

### **For an individual who will leave Japan**

In the case where you will leave Japan and have trouble with receiving notifications or paying taxes, you must appoint a tax representative who resides in Japan and submit a "Notification of Tax Representative" before you leave.

### **What will tax representative do?**

"Tax representative" is a person who deal with tax procedures on behalf of a taxpayer.

In principle, tax representative has to be a person who resides in Sasebo.

### **Procedures when applying for a tax representative**

The application form is to be filled out by the taxpayer. Please submit it to the City Tax Division by mail or hand in.