

3105: Importation of Alcoholic Beverages

Anyone intending to import alcoholic beverages can be required to follow some procedures such as submitting the declaration pursuant to the Food Sanitation Law etc.. The procedures are as follows:

1 . For personal use

When importing alcoholic beverages are considered to be for personal use for the reason that the total quantity is 10kg or less, etc., no particular procedure based on the Food Sanitation Law, etc. is required.

2 . For provision for drinking at self-owned establishments (bar, restaurant etc.)

Anyone intending to import alcoholic beverages in order to provide them for drinking at self-owned establishments is required to submit the "Declaration on importation of food, etc." to a quarantine station holding jurisdiction over the importing area.

3 . For sale

- (1) Anyone intending to import alcoholic beverages for sale is required to submit the "Declaration on importation of food, etc." to a quarantine station holding jurisdiction over the importing area.
- (2) In addition, anyone intending to import alcoholic beverages for sale is required to obtain a license to sell alcoholic beverages under the provisions of Liquor Tax Law. However, those who intend to provide imported alcoholic beverages for drinking at self-owned establishments (bar, restaurant etc.) in the course of business are not required to obtain the license. Regarding the application procedure for the license etc., please contact a Chief Examiner (Liquor Tax and Industry) at the nearest Tax office for detail.
- (3) Any licensed alcoholic beverage seller intending to import alcoholic beverages is required to display the description of items, the alcoholic strength etc. on a readily visible place of the container in a readily-identifiable way. Also, he/she is required to file the notification of the way of display to the Director-General of the Customs. When creating a display, please refer to the [National Tax Agency website](#).

* In each of the above cases, if the total value of importing alcoholic beverages does not exceed 10,000 yen, customs duty and consumption taxes are exempted. However, liquor tax is not exempted even if the total customs value is 10,000 yen or less or if the goods are re-imported.

Also, when an entrant imports alcoholic beverages as accompanied or unaccompanied goods for personal use and the total quantity does not exceed the tax-free allowance (three bottles (760ml per bottle)), a customs duty, consumption taxes and a liquor tax are exempted. However, there is no tax-free allowance for alcoholic beverages for those under 20 years old.

(Article 27 of the Food Sanitation Law, Article 9 of the Liquor Tax Law, Article 86-5 of the Law Concerning Liquor Business Associations and Measures for Securing Revenue from Liquor Tax, Article 13 of the Law for the Collection of Excise Taxes on Imports, sections 11 and 21 of paragraph 14 of the General Notification of the Customs Tariff Law)

○Tariff Rate and Liquor Tax Rate of Alcoholic Beverages

Classification	Type of Alcoholic Beverages		Customs Duty		Liquor Tax	
			General Tariff Rate	Simplified Tariff Rate (※1)	Alcoholic Strength	Tax Rate
Sparkling Beverages	Beer		Free	—	—	181,000 yen/kl
	Sparkling Liquor	Excluding those falling under the three mentioned below	(※2)	(※2)	—	181,000 yen/kl
		Not less than 25% but less than 50% by weight of malt	(※2)	(※2)	Less than 10%	155,000 yen/kl
		Less than 25% by weight of malt	(※2)	(※2)	Less than 10%	134,250 yen/kl
		Beer-like beverage (※3)	(※2)	(※2)	Less than 10%	134,250 yen/kl
	Any other sparkling beverages (Not mentioned above)		(※2)	(※2)	Less than 10%	80,000 yen/kl
Brewed Beverages	Wine (※4)		15% or 125 yen/l , whichever is the less , subject to a minimum customs duty of 67yen/l (※5)	70 yen/l	—	100,000 yen/kl
Distilled Beverages	Whisky / Brandy / Spirits(※4)		(※2)	(※2)	Less than 37%	370,000 yen/kl (※6)
Mixed Beverages	Liqueur / Sweet fruit wine(※4)		(※2)	(※2)	Less than 13%	120,000 yen/kl (※7)

(※1) Simplified tariff rate is applied to general import freight and international parcel post at the total customs value of 200,000 yen or less.

(※2) As respective tariff rates differ depending upon the sort etc. of importing goods, please contact a Customs Counselor at the nearest Customs office for detail.

- (※3) Please contact a Chief Examiner (Liquor Tax and Industry) at the nearest Tax office for detail.
- (※4) Exclude beverages which fall under the “any other sparkling beverages.”
- (※5) The general tariff rate for wine is applied to the ones in containers holding 2 l or less, excluding sparkling wine and fortified wine (sherry, port etc.).
- (※6) The liquor tax rate for whisky, brandy and spirits is, per each kiloliter, 370,000 yen/kl plus 10,000 yen/kl for every 1% exceeding 37% by volume of alcoholic strength. Regarding non-sparkling distilled beverages of less than 13% by volume of alcoholic strength, the liquor tax rate for the ones of less than 9% by volume of alcoholic strength is 80,000 yen/kl, and the liquor tax rate for the ones of not less than 9% by volume of alcoholic strength is, per each kiloliter, 80,000 yen/kl plus 10,000 yen/kl for every 1% exceeding 8% by volume of alcoholic strength.
- (※7) The liquor tax rate for liqueur and sweet fruit wine is, per each kiloliter, 120,000 yen/kl plus 10,000 yen/kl for every 1% exceeding 12% by volume of alcoholic strength. Regarding non-sparkling mixed beverages (only liqueurs) of less than 12% by volume of alcoholic strength, the liquor tax rate for the ones of less than 9% by volume of alcoholic strength is 80,000 yen/kl, and the liquor tax rate for the ones of not less than 9% by volume of alcoholic strength is, per each kiloliter, 80,000 yen/kl plus 10,000 yen/kl for every 1% exceeding 8% by volume of alcoholic strength.