

# Changes in Nuclear Fuel Tax Rates

(As of September 2020)

Prefecture	Established		Currently		
	Year Established	Tax Rate	Tax Rate	Valid	Notes
<b>Fukui</b>	1976	5%	17% <sup>*1, 5</sup>	Nov. 2016 to Nov. 2021	8th update
<b>Ibaraki<sup>*2</sup></b>	1978	5%	17% <sup>*1</sup>	Apr. 2019 to Mar. 2024	8th update
<b>Ehime</b>	1979	5%	17% <sup>*1, 5</sup>	Jan. 2019 to Jan. 2024	8th update
<b>Saga</b>	1979	5%	17% <sup>*1, 5</sup>	Apr. 2019 to Mar. 2024	8th update
<b>Shimane</b>	1980	5%	17% <sup>*1, 5</sup>	Apr. 2020 to Mar. 2025	8th update
<b>Shizuoka</b>	1980	5%	17% <sup>*1</sup>	Apr. 2020 to Mar. 2025	8th update
<b>Kagoshima</b>	1983	7%	17% <sup>*1</sup>	Jun. 2018 to May. 2023	7th update
<b>Miyagi</b>	1983	7%	15% <sup>*3, 5</sup>	Jun. 2018 to Jun. 2023	7th update
<b>Niigata</b>	1984	7%	17% <sup>*1, 6</sup>	Nov. 2019 to Nov. 2024	7th update
<b>Hokkaido</b>	1988	7%	17% <sup>*1</sup>	Sep. 2018 to Aug. 2023	6th update
<b>Ishikawa</b>	1992	7%	17% <sup>*1</sup>	Oct. 2017 to Oct. 2022	5th update
<b>Aomori<sup>*4</sup></b>	2004	10% (Currently 12%)	17% <sup>*4</sup>	Apr. 2019 to Mar. 2024	4th update

\* 1 : The tax rate of 17% breaks down to 8.5% of the cost and 8.5% of the output (the output percentage is a conversion of the tax amount/heat output into a percentage - the notes below also apply this rule).

\* 2 : The nuclear fuel taxes for Ibaraki Prefecture have been taxed since April 1999 as a "Nuclear Fuel Handling Tax".

\* 3 : The tax rate at 15% breaks down to 12% of the cost and 3% of the output.

\* 4 : The nuclear fuel taxes for Aomori Prefecture are taxed from April 2004 as a "Nuclear Fuel Materials Handling Tax". The tax rate at 17% breaks down to 8.5% of the cost and 8.5% of the output.

\* 5 : For Fukui Prefecture (from November 2016), Shimane Prefecture (from April 2017), Saga Prefecture (from April 2017), Ehime Prefecture (from August 2017) and Miyagi Prefecture (from March 2020), output tax is levied even during decommissioning.

\* 6 : The tax rate at 17% breaks down to 4.5% of the cost and 12.5% of the output.