

Light Motor Vehicle Tax (classification) Outline

軽自動車税のあらまし(英語)

Light Motor Vehicle Tax is collected from those who own motorized bicycles, small-sized special vehicles, light motor vehicles, and/or two-wheel small-sized vehicles (all of which are called light motor vehicles). It has a direct tax character and it covers for the repair of road damage caused by driving.

1 Taxpayer

Those who own a Light Motor Vehicle on April 1st are considered as taxpayers. Since the Light Motor Vehicle Tax is an annual tax, it will not be divided into monthly installments neither it will be refunded. Even if the car is disposed or transferred from April 2nd, there will still have the necessity to pay the whole tax price for that year.

2 Payment Method

A tax notice is sent yearly by the beginning of May. Please ensure to pay the amount indicated by the end of the same month in the closest bank, post office or convenience store.

3 Taxation (Unit: Yen)

I - Two-wheeled Vehicles

Type	Displacement	Annual Tax Value
Motorized Bicycle	~ 50cc	2,000
	Minicar: 20cc ~ 50cc	3,700
	51cc ~ 90cc	2,000
	91cc ~ 125cc	2,400
Light Two-wheeled Vehicle	126cc ~ 250cc	3,600
Two-wheeled Small Vehicle	~ 251cc	6,000
Small-sized Special Vehicle	Agricultural Purpose: Tractor	2,400
	Industrial Purposes: Forklift	5,900

II - Light Four-wheeled Vehicles

Type			First registered until 31/03/2015	First registered before 01/04/2015 (※)	13 years from the first registration	
Light Moto Vehicle	Four- wheeled	Passenger	Private	7,200	10,800	12,900
			Business	5,500	6,900	8,200
		Cargo	Private	4,000	5,000	6,000
			Business	3,000	3,800	4,500
	Three-wheeled			3,100	3,900	4,600

(※) Ecological exceptions

Type			Electric or Natural Gas	For vehicles that have a high performance on fuel consumption, 75% of the original tax price is discounted from the tax of the following year after its purchase. Depending on the fuel consumption of passenger car for business use, 50% or 25% might be discounted from the original price.
Light Moto Vehicle	Four- wheeled	Passenger	Private	
			Business	1,800
		Cargo	Private	1,300
			Business	1,000
	Three-wheeled			1,000

4 Declaration

If the car is disposed, transferred, bought or any sort change is made, it is necessary to inform the modifications within the following 15 days. Be careful because the places and methods change from each vehicle.

I - Motorized Bicycles (up to 125cc); small-sized special vehicles

City hall or other city offices

Anjo-shi Sakura-machi 18-23

TEL: 0566 - 71 - 2213

II - Motor cycles with more than 125cc

Aichi Transport Branch Office, Nishi Mikawa
Vehicle Inspection and Registry Office

Toyota-shi Wakabayashi Nishi-machi Nishibasan 46

TEL: 050 - 5540 - 2047

III - Four-wheeled Light Motor Vehicles

Light Motor Vehicle Inspection Organization,
Mikawa Branch

Toyota-shi Wakabayashi Nishi-machi Nishibasan 46-2

TEL: 050 - 3816 - 1772