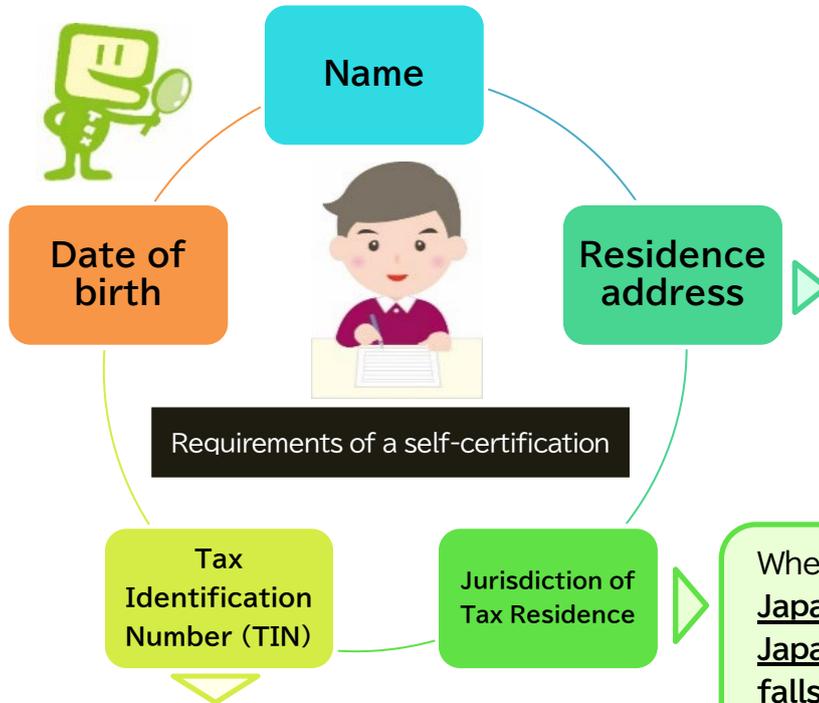


In accordance with the domestic legal framework on the OECD Crypto-Asset Reporting Framework, individuals, both residents and non-residents, are required to provide a self-certification to Crypto-Asset Service Providers when you conduct Crypto-Asset Transactions on or after January 1, 2026.

Key points on a self-certification (for individuals)



In general, correspondence between residence address and jurisdiction of tax residence is as follows.

Residence address	Jurisdiction of Tax Residence
Outside Japan	Indicated jurisdiction
In Japan	Japan

When your jurisdiction of tax residence is not Japan, your name and residence address should be spelled in Latin alphabet.

When you have a residence address in Japan or you maintain a temporary place in Japan for one year or more, at least, "Japan" falls under your jurisdiction of tax residence.

"Japan" would generally be considered your jurisdiction of tax residence when your identity confirmation document: Residence Card (i.e. "Zairyu" Card) confirms your residence address in Japan.

When your jurisdiction of residence address is not the same as your jurisdiction of tax residence, reasonable explanation is required in your self-certification.

When you have your TIN in your jurisdiction of residence other than Japan, the TIN is legally required in your self-certification. On the other hand, Japanese Individual Number (commonly referred to as "My Number") is not required.

The websites below provide the jurisdiction-specific information on the tax identification number as the preliminary guidance.

Tax Identification Number (TIN)

AEOI Portal (OECD Website) (English)
<https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-identification-numbers.html>



National Tax Agency Website (Japanese)
<https://www.nta.go.jp/taxes/shiraberu/kokusai/crs/pdf/nouzeibangou.pdf>



★Your jurisdiction(s) of tax residence★

The jurisdiction(s) of tax residence is determined based on the legal framework including jurisdictions' domestic regulations.

For further information



The leaflet on the requirements of a self-certification (English)

https://www.nta.go.jp/taxes/shiraberu/kokusai/carf/pdf/seidogaiyo_05_en.pdf

Japan has two types of self-certifications in CARF as follows:

- (i) "**Original Self-Certification**" for (a) a person who conducts Crypto-Asset Transactions with an RCASP on or after January 1, 2026, or (b) a person who has conducted Crypto-Asset Transactions with an RCASP as of December 31, 2025;
- (ii) "**Self-Certification for Changes in Circumstances**" for a person to update the previous self-certification when his/her circumstances with jurisdiction of tax residence change.



National Tax Agency CARF



National Tax Agency
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