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Hakuba Village Accommodation Tax Special Collection Guide

白馬村役場 税務課
長野県北安曇郡白馬村大字北城 7025 番地
TEL 0261-85-0712(直通)

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	Hakuba Village will conduct surveys of all lodging facilities within the village to collect information on business permits and other facility-related details. While this information can be obtained through the registration of the special collection agent or notification of designation as a specific lodging facility, for facilities that do not submit this information, inspectors will be dispatched to conduct on-site inspections.	56
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○ 改訂履歴

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CHAPTER 1 ABOUT THE ACCOMMODATION TAX

1 PURPOSE AND USE 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* offering comfort to visitors from around the world.

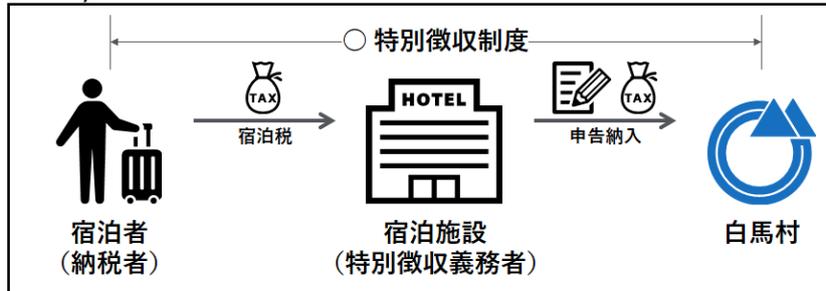
Specific projects funded by the accommodation tax will be deliberated by the Hakuba Village Tourism Management Council, based on the Basis of the Philosophy of Tourism Management, the vision of Tourism Management, and the Basic Policy of the Usage of Accommodation Tax Revenue (see chart below).

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	<ul style="list-style-type: none">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	<ul style="list-style-type: none">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	<ul style="list-style-type: none">宿泊税の徴収・運用に係る経費
4. 中長期的な戦略／計画の設定	<ul style="list-style-type: none">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	<ul style="list-style-type: none">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 METHOD OF TAX 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 shall not collect the tax directly. Instead, accommodation providers are required to collect the tax together with the accommodation fee and then shall 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 shall be the operator of the accommodation facility.

However, if there is another person who, under a management agreement or similar arrangement, actually bears responsibility for the operation of the accommodation facility that person may be designated as the special collection agent.

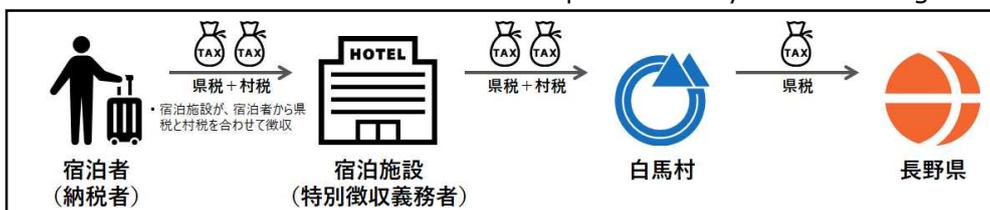
The operator of the accommodation facility (the special collection agent) is required to carry out procedures related to the accommodation tax, including registration as a special collection agent, collection of the accommodation tax, filing and payment of the tax to the Village, and the preparation and retention books and records, as well as other related procedures.

Details of the required procedures are set forth in Chapter 3 through 5.

○ Registration as a Special Collection Agent	・・・ Chapter 3 Registration of Special Collection Agents, etc.	11 pages -
○ Filing and Payment of the Accommodation Tax	・・・ Chapter 4 Filing and Payment of the Accommodation Tax, etc.	31 pages -
○ Preparation and Retention of Books and Records	・・・ Chapter 5 Preparation and Retention of Books and Records, etc.	49 pages -

(3) SPECIAL PROVISIONS FOR THE COLLECTION METHOD OF THE NAGANO PREFECTURE ACCOMMODATION TAX

Nagano Prefecture levies an accommodation tax (the Prefectural Accommodation Tax) in accordance with the Nagano Prefecture Accommodation Tax Ordinance. However, as Hakuba Village collects both the prefectural portion and the village portion of the accommodation tax in a consolidated manner, operators of accommodation facilities located within Hakuba Village (special collection agents) are required to file returns and make payments to Hakuba Village. Accordingly, no filing or payment to Nagano Prefecture is required. Therefore, procedures for registration as a special collection agent and for filing and payment of the accommodation tax shall be carried out in accordance with the methods prescribed by Hakuba Village.



CHAPTER 2 STRUCTURE OF THE ACCOMMODATION TAX

1 TAXABLE OBJECT / TAXPAYERS

The taxable event subject to the accommodation tax (the taxable object of the accommodation tax) is a stay provided at an accommodation facility in exchange for an accommodation fee, and the tax is imposed on the guest who stays at the facility (the taxpayer of the accommodation tax).

(1) DEFINITION OF “STAY”

In general, a “stay” refers to the act of using an accommodation facility with overnight lodging, involving sleep from evening to the following morning, typically using bedding.

For the purposes of the accommodation tax, however, a “stay” shall mean any use of an accommodation facility that is treated as a stay under the contract between the accommodation facility and the guest. Please note that even facilities that have not obtained the required permit or have not filed the required notification will still be subject to accommodation tax if they allow stays that fall under the definition of “accommodation” for which a permit under the Hotel Business Act or a notification under the Private Lodging Business Act is required.

- ※ An Accommodation requiring licensing or notification is referred 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 in a continuous manner (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 out 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. Whether or not the guest actually pays the accommodation fee is irrelevant.

2 TAX EXEMPTION THRESHOLD / TAX EXEMPTIONS

(1) EXEMPTION THRESHOLD

Accommodation tax is not imposed on stays where the accommodation fee (room-only, excluding tax; see page 7, 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.)

When accommodation is provided as part of the school’s educational or research activities, or as part of events organized by daycare centers or similar facilities, the accommodation tax shall be exempted.

The categories of accommodation eligible for tax exemption are shown in the table below.

Type of Stay	Applicable Facilities	Applicable Activities	Eligible Participants
Accommodation for school's educational or research activities (Article 4, Item 1 of the Ordinance)	<ul style="list-style-type: none"> • Kindergartens • Elementary schools • Junior high schools • Compulsory education schools • High schools • Secondary education schools • Special needs schools • Universities • Colleges of technology 	<ul style="list-style-type: none"> • Educational or research activities based on curricula organized by the school • School events organized by universities or colleges of technology • Extracurricular activities conducted in accordance with educational plans prepared by the school • Extracurricular activities conducted by officially recognized on-campus student organizations based on activity plans approved in advance by the head of the school (Certification by the head of the relevant school is required) 	<ul style="list-style-type: none"> • Children and students of the school • Supervisors accompanying them
Accommodation for events organized by daycare centers, etc. (Article 4, Item 2 of the Ordinance)	<ul style="list-style-type: none"> • Daycare centers • Certified centers for early childhood education and care (integrated kindergarten-nursery schools) • Facilities providing family daycare services, small-scale daycare services, home-visit daycare services, or on-site daycare services • Unlicensed daycare facilities 	<ul style="list-style-type: none"> • Events organized by the free-attendance school (Must be certified by the head of the school) 	<ul style="list-style-type: none"> • Children aged 3 and above • Supervisors accompanying them
Accommodation for events organized by free-attendance schools (Article 4, Item 3 of the Ordinance)	<ul style="list-style-type: none"> • Free-attendance schools certified by local governments 	<ul style="list-style-type: none"> • Events organized by the free-attendance school (must be certified by the school principal) 	<ul style="list-style-type: none"> • Students of the free-attendance school • Supervisors accompanying them

○ Procedures at Accommodation Facilities

① Confirmation of Tax-Exempt Accommodation

When a stay is claimed to be tax-exempt, please confirm that it qualifies for exemption by receiving a “Certificate of the School’s Educational or Research Activities, etc.” prepared by the school or similar institution (see page 5).

※ Notes on Receiving the Certificate

•Please check that the type of school or institution and the outline of the activity are properly marked on the certificate.

Free schools eligible for tax exemption will be published on the Nagano Prefecture website (currently, only Nagano Prefecture has a certification system).

Club activities and circle activities are eligible for tax exemption only if they meet the following requirements:

(1) Elementary through High Schools

The activity must be conducted in accordance with the school’s educational plan, and the principal of the school shall certify that this requirement is met.

(2) Colleges of Technology and Universities

(i) The student organization must be an on-campus student group officially approved by the head of the school, and

(ii) The activity shall be conducted based on an activity plan prepared by the group and approved in advance by the head of the school, and

The head of the school shall certify items (i) and (ii).

Please confirm that the certificate bears the official seal of the school principal or facility head.

②Retention of Certificates

The received certificate must be retained at the accommodation facility for five (5) years.

Submission of the certificate to the Village is not required; however, the certificate may be reviewed during tax audits or similar inspections

Certificate of the School’s Educational or Research Activities, etc.

学校の教育活動又は研究活動等であることの証明書		
宿泊日	年 月 日から 年 月 日まで	() 泊
学校等の種類	<input type="checkbox"/> 幼稚園、小学校、中学校、義務教育学校、高等学校、中等教育学校、特別支援学校、大学、高等専門学校	
	<input type="checkbox"/> 保育所	
	<input type="checkbox"/> 幼保連携型認定こども園	
	<input type="checkbox"/> 保育施設（家庭的保育事業、小規模保育事業、居宅訪問型保育事業若しくは事業所内保育事業を行う施設又は認可外保育施設	
	<input type="checkbox"/> 地方公共団体の長又は教育委員会が認証等をするフリースクール ^{※1}	
活動の概要	<input type="checkbox"/> 修学旅行	
	<input type="checkbox"/> 学校行事（保育所、幼保連携型認定こども園、保育施設、フリースクールの主催行事を含む）	
	<input type="checkbox"/> 部活動・サークル活動 ^{※2} 、課外活動	
	<input type="checkbox"/> その他の活動（)	
宿泊施設名称		
課税免除対象の宿泊人数 ^{※3}	人	
備考		

※1 単に、地方公共団体等から補助金を受けているというだけでは対象になりません。地方公共団体等が設定する認証（又はこれに類するもの）の基準を満たすフリースクールが対象になります。

※2 対象となる部活動・サークル活動は以下全ての要件を満たすものをいい、いわゆる地域クラブ活動は含まれません。

(1) 小学校から高等学校の場合
・学校の教育計画に基づいて行われる活動であること
(2) 高等専門学校及び大学の場合
・学校の長により設立が承認された学内の学生の団体であること
・学校の長にあらかじめ承認された、当該団体の作成する活動計画に基づいて行われる活動であること

※3 課税免除対象の宿泊人数には、教育活動又は研究活動等に参加している方及び引率の方が含まれています。

・引率の方とは、学校教育法上の観点から生徒等の引率を行う学校関係者や、心身の障がい等により介助を必要とする生徒等の介助をする看護師や保護者等をいい、旅行者の添乗員やカメラマン等は該当しません。

・なお、宿泊料金が6,000円未満（着泊まり・税抜き料金）の方の宿泊については宿泊税が課税されませんので、課税免除の宿泊人数への記載は不要です。

上記の宿泊については、白馬村宿泊税条例第4条に規定する、教育活動若しくは研究活動又は施設が主催する行事（満3歳以上の幼児が参加するもの）に該当するものであることを証明します。

年 月 日

所在地 _____

学校名又は施設名 _____

学校長又は施設長名 _____

印

(3) TAX EXEMPTION (ACCOMMODATION RELATED TO THE OFFICIAL DUTIES OF FOREIGN AMBASSADORS, ETC.)

Accommodation provided in connection with the official duties of foreign ambassadors and other diplomatic agents shall be exempt from the accommodation tax, based on the principle of reciprocity under the Vienna Convention on Diplomatic Relations.

The handling of such tax exemptions shall be in accordance with, mutatis mutandis, "Treatment of Consumption Tax Exemptions for Transfers of Taxable Assets, etc. to Foreign Diplomatic Missions" (Basic Circular on the Consumption Tax Act).

Tax exemption shall apply only to accommodation provided at facilities approved by the Village as tax-exempt accommodation facilities, and only when a certificate (tax-exemption card) is presented by a foreign ambassador or similar official at the time of stay.

