## Outline of the Premium Voucher Project

Purpose	O Premium voucher will be sold for the purpose of mitigating the impact of the national and local consumption tax hike to 10% on consumption by persons exempt from inhabitant tax and families with babies or infants while encouraging and supporting consumption in the region.
Intended purchasers	<ul> <li>○ Persons exempt from municipal inhabitant tax (on a per capita basis) for FY2019 (excluding spouses and dependent relatives, etc. of persons subject to municipal inhabitant tax (on a per capita basis) for FY2019 and public assistance recipients under the public assistance system) ⇒ Application is required</li> <li>○ Families with a child born during the period from April 2, 2016, to September 30, 2019</li> </ul>
voucher	<ul> <li>Persons exempt from inhabitant tax: 25,000 yen per one intended purchaser (sales price: 20,000 yen)</li> <li>Head of a family with babies or infants: 25,000 yen per one child born during the period from April 2, 2016, to September 30, 2019 (sales price: 20,000 yen)</li> <li>Divided sale (purchasing a gift certificate worth 5,000 yen for 4,000 yen five times) will also be conducted.</li> </ul>
Application method	<ul> <li>When persons exempt from inhabitant tax desire to purchase premium voucher, they must apply with the municipality which holds their residence certificate as of January 1, 2019.</li> <li>* Heads of families with babies or infants are not required to file applications.</li> <li>The period for accepting applications and the method of acquiring applications differ for each municipality.</li> </ul>
Purchase method	<ul> <li>Exchange tickets for purchasing premium voucher will be sent to intended purchasers from municipalities from around September.</li> <li>Premium voucher can be purchased at the sales place of premium voucher by showing the exchange tickets ad ID documents.</li> </ul>
Others	<ul> <li>For details of stores where premium voucher can be used and other matters, please check the publications made by municipalities or the special website of the Cabinet Office.</li> </ul>