

Taxation

AN ENGLISH LANGUAGE RESOURCE FROM MIZUHO SECURITIES

The terminology is separated into 4 sections:

1. General Tax Terminology
2. Tax related organizations
3. Tax related legislation and reports
4. Terms related to non-Japanese tax systems

1. GENERAL TAX TERMINOLOGY In alphabetical order by "Reading"

Japanese	Reading	English
分離課税	bunri kazei	separate taxation from other income
物品税	buppin ze	commodity tax
地方道路税	chihou douro ze	local road tax
地方譲与税等	chihou jouyou ze tou	Local transfer tax etc.
地方交付税	chihou koufuzei	Local allocation tax; tax allocated to local governments
地方交付税	chihou koutsukizei	tax allocated to local governments
地方消費税	chihou shouhizei	Local consumption tax
地方たばこ税	chihou tabako ze	local tobacco tax
地方税	chihouzei	local tax
直接税	chokusetsu ze	direct tax
長期譲渡所得	chouki jouto shotoku	long-term capital gains
徴税	chouzei	levy; taxation
徴税令書	chouzei resisho	tax bill
ダンピング課税	danpingu kazei	dumping duty
脱税	datsuzei	tax evasion
電源開発促進税	dengen kaiatsu sokushin ze	promotion of power resources development tax
電気税	denkizei	Electricity tax
電子納税申告	denshi nouzei shinkoku	electronic tax filing
道路特定財源	douro tokutei zaigen	financial resources that are exclusively set aside for road construction / taxes collected specifically to pay for highway construction
営業免許税	eigyuu menkyo ze	occupational tax
営業収益税	eigyuu shuueki ze	business profit tax
営業税	eigyouzei	franchise tax; occupation tax; privilege tax; trade tax
永久税	eikyuu ze	perennial tax
延滞税	entaizei	delinquency tax; tax in arrears
負の所得税	fu no shotokuzei	negative income tax
不動産取得税	fudousan shutokuzei	real estate acquisition tax
不動産登録免許税	fudousan touroku menkyozei	Real estate registration tax
福祉目的税	fukushi mokuteki ze	Welfare tax
外形課税	gaikei kazei	tax on gross revenues
ガソリン税	gasorin ze	gasoline excise
限界税率	genkai zeiritsu	marginal tax rate
源泉分離課税	gensen bunri kazei	separate withholding tax
源泉課税	gensen kazei	taxed at source

源泉所得税	gensen shotokuzei	withholding tax; income tax withheld at source
減税	genzei	tax reduction
配当課税	haitou kazei	taxation on dividend income
比例課税	hirei kazei	proportional taxation
法人事業税	houjin jigyou ze	corporate enterprise tax
法人住民税	houjin juumin ze	corporate resident tax
法人税	houjin ze	corporation tax
包括的所得税	houkatsuteki shotokuzei	comprehensive income tax
法定実効税率	houtei jikkou zeiritsu	normal effective statutory tax rate
印紙税	inshizei	stamp duty
一般間接税	ippan kansetsu ze	general indirect tax
一般燃料税	ippan nenryouzei	general fuel tax
自動車重量税	jidousha juuryou ze	automobile weight tax
自動車税	jidousha ze	automobile tax; vehicle tax
事業所税	jigyousho ze	Business facility tax
実効税率	jikkou zeiritsu	effective tax rate
譲渡所得	jouto shotoku	capital gains
譲渡損失の繰越控除	jouto sonshitsu no kurikosu koujo	Carryforward of capital losses
譲渡税	jouto ze	transfer tax
住民税	juminzei	inhabitant tax; resident tax
従価税	juukazei	ad valorem tax
従量税	juuryouzei	Specific duty
価格代替税	kakaku daigawari ze	price substitution tax
確定申告	kakutei shinkoku	final return (final tax return); tax return
環境税	kankyō ze	green tax
間接税	kansetsu ze	indirect tax
課税	kazei	taxation
課税ベース	kazei beesu	tax base
課税価額	kazei kagaku	taxable amount; taxable value
課税利益	kazei riei	taxable profits
課税所得	kazei shotoku	taxable income
軽自動車税	keijidousha ze	light motor vehicle tax; light vehicle tax
軽油引取税	keiyu torihiki ze	light oil delivery tax
研究開発税制	kenkyū kaihatsu zeisei	Tax system for research and development
県たばこ税	kentabakozei	prefectural cigarette tax
県税	kenzei	prefectural tax
揮発油税	kihatsuyu ze	gasoline excise
揮発油税	kihatsuyu ze	gasoline tax; gasoline excise
基幹税	kikan ze	core taxes
個人住民税	kojin juminzei	local inhabitants tax
国際連帯税	kokusai rentai ze	International solidarity levy
国税	kokuzei	national tax
国税総合管理	kokuzei sougou kanri	Comprehensive Tax Administration System (KSK System)
固定資産税	kotei shisanzei	fixed assets tax
交付税	koufuzei	local allocation tax
航空機燃料税	koukuuki nenryou ze	aviation fuel tax
小売売上税	kouri uriagezei	retail sales tax
交付税	koutsukizei	Local allocation tax
鉱油税	kouyu ze	petroleum tax
国たばこ税	kuni tabakozei	national cigarette tax
繰り延べ税金	kurinobe zeikin	deferred tax
繰延税金	kurinobe zeikin	deferred tax
繰り延べ税金資産	kurinobe zeikin shisan	deferred tax assets

