June 2026

Ministry of Finance, JAPAN

Reporting Requirement Under the FEFTA
For a Non-Resident Acquiring Real Property Located in Japan.

Reporting Requirement:

-Under the Foreign Exchange and Foreign Trade Act (FEFTA), post-transaction reporting is required when a non-resident acquires real property located in Japan or any rights on it (such as leasehold, superficies, and mortgages).

-The report must be submitted to the Minister of Finance via the Bank of Japan within 20 days after the acquisition. Note: The report must be written in Japanese.

Submission Process:

-This report may be submitted either by the non-resident who acquired the real property or by an agent residing in Japan. If the non-resident is not proficient in Japanese, it is strongly recommended that the submission be made by a Japan-based agent.

-For further details, please refer to the FAQ.

Definition of Resident and Non-Resident:

- "Resident" is defined as an individual who has a domicile or residence in Japan, as well as a corporation or other organization whose principal office (including branches and local offices of foreign corporations) is located in Japan.
- "Non-Resident" refers to an individual, a corporation or any other organization that does not meet the definition of a resident.

Exemptions from Reporting Requirements:

Acquisition date	On or before March 31, 2026	On or after April 1, 2026
Cases that reporting is not required	① A non-resident acquires real property or any rights to it for residential use by themselves, their relatives, employees, or other workers. ② A non-resident engaged in non-profit activities in Japan acquires real property or any rights to it for use in their operations. ③ A non-resident acquires real property or any rights to it for their own office use. ④ A non-resident acquires real property or any rights to it from another non-resident.	① A non-resident acquires any rights to real property for residential use by themselves, their relatives, employees, or other workers. ② A non-resident engaged in non-profit activities in Japan acquires any rights to real property for use in their operations. ③ A non-resident acquires any rights to real property for their own office use.

Note: Reporting is required for the acquisition of the building when a non-resident purchases the building on leased land on or after April 1, 2026.



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