«Postal Code»
«Applicant Address １» «Applicant Address ２»

«Applicant Company/Organization Name»
«Applicant Name» 様

No.471, Hakuba Village Taxation Division
October 1, 2025

Toshiro Maruyama
Mayor of Hakuba Village
（Official seal omitted）

Request for Registration as a Special Collection Agent for the Accommodation Tax

Hakuba Village has decided to introduce an accommodation tax starting June 1, 2026 in order to enhance the appeal of "Mountain Resort Hakuba", as stated in the Hakuba Village Tourism Management Plan, and to promote sustainable tourism in harmony with village life. On September 30, 2025, the Village obtained the consent of the Minister of Internal Affairs and Communications for establishment of this non-statutory purpose tax.

Taxpayers of the accommodation tax will be guests staying at inns, hotels, guesthouses, and private lodging facilities within Hakuba Village. However, the village will not collect the tax directly. Instead, accommodation facilities will collect the tax together with accommodation fees and then file and remit the tax to the Village. This system is referred to as the "special Collection system".

Under this system, providers of accommodation facilities will serve as the special collection agents of the accommodation tax. Therefore, all operators of accommodation facilities located within Hakuba Village are required to register in advance as special collection agents.

We kindly request that you apply for registration as a special collection agent for the accommodation tax as outlined below.

*Please note: In order to receive subsidies under the "Hakuba Village Accommodation Tax System Renovation Support Program," this registration process is required.

Note

１．Applicable Accommodation Facility

Date of License	
License Number	
Facility Name	
Facility Address	
Type of Business under the Inns and hotels Act:《Type of business	

*If you have suspended or discontinued the accommodation business, please submit a *Notification of Suspension (or Discontinuation) of Business* to the Omachi Public Health Center, in accordance with Article 4 of the Enforcement Regulations of the Inns and hotels Act (Ministry of Health and Welfare Ordinance No.28 of 1948).

Food and Sanitation Division, Omachi Public Health Center

Omachi Joint Government Building, 1058-2 Omachi, Omachi City

2. Procedures for Registration as a Special Collection Agent
As described in Attachment 1.

3. Enclosed Materials
- (Attachment 1) Procedures for Registration as a Special Collection Agent
- (Attachment 2) Strengthened Measures for Identifying and Instruction Unlicensed or Unreported Operations
- (Attachment 3) Information on the Briefing Session regarding the Hakuba Village Accommodation Tax

English Version Information

The English version of the Accommodation Tax information is available on the following website:
https://www.vill.hakuba.lg.jp/gyosei/soshikikarasagasu/zeimuka/kazeigakari/2/syukuhakuzei/13526.html

For automatic translation, please use *Google Translate* by selecting "Choose Language" in the upper-right corner of the page.

Important Information for Accommodation Business Operators in Hakuba Village

○ Village Charter

The *Village Charter* sets out the aspirations and ideals of Hakuba residents regarding the type of community they seek to create."
https://www.vill.hakuba.lg.jp/gyosei/gyoseijoho/hakubamuranoshokai/2583.html

○ Best Tourism Village

The *Best Tourism Villages* initiative, launched by the UN World Tourism Organization in 2021, recognizes communities that preserve cultural heritage and promote sustainable tourism in line with the Sustainable Development Goals (SDGs).

Hakuba Village was selected as a Best Tourism Village in 2023.

https://www.vill.hakuba.lg.jp/gyosei/soshikikarasagasu/kankoka/kankoshokokakari/1/10162.html

Procedures for Registration as a Special Collection Agent, etc.

Operators of accommodation facilities are required to complete procedures for either registering as a Special Collection Agent or submitting a Notification of Qualification as a Special Accommodation Facility whenever they start, change, or discontinue the operation of a facility.
This requirement exists because the Village must maintain up-to-date information on Special Collection Agents and the status of accommodation facilities in order to properly administer the accommodation tax.

The accommodation tax does not apply to stays where the accommodation fee (room charge only, excluding tax; see page 6(3) is less than 6,000 yen per person per night (tax-exempt threshold). Accordingly, procedures differ depending on whether the facility offers accommodations at 6,000 yen or more per person per night. However, all accommodation operators are required to complete one of the following procedures.

1 Application for Registration as a Special Collection Agent

(For facilities offering accommodations of 6,000 yen or more per person per night)

Operators of accommodation facilities, as well as those plans to newly start operating such facilities, are required to submit a registration application as a Special Collection Agent to Hakuba Village.
Please note that registration is required for each facility that has obtained a business permit (or completed the necessary notification).

