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

The relationship between the application of exemption of (domestic) consumption tax and that of exemption of customs duty is as follows.

xemption of onsumption tax tem 1, Article 3 of the Law for ne Collection of xcise Taxes on nports)	Exemption of domestic consumption tax (Item 3, Article 13 of the Law for the Collection of Excise Taxes on Imports	Remark
Y	Y	• "Partial application" in Item 3-2 indicates goods for educational or publicity purposes presented by the United
Y	Y	Nations, etc.
Y	N	· "Partial non-application" in Item 10 indicates goods, the consumption tax of which is exempted by Article 7 or 8 of
Partial	N	the Consumption Tax Law.
application		• Item 12 and 15 are excluded.
Y	N	· "Partial tax-free" in Item 16 is
		goods stipulated in Article 14-4
Y	N	of the Cabinet Order for Enforcement of the
N	N	Consumption Tax Law.
Y	N	
v	N	
I	IN	
Y	Y	
Y	Y	
Y	Y	
•	*	
_		
	N	
non-application		
Y	N	
	tem 1, Article of the Law for the Collection of excise Taxes on apports) Y Y Y Y Partial application Y Y Y Y Y Y Y Y Y Y Partial application Y Y Y Y Y Y Y Y Y Y Y Y Y	tem 1, Article 3 of the Law for the Collection of excise Taxes on inports) Y Y Y Y Y Y Y N Partial application Y N N N N N N N N N N N N N N N N N N

	T	Т	
	Exemption of	Exemption of	
	consumption tax	domestic	
		consumption tax	
Articles of duty-exemption	(Item 1, Article 13	(Item 3, Article 13	
(Customs Tariff Law)	of the Law for the	of the Law for the	Remark
(Customs Turm Law)	Collection of	Collection of	
	Excise Taxes on		
	Imports)	Excise Taxes on	
		Imports	
Item 13	Y	N	
(Scraps of any wrecked			
Japanese vessel, etc.)			
Item 14	Y	N	
(Goods reshipped to Japan	1	1,	
owing to an accident)			
	D 1	N.T.	
Item 16	Partial tax-free	N	
(Appliances for the use by			
physically impaired persons,			
etc.)			
Item 17	Y	N	
(Film for newsreels, etc.)	1		
Item 18	Y	N	
(Articles whose total customs	1	1 N	
values are not more than			
10,000 yen)			
Article 15			
(Exemption from Customs Duty			· "Partial application" of Item 5-2
for Specific Use)			is subject to B or C of the Item.
Paragraph 1			
Item 1	N	Y	· Item 6 and 7 are excluded.
	14	1	rtein o and 7 are excluded.
(1)			"D
reference, or articles for			· "Partial application" of Item 10
scientific research)			indicates goods listed in items 2
Item 2	Y	Y	to 4, Article 25-2 of the Cabinet
(Articles for the purpose of			Order for Enforcement of
scientific research and			Customs Tariff Law.
education)			o docomo Tarmi Davi
Item 3	Y	Y	
	1	1	
(Articles donated for charity)	***	***	
Item 3-2	Y	Y	
(Articles donated to promoting			
international goodwill			
Item 4	Y	N	
(Articles donated for ceremonial			
or religious worship purposes)			
Item 5	v	N	
	Y	N	
(Articles donated to the Japan			
Red Cross Society)			
Item 5-2	Y	Partial	
(Goods which are to be		application	
consumed on the site of the			
international exposition)			
Item 8	N	N	
(Instruments used for the safe	1N	1N	
`			
landing and take-off of aircraft,			
etc.)			
Item 9	Y	Y	
(Moving automobiles, etc.)			
Item 10	Partial	N	
10011110		**	
(Coods which are to be	annlication		
(Goods which are to be	application		
(Goods which are to be exempted under any international treaty)	application		

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 16 Paragraph 1 (Exemption from Customs Duty on Goods for Diplomats, etc.)	Y	Y	
Article 17 (Exemption from Customs Duty for Re-exportation)			
Paragraph 1 Item 1 (Goods to be processed or to be used as materials for processing)	Y	Y	
Item 2 (Containers for imported goods)	Y	N	
Item 3 (Containers for exported goods)	Y	N	
Item 4 (Goods to be repaired)	Y	Y	
Item 5 (Articles for scientific research)	Y	Y	
Item 6 (Articles for testing)	Y	Y	
Item 6-2 (Equipments to be used for testing imported/exported goods)	Y	Y	
Item 7 (Samples for soliciting orders, etc.)	Y	Y	
Item 7-2 (Articles to be used at international athletic meetings, or the like)	Y	Y	
Item 8 (Articles for the traveling show, etc.)	Y	Y	
Item 9 (Articles for exhibiting at an exposition, etc.)	Y	Y	
Item 10 (Automobiles imported by people who temporarily enter into Japan, etc.)	Y	Y	
Item 11 (Goods under the provisions of any treaty)	Y	Y	

Articles of duty-exemption (Temporary Tariff Measures 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 8-7 Exemption for goods exported for processing or repair under Economic Partnership Agreement,	Partial application	N	Partial application indicates goods, the consumption tax of which was not exempted at export.

- (Note)
 1. "Y" indicates the application of exemption of (domestic) consumption tax, and "N" represents the non-application of the exemption.
 2. The column of "Exemption of domestic consumption tax" excludes the consumption tax.