

Japan - Information on Tax Identification Numbers

Section I – TIN Description

The Japanese government will adopt the Social Security and Tax Number System. Each resident will be notified of its own 12-digit Individual Number (nicknamed “My Number”) beginning in October 2015.

Corporate Numbers will be issued to 1) central government organizations, 2) local governments, 3) establishment-registered corporations, and 4) corporations other than 1) to 3) and associations without juridical personality that is obliged to file the corporate tax or consumption tax, or to withhold the income tax from the payment of salary etc.

Corporations and associations without juridical personality, which is not applicable to the description mentioned above, can be issued Corporate Numbers by submitting notifications to the commissioner of the National Tax Agency, if it meets the certain requirement such as the corporation which is established by the specific laws and regulations or the associations which submit tax returns, notifications etc., to district director of tax office under national tax laws etc.

Every corporation obtains the only one Corporate Number. Other Corporate Number is not issued to the branches or offices of the corporation (Corporate Number is not issued to individual business owners, neither.)

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 | 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.

Under the Social Security and Tax Number System, mayors issue a single Individual Number to each and every person holding a resident record who resides in their municipalities.

The Social Security and Tax Number System applies to foreigners who have legally resided in Japan for more than three months and have an address in Japan (i.e., if any one of the following classifications applies).

- 1) Medium- to long-term resident (person who has been issued a residence card)*
- 2) Special permanent resident*
- 3) Person who has been granted landing permission for temporary refuge or person granted permission for provisional stay*
- 4) Person who has overstayed due to childbirth or resident who has overstayed due to loss of Japanese nationality*

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 will be issued to 1) central government organizations, 2) local governments, 3) establishment-registered corporations, and 4) corporations other than 1 to 3) and associations without juridical personality that are required to submit notifications stipulated in national tax laws, such as the "report on commencement of salary payments for withholding tax purposes" that is stipulated in Article 230 of the Income Tax Act.

Additionally, corporations and associations without juridical personality that will not be 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.

It should be noted that only one Corporate Number will be issued to a particular corporation. Corporate Numbers will not be issued to the branch offices, business establishments, or other components of a corporation.

Section II – TIN Structure

Individual Numbers will have 12 digits and be comprised of numerals only.

Corporate Numbers will be 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 (hereafter, "establishment-registered corporation"), its number will be 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?

Your municipality will send to you a "notification card" noting your Individual Number in or after October 2015. You may use this card to check your number. Additionally, beginning in January 2016, you will be able to apply to your municipality to receive an "Individual Number Card." This card will also bear your Individual Number. Furthermore, you may request to have your Individual Number printed on any copies of your resident record or certificates of entry in the resident record that you receive.

The commissioner of the National Tax Agency will send the notification to the registered location of the corporations of their Corporate Number with a separate document (not with the kind of notification card that will be used for the Individual Number) in or after October 2015.

Corporation Number will be published on the web site and available (On the contrary, Individual numbers are not published.) Published information include 1) Name or trade name, 2) address of head or main office and 3) Corporate Number (“Three basic information”)

Section IV – TIN information on the domestic website

See the [“The Social Security and Tax Number System”](#) for more information.

Section V – Contact point for further information

NATIONAL TAX AGENCY (INTERNATIONAL OPERATION DIVISION)