A third party agent monitors and oversees the operation

Personal Information Protection Commission was created to ensure the appropriate handling the personal information (including My Numbers) paying attention to the usefulness. It monitors and oversees efficiently and effectively by giving instruction, advice and checking timely and appropriately, so that the My Number will be appropriately handled in the administrative agencies and private companies.
Guidelines are available for easy-to-understand explanations on the handling of My Numbers

Various concerns have been expressed about the My Numbers, such as “the possibility of tracking of personal information and information leakage to outside,” “the possibility of financial damage from spoofing using someone else’s My Number” and many other concerns.

To ensure the appropriate handling of specific personal information, the My Number System employs various protective measures.

Personal Information Protection Commission created easy-to-understand guidelines with explanation about these protective measures and their interpretation using specific examples.

The guidelines are based on the interviews and discussions with administrative officers of private businesses so that My Numbers are appropriately handled at administrative sites.

In addition to guidelines for business operation, there are also guidelines for finance-related companies, public administration and regional public organizations.
Please clearly specify the purpose of use when requesting My Numbers

Requesting and using My Numbers for purposes other than those stipulated by law is prohibited. Even if permission is granted by the relevant individual, it is illegal to request or use the My Number of another person for purposes other than those stipulated by law.

When obtaining My Numbers from employees, the legally permitted purpose of use must be clearly set forth, and announced or disclosed as such to the relevant individuals.

When the My Numbers are to be used for multiple purposes, such as tax withholding slip of salary income, pension, medical insurance or employment insurance, these reasons can be given together.

To prevent spoofing, perform identity verification in a strict manner

Verification of individuals by number only creates the potential for spoofing, therefore the Japanese system does not permit the use of My Numbers as means of identification. In addition to checking the accuracy of the number, identity must be verified to ensure that the individual is the rightful owner of the number.

Procedures undertaken by proxy require confirmation with (1) a copy of the relevant individual’s family register by a statutory agent, or power of attorney by mandatory agent to validate the individuals that will be executing the operation, (2) identification of proxy, and (3) the My Number of the relevant person.
ID and My Numbers are required for verification

The My Number Card held by employees enables confirmation of number and verification of the individual.

As a rule, employees who do not have My Number Cards need to be verified with the notification card mailed to them in October 2015. However, notification cards do not have ID photos and are not sufficient for verification of the individual, therefore, individuals need to present photo ID such as a driver’s license or passport to have their identity verified.

Examples are given for difficult-to-handle situations. Detailed decisions have been made regarding documents that will require the Numbers and verify identity.

Additionally, if users can definitely identify the individual through their employment relationship (*), there is no need to submit documents for verification. Please refer to the especially set up My Number page on the Cabinet Office website, and on the National Tax Agency website for more information about identity verification.

(*) If actual users of the specific My Number can definitely identify the individual (tax related situation)

When the user is the person who confirmed the identity at the time of establishment of the employment agreement, or those equivalent to that, consciously perceives and clearly confirms that the number provider is the same person as the owner of the My Number by the notification card or personal identification matters raised in the documents written in the Ordinance Article 12, paragraph (1), item (i), or Rule Article 3, paragraph (1) a personal identity matter confirmed by measures written in the items of Rule Article 3, paragraph (1), items.
There are cases in which My Numbers of dependents are required.

There are comments about what to do for verification of employee dependent identities when their My Numbers are required for administrative purposes.

In regard to the submission of Declaration of exemption for dependents and others, employees are responsible for submission to their employers, and the responsibility to verify the identity of dependents falls on the employees. Private businesses are not responsible for verifying the identity of employees’ dependents. On the other hand, in regard to the submission of the Application for Category III of the National Pension, dependent individuals are responsible for the submission, and employees must verify the identity of dependents with the My Numbers. There are two ways to verify identity, then.

