

– To persons who conduct Crypto-Asset Transactions –

When persons conduct Crypto-Asset Transactions with Reporting Crypto-Asset Service Providers, they are required to submit self-certifications indicating their jurisdictions of residence!

In accordance with the tax reform of 2024 (effective January 1, 2026), natural persons, corporations or partnerships, etc., that conduct Crypto-Asset Transactions with Reporting Crypto-Asset Service Providers (hereinafter "RCASPs") located in Japan which include:

- Crypto-Asset Service Providers defined in Article 2, paragraph (16) of the Payment Services Act,
- Electronic Payment Instrument Exchange Service Providers defined in Article 2, paragraph (12) of the Payment Services Act,
- Financial Instruments Business Operators defined in Article 2, paragraph (9) of the Financial Instruments and Exchange Act

on or after January 1, 2026, or those who have already conducted Crypto-Asset Transactions with RCASPs as of December 31, 2025 **are required to submit self-certifications indicating their jurisdictions of residence, etc., to the RCASPs (*1).**

When a person conducts Crypto-Asset Transactions, RCASPs shall verify that the entries in the self-certification conform to the contents of other documents (*2) submitted or shown at the time of filing the self-certification.

When a jurisdiction of residence of a person who conducts Crypto-Asset Transactions is a specified foreign jurisdiction, the RCASP will report his/her Crypto-Asset Transaction Information to the district director by April 30 of each year after 2027. Subsequently, the Crypto-Asset Transaction Information is provided to the foreign tax administrations in accordance with the provisions for exchange of information set forth in tax treaties, etc. (*3)

【Outline of Cases which Require Submission of Self-Certification】

In case a person conducts Crypto-Asset Transactions with an RCASP in Japan on or after January 1, 2026 (Note)
A person who conducts Crypto-Asset Transactions must submit a self-certification (hereinafter "Original Self-Certification") indicating name, address, jurisdiction of residence, foreign tax identification number, etc. (*4) to the RCASP.
In case a person who has conducted Crypto-Asset Transactions with RCASPs in Japan as of December 31, 2025 (Note)
A person who has conducted Crypto-Asset Transactions as of December 31, 2025 must also submit an Original Self-Certification to the RCASP.

(Note) In case there is a change in jurisdiction of residence, etc., after any of self-certifications have been submitted, a separate self-certification (hereinafter "Self-Certification for Changes in Circumstances") is required.

【Type of Self-Certification】

Type	Original Self-Certification		Self-Certification for Changes in Circumstances
Submitter	A person who conducts Crypto-Asset Transactions with an RCASP in Japan on or after January 1, 2026	A person who has conducted Crypto-Asset Transactions with an RCASP in Japan as of December 31, 2025	A person who has a change in the jurisdiction of residence, etc., after a self-certification has been submitted.
Due date	At the time of conducting Crypto-Asset Transactions	By December 31, 2026	By the date on which three months have passed from the date of change in jurisdiction of residence, etc.
Entries	<ul style="list-style-type: none"> • Name, address and date of birth, or name and location of head office or main business establishment. • Jurisdiction of residence and, in case the jurisdiction of residence is a foreign jurisdiction, tax identification number of jurisdiction of residence (*4). • In case there is a discrepancy between the address and the jurisdiction of residence, detailed reason for the discrepancy. 		<ul style="list-style-type: none"> • Jurisdiction of residence, etc., after a change. • Jurisdiction of residence, etc., indicated in the prior self-certification. • Information indicated to the left, under the Original Self-Certification.

(*1) When the corporations other than certain corporations such as listed corporations, governments, and local entities of those states (hereinafter "Specified Corporations") conduct Crypto-Asset Transactions, they are required to indicate the jurisdictions of residence, etc., regarding their "Controlling Persons" in the self-certifications. For more information, please refer to the leaflet "– To corporations that conduct Crypto-Asset Transactions –, When corporations conduct Crypto-Asset Transactions with Reporting Crypto-Asset Service Providers, they are required to confirm whether they fall under "Specified Corporations" or not!".

(*2) The examples include the identity confirmation documents (e.g., driver's license, Individual Number Card) submitted or shown at the time of conducting Crypto-Asset Transactions in accordance with the Act on Prevention of Transfer of Criminal Proceeds.

