

Identity Verification Documents

I Foreign corporation having a corporate number

(1) Identity verification documents (Note 1)

Types of verification documents	Requirement of corporate identity verification document (YES/NO)
Notification of Corporate Number (Note 2)	NO
Notification of Corporate Number (Notification of Corporate Number other than the above)	YES
Document on which corporate number is printed (Note 2)	YES

(2) Corporate identity verification document

(1) Foreign corporation having a permanent establishment provided in the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 19-15, paragraph 11-1

Types of verification documents
Certificate of registered matters concerning registration (Note 2)
Certificate of Registered Seal (Note 1)
Payment receipt of national tax or local tax (Note 3)
Certificate of tax payment of national tax or local tax (Note 3)
Payment receipt of social insurance premium (Note 3)

(2) Foreign corporation not having a permanent establishment provided in the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 19-15, paragraph 11-2

Types of verification documents
Documents published or issued by government offices, or other documents similar thereto (Note 2)

2. Foreign corporation not having a corporate number

(1) Foreign corporation having a permanent establishment provided in the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 19-15, paragraph 11-1

Types of verification documents
Certificate of registered matters concerning registration (Note 2)
Certificate of Registered Seal (Note 1)
Payment receipt of national tax or local tax (Note 3)
Certificate of tax payment of national tax or local tax (Note 3)
Payment receipt of social insurance premium (Note 3)

(2) Foreign corporation not having a permanent establishment provided in the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 19-15, paragraph 11-2

Types of verification documents
Documents published or issued by government offices, or other documents similar thereto (Note 2)

(Note 1) In the case in which a foreign financial institution, etc., or a specified foreign corporation submits a tax exemption declaration form (including the provision of matters to be stated in the tax exemption declaration form by electromagnetic method. The same applies below), if the chief of the office, such as a specified financial institution, etc., through which the submission is made, confirms that the name, the address of the head office or the main office and the corporate number, are the same as the name, the address of the head office or the main office and the corporate number of the corporation that makes this submission published pursuant to the provision of the law concerning the use of the number for identifying a specific individual in the administrative procedures, the foreign corporation what makes the submission is not required to submit the verification documents to the chief of the specified financial institution.

(Note 2) These documents should have been created and issued within 6 months prior to its submission

(Note 3) These documents should bear the receipt date or the issue date which should be within 6 months prior to its submission