(A) When employees become the proxy for dependents
   In this case, when My Numbers are submitted through dependents → (My Number) → employee (as proxy to dependent), there is no need to verify identity.
   Next, when My Numbers are submitted through an employee (as proxy to dependent) → (My Number) → Company, the identity of the employee (as proxy to dependent) must be verified by the company (Verify authority of proxy + ID of proxy + check My Numbers of employee)

(B) When employees become the proxy for the company
   In this case, when My Numbers are submitted through dependents → (My Number) → employee (as proxy to the company), the employee (as proxy to the company) verifies the identity of the dependents (check My Number + ID)
   If My Numbers are submitted through employee (proxy to the company) → (My Number) → company, there is no need to verify the identity of the dependents.
There are restrictions to the use, provision and collection of My Numbers

Firstly, the range of use of My Numbers is limited to social security, tax and disaster response, as stipulated by current law. My Numbers can only be requested when required for the preparation of documents related to social security and taxation.

It is not possible, for example, to use the My Numbers as employee or customer numbers.

Request for My Numbers are limited to the purposes permitted by law.
For the application of certificate of income and tax withholding, employees provide their My Numbers along with their dependents’ My Numbers to the business owners.

As a rule, My Numbers are requested when the relevant administrative task arises; however, it is possible to request My Numbers when foreseeing administrative procedures that require the provision of My Numbers.

Collection of specific personal information is limited to circumstances recognized by law.
Taking notes on, printing out, and copying another person’s My Number are considered collection, and merely receiving My Numbers is not considered collection.
Safety management measures need to be implemented by parties commissioned (contractors including subcontractor and so on) with administrative tasks that require the use of My Numbers.

In the event all or part of administrative document preparation for social security and tax are commissioned to a third party, the consignor must execute appropriate and necessary supervision to ensure that safety management measures equivalent to that of their own are put in place by the consignee.

Specifically, (1) the consignee must be appropriately selected, (2) an agreement must be concluded to ensure that the consignees comply with safety management measures, and (3) the consignor must ascertain the handling of specific personal information by the consignee.

The consignor must check equipment, technical standards, supervision and training of employees and other business environments of the consignee prior to the commissioning of the work.

An agreement must be concluded that includes a clause on confidentiality, the prohibition of the taking of specific personal information outside the office, prohibition of the use of specific personal information for purposes other than specified, the return or destruction of specific personal information after completion of the consignment agreement, the supervision and training of employees, and a report must be submitted to the consignor regarding the status of compliance with the agreement.

The consignor is responsible for supervising the consignee, and also responsible for indirect supervision of re-consigned companies.

The consignee commissioned to conduct all or part of the administrative work for social security and tax may re-consign the work only when consent is obtained from the original consignor.
Appropriate organizational safety management measures for My Numbers must be put into place

Business operators must implement essential and appropriate safety management measures to prevent leakage, loss or impairment and for other appropriate management of My Numbers and specific personal information, as well as execute essential and appropriate supervision of their employees.

It is important to clarify the range of administrative work that requires the handling My Numbers and specific personal information. The guidelines provide safety management measures that business operators should take. Some of the recommended measures include the establishment of a basic policy, the establishment of rules, and systematic, personnel, physical and technical safety management measures.

A special rule is set for small and medium enterprises with less than 100 employees in consideration of its effect on business operations.

- "Establishment of the basic policy" means that, it is important to clarify fundamental principles for the securing of appropriate handling of specific personal information.

The establishment of a basic policy is not compulsory, however, it has the merit of publicizing the stance of the company and providing training to employees.

- "Development of official handling rules" means that the establishment of rules that involves the preparation of manuals and documents that show the range of work, organizing the flow of administrative work with clarified range and person in charge of specific individual’s personal information and specific handling.

- Systematic safe management measures are maintenance of the organization system, operation based on handling official rules, maintenance of the means to identify the handling situation, maintenance of the system corresponding to the case such as information leakage and grasping and reviewing of the handling situation and safe management.

- Personnel safe management measures are the supervision and training of employees

- Physical safe management measures are management of an area dealing with specific personal information, prevention of theft of apparatus and electronic media and so on, prevention of leaks in the handling of electronic media, deletion of the personal numbers, correspondence about the disposal of apparatus and electronic media. In addition, the disposal and deletion of the personal number, apparatus and electronic media should be performed as promptly as possible when they became needless by the means that cannot be restored to the original state. Also, it is necessary to preserve the record about the deletion or discarded.

