

● CHANGES FROM PREVIOUS SYSTEM

Ways of Support	Details	Before tax system revision	After tax system revised
HAND OVER	Tax payer himself visited and personally hand over the money support for living expenses of relative dependents overseas	○	×
	Wife return home to personally hand over money support from her husband to his relative dependents in the Philippines (Husband is Japanese national • Wife is Filipino national)	○	×
	Friend of tax payer return home and requested to hand over the money to his relative dependents overseas	○	×
	Personally hand over the money support to relative dependents overseas on his visit to Japan	○	×
REMITTANCE	Tax payer as remitter and remit the money support to each one of his relative dependents account	○	○
	Wife as remitter and remit money support from her husband to his relative dependents in the Philippines (Husband is Japanese national • Wife is Filipino national)	○	×
	Tax payer as remitter and remit money support to his relative dependents (1) representative and ask to distribute to other (4) dependents (in case of supporting 5 dependents)	○ 5 dependents recognize for dependent deduction	△ Only the (1) representative dependent received the remittance will be recognize
	Asked friend to remit the money support to his relative dependent overseas	△	×
	Tax payer as remitter and remit money support to his and his dependents joint bank account	○	×