

Starting January 7, 2019

June 2018  
National Tax Agency  
Ministry of Finance

# An International Tourist Tax will be levied on travelers departing from Japan.

## 1. Outline of the "International Tourist Tax"

The "International Tourist Tax" will be introduced to provide a permanent source of funds to expand and enhance Japan's tourist infrastructure in an effort to make Japan the top tourist destination.

The "International Tourist Tax" is a scheme in which cruise lines and airlines (special tax collectors), in principle, must collect the tax from all passengers except those eligible for exemption (hereinafter referred to as "international tourists") upon departure from Japan (1,000 yen per departure), and pay the collected tax to the Government of Japan.

### ○ Outline

Tax payers	Passengers leaving Japan by sea or air (international tourists.)
Tax rate	1,000 yen per departure
Starting date	January 7, 2019

### ○ Tax exemption, etc.

The tax shall not be levied on the following people	Category
(1) Ship and aircraft crew members (2) Those being deported (3) Those leaving Japan by a special means (e.g. government plane) (4) Those who have returned to Japan without entering another country after departure from Japan due to weather or under other unavoidable circumstances	Untaxable
(5) Transit passengers (leaving Japan within 24 hours of arrival) (6) Passengers of international ships stopping at Japan due to weather or under other unavoidable circumstances (7) Children under the age of 2	Non-taxable
(8) Diplomats, consuls, and other eligible personnel stationed in Japan (for official purposes only) (9) State guests and others with equivalent status (10) US Armed Forces personnel and UN Armed Forces personnel (for official purposes only) (Note) (8) and (9) are based on reciprocity.	Exempted

### ○ Who are "international tourists"?

The term "international tourists" as used here, refers mainly to:

- (1) Tourists and other individuals leaving Japan after approval in accordance with the Immigration Control and Refugee Recognition Act
- (2) Passengers going abroad by aircraft via Japan (Those leaving Japan within 24 hours of their arrival are non-taxable.)

The term includes, apart from tourists, those leaving Japan for business, public service, employment, study, medical and other reasons.



## 2. Outline of special tax collectors

### (1) Special collection

Operators of international passenger transport business are required to collect the "International Tourist Tax" from international tourists before they board their means of transportation. Businesses with their head offices or other offices in Japan (hereinafter referred to as "domestic business operators"), must pay the collected tax to the tax office having jurisdiction over the region. All other businesses (hereinafter referred to as "overseas business operators"), must pay the collected tax to the customs office having jurisdiction over their region. Payments must be made by the end of the second month after the international tourists departure from Japan.

#### ○ What is "international passenger transport business"?

The term "international passenger transport business," as used here, refers to businesses that offer paid transportation to passengers on demand using international ships or other means of transportation.

#### ○ What are "international ships"?

The term "international ships" as used here, refers to ships and aircrafts (excluding government plane, etc.) used to transport tourists and other passengers between Japan and other countries.

#### ○ What are "domestic business operators"?

The term "domestic business operators," as used here, refers to operators of international passenger transport business that have postal addresses, place of residence, head office or other office/place of business or anything equivalent where such businesses are conducted in Japan.

The above "anything equivalent" refers to places that are equivalent to offices or other business establishments such as a rented building, rented warehouse or hotel room used as a base for business activities. More specifically these are places in which business activities are conducted, irrespective of what they are called.

### (2) Place of tax payment

#### A. Domestic business operators

The place of tax payment for a domestic business operator is:

- (1) The regional tax office where its head or main office is located
- (2) When it does not have a head or main office in Japan but has a place of business or anything equivalent where such businesses are conducted in Japan, then the regional tax office where such business is located.

The place of tax payment may be otherwise designated by the head of the Regional Taxation Bureau or the chief of the National Tax Agency.

#### B. Overseas business operators

The place of tax payment for an overseas business operator is the regional tax office where the port of International tourists departing from Japan is located. When the operator submits a request to, and obtains approval from, the commissioner of customs, the approved place can be specified as its place of tax payment.

The place of tax payment may be otherwise designated by the commissioner of customs.



## <<Use of the “International Tourist Tax”>>

Revenues from the “International Tourist Tax” will be allocated to the following three areas:

- (1) Create a more comfortable, stress-free tourist environment
- (2) Improve access to information about a wide variety of attractions of Japan
- (3) Develop tourist resources taking advantage of the unique cultural and natural assets of respective regions

## <<Contact information concerning the “International Tourist Tax”>>

### For domestic business operators

[For general enquiries (e.g. questions about tax office procedures)]

- Visit the National Tax Agency website ([www.nta.go.jp](http://www.nta.go.jp))

HOME > National Tax Agency JAPAN > Contact US

> IF YOU NEED FURTHER INFORMATION, PLEASE CONTACT

[For personal enquiries (e.g. questions based on specific facts)]

- Tokyo Regional Taxation Bureau (Tax Section 3, Consumption Tax Division)

5-3-1 Tsukiji Chuo-ku, Tokyo 104-8449

Telephone (switchboard): 03-3542-2111 Extension: 3081 (Please contact in Japanese)

Opening hours: 9:00a.m.–5:00p.m. (Monday–Friday, excluding public holidays)

- Osaka Regional Taxation Bureau (Tax Section 3, Consumption Tax Division)

Osaka Government Building No. 3, 1-5-63 Otemae Chuo-ku Osaka 540-8541

Telephone (switchboard): 06-6941-5331 Extension: 2932 (Please contact in Japanese)

Opening hours: 9:00a.m.–5:00p.m. (Monday–Friday, excluding public holidays)

### For overseas business operators

- Contact the closest customs or customs having jurisdiction over your place of tax payment. Contact information about the customs is available on the Japan Customs website ([www.customs.go.jp](http://www.customs.go.jp)).

For more information about the “International Tourist Tax”, visit the National Tax Agency website ([www.nta.go.jp](http://www.nta.go.jp)) and read the “Q&A about the International Tourist Tax” section.