KPMG AEOI Updates & Tracking Service CRS Alert



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Japan: Issued Updated FAQs on CRS Reporting System

In September 2026, Japan's National Tax Agency (NTA) released an updated version of its *Frequently Asked Questions (FAQs) on the CRS reporting system*. The key updates include the following:

- Newly added FAQs:
  - **Q2-17. Is information required to be submitted for data fields marked as "Optional" in the CSV File Input Rules?**

    The FAQ clarifies that the "Mandatory/Optional" column in the CSV File Input Rules describes data definitions and does not indicate whether input is required.

    Data fields marked as "optional" in the CSV File Input Rules must nevertheless be completed where the relevant information exists. These fields include identification numbers, tax identification numbers (TINs), countries of tax residence, dates of birth, and indicators for undocumented or closed accounts.
  - **Q2-18. How should the "SelfCert" element be reported?**

    Reporting Financial Institutions (RFIs) must use the following codes, depending on the circumstances:

    For account holders:

    - CRS901, where a valid self-certification has been obtained; or
    - CRS902, where a valid self-certification has not been obtained.

    For Controlling Persons:

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- CRS1001, where a valid self-certification has been obtained; or
- CRS1002, where a valid self-certification has not been obtained.

For reports relating to a reportable year ending on or before 31 December 2025, RFIs must use CRS900 for an account holder or CRS1000 for a Controlling Person.

- Amendments to existing FAQs:
  - **Q1-1-8. What are the key considerations for RFIs when submitting multiple CRS reports?**

    The updated FAQ clarifies that:

    - a MessageRefId identifies each reporting data file and must be unique; and
    - a DocRefId identifies each reporting item, such as the ReportingFI element, and must generally be unique.

  - **Q2-1. What instructions or guidelines should be followed when preparing XML or CSV files?**

    The updated FAQ clarifies that, effective 4 January 2027, all CRS reports must be submitted using the CRS XML Schema Version 3.0, irrespective of the reporting year. The XML (found here) and CSV Input Rules (found here) were updated in September 2026.

  - **Q2-2. How should the MessageRefId be reported?**

    The updated FAQ clarifies that each value entered in the MessageRefId field must be unique and must end with a three-digit number ranging from 001 to 999. Previously used MessageRefId values must not be reused, and each value must follow the prescribed format. Failure to comply with these requirements may result in the report being rejected and requiring resubmission.

    The FAQ further clarifies that a GUID-based MessageRefId consists of “GUID”, followed by a 36-character globally unique identifier and a three-digit serial number.

  - **Q2-3. How should the DocRefId be reported?**

    The revised FAQ provides more detailed formulas for completing the DocRefId fields in the ReportingFI and AccountReport sections. It also provides further clarification on the treatment of the ReportingFI DocRefId where a report is split into multiple submissions.

    The FAQ further notes that a report may require resubmission if a DocRefId does not follow the prescribed format or duplicates a DocRefId used by another RFI.

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- **Q2-13. How should the CtrlgPersonType element be reported?**

  The updated FAQ introduces transitional rules for the CtrlgPersonType element. CRS800 must be used for reporting years up to 2025. It may also continue to be used for the 2026 and 2027 reporting years in specified circumstances where the relevant transaction occurred on or before 31 December 2025 and the relevant information is not electronically recorded in the specified transaction database.

  The update also clarifies that the applicable CtrlgPersonType must be reported separately for each Controlling Person where an account has multiple Controlling Persons.

  In addition, the FAQ notes that this transitional rule differs from the transitional rules applicable to the EquityInterestType element.

- **Q3-6. What are the key changes under the OECD CRS XML Schema v3.0?**

  The revised FAQ reflects the OECD CRS XML Schema v3.0, which was released in October 2024. The key changes introduced under the new schema include:

  - adding a specific electronic money product (SEMP) code to the AcctNumberType attribute of the AccountNumber element;
  - introducing a new EquityInterestType element; and
  - adding new reporting fields within the AccountReport section relating to:
    - whether a valid self-certification has been obtained;
    - whether the account is a new or pre-existing account;
    - whether the account is a depository account, custodial account, or another type of account; and
    - the number of joint account holders, where applicable.

In addition, several other FAQs have been revised to reflect specific technical procedures for reporting, update cross-references, and incorporate editorial changes.

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Reference (Japanese): CRS Reporting System FAQs [PDF 570KB]

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