○ Eligible Accommodation Facilities

Accommodation facilities that have been approved by the Village as accommodation tax-exempt facilities, and that are designated by the Commissioner of the National Tax Agency as consumption tax-exempt stores for foreign diplomatic missions, etc.

○ Eligible Stays

Stays by persons who have been issued a tax-exemption card by the Director-General of the Protocol Office, Minister's Secretariat of the Ministry of Foreign Affairs, as persons eligible for consumption tax exemption, and by their family members.

○ Procedures at Accommodation Facilities

- ① If an accommodation facility wishes to be designated as a facility exempt from accommodation tax, it must submit an "Application for Approval of Accommodation Tax-Exempt Facility for Foreign Diplomatic Missions" to the Village in advance.

(Note) Only operators of accommodation facilities that have been designated by the Commissioner of the National Tax Agency as consumption tax-exempt stores for foreign diplomatic missions, etc., are eligible to submit this application.

- ② At the time of stay, the facility must confirm that the guest is eligible for tax exemption by checking the tax-exemption card issued for consumption tax exemption, as presented by a foreign ambassador or other eligible person.

(Note) Accommodation tax is exempt only when the consumption tax on the accommodation is also exempt.

3 ACCOMMODATION CHARGES

(1) DEFINITION OF ACCOMMODATION CHARGES

“Accommodation charges” refer to the amount that a guest is required to pay to an accommodation facility in connection with their stay at that facility.

Items Included in Accommodation Charges	<ul style="list-style-type: none">○ Amounts that are charged as consideration for, or burdens related to, the use of accommodation services, regardless of the guest’s intent, including but not limited to the following: Examples: Cleaning Fees, Bedding usage fees, Bathing fees, nightwear(sleeping wear) usage fees, Service charges and attendance fees related to the above items
Items Not Included in Accommodation Charges	<ul style="list-style-type: none">○ Charges equivalent to consideration for food and beverages, entertainment, or the use of facilities other than guest rooms that are provided in connection with the stay○ Amounts equivalent to taxes such as consumption tax, local consumption tax, bathing tax, or other similar taxes○ Amounts that do not constitute consideration for accommodation, such as advances or reimbursements Examples: Taxi fares, Tobacco purchases, Telephone charges, Laundry services, Souvenir purchases, etc.○ Amounts voluntarily paid by the guest, such as gratuities, tips, or congratulatory payments

(2) TREATMENT OF ACCOMMODATION TAX

Example 1 Meal-inclusive rates only (e.g. 1 night with 2 meals)

- If only meal-inclusive rates are offered, the accommodation facility should appropriately distinguish between the lodging fee and the meal fee based on the actual circumstance.
- 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 free of charge, the full amount paid by the guest shall be treated as the accommodation fee.

Example 3 Tax-inclusive rates

- If the accommodation fee includes consumption tax, local consumption tax, or other taxes, the accommodation fee shall be 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 In the Case of Arranged Travel by Travel Agencies

In arranged travel services, such as arranged travel in which a travel agency arranges services including accommodation facilities or transportation tickets, where the accommodation facility pays a certain percentage of the accommodation charges to the travel agency (arranging agent) as a handling fee, the following shall be applied.

- Where the accommodation facility pays a certain percentage of the accommodation charges to the travel agency as a handling fee, the amount of accommodation charges shall be the amount before deduction of the handling fee.

Example 8 Consecutive stay (multi-night) discounts

- Accommodation tax shall be applied for each night stayed
(Example : In the case where one person stays for three nights: 1 person×300 yen× 3 night= 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

- Where a guest uses a guest room for an extended period before and/or after the stay, and the accommodation facility treats the charge for such extension as accommodation charges, the amount of such charge shall be included in the accommodation charges.
- However, where the accommodation facility does not treat the charge for such extension as accommodation charges, the charge for the extension shall not be included in the accommodation charges.

Example 10 Foreign currency transactions

- For 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.

Example 11 Treatment of Guest Rooms Where No Per-Person Accommodation Charge Is Set

- Where accommodation charges are set on a per-room basis, or where no per-person accommodation charge is set, the per-person accommodation charge shall be the amount obtained by dividing the total accommodation charge per room per night by the total number of guests.

In such cases, where accommodation charges or the number of guests differ by guest room, the per-person accommodation charge shall be calculated for each guest room based on the accommodation charge and number of guests for that guest room (see "A" and "B" below).

- Where there are guests for whom no accommodation charge is incurred, such as children staying free of charge by sharing a bed, such persons shall be excluded from the number of

guests when calculating the per-person accommodation charge is calculated (see "C" below).

Where the accommodation charges payable by the guests include amounts that do not belong to any specific guest, such as extra bed charges, the per-person accommodation charge shall be the amount obtained by dividing the total accommodation charge including such amounts by the total number of guests (see "D" below).

- Where the accommodation charges payable by the guests include amounts that clearly belong to a specific guest, such as baby bed charges, such amounts shall be treated separately as the accommodation charge of that guest, and the per-person accommodation charge shall be calculated accordingly (see "E" below).

- Example: Twin room with a base room rate of JPY 20,000 (excluding tax)
 - a. Single occupancy (single use)
 $\text{JPY } 20,000 \div 1 \text{ guest} = \text{JPY } 20,000$
→ Accommodation tax: $\text{JPY } 500 \times 1 \text{ guest} = \text{JPY } 500$
 - b. Two guests
 $\text{JPY } 20,000 \div 2 \text{ guests} = \text{JPY } 10,000 \text{ per person}$
→ Accommodation tax: $\text{JPY } 300 \times 2 \text{ guests} = \text{JPY } 600$
 - c. Two adults and one child (child stays free, sharing the bed)
 $\text{JPY } 20,000 \div 2 \text{ guests} = \text{JPY } 10,000 \text{ per person}$
→ Accommodation tax: $\text{JPY } 300 \times 2 \text{ guests} = \text{JPY } 600$
※ The child staying free of charge is excluded from the number of guests for tax calculation purposes.
 - d. Three guests (extra bed charge: JPY 7,000)
 $(\text{JPY } 20,000 + \text{JPY } 7,000) \div 3 \text{ guests} = \text{JPY } 9,000 \text{ per person}$
→ Accommodation tax: $\text{JPY } 300 \times 3 \text{ guests} = \text{JPY } 900$
 - e. Two adults and one infant (baby bed charge: JPY 2,000)
 $\text{JPY } 20,000 \div 2 \text{ adults} = \text{JPY } 10,000 \text{ per person}$
→ Accommodation tax: $\text{JPY } 300 \times 2 \text{ guests} = \text{JPY } 600$
 $\text{JPY } 2,000 \div 1 \text{ infant} = \text{JPY } 2,000$
→ Not subject to accommodation tax
※ Charges clearly attributable to the infant are handled separately.

4 TAX RATES

The accommodation tax is levied when the accommodation charge per person per night is JPY 6,000 or more.

The tax rate is determined according to the applicable per-person, per-night accommodation charge bracket, as shown below.

As described in Section 2, (3) Special Provisions for the Collection Method of the Nagano Prefecture Accommodation Tax (page 2), the amount of tax collected from each guest shall be the combined total of the Nagano Prefecture Accommodation Tax and the Hakuba Village Accommodation Tax.

○ From June 1, 2026 to May 31, 2029 (3 years)

Lodging Fee	Tax Amount	Breakdown(left)	
		Village Tax	Prefectural Tax
Less than 6,000yen	(Tax-exempt)		
6,000 yen – less than 20,000 yen	200 yen	100 yen	100 yen
20,000 yen – less than 50,000 yen	400 yen	300 yen	100 yen
50,000 yen – less than 100,000 yen	900 yen	800 yen	100 yen
100,000 yen or more	1,900 yen	1,800 yen	100 yen

○ From June 1, 2029 onwards

Lodging Fee	Tax Amount	Breakdown(left)	
		Village Tax	Village Tax
Less than 6,000yen	(Tax-exempt)		
6,000 yen – less than 20,000 yen	300 yen	150 yen	150 yen
20,000 yen – less than 50,000 yen	500 yen	350 yen	150 yen
50,000 yen – less than 100,000 yen	1,000 yen	850 yen	150 yen
100,000 yen or more	2,000 yen	1,850 yen	150 yen

(Reference) Nagano Prefecture Accommodation Tax Rates

Under the provisions of the Nagano Prefecture Accommodation Tax Ordinance, the Nagano Prefecture Accommodation Tax rate is reduced by half for accommodation facilities located in municipalities that levy a municipal accommodation tax, namely Matsumoto City, Karuizawa Town, Achi Village, and Hakuba Village.

The applicable tax rates are as follows:

Period of Stay	Accommodation Charge (per person/night)	Tax rate	
		Without Municipal Accommodation Tax	With Municipal Accommodation Tax
June 1, 2026 – May 31, 2029	Less than JPY6,000	(Tax-exempt)	
	JPY6,000 or more	JPY200	JPY100
June 1, 2029 onward	Less than JPY6,000	(Tax-exempt)	
	JPY6,000 or more	JPY300	JPY150

CHAPTER 3 REGISTRATION AS A SPECIAL COLLECTION AGENT

The operator of an accommodation facility is required, for each accommodation facility, to complete either (1) Registration as a Special Collection Agent, or (2) Notification that the facility is qualified as a Specified Accommodation Facility.

This requirement exists because, in administering matters related to the accommodation tax, the Village must maintain an accurate understanding of the status of special collection agents and accommodation facilities. Accordingly, accommodation facility operators are required to complete the relevant procedures.

Accommodation tax is not levied on stays where the accommodation charge is less than JPY 6,000 per person per night (the tax exemption threshold).

Therefore, while the required procedure differs depending on whether or not there are stays with an accommodation charge of JPY 6,000 or more per person per night, all accommodation facility operators are required to complete one of the above procedures.

1 REGISTRATION AS A SPECIAL COLLECTION AGENT

(1) APPLICATION FOR REGISTRATION

Persons who operate an accommodation facility, as well as those who will newly commence the operation of an accommodation facility, are required to submit an application for registration as a Special Collection Agent to the Village.

Please note that a separated application is required for each accommodation facility that has obtained an operating license or submitted the required notification.

○ Required Documents

①	Application for Registration as an Accommodation Tax Special Collection Agent (Form No. 6)	
②	[Corporation]	Certificate of Registered Matters (Certificate of Current Matters)
	[Individual]	Certificate of Residence (without [My Number])
③	[ryokan business operators]	Notice of Permission for Ryokan Business Operation or Approval of Succession of Ryokan Business
	[private lodging operators]	Documents confirming the notification number for the private lodging business and the location of the facility (e.g., a screen captured from the Private Lodging System Operator within the Minpaku Portal Site)
④	Written contract documents related to the accommodation (e.g., accommodation terms and conditions)	
⑤	Documents showing accommodation charges, such as a room rate list (printed copies of the facility's website are acceptable)	
⑥	Documents confirming the bank account information stated in the application (e.g., a copy of a bankbook)	

Notes

- For documents ② through ⑥, please submit materials that allow confirmation of the items stated in the application form. Copies are acceptable for all documents.
- With respect to ③, if there have been any changes after obtaining the relevant permission or approval, please also attach all change notifications submitted to the public health center or other relevant authorities that relate to changes in the items stated in the application.
- With respect to ④, if accommodation terms and conditions or similar documents are not prepared, submission may be omitted.
- With respect to ⑥, this document is required for the payment of the Special Collection Agent remuneration, etc. (see page 51). The bank account must be in the same name as the Special Collection Agent.

○ Designation of a Person with Convenience for the Collection of Accommodation Tax

In principle, the operators of ryokan, hotels, and simple lodging facilities that have obtained a license under the Ryokan Business Act, as well as the operators of facilities that have filed a notification under the Private Lodging Business Act, are designated as Special Collection Agents. However, there may be cases where the person who has obtained the relevant license or approval differs from the person who, under an operation agreement or other contractual arrangement, has been entrusted with and actually bears responsibility for the operation of the accommodation facility

In such cases, where the person who, under an operation agreement or similar arrangement, has been entrusted with the operation of the accommodation facility and actually bears responsibility for its operation (the de facto operator) wishes to be designated as a Special Collection Agent, the submission of documents ⑦ and ⑧ listed below, and in addition to the required documents ① through ⑥ above, is required.

