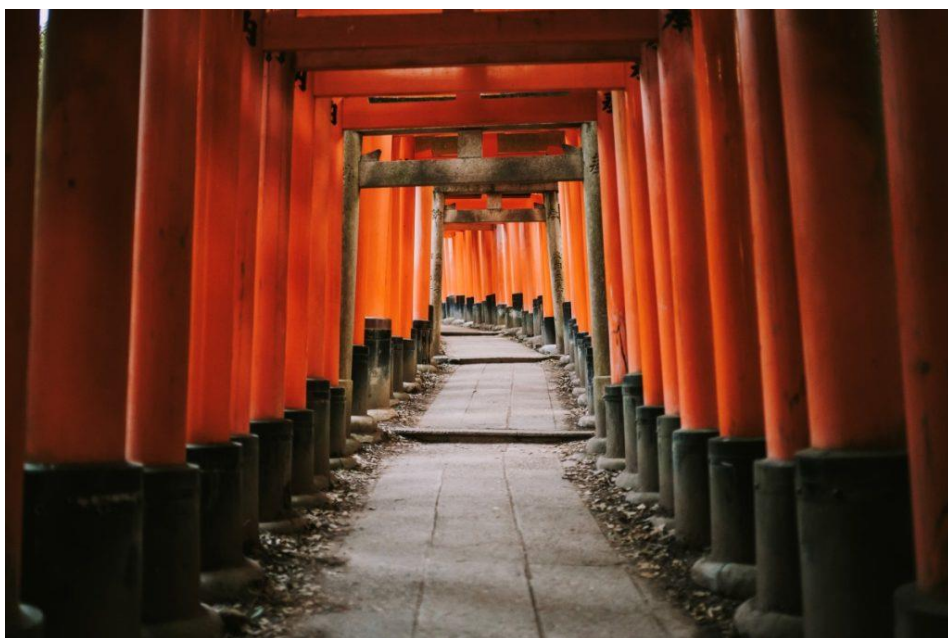


Kyoto Raises Lodging Tax to Highest Level to Tackle Overtourism

観光都市・京都が、宿泊税の見直しを進めています。海外からの観光人気が高まる一方で、街の混雑や住民の生活への影響も課題になっているそうです。新しい制度は2026年から導入予定で、全国的にも注目を集めています。観光地の魅力を守りながら、訪れる人と暮らす人が共に心地よく過ごせるには、どんな工夫が必要だと思いますか？講師と話してみましょう。



1. Article

Read the following article aloud.

Japan's Internal Affairs Minister Seiichiro Murakami has approved Kyoto City's plan to raise its [lodging](#) tax on hotel and ryokan (traditional Japanese inns) stays. Starting March 1, 2026, guests paying ¥100,000 JPY (about \$640 USD) or more per night will face a ¥10,000 (\$64) levy, the highest flat-rate lodging tax in the country. The tax will continue to be tiered according to accommodation prices.

Kyoto has experienced a spike in tourism, with over 56 million visitors overall, and a record high 10.88 million foreign visitors coming to see the city in 2024 alone.

With the increase, Kyoto expects its [annual](#) lodging tax revenue to nearly double, from roughly ¥5.9 billion (\$38 million) in fiscal 2025 to about ¥12.6 billion (\$81 million). The city plans to channel the additional funds into measures addressing overtourism and easing [congestion](#) in heavily visited areas.

Continued on next page.

Source: Kyoto Raises Lodging Tax to Highest Level to Tackle Overtourism

[JAPAN Forward](#)

1. Article

Kyoto first introduced its lodging tax in 2018, becoming the third municipality in Japan to implement such a system.

The current lodging tax rates are as follows:

1. ¥200 (\$1.30) — for stays under ¥20,000 (\$130) per person per night
2. ¥500 (\$3.20) — for stays between ¥20,000 and ¥50,000 (\$130–320)
3. ¥1,000 (\$6.40) — for stays above ¥50,000 (\$320) per person per night

Under the [revised](#) structure, the city will introduce five lodging tax tiers:

1. ¥200 (\$1.30) — for stays under ¥6,000 (\$40) per person per night
2. ¥400 (\$2.60) — for stays between ¥6,000 and ¥20,000 (\$40–130)
3. ¥1,000 (\$6.40) — for stays between ¥20,000 and ¥50,000 (\$130–320)
4. ¥4,000 (\$26) — for stays between ¥50,000 and ¥100,000 (\$320–640)
5. ¥10,000 (\$64) — for stays [exceeding](#) ¥100,000 (\$640) per person per night

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2. Key phrases and vocabulary

First repeat after your tutor and then read aloud by yourself.

1. **lodging** 宿泊、宿泊施設

The motel offers lodging to skiers in the winter months.

2. **annual** 年間の、毎年の

You have to pay an annual fee to receive Internet service.

3. **congestion** 混雑、渋滞

Traffic is moving very slowly on the highway because of congestion.

4. **revise** 改定する、修正する

We revised our report before handing it in to the professor.

5. **exceed** 超える、上回る

Sales of laptops from the company exceeded \$1 billion last year.

3. Questions

Read the questions aloud and answer them.

1. Why is Kyoto charging a tax on stays at hotels and other lodging?
2. How will money from the tax be used?
3. For someone paying 100,000 yen per night, how high is the tax rate (what percent)?
4. The article does not mention any specific ways, or “measures,” for dealing with overtourism. What things do you think Kyoto can do?
5. What do you think of the tax? Is it fair? Is it helpful? Consider the effects on the citizens of Kyoto, Japanese visitors from outside Kyoto, and visitors from abroad.

4. 京都市の1万円宿泊税に総務相が同意 来年3月から適用 オーバーツーリズム対策に活用

村上誠一郎総務相は10月3日、ホテルや旅館などの利用者に課す京都市の宿泊税引き上げに同意した。1人1泊10万円以上の場合は1万円となり、宿泊料金に応じて決められた金額を徴収する定額制では全国最高額。来年3月1日の宿泊から適用する予定。

引き上げ後の税収は年間約126億円で、令和7年度の約59億円からほぼ倍増を見込む。引き上げによる増収分は、混雑に伴うオーバーツーリズム（観光公害）対策などに充てられる。

京都市は平成30年、全国で3番目に宿泊税を導入した。現在は宿泊料金が1人1泊2万円未満は200円、2万円以上5万円未満は500円、5万円以上は千円。

引き上げ後の税額は、6千円未満は200円、6千円以上2万円未満は400円、2万円以上5万円未満は千円、5万円以上10万円未満は4千円、10万円以上は1万円となる。

修学旅行の場合は、参加者、引率者ともに課税が免除される。