

Strict Immigration Screening for Consumption Tax Delinquents under the Tax Exemption Program for Foreign Visitors

The Tax Exemption Program for Foreign Visitors (the Program) is a system that allows foreign visitors to purchase goods without paying consumption tax, provided that the goods are taken out of Japan. Therefore, if a purchaser is not in possession of the tax-exempt goods upon departure from Japan, he/she is required to pay the amount equivalent to the exempted consumption tax. However, there have been numerous cases in which purchasers fail to make the required payment and become delinquents under the Program.

Accordingly, after November 2026, the Customs and Tariff Bureau of the Ministry of Finance will provide delinquents information under the Program with the Immigration Services Agency of Japan so that stricter immigration screening may be conducted upon arrival of such delinquents to re-enter Japan.

(Note 1)

Such persons who become delinquent under the Program after November 2026, will also be subject to above.

(Note 2)

Persons who are delinquent under the Program must contact the relevant Customs office listed below to confirm the outstanding consumption tax amount and any applicable delinquent tax, and pay the amount due in full.

If you are a delinquent under the Program on more than one Customs office, payment must be made separately to each Customs office.

< Customs Contact Information >

Customs	Mail Address
Hakodate	hkd-gyomu-kanri@customs.go.jp
Tokyo	tyo-gyomu-shuunou@customs.go.jp
Yokohama	yok-gyomu-shunou@customs.go.jp
Nagoya	nagoya-gyomu-shuno@customs.go.jp
Osaka	osaka-choshu@customs.go.jp
Kobe	kobe-gyomu-shuno@customs.go.jp
Moji	moji-shuno@customs.go.jp
Nagasaki	nagasaki-gyo-kanri@customs.go.jp
Okinawa	oki-9a-shuno@customs.go.jp