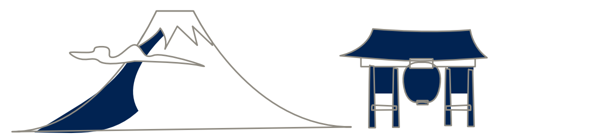
UNACCOMPANIED BAGGAGE

When you have unaccompanied baggage, two copies of Customs declaration forms must be submitted, at the time of your entry, one of which will be returned to you with the seal of certification by a Customs officer. Such declaration is necessary to obtain duty and/or tax exemption status.
Such declaration baggage must be in your custody within six months after your arrival. The sealed declaration must be presented at the time of the clearance of the unaccompanied goods.

If baggage is imported by mail, you required to list this unaccompanied baggage on your declaration, and you should identify the parcel by placing the words "unaccompanied baggage" on the parcel.

CURRENCY

There is no limit on the total amount of money and other means of payment that may be brought into or taken out of Japan. However, if you transport money and other means of payment exceeding ¥1,000,000 or its equivalent or precious metal (gold with over 90% purity) exceeding 1 kg in total weight, you are required to submit a declaration to Customs. "Money and other means of payment" includes Japanese or foreign currencies, checks (include traveler's check), promissory notes, and securities.



Articles prohibited from entry

The following articles are prohibited from entry by law:

- a Opium, cannabis, magic mushrooms, and other narcotic drugs and utensils for opium smoking; stimulants (including Vicks inhalers and Sudafed); psychotropic substances (excluding those designated by Ministry of Health, Labour and Welfare Ordinance); Designated substances except those imported for permitted purposes including medicinal ones.
- b Firearms (pistols, rifles, machine guns, etc.), ammunition (bullets) thereof, and pistol parts
- c Explosives (dynamite, gunpowder, etc.)
- d Precursor materials for chemical weapons
- e Germs which are likely to be used for bio-terrorism
- f Counterfeit, altered, or imitation coins, paper money, bank notes, or securities, and forged credit cards
- g Books, drawings, carvings, and any other articles which may harm public safety or morals (obscene or immoral materials, e.g., pornography)
- h Child pornography
- i Goods which infringe Intellectual Property

Articles restricted from entry

The following articles are restricted from entry by law:

- a Plants and animals must be presented to the plant or animals quarantine officer for quarantine inspection prior to Customs examination.
  There is quantity restriction on the import of
- b medicine and cosmetic etc. for personal use. (e.g., Internal medicine: amount required for a period of 2 months (as a general rule); External medicine: 24 pieces or less per one item; Cosmetics: 24 pieces or less per one item) However, those which may cause health damage are restricted regardless of their quantity.
- c No person shall bring hunting guns, air guns, swords, etc. into Japan without a permit to possess.

EXPORT OF TAX-FREE PURCHASE

When you purchase articles at specified tax-free shops in Japan, consumption tax on those articles may be exempted on the condition that they are taken out of Japan.
You are required to export the tax-free goods. Do not transfer or consume the tax-free goods in Japan.
When leaving Japan, at the airport or seaport of departure, please present your passport at customs.
Customs inspect your possession of the tax-free goods as necessary. If you do not export the tax-free goods,you have to pay the consumption tax at customs.

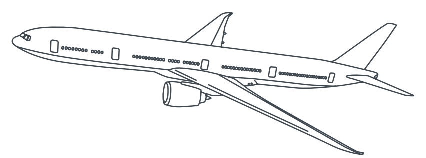
Articles prohibited and restricted from exporting

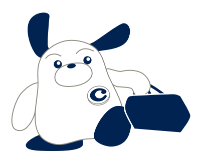
The following articles are prohibited from exporting by law :

- a Narcotics and psychotropic drugs, cannabis, opium and opium straw and stimulants (including raw materials for stimulants)
- b Child pornography
- c Goods which infringe Intellectual Property

The following articles are restricted from exporting by law:

Particular plants (including fruits, vegetables and rice) and animals (including birds, raw meats, dried meats and ham) may need to receive a test for quarantine.
Exporting firearms, swords and highquality performance computers is restricted by law. If you wish to bring these articles out of Japan, you have to obtain a license from the Ministry of Economy, Trade and Industry prior to the export and receive the confirmation by customs.

