

Registration license tax

Registration license tax is a National tax for registering the ownership transfer, mortgage, etc., on the property.

[Tax rate]

Registration category	Tax base	Rate	Exceptions
(a) Ownership conservation	Property price	0.4%	
(b) Ownership transfer	Property price		1.0%*
1 Buying and selling		2.0%	
2 Inheritance/Corporative merge		0.4%	
3 Donation/Bequest		2.0%	
(c) Setup or farm out of Superficies, Leasehold, Sharecrop, or Quarry rights.	Property price	1.0%	
(d) Mortgage setup, Lien conservation, Creation of a pledge.	Value of debts, or the budget of property construction	0.4%	
(e) Set up for easement	Number of mortgages	¥1,500 each	
(f) Transfer of Mortgage, Lien, and Pledge			
1 Case by Inheritance or Corporative merge	Value of debts	0.1%	
2 Case by others		0.2%	
(g) Change of rank on mortgage	Number of mortgages	¥1,000 each	
(h) Preliminary registration			
1 Transfer, Conservation	Property price	1.0%	
2 Others	Number of properties	Half of formal registration	
(i) Reclaim, Change, Erasure	Number of properties	¥1,000 each	

*Only applicable for Land