キャピタル・ゲイン課税	kyapitaru.gein kazei	capital gains tax
給与税	kyuuyo ze	payroll tax
免税	menzei	tax exemption
免税点	menzeiten	tax exemption limit
戻し減税	modoshi genzei	tax rebates
目的税	mokuteki ze	special-purpose tax
納所	nassho	tax office
2重課税	nijuu kazei	double taxation
納税	nouzei	tax payment
納税義務	nouzei gimu	tax liability
納税者	nouzei sha	tax payer
納税申告書	nouzei shinkokusho	tax returns
累進課税制	ruishin kazei sei	graduated tax system
差別的租税帰着	sabetsuteki sozei kichaku	differential tax incidence
最適課税	saiteki kazei	optimal taxation
酒税	sakezei	liquor tax
砂糖消費税	satou shouhi ze	sugar excise tax
石油ガス税	sekiyu gasu ze	petroleum gas tax
石油税	sekiyu ze	petroleum tax
先行減税	senkou genzei	retrospective tax cuts/ preemptive tax cuts
節税	setsu ze	tax saving; tax advantage
車両税	sharyou ze	automobile tax; vehicle tax
市町村民税法人分	shichouson minzei houjinbun	corporate portion of the residents' tax
市町村たばこ税	shichouson tabakozei	municipal cigarette tax
市町村税	shichousonzei	municipal tax
新税	shin ze	new tax
申告分離	shinkoku bunri	separate filing
申告分離課税	shinkoku bunri kazei	separate self-assessment taxation
資産税	shisan ze	tax on property
所得譲与税	shotoku jouyo ze	income transfer tax
所得金額	shotoku kingaku	Taxable income
所得税	shotokuzei	income tax
消費税	shouhi ze	consumption tax
収入金額	shunyu kingaku	gross income
その他税収	sonota zeishuu	non-tax revenues
総額表示「消費税を」	sougaku hyouji (shouhizei wo)	published prices to be inclusive (of consumption tax)
総合課税	sougou kazei	taxation on aggregate income
増税	souzei	tax hike; tax rise; tax increase
相続税	souzokuzei	inheritance tax
租税	sozei	taxes, taxation
租税印紙税収入	sozei inshizei shunyu	tax revenues
租税公課	sozei kouka	tax and dues; tax and public charges
租税特別措置法	sozei tokubetsu sochihou	Special Taxation Measures Law
タバコ消費税	tabako shouhizei	tobacco consumption tax
たばこ特別税	tabako tokubetsu ze	special cigarette tax
タバコ税	tabako ze	tobacco tax
タックスエクスペンディチャー	takkusuekusupendichaa	tax expenditure
炭化水素油税	tanka suisoyu ze	hydrocarbon oil tax
炭素税	tansozei	carbon emissions tax
定額税	teigakuzei	lump-sum tax
定率減税	teiritsu genzei	temporary tax cuts
特別法人税	tokubetsu houjin ze	special purpose company tax
特別所得税	tokubetsu shotokuzei	special income tax
特別土地保有税	tokubetsu tochi hoyuuzei	special landholding tax