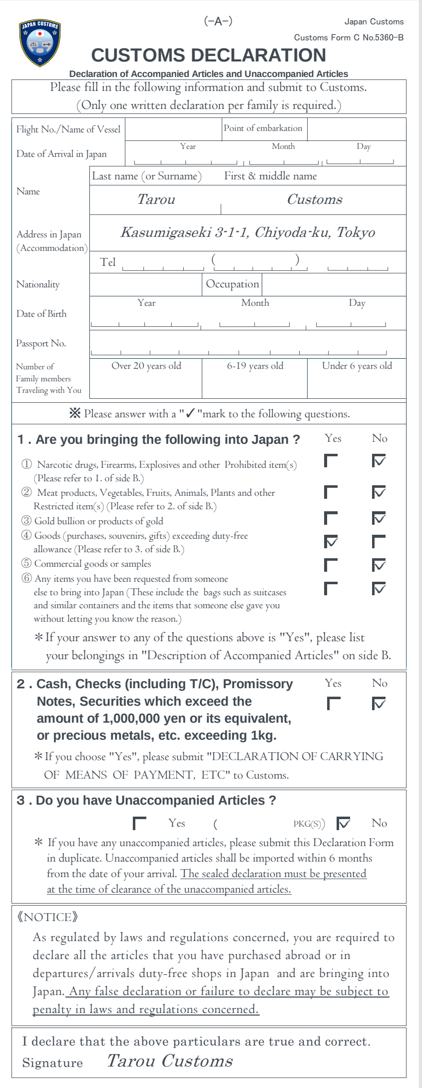




Example of description for "Accompanied Articles and Unaccompanied Articles declaration" (when exceeding the tax allowance)

Example of exceeding tax allowance

One person over the age of 20 who lives in a foreign country (foreign resident) brings in • three bottles of whiskey (760 ml), • one bottle of brandy (700 ml) • 600 cigarettes, • one ounce of perfume, • one suit of clothes which costs 50,000 yen • one wristwatch which costs 150,000 yen • one handbag which costs 80,000 yen • one ring which costs 120,000 yen



You are required to answer the questions in section A as requirements at Customs. Answers must be filled in.

The declaration form must be authentically signed by the person submitting it.

Those who do not have a "Personal effects and unaccompanied goods declaration" form should report to the Customs staff.

One bottle of liquor exceeds the tax allowance and is taxable. In this case, the brandy with a smaller amount of tax will be taxed. Example of tax calculation

■ Example of tax calculation

800 yen/ liter (tax amount) X 0.7 liter (volume) = 560

*In individual tax calculation, amounts less than 100 yen are truncated. In this case therefore, the liquor tax is 500 yen.

Liquor tax 500 yen

400 cigarettes exceed the tax allowance and are taxable.

■ Example of tax calculation

15yen/each(tax amount) X 400(quantity)=6,000yen

Cigarette tax · cigarette special tax 6,000 yen

Perfume is within the tax allowance

Clothes are subject to 15% customs duty.

■ Example of tax calculation

50,000 yen / (foreign market price) X 0.6 = 30,000 yen
30,000 yen (taxable value) X 15% (tax rate)
= 4,500 yen (Customs duty)

Wristwatches are subject to 10% excise tax and local excise tax.
(Reference) 10% excise tax and local excise tax are mentioned above but the actual calculation is as follows;

Taxable Value	(foreign market price) 150,000 yen	X 0.6	=	(taxable value) 90,000 yen
Excise tax	(taxable value) 90,000 yen	(tax rate) X 7.8%	=	(excise tax) 7,000 yen
Local excise tax	(excise tax) 7,000 yen	(tax rate) X 22/78	=	(Local excise tax) 1,900 yen

