

Changes to Tax-Free Goods

	Current System	Refund Method	
Eligible Goods	<ul style="list-style-type: none"> ● Distinction between general products and consumable products ● Maximum purchase amount for consumable products (JPY 500,000), and special packaging 	Abolished	-
	<ul style="list-style-type: none"> ● The requirement to confirm that the purchased goods are not for business use 	Abolished	<p>However, purchases at tax-free shops are limited to quantities that the purchaser can personally carry and take out of Japan upon departure.</p>
	<ul style="list-style-type: none"> ● Minimum purchase amount (JPY 5,000 or more) 	No Change	<ul style="list-style-type: none"> ● Minimum purchase amount: JPY 5,000 or more (tax excluded)
	<ul style="list-style-type: none"> ● Items not included in tax-free goods ① Items clearly purchased for business use or resale ② Gold or platinum bullion ③ Items that are exempt from consumption tax 	Revised	<ul style="list-style-type: none"> ● Items not included in tax-free goods ① Gold and platinum bullion ② Gold coins and platinum coins ③ Items that are exempt from consumption tax