Leaving Japan: the departure checklist

What to gather, what to cancel, and how to notify the National Tax Agency (NTA). Official sources checked 8 September 2026.

The rules in one page

Domicile, or a residence for one year or more.
You are a Japanese resident if you have a domicile (住所) in Japan or have had a residence (居所) here continuously for one year or more. Domicile means the base of your life, judged on objective facts — where you live, your occupation, where your assets are, your family and your nationality. The NTA says plainly that this is not decided by day-counting alone: spending more than half the year abroad does not make you a n…
NTA Tax Answer No.2012: resident, non-permanent resident and non-resident — https://www.nta.go.jp/taxes/shiraberu/taxanswer/shotoku/2012.htm

Appoint a tax agent — or file before you board.
If you will still have Japanese filing or payment obligations after you leave, you must appoint a tax agent (納税管理人) using the Notification of Tax Agent for Income Tax and Consumption Tax. File it before you leave and your final return keeps the normal deadline of March 15 of the following year. Do not file it and you must lodge a pre-departure return (準確定申告) and pay everything — including any estimated tax instalment…
NTA Tax Answer No.1923: overseas work and appointing a tax agent — https://www.nta.go.jp/taxes/shiraberu/taxanswer/shotoku/1923.htm

There is no residency ruling. There is an advance written inquiry.
The NTA does not issue residency determinations on request. The closest instrument is the advance written inquiry procedure (事前照会に対する文書回答手続): you describe a specific, real transaction in writing before its filing deadline, consent to anonymised publication, and the regional bureau answers in writing — the target is around three months. It is used far more for transactions than for personal residency, and it is not a …
NTA: advance written inquiry procedure — https://www.nta.go.jp/taxes/shiraberu/sodan/kobetsu/bunsho/gaiyo01/01.htm

Income tax follows your departure. Inhabitant tax follows January 1.
Your final income-tax return covers January 1 to your departure date as a resident; after that, only Japanese-source income is taxed, mostly by withholding. Employees are settled through year-end adjustment by the employer on the last salary before departure. Individual inhabitant tax (住民税) works differently: it is assessed on the prior year's income according to where you lived on January 1. Leaving on January 2 or …
MIC: individual inhabitant tax and leaving Japan — https://www.soumu.go.jp/main_sosiki/jichi_zeisei/czaisei/czaisei_seido/individual-inhabitant-tax.html

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

JAPAN

- ☐ **Moving-out notification (転出届) at your city office**
  File the 国外転出 notification with your municipality before you leave; it ends your resident registration, National Health Insurance and National Pension enrolment as a resident. Decide at the same counter whether to keep your My Number Card for overseas use (possible since 27 May 2024) or return it.
- ☐ **Tax agent notification to the tax office**
  File the Notification of Tax Agent for Income Tax and Consumption Tax with your tax office before departure if anything will need filing or paying after you leave — and a separate inhabitant-tax agent notification with your municipality.
- ☐ **Inhabitant tax settled**
  Pay the current year's inhabitant tax in full before you go, or leave it with your inhabitant-tax agent; keep the receipts.

- [ ] **National Pension decision**
  Compulsory coverage ends with your moving-out notification. Japanese nationals aged 20 to under 65 can continue by voluntary enrolment (任意加入); foreign nationals with six months or more of contributions can claim the lump-sum withdrawal payment within two years of leaving.
- [ ] **Employer year-end adjustment and bank / brokerage updates**
  Get your employer's year-end adjustment done on your last resident salary, and tell your bank and broker you are becoming a non-resident so withholding and account status are correct.

Notifying the NTA

01 File the tax-agent notification before you leave
Submit the Notification of Tax Agent for Income Tax and Consumption Tax (所得税・消費税の納税管理人の届出書) to the tax office for your address. It keeps your final return on the normal March 15 deadline and fixes your exit-tax valuation at the departure date.

02 Or file a pre-departure return and pay
Without a tax agent, lodge the pre-departure return (準確定申告) covering January 1 to your departure date, and pay it — plus any estimated-tax instalments (due 31 July and 30 November where the base amount is ¥150,000 or more) that fall after you leave — before your departure date.

03 Report the exit tax, or the deferral
If you meet the ¥100 million and five-in-ten tests, include the deemed disposal in that return with the prescribed asset schedules; to defer, attach the deferral election and provide security equal to the deferred tax and interest by the filing deadline.

04 Keep the file
Residency can be questioned years later, and the exit-tax deferral runs for five to ten years with an annual continuation filing by March 15. Keep the evidence, every notification and your entry/exit records.

Next step
Get your documents compiled into a structured report for $27 at **exitjapan.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app