



As of January 2023, the Requirements for Declaring “Dependent Family Members Residing Outside Japan” Have Been Strictly Revised



令和5年1月より、「国外居住親族」を扶養できる要件が厳しく改正されています

Details	Due to the revision of the requirements for declaring dependent family members residing outside Japan, if there are no documents proving that you are actually supporting the family members who reside outside Japan, you will <u>not</u> be able to receive the tax deduction for dependents.
Requirement To Be a Dependent Family Member Residing Outside Japan	<ul style="list-style-type: none"> ◆ Dependent family members residing outside Japan are: ● A "family member" who is a "non-resident" (including a spouse). ※A "non-resident" is an individual who has a domicile outside Japan and who has not resided in Japan for more than 1 year. ➤ When applying for "Tax Deduction for Dependents, etc." for such family members residing outside Japan (non-residents), in addition to the usual requirements for the deduction of dependents, additional requirements and the addition of other documents proving the fact are necessary.
Eligibility	<ul style="list-style-type: none"> ◆ Family members residing outside Japan who are eligible for dependent deductions are: ● Those aged between 16 and 30 ● Those aged 70 or over ● Those aged between the ages of 30 and 70 who meet any of the following requirements ①-③ <div style="text-align: right; margin-top: 10px;">  </div>
Requirement To Be a Dependent Family Member Between the Ages of 30 and 70	<div style="text-align: center; margin-bottom: 10px;">  </div> <ul style="list-style-type: none"> ① Those who do not have their domicile or residence in Japan due to studying abroad for more than 1 year If the period of study abroad is less than a year, they do not fall into the category of "family members residing outside Japan". ② People with disabilities ③ Those who have a domicile outside Japan and receive remittance of ¥380,000 or more for the daily living or educational expenses of the resident (who resides in Japan) in that year
Other	For further details on the revision of the requirements to be a dependent family member residing outside Japan, please check the website of the National Tax Agency (国税庁 / Kokuzeicho) through the above QR code. Multilingual explanations including English and Portuguese are available.