



GMS Flash Alert



2022-029 | February 9, 2022

Japan - For 2021 Individual Taxes, Extended Filing and Payment Deadlines

Japan's National Tax Agency announced on 3 February 2022, that the filing and payment due dates for 2021 Japanese individual income tax returns will be extended until 15 April 2022, for those who are unable to meet the tax return due date of 15 March 2022, due to the spread of COVID-19.¹

WHY THIS MATTERS

The extension of the filing and payment deadlines for 2021 individual income tax returns to 15 April 2022, is one of the measures taken to allow taxpayers additional time to organise their tax affairs, which may help reduce stress around tax filings and payments for individual taxpayers and tax services providers.

For prior coverage of last year's extension, see [GMS Flash Alert 2021-048](#) (5 February 2021).

More Details

Until 15 April 2022, the tax authorities will accept tax returns filed using simplified procedures, which make it possible for taxpayers to extend their filing and payment due dates by including a note on the tax return stating “新型コロナウイルスによる申告・納付期限延長申請” (application for extension of filing and payment due dates relating to COVID-19). This extension is applicable without submission of a separate application form.

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KPMG NOTE

Tax withdrawal dates will be announced later for taxpayers using the automatic bank transfer payment method for national tax payments. For other tax payment methods, tax payments must be settled by the tax return filing date.

FOOTNOTE:

1 See [【所得税等の確定申告について】新型コロナウイルス感染症の影響により申告期限までの申告等が困難な方へ](#) (Japanese only) on the website of the [National Tax Agency](#).

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Contact us

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The information contained in this newsletter was submitted by the KPMG International member firm in Japan.

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