財務省 Ministry of Finance, JAPAN

2026.6





Reporting Requirement Under the FEFTA

For a Non-Resident Acquiring Real Property Located in Japan

FAQ



Frequently Asked Questions



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How to fill out the form, etc.

1 . What are the rights to real property?

A. Examples include leasehold, superficies, and mortgages.
Please note that ownership of real estate does not fall under the rights to real property under the FEFTA.

2 . Are there any criteria based on monetary amounts or area size for submitting a report?

A. There are no criteria based on acquisition amounts or area size. Therefore, a non-resident acquirer is required to submit a report（Form No.22） when acquiring real property or any rights to it, even if the acquisition amount is 0 yen. This includes acquisitions through inheritance, bequests, or similar circumstances.
Additionally, in cases when a resident receives a payment exceeding the equivalent of 30 million yen in a single transaction from a non-resident, the resident is required to submit a “Report on Payment or Receipt of Payment”（Form No.3<through Banks etc.> or Form No.1<not through Banks etc.>）.

3 . What does 'within 20 days after the acquisition' refer to?

A. Although it is not explicitly defined by law, the acquisition date should be one of the following:
- ✓ the date of the conclusion of sales contract,
- ✓ the date of transfer of ownership (or creation of a mortgage), or
- ✓ the date of inheritance determination, as appropriate.

If the 20th day from the acquisition falls on a non-business day for the Bank of Japan, the reporting deadline will be extended to the next business day. A submission by postal mail must be received by the due date.

4 . Another owner and I purchased real property as joint owners. Can we submit a single report together?

A. Each owner is required to submit a separate report.
The area and acquisition amount should be stated in accordance with each owner's ownership share.



5 . We acquired multiple properties. Do we need to submit a report for each one?

A. You can submit a single report for the acquisition of multiple properties during the same period. In such cases, provide information for each one individually so that we can recognize the breakdown. If there are too many items to list, you may enlarge the fill in field and fill it in.

6 . We acquired real property in the name of a corporation. How should this information be detailed in the report?

A. When a non-resident corporation acquires real property, it is required to specify the name of the corporation and its representative. In terms of nationality, the country or region where the corporation is located must be indicated along with details about the nature of its business activities.

Requirement to submit a report

7 . In what circumstances or situations is it unnecessary to submit a report?

A. In cases where the acquisition date of the rights to real property is on or after April 1, 2026, submission of this report is not required in the following circumstances.
For cases prior to March 31, 2026, please refer to the leaflet.
Cf. the Ministerial Ordinance on Reporting of Foreign Exchange Transactions, etc. Article 5 Paragraph(2) Item (x).

（Ⅰ） A non-resident acquires any rights to real property for residential use of themselves, their relatives, employees, or other workers.
Note: Holiday homes or second homes do NOT fall under the category of residential purposes.

（Ⅱ） A non-resident engaged in non-profit activities in Japan acquires any rights to real property for use in their operations.

（Ⅲ） A non-resident acquires any rights to real property for their own office use.



8 . Does a non-resident need to report if they purchase a building on leased land?

A. In cases exempt from the reporting requirements outlined in Q7, reporting is required for the acquisition of the building, consistent with cases where the property is acquired on or after April 1, 2026.
For other cases, reporting is required for the acquisition of both the building and the leasehold right, consistent with cases where the property is acquired on or before March 31, 2026.

9 . Does a non-resident need to report if they build an apartment?

A. Reporting is required when a non-resident builds an apartment in Japan. This action falls under the category of acquisition of real property located in Japan or any rights to it.

10. Does a non-resident need to report if they acquire real property or any rights to it for residential purposes, but have not yet decided when they start to live there?

A. Whether the property is considered to be for residential purposes is generally determined based on the original intent at the time of acquisition. For example, if it is confirmed at the time of acquisition that the leasehold building is intended for residential use, and there is a reasonable gap between the acquisition and the actual start of residence such as a delay due to preparation or relocation, reporting is considered unnecessary for leasehold rights.
Please note that reporting is required for the acquisition of the building. If it is not possible to clearly separate the value of the building from the rights associated with it, it is acceptable to report the total acquisition amount including such rights.
On the other hand, if there are no special circumstances causing a gap between the acquisition and the start of residence, the property may potentially be used for other purposes, such as resale, renting to a third party, or use as a second home. In such cases, it is advisable to report for leasehold rights if there is no reasonable justification for delaying the determination of the residence date.



11. I often travel between Japan and overseas. Since I purchased a residence for my stay in Japan, do I need to submit a report?

A. If the person acquiring the real property in Japan is considered a non-resident under the FEFTA, submission of the report is required. Please first refer to 'The interpretation and Implementation Standards of the FEFTA,' (Japanese Only) when determining residency status.

○The interpretation and Implementation Standards of the FEFTA(Excerpt)
(Criteria for determining residency status)
6－1－5， 6
(2) In the case of foreign nationals
(a) As a general rule, foreign nationals are presumed not to have a domicile or residence in Japan and are treated as non-residents. However, the following persons are presumed to have a domicile or residence in Japan and are treated as residents:
(i) Those who work at offices located in Japan.
(ii) Those who, after entering Japan, have remained for six months or more.
(b) Notwithstanding (a), the following persons are treated as non-residents:
(i) Those engaged in official duties for foreign governments or International organizations.
(ii) Diplomats or consular officers, as well as their staff or employees, provided that they were appointed or employed abroad.

If you are unsure about determining residency status, please seek advice from an agent residing in Japan or please direct your inquiries to the Ministry of Finance.
Note that whether the residence abroad is owned or rented has no impact on the requirement to submit the report.