○ Required Attachments

①	Application for Registration as a Special Collection Agent for Accommodation Tax (Form No.6) ・・・ A ／ Light Green color	
②	〔Corporation〕	Certificate of Registered Matters（Current Matters Certificate）
	〔Individual〕	Copy of Residence Certificate （without My Number）
③	〔Ryokan business〕	Ryokan Business Permit notice or Ryokan Business Succession Approval
	〔Private Lodging Business〕	Document verifying the notification number and facility location (e.g., screen from a Private Lodging System on the official portal site)
④	Accommodation contract documents (e.g., Terms and Condition)	
⑤	Accommodation rate table (a printout of the facility's website is acceptable)	
⑥	Document verifying the bank account information stated on the application(e.g., copy of bankbook)	

※ For documents ②-⑥, copies are acceptable.
※ For item ③, if there have been any changes after the permit/notification was issued, please attach all change notifications submitted to the Public Health Center, etc.
※ For item ⑥, this is required for the payment of the special collection agent's compensation. Please ensure the bank account is under the same name as the registered special collection agent.

○ Application Deadline

Category	Deadline
If operating an accommodation facility as of June1,2026 (including those already in operation)	June 6, 2026
If starting operation of a new accommodation facility on or after June 2, 2026	5days prior to the scheduled start date of operation

2 Notification of Qualification as a Designated Accommodation Facility

(For facilities offering no accommodations of 6,000 yen or more per person per night)

Facilities for which accommodation charges do not reach 6,000 yen per person per night, and for which no accommodation tax liability will arise throughout the year, are not required to apply for registration as a special collection agent. However, they must file a notification of qualification as a designated accommodation facility.

In the case of a designated accommodation facility, since all stays fall below the tax exemption threshold(less than 6,000yen per person per night), the operator of such a facility is not required to file or pay the accommodation tax. However, they are still required to keep and maintain books and records as a special collection agent.

〇 Required Attachments

①	Notification of Qualification as a Designated Accommodation Facility ･･･	B	／ White Color
②	Accommodation rate table (a printout of the facility's website is acceptable)		

〇 Application Reference Submission Date

Category	Reference submission date
If operating an accommodation facility as of June1,2026 (including those already in operation)	June 6, 2026
If starting operation of a new accommodation facility on or after June 2, 2026	5days prior to the scheduled start date of operation

3 Application via Nagano Electronic Application Service

The procedures in (1) and (2) may also be completed using the Nagano Electronic Application Service.

Nagano Electronic Application Service (Application for Registration as a Special Collection Agent for Accommodation Tax, etc., Hakuba Village)
https://apply.e-tumo.jp/vill-hakuba-nagano-u/offer/offerList_detail?tempSeq=62623

4 Note

To receive the Hakuba Village Accommodation Tax System Upgrade Subsidy, you must complete the registration as a Special Collection Agent before submitting the subsidy performance report. The submission of accommodation tax return forms and payment slips is scheduled for around April 2026. Therefore, if you are operating an accommodation facility as of June 1, 2026 (including those already operating previously), please complete the registration as a Special Collection Agent or submit the notification that your facility qualifies as a "Specified Accommodation Facility" as early as possible. The registration or notification also serves to collect information on all accommodation facilities in Hakuba Village, including business permits and facility details. For facilities that do not submit the required documents, investigators will be dispatched for on-site inspections.

About the Accommodation Tax

1 Purpose of the Accommodation Tax

The accommodation tax is a local purpose tax introduced by Hakuba Village. Its aim is to preserve the beautiful scenery, rich natural environment, and the way of life and culture nurtured by them, while enhancing the appeal of Hakuba as a *mountain resort* that offers comfort to visitors from around the world.

Specific projects funded by the accommodation tax will be deliberated by the Hakuba Village Tourism Management Council, based on the Basic Philosophy of Tourism Management, the Tourism Management Vision, and the Basic Policy on the Use of Accommodation Tax Revenue (see chart on the right).