取引高税	torihikdakazei	turnover tax
都市計画税	toshi keikakuzei	city planning tax
登録免許税	touroku menkyozei	registration license tax
投資減税	toushi genzei	tax concessions on investment
投資税額控除	toushi zeigaku koujo	investment tax credit
追徴課税	tsuichou kazei	additional tax; back tax; supplementary tax
付加価値税	tsuika kachi zei	value-added tax
売上税、取引高税	uriagezei, torihikidaka zei	sales tax
優遇税制	yuuguuzeisei	preferential tax system
財産税	zaisan zei	property tax
税のクサビ	zei no kusabi	tax wedge
税の滞納	zei no tainou	tax delinquency
税支払い免除	zei shiharai menjo	tax relief
税負担	zeifutan	tax burden
税額控除	zeigaku koujo	transfer of tax revenue sources; tax credit
税源配分	zeigen haibun	tax source distribution
税源移譲	zeigen ijou	transfer of tax resources
税源委譲	zeigen ijou	transfer of tax revenue sources
税源委譲予定特例交付金	zeigen ijou yotei tokurei koufukin	transfer of tax revenue sources
税金避難地	zeikin hi'nan chi	tax haven
税金避難所	zeikin hi'nan sho	tax haven
税金避難手段	zeikin hi'nan shudan	tax shelter
税金還付	zeikin kampu	tax refund
税務調査	zeimu chousa	tax inquiry; tax investigation
税務署	zeimusho	tax office
税率	zeiritsu	tax rate
税制	zeisei	tax system; taxation system
税制中立	zeisei chuuritsu	revenue neutrality
税制上の誘導措置	zeisei jou no yuudou sochi	tax incentive
税制改革	zeisei kaikaku	tax reform
税制改正大綱	zeisei kaisei taikou	Outline of Tax Reform Proposals
税制優遇措置	zeisei yuuguu sochi	preferential tax treatment; tax break
税収	zeishuu	tax revenue
贅沢税	zeitaku zei	luxury tax
総額表示「消費税を」	zougaku hyouji (shouhizei wo)	Published prices to be inclusive (of consumption tax)
贈与税	zouyozei	gift tax
増税	zouzei	tax hike; tax rise; tax increase
租税	zozai	taxes, taxation

2. TAX RELATED ORGANIZATIONS In alphabetical order by “Reading”

Japanese	Reading	English
長官官房	choukan kanbou	Commissioner's Secretariat
調査査察部	chousa sasatsu bu	Examination and Criminal Investigation Department
徴収部	choushuu bu	Revenue Management and Collection Department
自民党税制調査会	jimintou zeisei chousakai	LDP's Research Commission on the Tax System
自民党税制調査会	jimintou zeisei chousakai	LDP's Research Commission on the Tax System
課税部	kazei bu	Taxation Department
国税庁	kokuzei chou	National Tax Agency
国税不服審判所	kokuzei fufuku shinpansho	National Tax Tribunal
国税局	kokuzei kyoku	Regional Taxation Bureaus
納所	Nassho	Tax office
沖縄国税事務所	okinawa kokuzei jimusho	Okinawa Regional Taxation Office
税務大学校	zeimu daigakkou	National Tax College
税務署	Zeimusho	Tax Offices
税制調査会	zeisei chousa kai	Tax Commission/ Taxation Council
税制調査会	zeisei chousa kai	Taxation Council

3. TAX RELATED LEGISLATION AND REPORTS In alphabetical order by “Reading”

Japanese	Reading	English
地方交付税法	chihou koufuzei hou	Local Allocation Tax Law
地方税法	chihouzei hou	Local Tax Law
日米租税条約	nichibei sozei jouyaku	Japanese and US Tax Treaty
租税特別措置法	sozei tokubetsu sochihou	Special Taxation Measures Law
税制改正大綱	zeisei kaisei taikou	Outline of Tax Reform Proposals

4. TERMS RELATED TO NON-JAPANESE TAX SYSTEMS In alphabetical order by “Reading”

Japanese	Reading	English
気候変動税	kikou hendouzei	Climate change levy (UK)
探鉱投資税額控除	tankou toushi zeigaku koujo	Exploration Investment Tax Credit: EITC (USA)
探鉱投資税額控除	tankou toushi zeigaku koujo	Exploration Investment Tax Credit: EITC (USA)
低所得者用住宅税額控除	teishotokusha you juutaku zeigaku koujo	Low Income Housing Tax Credit: LIHTC (USA)
低所得者用住宅税額控除	teishotokusha you juutaku zeigaku koujo	Low Income Housing Tax Credit (LIHTC) (USA)
内国歳入庁	naikoku sainyuu chou	Internal Revenue Service (IRS) (USA)
燃料規制税	nenryou kiseizei	Regulating Energy Tax (REB, The Netherlands)

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