

**Q&A about the International Tourist Tax**

April 2018

(Revised in August 2018)

Consumption Tax Office, the National Tax Agency

## Legends

The following are the meanings of the abbreviations of laws and ordinances cited in this document.

- Laws and ordinances

The Act ----- International Tourist Tax Act (Act No. 16 of 2018)

The Order ----- Order for Enforcement of International Tourist Tax Act (Cabinet Order No. 161 of 2018)

The Ordinance ----- Ordinance for Enforcement of International Tourist Tax Act (Ordinance of the Ministry of Finance No. 39 of 2018)

The Passenger Directive ----- Directive for Handling International Tourist Tax Act (4-23 of April 18, 2018 jointly by Consumption Tax Office, Taxation Department and another division "Establishment of Directive for Handling International Tourist Tax Act")

The Immigration Act ----- Immigration Control and Refugee Recognition Act (Cabinet Order No. 319 of 1951)

The Act on National Tax Rules ----- Act on General Rules for National Taxes (Act No. 66 of 1962)

The Electronic Books Preservation Act ----- Act on Special Provisions about the Preservation Methods for Books and Documents Related to National Tax Prepared by Methods of Computers. (Act No. 25 of 1998)

The Ordinance for Electronic Books Preservation Act ----- Ordinance for Enforcement of Act on Special Provisions about the Preservation Methods for Books and Documents Related to National Tax Prepared by Methods of Computers. (Ordinance of the Ministry of Finance No. 43 of 1998)

The Directive for Electronic Books Preservation Act ----- Directive for Electronic Books Preservation Act (5-4 of May 28, 1998 jointly by Corporation Taxation Division, Taxation Department and six other divisions "Establishment of Electronic Books Preservation Act")

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## I. Matters in general

### 1. Outline

(Outline of the "International Tourist Tax")

Q1: Please share with me the outline of the "International Tourist Tax."

[Answer]

The "International Tourist Tax" will be introduced to provide a 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 international passenger transport business operator such as airlines, etc., in principle, must collect the tax from all passengers except those eligible for exemption (international tourists) upon departure from Japan (1,000 yen per departure) , and pay the collected tax to the Government of Japan.

<Outline of the "International Tourist Tax">

#### 1. A taxpayer

International tourists (refer to Q6) are obligated to pay the "International Tourist Tax."

#### 2. Cases subject to taxation

When international tourists depart from Japan aboard international ships (refer to Q3), the "International Tourist Tax" is levied on them.

#### 3. Non-taxable

The following departures from Japan that international tourists make aboard international ships are not subject to the "International Tourist Tax."

- (1) Certain transit passengers who enter Japan aboard aircraft and depart from Japan within 24 hours after their entry to Japan (refer to Q12)
- (2) Certain persons who are aboard international ships when such ships arrive at Japan for deterioration weather and other unavoidable reasons (refer to Q14)
- (3) Children under the age of 2 (refer to Q15)

#### 4. Tax rate

The tax rate of the "International Tourist Tax" is 1,000 yen per departure from Japan.

#### 5. Tax payment

- (1) Special collection by international passenger transport business operators

Operators of international passenger transport business (refer to Q7) are required to collect the "International Tourist Tax" from international tourists before they board

their means of transportation.

Payments must be made by the end of the second month after the international tourist's departure from Japan. (refer to Q20)

(2) Payment by international tourists (in the event of departures aboard private jets, etc.)

In the event that (1) does not apply, international tourists are required to pay the tax to the Government of Japan by the time they embark on international ships (refer to Q41)

## 6. Applicable period

The tax will apply to departures from Japan on or after January 7, 2019.

(Note) The tax will not apply to departures related to the international passenger transport business based on transport contracts that are concluded before January 7, 2019 (excluding (1) cases where the departure date is fixed on or after January 7, 2019 and (2) cases where transport contracts specify that the "International Tourist Tax" is to be collected separately from fares). (refer to Q19)

## 2. Cases subject to taxation

(Definition of departure)

Q2: I have heard the "International Tourist Tax" is levied when international tourists and others depart from Japan by international ships. What does "departure" mean?

[Answer]

When international tourists depart from Japan by international ships the "International Tourist Tax" is levied (5 of the Act). "Departure" used herein means proceeding to an area outside of Japan (territorial waters and airspace). For instance, if an aircraft depart from an airport in Japan for a foreign country and returns to Japan without exiting Japan's airspace, this case does not fall under the category of "departure." (2-3 of the Passenger Directive)

However, if a ship or an aircraft that departs for a foreign country, returns to Japan due to circumstances such as deteriorating weather or mechanical trouble after departing from Japan but without calling in a foreign country, the "International Tourist Tax" will not be levied. (Proviso to 5 of the Act)

(Definition of "international ships")

Q3: What are "international ships" ?