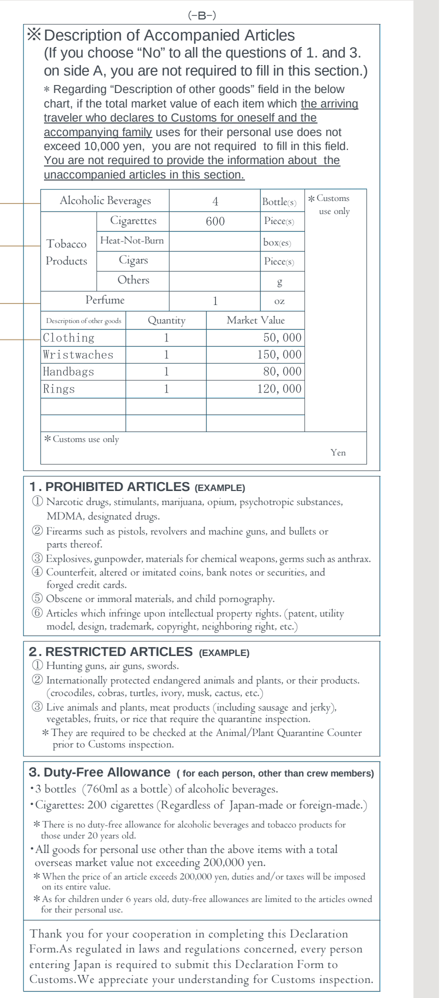
Goods subject to relatively higher tax are given priority for exemption.(In this example, the handbag and ring are given priority)
(Reference) Custom duty when applied (custom duty rate 15%)

■ Example of tax calculation (handbag)

80,000 yen (foreign market price) X 0.6
= 48,000 yen (taxable value)
48,000 yen (taxable value) X 15% (tax rate)
= 7,200 yen (customs duty)

■ Example of tax calculation (ring)

120,000 yen (foreign market price) X 0.6
= 72,000 yen (taxable value)
72,000 yen (taxable value) X 15% (tax rate)
= 10,800yen (customs duty)



Payment in this case

Liquor tax	¥500
Cigarette tax · special cigarette tax	¥6,000
Customs duty	¥4,500
Excise tax and local excise tax	¥8,900
Total	¥19,900

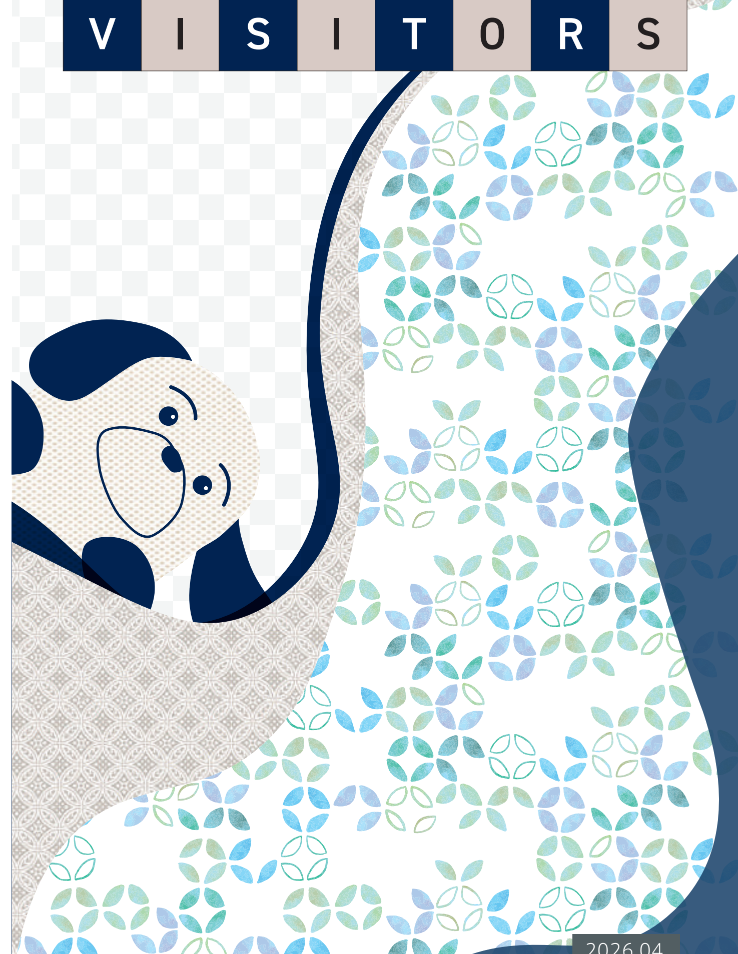
CUSTOMS
(Customs Counselors)

