

Changes in Nuclear Fuel Tax Rates

(As of September 2024)

Prefecture	Established		Currently		
	Year Established	Tax Rate	Tax Rate	Valid	Notes
Fukui	1976	5%	18% ^{*1, 6}	Nov. 2021 to Nov. 2026	9th update
Ibaraki ^{*4}	1978	5%	18% ^{*1}	Apr. 2024 to Mar. 2029	9th update
Ehime	1979	5%	18% ^{*1, 6}	Jan. 2024 to Jan. 2029	9th update
Saga	1979	5%	18% ^{*1, 6}	Apr. 2024 to Mar. 2029	9th update
Shimane	1980	5%	17% ^{*2, 6}	Apr. 2020 to Mar. 2025	8th update
Shizuoka	1980	5%	17% ^{*2}	Apr. 2020 to Mar. 2025	8th update
Kagoshima	1983	7%	18% ^{*1}	Jul. 2024 to Jul. 2029	9th update
Miyagi	1983	7%	17% ^{*2, 6}	Jun. 2023 to Jun. 2028	8th update
Niigata	1984	7%	17% ^{*3}	Nov. 2019 to Nov. 2024	7th update
Hokkaido	1988	7%	17% ^{*2}	Sep. 2023 to Aug. 2028	7th update
Ishikawa	1992	7%	17% ^{*2}	Oct. 2022 to Oct. 2027	6th update
Aomori ^{*5}	2004	10% (Currently 12%)	17% ^{*2}	Apr. 2024 to Mar. 2029	5th update

*1 : The tax rate of 18% breaks down to 8.5% of the cost and 9.5% 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 tax rate at 17% breaks down to 8.5% of the cost and 8.5% of the output.

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

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

*5 : The nuclear fuel taxes for Aomori Prefecture are taxed from April 2004 as a "Nuclear Fuel Materials Handling Tax".

*6 : 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.