

If national tax is outstanding...



We can be consulted on payment at the tax office if taxpayers cannot pay the national tax in a lump sum.

We ask the taxpayer about the situation of their business, cash flow and property at the payment consultation.

If the tax remains unpaid, or the taxpayer does not attend consultation, we will carry out the procedures for tax collection as below:



Sending a demand letter

* When the taxpayer does not pay the tax past the due date, we will send them a demand letter.

If the taxpayer has not paid the tax or has not consulted the tax office after we sent the demand letter ...



Investigation of property

* We will investigate the taxpayer's property at banks or with their clients, etc.

* As a part of the investigation of property, there are cases in which revenue officers search the taxpayer's house or office.

If we confirm that the taxpayer does not have any intention to pay, for example, the taxpayer has not consulted us about payment, or the taxpayer does not keep their word for payment...



Seizure of assets

* We will seize the taxpayer's assets, for example, movable properties (jewelry etc.), credit (receivables, bank deposits, etc.), and real estate.



Collection or public auction

* We will collect the credit that we have seized.

* Movable properties and/or real estate which we have seized will be sold at a public auction by tender etc.



Appropriation for outstanding national tax

* We will appropriate collected credit or proceeds of the sale by public auction for the taxpayer's outstanding national tax.

If you cannot pay your national tax by the due date, please consult the tax office (Collection Group) in the district where you stay or reside as soon as possible.

* Grace systems may be applied to taxpayers who cannot pay their national tax in a lump sum, if the taxpayer meets requirements of laws and regulations.