Hakodate Customs Headquarters	☎ 0138-40-4261
Tokyo Customs Headquarters	☎ 03-3529-0700
Haneda Branch Customs	☎ 050-5533-6962
Narita Branch Customs	☎ 0476-34-2128~9
Yokohama Customs Headquarters	☎ 045-212-6000
Nagoya Customs Headquarters	☎ 052-654-4100
Chubu Airport Branch Customs	☎ 0569-38-7600
Osaka Customs Headquarters	☎ 06-6576-3001
Kansai Airport Branch Customs	☎ 072-455-1600
Kobe Customs Headquarters	☎ 078-333-3100
Moji Customs Headquarters	☎ 050-3530-8372
Fukuoka Airport Branch Customs	☎ 092-477-0101
Nagasaki Customs Headquarters	☎ 095-828-8619
Okinawa Regional Customs Headquarters	☎ 098-863-0099

Japan Customs Website
https://www.customs.go.jp/english/

税関
Japan Customs

CUSTOMS GUIDE for VISITORS



2026.04

WELCOME TO JAPAN!

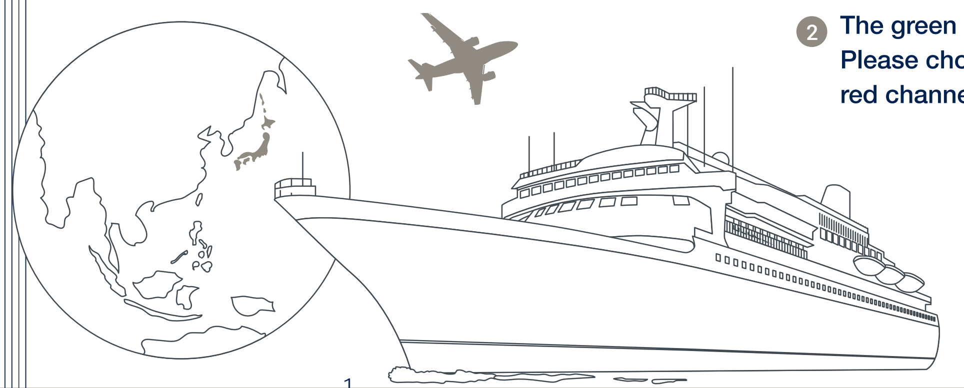
As a visitor to Japan you are required to perform certain Customs procedures which are an important part of entry into and departure from the country.

This brochure has been prepared by Japan Customs to assist foreign visitors coming to Japan by providing information about Customs regulations and procedures. This knowledge will be helpful during your Customs examinations.

This brochure answers such questions as, "How much can a passenger bring in duty-free?" "What are the procedures for goods purchased at duty-free shops?" "What kinds of articles are prohibited or restricted by law?"

We hope this Customs Guide will be useful and will help expedite your Customs clearance.

If you have further questions, please feel free to ask any Customs officer.



YOUR DECLARATION

1. You are required to make a written declaration about your belongings.

You must submit one copy of Customs declaration forms to a Customs inspector when you enter Japan. Two copies of Customs declaration forms are required if you have unaccompanied baggage.

Customs declaration forms are available on air planes and ships or in the Customs inspection area of the airport or seaport.

Japan Customs recommends submitting declarations electronically.

By accessing to the Visit Japan Web, you will be able to create your Customs Declaration Form electronically. After passengers arrive at the airport and declare electronically at the Electronic Declaration Terminal, they may simply walk through the Gate for customs clearance without stopping or waiting.

For details about Visit Japan Web, please see the Digital Agency website.

Visit Japan Web

Access to the Visit Japan Web

2. The green and red channel system

Please choose either the green channel or the red channel.