⑦	Statement Declaring De Facto Operator Status
⑧	Copy of the operation agreement or similar contract concluded between the person who has obtained the ryokan business license or filed the notification for the private lodging business and the de facto operator, which clearly demonstrates the attribution of business profits and losses relating to the accommodation facility.

○ Application Deadlines

Category	Application Deadline
Where an accommodation facility is being operated as of June 1, 2026 (including cases where the facility has been operated prior to that date)	June 8, 2026
Where the operation of a new accommodation facility will commence on or after June 2, 2026	At least five (5) days prior to the intended commencement date of operation

Application for Registration as a Special Collection Agent for Accommodation Tax (Form No. 6)

○ Example of Completed Form

(様式第6号) (第7条関係)

宿泊税特別徴収義務者登録申請書																															
白馬村長 宛	1 令和7年 ●月 ●日																														
2	申請者 住(居)所 白馬村大字●城●●●●3-12 (所在地) 氏 名 村男観光 合同会社 (法人名) 代表社員 白馬 岳子																														
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">特別徴収義務者</td> <td style="width: 15%;">住(居)所(所在地)</td> <td colspan="2">白馬村大字●城●●●●3-12</td> <td style="width: 15%;">電話番号</td> <td>0261-85-●●●●</td> </tr> <tr> <td></td> <td>(フリガナ)氏名(法人名及び代表者の氏名)</td> <td colspan="4">ムラオカンコウ コウトウカイヤ タイヨウシャイン ハクバ タコ 村男観光 合同会社 代表社員 白馬 岳子</td> </tr> <tr> <td></td> <td>金融機関名</td> <td>●●銀行</td> <td>支店(所)名</td> <td colspan="2">●●支店</td> </tr> <tr> <td></td> <td>特別徴収義務者報償金等受取口座情報</td> <td>預金種別</td> <td>普通</td> <td>口座番号</td> <td>●●●●●●</td> </tr> <tr> <td></td> <td></td> <td>(フリガナ)口座名義人</td> <td colspan="3">ムラオカンコウ コウトウカイヤ 村男観光 合同会社</td> </tr> </table>	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 コウトウカイヤ タイヨウシャイン ハクバ タコ 村男観光 合同会社 代表社員 白馬 岳子					金融機関名	●●銀行	支店(所)名	●●支店			特別徴収義務者報償金等受取口座情報	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 コウトウカイヤ 村男観光 合同会社		
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○ Instructions for Completion

1 "Date"

• Please enter the date on which the application or notification is submitted.

2 "Applicant" / "Notifying Party"

• Please enter the address (place of residence or principal office) and name (corporate name, if applicable) of the applicant or notifying party.

3 "Special Collection Agent"

• Where the accommodation facility is operated by an individual, please enter the individual's address (place of residence) and name. Where the accommodation facility is operated by a corporation, please enter the corporate address, corporate name, and the name of the representative.

• The Special Collection Agent remuneration, etc. will be remitted to the bank account stated in the "Bank Account Information for Receipt of Special Collection Agent Remuneration, etc." field. Please ensure that the bank account is in the same name as the Special Collection Agent.

▼ Entering Account Information for Nagano Bank

Due to the planned merger with Hachijuni Bank (scheduled for January 1, 2026), the branch names and account numbers of all accounts will be changed. Please complete the form as follows:

Financial Institution Name	Hachijuni Nagano Bank
Head Office Branch Name	Enter the new account number indicated in the notice
Account Number	

▼ Entering Account Information for Hachijuni Bank

There will be no changes to branch names or account numbers as a result of the merger with Nagano Bank. Please enter the current Hachijuni Bank account information. In the "Financial Institution Name" field, please enter Hachijuni Bank.

4 "Facility License / Notification"

• Please enter the address (place of residence or principal office), telephone number, and name (corporate name and name of the representative, if applicable) of the person who has obtained a business license under the Ryokan Business Act or who has filed a notification under the Private Lodging Business Act. In addition, please mark the applicable item with a circle in the "Category" field, and enter either the date of the ryokan business license or the notification date shown on the sign issued upon acceptance of the private lodging notification.

• In the "License / Notification Number" field, please enter the information as follows:

Ryokan business operators	Private lodging business operators
Enter the license number shown in the upper right corner of the Notice of Permission for Ryokan Business Operation Example: "Nagano-Directive ●●○○ No. ●●-●●" (● indicates numbers, ○ indicates letters. Please enter the entire underlined portion, including the hyphen (-).)	Enter the notification number shown on the sign issued upon acceptance of the private lodging notification. Example: "M20●●●●●●●●" (Please enter the entire number, including "M20".)

•In the “Relationship between the Registration Applicant and the License/Notification Holder” field, please describe the relationship between the Special Collection Agent (3) and the person who has obtained the ryokan business license or filed the private lodging business notification (4).

5 Facility

- Please enter the details of the accommodation facility.
- In the “Date of Commencement of Operation” field, please enter the date on which the operation of the accommodation facility commenced (or is scheduled to commence).
- In the “Off-site Reception Desk (Off-site Front Desk)” field, please mark “Not Applicable” if the front desk is located within the facility, or “Applicable” if it is located outside the facility.

6 “Mailing Address for Documents”

- Where the Special Collection Agent (3) is a corporation, and only if a specific department is designated to receive documents related to tax returns and payments, please enter the name of that department.

Statement Declaring De Facto Operator Status

○ Example of Completed Form

(参考様式)

実質的経営者である旨の申立書			
白馬村長 宛		1 令和7年 ●月 ●日	
2 申立者 住(居)所		白馬村大字●城●●●●3-12	
		(所在地)	
		氏名 村男観光 合同会社	
		(法人名) 代表社員 白馬 岳子	
下記施設の実質的経営者であることを申し立てます。			
記			
3	施設 の 許 可 ・ 届 出	住(居)所 (所在地)	白馬村大字●城●●●●5-10 電話番号 0261-85-●●●●
		(フリガナ) 氏名 (法人名)	ヴィクトワール・シュヴァルブランムラオ Victoire Cheval Blanc Murao
		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
		申立者と許可・ 届出名義人との 関係	許可名義人が申立者に施設の運営業務を委託
4	施設	所在地	白馬村大字●城●●●●4-12 電話番号 0261-72-●●●●
		(フリガナ) 名称	ヴィン・エム・シャレー VCM Chalet
		概要	客室数(棟数) 1棟 収容人員 8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

注1 複数の施設を有する場合は、施設ごとに申立書を提出してください

注2 施設の許可・届出者と実質的経営者との間で締結した委託契約書等の写し(又は宿泊施設に係る事業損益の帰属が確認できる書面の写し)を添付してください

○ Instructions for Completion

1 "Date"

• Please enter the date on which the statement is submitted.

2 "Declarant"

• Please enter the address (place of residence or principal office) and name (corporate name, if applicable) of the declarant.

3 "Facility License / Notification"

• Please enter the address (place of residence or principal office), telephone number, and name (corporate name, if applicable) of the person who has obtained a business license under the Ryokan Business Act or who has filed a notification under the Private Lodging Business Act. In addition, please mark the applicable item with a circle in the "Category" field, and enter either the date of the ryokan business license or the notification date shown on the sign issued upon acceptance of the private lodging notification.

• In the "License / Notification Number" field, please enter the information as instructed below.

Ryokan business operators	Private lodging business operators
Enter the license number shown in the upper right corner of the Notice of Permission for Ryokan Business Operation Example: "Nagano-Directive ●●○○ No. ●●-●" (● indicates numbers, ○ indicates letters. Please enter the entire underlined portion, including the hyphen (-).)	Enter the notification number shown on the sign issued upon acceptance of the private lodging notification. Example: "M20●●●●●●●●" (Please enter the entire number, including "M20".)

• In the "Relationship between the Declarant and the License/Notification Holder" field, please describe the relationship between the Declarant (2) and the person who has obtained the ryokan business license or filed the private lodging business notification (3).

5 "Facility"

• Please enter the details of the accommodation facility.

• In the "Date of Commencement of Operation" field, please enter the date on which the operation of the accommodation facility commenced (or is scheduled to commence).

• In the "Off-site Reception Desk (Off-site Front Desk)" field, please mark "Not Applicable" if the front desk is located within the facility, or "Applicable" if it is located outside the facility.

(2) ISSUANCE OF SPECIAL COLLECTION AGENT CERTIFICATE

After registration as a Special Collection Agent, Accommodation Tax Special Collection Agent Certificate (Form No.7) will be issued.

This certificate must be displayed in a location clearly visible to the guests. If there are multiple front desks, the certificate must be displayed at each front desk. Where multiple certificates are required, the necessary number will be issued upon request.

If the certificate is lost, defaced, or damaged, the prescribed procedure must be completed by submitting a Notification of Loss or Damage of Special Collection Agent Certificate for Accommodation Tax.

Certificate Number

•A 12-digit number printed in the upper right corner of the certificate as "No. ●●●●●●●●●●●●●●"

Facility Name

•The facility name printed in the lower left corner of the certificate is the same as the facility name entered in the Application for Registration as a Special Collection Agent for Accommodation Tax (Form No.6).

Facility Number

•A 10-digit number printed in the lower right corner of the certificate as "●●●●●●●●●●●"

(様式第7号) (第7条関係)

第

号



白馬村

宿泊税特別徴収義務者証票

白馬村宿泊税条例に定める特別徴収義務者であることを証する。

白馬村域内の長野県宿泊税は、白馬村宿泊税条例の規定に基づき、
白馬村が村宿泊税と併せて一括して賦課徴収を行います。

白馬村長

Accommodation Tax Special Collection Agent Certificate

Verified as a special collection agent as written in the Hakuba Village
Accommodation Tax Ordinance

The Prefectural Accommodation Tax imposed at accommodations within Hakuba Village will be collected along
with the Village Accommodation Tax based on the Hakuba Village Accommodation Tax Ordinance

Hakuba Village Mayor

施設名 Facility Name

施設番号 Facility Number

2 NOTIFICATION FOR DESIGNATED ACCOMMODATION FACILITIES

(1) NOTIFICATION THAT A FACILITY QUALIFIES AS A SPECIFIED ACCOMMODATION FACILITY

Operators of accommodation facilities where there are no stays with an accommodation charge of 6,000 yen or more per person per night (hereinafter referred to as “Specified Accommodation Facilities”) are not required to apply for registration as a Special Collection Agent.

However, such operators are required to submit a notification that their facility qualifies as a Specified Accommodation Facility.

Because all stays as a Special Accommodation Facility are below the tax exemption threshold (i.e., accommodation charges of less than 6,000 yen per person per night), operators of such facilities are not required to file returns or remit accommodation tax.

Nevertheless, they are required, as Special Collection Agents, to prepare and retain accounting records and other documents. (see page 49).

○ Required Documents

①	Notification That the Facility Qualifies as a Special Accommodation Facility
②	Documents showing accommodation charges, such as a room rate list (printed copies of the facility’s website are acceptable)

○ Guidelines for Timing of Notification

Category	Recommended Timing
Where an accommodation facility is being operated as of June 1, 2026 (including cases where the facility has been operated prior to that date)	June 8, 2026
Where the operation of a new accommodation facility will commence on or after June 2, 2026	At least 5days prior to the intended commencement date of operation

Notification That the Facility Qualifies as a Specified Accommodation Facility

○ Example of Completed Form

(参考様式)

特定宿泊施設に該当することの申出書			
白馬村長 宛		1 令和7年 ●月 ●日	
2 申出者 住(居)所 白馬村大字●城●●●●3-12 (所在地)		氏名 村男観光 合同会社 (法人名) 代表社員 白馬 岳子 (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、下記のとおり申し上げます。			
記			
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)	ムラオ観光 コウダウカイヤ 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
		申出者と許 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) 収容人員 施設外玄関帳場(施設外フロント) 12室(棟) 36名 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)	ムラオ観光 コウダウカイヤ ケリタクトウ ハウダ ムラオ 村男観光 合同会社 経理担当 白馬 村男

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)

○ Instructions for Completion

The items to be completed are the same as those on the “Application for Registration as a Special Collection Agent for Accommodation Tax (Form No.6). For instructions on how to complete this notification form, please refer to page 14.

