, the National Tax Agency updated the 'FAQs about the tax treatments for the tax filing and tax payment procedures, etc. relating to COVID-19' (Japanese only) which have been updated several times since the original release on 25 March 2020.

For example, in the latest update the following FAQ was added:

■ 2. Extension of Filing and Payment Due Dates by Individual Application

Q1-3. Individual extension by a simple method

Last year, with regard to individual income tax, gift tax and individual consumption tax, individual application for the extension of filing and payment due dates was accepted even after the extended filing and payment due dates (16 April 2020) under an extremely simple method, such as adding a note to 'application for extension of filing and payment due dates relating to COVID-19' in the open space in tax returns, etc., in light of the spread of new coronavirus infection. (We set out the information of this method in the e-Tax News No.190 '[Flexible Approach for Filing Due Dates](#)' issued on 6 April 2020.)

The FAQ indicates that this extremely simple method will not be acceptable on or after 16 April 2021 for the following reasons:

- Even after the extended filing and payment due dates (15 April 2021), a taxpayer can extend the filing and payment due dates by individual application if there is an unavoidable reason due to new coronavirus infection.
- In such case, the taxpayer must prepare and submit the 'Application for Extension of Filing and Payment Due Dates due to Disaster' which has a column for the description about each situation, since it is necessary to confirm the unavoidable reason concretely why the taxpayer cannot meet the due dates.

In addition to the above FAQ, some other FAQs were also updated for the same reason as above.

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