

Procedures for Accommodation Managers

Accommodations providing stays of 6,000 yen or more per person per night are required to collect Accommodation Tax from guests. As a general rule, you must file a tax return and pay the total monthly amount for each facility to the prefecture every month.



Steps (For details, please see the back)

1

Registration Application or Notification of Status as a Specified Accommodation

Accommodations are required to register for application as a Special Tax Collector.
(Note: Additional procedures are necessary for information updates or business termination.)
Accommodations with room rates of less than 6,000 yen ppn are required to submit a Notification of Status as a Specified Accommodation.

2

Accommodation Tax Filing (For facilities with stay fees of 6,000 yen or more ppn)

Please collect accommodation tax from your guests, and, in principle, file a tax return with the prefecture by the end of each month for the accommodation tax collected during the previous month.

3

Accommodation Tax Payment (For facilities with stay fees of 6,000 yen or more ppn)

Please pay the accommodation tax amount filed by the end of each month via e-tax or bank counter.

*If you file accommodation tax via eLTAX, you can use e-payment.



Please make sure to keep ledgers and documents related to accommodation tax.
Specified Accommodations are also required to maintain these records.

For details, please look at the **Nagano Special Collection Manual** on our website.

https://www.pref.nagano.lg.jp/zeimu/syukuhakuzei_tebiki-youshiki.html



Inquiries

1

Registration Application or Notification of Status as a Specified Accommodation

1-1

Verify if your room rates are “6,000 yen or more pppn”

To determine if a stay is 6,000 yen or more pppn (above the tax-exemption threshold), please use the **room rate** based on a stay without meals and **excluding consumption tax, bathing tax, and other fees**.

1-2

Submit necessary documents

For stays of 6,000 yen or more pppn	For stays of less than 6,000 yen pppn
<input type="checkbox"/> Application for Registration as a Special Tax Collector* <input type="checkbox"/> <u>For corporations</u> : certificate of registered matters <input type="checkbox"/> <u>For individuals</u> : certificate of residence <input type="checkbox"/> <u>For hotel business</u> : notice of hotel business license <input type="checkbox"/> <u>For vacation rental</u> : documents confirming the business registration number and business address <input type="checkbox"/> Accommodation agreement/terms and conditions for accommodation <input type="checkbox"/> Documents indicating accommodation fees/price list <input type="checkbox"/> Bank account details for transfers [Submit via mail or eLTAX]	<input type="checkbox"/> Notification of Status as a Specified Accommodation* <input type="checkbox"/> Accommodation verification form* <input type="checkbox"/> Documents indicating accommodation fees/price list [Submit via mail or Nagano E-Application Service]

- For submission by mail, the **above three forms*** are available for download on the prefecture’s website.
- For more info on calculations, documents, and e-filing (eLTAX/Nagano E-Application Service), refer to the prefecture’s website or the Special Collection Manual.

2 Accommodation Tax Filing

In principle, please file your tax return with the prefecture by the end of each month. Ensure that a separate tax return for the previous month is prepared for each facility and that the monthly calculation sheet is attached.

Accommodation Tax Return



Monthly Accommodation Tax Calculation Sheet

(Any format is acceptable, provided it includes a breakdown of taxable and non-taxable stays for each date of stay.)

How to submit

- ① E-filing via eLTAX
- ② Submit to the prefectural tax office (By mail or in person)

- Special Tax Collectors are required to report even if the amount is 0 yen.
- Specified Accommodations are not required.

Accommodation tax-related ledgers and documents must be preserved. (Including Specified Accommodations)

<Retention period> Ledgers: 5 years (starting from the day after the end of the month of submission)
 Documents: 5 years (starting from the day after the end of the month of the stay)

3 Accommodation Tax Payment

In principle, please pay the tax amount reported for the previous month by the end of each month via the following methods:

If you filed via eLTAX	If you submitted by mail or in person
Payment methods: ① Online: via eLTAX ② In Person: at a bank counter with your payment slip	Please pay at a bank counter with your payment slip

Regarding banks handling tax payments at the counter, look at the prefecture's website:
<https://www.pref.nagano.lg.jp/zeimu/kurashi/kenze/aramashi/aramashi/nofusaki.html>