(2) REGISTRATION AS A SPECIAL COLLECTION AGENT FOR ACCOMMODATION FACILITIES THAT ARE NO LONGER QUALIFIED AS SPECIFIED ACCOMMODATION FACILITIES

Where an accommodation facility that has submitted a notification as a Specified Accommodation Facility subsequently begins to offer stays with an accommodation charge of 6,000yen or more per person per night, due to revisions to accommodation charges or other reasons, the operator is required to apply for registration as a Special Collection Agent for accommodation tax.

○ Required Documents

(Same as the registration application described in section 1(1)(see page11)

①	Application for Registration as a Special Collection Agent for Accommodation Tax (Form No.&)	
②	Corporation	Certificate of Registered Matters (Certificate of Current Matters)
	Individual	Residence Certificate (Without My Number)
③	Ryokan business	Notice of Permission for Ryokan Business Operation or Approval of Succession of Ryokan Business
	Private lodging business	Documents confirming the notification number of the private lodging business and the location of the facility (e.g., a screen capture from the Private Lodging System Operators screen within the Minpaku Portal Site)
④	Written contract documents related to accommodation (e.g., accommodation terms and conditions)	
⑤	Documents showing accommodation charges, such as a room rate list (Printed copies of the facility’s website are acceptable)	
⑥	Documents confirming the bank account information stated in the application (e.g., a copy of a bankbook)	

Notes

- For documents ② through ⑥, please submit materials that allow confirmation of the items stated in the application form. Copies are acceptable for all documents.
- With respect to ③, if there have been any changes after obtaining the relevant permission of approval, please also attach all change notifications submitted to the public health center or other relevant authorities that relate to changes in the items stated in the applications.
- With respect to ④, if accommodation terms and conditions or similar documents are not prepared, submission may be omitted.
- With respect to ⑥, this document is required for the payment of the Special Collection Agent remuneration, etc. (see page 51). The bank account must be in the same name as the Special Collection Agent.

○ Application Deadline and Method

Deadline	Method
Within 10days from the date on which the facility becomes subject to accommodation tax due to a revision of accommodation charges or other changes	<ul style="list-style-type: none"> •Application via eLTAX •Submission by mail to Hakuba Village Office, Taxation Division •In-person submission at the Taxation Division counter of Hakuba Village Office

3 CHANGES TO REGISTERED INFORMATION

(1) WHEN THERE IS A CHANGE IN REGISTERED INFORMATION

If there is any change to the information registered as a Special Collection Agent, please submit an application for change of registered information.

○ Required Documents

Form	Application for Change of Registered Information of Special Collection Agent for Accommodation Tax (Form No. 8)
Supporting Documents (Copies are acceptable)	○ Changes relating to the Special Collection Agent (e.g., representative, address, location, etc.) 〔corporation〕 Certificate of Registered Matter (Certificate of Historical Matters) 〔individual〕 Certificate of Residence (without a Personal Number [My Number])
	○ Changes relating to the accommodation facility's operating license and facility details (e.g., location, name, etc.) - Documents confirming the change, such as notifications of change submitted under the Ryokan Business Act or the Private Lodging Business Act
	○ Other changes - Documents confirming the facts of the change

○ Application Deadline and Method

Deadline	Method
Promptly upon occurrence of each change	- Submission by mail to Hakuba Village Office, Taxation Division - In-person submission at the Taxation Division counter of the Hakuba Village Office

○ When There Is a Transfer of Business or Similar Change Concerning an Accommodation Facility

Where there is a change in the Special Collection Agent due to any of the following circumstances, please do not use the application for change of registered information described above. Instead, please submit a Notification of Discontinuation of Accommodation Facility Operation (see page 26), and then apply anew for registration as a Special Collection Agent.

- Transfer of business, inheritance, or gift
- Merger in which the currently registered Special Collection Agent is the absorbed corporation
- Succession of business to another corporation through a company split
- Change from an individual business operator to a corporation
- Change from a corporation that is a Special Collection Agent to an individual business operator due to dissolution of the corporation
- Other circumstances similar to those listed above

Application for Change of Registered Information of Special Collection Agent for Accommodation Tax (Form No. 8)

○ Example of Completed Form

様式第 8 号 (第 7 条関係)

宿泊税特別徴収義務者登録変更申請書

白馬村長 宛 1 令和 8 年 ● 月 ● 日

2 特別徴収義務者 (証票番号 ●●●●●●●●●●●●●●●●)

住 (居) 所 白馬村大字●城●●●● 3—1 2
(所在地)

氏 名 村男観光 合同会社
(法人名) 代表社員 白馬 岳子
(電話番号 0 2 6 1—8 5—●●●●●●)

白馬村宿泊税条例第 10 条第 8 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変更してください。

記

3	施 所 在 地	白馬村大字●城●●●● 4—1 1
	設 名称又は届出番号	ムラオホテル
4	変 更 年 月 日	令和 8 年 ● 月 ● 日
5	変 更 事 項	1 特別徴収義務者 2 施設の許可・届出 3 施設 4 書類送付先
6	内 変 更 前	ムラオホテル
	変 更 後	ムラオグランドホテル
容		

(注) 住宅宿泊事業に係る施設にあつては、「名称又は届出番号」欄に、住宅宿泊事業法 (平成 29 年法律第 65 号) 第 13 条の標識に記載された届出番号を記載してください。

○ Instructions for Completion

1 Date

- Enter the date on which this application is submitted.

2 Special Collection Agent

- Enter the information of the registered special collection agent for accommodation tax.
- For the Certificate Number, enter the 12-digit number shown in the upper right corner of the Accommodation Tax Special Collection Agent Certificate.

Example: "No. ●●●●●●●●●●●●"

Enter only the underlined 12-digit number

3 Facility

- Enter the address and name of the accommodation facility.
- For private lodging businesses, enter the notification number shown on the sign issued upon acceptance of the private lodging notification in the "Facility Name or Notification Number" field.

Example: "No. ●●●●●●●●●●●●"

Enter only the underlined 12-digit number.

4 Date of change

- Enter the date on which the registered information was changed.

5 Items to Be Changed

- Mark the applicable item(s) with a circle.

6 Details

- Describe the details of the change, specifying both the information before and after the change.

(2) SUSPENSION OR RESUMPTION OF ACCOMMODATION FACILITY OPERATIONS

If the operation of an accommodation facility is to be suspended for one month or longer, a prior notification must be submitted.

In addition, if operations are suspended without specifying a suspension period and the operator intends to resume operations, a notification of resumption of operations must be submitted. (If the suspension period was specified in advance at the time of submitting the suspension notification, a resumption notification is not required.)

Please note that any accommodation tax that should be collected up to the date of suspension must be declared and paid within one month from the date of suspension.

○ Required Documents

Form	Notification of Suspension, Resumption, or Closure of Accommodation Facility Operations (Form No. 9)
Supporting Documents (Copies are acceptable)	○ In the case of suspension of operations: Documents that confirm the suspension of accommodation facility operations, such as a notice of suspension submitted under the Ryokan Business Act or a "Notice of Temporary Closure".
	○ In the case of resumption of operations: Documents that confirm the resumption of accommodation facility operations, such as a "Notice of Resumption of Operations".

- Timing of Submission : When the operator intends to suspend or resume operations
- Submission Office : Taxation Division, Hakuba Village Office

(3) CLOSURE OF ACCOMMODATION FACILITY OPERATIONS

When the operation of an accommodation facility is discontinued, a notification must be submitted.

In addition, the Accommodation Tax Special Collection Agent Certificate (Form No.7) that was issued at the time of registration as a special collection agent (see page 19) must be returned.

Please note that any accommodation tax that should be collected up to the date of closure must be declared and paid within one month from the date of closure.

○ Required Documents

Form	Notification of Suspension, Resumption, or Closure of Accommodation Facility Operations (Form No. 9)
Supporting Documents	<ul style="list-style-type: none"> •A copy of the notification of business closure (discontinuation) filed under the Ryokan Business Act or the Private Lodging Business Act •Accommodation Tax Special Collection Agent Certificate (Form No. 7) (to be returned)

- Deadline for Submission
Within 10days from the date of closure of operations
- Submission Office
Taxation Division, Hakuba Village Office

○ Instruction for Completion

1 "Date"

- Enter the date on which this notification is submitted.

2 "Special Collection Agent"

- Enter the information of the registered Special Collection Agent.
- Enter the certificate number shown in the upper right corner of the Accommodation Tax Special Collection Agent Certificate (12digits).

Example) 「No. ●●●●●●●●●●●●」

3 "Facility"

- Enter the address and name of accommodation facility.
- For facilities operating under the Private Lodging Business Act, enter the notification number shown on the sign issued upon acceptance of the private lodging notification in the "Name of Notification Number".

Example) 「M 2 0 ●●●●●●●●」
Enter the entire number including "M20"

- In the "Notification Category" field, circle the applicable option.

4 "Suspension Period, Date of Resumption, or Date of Closure"

- If operations are suspended, enter the suspension period.
- If operations are resumed or closed, enter the applicable date.

5 "Reason for Suspension or Closure"

- Enter the reason.

4 TAX ADMINISTRATOR

If a Special Collection Agent does not have an address, place of residence, office or business establishment (hereinafter referred to as “address, etc.”) within Hakuba Village, they are, in principle, required to appoint a person who has an address, etc. within Hakuba Village as their agent and apply for approval so that all matters related to tax payment can be handled on their behalf. This agent is referred to as a Tax Payment Administrator.

The role of the Tax Payment Administrator is to handle all matters related to taxation on behalf of the Special Collection Agent, including receiving tax notices and paying taxes.

(1) APPOINTMENT OF A TAX PAYMENT ADMINISTRATOR

If it becomes necessary to appoint a Tax Payment Administrator, please submit an application within 10days from the date on which the need to appoint one arises. However, if it is deemed that the collection of accommodation tax will not be hindered, there may be cases where it is not necessary to appoint a Tax Payment administrator. Please contact Taxation Division of Hakuba Village Office for details.

○ Required Documents

①	Application for Approval of Accommodation Tax Payment Administrator (or Change Thereof) (Form No. 61-2)	
②	{corporation}	Certificate of Registered Matters (Current Matters Certificate)
	{individual:}	Resident Certificate (excluding My Number)

(2) CHANGE OF TAX PAYMENT ADMINISTRATOR, ETC

In the event of a change of the Tax Payment Administrator or any change in reported information, please report such change within 10days from the date the change occurs.

○ Required Documents

①	Application for Approval of Accommodation Tax Payment Administrator (or Change Thereof) (Form No. 61-2)	
②	{corporation}	Certificate of Registered Matters (Current Matters Certificate)
	{individual:}	Resident Certificate (excluding My Number)

Application for Approval of Accommodation Tax Payment Administrator (or Change Thereof)
(Form No. 61-2)

○ Example of Completed Form

様式第61号の2 (第15条関係)

宿泊税納税管理人 (変更) 承認申請書	
納税管理人	新 住(居)所 白馬村大字●城●●●●3-12 (所在地) 氏名 村男観光 合同会社 (法人名) 代表社員 白馬 岳子 (電話番号 0261-85-●●●●)
	旧 住(居)所 (所在地) 氏名 (法人名) (電話番号)
上記の者を納税 管理人に選任し た理由	白馬村内に事務所を有しないため
特別徴収義務者 株式会社 東京観光 代表取締役 東京太郎 の納税管理人を 承諾しました。 令和●年 ●月 ●日 納税管理人 村男観光 合同会社 代表社員 白馬 岳子	
宿泊税に関する一切の事項を処理させるため、上記のとおり納税管理人を 定めたいので 承認申請します。 変更したいので 令和●年 ●月 ●日 白馬村長 宛 特別徴収義務者(証票番号 ●●●●●●●●●●●●) 住(居)所 東京都新宿区●●町1-1-1 (所在地) 氏名 株式会社 東京観光 (法人名) 代表取締役 東京 太郎	

CHAPTER 4 FILING AND PAYMENT OF THE ACCOMMODATION TAX

1 FILING AND PAYMENT

As a general rule, Special Collection Agents are required to file a return and pay the accommodation tax to the Village for each accommodation facility by the end of every month, for the accommodation tax that should have been collected in the preceding month.

