Guide for tax refund

■Customers eligible to apply:

Non-residents who fall under the following (no proxy allowed)

Foreign nationals

- Foreign nationals with "Temporary Visitor (for those who intend to stay in Japan for 6 months or less)", "Diplomat" or "Official" visa status.
- Others who are staying in Japan with "CREW MEMBER'S LANDING PERMIT", etc., and U.S. military personnel (those who entered under the Japan -U.S. Status of Forces Agreement)

Tax free items and Conditions

	General goods Apparel / shoes / bag / watch jewelry / craft or others	Consumable goods Food / drink / cosmetic	
	Total purchase amount More than JPY 5,000 (Tax excluded)	Total purchase amount More than JPY 5,000 up to JPY 500,000 (Tax excluded)	
Γ	Combined total of general and consumable goods		
	Total purchase amount More than JPY 5,000 up to JPY 500,000 (Tax excluded)		

- *You must take the items out of Japan by no more than 6 months from the date of entry into Japan.
- *"Consumable goods' or 'combined total of general and consumable goods' must be packaged in a sealed plastic bag at the Tax Refund Counter. Those goods are prohibited to be opened and used in Japan.

Required documents

- (1)Goods
- ②Your own passport (A copy of your passport or ID card is not acceptable.), Landing permit.
 - * Foreign nationals who have entered Japan with their passport may also present the "QR Code for Visit Japan Web Tax Refund".
- ③Original receipt(no handwirtten receipt)
- ④Your credit card, apps, etc.
 - $\boldsymbol{\ast}$ Credit cards and apps used for payments (including cash payments) must match the name on the passport to be eligible for a tax refund.

Notes

- Goods purchased for personal use are eligible for this service. (Goods purchased for commercial purposes are not eligible for tax refund.)
- You should take the tax-free goods out of Japan.
- Please present your passport at customs when leaving Japan. If you do not process the tax-free goods, you have to pay the consumption tax at customs.
- An immigration stamp is required even when using the automated gate or facial recognition.
- · Please comply with import regulations in your country.
- Foods and beverages, shipping charges, fresh foods, prepared foods, fresh confectioneries, repair and processing fees, etc., and some stores are not eligible for tax exemptions.
- Application for tax refund can only be made during business hours on the date of purchase.
- In principle, we cannot accept returns after tax exemption procedures have been completed.