

Information about consumption tax refund procedures

1. 免税とは What is Tax-Free?

- 消費税とは、日本国の国内法である消費税法によって賦課される税金です。

The consumption tax is the tax levied by the Consumption Tax Law which is the municipal law in Japan.

※財貨・サービスの取引により生ずる付加価値に着目して課税することから、

欧米のValue-Added Tax、付加価値税、もしくはGoods and Services Tax、物品税に相当します。

This system can be considered as similar to the Value-Added Tax in Europe, or the Goods and Services Tax, because the tax is imposed upon

- 当店で免税は、日本国内における消費税の免税であり、外国人のお客様のために設けられた税法上の特例措置です。

This Tax-Free system is for the Japanese consumption tax. It is an exceptional measure in the tax law and only foreign customers may claim exception from the consumption tax.

- 免税の手続きはすべて消費税法に規定されており、当店の判断によるものではありません。

All tax refund procedures are regulated by the Consumption Tax Law and are not operated by the company.

- お買い上げになった物品に付加された消費税5%を免税し返金いたします。

We refund the 5% consumption tax originally included in your purchase total.

2. 免税を受けることの出来るお客様

Customers who can apply for Tax-Free

- 日本に入国して6ヶ月以内の外国籍のお客さま。

Foreign customers who have arrived in Japan within the past 6 months.

※日本入国時の旅券にある上陸許可の証印が「再入国」でないもの。

When the entry stamp on their passport does not permit re-entry to Japan.

- 旅券にある在留資格が「外交」「公用」のお客様。

Customers whose status of residence is listed as "Diplomat" or "Official" in their passport

※日本入国後6ヶ月以上経過していても可。

They will continue to be eligible for the tax refund even after the 6 months' restriction.

3. 免税の条件

Conditions for Tax-Free purchase

- 免税の対象となる物品は、化粧品、飲食料品、たばこ、医薬品、フィルム、電池などの消耗品を除く通常生活の用に供する物品で、一取引の合計金額が10,501円を超える場合です。

Articles eligible for Tax-Free purchase are any consumables for daily use, excluding cosmetics and food beverage, tobacco, quasi drugs, films, and batteries, and those for which the total amount of one transaction exceeds 10,501yen.

免税対象

Tax-Free



合計金額10,501円以上の生活用品

Personal effects whose total amount exceeds 10,501yen.

免税対象外

Articles not eligible for Tax-Free



合計金額10,501円未満の生活用品
化粧品・食料品・たばこなどの消耗品

**Personal effects whose total amount is less than 10,501 yen.
Cosmetics, foods, tobacco products, and other consumables.**

4. 免税の手続き

Tax refund procedures

- 物品購入者本人の旅券(コピーは不可)を提示してください。

Please show the purchaser's passport (Photo copies are not permitted).

- 出国の際に国外へ持ち帰ることを記載した購入誓約書を提出してください。

Please submit a purchase agreement indicating that you will bring the goods out of the country.

- 当店がお客様の旅券に輸出免税物品購入記録票を貼ります。

※輸出免税物品購入記録票は、お客様が出国する際に税関が回収いたします。

At the time of purchase, a card entitled "Record of Purchase of Consumption-Tax-Exempt for Export" will be attached to your passport.

※This card will be collected at the Customs when you leave Japan.