(1) FILING PROCEDURES

○ Required Documents

Form	Accommodation Tax Payment Return (Form No.2)
Attachments	A document showing, by each accommodation date, the number of the taxable stays and non-taxable stays (e.g., a Monthly Accommodation Tax Summary Sheet) *Any format is acceptable, if all required items are included.

○ Filing Deadline

Deadline	Submission Methods
By the last day of each month (for accommodation tax to be collected for the previous month)	Please submit using one of the following methods: • Hakuba Village Accommodation Tax Electronic Filing Service (Graffer Smart Application) • Electronic filing via eLTAX • By mail to Taxation Division • In person at Taxation Division

※ The available electronic service can be used only for filing accommodation tax returns. Payment must be made at a financial institution, etc., using the payment slip generated by the system.

※ For electronic tax payment, please file electronically via eLTAX.

○ Important Notes

- Filing is required for each accommodation facility and for each month.
- A return must be filed even if the amount of accommodation tax to be declared is zero yen.
- If the filing deadline falls on a Saturday, Sunday, or public holiday, the deadline will be next business day.
- The filing deadline for December is January 4 of the following year (or the next business day if January 4 falls on Saturday, Sunday or public holiday).

(2) PEYMENT PROCEDURES

Please pay the declared amount of accommodation tax by the payment deadline.

○ Payment Deadline and Methods

Deadline	Methods
By the last day of each month (for the amount of accommodation tax declared as having been collected for the preceding month)	Please make payment using one of following methods: •Electronic tax payment via eLTAX* •Payment at a financial institution, etc., using an Accommodation Tax Payment Slip

※ ①Internet Banking②Credit card payment③Direct debit from a pre-registered bank account

○ Financial Institutions Accepting Over-the Counter Payments

Financial Institutions, etc.
•Daihoku JA cooperation – Head Office and Branches •Hachijuni Nagano Bank – Head Office and Branches •Matsumoto Shinkin Bank – Head Office and Branches •Post Office (Japan Post Bank) •Accounting Division, Hakuba Village Office

※ Payment may also be made a financial institutions other than those listed above; handling fees may be applied.

○ Important Notes

- An accommodation Tax Payment Slip must be prepared and submitted for each accommodation facility and for each month.
- If the payment deadline falls on a Saturday, Sunday, or public holiday, the deadline will be extended to the next business day.
- The payment deadline for December is January 4 of the following year (or the next business day if January 4 galls on Saturday, Sunday, or public holiday).

(3) DISTRIBUTION OF PRE-PRINTED FORMS

Accommodation business operators who are registered as Special Collection Agent will be sent, around March each year, a full year's set of the necessary forms for filing and payment (Accommodation Tax Payment Return (Form No.2), Monthly Accommodation Tax Summary Sheet, and Accommodation Tax Payment Slip), with certain items pre-printed in advance.

※ Pre-printed forms for FY2026 are scheduled to be send around April 2026 to accommodation business operators who have applied for registration as Special Collection Agent by the end of February 2026.

Accommodation Tax Payment and Filing Return (Form No.2)

○ Example of Completed Form

様式第2号（第5条関係）

宿泊税納入申告書

白馬村長 宛

1 令和 ●年 ●月 ●日

2 特別徴収義務者（証票番号 ●●●●●●●●●●●●●●●●）
 住（居）所（所在地） 白馬村大字●城●●●●3-12
 氏名（法人名） 村男観光 合同会社
 担当部署名及び氏名 経理担当 白馬 村男
 電話番号 0261-85-●●●●

宿泊税の納入について、白馬村宿泊税条例第9条第1項の規定により申告します。

3	施 所 在 地	白馬村大字●城●●●●4-11			
	名称又は届出番号	ムラオホテル			
	設 課 税 番 号	●●●●●●●●●●			

4	令和●年 ●月分	区分			①宿泊数	②税率	①×②税額
		宿泊料金 (1人1泊)	a 6,000円以上 20,000円未満	泊	200	300円	60,000円
			b 20,000円以上 50,000円未満	泊		500円	円
			c 50,000円以上 100,000円未満	泊		1,000円	円
			d 100,000円以上	泊		2,000円	円
		A 課税対象 (a+b+c+d)		200泊	納入すべき 金額	60,000円	
		B 課税対象外		30泊			
C 総宿泊数 (A+B)		230泊					

5	年 月分	区分			①宿泊数	②税率	①×②税額
		宿泊料金 (1人1泊)	a 6,000円以上 20,000円未満	泊		300円	円
			b 20,000円以上 50,000円未満	泊		500円	円
			c 50,000円以上 100,000円未満	泊		1,000円	円
			d 100,000円以上	泊		2,000円	円
		A 課税対象 (a+b+c+d)		泊	納入すべき 金額	円	
		B 課税対象外		泊			
C 総宿泊数 (A+B)		泊					

6	年 月分	区分			①宿泊数	②税率	①×②税額
		宿泊料金 (1人1泊)	a 6,000円以上 20,000円未満	泊		300円	円
			b 20,000円以上 50,000円未満	泊		500円	円
			c 50,000円以上 100,000円未満	泊		1,000円	円
			d 100,000円以上	泊		2,000円	円
		A 課税対象 (a+b+c+d)		泊	納入すべき 金額	円	
		B 課税対象外		泊			
C 総宿泊数 (A+B)		泊					

注1 ②税率には、県宿泊税（1人1泊につき150円）を含みます。
 注2 課税対象及び課税対象外の宿泊数が宿泊年月日ごとに記載された書類（宿泊税月計表等）を添付してください。
 注3 申告すべき宿泊税額が0円の場合も申告書を提出してください。

○ Instruction for Completion

1 "Date"

• Enter the date of submission of the Accommodation Tax Payment and Filing Return.

2 "Special Collection Agent"

• Enter the information of the registered Special Collection Agent.

• For certificate Number, enter the 12-digit number shown in the upper right-hand corner of the Accommodation Tax Special Collection Agent Certificate.

Example) "No. ●●●●●●●●●●●●"

Enter the underlined 12-digit number only.

• In the "Department and Name of Person in Charge" field, enter the name of the department and the name of the person who can respond to inquiries regarding the contents of this return.

3 "Facility"

• Enter the address and name of accommodation facility.

• For facilities operating under the Private Lodging Business Act, enter the notification number shown on the sign issued upon acceptance of the private lodging notification in the "Facility Name or Notification Number" field.

Example) "M 2 0 ●●●●●●●●"

Enter the entire number including "M 2 0"

• In the "Taxation Number" field, enter the 10-digit facility number shown in the lower right-hand corner of the Accommodation Tax Special Collection Agent Certificate. If filing and paying on a combined basis, enter the 10-digit Combined Filing Designation Number shown on the Notice of Approval for Combined Filing and Payment of Accommodation Tax (Form No.2-3)

Example: "Facility Number ●●●●●●●●●●"

Enter the underlined 10-digit number

4 "Applicable Month, Number of Stays and Tax Amount"

• In the "Applicable Month" field, enter the year and month in which the accommodation stays occurred, and which serves as the basis for this return (i.e. the month preceding the month of submission of the payment and filing return)

Example:

For a return with a submission deadline of the end of July, FY2026 → enter June 2026

For a return with a submission deadline of the end of August, FY2026 → enter July 2026

• In the "Number of Stays" field, enter the number of stays by accommodation charge category, as well as the number of non-taxable stays (Category B). Be sure to confirm that those figures match the totals shown in the "Total" column of the Monthly Accommodation Tax Summary Sheet.

• In the "Tax Amount" field, enter the amount calculated by multiplying the number of stays in each accommodation charge category by the applicable tax rate.

5.6

• This section is to be used only when the special provision for the filing and payment deadline (see page 39) is applied.

• If the special provision is not applied, use only the first row under the "Number of Stays" and "Tax Amount" column, and file one return per month, using one return form for each month.

Monthly Accommodation Tax Summary Sheet

○ Example of Completed Form

(参考様式)

		宿泊税月計表		1 令和 ●年 ●月分
2	課税番号	●●●●●●●●	3 施設の名称又は届出番号	ムラオホテル

4	日 付	A 課税対象宿泊数					B 課税対象外宿泊数		
		300円	500円	1,000円	2,000円	計	a 1人1泊 6,000円未満	b 課税免除 うち 外国大使等	計 a+b
	1	8				8			
	2	10				10			
	3	15				15	4	10	14
	4	12				12			
	5	6				6			
	6	0				0			
	7	5				5			
	8	6				6			
	9	6				6			
	10	3				3			
	11	10				10	5		5
	12	13				13			
	13	0				0			
	14	2				2			
	15	1				1			
	16	4				4			
	17	5				5			
	18	7				7			
	19	8				8	1		1
	20	13				13			
	21	8				8			
	22	10				10	7		7
	23	10				10			
	24	3				3			
	25	6				6			
	26	8				8			
	27	4				4			
	28	0				0			
	29	5				5	3		3
	30	6				6			
	31	6				6			
	計	200				200	20	10	30

※宿泊税納入申告書の内訳資料として必ず添付してください。記載項目を満たしていれば任意の様式でも結構です。

○ Instructions for Completion

1 Applicable Month

- Enter the year and month in which the accommodation stays occurred, which form the basis of the filing (i.e., the month preceding the month of submission of the Accommodation Tax Payment and Filing Return)
- This must be the same year and month as entered in Section 4 "Applicable Month" of the Accommodation Tax Payment and Filing Return.

2 Taxation Number

- Enter the 10-digit facility number shown in the lower right-hand corner of the Accommodation Tax Special Collection Agent Certificate.

Example) 「Facility Number ●●●●●●●●●●」
Enter the underlined 10-digit number only

3 Facility Name and Notification Number

- Enter the name of the Accommodation facility
- For facilities operating under the Private Lodging Business Act, enter the notification number shown on the sign issued upon acceptance of the private lodging notification.

Example) 「M 2 0 ●●●●●●●●」
Enter the entire number including M20

4 A. Taxable Number of Stays and B. Non-Taxable Number of Stays

- In the A. Taxable Number of stays, enter, for each day, of the applicable month, the number of taxable stays by accommodation charge category.
- In the B. Non-Taxable Number of Stays, enter, for each day, a breakdown of non-taxable stays, as follows:
 - a. Stays with accommodation charges of less than JPY 6,000 per person per night
 - b. Tax-exempt stays, including those involving foreign ambassadors, etc.

Notes

- Use of this specific format is not mandatory, provided that all required items are included in an equivalent format.
- Even when filing and paying on a combined basis, a Monthly Accommodation Tax Summary Sheet must be prepared for each registered accommodation facility.
- Even when the special provision or filing and payment deadline applies, this form must still be prepared separately for each month.

Accommodation Tax Payment Slip

○ Form

令和8年度 宿泊税 納入通知書

1 399-93●●1
白馬村大字●城●●●3-12
村男親光 合同会社
代表社員 白馬 岳子 様

1 399-93●●1
白馬村大字●城●●●3-12
村男親光 合同会社
代表社員 白馬 岳子 様

宿泊税 領収書 令和8年度

1 399-93●●1
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1 399-93●●1
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村男親光 合同会社
代表社員 白馬 岳子 様

長野県
北安曇郡
白馬村
白馬之印

○ Instruction for Completion

On pre-printed forms, the items shown in blue text are pre-filled in advance. Please complete only the items shown in red text.

1 Address

- The name of the Special Collection Agent and the corporate name (if applicable) are pre-printed.

2 Notice Number

- The 10-digit facility number shown in the lower right-hand corner of the Accommodation Tax Special Collection Agent Certificate is pre-printed.
- When filing and paying are on a combined basis, the 10-digit Combined Filing Designation Number shown on the Notice of Approval for Combined Filing and Payment of Accommodation Tax (Form No.2-3) is pre-printed.

3 Assessment Period and Payment Deadline

- The assessment period and payment deadline for three months are pre-printed.
- The following periods are grouped into one payment slip per three-month set:
 - Periods 12, 1 and 2
 - Periods 3, 4 and 5
 - Periods 6, 7 and 8
 - Periods 9, 10 and 11
- In the assessment Period, the month in which the accommodation stays occurred (i.e., the month preceding the month of submission of the payment and filing return) is printed as the applicable period (This is the same month as entered in Section 4 (Applicable Month" of the Accommodation Tax Payment and Filing Return).
- In the "Payment Deadline" field, the payment deadline (the last day of the submission month) is pre-printed.

