

## Have you completed the registration for the accommodation tax?

With the introduction of the Nagano Prefecture accommodation tax in June 2026, **all accommodations are required to complete the necessary procedures.**

### 1. Registration with the Prefecture

Procedures are **required for each accommodation** that has received a business permit or has submitted an application.

Accommodations with room rates of 6,000 yen or more per person per night.

Accommodations with room rates of less than 6,000 yen per person per night.

Application for Registration as a Special Tax Collector

Notification of Status as a Specified Accommodation

- To verify if your room rates are "6,000 yen or more per person per night," **please refer to the Definition of Room Rates** on the back of this page.
- If your accommodation is in **Matsumoto, Karuizawa, Achi, Hakuba, or Nozawaonsen**: Please contact **your local municipal office directly for all procedures**. These municipalities are planning their own tax systems; therefore, no procedures with Nagano Prefecture are necessary.

### 2. Deadline

**Friday, March 13, 2026**

We kindly ask you to complete the procedures by this deadline if at all possible.

For accommodations that submit their registration application by this date:

- 👉 We will send you personalized tax and payment forms with your accommodation's address and name pre-printed.
- 👉 This will save you time and effort when filling out paperwork for your monthly tax declarations and payments.

The final deadline is Monday, June 8, 2026.

- Please check the application form sent to you in early November 2025. You may submit your application **by mail or via the online portal**. For more information, please visit the Nagano Prefecture official website.  
[https://www.pref.nagano.lg.jp/zeimu/syukuhakuzei\\_tebiki-youshiki.html](https://www.pref.nagano.lg.jp/zeimu/syukuhakuzei_tebiki-youshiki.html)
- For more information on the **tasks you will need to handle starting June 2026**, including how to report and pay the tax, please check our official website. We have posted a helpful **video guide** for accommodation business managers.

2D code



Contact info:

- ▶ 692-2 Habashita, Minaminagano, Nagano City 380-8570
- ▶ Nagano Prefecture Taxation Division
- ▶ ✉ [zeimu@pref.nagano.lg.jp](mailto:zeimu@pref.nagano.lg.jp)

# Definition of Room Rates for the Nagano Prefecture Accommodation Tax

<Please check the following before proceeding with your application>

## Q1 What counts as a "stay of 6,000 yen or more per person per night"?

To determine if a stay is 6,000 yen or more per person per night, please use the **room rate** based on a stay without meals and **excluding consumption tax, bathing tax, and other fees**.

Items <b>included</b> in the room rate	<ul style="list-style-type: none"><li>● Amount charged for the stay that all guests are required to pay. E.g., Cleaning, bedding, bathing, and sleepwear fees, including any service charges related to these items.</li></ul>
Items <b>excluded</b> from the room rate	<ul style="list-style-type: none"><li>● Charges for services provided alongside the stay, such as meals, entertainment, and use of facilities (excluding guest rooms).</li><li>● Taxes such as consumption tax, local consumption tax, and bathing tax (Nyuto-zei).</li><li>● Advance payments or charges that are not considered part of the accommodation cost. E.g., Transportation fees (taxis, etc.), tobacco, telephone charges, laundry services, and souvenirs.</li><li>● Gratuities, tips, or voluntary gifts paid at the guest's discretion.</li></ul>

## Q2 What if the room rate includes meals?

Please calculate the room rate by **separating it from meal costs** according to your facility's actual operations.

Note: If it is impossible to separate the meal costs, **the entire amount will be considered the room rate**.

## Q3 What if there are room rate discounts, or subsidies and grants for the stay?

If the accommodation provides its **own discount**—either as a percentage or a fixed amount off the regular rate—**the room rate will be the amount after the discount**.

However, if there are subsidies, grants, or other payments to be made by a third party for the stay, **the room rate will be the total sum of the amount paid by the third party and the amount paid by the guest**.

## Q4 What if the room rate is not set per person?

If there is no per-person rate setting (such as room-only pricing), please determine **the rate per person by dividing the total room charge by the number of guests staying in that room**.

Thank you for your early cooperation with the application process.