

7105: Simplified Customs Duty Rates for Accompanied Personal Effects

When your accompanied personal effects or unaccompanied articles exceed the limit of the duty-free allowances, simplified Customs duty rates, which are provided to impose duties simply and quickly, are applied. The duty rates are as follows.

Table of Simplified Customs Duty Rates (Duty rates totaling Customs duty, domestic consumption tax, and local consumption tax.) Please note that the rates for the underlined items are Special Tariff Rates for Certain Alcoholic Beverages and Cigarettes based on the Act on Special Measures Concerning Taxation, etc.

Item	Rate
1. Alcoholic beverages	
(1) <u>Whisky, Brandy</u>	¥800/ℓ
(2) <u>Rum, gin, vodka</u>	¥500/ℓ
(3) <u>Liqueur</u>	¥400/ℓ
(4) Distilled alcoholic beverages	¥300/ℓ
(5) Wine, beer, and other liquor	¥200/ℓ
2. Tobacco products	
<u>Cigarettes</u>	¥15/cigarette
Heat-not-burn tobacco	
(1) Products that use tobacco sticks (Example: IQOS, glo, etc.)	¥15/stick
(2) Products sold as a packaged set of tobacco capsules and liquid cartridges, etc.	¥50/capsule
*Also includes products sold as a packaged set of liquid cartridges only. (Example: Ploom TECH, etc.)	¥50/cartridge
3. Other articles (except for those free of Customs duty)	15%

The simplified Customs duty rates are not applied to articles free of Customs duty such as wristwatches and golf clubs. Those articles are subject to only consumption tax and local consumption tax.

Also, the simplified Customs duty rates are not applied to articles as follows. The applicable Customs duty rate for those articles is determined according to the Tariff Schedule and relevant laws. Added to this, as for rice, the prescribed Customs duty to Regional Agricultural Administration Offices or District Agricultural Office is required.

- * An article or a set of articles whose Customs value exceeds ¥100,000.
- * Rice
- * Edible laver, pineapple products, tubers of konjac, tobacco products except for cigarettes and heat-not-burn tobacco above, and hunting guns.
- * When you do not intend to apply the simplified Customs duty rates on all

articles.

(Article 3-2 of the Customs Tariff Law, Article 1-2 of the Cabinet Order for Enforcement of the Customs Tariff, Article 87-3,88-2 of the Act on Special Measures Concerning Taxation, and Article 8 paragraph 3 of the Law Concerning Securement of Financial Resources for Debt Succession in General Account)