Examples : Filing/Payment for July 2026 (stays in June 2026)···July 31,2026

Filing/Payment for August 2026 (stays in July 2026)···August 31,2026

Filing/Payment for September 2026 (stays in August 2026)···September 30,2026

4 Amount to Be Paid

- Enter the amount of tax to be paid.
- Be sure to confirm that this amount matches the tax amount (amount payable) shown on the Accommodation Tax Payment and Filing Return(Form No.2).

2 SPECIAL DEADLINES FOR FILING AND PAYMENT

(1) OVERVIEW OF THE SPECIAL PROVISION

In Principle, Accommodation Tax must be filed and paid on a monthly basis. However, when certain requirements are met, an accommodation facility may, upon application and designation, a special provision may be granted for filing and payment deadlines, allowing the tax collected to be filed and paid in a single combined filing for each three-month period.

Months Covered by Special Provision	Filing and Payment Deadline When Special Provision Applies	Application Deadline for Special Provision – End of the month two months prior to the start month)
January, February, March filing (Stays in December, January, February)	End of March	End of November
April, May, June filing (Stays in March, April, May)	End of June	End of February
July, August, September filing (Stays in June, July, August)	End of September	End of May
October, November, December filing (Stays in September, October, November)	End of December	End of August

○ Requirements for Application of the Special Provision

To be eligible for the special provision, all of the following requirements must be satisfied:

- ① The total amount of accommodation tax payable for the relevant accommodation facility for stays during the period from December of the year two years prior to the applicable year through November of the immediately preceding year does not exceed ¥3,600, 000.
- ② The operation of the accommodation facility commenced on or before December 31 of the year preceding the applicable year, and an application for registration under Article 10, Paragraph (1) or (2) Of Ordinance was submitted on or before August 31 of the year preceding the applicable year.
- ③ If the applicant has previously had the special provision revoked, at least one year has elapsed since the date of such revocation.
- ④ Since January 1 of the year preceding the applicable year, the applicant has not been subject to additional tax for underreporting, failure to file, or fraud in relation to accommodation tax, and is otherwise deemed to have properly filed accommodation tax returns.
- ⑤ There are no outstanding arrears in village tax collections.

⑥ Based on the financial condition of the Special Collection Agent and other relevant circumstances, the village determines that there is no risk to the proper collection of accommodation tax.

(2) APPLICATION METHOD

○ Application Form

Application for Designation as an Entity Eligible for the Special Provision Regarding the Filing Deadline and Payment Deadline for the Accommodation Tax Return (Form No.3)

○ Application Deadline

By the end of the month two months prior to the month in which application of the special provision is to begin (i.e., one of January, April, July, or October, as shown in the table above).

○ Application Submission Office

Taxation Division, Hakuba Village Office

Important Notes Regarding Application

- Application must be submitted separately for each accommodation facility.
- Once designation for application of the special provision is granted, the designation will continue to be applied in subsequent fiscal years unless revoked.
- The special provision is applied from the year and month specified in the Designation Notice issued by the Village. Until that specified month, monthly filing and payment are mandatory under the standard rules.

Examples

- Application for the special provision submitted by the end of May, 2027
- Designation Notice states:
"Applicable from July 2027 filing (for stays in June 2027)
⇒ Filing for May 2027 (stays in April 2027) → due by end of May 2027 (standard rule)
⇒ Filing for June 2027 (stays in May 2027) → due by end of June 2027 (standard rule)
⇒ Filing for July 2027 (stays in June 2027) → due by end of September, combined with August and September filings (Special provision is applied)

○ Revocation of Designation

If the village determines that the requirements for application of the special provision are no longer satisfied, a Notice of Revocation of Designation will be issued. Once designation is revoked, the Special Collection Agent must resume monthly filing and payment in accordance with the standard rules.

(3) TRANSITIONAL MEASURES FROM FY2026 TO FY2030

As transitional measures accompanying the introduction of the accommodation tax system, part of the eligibility requirements for application of the special provision (see page 39) for each fiscal year from FY2026 to FY2030 shall be as set out as below.

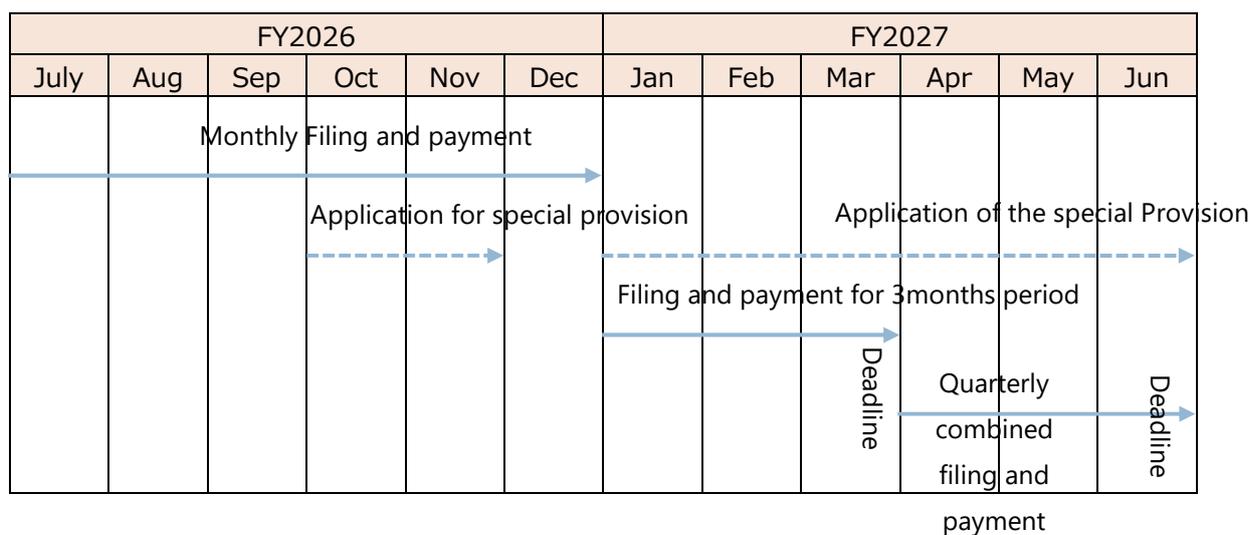
Fiscal Year	Eligibility Requirement (1)	Eligibility Requirement (2)	Eligibility Requirement (4)
FY 2026	The total amount of accommodation tax payable at the relevant accommodation facility for stays from <u>June to August 2026</u> is <u>¥600,000 or less.</u>	The accommodation facility commenced operations on or <u>before September 30, 2025</u> , and an application for registration under Article 10, paragraph (1) or (2) of the Ordinance was submitted <u>by June 8, 2026.</u>	No determination of an underreporting penalty, failure-to-file penalty, or heavy penalty relating to accommodation tax has been made <u>on or after June 1, 2026</u> , and accommodation tax returns are otherwise recognized as being properly filed.
FY 2027	The total amount of accommodation tax payable at the relevant accommodation facility for stays from <u>June to November 2026</u> is <u>¥1,200,000 or less.</u>	The accommodation facility commenced operations <u>before January 1, 2026</u> , and an application for registration under Article 10, paragraph (1) or (2) of the Ordinance was submitted by <u>September 1</u> of the preceding fiscal year.	Same as above
FY 2028	The total amount of accommodation tax payable at the relevant accommodation facility for stays from <u>December</u> of the second preceding year through <u>November</u> of the preceding year is <u>¥2,400,000 or less.</u>	No transitional measures	No transitional measures
FY 2029	Same as above	No transitional measures	No transitional measures
FY2030	The total amount of accommodation tax payable at the relevant accommodation facility for stays from <u>December</u> of the second preceding year through <u>November</u> of the preceding year is <u>¥3,000,000 or less.</u>	No transitional measures	No transitional measures

○ Special Provision for Filing and Payment Deadline in FY2026

In Fiscal Year 2026, the special provision for filing and payment deadlines may be applied starting from the January 2027 filing/payment period. Under this special provision, the filing and payment for the January to March 2027 period may be submitted together by the end of March 2027.

For the filing/payment period from July 2026 through December 2026, monthly filing and payment are required, in accordance with the standard rules.

If you wish to apply this special provision, you must submit an application between October 2026 and the end of November 2026.



Application for Special Provision on Filing and Payment Deadlines of Accommodation Tax
(Form No. 3)

○ Example of Completed Form

様式第3号（第6条関係）

宿泊税の納入申告書の提出期限及び納入期限に係る特例の適用者指定申請書			
白馬村長 宛		1 令和 ●年 ●月 ●日	
		2 特別徴収義務者（証票番号 ●●●●●●●●●●●●●●●●）	
		住（居）所 白馬村大字●城●●●●3—12	
		（所在地）	
		氏 名 村男観光 合同会社	
		（法人名）	
		（電話番号 0261—85—●●●●●●）	
白馬村宿泊税条例第9条第2項の規定により、宿泊税の納入申告書の提出期限及び納入期限に係る特例の適用を受けたいので下記のとおり申請します。			
記			
3	施 所 在 地	白馬村大字●城●●●●4—11	
	設 名称又は届出番号	ムラオホテル	
4	前々年の12月から前年の11月までの宿泊に係る宿泊税の納入すべき金額の合計額	500,000 円	
5	経営開始年月日	平成 ●年 ●月 ●日	
6	宿泊税特別徴収義務者登録申請書の提出年月日	令和 ●年 ●月 ●日	
7	白馬村宿泊税条例第9条第4項の規定による指定の取消し	有 ・ <input checked="" type="radio"/> 無	取消年月日 年 月 日
8	宿泊税に係る過少申告加算金、不申告加算金又は重加算金の決定	有 ・ <input checked="" type="radio"/> 無	決定年月日 年 月 日
9	村税に係る徴収金の滞納	有 ・ <input checked="" type="radio"/> 無	

(注) 住宅宿泊事業に係る施設にあっては、「名称又は届出番号」欄に、住宅宿泊事業法（平成29年法律第65号）第13条の標識に記載された届出番号を記載してください。

○ Instructions for Completion

1 Date

•Enter the date on which the application form is submitted.

2 Special Collection Agent

•Enter the information of the registered Accommodation Tax Special Collection Agent.

3 Accommodation Facility

•Enter the address and name of the accommodation facility.
 •For business registered under the Private Lodging Business Act(Minpaku), enter the notification number shown on the official sign issued upon acceptance of the notification.

Example) 「M 2 0 ●●●●●●●●」
 Be sure to include “M 2 0” and enter the full number exactly as shown.

4 Total Amount of Accommodation Tax Payable for stays from December of the Year Before to November the applicable amount according to the fiscal year for which the special provision is requested.

•Enter the applicable amount according to the fiscal year for which the special provision is requested.

Fiscal Year to Which the Special Provision	Amount to Be Entered
FY2026	Total amount of accommodation tax payable for stays <u>from June to August 2026</u> .
FY2027	Total amount of accommodation tax payable for stays <u>from June to November 2026</u> .
FY2028 and thereafter	Total amount of accommodation tax payable for stays <u>from</u> December of the year before last to November of the previous year.

5 Business Start Date

•Enter the date on which the accommodation facility began operations.

6 Date of Submission of the Special Collection Agent Registration Application

•Enter the submission date of the Accommodation Tax Special Collection Agent Registration Application (Form No.6) (The date shown in the upper-right corner of that application form.)

7 Revocation of Designation under Article 9, Paragraph 4 of the Hakuba Village Accommodation Tax Ordinance

•If you have never received a revocation, circle “No”.
 •If you have received a revocation, circle “Yes” and enter the date of revocation.*If one year has not passed, the special provision cannot be applied.

8 Determination of Underreporting Penalty, Non-Filing Penalty, or Fraud Penalty Related to Accommodation Tax

•If no penalty determination has been made on or after January 1 of the year preceding the applicable year, circle “No”.
 •If a penalty determination has been made, circle “Yes” and enter the date of determination. *If a penalty determination has been made on or after January 1 of the year preceding the applicable year, the special provision cannot be applied.