- Technical measures are the control of access, identification and authentication of accessing person, prevention of unauthorized access and information leakage and so on.
■ Restrictions for the retention (disposal) of My Numbers
Specific personal information that includes My Numbers may not be retained as stipulated by law. Such information can only be retained as required for the execution of administrative processes.

Documents with My Numbers can be retained for the specific period permitted by law.

One example is the retaining of My Numbers of employees in a continuous relationship under an employment agreement for the preparation of certificates of income and tax withholding, health insurance and welfare pension documents expected to be prepared in following years, which makes it possible to retain such personal information.

On the other hand, because the collection and retention of specific personal information is prohibited by law, with exceptions as indicated for a limited extent, when the preparation of documents related to social security and taxation are no longer required and the storage period stipulated by the jurisdiction laws have lapsed, My Numbers must be disposed or deleted as soon as possible.

It is possible to continue holding the document if My Numbers are deleted or masked to an un-restorable level.

In this way, there are restrictions on the retention (disposal) of My Numbers. It is desirable to manage paper documents by year on the assumption that they will eventually be disposed of or deleted, or structure a system on the computer to delete My Numbers that are no longer required.
Punishments were strengthened

Punishments related to My Number System are more strengthened than other punishments of similar provisions in the same type of law.
Personal information is retained under the decentralized management

In the My Number System, personal Information is de-centrally retained in governmental agents such as regional municipalities and health insurance societies, and "de-centralized management" method, in which the information is exchanged as needed, is adopted utilizing the information-sharing through network system.
With information sharing, My Number itself is not used

With information sharing, we do not use My Number directly but use a code specifically written to every information possession organization, so that the system prevents leaking out the information one after another and works in safer environment.

Also, through the function “exchange history” of the website “Mynaportal” which is accessible by logging-in using My Number Card, the user will able to check when and between which agencies one’s information was exchanged.
4. 法人番号
Corporations will be issued Corporate Numbers (13-digit), and unlike My Numbers, Corporate Numbers can be used freely by anyone.

The Commissioner of the National Tax Agency issues 13-digit Corporate Numbers to (1) registered corporations, (2) national agencies, (3) regional public organizations, and (4) other corporations and organizations. The above-listed corporates will receive Corporate Numbers without having to take any special steps. Corporate organizations other than the above that meet certain criteria may apply to the Commissioner of the National Tax Agency for a Corporate Number.

One Corporate Number will be issued to one corporation, and different Corporate Numbers will not be given to branch offices or factories, individual businesses and associations in the civil law.

Notification of Corporate Numbers will be sent, for registered corporations for example, to the registered head office or the location of the main business office.

Please keep in mind that if you have moved the location of your office and have not reported the change, the notification will be sent to the original address and may sent back to the sender, which means that you cannot receive the notification.

The Commissioner of the National Tax Agency will publish via Internet (official site for Corporate Numbers on the National Tax Agency website) (1) name, (2) address, and (3) Corporate Number of corporate bodies to which the Corporate Numbers have been issued.

Different from My Numbers, there is no restriction on the use of Corporate Numbers, and anyone can obtain and use the Numbers via the Internet.
Corporate Numbers will be posted on the Internet to be downloaded

The official site for the Corporate Number on the National Tax Agency website has the following 4 characteristics.

1. Corporate Numbers can be searched by number, name of company and location
2. The 3 categories of corporate data can be downloaded for use on your PC
3. Web-API function is provided
4. The data corresponds not only to PCs but to other devices, such as tablets and smartphones

To be specific, searches can be conducted with ambiguous or refined parameters, and results can be rearranged by alphabetical order or by prefecture.

Some of the data download functions include download of the most recent information on all corporate bodies issued Corporate Numbers as of the end of the month, and download of the updated information of the day.

Data can be downloaded in CSV or XML format.

The Web-API function enables direct acquisition of corporate information from the systems of the relevant corporation without the assistance of another person, and the website provides an interface for this function.
Explanation of the objectives and merit of the Corporate Number System

Corporate Numbers enable efficiency in administration, improves the convenience of citizens (corporations), realize a fairer and most just society, and create new values. These merits of the Corporate Number System are expressed by "Wakaru, Tsunagaru, Hirogaru (Know, link and expand)". Explanations of these terms follows:

"Wakaru (to know)" signifies that Corporate Numbers make it possible to obtain the name and location of a company. Search of Corporate Numbers is possible by using the number as keyword to obtain the name and address of the company in a very simple manner. It also makes it possible to obtain the newest name and address information, which allows for more efficient registration and update of client information.