宿泊税使途の基本方針と想定する事業例

１．観光客の利便性・満足度向上に資する事業

- 観光インフラ（二次交通、観光DX、観光コンテンツ等）の整備
- 魅力あるまちづくり（観光人材育成、景観向上・修景整備、滞在空間、ユニバーサルデザイン等）

２．観光客が訪れることで生じる自然環境や住民生活へのマイナスの影響を抑えるための事業

- 環境保全（観光に起因するゴミ・CO2対策、自然環境整備等）

３．徴収・運用の仕組みづくり

- 宿泊税の導入・運用に係る経費

４．中長期的な戦略／計画の設定

- 各種統計調査、観光地経営ビジョンの作成

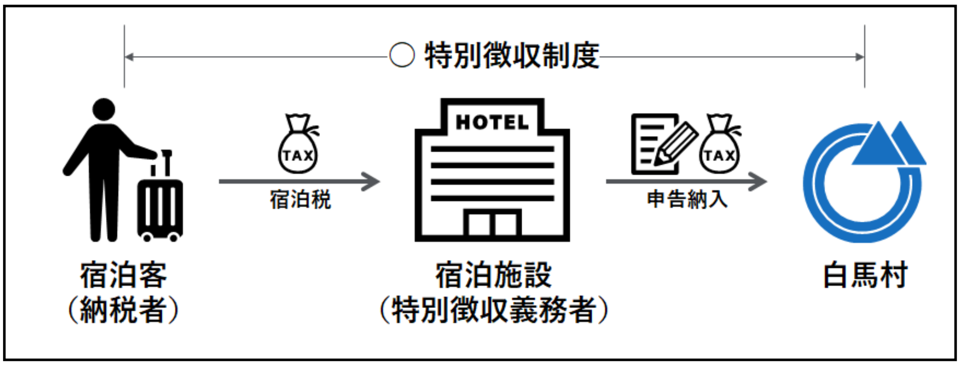
５．観光リスクマネジメント

- 災害・疫病などの観光客向け対策（防災情報の多言語化、避難所整備、感染症対策）
- 観光客のマナー向上や滞在中の安全に関する事業（救急・消防・医療体制の確保）

2 Collection

(1) Special Collection System

The taxpayers of the accommodation tax are the guests staying at inns, hotels, guesthouses, and private lodging facilities within Hakuba Village. However, the Village does not collect the tax directly. Instead, accommodation providers are required to collect the tax together with the accommodation fee and then file and pay it to Hakuba Village. This system is referred to as the special collection system.



(2) Special Collection Agents

The special Collection Agent for the accommodation tax is the operator of the accommodation facility. Basically, this applies to:

・Operators of Ryokans, hotels, and simple lodging facilities with permits under the Ryokan Business Act

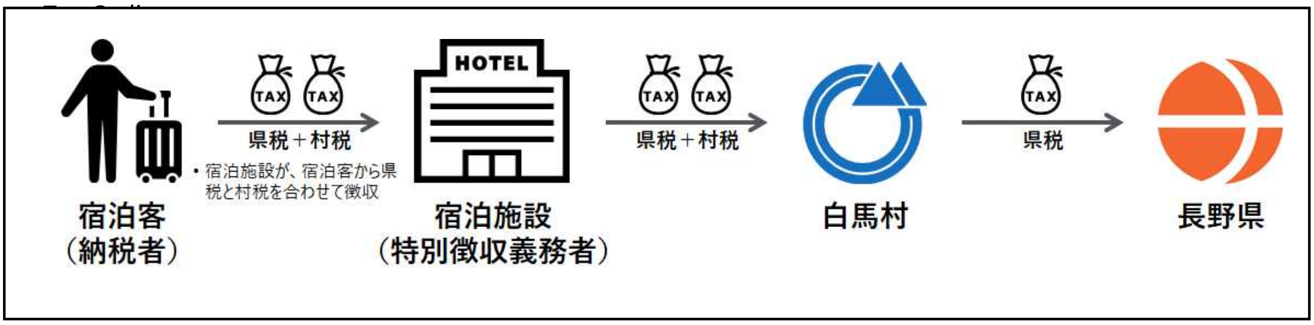
・Operators of facilities registered under the Private Lodging Business Act

However, if another person actually has responsibility for managing the accommodation facility under a consignment contract or similar agreement (the "actual operator"), that person may be designate as the Special Collection Agent.

Accommodation facility operators(Special Collection Agents) are required to:
・Register as a Special Collection Agent for the accommodation tax
・Collect the accommodation tax from guests
・Report and remit the tax to Hakuba Village
・Keep and preserve ledgers and related documents
・Carry out related procedures

(3) Special Rule for Collection of the Nagano Prefecture Accommodation Tax

Nagano Prefecture levies a prefectural lodging tax under the *Nagano Prefectural Lodging Tax Ordinance*. However, for accommodations located within Hakuba Village, the prefectural lodging tax is to be declared and paid to Hakuba Village together with the village lodging tax, in accordance with the *Hakuba Village Lodging*



Structure of the Lodging Tax

1　Taxable Subject and Taxpayer
The act subject to the lodging tax is accommodation provided at lodging facilities in exchange for lodging charges. The person liable for the tax (the taxpayer) is the guest who stays at the facility.

(1) Definition of “Stay”
Generally, a “stay” refers to the act of using an accommodation facility for sleeping with bedding from evening to the following morning. For the purpose of the accommodation tax, however, a stay is treated as taxable if it meets any of the following criteria:
・The use is treated contractually as a stay: or

・In other cases, the use involves six or more hours and extends overnight.

> !! Notice
> Even if a facility has not obtained the required license or has not submitted the necessary notification, it will still be subject to taxation if it provides accommodation that falls under the definition of "accommodation" requiring a license under the *Hotel Business Act* or a notification under the *Private Lodging Business Act.*
> ※ Accommodation requiring a license or notification refers to cases that meet all of the following four conditions:
> - A lodging fee is collected (the name given to the fee does not matter)
> - The accommodation has social characteristics (e.g., lodging is offered to unspecified persons, or widely advertised to the general public).
> - The accommodation is provided repeatedly continuously (e.g., the provider continuously solicits guests).
> - The accommodation is not the guest's primary residence (e.g., even if the period of stay exceeds one week, the provider carries our cleaning or provided bedding, etc.).

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- The accommodation is not the guest's primary residence (e.g., even if the period of stay exceeds one week, the provider carries our cleaning or provided bedding, etc.).

(2) Definition of "Guest"

A "guest" is a person who receives and uses accommodation facilities provided by an accommodation provider. Even if the accommodation fee is paid by a third party other than the guest, the actual guest who stays is considered the taxpayer.