9 Delinquency in Collection of Village Taxes

•If there are no outstanding village tax arrears (not limited to accommodation tax) at the time of application, circle “No”. If there are outstanding arrears, circle “Yes”. *If there are any delinquent village taxes, the special provision cannot be applied.

3 COMBINED FILING FOR MULTIPLE FACILITIES

When the same business operator manages multiple accommodation facilities located within Hakuba Village and wishes to file and pay the accommodation tax on a combined basis, an application must be submitted as outlined below and approval must be obtained.

(1) APPLICATION PROCEDURE

Required Document

•the Notice of Approval for Combined Filing and Payment of Accommodation Tax (Form No.2-3)

Application Deadline

By the end of the month preceding the month in which combined filing and payment is to commence

Submission Office

Taxation Division, Hakuba Village Office

Notes

- If combined filing and payment is selected, all registered facilities operated by the business must be included. It is not permitted to exclude certain facilities or to divide facilities into multiple groups.
- Once approval for combined filing and payment is granted, no renewal procedure is required unless the approval is revoked.
- If facilities eligible for the special filing and payment deadline provision (see page 39) are combined with facilities not eligible for the special provision, the special provision will no longer applied.

(2) FILING AND PAYMENT METHOD

Filing

- Accommodation Tax Filing and Payment Return (Form No.2)
- Monthly Accommodation Tax Summary Sheet

On the Accommodation Tax Filing and Payment Return (Form No.2), write “Combined” in red in upper margin of the form. In the Facility Name field, enter the name of one representative registered facility, followed by “and ○ other facilities”. In the Tax Reference Number field, enter the Combined Filing Designation Number (10 digits) shown on the Notice of Approval for Combined Filing and Payment (Form No.2-3). The facility address does not need to be entered.

For the Monthly Accommodation Tax Summary Sheet, prepare one summary sheet for each registered accommodation facility.

For payment using the Accommodation Tax Payment Slip, enter the Combined Filing Designation Number (10 digits) in the Notice Number field.

Application for Approval of Combined Filing and Payment of Accommodation Tax

(Form No.2-2)

○ Example of Completed Form

様式第2号の2 (第5条関係)

宿泊税合算申告納入承認申請書

白馬村長 宛 1 令和 ●年 ●月 ●日

2 特別徴収義務者(証票番号 ●●●●●●●●●●●●●●●●)

住(居)所(所在地) 白馬村大字●城●●●●3-12

氏名(法人名) 村男観光 合同会社

担当部署名及び氏名 経理担当 白馬 村男

電話番号 0261-85-●●●●

次の施設に係る宿泊税について、合算申告納入の適用を受けたいので、白馬村宿泊税に関する規則第5条第2項の規定により申請します。

記

3	施設	所在地	白馬村大字●城●●●●4-11
	設	名称又は届出番号	ムラオホテル
	①	課税番号	●●●●●●●●●●
②	施設	所在地	白馬村大字●城●●●●4-12
	設	名称又は届出番号	VCM Chalet
	②	課税番号	●●●●●●●●●●
③	施設	所在地	
	設	名称又は届出番号	
	③	課税番号	
④	施設	所在地	
	設	名称又は届出番号	
	④	課税番号	
⑤	施設	所在地	
	設	名称又は届出番号	
	⑤	課税番号	
4	合算申告納入の開始を希望する対象年月	年 月分 (月末日納期分) 以降	

※ 申請書が複数枚になる場合には、様式の右上に通し番号(例:1/2枚)を記入してください。

○ Instructions for Completion

1 Date

•Enter the date on which this application is submitted.

2 Special Collection Agent

•Enter the information of the registered Special Collection Agent.

3 Accommodation Facility

•Enter the address and name of the accommodation for which combined filing and payment are requested.

•For private lodging businesses (Minpaku), enter the notification number shown on the sign issued upon acceptance of the private lodging business notification.

Example) "M 2 0 ●●●●●●●●"
Include the entire number, including "M20"

•In the "Tax Number" field, enter the facility number (10 digits) shown in the lower-right corner of the Certificate of Special Collection Agent for Accommodation Tax.

Example) 「Facility Number ●●●●●●●●●●」
Enter all 10 digits

4 Applicable Year and Month for Which Combined Filing and Payment Is Required to Commence

•Enter the year and month from which you wish to begin combined filing and payment.

Note

- If this application consists of multiple pages, please indicate consecutive page numbers in the upper-right corner of each page. (e.g., "Page 1 of 2")

4 EXEMPTION OR REFUND OF TAX OBLIGATION

(1) EXEMPTION FROM PAYMENT OBLIGATION

When it is recognized that the Special Collection Agent has justifiable reasons for being unable to receive all or part of the accommodation fee and accommodation tax from guests, or when the accommodation tax already received by the Special Collection Agent is lost due to unavoidable circumstances such as natural disasters, fire, or theft before the filing and payment deadline, the payment obligation may be exempted after an application is submitted and an investigation is conducted.

○ Examples of Cases Eligible for Exemption from Payment Obligation

- When the taxpayer (guest) becomes unable to make payment due to entering legal proceedings such as bankruptcy or restructuring, and the Special Collection Agent is therefore unable to collect the accommodation tax.
- When the Special Collection Agent is unable to collect the accommodation tax due to the guest's death, disappearance, unknown whereabouts, or imprisonment.
- When the Special Collection Agent is unable to pay the accommodation tax due to natural disasters or other unavoidable events.

(2) REFUNDS

If accommodation tax has already paid and the case qualifies for an exemption from the payment obligation, the corresponding amount of accommodation tax will be refunded. If the Special Collection Agent has outstanding unpaid village taxes at the time of the refund, the refunded amount may be applied to offset such outstanding tax liabilities.

(3) APPLICATION PROCEDURE

To request an exemption from the payment obligation or a refund, please apply as follow:

- Application Documents
 - Application for Refund and/or Exemption from Payment Obligation of Accommodation Tax (Form No.10)
 - Supporting documents proving the reason for the application, such as a disaster damage certificate, police report, or other relevant evidence
- Application Period
 - Applications may be submitted at any time
- Application Submission Office
 - Taxation Division, Hakuba Village Office

5 REQUEST FOR CORRECTION

(1) REQUEST FOR CORRECTION

If a Special Collection Agent has filed and paid an accommodation tax amount that exceeds the amount actually due as a result of a calculation error or other mistakes, the agent may file a request for correction.

(2) PERIOD DURING WHICH A REQUEST FOR CORRECTION MAY BE FILED

In principle, a request for correction may be filed within five years from the payment deadline. If the Special Collection Agent is subject to the special provision for extended filing and payment deadlines, the five-year period shall be counted from the applicable payment deadline under that provision.

(3) PROCEDURE FOR REQUESTING A CORRECTION

To request a correction, the Special Collection Agent must submit a Request for Correction Form.

When a request for correction is filed, the village will conduct a correction or reassessment based on an examination of accounting records and related documents. Accordingly the village may request access to the accommodation facility's books and records, and your cooperation is appreciated.

CHAPTER 5: RECORD-KEEPING REQUIREMENTS

1 KEEPING AND RECORDING OF BOOKS AND DOCUMENTS

In order to accurately ascertain the amount of accommodation tax to be collected and to ensure proper filing and payment procedures, Special Collection Agents are required to maintain books and records, prepare necessary documents, and retain them for each accommodation facility they operate.

(1) REQUIRED BOOK AND RECORD ENTRIES AND RETENTION PERIOD

Category	Required Entries	Retention Period
Books	<p>○ Number of guests, Number of guests subject to accommodation tax, Number of guests exempt from accommodation tax, Amount of accommodation tax</p> <p>※ If the above information is fully covered, business records ordinarily prepared in the course of operations—such as general ledgers, journals, cashbooks, accounts receivable ledgers, accounts payable ledgers, sales ledgers, and purchase ledgers—may be treated as “books.”</p>	Five (5) years, starting from the day following the end of the month in which the accommodation tax return was filed
Documents	<p>○ Accommodation charges, Number of guests, Amount of accommodation tax</p> <p>※ If the above information is fully covered, documents ordinarily prepared in the course of operations—such as inventory lists, balance sheets, profit and loss statements, contracts, receipts, reservation records, and similar documents—may be treated as “documents.”</p>	Five (5) years, starting from the day following the end of the month in which the accommodation took place

Category	Accommodation Date	Accommodation Charges	Number of Guests	Number of Guests Subject to	Number of Guests Exempt	Amount of Accommo
Books	○	○	○	○	○	○
Documents	○	○	○			○

(2) ELECTRONIC RECORDS OF BOOKS AND DOCUMENTS

Where books and documents are prepared using computers in accordance with the provisions of the Ordinance, paper-based preparation and retention may be replaced by electronic records, if prescribed requirements set forth in the Accommodation Tax Ordinance and its Enforcement Regulations are satisfied.* In addition, with respect to the retention of documents, paper-based retention may be replaced by the retention of electronically scanned data(scanner storage), if the prescribed requirements set forth in the Accommodation Tax Ordinance and its Enforcement Regulations are satisfied.

*The requirements for electronic records and scanner storage shall be in accordance with the relevant laws and regulations governing national and local taxes.

2 INDICATION ON RECEIPTS AND OTHER DOCUMENTS

Please ensure that receipts and similar documents for accommodation charges state the name of the accommodation tax and the amount charged. The name of the tax should be displayed as “宿泊税” in Japanese and “Accommodation Tax” in English.

Please note that if the name of the accommodation tax and its amount are not clearly indicated, the accommodation tax amount may be treated as subject to consumption tax. For detailed information on the handling of consumption tax, please contact your local tax office

Example 1 : When accommodation tax amount is itemized as part of the total breakdown

領 収 書

〇〇〇 様

〇〇〇号室
人数 1名

日 付	項 目	金 額
〇月〇日	客室料金	10,000円
	消費税等	1,000円
	宿泊税	300円
	合 計	11,300円

〇〇年〇〇月〇〇日
長野県北安曇郡白馬村大字〇城〇〇〇番地〇

〇〇〇ホテル

受 領 印

印
紙

Example 2 : When the Accommodation tax amount is shown as a separate line item

領 収 書

〇〇〇 様

〇〇〇号室
人数 1名

日 付	項 目	金 額
〇月〇日	客室料金	10,000円
	消費税等	1,000円
	合 計	11,000円

〇〇年〇〇月〇〇日
長野県北安曇郡白馬村大字〇城〇〇〇番地〇

〇〇〇ホテル

受 領 印

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上記のほか、宿泊税額〇〇〇円を領収しました。

Example 3: When the accommodation tax amount is included in the room rate under a pricing structure that incorporates the tax

領 収 書

〇〇〇 様

〇〇〇号室
人数 1名

日 付	項 目	金 額
〇月〇日	客室料金	11,300円
	合 計	11,300円

〇〇年〇〇月〇〇日
長野県北安曇郡白馬村大字〇城〇〇〇番地〇

〇〇〇ホテル

受 領 印

印
紙

上記金額には、消費税額等1,000円及び宿泊税額〇〇〇円が含まれています。

CHAPTER 6 OTHER PROVISIONS

1 REWARDS FOR SPECIAL COLLECTION AGENTS

(1) OVERVIEW OF INCENTIVE PAYMENT

The incentive payment for special collection agents is a system designated to ensure the smooth operation of the special collection system, encourage payment within the statutory deadlines, and secure stable village tax revenue. Under this system, a certain percentage of the accommodation tax that has been duly declared and paid by the due date is paid to the special collection agent as an incentive.

(2) CALCULATION PERIOD AND PAYMENT TIMING

(THE FOLLOWING DETAILS ARE CURRENTLY UNDER CONSIDERATION)

- Calculation Period
The incentive will be calculated based on accommodation tax payments made within the statutory deadline over a fixed period of twelve (12) months.
- Payment Timing
Payments will be made once per year by bank transfer to the account designated at the time of registration as a special collection agent.