"Tsunagaru (to link)" signifies that corporations can be linked through Corporate Numbers. When corporate information needs to be shared between businesses and administrative bodies, adding Corporate Numbers to the client information managed with different codes by multiple departments, divisions and by group companies, enables the putting together of all transaction information of different sections and group companies making name gathering more efficient.

"Hirogaru (to expand)" signifies that services can be expanded using Corporate Numbers. With certain presuppositions, if information is shared among administration agencies using Corporate Numbers, and administration procedures such as notifications and applications can be conducted in a one-stop system, the burden on the corporate bodies (companies) can be reduced. In the private sector, if a foundation to share corporate information is established using Corporate Numbers, documents required for business transactions can be reduced, which makes office work more efficient. It will also become possible to provide useful corporate information to citizens.
Explanation about effective use of the application of various accounting software using Web-API

First, you can utilize a Corporate Number as an input supporting function of the corporation information to perform on a website or operation system.

For example, if you are doing hand inputs of all basic information of a corporation such as corporate name and address. In this case, incorrect input and notation shake may invite problems when you utilize the information acquired.

Utilizing Web-API or downloaded data, you can add a function to get by input of Corporate Number, automatically supplement information comprising “name of the corporate” and “address of the main office” which are published on the Corporate Number site. In this way, problems of false input and the shaking notation will be solved and get promoted efficiency of the input work.

Second, using Corporate Numbers, you can do better management of the companies account receivable (sales account book) including easy calculation of every business partner.

For example, at the present conditions, you do the management of the account receivable (sales account book) upon outbreak of the business day by day.

If you manage the account receivable (sales account book) with Corporate Numbers, the calculation of business partners becomes easy with Corporate Numbers as key. In addition, you can perform the calculation of every business partner surely because the same Corporate Number covers the head office and branch offices.

Private software companies have developed tax practice accounting software equipped with such a function and have already started service.
Explanation of writing Corporate Number to public information side by side

Background was the “Declaration to be the World’s Most Advance IT Nation” (cabinet decision on June 24, 2014) and the “interim report” (May 20, 2014) of My Number Subcommittee. Since they showed the intention regarding to add Corporate Numbers to the information about specific corporation when published in the internet by national and regional public agencies. And they suggested starting on January 2016 when the Corporate Numbers are to be used, and to carry out gradually, which is to become a principal from January 2018.

In this way, a search, collection and utilization using the Corporate Numbers will be easy, and usability of public information will be enhanced.

Objects include government agencies, Independent administrative agencies, regional public agencies. Specific information is about procurement, license and permission, discipline and recommendations, subsidies, recall reports, and job offers.

As a method of the writing together, in the case of a list form, add a line to list a Corporation Number in the next row of corporation names.

But, in case that it is not easy to insert a line to list the Corporate Number due to the limitation on the system, listed in a column of corporation name.

In the case of writing sentence form, list a Corporation Number following the corporation name.

In this case, list it in the head of the Corporate Number with “Corporate Number” to secure visibility and bind the whole with a parenthesis.

(Reference)

As an example of the writing together of the Corporate Number, the Corporate Numbers are come to be written jointly in the ministry homepages.
Introduction of “Corporate Information” operated by Ministry of Economy, Trade and Industry (METI) as an example of utilization of Corporate Number by government agencies

From January 2017, METI publishes a tool “Corporate Information” that makes it easy to search and read about the consolidated corporate information managed by the governments.

Published information which is separately managed by departments within each government is the subsidy grant information, trust contract information, administrative penalties information, authorization and report information and commendation information. It will be likely added sequentially in future.

The corporate information enables to search not only by Corporate Number and corporate name, but to search with the designation of some detailed condition such as address, capital stock, employees number.