- The green channel is for passengers who have no goods or only goods which can be admitted free of duties and/or taxes and which are not subject to import prohibitions or restrictions.
- The red channel is for all other visitors.

*Please pay duties and/or taxes by mobile payment applications and credit cards (only at airports), or by cash.

When the value of dutiable goods exceeds three hundred thousand yen (¥300,000), formal Customs declaration procedures (for general cargo) are required.

Have a smooth and comfortable trip.
- The Electronic Customs Declaration Gate System-

EXEMPTIONS

Personal effects and unaccompanied baggage that are for personal use are free of duties and/or taxes within the allowance specified below. (As for rice, the limit is 100 kg a year) if you have both personal effects and unaccompanied baggage, please consider them together.

Personal Effects and Professional Equipment

Clothes, toiletries, and other personal effects for your personal use, as well as portable professional equipment that you will use during your stay in Japan, are all free of duties and/or taxes, if they are considered quantitatively appropriate and are not for sale.

Alcoholic Beverages, Tobacco Products, Etc.

Allowances are made for certain other articles within the limits specified below.

Household Effects (Including Automobiles)

If you are to move to Japan and to stay for more than one year, your or your family's household effects that have been used and will be used by the member of your family may be imported free of duties and/or taxes within reasonable limits.

Such household effects may include automobiles, boats, and other vehicles, provided that registration certificates or sales receipts are presented to prove that the automobiles are used or that the boats have been in use for more than one year prior to their arrival in Japan.

Automobiles and other vehicles may be imported temporarily free of duties and/or taxes provided they are subsequently exported.

Simplified Customs Duty Rates

When your belongings exceed the limit of the duty-free allowances, the following simplified Customs duty rates are applied, in most cases, to the amount which is in excess.

Item		Rate
Alcoholic Beverages	Whisky, Brandy	¥800 per liter
	Gin, Vodka, Rum	¥500 per liter
	Liquor	¥400 per liter
	Distilled alcoholic beverages	¥300 per liter
	Wine, Beer and other liquor	¥200 per liter
Tobacco Products	Cigarettes	¥15 per cigarette
	Heat-not-burn (1) Products that use tobacco sticks	¥15 per stick
	(2) Products sold as a packaged set of tobacco capsules and liquid cartridges, etc.	¥50 per capsule
	*Also includes products sold as a packaged set of liquid cartridges only.	¥50 per cartridge
Others		15%

(per person over the age of 20)

Item		Allowance	Remarks
Alcoholic Beverages		3 bottle	760 ml per bottle.
Tobacco Products ※	Cigarettes	200 cigarettes	If there is more than one kind of tobacco products, the total allowance is 250 grams.
	Heat-Not-Burn	10 individual packages	
	Cigars	50cigars	
	Other kinds of tobacco	250grams	
Perfume		2 ounces	
Others		¥200,000	The total overseas market value of the articles other than the above items must be under ¥200,000. Any item whose total overseas market value does not exceed ¥10,000 is always free of duties and/or taxes and is not counted in the calculation of the total overseas market value of ¥200,000.(e.g., two ties worth ¥5,000 each) There is no duty-free allowance for articles or sets of articles that have a market value of more than ¥200,000 each or per set.

Notes:
- Commodities and commercial samples are subject to duties and/or taxes since they are not regarded as for personal use.
- In the case of applying the duty-free allowance for rice, please submit a "Report for the Import of Rice" to the District Agriculture Office or other relevant authority, and then submit one of the copies returned to you to the Customs office.

Cashless payments of customs duties and taxes

You can pay customs duties and taxes by the following.

Mobile payment applications

Accepted providers are the following

au PAY
PayPay
微信支付 WeChat Pay
Alipay+

Credit cards

Accepted providers are the following

VISA
Mastercard
JCB
AMERICAN EXPRESS
Diners Club INTERNATIONAL

Cautions to take

* Receipts will not be issued.
* There is a limit to your usable amount. Please ask the officers for details.
* You cannot use it together with payments by cash.
* The communication fee for your smartphone and other devices is your responsibility.
* Not available at seaports and some airports.
* For credit cards, a system usage fee, which is not national income, is charged in addition to the duties and taxes being paid for.