

## 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.

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"> <li>• "Partial application" in Item 3-2 indicates goods for educational or publicity purposes presented by the United Nations, etc.</li> <li>• "Partial non-application" in Item 10 indicates goods, the consumption tax of which is exempted by Article 7 or 8 of the Consumption Tax Law.</li> <li>• Item 12 and 15 are excluded.</li> <li>• "Partial tax-free" in Item 16 is goods stipulated in Article 14-4 of the Cabinet Order for Enforcement of the Consumption Tax Law.</li> </ul>
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)	Partial non-application	N	
Item 11 (Containers of re-imported goods)	Y	N	





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.