Also, a simple map search function is attached to it and searching from the map of Japan is possible based on the address.
Introduction of the site for general qualification application and procurement information searching run by the Ministry of Internal Affairs and Communications as an example of the use at government offices

As a bid participation qualification of the general competition (nomination competition) related to the production and sale of a specific article in each ministries and government offices, there are unified qualifications penetrating all ministries and government offices.

When a qualification is given, the qualification is with an effective bid participation qualification in all procurement engines of each ministries and government offices located in every area hoping to be in the applicable competition participation areas.

From December 24, 2015, the “Corporate Number” was added to the items necessary for the general qualification application.

With this, when you apply on the Internet, if you first input a Corporate Number, the information of the “trade name or name”, “head office address” and “head office zip code” are reflected automatically.

In addition, as for suppliers who passed through the screening, the Corporate Number will be shown together with the head office address, trade name or name, as such (but, about corporations without a legal person, this is true only when the representative or the manager of the corporation have agreed beforehand.)
The National Tax Agency was registered as an issuing agency based on global standard

The National Tax Agency was registered as an issuing agency with the United Nation and the International Organization for Standardization and gained “issuing agency code”, so that the Corporate Number ensures use within the country and overseas for international commerce (e-commerce) on a global basis.

1. It is like using a Corporate Number as a common corporate code in international e-commerce.

First, the National Tax Agency gained an issuing agency code from the United Nation as such, by registration to the initiating agency of the company code base on the rule authorized by the United Nation and standard authorized by ISO, in other words, registration as an issuing agency with the United Nation and ISO. By combining the issuing agency code and Corporate Number (company code), it ensures singleness of the company code on a global basis.

2. When a Corporate Number is utilized as a common company code, these are prospective effects and utilization examples.

Effects such as the load reduction of the maintenance (change of trade name, address, etc.) are expected, once utilization of the Corporate Number as common company code regarding the business partners held as company code set by each company’s own method.

3. There are three international standards that the National Tax Agency registered for the issuing agency. Those are administration-centered difference in the standard, but come to greatly relate to standards to modify the electronic tag to distinguish a standard and things concerned with e-commerce.
**Brief explanation about each standard with which National Tax Agency registered an issuing agency, and about the issuing agency code sent to the National Tax Agency**

The second left registration of “Registered Standard Row” (UN/EDIFACT Data Element 3055 and ISO/IEC 6523-2) is the standard on company codes to identify partners participating in exchange of orders through data exchange such as e-commerce.

As a reference, UN/EDIFACT data element 3055 has the registration of issuing agencies including for customs, Ministry of land Infrastructure and Transport, the Coast Guard, Ministry of Justice, NACCS center.

From October 2017, exporter/importer marks for import and export reports, JASTPRO codes (corporate) and customs issue codes (corporate) are replaced, in principle, with a Corporate Number to be input.

As for ISO/IEC 15459-2 on the right side, it is used in part in codes to identify goods, supplies being transported and cargo, which is the standard for the company code. This is in use combined with company code (Corporate Number) and this issuing agency code (TAJ) as the identifiers of a company in automated identification media such as electronic tags.

Those issuing agency codes issued for the National Tax Agency are “402”, “0188” and “TAJ” respectively. To confirm, please refer to the homepage of the National Tax Agency.
Explanation about the English version of “National Tax Agency Corporate Number Publication Site”

Under the situation that globalization of economic business, thinking about promotion of the profit inflection of the Corporate Number, English notation of the name and location of corporate will be necessary.

Therefore, from April 2017, the National Tax Agency publicized English notations of “trade name or name” and “address of the head office or main office” based on the application from the hoped corporation, on “the English version web page of the National Tax Agency Corporate Number publication site”.

The lower part of the document shows the flowchart from registration of the English notation to publication. When you hope for registration of the English notation,

① Input the English notation information from the registration form of the publication site.
② Please transmit a message to a National Tax Agency corporation number management office.
③ After the transmission, print out “the English notation information transmission vote and the sending book” that input, transmission contents were displayed after the transmission.
④ To prevent a spoofing attack, submit it with room for attaching corporation confirmation documents, via mail as such, to a corporate number management office and submit it to a corporation number management office by mail.
⑤ At the corporate number management office of the National Tax Agency, they confirm information and presentation documents input, and perform work called the publication in registration of the English version web page.