(*3) While Japan provides specified foreign jurisdictions with the Crypto-Asset Transaction Information, the foreign jurisdictions provide Japan with the Crypto-Asset Transaction Information regarding Japanese residents held by RCASPs of the foreign jurisdictions. When Japanese residents conduct Crypto-Asset Transactions with RCASPs in specified foreign jurisdictions, the self-certifications indicating their jurisdiction of residence, etc., can be required in accordance with laws and regulations of the foreign jurisdictions.

(*4) Persons whose jurisdiction of residence is Japan are required to indicate their jurisdiction of residence as "Japan." In that case, "My Number (Japanese Individual Number)" is not required.



Determination of Jurisdiction of Residence

1 The case that a foreign jurisdiction is a jurisdiction of residence

(1) When a person who conducts Crypto-Asset Transactions falls under an individual or an entity (meaning a corporation or a legal arrangement such as a partnership or any similar arrangement, or a trust. The same applies in 1(2) and 2 below.) that is subject to tax corresponding to income tax or corporation tax of Japan based on any of the following criteria under laws and regulations of a foreign jurisdiction, the foreign jurisdiction is a jurisdiction of residence (*5). (Note)

- (i) Having an address or a residence for a certain period or more in a foreign jurisdiction (including having a place similar to them in a foreign jurisdiction)
- (ii) Having head office or main business establishment, or a place where its business is managed and controlled in a foreign jurisdiction (including having a place similar to them in a foreign jurisdiction)
- (iii) Having a foreign nationality or other similar criteria

(*5) It is required to determine whether the person falls under a resident based on the tax system of the foreign jurisdiction under laws and regulations of the foreign jurisdiction. On the other hand, it is not required to determine whether the person falls under a non-resident or a foreign corporation based on the income tax law of Japan. Information on tax residency rules under the tax system of each jurisdiction is available on OECD Portal Site.

(2) When a person who conducts Crypto-Asset Transactions falls under an entity (except the one described in (1) above, a domestic corporation and a trust) that has, in a jurisdiction other than Japan, a place where its key financial, commercial or business decisions are made in substance, the foreign jurisdiction is a jurisdiction of residence. (Note)

2 The case that Japan is a jurisdiction of residence

When a person who conducts Crypto-Asset Transactions falls under a resident or an entity (except those described in 1(1)(2) above and a trust), **Japan is a jurisdiction of residence**. (Note)

(Note) When a person is a tax resident of both **Japan** and a **foreign jurisdiction**, **Japan** and the **foreign jurisdiction** are jurisdictions of residence regardless of application of what is called "Tie-breaker Rule" under tax treaties.

Tax Identification Number (TIN)

1 What is TIN?

TIN is numbers, marks, and other codes to be used for returns, payments, and other procedures for taxes by which a person who takes the procedures can be specified.

2 Entries in self-certifications

When a jurisdiction of residence of a person who conducts Crypto-Asset Transactions is a foreign jurisdiction, he/she is required to indicate his/her foreign TIN in self-certifications. On the other hand, when a jurisdiction of residence is Japan, "My Number (Japanese Individual Number)" is not required.

3 How to confirm foreign TINs (the case that foreign TINs are unknown)

The TIN system of each jurisdiction can be found in:

- [Information on the TIN system of each jurisdiction](#) on OECD Portal Site, and
- [Information on the TIN system of each jurisdiction](#) on "CARF Corner" of National Tax Agency website.

When TINs are not identified referring to these sources, please directly contact the tax administrations, etc., of the jurisdiction of residence.

The latest information on CARF

1 "CARF Corner" of National Tax Agency website

⇒ <https://www.nta.go.jp/taxes/shiraberu/kokusai/carff/index.htm>

National Tax Agency CARF

Search

2 OECD Portal Site (*) This site can be visited from the above "CARF Corner."

(1) Information on tax residency rules under the tax system of each jurisdiction

⇒ <https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-residency.html>

(2) Information on the TIN system of each jurisdiction

⇒ <https://www.oecd.org/en/networks/global-forum-tax-transparency/resources/aeoi-implementation-portal/tax-identification-numbers.html>

– This leaflet is made for the purpose of reference to the CARF and legislation in Japan briefly. –

