

Flow of income and the taxation of the foreigner

Visit to Japan first in December, 2018

1.December 1.January 31.March

move in

Assessment
date

move out

2019 income

Visit to Japan again in December, 2019

1.December 1.January 31.March

move in

Assessment
date

move out

1.June

2020 residence tax levy

Guidance of advance
payment when moving
out



