

○ **Petition of Objection** 不服申立て

Should you have any objection on what is stated in this collection letter, you may enter a petition of objection in writing addressed to the head of your municipality within 60 days from the following day of the date when you received this letter.

You may also file a suit against your municipality as defendant for a cancellation of this decision within six months from the following day of the date when you came to know this decision.

○ **Delinquent Charge** 延滞金

Delinquent charges for each tax are calculated by multiplying the amount of a given tax unpaid by the yearly rate of 14.6% according to the number of days in delinquency: from the following day of the due date till the date when you paid the tax.

(However, this yearly rate is subject to vary: Within a month from the due date, the annual rate should be 7.3%. However, after January 1, 2000, the yearly rate for the period of one month delinquency or less, shall be the total figure of the basic discount rate of commercial bills as of November 30th of the previous year as stipulated by Bank of Japan Law Article 15-1-1 plus 4%, as long as the total figure is less than 7.3%.)

○ **Enforcement Measures for Failed Payment** 滞納処分

- Tax: If the tax payment is not made properly within 10 days of the date when a collection letter was issued, enforcement measures will be put into action against the delinquent person according to the Local Tax Law.
- Water: If the water bill is not paid by the designated date, water supply may be stopped according to the ordinance.
- Nursery school / day care fee: If the payment is not made by the designated date, the child of the delinquent may be asked not to attend the center according to the ordinance.
- Rent: If the rent is not paid by the designated date, the delinquent may be asked to vacate the housing according to the ordinance.
- Nursing-care insurance premium: If the premium is not paid by the designated date, benefits may be restricted according to the Nursing Care Insurance Law.