

Comparison table for the amendment to the Basic Guidelines on Information Requirements and Inspection on Foreign Audit Firms etc. by the
Certified Public Accountants and Auditing Oversight Board

(the revised parts are underlined.)

Before revision	After revision
<p>I - V ...</p> <p>VI Confidentiality of Obtained Information</p> <p>The CPAAOB shall appropriately manage the information obtained through information requirement or inspection or from Foreign Competent Authorities (hereinafter referred to as the “Obtained Information”) in a manner complying with Japanese laws and regulations (including the Act on the Protection of Personal Information <u>Held by Administrative Organs</u>) and general rules related to management of administrative documents, etc. In so doing, special care shall be paid so that:</p> <p>(i) - (iii) ...</p> <p>VII Effective Date</p> <p>VIII ...</p>	<p>I - V ...</p> <p>VI Confidentiality of Obtained Information</p> <p>The CPAAOB shall appropriately manage the information obtained through information requirement or inspection or from Foreign Competent Authorities (hereinafter referred to as the “Obtained Information”) in a manner complying with Japanese laws and regulations (including the Act on the Protection of Personal Information) and general rules related to management of administrative documents, etc. In so doing, special care shall be paid so that:</p> <p>(i) - (iii) ...</p> <p>VII Effective Date</p> <p><u>(Revised)</u> <u>This Guideline comes into effect as of April 1st, 2022 and applies to the inspection with an advance notice (applies to the on-site inspection in the case of no advance notice) since then.</u></p> <p>VIII ...</p>