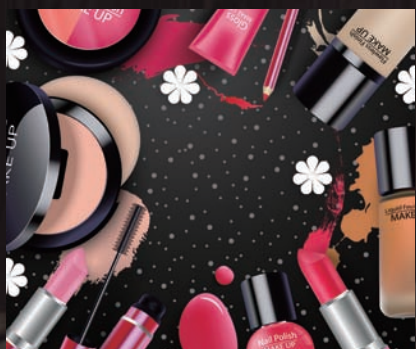




# JAPAN TAX-FREE Shopping Guide

Understand the tax exemption program, shop smartly and enjoy your shopping experience in Japan.



# Japan's tax exemption program

To make the most of shopping in Japan, you need to know about Japan's tax exemption program. Tax exemption in Japan basically applies to all items, from general items such as home appliances, accessories, and shoes, to consumable items such as alcohol, food, cosmetics, tobacco, and medicines. Tax is exempt only under certain conditions. Learn more below.



## POINT 1

The 10% consumption tax may be exempted.

Certain items are subject to the reduced tax rate of 8%. Visit the following website for more information about the reduced tax rate.

[https://www.mof.go.jp/english/tax\\_policy/tax\\_system/consumption/index.html#a03](https://www.mof.go.jp/english/tax_policy/tax_system/consumption/index.html#a03)

## POINT 2

When you purchase merchandise, you can pay the tax-exempt price.

The tax refund procedure must be carried out while at an airport or similar location. To carry out the procedure, you must show your actual passport, not a copy of the visa page. Tourists traveling by cruise ship need to show their cruise ship tourist permit.

\* For those on the Trusted Traveler Program (TTP), be sure to bring your passport along with your Registered User Card.

## POINT 3

Purchases that total 5,000 yen or more qualify for a tax refund.

The terms and conditions of tax refunds depend on the type of product. Refer to the diagram below for details.

## POINT 4

The program only applies to foreign visitors in Japan temporarily!

This program is applicable to foreign visitors staying in Japan for less than six months only.

\* Non-residing Japanese nationals may be eligible to apply for tax exemption.

**General items**

Jewelry / crafts

Home appliances

Golf equipment

Clothing

Shoes / bags

**Tax-free purchase amount**

The total purchase amount at the same store in a single day must be 5,000 yen or more (excluding tax).

**Conditions**

- Special packaging not required.
- Can be used in Japan.
- Must be taken out of Japan less than 6 months following the date of your entry into Japan.

**Consumable items**

Liquor / beverages

Tobacco

Health foods

Cosmetics

Food

**Tax-free purchase amount**

The total purchase amount at the same store in a single day must be between 5,000 yen and 500,000 yen (excluding tax).

**Conditions**

- Special packaging required.
- Cannot be used in Japan.
- Must be taken out of Japan within 30 days after purchase.

**General items**

+

**Consumable items**

+

**Tax-exempt purchase amount**

The total purchase amount for general items and consumable items purchased in one day at the same store must be between 5,000 yen and 500,000 yen (excluding tax).

**Conditions**

- Special packaging required.
- Cannot be used in Japan.
- Must be taken out of Japan within 30 days after purchase.

\* Some stores may not let you combine general and consumable items for a tax refund. Check with the store whether or not you can receive a refund for combined purchases. Payments for items that are clearly for consumption within the country such as meals at restaurants are not eligible for tax exemption. Purchases made for business or sales purposes are also not eligible for tax exemption.

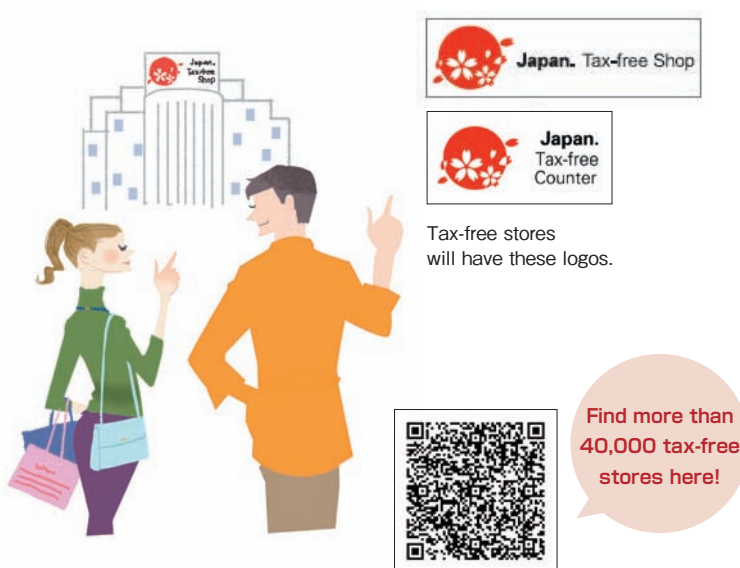


# Make use of the tax exemption program!

What do you need to do to enjoy tax-free shopping? On this page we will explain step by step how to use the tax exemption program when shopping in Japan. Make sure that you understand the program and what you need to do to enjoy the benefits of it.



