

Types of verification documents (provisions to be applied mutatis mutandis pursuant to the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 3-18, paragraph 10, Article 3-19, paragraph 15 and Article 19-7, paragraph 15)

I Non-resident individual (person who has a permanent establishment)

Types of verification documents
Residence Card Special Permanent Resident Certificate
Payment receipt of national tax or local tax (Note 2) Certificate of tax payment of national tax or local tax (Note 2) Payment receipt of social insurance premium (Note 2)

II Non-resident individual other than those in item I (person who does not have a permanent establishment)

Types of verification documents
Documents published or issued by government offices, or other documents similar thereto (Note 1)
A copy of the power of attorney or of the contract provided in the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 3-18, paragraph 11 (In the case of a securities company, deposits of securities and the contract or Power of Attorney concerning the standing proxy)

III Foreign corporation (foreign corporation that has a permanent establishment)

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

IV Foreign corporation other than those in item III (foreign corporation that does not have a permanent establishment)

Types of verification documents
Documents published or issued by government offices, or other documents similar thereto (Note 1)
A copy of the power of attorney or of the contract provided in the Ordinance for Enforcement of the Act on Special Measures Concerning Taxation, Article 3-18, paragraph 11 (In the case of a securities company, deposits of securities and the contract or Power of Attorney concerning the

standing proxy)

V Others

Deemed provisions regarding verification (provisions to be applied mutatis mutandis pursuant to the order for Enforcement of the Act on Special Measures Concerning Taxation, Article 3, paragraph 19, Article 3-2, paragraph 21 and Article 26-20, paragraph 24)

Verification documents provided in the provisions of the Act on Special Measures Concerning Taxation, Article 5-2, paragraph 11 as applied mutatis mutandis pursuant to the Act on Special Measures Concerning Taxation, Article 5-3 paragraph 9 concerning the verification of Book-entry transfer Japanese Corporate Bonds, or provided in the provisions of the Act on Special Measures Concerning Taxation, Article 5-2, paragraph 11 concerning the verification of Book-entry transfer Discount Japanese Government Bonds, Discount Japanese Local Government Bonds and Discount Japanese corporate Bonds, etc., as applied mutatis mutandis pursuant to the Act on Special Measures Concerning Taxation, Article 41-13, paragraph 12.

Incidentally, in the aforementioned verification documents regarding Book-entry transfer Japanese Corporate Bonds, etc., and Book-entry transfer Discount Japanese Government Bonds, Discount Japanese Local Government Bonds and Discount Japanese corporate Bonds, etc., the words or phrases on the left column of the following tables shall be replaced with the words or phrases described on the right column of the tables in the aforementioned verification documents.

(1) In the case of Book-entry transfer Japanese Corporate Bonds, etc.

Book-entry transfer Japanese Corporate Bonds, etc.	Japanese Government Bonds, etc.
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(2) In the case of Book-entry transfer Discount Japanese Government Bonds, Discount Japanese Local Government Bonds and Discount Japanese corporate Bonds, etc.

Book-entry transfer Discount Japanese Government Bonds, Discount Japanese Local Government Bonds and Discount Japanese corporate Bonds, etc.	Japanese Government Bonds, etc.
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(Note 1) These documents should have been created and issued within 6 months prior to its submission

(Note 2) These documents should bear the receipt date or the issue date which should be within 6 months prior to its submission