

Jurisdiction's name;	Japan
Information on Tax Identification Numbers	
Section I – TIN Description	
<p><u>Individual Number (“My Number”)</u></p> <p>Individual Number (nicknamed “My Number”) is 12-digit numbers assigned to individuals living in Japan under the Social Security and Tax Number System.</p> <p>(Note 1) Point to be noted regarding the collection of Individual Numbers Pursuant to domestic law and paragraph D of Section I and paragraph B of Section IV of the CRS, a Reporting Financial Institution, that is located in a jurisdiction which has not become a party to the Multilateral Convention on the Mutual Administrative Assistance in Tax Matters or with which Japan has not concluded a bilateral tax treaty, is not required to collect information on individual numbers of residents of Japan for the purpose of automatic exchange of information based on the CRS.</p> <p>(Note 2) Point to be noted when handling Individual Numbers Business operators must implement essential and appropriate safety management measures to prevent leakage, loss or impairment and for other appropriate management of Individual Numbers.</p> <p>See “For private entities” on the <u>“The Social Security and Tax Number System”</u>.</p> <p>○Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure (Act as of May 30, 2017)</p> <p>Article 12 Persons in Charge of Affairs Using the Individual Numbers and Persons in Charge of Affairs Related to the Individual Numbers (hereinafter collectively referred to as "Person in Charge of Affairs Using the Individual Number, etc.") shall take measures necessary for appropriate management of Individual Numbers, such as prevention of divulgation, loss, or damage of Individual Numbers.</p> <p>For your information: “マイナンバー法の改正 (Revision of Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure)” on the <u>“The Social Security and Tax Number System”</u>.</p> <p><u>Corporate Number</u></p> <p>Corporate Number is 13-digit numbers assigned to 1) National government organs, 2) Local public entities, 3) Registered corporations, and 4) other corporations and organization. Unlike Individual Number (My Number), there are no restrictions to its range of use and may be used openly by anyone.</p>	

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Basically, Yes	Entities	Yes
	No		No

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Everyone registered as a resident in Japan is assigned a unique Individual Number and is notified of it. Foreigners with certain status, such as a medium-to long-term resident status (※) or a special permanent resident status, also receive Individual Numbers.

(※) Those having a medium-to long-term resident status are foreigners who are living in Japan with a residence card issued for a status of residence, except those who have been granted a residency period of three months or less and those who have been granted a status of residence for a short-term stay or for diplomatic or government-related purpose.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Corporate Numbers are designated to 1) National government organs, 2) Local public entities, 3) Registered corporations, and 4) other corporations and associations or the like without juridical personality but with duty to file and pay the corporate tax or consumption tax, or to withhold the income tax on salary and the like. In regards to these corporations, the Commissioner of the National Tax Agency designates a Corporate Number without requiring any filing or the like in particular.

Therefore, Corporate Number is not issued to corporations or associations without judicial personality who does not meet the above conditions.

(※) Certain partnerships such as Silent Partnership, Limited Partnership for investment etc. are not basically assigned Corporate Numbers.

Additionally, corporations and associations without juridical personality that are not issued a Corporate Number in accordance with the above paragraph can still receive a Corporate Number by applying to the commissioner of the National Tax Agency, provided that they are a corporation having its head office in Japan that was established based on a specific law or ordinance and meet certain requirements, among them that they have submitted documents (tax returns, notifications, etc.) to the district director of a tax office or other authority based on national tax laws.

Section II – TIN Structure

Individual Number

Individual Number is 12-digit number comprised of numerals only.

Corporate Number

Corporate Number is 13-digit numbers comprised of numerals only. If a corporation registered its establishment based on the Companies Act (Law No. 86 of 2005) or other laws or ordinances (establishment-registered corporation), its number is its Company, etc., Number (12 digits) that was issued based on the Commercial Registration Act (Law No.125 of 1963) plus a one-digit examination numeral added to the front.

Section III – Where to find TINs?

Individual Number

If you are registered as a resident in Japan, your Individual Number (My Number) is printed on “the notification card” that you receive from the municipal office of your registered address.

“Individual Number Cards” will be issued upon application. “Individual Number Cards” include the individual’s name, address, date of birth, gender, Individual Number, and ID photo.

Corporate Number

Corporate Number is notified through a document with the Corporate Number and such sent from the Commissioner of the National Tax Agency.

Unlike Individual Number, Corporate Number is published through the Internet (Corporate Number Publication Site). Information to be made public is comprised of 3 components (Basic 3 Information): include trade name or name of the association that has been designated a Corporate Number, address of head or principal place of business, and Corporate Number.

Section IV – TIN information on the domestic website

For more information on Individual Number (My Number) for individuals, please visit the The Social Security and Tax Number System.

<http://www.cao.go.jp/bangouseido/> (Japanese/日本語)

<http://www.cao.go.jp/bangouseido/foreigners/english.html> (English)

For more information on Corporate Number for corporations, please visit the About the Corporate Number.

<http://www.nta.go.jp/mynumberinfo/houjinbangou/index.htm> (Japanese/日本語)

http://www.nta.go.jp/foreign_language/corporate_number/index.htm (English)

More information on the outline of Number System can also be found at Q3-13-1 and Q3-13-2 of “番号制度概要に関するFAQ” on the National Tax Agency website.

<http://www.nta.go.jp/mynumberinfo/FAQ/gaiyou.htm> (Japanese only/日本語のみ)

Section V – Contact point for further information

For the information appeared here, please contact
NATIONAL TAX AGENCY (INTERNATIONAL OPERATION DIVISION)