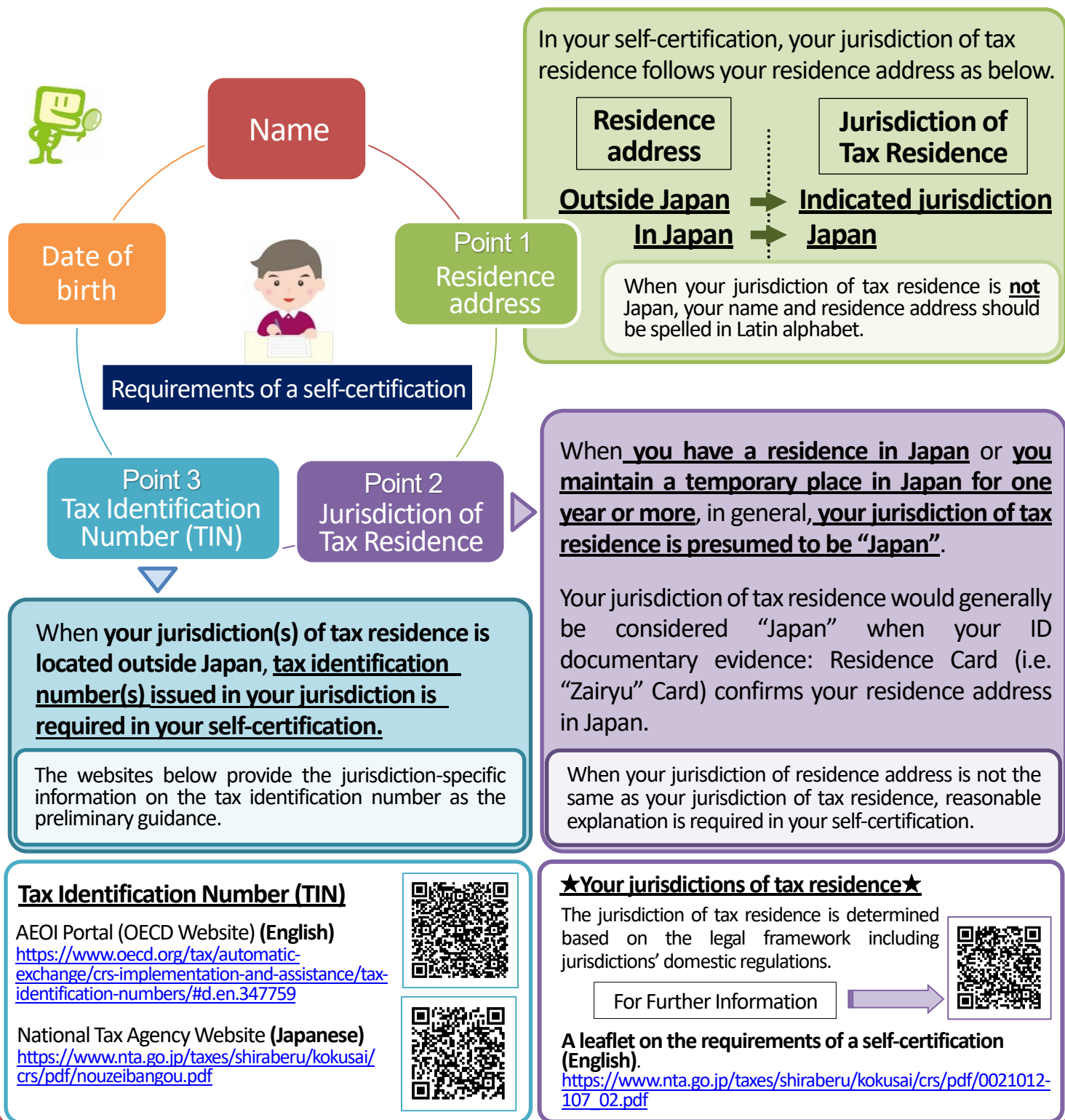


In accordance with the domestic legal framework on **the OECD Common Reporting Standard**, you are required to provide **a self-certification** to financial institutions including banks, securities companies, insurance companies, partnerships and trust companies when you hold your financial account(s)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

Key points on a self-certification (for individuals)



Japan has three types of self-certifications as follows:

- "Self-Certification for New Accounts"** for a financial account holder on or after January 1, 2017;
- "Self-Certification for Preexisting Accounts"** for a financial account holder since the day before December 31, 2016;
- "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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