

7104: Duty-Free Allowance for Accompanied Personal Effects of Overseas Travelers

As for accompanied and unaccompanied articles of overseas travelers that are regarded as being for personal use, the duty-free allowance per adult is as follows.

- (1) Alcoholic beverages: Up to three bottles (760ml as a bottle).
- (2) Tobacco products: Up to 200 cigarettes, 50 cigars, 10 individual packages of Heat-not-Burn tobacco and 250 g of other tobacco products.
However, if you have more than one kind of tobacco product, the total allowance is 250 g.
- (3) Perfume: Up to 2 ounces (approximately 56ml).
- (4) The total overseas market value of all articles other than the above items must be under ¥200,000.
In this case, any item whose overseas market value is under ¥10,000 is treated as duty-free and is not included in the calculation of the total overseas market value of ¥200,000.
In addition, there is no duty-free allowance for articles worth more than ¥200,000 each.
- (5) When applying the duty-free allowance for rice (100 kg per year), please submit a "Report for the Import of Rice (Copy for Customs)" which was confirmed by the District Agricultural Office or other relevant authority to Customs.
- (6) If you have both accompanied and unaccompanied articles, the duty-free allowance noted above is applied to the total quantity of alcoholic beverages, tobacco products and perfume, and total overseas market value of other articles.

Persons under 20 years old are not granted allowances of alcoholic beverages and tobacco products.

Children under 6 years old are not granted allowances except for items that are clearly regarded as for children, such as toys.

(Reference) Duty-free Allowance (per person over the age of 20)

Items		Allowance	Remarks
Alcoholic Beverages		3 bottles	760ml as a bottle
Tobacco Products	Cigarettes	200 cigarettes	
	Heat-not-Burn	10 individual packages	
	Cigars	50 cigars	
	Other tobacco products	250 g	
Perfume		2 ounces	1 ounce is approximately 28 ml.
Other Items	Any item whose total overseas market value does not exceed ¥10,000	Any quantity	For example, two neckties worth ¥5,000 each are free of duties. In this case, ¥10,000 is not counted in the calculation of the allowance of ¥200,000. “One item” is defined as an item classified in an item column of “Declaration of Accompanied Personal Effects and Unaccompanied Articles.”
	Others	¥200,000 (Total overseas market value of articles)	(1) When the total value exceeds ¥200,000, the articles within the value of ¥200,000 are free of duty and duty is imposed on the rest. Customs selects the duty-free items in the travelers’ favor and then imposes duties on the rest. (2) There is no duty-free allowance for articles worth more than ¥200,000 each, for example, a bag worth ¥250,000, the duty will be imposed on the entire sum of ¥250,000.

(Note) “Overseas market value” is defined as a general retail purchase price in foreign countries.
Foreign currencies are converted into yen at the rate publicly announced by the Director-General of Customs as the “average rate of a week before the last of the week including the date of entry.”

(Article 14 of Customs Tariff Law, and General Notification 14-11 of the Customs Tariff Law)