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GMS Flash Alert

Immigration

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Japan – Revised Permanent Residence Guidelines and New Revocation Framework

On 1 October 2026, the Immigration Services Agency of Japan (ISA) published revised Guidelines for Permission for Permanent Residence and new guidelines on the revocation of Permanent Resident status. The revised permanent residence guidelines generally apply to applications filed on or after 1 April 2027. The new revocation framework also takes effect on 1 April 2027.[1,2,3,4]

WHY THIS MATTERS

The revised guidelines provide significantly more detail on how permanent residence applications will be assessed, particularly in relation to financial stability, residence history, compliance, and integration into Japanese society. They also change the preferential residence requirement for certain spouses and introduce a new framework under which Permanent Resident status may be revoked or changed to another status in specified circumstances.

Applicants may therefore face a more detailed assessment and may need to provide additional evidence concerning household finances, residence history, compliance, and integration into Japanese society.

Key Highlights

- The revised permanent residence guidelines generally apply to applications filed on or after 1 April 2027. As an exception, the revised household income criteria and the provisions concerning the risk of becoming a public burden also apply to applications filed on or after 1 April 2026 and still pending as of 1 October 2026.
- Financial stability will generally be assessed at the household level, with more detailed criteria applying to household income and projected pension benefits.
- Japanese-language ability at a B1-equivalent level, understanding of Japanese systems and rules, and school attendance by school-age children are identified as relevant considerations, subject to specified exceptions.

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- Long absences from Japan may be assessed negatively. A single absence of six months or more without a reasonable explanation, or cumulative absences of two years and six months or more during the 10 years preceding the application, will generally be viewed negatively.

- For spouses of Japanese nationals, Permanent Residents or Special Permanent Residents who rely on the preferential residence requirement, the revised guidelines require at least five years of genuine marriage and at least three continuous years of residence in Japan.

- From 1 April 2027, additional grounds for revoking Permanent Resident status will apply to cases involving specified immigration law violations, intentional non-payment of taxes or other public dues, and certain criminal convictions.

1. Acquisition of Permanent Residence

The three core requirements remain good conduct, the ability to maintain an independent livelihood, and a determination that permanent residence would be in Japan's national interest. The revised guidelines do not add new substantive eligibility requirements but provide a more detailed framework for assessing these requirements. From 1 April 2027, compliance with immigration law obligations and the payment of taxes and other public dues, matters already considered in practice, will be reflected in the Immigration Control Act.[1,2]

Financial Stability and Household Circumstances

- The revised guidelines provide more detailed criteria for assessing whether an applicant has the financial means to maintain a stable and independent livelihood in Japan, both now and in the future. As a general rule, the assessment is made at the household level and considers the applicant's residence history, current and expected future income, assets, skills, and other relevant circumstances.

- For income, the ISA will consider whether the household's annual income has consistently exceeded the average income of a Japanese household of the same size.

- The assessment will also consider projected future pension benefits based on factors such as the applicant's age, employment history, pension coverage, past earnings, and current income. Projected benefits are compared with a benchmark based on 30 years of participation in the Employees' Pension Insurance system at the relevant income level. If projected benefits fall below the benchmark, sufficient financial assets to cover the shortfall may also be taken into account. Projected pension benefits and any assets used to cover a shortfall are generally assessed at the household level.

National Interest Assessment

- The national interest assessment covers compliance with immigration law obligations and the payment of taxes and other public dues. Current compliance alone may not be sufficient, as past violations, late payments, or collection measures may also be assessed negatively. Payment-related matters are generally reviewed at the household level.

- Japanese-language ability at a B1-equivalent level under Japan's Framework of Reference for Japanese Language Education is identified as a relevant consideration, rather than a uniform mandatory requirement. This consideration does not apply in certain cases, including specified highly skilled applicants, certain family members, and other applicants for whom requiring B1-equivalent ability would not be considered necessary or appropriate.

- The ISA will also consider the applicant's understanding of Japanese systems and rules through a method to be designated by the Commissioner, principally with reference to the Living and Work Guidebook. For applicants raising school-age children, their children's attendance at elementary or junior high school may also be considered.

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Residence History and Preferential Routes

- As a general rule, an applicant must have resided continuously in Japan for at least 10 years, including at least five continuous years under a qualifying work or residence status. The applicant is also generally expected to hold the longest period of stay available for the current status of residence at the time of filing, subject to transitional treatment for certain holders of a three-year period of stay.

- A single absence from Japan of six months or more without a reasonable explanation, or cumulative absences of two years and six months or more during the 10 years preceding the application, will generally be assessed negatively. The guidelines also clarify which Designated Activities may count toward the overall 10-year residence period and which may also count toward the five-year work- or residence-status component.

