

# Procedures for Accommodation Managers

Accommodations providing stays of 6,000 yen or more per person per night are required to collect Accommodation Tax from guests. As a general rule, you must file a tax return and pay the total monthly amount for each facility to the prefecture every month.



## Steps (For details, please see the back)

1

### Registration Application or Notification of Status as a Specified Accommodation

Accommodations are required to register for application as a Special Tax Collector.  
(Note: Additional procedures are necessary for information updates or business termination.)  
Accommodations with room rates of less than 6,000 yen ppn are required to submit a Notification of Status as a Specified Accommodation.

2

### Accommodation Tax Filing (For facilities with stay fees of 6,000 yen or more ppn)

Please collect accommodation tax from your guests, and, in principle, file a tax return with the prefecture by the end of each month for the accommodation tax collected during the previous month.

3

### Accommodation Tax Payment (For facilities with stay fees of 6,000 yen or more ppn)

Please pay the accommodation tax amount filed by the end of each month via e-tax or bank counter.

\*If you file accommodation tax via eLTAX, you can use e-payment.



Please make sure to keep ledgers and documents related to accommodation tax.  
Specified Accommodations are also required to maintain these records.

For details, please look at the **Nagano Special Collection Manual** and **guide video** on our website.

[https://www.pref.nagano.lg.jp/zeimu/syukuhakuzei\\_tebiki-youshiki.html](https://www.pref.nagano.lg.jp/zeimu/syukuhakuzei_tebiki-youshiki.html)



Inquiries

# 1

## Registration Application or Notification of Status as a Specified Accommodation

### 1-1

#### Verify if your room rates are “6,000 yen or more pppn”

To determine if a stay is 6,000 yen or more pppn (above the tax-exemption threshold), please use the **room rate** based on a stay without meals and **excluding consumption tax, bathing tax, and other fees**.

### 1-2

#### Submit necessary documents

For stays of 6,000 yen or more pppn	For stays of less than 6,000 yen pppn
<input type="checkbox"/> <b>Application for Registration as a Special Tax Collector*</b> <input type="checkbox"/> <u>For corporations</u> : certificate of registered matters <input type="checkbox"/> <u>For individuals</u> : certificate of residence <input type="checkbox"/> <u>For hotel business</u> : notice of hotel business license <input type="checkbox"/> <u>For vacation rental</u> : documents confirming the business registration number and business address <input type="checkbox"/> Accommodation agreement/terms and conditions for accommodation <input type="checkbox"/> Documents indicating accommodation fees/price list <input type="checkbox"/> Bank account details for transfers <b>[Submit via mail or eLTAX]</b>	<input type="checkbox"/> <b>Notification of Status as a Specified Accommodation*</b> <input type="checkbox"/> <b>Accommodation verification form*</b> <input type="checkbox"/> Documents indicating accommodation fees/price list  <b>[Submit via mail or Nagano E-Application Service]</b>

- For submission by mail, the **above three forms\*** are available for download on the prefecture’s website.
- For more info on calculations, documents, and e-filing (eLTAX/Nagano E-Application Service), refer to the prefecture’s website or the Special Collection Manual.

# 2

## Accommodation Tax Filing

In principle, please file your tax return with the prefecture by the end of each month. Ensure that a separate tax return for the previous month is prepared for each facility and that the monthly calculation sheet is attached.

### Accommodation Tax Return



### Monthly Accommodation Tax Calculation Sheet

(Any format is acceptable, provided it includes a breakdown of taxable and non-taxable stays for each date of stay.)

#### How to submit

- ① E-filing via eLTAX
- ② Submit to the prefectural tax office (By mail or in person)

- Special Tax Collectors are required to report even if the amount is 0 yen.
- Specified Accommodations are not required.

**Accommodation tax-related ledgers and documents must be preserved. (Including Specified Accommodations)**

<Retention period> Ledgers: 5 years (starting from the day after the end of the month of submission)  
 Documents: 5 years (starting from the day after the end of the month of the stay)

# 3

## Accommodation Tax Payment

In principle, please pay the tax amount reported for the previous month by the end of each month via the following methods:

If you filed via eLTAX	If you submitted by mail or in person
Payment methods: ① Online: via eLTAX ② In Person: at a bank counter with your payment slip	Please pay at a bank counter with your payment slip

Regarding banks handling tax payments at the counter, look at the prefecture's website:  
<https://www.pref.nagano.lg.jp/zeimu/kurashi/kenze/aramashi/aramashi/nofusaki.html>