In accordance with the domestic legal framework on **the OECD Common Reporting Standard**, you are required to provide **a self-certification** to financial institutions including banks, securities companies, insurance companies, partnerships and trust companies when you hold your financial account(s) on or after January 1, 2017.

Key points on a self-certification (for individuals)

Name

Date of birth

Requirements of a self-certification

Point 1 Residence address

Point 2 Jurisdiction of Tax Residence

Point 3 Tax Identification Number (TIN)

In your self-certification, your jurisdiction of tax residence follows your residence address as below.

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 in Japan** or **you maintain a temporary place in Japan for one year or more**, in general, **your jurisdiction of tax residence is presumed to be "Japan"**.

Your jurisdiction of tax residence would generally be considered "Japan" when your ID documentary evidence: 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 **your jurisdiction(s) of tax residence is located outside Japan, tax identification number(s) issued in your jurisdiction is required in your self-certification.**

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/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/#d.en.347759

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

★Your jurisdictions of tax residence★

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

For Further Information

A leaflet on the requirements of a self-certification (English).
https://www.nta.go.jp/taxes/shiraberu/kokusai/crs/pdf/0021012-107_02.pdf

Japan has three types of self-certifications as follows:

(i) **"Self-Certification for New Accounts"** for a financial account holder on or after January 1, 2017;
(ii) **"Self-Certification for Preexisting Accounts"** for a financial account holder since the day before December 31, 2016;
(iii) **"Self-Certification for Changes in Circumstances"** for a financial account holder to update a self-certification when his/her circumstances with jurisdiction of tax residence change.

NTA Japan CRS

National Tax Agency
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