2 Exemption Threshold / Tax Exemption

(1) Exemption Threshold

Accommodation tax is not imposed on stays where the accommodation fee (room-only, excluding tax; see page 6, section 3) is less **than 6,000 yen** per person per night.

(2) Tax Exemptions

Stays related to school educational or research activities, or events organized by childcare facilities, etc.

Type of Stay	Applicable Facilities	Applicable Activities	Eligible Participants
Accommodation for school educational or research activities	Kindergartens, elementary schools, junior high schools, compulsory education schools, high schools, secondary education schools, special needs schools, universities, and colleges of technology	・Activities based on the curriculum organized by the school (excluding universities) ・Educational activities conducted under the school's guidance according to its educational plan(excluding universities) ・For universities: curricular activities, school-organized events, or cultural/sports activities conducted under the school-approved student group following school	・Children and students of the school ・Supervisors accompanying them

		regulation(must be certified by the school principal)	
Accommodation for events organized by daycare centers, etc.	Licensed daycare centers, certified centers for early childhood education and care, family daycare providers, small-scale daycare providers, and workplace daycare providers (for children aged 3 and under)	・Events organized by the daycare facility (must be certified by the facility head)	・Children aged 3 and above ・Supervisors accompanying them
Accommodation for events organized by free schools	Free schools certified by local governments	・Events organized by the free school(must be certified by the school head)	・Students of the free school ・Supervisors accompanying them

○ Procedures at Accommodation Facilities – Verification for School/Study-Related Stays

① Receive the Certificate of School Trips or Other Educational Activities issued by the school to confirm that the stay I exempt from accommodation tax.

② Keep the received certificate at the accommodation facility for 5 years. (Submission to the village is not required, but the certificate may be checked during tax audits.)

(3) Exemption for Stays by Foreign Diplomats

Accommodation for foreign ambassadors or diplomats on official duties is exempt from accommodation tax, In line with the Vienna Convention on Diplomatic Relations and the principle of reciprocity.

The exemption is applied according to the treatment of consumption tax for foreign diplomatic missions ("Notice on Consumption Tax Exemption for Transactions with Foreign Embassies, etc."). Exemption is valid only if the ambassador or diplomat presents the official certificate (tax exemption card) at check-in and the facility is approved by the village as a tax-exempt accommodation.

○ Eligible Accommodation Facilities

Facilities approved by Hakuba Village as tax-exempt for foreign diplomatic missions (those designated by the National Tax Agency Director as consumption tax exempt store for foreign embassies, etc.)

○ Eligible Stays:

Stays by persons issued a tax exempt card by the Protocol Division of the ministry of Foreign Affairs and their family members.

○ Application for Designation as Tax-Exempt Facility

① To be recognized as a facility exempt from accommodation tax, submit the "Application for Approval of Tax-Exempt Facility for Foreign Ambassadors" to Hakuba Village in advance.

（Note）Only operators of facilities designated by the National Tax Agent Director as consumption tax-exempt stores for foreign diplomatic missions can submit this application.

② At the time of stay, confirm that the stay qualifies for exemption by receiving the "Tax Exemption Card "presented by the foreign ambassador or diplomat.

(Note) Accommodation tax is exempt only if the consumption tax on the stay is exempt.

3 **Accommodation Fee**

(1) Definition of Accommodation Fee

The accommodation fee refers to the amount that a guest must pay to the accommodation facility for their stay.

Included in the accommodation Fee	○ Amounts charged to the guest as a mandatory cost for using the lodging, regardless of the guest's intention. e.g.) cleaning fee, bedding fee, bathing fee, nightwear fee, related service or handling charges
Not Included in the Accommodation Fee	○ Amounts equivalent to meals, entertainment, or the use of facilities other than guest rooms ○ Consumption tax, local consumption tax, or bathing tax ○ Reimbursed expenses or other non-lodging charges e.g.) Parking fee, tobacco, telephone charge, laundry, souvenir. Etc. ○ Voluntary payments made by the guest, such as tips, gratuities, or gifts

(2) Treatment of Accommodation Tax

Example 1 Only rate including meal (e.g. 1night with 2 meals)

・If only rates including meals are offered, the accommodation facility should appropriately separate the lodging fee and the meal fee according to the actual situation.

・If excluding the meal portion is impossible, the full amount charged to the guest is treated as the accommodation fee.

Example 2 Free breakfast or other complimentary meals

・If meals such as breakfast are provided for free, the full amount paid by the guest is treated as the accommodation fee.

Example 3 Tax-inclusive rates

・If the accommodation fee included consumption tax or local consumption tax, or other taxes, the accommodation fee is calculated by subtracting those tax amounts from the total rate.

Example 4 Discounts or privileges

・If the accommodation facility itself applies discounts (e.g. membership discounts, shareholder privileges), the accommodation fee is the discounted amount. If discounts are applied through points awarded by travel agencies or card companies, the accommodation fee is the amount before the discount.

