

GMS Flash Alert



2021-048 | February 5, 2021

Japan - Extended Filing and Payment Deadlines for 2020 Individual Taxes

Japan’s National Tax Agency announced on 2 February 2021, that the filing and payment due dates for individual income tax for 2020 will be extended by one month to 15 April 2021, due to the spread of COVID-19.¹

WHY THIS MATTERS

The extension of the filing deadline for 2020 individual income tax returns to 15 April 2021, is one of the measures that has been undertaken to allow taxpayers additional time to organise their tax affairs and to avoid large crowds at the tax office with taxpayers submitting tax returns.

For prior coverage of last year’s extension, see [GMS Flash Alert 2020-042](#) (2 March 2020).

Extended Due Dates

The extended filing and payment deadlines for various individual taxes are as follows:

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	

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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

FOOTNOTE:

1 [・申告所得税、贈与税及び個人事業主の消費税の申告・納付期限を令和3年4月15日（木）まで延長します（令和3年2月2日）](#) (in Japanese) on the website of the [National Tax Agency](#).

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Contact us

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