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February 8, 2018

Company Name	Nissan Motor Co., Ltd.
Code No.	7201
Inquiry	IR Department (TEL 045-523-5523)

Notice Concerning Impacts of the Enactment of the U.S. Tax Cuts and Jobs Act

Nissan Motor Co., Ltd. hereby announces that the impacts of the enactment of the U.S. Tax Cuts and Jobs Act in the U.S. in its consolidated financial results for the nine-months ended December 31, 2017 are as follows;

The Tax Cuts and Jobs Act was enacted in the U.S. on December 22, 2017. Due to the Act, the federal corporate income tax rate in the U.S. applicable to the Company's U.S. businesses was reduced from 35% to 21%.

The Company has recognized the impact of the enactment of the Tax Cuts and Jobs Act as a ¥207,691 million decrease in income taxes including a remeasurement of deferred tax assets and liabilities in its U.S. consolidated subsidiaries, in the current third quarter ended December 31, 2017. As a result, net income has increased by the same amount.

For the impacts of this decrease in income tax expenses on the forecast for the consolidated financial results for fiscal year 2017, please refer "Revision of FY2017 Financial Forecast" announced today.

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