Example 5 Subsidies or grants paid by a third party

・If subsidies, grants, or other payments are made by a third party on behalf of the guest, the accommodation fee is the sum of the amount paid by the guest and the third party.

Example 6 Package tours

・For package tours arranged in advance or at the request of the traveler, the accommodation fee is the per-person rate specified in the contract between the travel agency and the accommodation facility, excluding amounts equivalent to meals or other ancillary services.

Example 7 Service fees for travel agency arrangements

・If the accommodation facility pays a portion of the accommodation fee to a travel agency as a handling fee, the accommodation fee is the amount before deducting the handling fee.

Example 8 Consecutive stay (multi-night) discounts

・Accommodation tax applies for each night stayed

（e.g.：f one person stays 3 nights:1 person × 300 yen × 3 nights = 900 yen）

・If a discount is applied per night and the discount rate is clear, the accommodation fee is the discounted amount for each night.

・If the discount is applied for the total stay period, the total discounted fee is divided by the number of nights to calculate the per-night accommodation fee.

Example 9 Extended use of rooms

・If the room is used for extended hours before or after the stay, any fees not treated as part of the lodging contract are excluded from the accommodation fee

・If the extended-use fee is contractually part of the accommodation fee, it is included.

Example10 Foreign currency transactions

・Fore foreign currency transactions, the accommodation fee is generally calculated using the yen amount converted at the TTM rate (telegraphic transfer middle rate) on the date the transaction is recorded.

・According treatment follows the basic corporate tax guidance for foreign currency transactions.

Example11 Rooms without per-person rates

・If the room charge is set on a per-room basis and not on a per-person basis, the total room charge per night shall be divided by the total number of guests to calculate the lodging fee per person. If room charges or the number of guests differ by room, the per-person lodging fee shall be calculated for each room based on that room's charge and number of guests (see examples A and B below).

- If there are guests such as children sharing a bed without an additional charge, those guests shall be excluded from the headcount when calculating the per-person lodging fee (see example C below).
- If the lodging fee payable by guests includes charges that are not attributable to specific guests (e.g., extra bed fees), the total fee, including such charges, shall be divided by the total number of guests to calculate the per-person lodging fee (see example D below).
- If the lodging fee payable by guests includes charges that are clearly attributable to specific guests (e.g., baby bed fees), such charges shall be treated separately as that guest's individual lodging fee when calculating the per-person lodging fee (see example E below).

【Example: When the room charge is JPY 20,000 (excluding tax) for a twin room】

A. Single occupancy (one guest only)

20,000 ÷ 1 guest = 20,000

→ Lodging tax: JPY 500 × 1 guest

B. Two guests
20,000 ÷ 2 guests = 10,000
→ Lodging tax: JPY 300 × 2 guests

C. Two adults + one child (child sharing a bed free of charge)
20,000 ÷ 2 guests = 10,000
→ Lodging tax: JPY 300 × 2 guests
Note: The one child staying free of charge is excluded from the headcount.

D. Three guests (with an extra bed fee of JPY 7,000)
(20,000 + 7,000) ÷ 3 guests = 9,000
→ Lodging tax: JPY 300 × 3 guests

E. Two adults + one infant (with a baby bed fee of JPY 2,000)
20,000 ÷ 2 guests = 10,000
→ Lodging tax: JPY 300 × 2 guests
2,000 ÷ 1 infant = 2,000
→ Not subject to lodging tax (*the infant's fee is handled separately*)

4 Tax Amount

The accommodation tax is levied when the lodging fee per person per night (excluding meal charges, consumption tax, etc.; i.e. the room-only rate) is 6,000 yen or more.
The tax amount is determined according to the lodging fee per person per night, as follows:

○ From June 1, 2026 to May 31, 2029 (3 years)
(including Nagano Prefecture accommodation tax of 100 yen)

Lodging Fee (/person/night)	Tax Amount
6,000 yen －less than 20,000 yen	200 yen
20,000 yen －less than 50,000 yen	400 yen
50,000 yen －less than 100,000 yen	900 yen
100,000 yen or more	1,900 yen

○ From June 1, 2029 onwards
(including Nagano Prefecture accommodation tax of 150 yen)

Lodging Fee (/person/night)	Tax Amount
6,000 yen －less than 20,000 yen	300 yen
20,000 yen －less than 50,000 yen	500 yen
50,000 yen －less than 100,000 yen	1,000 yen
100,000 yen or more	2,000 yen

○Procedure Flow

Registration as a Special Collection Agent (From September 20)

All Accommodation facility providers are required to complete the necessary procedures for each facility whenever starting, changing, or closing operations. Operations must either:

・Apply for registration as a Special Collection Agent, or

・Submit a declaration that their facility qualifies as a "designated Accommodation Facility"

1.Application for Registration as a Special Collection Agent

・Applies to facilities where the accommodation fee is 6,000yen or more per person per night.

・Submit the *Application for Registration as a Special Collection Agent(Form No.7)* together with the required documents by the designated deadline.

2.Declaration of Designated Accommodation Facility

・Applies to facilities where the accommodation fee is less than 6,000 yen per person per night.

