

**1606: Procedure for requesting tax refund for those import goods to be exported without any change in their nature and form from the time of import**

There is a system to allow importers to receive tax refund for those import goods which have been imported through payment of customs duty, consumption tax, etc. but have not been used at all in Japan and will be re-exported intact in nature and form from the time of import, provided that in principle the re-export is made within one year from the date of issue of the import permit.

In order to receive refund of customs duties, etc. at the time of such re-export, it is necessary to submit, at the time of import, two copies of the "Application for identification of goods to be re-exported" (one of which will be returned to the applicant by the customs after confirming identity), in addition to complying with regular import procedures.

At the time of re-export, it is necessary, in addition to regular export procedures, to submit the import permit, two copies of the "Application for duty refund (reduction) for the goods to be re-exported without change in its nature and form" and the "Application for identification of goods to be re-exported" which confirms identity at the time of import, so that you can request duty refund.

As for the methods of confirming the identity between import goods and re-exported goods, marks, numbers, etc. attached to the goods as well as descriptions on relevant documents such as a packing list shall be referred to. In some cases, you might be required to submit photos, brochures or other materials concerning the goods.

(Paragraph 3, Article 19 of the Customs Tariff Law, paragraph 3, Article 16 of the Law for the Collection of Excise Taxes on Imports and paragraph 104, Article 72 of the Local Tax Law)