

日本税收居民身份认定规则

一、个人

“税收居民”是指符合以下条件的个人：

- (i) 在日本有住所（domicile）；或
 - (ii) 在日本有居所（residence）满一年。
- （所得税法案：第 2（iii）条）

“在日本有住所”的界定：

1. 个人如符合以下任一条件，即被视为在日本有住所：

(i) 该个人从事职业通常需要其在日本连续居住一年或以上；

(ii) 某些情况可以充分推定该个人将在日本连续居住一年或以上，例如其是否拥有日本国籍并在日本有共同生活的亲属，或者在日本拥有工作和财产等。

2. 如依据上述第 1 段的内容，该个人被视为在日本拥有住所，并在日本有共同生活的亲属，则其共同居住的亲属也被视为在日本拥有住所。

（所得税法案实施法令：第 14 条）

“在日本没有住所”是指：

1. 个人如符合以下任一条件，即被视为在日本没有住所：

(i) 该个人从事职业通常需要其在境外连续居住一年以上;

(ii) 某些情况不足以推定该个人将回到日本并以日本为主要居住地, 例如拥有外国国籍或永久居留权, 且未对其居住在日本的亲属提供经济支持, 或其在日本没有工作和资产。

2. 如依据上述第 1 段的内容, 个人不被视为在日本拥有住所, 如果其在境外有共同生活的亲属, 则其共同居住的亲属也不被视为在日本拥有住所。

(所得税法案实施法令: 第 15 条)

二、 实体

本土公司 (Domestic corporation)

“本土公司”是指总部或主要办公地点位于日本的公司。

(公司法: 第 2 (iii) 条)

三、 不视为税收居民的实体

合伙企业 (“Nin-i Kumiai etc.”)

由下列合伙企业 (“Nin-i Kumiai etc.”)产生的利润或损失直接由合伙人承担:

(i) “Nin-i Kumiai”: 根据民法典第 667 条第 1 款规定成立的合伙企业 (1896 年法令第 89 条)

(ii)“Toshi Jigyo Yugen Sekinin Kumiai”: 根据有限合伙投资法第 3 条第 1 款规定成立的投资性合伙企业 (1998 年法令第 90 条)

(iii)“Yugen Sekinin Jigyo Kumiai”: 根据有限责任合伙企业法第 3 条第 1 款规定成立的有限责任合伙企业(2005 年法令第 40 条)

(iv) 任何根据外国法律成立的类似于上述 (i), (ii) 及 (iii) 所述的合伙企业的其他实体

(所得税法释义: 14-1-1)

四、联系方式

日本国税厅 (国际运营部门)

日本纳税人识别号编码规则

一、纳税人识别号介绍

日本政府采用社会保障和纳税编号系统（Social Security and Tax Number System）管理纳税人识别号，自 2015 年 10 月起，每一位居民都会获取其识别号（又称为“My Number”），该识别号由 12 位数字组成。

公司识别号会发放给 1) 中央政府机构；2) 地方政府；3) 已办登记公司；4) 其他不属于 1) -3) 的组织，其虽不具有法人资格，但需承担申报企业所得税或消费税，或从工资支付中扣缴所得税的义务。

不具有法人资格且不属于前述任何类型的公司或者组织，如果满足一定条件，也可以向日本国税厅申请识别号，这些条件包括该公司根据特定的法律成立，或者该组织根据税法向当地税务局提交纳税申报表和通知等。

每个公司会获取一个专属的公司识别号。分支机构或者公司的办事处则不会取得独立的公司识别号（个体工商户也不会取得识别号）。

使用个人识别号的注意事项：

相关业务操作人员须采取必要及适当的安全管理措施防止个人识别号泄露、丢失或遭篡改，并对个人识别号妥善管理。

相关信息可以参见“社会保障和税收号码系统”网页 – “私人实体”

行政事务中使用识别号识别特定个人的法令（2016年6月3日法令）

第 12 条

个人如需处理识别号或与识别号相关的事宜，应采取必要及适当的安全管理措施对个人识别号妥善管理，防止个人识别号泄露、丢失或遭篡改。

第 33 条

相关业务操作人员应采取必要及适当的安全管理措施对个人识别号妥善管理，防止个人资料（Specific Personal Information）泄露、丢失或遭篡改。

第 34 条

相关业务操作人员如授权他人处理个人识别号相关事务，应确保对相关工作进行适当监督，确保对上述个人资料实施安全管理。

参见“社会保障和税收号码系统”网页 – “适用法律”

<http://www.cas.go.jp/jp/seisaku/bangoseido/english.html>

是否自动为所有税收居民发放纳税人识别号

个人	否	实体	否
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个人

根据社会保障和税收编号系统，当地市政府给每位在日

本有居住记录并居住在该城市的个人发放个人识别号 (Individual Number)。

在日本合法居住超过三个月并在日本有住址的外国人如满足下列任一条件，也可以取得个人识别号：

- 1) 中期至长期的居民 (拥有居留证的个人)
- 2) 特别永久居民
- 3) 有临时避难许可或临时停留许可的个人
- 4) 由于分娩或失去日本国籍而逾期居留的个人

公司

公司识别号 (Corporate Number) 会发放给 1) 中央政府机构; 2) 地方政府; 3) 公司; 4) 其他不属于 1) -3) 的公司或组织，其虽不具有法人资格，但需根据税法提交通知，例如所得税法第 230 条规定的为了扣缴税目的向税务局报告开始支付工资的时间。

此外，不具有法人资格且不属于前述任何类型的公司或者组织，如果满足一定条件，可以向日本国税厅申请公司识别号，这些条件包括：该公司总部设在日本，通过特定的法规成立并符合一些条件，包括根据税法向当地税务局提交文件 (纳税申报表， 通知书等)。