・・Submit the *Declaration of Designated Accommodation Facility* together with the required documents by the designated deadline.

3.Submission Deadline

・Applications or declarations must be submitted no later than 5days prior to the date on which operations are begin, for each facility.

Commencement Date of Operation	Submitting Deadline
－ May 31, 2026	By June 6,2026
June 1, 2026 －	No later than 5days prior to the commencement date of operation

4.Display of Certificate

・Facilities must display the *Certificate of Special Collection Agent for the Accommodation Tax* (issued after registration)

Collection Accommodation Tax （From June 1, 2026）

When a taxable stay occurs (i.e., accommodation fees of 6,000 yen or more per person per night), the Special Collection Agent (accommodation facility provider) must collect the accommodation tax from guests together with the accommodation fee.

○Tax Rate (per person, per night)

*Includes the Prefectural Accommodation Tax

Accommodation fee	Tax rate （The first 3 years of the program）
6,000 yen or more but less than 20,000 yen	300 yen （200 yen）
20,000 yen or more but less than 50,000 yen	500 yen （400 yen）
50,000 yen or more but less than 100,000 yen	1,000 yen （900 yen）
100,000 yen or more	2,000 yen （1,900 yen）

○Books and Records : Preparation and Retention

・Matters to be recorded in the books:
Date(s) of stay, Accommodation fee(s), Number of guests, Number of guest subject to the accommodation tax, Number of guest exempt from the accommodation tax, Amount of accommodation tax collected

・Matters to be recorded
Date(s) of stay, Accommodation fee(s), Number of guests, Amount of accommodation tax collected

Filing and Payment of Accommodation Tax (From July 1, 2026)

Special collection agents(accommodation operators) are required, by the end of each month, to file and pay the accommodation tax for the preceding month. This includes reporting the total number of taxable stays, the amount of tax, and other necessary information for the period from the first to the last day of the month.

1.Filing of Accommodation Tax

○Submit the *Accommodation Tax Payment Report*(Form No.2) along with the *Monthly Accommodation Tax Statement*.

○The Monthly Statement may be submitted in any format, provided it includes the required items(numbers of taxable stays by tax rate, number of non-taxable stays and their breakdown).

2.Payment of Accommodation Tax

エルタックス eLTAX

○Pay the accommodation tax at financial institutions, etc., using the *Accommodation Tax Payment Slip.*

3. Electronic Filing and payment

○Electronic filing and payment are available through the Local Tax Portal System(eLTAX), an online service for local tax procedures.

○The same information as in the Accommodation Tax Payment Report must be entered in the electronic filing form, and the Monthly Statement must be attached as a file.

○When filing electronically, payment may be made via Internet banking, credit card, or direst debit (from a pre-registered account).

○Functions to reduce input workload are available (CSV file creation and bulk upload).

○A collection agent's commission (+0.5%) is added when filing electronically.

（様式第６号）（第７条関係）　＜　記入例　＞

A

宿泊税特別徴収義務者登録申請書

1　令和７年　●月　●日

白馬村長　宛

2　申請者　住（居）所　白馬村大字●城●●●３―１２
（所 在 地）
氏　　名　白馬　岳子
（法 人 名）村男観光　合同会社

白馬村宿泊税条例第 10 条第１項又は同条第２項の規定により、下記のとおり登録特別徴収義務者としての登録をしてください。

記

3	特別徴収義務者	住（居）所 （所在地）	白馬村大字●城●●●３―１２　電話番号　０２６１―８５―●●●●			
		（フリガナ） 氏名 （法人名及び代表者の氏名）	ﾑﾗｵｶﾝｺｳ ｺﾞｳﾄﾞｳｶｲｼｬ ﾀﾞｲﾋｮｳｼｬｲﾝ ﾊｸﾊﾞ ﾀｹｺ 村男観光　合同会社　代表社員　白馬　岳子			
		特別徴収義務者報償金等受取口座情報	金融機関名	●●銀行	支店（所）名	●●支店
			預金種別	普通	口座番号	●●●●●●●
			（フリガナ） 口座名義人	ﾑﾗｵｶﾝｺｳ ｺﾞｳﾄﾞｳｶｲｼｬ 村男観光　合同会社		
4	施設の許可・届出	住（居）所 （所在地）	白馬村大字●城●●●３―１２　電話番号　０２６１―８５―●●●●			
		（フリガナ） 氏名 （法人名）	ﾑﾗｵｶﾝｺｳ ｺﾞｳﾄﾞｳｶｲｼｬ 村男観光　合同会社			
		種別	1 旅館・ホテル	2 簡易宿所	3 住宅宿泊事業	
		許可・届出年月日	平成●●年　●月　●日		許可・届出番号	●○○第●●-●号
		登録申請者と許可・届出名義人との関係	本人			
5	施設	所在地	白馬村大字●城●●●４―１１　電話番号　０２６１―７２―●●●●			
		（フリガナ） 名称	ﾑﾗｵﾎﾃﾙ ムラオホテル			
		概要	客室数（棟数） １２室（棟）	収容人員 ３６名	施設外玄関帳場（施設外フロント） 非該当・該当	
		経営開始年月日	平成●●年　●月　●日			
6	書類送付先	住（居）所 （所在地）	白馬村大字●城●●●３―１２　電話番号　０２６１―８５―●●●●			
		（フリガナ） 氏名 （法人名）	ﾑﾗｵｶﾝｺｳ ｺﾞｳﾄﾞｳｶｲｼｬ ｹｲﾘﾀﾝﾄｳ ﾊｸﾊﾞ ﾑﾗｵ 村男観光　合同会社　経理担当　白馬　村男			

