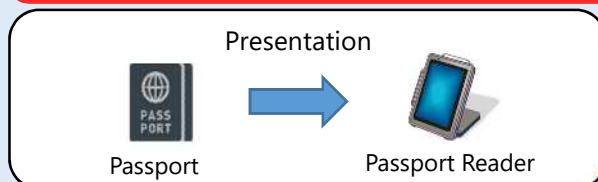


Notice to Foreign Travelers Who Purchase Tax-Free Goods

1. You are required to export tax-free goods **by yourselves and not allowed to transfer or consume the tax-free goods in Japan.**
 - You are eligible to purchase the tax-free goods **only when you intend to take them out of Japan as souvenirs, etc.**
 - **You are not allowed to purchase the tax-free goods** for business or commercial purposes, as well as **for resale purposes**, and on behalf of a third party upon his/her request through social media or other methods.

At the airport or seaport

2. **Please present your passport, etc. and the purchased goods at customs upon departure.**



If you put the tax-free goods in your suitcase or other bags as “check-in baggage,” please make sure you obtain customs confirmation before checking in your baggage with the airline company.

Customs inspect your possession of the tax-free goods.

※If you carry a large amount of tax-free goods, inspection at customs will take time. Please check in for your flight or ship early so that there is time to spare.

3. If you **DO NOT POSSESS** the tax-free goods upon departure, you have to **pay the consumption tax** at customs.

- If you have transferred or consumed the tax-free goods prior to departure, you have to **pay the consumption tax.**
- You may be subject to penalty (imprisonment up to one year or a fine up to a maximum of 500,000 yen) if you have transferred the tax-free goods prior to your departure from Japan.

- When you purchase the tax-free goods, tax-free shops confirm your eligibility for tax-free purchases. In addition, persons eligible for tax-free purchases are limited to those who reside in Japan with the status of residence of “temporary stay”, “diplomacy” or “official service”, and other persons.
- If you have exported the tax-free goods by international mail and others, please present customs a document that proves the fact that they have been exported by the person who purchased such tax-free goods (for instance, a receipt or a copy of shipping slip, issued by the post office) upon departure. **If it is not possible to confirm that the goods have been exported** due to your failure to present the above documents or a fault contained in your presented document, **you will have to pay the consumption tax at customs.**
- If you are no longer eligible for tax-free purchases after purchasing the tax-free goods (such as when you change your status of residence to something other than “temporary stay”), the consumption tax will be collected from the director of the tax office having jurisdiction over the address or location of residence at the time you are no longer eligible for tax-free purchases. In this case, please present your passport and other documents to the Tax Office.
- This leaflet can be downloaded from the website of the National Tax Agency.