Please note that the announced English notation information requires attention not to make any errors because input contents are just reflected as is.
5. 參考資料
Please refer our homepage for the latest information

The common questions (FAQ), latest information and documents concerned with the My Number System are publicized on the homepage of the social security and tax number system (My Number System) of Cabinet Office. Please search it with the “My Number”.

The relevant ministries and agencies including personal information protection committee, Ministry of Internal Affairs and Communications, National Tax Agency, Ministry of Health, Labor and Welfare dispatch information on the specially installed site of the homepage too and link to the homepage of each ministry and government offices concerned from the homepage of the Cabinet Office.

In addition, there is the op-ed page of My Number on the homepage of the government public information, and public information such as an animation or the newspaper insert handbill which you can utilize. Please search for this by “government public information”.

The update information of the homepage of relevant ministries and agencies is sent in official e-mail magazines.
There is a call center corresponding to inquiries
We established the My Number Comprehensive Free Dial which corresponds to inquiries for a free of charge call.
The number is 0120-95-0178.
Please be careful not to call the wrong number.
We established the toll-free call service in English, Chinese, Korean, Spanish and Portuguese.
The number is 0120-0178-26.

Lastly
We would like an appropriate management for the My Number of each of you in companies.
Q 従業員や講演料等の支払先等からマイナンバー(個人番号)の提供を受けられない場合、どのように対応すればいいですか？

A 法定調書の作成などに際し、従業員等からマイナンバー(個人番号)の提供を受けられない場合でも、安易に法定調書等にマイナンバー(個人番号)を記載しないで税務署等に書類を提出せず、従業員等に対してマイナンバー(個人番号)の記載は、法律(国税通則法、所得税法等)で定められた義務であることを伝え、提供を求めてください。

それでもなお、提供を受けられない場合は、提供を求めた経過等を記録、保存するなどし、単なる義務違反でないことを明確にしておいてください。

経過等の記録がなければ、マイナンバー(個人番号)の提供を受けていないのか、あるいは提供を受けたのに紛失したのかが判別できません。特定個人情報保護の観点からも、経過等の記録をお願いします。

なお、税務署では、番号制度導入直後の混乱を回避する観点などを考慮し、マイナンバー(個人番号)・法人番号の記載がない場合でも書類を受付することとしていますが、マイナンバー(個人番号)・法人番号の記載は、法律(国税通則法、所得税法等)で定められた義務であることから、今後の法定調書の作成などのために、今回マイナンバー(個人番号)の提供を受けられなかった方に対して、引き続きマイナンバーの提供を求めていただきますようお願いします。

【国税庁ホームページより】
よくある質問 ②

Q 利用目的として「源泉徴収票作成事務」、「健康保険・厚生年金保険届出事務」に特定し、その利用目的を本人に通知等している場合、市区町村から送付されている従業員等に係る住民税の「特別徴収税額決定通知書（特別徴収義務者用）」に記載されている個人番号は、その利用目的の範囲内で利用することができますか？

A 利用目的を特定し、本人に通知等しているのであれば、本人以外から提供を受けた個人番号についても、その利用目的の範囲内で利用することができます。したがって、利用目的として「源泉徴収票作成事務」、「健康保険・厚生年金保険届出事務」と特定し、本人に通知等している場合、「特別徴収税額決定通知書（特別徴収義務者用）」に記載されている個人番号は、その利用目的の範囲内で利用することもできます。

【個人情報保護委員会ホームページより】
Q 本人確認は、マイナンバー（個人番号）の提供を受ける度に行わなければならないのですか？

A マイナンバーの提供を受ける都度、本人確認を行う必要があります。例えば、従業員からマイナンバーを記載した扶養控除等申告書を毎年提出してもらう場合、本人確認も毎回行う必要があります。ただし、2回目以降の番号確認は、マイナンバーカードや通知カードなどの提示を受けが困難であれば、事業者が初回に本人確認を行って取得したマイナンバーの記録と照合する方法でも構いません。また、身元確認については、雇用関係にあることなどから本人に相違なことが明らかに判断できると個人番号利用実施者が認めるときは、身元確認のための書類の提示は必要ありません。

【内閣府ホームページより】