- For applications filed on or after 1 April 2027, spouses of Japanese nationals, Permanent Residents or Special Permanent Residents who rely on the preferential residence criteria will be required to have at least five years of genuine marriage and at least three continuous years of residence in Japan. Accelerated routes remain available for qualifying highly skilled applicants, including a three-year route for applicants meeting the 70-point threshold and one-year routes for applicants meeting the 80-point threshold or the criteria for Special Highly Skilled Professionals.

2. Retention of Permanent Residence

The new revocation guidelines will apply from 1 April 2027. They explain the additional statutory grounds for revocation and how the ISA will determine whether Permanent Resident status should be revoked or changed to another status of residence where continued residence in Japan remains appropriate.[3,4]

Failure to Comply with Immigration Law Obligations

- Relevant conduct includes failure to complete required Residence Card renewal or reissuance procedures, failure to carry or present a Residence Card, and certain conduct involving a counterfeit or altered Residence Card or another person's Residence Card. Such conduct may fall within a statutory ground even if it results from negligence.

- However, the statutory ground may not be met if there is a justifiable reason, such as illness or a natural disaster. The ISA states that it does not envisage revoking Permanent Resident status solely on the basis of a single inadvertent failure to carry a Residence Card or complete the required Residence Card renewal procedures.

Intentional Non-Payment of Taxes and Other Public Dues

- Intentional non-payment of taxes and other public dues may constitute a ground for revocation. Relevant public dues include taxes, public health-insurance premiums, and public pension contributions. The key issue is whether the individual knew of the payment obligation and deliberately failed to pay.

- The ISA will consider the individual circumstances, including ability to pay, the amount and duration of arrears, the reasons for non-payment, responses to payment demand, subsequent payment conduct, and current circumstances. Illness, natural disaster, unemployment, and other unavoidable circumstances may weigh against a finding of intentional non-payment. Arranging instalment payments or obtaining a payment deferral may indicate an intention to pay, while subsequent payment does not necessarily mean that the original non-payment will cease to be considered.

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Specified Criminal Offences

- A sentence of imprisonment, including a suspended sentence, for specified intentional offences may constitute a new ground for revocation. Covered offences include theft, fraud, extortion, and murder, as well as dangerous-driving offences resulting in death or injury.

- Whether Permanent Resident status is ultimately revoked will depend on the individual circumstances of the case, including the person's prior criminal record and any indications of a propensity for criminal conduct.

Decision on Ex Officio Change or Revocation

- Meeting a statutory ground does not automatically result in revocation and removal from Japan. If continued residence in Japan is not considered inappropriate, the Minister of Justice may instead change the individual's status of residence ex officio. Before deciding whether to revoke or change the individual's status, the ISA will investigate the relevant circumstances, and the individual or an authorised representative will have an opportunity to present views and supporting evidence.

KPMG INSIGHTS

The revised guidelines provide greater clarity on how eligibility for permanent residence might be assessed. Applicants may be subject to a more detailed review of household finances, residence history, compliance, and integration into Japanese society.

Applicants, existing Permanent Residents, and employers supporting internationally mobile employees might wish to consider the following actions:

- Applicants may review their household income, projected pension benefits, residence history, and time spent outside Japan before filing.

- Applicants may wish to verify the timely payment of taxes and other public dues by relevant household members.

- Applicants relying on a family-based preferential route may review whether they meet the applicable requirements as of the filing date.

- Employers may consider whether extended business travel or the residence of dependants overseas could affect an employee's application.

- Existing Permanent Residents may retain records relating to Residence Card procedures, payment arrangements, and any circumstances that may affect compliance.

The new framework does not appear to mean that every inadvertent breach will result in revocation. The ISA will assess the applicable statutory ground and the individual circumstances before determining whether Permanent Resident status should be revoked or changed to another status of residence.

If assignees and/or their programme managers have questions or concerns about how these changes may apply to specific situations, they may wish to seek advice from their usual global mobility or immigration advisers or the GMS team in KPMG in Japan (please check the Contacts section).

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ENDNOTES:

1 Immigration Services Agency of Japan (in Japanese), "Guidelines for Permission for Permanent Residence," revised on 1 October 2026.

2 Immigration Services Agency of Japan (in Japanese), "Guidelines on Revocation of Permanent Resident Status."

3 Immigration Services Agency of Japan (in Japanese), "Overview of the Guidelines on Revocation of Permanent Resident Status."

4 Immigration Services Agency of Japan (in Japanese), "Q&A on the Proper Administration of the Permanent Residence System."

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The information contained in this newsletter was submitted by the KPMG International member firm in Japan.

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