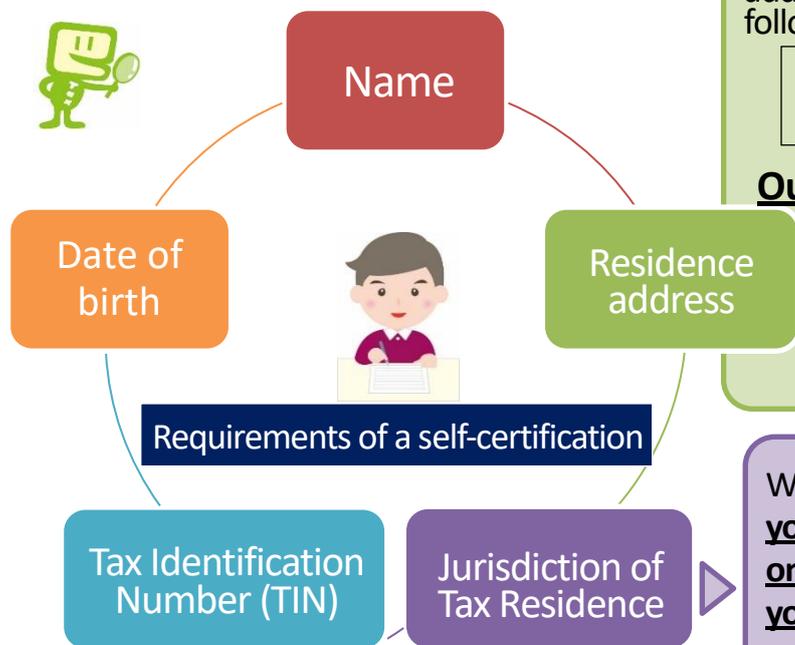


[As from January 1, 2026]

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

(*) It applies on or after January 1, 2026, for certain financial accounts.

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/crs/pdf/seidogaiu_o_01_en.pdf

Japan has three types of self-certifications as follows:

- (i) **"Self-Certification for New Accounts"** for a person who opens financial accounts on or after January 1, 2017;
- (ii) **"Self-Certification for Preexisting Accounts"** for a person who holds financial accounts as of December 31, 2025 (except a person who is required to submit a Self-Certification for New Accounts);
- (iii) **"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 CRS



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