## 1 Look for these logos.



## 2 Go through tax exemption procedures.



### Required items for the procedure

- Purchased items
- Your own passport (with valid entry stamp) or cruise ship tourist permit
- \* A receipt (written receipt not accepted) and the credit card used for purchase are required when applying for exemption at the tax-free counter.

Bring the items you would like to file a tax exemption application to the tax-free counter or cash register of the tax-free store.

\* For those on the Trusted Traveler Program (TTP), please note that your passport is required in addition to your Registered User Card to qualify for the tax-exemption system.

## 3 Sign the "Covenant of Purchaser."

**Read the contents of the covenant thoroughly and sign it.**

**Purchase at a tax-excluded price or receive a tax refund.**

Purchases can be made at prices excluding the consumption tax amount. However, if using the tax-free counter, the accrued consumption tax will be refunded on the spot when going through the tax exemption procedure.

\* A charge may be levied depending on the store.

**Receive your items.**

Purchased items will be sealed in a special bag or box before being handed over to you. You must keep them in that bag or box until you leave Japan.

\* If your purchase qualifies for a combined tax refund, then your general items must also be kept in the special bag or box.



## 4 Go through the proper procedures at the airport.

When you leave Japan, submit the items you purchased along with the Record of Purchase that is affixed to your passport to customs.

Note that liquids cannot be taken onto the airplane.



### Caution

### About quarantine

Livestock products such as meat, marine products, and agricultural products such as vegetables and fruits must undergo an export inspection at the animal quarantine office and plant protection station when being taken out of Japan. They will be confiscated when you exit the country if they have not undergone export inspections in Japan. There are some countries and regions that forbid the import of food products by law, so please make sure to confirm the regulations of your home country or your next destination.

## Tax Exemption Q&A

Here are answers to questions that you may have with the tax exemption program. We recommend that you learn about the tax exemption program on this page before shopping to avoid any trouble.

**Q** If I don't get a stamp in my passport because I use the automatic gates when entering Japan, am I still eligible for tax exemption?

**A** You must have an entry stamp to be eligible for tax exemption. When using the automatic gates, make sure to get an entry stamp from a nearby immigration officer.

**Q** I left my passport at my hotel. Can I apply for tax exemption tomorrow?

**A** No. Tax exemption procedures must be done at the time of purchase at the location where you purchased your products, so please don't forget your passport. Furthermore, please note that even if you use the consolidated tax exemption counter, your products will only qualify for tax exemption procedures on the day they were purchased.

**Q** I understand that liquids cannot be brought onto the airplane, so how can I apply for tax exemption for cosmetics and so on?

**A** Liquids that exceed the allowance for bringing in your carry-on luggage must be checked. We therefore advise you to submit your tax exemption declaration to a customs officer or the airline check-in counter staff before you check your suitcase.

**Q** Can I get both the liquor tax and consumption tax refunded at a sake brewery?

**A** Yes, at some locations. You can also combine general items with consumable items (including alcohol). However, the total amount, excluding the liquor tax and consumption tax, must be at least 5,000 yen.

**Q** Is it true that purchases made at shopping malls and shopping streets can be consolidated for tax exemption purposes?

**A** There is a "consolidated tax exemption" program whereby purchases can be consolidated for tax exemption purposes in shopping areas where travelers need to pay separately at each store. Please check the location of the consolidated tax exemption counter in advance and whether the store is covered by the program.

**Q** You often see "duty-free" at airports and other locations. What is the difference between tax-free and duty-free?

**A** In addition to consumption tax, "duty-free" purchases are exempt from customs duties and liquor, tobacco and other taxes. In general, duty-free purchases cannot be made in the country you are visiting but only in international zones such as airports. But recently, you can find duty-free stores in some cities in Japan and enjoy duty-free shopping under special conditions.

Is this tax exempt or not?

Let's check

Combination of general items



Shoes  
2,500 yen



Clothing  
3,000 yen



5,000 yen or more:  
Tax-Free

Usable in Japan: **Yes**  
Special packaging: **No**  
Maximum purchase: **Unlimited**

Combination of consumable items



Cosmetics  
4,000 yen



Sweets  
2,500 yen



Between  
5,000 - 500,000 yen:  
Tax-Free

Usable in Japan: **No**  
Special packaging: **Yes**  
Maximum purchase: **500,000 yen**

Combination of general items and consumable items



T-shirt  
3,000 yen



Sweets  
2,500 yen



Between  
5,000 - 500,000 yen:  
Tax-Free

Usable in Japan: **No**  
Special packaging: **Yes**  
Maximum purchase: **500,000 yen**

\* If your purchase is a combination of general items and consumable items, the general items will be treated the same way as the consumable items. Therefore, if you wish to use the items in Japan, or the purchase comes to more than 500,000 yen, you should request a tax refund only for the general items.



Suitcase  
10,000 yen  
For use in Japan



Cosmetics  
4,000 yen



14,000 yen  
\* Combined tax refund not applicable because you intend to use some items in Japan.