每个公司仅有一个专属的识别号，分支机构、营业场所或公司的其他组成部分不会取得独立的公司识别号。

二、纳税人识别号编码结构

个人

个人识别号由 12 位数字组成。

公司

公司识别号由 13 位数字组成。如果是基于公司法（2005 年第 86 号法令）或其他相关法律成立的，其公司识别号是根据商业登记法（1963 年第 125 号法令）发放的公司号（12 位数字）加 1 位检验码（前置）组成。

三、如何找到纳税人识别号

自 2015 年 10 月起，市政府给所有居民邮寄一张载有个人纳税人识别号的“通知卡”，该卡片可以用来查询个人纳税人识别号。自 2016 年 1 月起，个人可以向市政府申请一张“个人纳税人识别号卡片”，该卡也载有个人纳税人识别号。另外，个人也可以要求将其个人纳税人识别号打印在居住记录或者入境证明上。

自 2015 年 10 月起，国税厅将公司识别号邮寄至公司的注册地址（不同于个人纳税人识别号通知卡）。

公司识别号会公布在相关网站上（个人纳税人识别号则不会公开）。公开信息包括 1）公司名称；2）总部地址；3）公司识别号（即“三项基本资料”）

四、国内网站信息

更多信息可参见社会保障和税收编号系统网站：

<http://www.cas.go.jp/jp/seisaku/bangoseido/english.html>

五、联系方式

日本国税厅（国际运营部门）

资料来源：

日本税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Japan-Tax-Residency.pdf>

日本纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Japan-TIN.pdf>

Japan - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

Resident

The term “resident” shall mean an individual who:

- (i) has a domicile in Japan; or
- (ii) has had a residence in Japan continuously for one year or more.

(Income Tax Act: Article 2(iii))

Presumption of “having a domicile in Japan”

1. An individual who falls under any of the following cases is presumed as having a domicile in Japan.

- (i) An individual has an occupation which normally requires residing in Japan continuously for one year or more.

- (ii) It can be sufficiently presumed that an individual will reside in Japan continuously for more than one year in light of the circumstances, such as whether it has the Japanese nationality and has its relatives who share the same livelihood with such individual in Japan, or whether it has its occupation and assets in Japan.

2. If an individual, who is presumed as having a domicile in Japan pursuant to paragraph 1, has its relatives who share the same livelihood with such individual in Japan, such relatives are also presumed as having a domicile in Japan.

(Order for Enforcement of the Income Tax Act: Article 14)

Presumption of not “having a domicile in Japan”

1. An individual who falls under any of the following cases is presumed as not having a domicile in Japan.

- (i) An individual has an occupation which normally requires residing abroad continuously for one year or more.

(ii) It cannot be sufficiently presumed that an individual will return to Japan and mainly reside in Japan in light of the circumstances, such as whether it has the foreign nationality or permanent residency and does not support its relatives who reside in Japan, or whether it does not have its occupation and assets in Japan.

2. If an individual, who is presumed as not having a domicile in Japan pursuant to paragraph 1, has its relatives who share the same livelihood with such individual abroad, such relatives are also presumed as not having a domicile in Japan.

(Order for Enforcement of the Income Tax Act: Article 15)

Section II - Criteria for Entities to be considered a tax resident

Domestic corporation

The term “domestic corporation” shall mean a corporation that has its head or main office in Japan.

(Corporation Tax Act: Article 2(iii))

Section III - Entity types that are as a rule not considered tax residents

Partnership (“Nin-i Kumiai etc.”)

Profit or loss derived from business of the following partnerships (named “Nin-i Kumiai etc.”) directly attribute to their partners.

(i) “Nin-i Kumiai”: a partnership organized under an agreement as stipulated in Paragraph 1 of Article 667 of the Civil Code (Law No. 89 of 1896)

(ii) “Toshi Jigyo Yugen Sekinin Kumiai”: a limited partnership for investment organized under an agreement as stipulated in Paragraph 1 of Article 3 of the Limited Partnership Act for Investment (Law No. 90 of 1998)

(iii) “Yugen Sekinin Jigyo Kumiai”: a limited liability partnership organized under an agreement as stipulated in Paragraph 1 of Article 3 of the Limited Liability Partnership Act (Law No.40 of 2005)

(iv) any other entities similar to partnerships referred to in (i), (ii) and (iii), which are organized under the laws of foreign jurisdictions

(Commissioner’s Directive on interpretation of the Corporation Tax Act: 14-1-1)

Section IV - Contact point for further information

NATIONAL TAX AGENCY (INTERNATIONAL OPERATION DIVISION)

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 his or her 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.)

(Note) 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.

See “For private entities” on the “The Social Security and Tax_Number System¹”.

○ Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure (Act as of June 3, 2016)

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 divulgence, loss, or damage of Individual Numbers.

¹<http://www.cas.go.jp/ip/seisaku/bangoseido/english.html>

Article 33

The business operators handling Individual Numbers shall take the necessary and appropriate measures for safe management of the Specific Personal Information, to avoid the divulgation, loss or damage of the Specific Personal Information that they handle.

Article 34

If a business operator handling Individual Numbers has its workers handle Specific Personal Information, it shall provide the necessary and appropriate supervision to said workers in order to implement the safe management of said Specific Personal Information.

See “Applicable Law” on the “The Social Security and Tax_Number System²”.

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	No	Entities	No
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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.

² <http://www.cas.go.jp/jp/seisaku/bangoseido/english.html>

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 System³ for more information.

Section V – Contact point for further information

NATIONAL TAX AGENCY (INTERNATIONAL OPERATION DIVISION)

³ <http://www.cas.go.jp/jp/seisaku/bangoseido/english.html>