

KPMG AEOI Updates & Tracking Service CRS Alert

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Country:	Japan
Regime:	CRS
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Japan: Updated FAQs for Potential COVID-19 Related Extensions

In April 2021, the National Tax Agency of Japan updated the Common Reporting Standard (CRS) reporting FAQs, by adding a new FAQ which addresses CRS extensions for coronavirus related reasons. Specifically, the National Tax Agency specifies that entities which cannot provide CRS reports by the deadline, due to unavoidable reasons caused by the coronavirus, should contact them (Q 3.7).

Japan Contacts:



Taro Nakayama

Director

taro.nakayama@jp.kpmg.com

Additional Contact



Ryukichi Kunori

Managing Director

ryukichi.kunori@jp.kpmg.com

Reference (Japanese): [CRS Reporting FAQs](#) [PDF 712KB]

For information on KPMG's global AEOI network professionals, please email [GO-FM AEOI Program Support](#).

For more information on KPMG AEOI Updates & Tracking Service, please see [here](#).

For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, [here](#).

kpmg.com/socialmedia



Contact us

Cyrus Daftary

Principal

+1 212 954 6096

cdaftary@kpmg.com

Laurie Hatten-Boyd

Principal

+1 206 213 4001

lhattenboyd@kpmg.com

www.kpmg.com

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