What is Automobile Tax and Light Vehicle Tax?

1. The Automobile Tax

The automobile tax is imposed both as a property tax^{*1} and a road maintenance charge^{*2}. The tax is used to cover general expenses of the prefecture.

- Levied by: Prefecture
- Levied on: Regular cars with white license plates
- Tax payer: A person who owns a vehicle at the point of 1st April
- The due date: 31st May (differ by prefecture)

There is a fixed basic formula set down by <u>law</u> (see the table below)

Unlike <u>the bi-annual Shaken inspection</u> taxes which are lumped into the price of inspection, the owner of a vehicle is responsible for the annual automobile tax payment.

Please ensure that the stamped automobile tax receipt is kept with all paperwork for the car because it is required for the bi-annual Shaken inspection.

Table: The cost of standard home vehicles can be found below.

*the tax is assessed by the total engine displacement as measured in cc's (cubic centimeters)

Total Displacement	Annual Tax Amount (For Private Use)	Vehicles Manufactured More Than 13 Years Ago		
1 liter or less	29,500	33,900		
More than 1 liter - 1.5 liters or less	34,500	39,600		
More than 1.5 liters - under 2.0 liters or less	39,500	45,400		
More than 2.0 liters - 2.5 liters or less	45,000	51,750		
More than 2.5 liters - under 3.0 litres	51,000	58,600		
3.0 litres - under 3.5 litres	58,000	66,700		
3.5 litres - under 4.0 litres	66,500	76,400		
4.0 litres - under 4.5 litres	76,500	87,800		
4.5 litres -under 6.0 litres	88,000	101,200		
over 6 litres	111,000	127,600		

^{*1:} a vehicle is regarded as a property

^{*2:} an owner of a vehicle is required to pay the charge based on the damage to the roads

2. The Light Vehicle Tax

- Levied by: Local city / town / village offices
- Levied on:
 - Smaller cars with yellow number plates
 - Mopeds (under 50cc)
 - Small bikes (under 600cc)
 - Mini-cars
- The due date: 31st May (differ by municipality)

Table: The cost of Light Vehicle Tax

Vehicle Type	Tax Class	Annual Tax Amount (For Private Use)	Vehicles Registered AFTER 1 st Apr. 2015	Vehicles Manufactured More Than 13 Years Ago
Motorized Bikes	Engine output not exceeding 50cc	2,000		
	Engine output over 50cc and under 90cc	2,000		
	Engine output over 90cc and under 125cc	2,400		
Light & Special Vehicles	Mini-cars	3,700		
	4 wheeled regular vehicles (5- number)	7,200	10,800	12,900

The figures above only represent the standard rates and municipalities are allowed to raise the basic tax rate to up to 1.5 times the national standard.

How to Pay?

Although the taxation counter officially starts from 1st April, tax bills start getting sent out at the beginning of May.

The vehicle taxes can be paid with the bill sent from the prefecture/municipality at:

★ The auto mobile tax

Local convenience stores
Financial institutions within the prefecture
Prefectural tax bureau
Prefectural automobile tax office

★ The light vehicle taxes

Local convenience stores Financial institutions within the prefecture Local municipal office