B

（参考様式）　　　　＜　記入例　＞

特定宿泊施設に該当することの申出書

1　令和７年　●月　●日

白馬村長　　宛

2　申出者　住（居）所　白馬村大字●城●●●３—１２
（所 在 地）
氏　　　名　白馬　岳子
（法 人 名）村男観光　合同会社
（電話番号　０２６１－８５－●●●●　　　　）

宿泊料金が１人１泊につき 6,000 円以上となる宿泊がないことについて、下記のとおり申し出ます。

記

<table>
<tr><td>4</td><td rowspan="5">施設の許可・届出</td><td>住（居）所
（所 在 地）</td><td colspan="3">白馬村大字●城●●●３—１２　　電話番号　０２６１—８５－●●●●</td></tr>
<tr><td></td><td>（フリガナ）
氏　　名
（法 人 名）</td><td colspan="3">ﾑﾗｵｶﾝｺｳ　ｺﾞｳﾄﾞｳｶｲｼｬ
村男観光　合同会社</td></tr>
<tr><td></td><td>種　　別</td><td colspan="3">1 旅館・ホテル　　2 簡易宿所　　3 住宅宿泊事業</td></tr>
<tr><td></td><td>許可・届出年　月　日</td><td>平成●●年　●月　●日</td><td>許可・届出番号</td><td>●〇〇第●●-●号</td></tr>
<tr><td></td><td>申出者と許可・届出名義人との関係</td><td colspan="3">本人</td></tr>
<tr><td>5</td><td rowspan="4">施設</td><td>所　在　地</td><td colspan="3">白馬村大字●城●●●４—１１　　電話番号　０２６１—７２－●●●●</td></tr>
<tr><td></td><td>（フリガナ）
名　　称</td><td colspan="3">ﾑﾗｵﾎﾃﾙ
ムラオホテル</td></tr>
<tr><td></td><td>概　　要</td><td>客室数（棟数）
１２室（棟）</td><td>収容人員
３６名</td><td>施設外玄関帳場（施設外フロント）
非該当　・　該当</td></tr>
<tr><td></td><td>経営開始年月日</td><td colspan="3">平成●●年　●月　●日</td></tr>
<tr><td>6</td><td rowspan="2">書類送付先</td><td>住（居）所
（所 在 地）</td><td colspan="3">白馬村大字●城●●●３—１２　　電話番号　０２６１—８５－●●●●</td></tr>
<tr><td></td><td>（フリガナ）
氏　　名
（法 人 名）</td><td colspan="3">ﾑﾗｵｶﾝｺｳ　ｺﾞｳﾄﾞｳｶｲｼｬ　ｹｲﾘﾀﾝﾄｳ　ﾊｸﾊﾞ　ﾑﾗｵ
村男観光　合同会社　経理担当　白馬　村男</td></tr>
</table>

注　宿泊料金表など宿泊料金が記載された書面（写）を添付してください（ホームページの印刷でも可）

1 "Date" field

・Enter the date on which the application or notification form is submitted.

2 "Applicant"/"Submitter" field

・Enter the address(or location) and the name(or corporate name) of the applicant or submitter.

3 "Special Collection Agent" field ・・・ Form A only

・If the accommodation facility is operated by a corporation, enter the corporation's address, corporate name, and the name of the representative. If the facility is operated by an individual, enter the individual's address and name.

・The "Bank Account Information for Receiving Special Collection Agent Compensation" field is where the compensation will be transferred. Please make sure to enter an account under the same name as the Special Collection Agent.「

4 "Facility Permit / Notification" field

・Enter the address (or location), telephone number, and name(or corporate name) of the person who has obtained permission under the Ryokan Business Act or submitted a notification under the Private Lodging Business Act. Mark ○ in the appropriate "Type" field, and enter the date of the business permit(for Ryokan Business Act) or the notification acceptance date listed on the certificate issued when the notification under the Private Lodging Business Act was accepted.

・Enter the "Permit/Notification Number" as follows:

(For Ryokan Business)・・・Enter the permit number shown at the top right of the business permit notification.

例：「長野～指令●●○○第●●－●号」
※●は数字、○は文字
※「－（ハイフン）」を含め下線部分をすべて記載

(For Private Lodging Business)・・・Enter the notification number shown on the certification issued upon acceptance of the notification.