Others

12. When did the post-transaction reporting system start? Which governing law is this based on?

A. With the amendment of the FEFTA in 1998, the system was changed from the prior notification system to the post-transaction reporting system. This requirement is stipulated in Article 55-3, Paragraph （1）, Item (xii) of the Foreign Exchange and Foreign Trade Act; Article 18-5 of the Foreign Exchange Order; and Article 5, Paragraph (2), Item (x) and Article 12 of the Ministerial Ordinance on Reporting of Foreign Exchange Transactions, etc.



13. I don't understand Japanese language on the report forms or in the Guide for Filling Out the Form.

A. They are only available in Japanese. Additionally, the report must be completed in Japanese.
Please note that this report may be submitted by an agent residing in Japan. We would appreciate your consideration.

14. I didn't know that I needed to submit a report. What steps should I take?

A. Even if the due date for the report has passed, you still need to submit it as soon as possible. In such cases, please briefly explain why you could not submit by the due date in the blank space of the report.

15. Why is reporting necessary? Are there any penalties for failing to report?

A. The reporting system is in place with the aim of monitoring the actual status of cross border capital flows.
Pursuant to Article 71, Paragraph (1) Item (iii) of the Foreign Exchange and Foreign Trade Act, a non-resident who has failed to make a report under Article 55-3, paragraph (1) or (2) or made a false report is subject to imprisonment for not more than six months or a fine of not more than 500,000 yen.

16. Where should I submit a report?

A. The Bank of Japan serves as the designated submission window for this report. We kindly ask you to consider online submission in the event that an agent residing in Japan is expected to submit a report on behalf of a non-resident. For more information, please visit the Ministry of Finance website as indicated in the Guide to Filling Out the Form (Japanese only). Additionally, an agent residing in Japan can check the Bank of Japan website for procedures on online submission (Japanese only).



17. What should be kept in mind when an agent residing in Japan submits an online report?

A. In principle, please create one file per report (an Excel file listed on the website). When sending, they can send up to 20 reports at one transmission.

18. I have some questions regarding the system under the FEFTA and how to fill out this report. Whom should I contact for clarification?

A. For questions regarding the system under the FEFTA, please contact the Ministry of Finance. For inquiries about how to complete the report, please contact the Bank of Japan.
the Ministry of Finance: gaitame.fudousan@mof.go.jp
the Bank of Japan: post.ind6@boj.or.jp （Japanese only）



Relevant provision
(A tentative translation)



Note: This translation is for reference only. In the event of errors or amendments, the original text shall prevail.
It provides information on the ministerial ordinance promulgated on February 20, 2026, scheduled to enter into force on April 1, 2026.

○Foreign Exchange and Foreign Trade Act　　Act No. 228 of December 1, 1949
(Reporting Capital Transactions)
Article 55-3(1) Except in cases prescribed by Cabinet Order, on each occasion on which a resident or non-resident becomes a party to a capital transaction as stated in one of the following items, either the resident or non-resident, as per the classification prescribed in the relevant item, must report the substance of the capital transaction, its timing, and any other information that Cabinet Order prescribes to the Minister of Finance, pursuant to Cabinet Order; provided, however, that this does not apply to a capital transaction as stated in item (vi) for which the provisions of Article 23, paragraph (1) require a notification to be filed:
(xii)a capital transaction stated in Article 20, item (x) that constitutes a non-resident‘s acquisition of real property located in Japan or any rights on it: the non-resident;

○Foreign Exchange Order　　Cabinet Order No. 260 of October 11, 1980
(Reporting Capital Transactions)
Article 18-5(1) The cases that Cabinet Order prescribes which are provided for in Article 55-3, paragraph (1) of the Act are those in which the capital transaction to which a resident or non-resident is a party constitutes one of the following capital transactions:
Article 18-5(2) A report under Article 55-3, paragraph (1) must be made through the procedures prescribed by Ministry of Finance Order within a period prescribed by Ministry of Finance Order.
(iii)a capital transaction prescribed by Ministry of Finance Order as one that will not cause any particular impediment to achieving the purpose of the Act even without a report being made pursuant to Article 55-3, paragraph (1) of the Act.
Article 18-5(3) The information that Cabinet Order prescribes which is provided for in Article 55-3, paragraph (1) of the Act is:
(i)the name and domicile or residence of the reporting person (for a corporation, its name, the location of its principal office, and the name of its representative);
(ii)the content of the capital transaction;
(iii)the date on which the capital transaction was conducted;
(iv)other matters prescribed by Ministry of Finance Order.

○ Ministerial Ordinance on Reporting of Foreign Exchange Transactions, etc.
Ministry of Finance Ordinance No. 29, of March 19, 1998
(Scope of Capital Transactions Not Subject to Reporting Requirements)
Article5(2)Capital transactions prescribed by an Ordinance of the Ministry of Finance pursuant to Ariticle18-5, paragraph(1), item(ⅲ) of the Foreign Exchange Order shall be either capital transactions conducted in accordance with permission by the Minister of Finance under Article 11, Paragraph 3 or Article 11-3, Paragraph 2 of the Foreign Exchange Order or any of the following capital transactions:
(x) capital transactions as stated in Article 55-3, Paragraph 1, item(xii) of the FEFTA, the acquisition of any rights to real property that fall under any of the following categories:
(a) A non-resident acquires any rights to real property for residential use by themselves, their relatives, employees, or other workers.
(b) A non-resident engaged in non-profit activities in Japan acquires any rights to real property for use in their operations.
(c) A non-resident acquires any rights to real property for their own office use.