

1703: Application of the Consumption Tax on the Duty-Exemption Procedures (Customs Tariff Law)

Articles of duty-exemption (Customs Tariff Law)	Exemption of consumption tax (Item 1, Article 13 of the Law for the Collection of Excise Taxes on Imports)	Exemption of domestic consumption tax (Item 3, Article 13 of the Law for the Collection of Excise Taxes on Imports)	Remark
Article 14 (Unconditional Exemption from Customs Duty)			
Item 1 (Articles for the use of the Imperial Household)	Y	Y	<ul style="list-style-type: none"> • "Partial application" in Item 3-2 indicates articles for educational or publicity purposes presented by the United Nations, etc. • Item 12 and 15 are excluded. • "Partial tax-free" in Item 16 is established in Item 4, Article 14 of the Consumption Tax Law Enforcement Order. • Application of Item 18, Article 14 of the Customs Tariff Law: Articles whose total customs values are not more than 10,000 yen [Exclusive of Articles which have impact on industries in Japan (leather goods, knit goods, shoes, etc.): Item 3, Article 16 of the Cabinet Order of the Customs Tariff Law]
Item 2 (Articles belonging to the head of any foreign country)	Y	Y	
Item 3 (Decorations presented by any international organization, etc.)	Y	N	
Item 3-2 (Articles presented by the United Nation, etc.)	Partial application	N	
Item 3-3 (Official catalogs of international exposition)	Y	N	
Item 4 (Records and other documents)	Y	N	
Item 5 (Articles under the state monopoly which are imported by the Government)	N	N	
Item 6 (Samples for soliciting orders)	Y	N	
Item 6-2 (Quality labels)	Y	N	
Item 7 (Portable commodity)	Y	Y	
Item 8 (Goods to be moved)	Y	Y	
Item 9 (Articles for official use which are returned to Japan)	Y	Y	
Item 10 (Re-imported goods, excluding goods exempted or refunded)	Y	N	
Item 11 (Containers of re-imported goods)	Y	N	