例：「Ｍ２０●●●●●●●」
※Ｍ２０を含めすべて記載

・In the "Relationship between Applicant and Permit/Notification Holder" field, describe the relationship between the Special Collection Agent (see section 3) and the person who obtained the permit under the Ryokan Business Act or submitted the notification under the Private Lodging Business Act (see section 4).

5 "Facility" field

・Enter the information regarding the accommodation facility.

・In the “Date of Commencement of Operation” field, enter the date on which the operation of the facility began(or will begin).

$\boxed{6}$ “Document Delivery Address” field

・If the Special Collection Agent(see section $\boxed{3}$) is a corporation and wishes to have the documents related to declaration and payment sent to a specific department, enter the department name here.

Important Notice

Document 2

Regarding the Detection and Enhanced Guidance of Unlicensed and Unregistered Businesses

The lodging tax system to be introduced in June 2026 is closely related to the Hotel Business Act and the Residential Lodging Business Act. Proper enforcement of both laws is a prerequisite for the operation of the tax system.

The Hotel Business Act stipulates that anyone wishing to operate a hotel business (including inns, hotels, simple lodging facilities, and boarding houses) must obtain permission from the prefectural governor (Article 3). Furthermore, the Residential Lodging Business Act stipulates that anyone who has filed a notification stating their intention to operate a residential lodging business may do so (Article 3).

All operators of lodging facilities within Hakuba Village—including inns, hotels, simple lodging facilities, and residential lodging businesses—should have obtained the required permit under the Hotel Business Act or completed the required notification under the Residential Lodging Business Act. However, to ensure fair collection, proper system operation, and reliability, we recognize the need to identify and strengthen guidance for unlicensed and unreported operations.

Therefore, Hakuba Village, in cooperation with Nagano Prefecture, will implement the following measures. We hereby notify all operators of lodging businesses within the village and request your cooperation in surveys and other related activities.

1 Survey of Business Facilities

We will investigate all lodging facilities located within Hakuba Village to gather information regarding their business permits and facility details. While this information can be obtained through registration as a special collection agent or notification of qualification as a designated lodging facility, investigators will be dispatched to conduct on-site inspections for facilities that have not submitted the required documentation.

2 Establishment of a Reporting Hotline

Reports from individuals operating lodging businesses in the area are a valuable source of information for detecting unlicensed or unreported operations. Hakuba Village and Nagano Prefecture have established a reporting hotline. Please notify us if you suspect any such cases. Information will be handled with care to prevent any disadvantage to the reporter.

○ Hakuba Village Office, Tourism Division, Phone: 0261-85-0722 (Direct Line)

○ Nagano Prefecture Omachi Public Health Center, Food and Public Health Division, Tel: 0261-23-6528 (Direct Line)

3 Strengthening Guidance

For facilities suspected of operating without a license or registration based on investigations or reports, the Nagano Prefecture Omachi Public Health Center will conduct investigations and provide guidance to steer them toward lawful inn operation.

Furthermore, cases violating the Hotel Business Act or the Residential Lodging Business Act will be dealt with strictly, including the application of penalties.

4 Other

Partial revisions to the Hotel Business Act in 2018 relaxed standards for reception areas, allowing for the placement of reception areas outside the facility or their replacement with ICT equipment. During the COVID-19 pandemic, heightened consumer awareness of infection prevention led to an increase in lodging facilities operating as whole-building rentals. Many of these facilities have reception areas located outside the building or replaced with ICT equipment, and numerous cases exist where the facility name is not displayed.

Consequently, it has become difficult to determine from the exterior whether a facility is a lodging establishment. However, if the facility collects lodging fees and accommodates unspecified individuals, or if it continuously solicits lodgers, it falls under the category of facilities requiring a license under the Hotel Business Act. If you find it difficult to determine, please consult the reporting window in Section 2.

Accommodation Tax Briefing Sessions - Hakuba Village

Hakuba village will introduce the accommodation tax system starting June 2026. To help lodging oparators prepare, we will hold briefing sessions covering the system, filing procedures, and available subsidies. Sessions will be available both on-site and online (web broadcast).

Schedule & Venue

○ October 24 (FRI) 1:30PM

Hakuba Village Office, 2F rooms 201&202
－on-site & Online

○ October 30 (THU) 1:30PM

Hakuba Village Office, 2F rooms 201&202
－on-site & Online

Meeting ID:944 1963 7577
Passcode:725000

For online participation, please scan the QR code below to join the session.

【Session Contents】

1．Accommodation Tax

- ・Overview
- ・Required Procedures
- ・Q&A

2．Subsidy Program for System Modifications

- ・Program overview
- ・Eligible operators
- ・Eligible expenses
- ・Schedule & Application process
- ・Schedule & Application process
- ・Important notes
- ・Q&A

白馬村キャラクター
ヴィクトワール・シュヴァルブラン・村男Ⅲ世

【Contact】

●For accommodation tax inquiries:

Hakuba Village Office — Taxation Division　TEL：0261-85-0712
Mail：zeimu@vill.hakuba.lg.jp

●For subsidy program inquiries:

Hakuba Village Office — Tourism Division　TEL：0261-85-0722
Mail：kanko@vill.hakuba.lg.jp