(3) INCENTIVE RATE (THE FOLLOWING DETAILS ARE CURRENTLY UNDER CONSIDERATION)

Period(Payment Month)	Conditions and Incentive Rate	
From July 2026 to June 2031 (First 5years after system implementation)	All tax returns and payments during the calculation period 3.0% and filed paid by the statutory deadlines	3.0%
	∴ Above conditions is met and all tax returns ∴ during that period are filed electronically	3.5%
From July 2031 onward	All tax returns and payments during the calculation period 2.5% are filed and paid by the statutory deadlines.	2.5%

Note

- In the case that any portion of the accommodation tax is paid after the statutory deadline during the calculation period, a review of the applicable incentive rate is under consideration.

2 ASSISTANCE GRANTS FOR COLLECTION DUTIES

(1) OVERVIEW OF THE ADMINISTRATIVE SUBSIDY

The accommodation tax is a non-statutory local tax newly introduced by Hakuba Village. As the tax is collected through the special collection system, an increase in the administrative burden on special collection agents is anticipated.

In consideration of the additional administrative tasks involved — including explaining the accommodation tax system, its use in funded projects, and Hakuba Village’s tourism policies to guests — a subsidy is provided to partially offset the costs associated with special collection administrative work. Under this program, a certain percentage of the accommodation tax that has been duly declared and paid by the statutory deadline is granted to the special collection agent as an administrative subsidy.

(2) CALCULATION PERIOD AND PAYMENT TIMING

(THE FOLLOWING DETAILS ARE CURRENTLY UNDER CONSIDERATION)

- 1 The calculation period and payment timing shall be the same as those for the incentive payment for Special Collection Agents.

(3) SUBSIDY RATE

2.5%

3 INSPECTIONS AND SURVEYS

(1) ON-SITE INSPECTIONS AND REVIEW CONDUCTED BY THE VILLAGE

In order to ensure the proper filing of accommodation tax returns and to verify the accuracy of declared information, officials of Hakuba Village may conduct on-site inspections of accommodation facilities and provide filing guidance where necessary. We kindly ask for your cooperation to ensure fair and impartial tax administration.

(2) CORRECTIONS AND ASSESSMENTS

If, as a result of on-site inspections or other reviews conducted by the Village, it is determined that the accommodation tax amount subject to declaration has not been properly reported, the Village will issue a correction or assessment to ensure the correct tax amount is paid.

When a correction or assessment is made, the Village will notify the taxpayer of the tax amount to be paid and the payment deadline. Please ensure payment is made by the specified deadline.

○Correction :An administrative action taken when errors are found in the accommodation tax amount reported in a filed return.

※ For information on “Requests for Correction”, please refer to page 48.

○ Assessment :An administrative action taken when a return has not been filed despite the existence of an obligation to declare and pay accommodation tax.

4 ADDITIONAL CHARGES

If accommodation tax returns are not properly filed, the following additional charges (penalties) will be imposed.

Category	Description		Penalty Rate	
Underreporting Penalty	When a return is filed by the filing deadline, but the declared tax amount is less than the amount actually payable and is subsequently corrected		10% of the additional tax amount resulting from the correction	An additional 5% will be imposed on the portion of the underreported tax amount exceeding a specified threshold
Failure-to-File Penalty	① When a return is filed after the filing deadline		15% of the reported tax amount* ¹	Additional surcharge (applies to cases (1)-(3)) For the portion of payable tax: • exceeding JPY 500,000 up to JPY 3,000,000: additional 5% • exceeding JPY 3,000,000: additional 15%
	② When no return is filed and the tax amount is determined by the Village		15% of the determined tax amount* ¹	
	③ When a correction is made in cases ① or ② above		15% of the additional tax amount resulting from the correction* ¹	
	④ When case ① is applied and the return was filed without prior knowledge that an assessment would be made		5% of the reported tax amount* ²	
Heavy Penalty (Fraudulent Conduct)	In cases where a return is filed or not filed as a result of fraudulent or improper conduct not based on facts:	Related to the Underreporting Penalty	A 35% penalty shall be imposed in place of the standard 10% underreporting penalty. * ¹	
		Related to the Failure-to-File Penalty	A 40% penalty shall be imposed in place of the standard 15% failure-to-file penalty. * ¹	

Note1

- If a person who has been assessed a failure-to-file penalty (corresponding to items ① through ③ above) or a heavy penalty is again assessed a fail-to-file penalty (corresponding to items① through ③ above) or heavy penalty within 5 years, the applicable failure-to-file penalty or heavy penalty shall be increased by an additional 10%.

Note2

- In certain cases, no penalty may be imposed if a tax return submitted after the due date failed within 1month of the original filing deadline and other prescribed requirements are satisfied.

5 DELINQUENT CHARGES

If the accommodation tax is not paid by the payment deadline, a delinquency charge will be imposed based on the number of the days from the preceding the due date until the date of payment.

(1) CALCULATION

<p>For the period from the following preceding payment deadline up to 1 month thereafter:</p>	<p>The amount calculated by applying an annual rate of 7.3% to the unpaid tax amount.</p> <p>However, if the Special Standard Rate for Delinquency Charges※ is less than 7.3% per annum, the applicable rate for that year shall be the lower of:</p> <ul style="list-style-type: none"> - the Special Standard Rate for Delinquency Charges plus 1% per annum, or - 7.3% per annum.
<p>For the period from the day one month after the preceding payment due date:</p>	<p>An amount calculated by applying an annual rate of 14.6% to the unpaid tax amount.</p> <p>However, if the Special Standard Rate for Delinquency Charges※ is less than 7.3% per annum, the applicable rate for that year shall be the Special Standard Rate for Delinquency Charges plus 7.3% per annum.</p>

※ Special Standard Rate for Delinquency Charges

The “Special Standard Rate for Delinquency Charges” refers to the rate obtained by adding 1 percentage point per annum to the rate calculated as the average of the monthly average contracted interest rates on new short-term bank loans for each month from September of the year before last to August of the preceding year, as announced by the Minister of Finance by November 30 of the preceding year.

(2) ROUNDING RULES

If the amount of tax served as the basis for calculating delinquency charges includes a fraction of less than 1,000 yen, such fraction shall be rounded down. If the resulting tax amount is less than 2,000yen, no delinquency charges shall be imposed.

In addition, if the calculated amount of delinquency charges is less than 1,000 yen, no delinquency charges shall be imposed.

6 PENALTIES

Penalties related to the Accommodation Tax are handled in accordance with the Hakuba Village Accommodation Tax Ordinance, the Local Tax Act, and other applicable laws.

If you have any questions or difficulties regarding the filing or payment of the Accommodation Tax, please contact the Hakuba Village Tax Division.

Category	Article	Description	Penalty
Hakuba Village Accommodation Tax Ordinance	Article 20	Offense related to the display of the Special Collection Obligation Certificate	Imprisonment for up to 1 year or a fine of up to JPY 500,000
		Offense related to violations of the bookkeeping obligation, etc.	
	Article 22	Penalty for non-filing by a tax administrator	Fine of up to JPY 100,000
Local Tax Act	Article 21	Offense related to failure to pay taxes	Imprisonment for up to 3 years or a fine of up to JPY 200,000
	Article 22-2	Offense related to false claims for correction	Imprisonment for up to 1 year or a fine of up to JPY 500,000
	Article 733-5	Offense related to refusal of inspection, etc.	Imprisonment for up to 1 year or a fine of up to JPY 500,000
	Article 773-7	Offense related to false declarations by a tax administrator	Fine of up to JPY 300,000
	Article 733-21	Offense related to tax evasion, etc.	Imprisonment for up to 5 years or a fine of up to JPY 1,000,000
	Article 733-25	Offense related to delinquent tax procedures	Imprisonment for up to 3 years or a fine of up to JPY 2,500,000
	Article 733-26	Offense related to refusal of inspection in delinquent tax procedures	Imprisonment for up to 1 year or a fine of up to JPY 500,000
	Article 733-26-2	Offense related to false statements in delinquent tax procedures	Imprisonment for up to 6 months or a fine of up to JPY 500,000

7 FILING AND APPEAL

If you disagree with a tax assessment, delinquent tax measures, or other related decisions, you may file a review request with the Mayor of Hakuba Village.

(1) TYPES OF DECISIONS SUBJECT TO REVIEW (MAIN EXAMPLES)

- Correction or determination of the tax amount
- Determination of surcharge (Penalty)
- Denial of a request for correction
- Designation of a Special Collection Obligation Holder
- Decision on refund or exemption from payment obligation
- Non-designation or cancellation of designation for the special filing/payment deadline exemption

(2) PERIOD FOR FILING A REVIEW REQUEST

You must file within three (3) months from the day after you become aware of the decision.

(3) PROCEDURE

Submit 2 copies (original and duplicate) of the review request form, with all required information filled in, to the Mayor of Hakuba Village.

ENSURING FAIR COLLECTION, PROPER SYSTEM, OPERATION, AND RELIABILITY

The Accommodation Tax system, introduced in June 2026 (Reiwa 8), is closely linked with the Ryokan Business Act and the Private Lodging Business Act. Proper implementation of the tax system relies on the correct administration of these two laws.

Under the Ryokan Business Act, anyone intending to operate a ryokan, hotel, simple lodging, or boarding house must obtain permission from the Prefectural Governor (Article 3). Similarly, under the Private Lodging Business Act, anyone who has filed a notification to operate a private lodging business is permitted to operate such a business (Article 3).

All operators of ryokans, hotels, simple lodgings, and private lodging facilities located within Hakuba Village are expected to have obtained the required permission or notification in accordance with these laws. However, to ensure fair collection, proper administration of the system, and trustworthiness, it is necessary to identify and guide any operations conducted without permission or notification.

Therefore, Hakuba Village, in cooperation with Nagano Prefecture, will implement the following measures. We inform all operators of lodging facilities within the village and ask for your cooperation in inspections and related investigations.

1 INSPECTIONS OF BUSINESS FACILITIES

Hakuba Village will conduct surveys of all lodging facilities within the village to collect information on business permits and other facility-related details. While this information can be obtained through the registration of the special collection agent or notification of designation as a specific lodging facility, for facilities that do not submit this information, inspectors will be dispatched to conduct on-site inspections.

2 ESTABLISHMENT OF A REPORTING HOTLINE

To identify unlicensed or unregistered lodging operations, reports from those operating ryokan or other lodging facilities in the area can serve as a valuable information. Hakuba Village and Nagano Prefecture have established reporting hotlines. If you suspect any such cases, please notify the relevant office. Information provided will be handled carefully to ensure that whistleblowers are not disadvantaged.

○ Hakuba Village Office – Tourism Division: Direct line: 0261-85-0722

○ Nagano Prefecture Omachi Public Health Center – Food & Sanitation Division: Direct line: 0261-23-6528

3 STRENGTHENED OF GUIDANCE

For facilities suspected of operating without the necessary permits or registration based on surveys or reports, the Omachi Public Health Center (Nagano Prefecture) will conduct investigations and provide guidance to ensure compliance and proper operation under the Ryokan Business Act.

In cases of violations of the Ryokan Business Act or the Private Lodging Business Act, strict measures—including penalties—will be applied:

Anyone operating a lodging business without a permit, violating permit cancellations, or business suspension orders (Ryokan Business Act), or submitting false notifications or violating suspension/closure orders (Private Lodging Business Act) may face up to 6 months imprisonment, a fine of up to 1 million yen, or both.

APPLICATION WINDOW / CONTACT INFORMATION

1 FILING, PAYMENT, AND PROCEDURES FOR THE ACCOMMODATION TAX

399-9393

Address: 7025, Hokujo, Hakuba-mura, Kitaazumi-gun, Nagano 399-9393

Office: Hakuba Village Office – Tax Division, Taxation Section

TEL 0261-85-0712 (Direct)

FAX 0261-72-7001

E-Mail : zeimu@vill.hakuba.lg.jp

2 POLICIES UTILIZING THE ACCOMMODATION TAX

399-9393

Address: 7025, Hokujo, Hakuba-mura, Kitaazumi-gun, Nagano 399-9393

Office: Hakuba Village Office – Tourism Division, Tourism & Commerce Section

TEL: 0261-85-0722 (Direct)

FAX 0261-72-7001

E-Mail : kanko@vill.hakuba.lg.jp



〒399-9393

7025, Hokujo, Hakuba-mura, Kitaazumi-gun, Nagano

Hakuba Village Office

Taxation Division

TEL 0261-85-0712 (Direct)

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