## Notice to Foreign Travelers Who Purchased Tax-Free Goods

You are required to **export** the tax-free goods. **DO NOT transfer or consume** the tax-free goods in Japan.



When leaving Japan, at the airport or seaport of departure;

If you DO NOT have "Record of purchase slip."

Please <u>present your</u> <u>passport at customs</u>.

If you HAVE "Record of purchase slip(s)."

Please <u>submit the record of</u> <u>purchase slip(s)</u> at customs.





## 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 early so that there is time to spare.

If you **DO NOT POSSESS** the tax-free goods (e.g., you have transferred or consumed the goods prior to departure), you have to **pay the consumption tax** at customs.

## [Note]

- If you have exported the tax-free goods by international mail and others, please present customs a document that proves that they have been exported (for instance, a receipt or a copy of shipping slip, issued by the post office). 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.
- You may be subject to penalty (imprisonment up to 1 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.
- If you become a resident of Japan after purchasing the tax-free goods, you have to pay the consumption tax to the Tax Office in charge of your domicile or residence. In this case, please present your passport and other documents to the Tax Office.