Bag  
600,000 yen



Sweets  
2,500 yen



602,500 yen  
\* Combined tax refund not applicable because it exceeds the 500,000 yen limit.





## Good news for sake lovers

Get a bargain at breweries, wineries and distilleries

# Visit a Japanese *sake* brewery and take home some Japanese liquor, tax free!

This exemption targets direct sales stores at approved breweries, wineries and distilleries. Japan's unique climate and geography produce many different kinds of liquor, including *sake*, *shochu*, wine, and whiskey, which have become enormously popular around the world. Now you can visit Japanese breweries, wineries and distilleries and take home a bargain!



## Alcohol bought in direct sales stores at breweries, wineries and distilleries will be exempt from liquor tax.

Liquor purchased from direct sales stores at approved factories producing liquor such as *sake*, *shochu*, wine, and whiskey in Japan will be exempt from liquor tax as well as consumption tax. Check the "Consumable items" section for the conditions surrounding tax exemption, and take home delicious Japanese liquor at a great price!

### Target stores

Only purchases at approved liquor tax exemption stores are eligible. The liquor tax exemption does not apply to purchases made at tax-free stores such as liquor stores, department stores, and supermarkets.

### Purchase amount

Consumption tax + liquor tax will be exempted from liquor purchases. The purchase amount (excluding consumption tax and liquor tax) must be between 5,000 yen and 500,000 yen.



Search the "Japan. Tax-free Shop" official website or contact stores to find out if they participate in the liquor tax exemption.



Learn about *sake* : Japanese rice wine

## Visit a *sake* brewery

### Learn about the *sake* production process and materials used.

You can observe *sake* production processes such as barrel aging and see materials and tools used to make *sake* over the years. Get to know how to make *sake* and the history of *sake* production.



### Experience the *sake* making process first hand.

Depending on the *sake* brewery you may be able to take part in the *sake* making process, such as by stirring the fermented mash (*moromi*). Please ask when you make your reservation.



### Taste *sake* at the brewery.

You can taste limited edition or freshly produced *sake* while you are at the brewery. Experience various ways to enjoy *sake*, such as by comparing different types and vintages.



### Purchase limited goods and other souvenirs.

Breweries, sell goods that you can only buy there, such as limited editions and original snacks and glasses. Get a bargain on Japanese *sake* with the new tax exemption program.

Go here for report on the *sake* brewery tour ▶  
<https://tax-freeshop.jnto.go.jp/eng/saketour.php>



# As of October 1, 2019, the consumption tax rate in Japan is 10%.

Foods and beverages are subject to the reduced tax rate of 8%.

\*Alcoholic beverages and restaurant services are excluded from coverage of the reduced tax rate.

\*Like restaurant services, the 10% consumption tax is applied when you eat and/or drink at the eating space of suppliers like fast food chains, convenience stores and others. On the other hand, the takeout of foods and/or beverages at those stores is subject to the reduced tax rate of 8%. You will therefore be asked your intention (eating in or taking out) when purchasing your food and/or beverages.

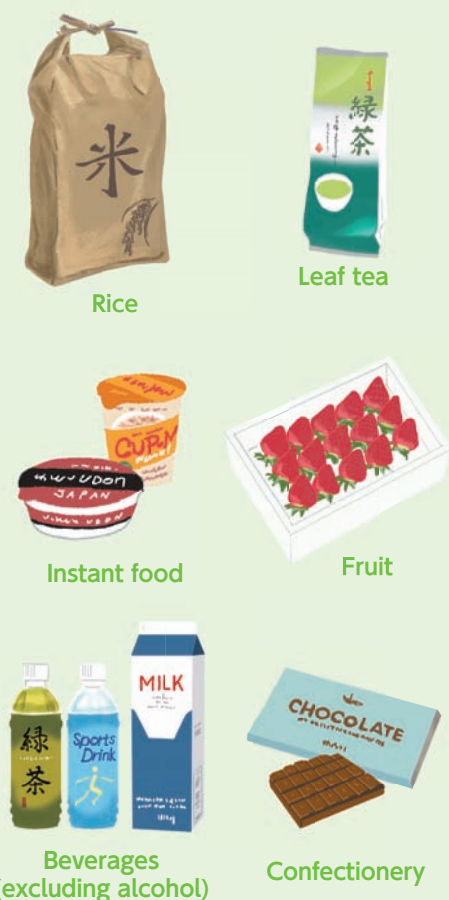
\*For foods/beverages sold with other items subject to the standard tax rate of 10%, the reduced tax rate of 8% can be applied when the necessary conditions are met.

## Example of Consumption Tax Rates and Applicable Items

### 10% (Standard Tax Rate)



### 8% (Reduced Tax Rate)



Visit the following website for more information about the reduced tax rate.

[https://www.mof.go.jp/english/tax\\_policy/tax\\_system/consumption/index.html#a03](https://www.mof.go.jp/english/tax_policy/tax_system/consumption/index.html#a03)