[Answer]

When international tourists depart from Japan aboard international ships the "International Tourist Tax" will be levied (5 of the Act). The term "International ships" as used here, refer to ships or aircrafts (excluding official ships or official aircrafts. Refer to Q4.) used to transport tourists and other passengers between Japan and other countries. (2 (1) ii of the Act)

Please note that "ships" used herein are equipment that people embark on and that is used for sailing, and "aircrafts" used herein are airplanes, helicopters, gliders, dirigibles, and other equipment that people embark on and that are used for flying. (2-1 and 2-2 of the Passenger Directive)

(Official ships or official aircrafts)

Q4: Do so-called official ships or official aircrafts that central governments or local governments entities use fall under the category of "international ships"?

[Answer]

"International ships" are ships or aircrafts that are used for transporting passengers and others between Japan and foreign countries. (2 (1) ii of the Act)

Ships or aircrafts that governments or local official entities use only for non-commercial purposes, and that governments or local official entities own or rent are excluded from the scope of "international ships" thus persons who depart from Japan aboard them are not liable to the "International Tourist Tax." (2 of the Order)

Please note that whether the use of ships or aircrafts is for non-commercial purposes or not will be judged by checking whether the use is to seek commercial gains or not.

Therefore, if part or all of the ship or aircraft is used for commercial purposes, this case will not fall under the category of ships or aircrafts that are used only for non-commercial use. (2-7 of the Passenger Directive)

(Cargo ships or cargo aircrafts)

Q5: Do ships or aircrafts operating as cargo ships or cargo aircrafts fall under the category of "international ships"?

[Answer]

"International ships" used herein are ships or aircrafts that are used to transport passengers and others between Japan and foreign countries. (excluding official ships or

official aircrafts. Refer to Q4.) (2 (1) ii of Act)

Therefore, when ships or aircrafts that usually operate as cargo ships or cargo aircrafts are transporting tourists and others in addition to cargo, they will fall under the category of "international ships" (2-6 of the Passenger Directive)

(Definition of "international tourists")

Q6: Who falls under the category of "international tourists"?
---

[Answer]

When international tourists depart from Japan aboard international ships the "International Tourist Tax" is levied on them (5 of the Act). "International tourists" used herein are tourists and others individuals departing from Japan aboard international ships as described below.

(1) Persons leaving Japan after approval in accordance with Article 25, paragraph (1) or Article 60, paragraph (1) of The Immigration Act (excluding persons who fall under (2) or (3)). (2 (1) iii a of the Act)

(2) Passengers going aboard by aircraft that is used in international passenger transport business via Japan (If the airport of departure immediately before entering Japan is the same as the airport of arrival immediately after departure from Japan, this case falls under (1)). (2 (1) iii b in the Act and 3 (1) of the Order)

(3) A person who enters Japan on condition that the person will comply with the provisions of the treaty (US Armed Forces personnel, etc.). (2 (1) iii c of the Act and 3 (2) of the Order)

(Note 1) If a person who falls on (2) or (3) departs from a port of entry or departure (ports of entry or departure provided for in Article 2, item (viii) of The Immigration Act. The same shall apply thereafter.), the person falls under the category of international tourists in only this case.

(Note 2) When certain requirements are satisfied, a person in (2) is non-taxable (refer to Q12) and a person in (3) is exempted from the tax (on official business).

(Note 3) The term includes, apart from tourists, those leaving Japan for business, public service, employment, study, medical and other reasons. (2-4 of the Passenger Directive)

(Definition of "international passenger transport business")

Q7: I have heard that passengers going abroad via Japan aboard aircraft that are used in international passenger transport business fall under the category of "international tourists" what is "international passenger transport business"?

[Answer]

The term "International passenger transport business", as used here, refer to businesses that offer paid transportation to passengers on demand using international ships. (2 (1) iv of in the Act)

Please note that "on demand" as used herein is to arrange transportation at the request of and for the benefit of others, so even if international ships go between Japan and foreign countries, the act does not fall under international passenger transport business when transportation is conducted to transfer the operators themselves from one place to another. (2-9 (1) of the Passenger Directive)

In addition, "using international ships" is not limited to using international ships that is self-owned and also includes service rendered using international ships owned by others, such as rented aircrafts or ships. (2-9 (2) of the Passenger Directive)

(In the event that a passenger going abroad via Japan aboard an aircraft departs from Japan without receiving confirmation of departure)

Q8: When passengers going abroad via Japan on an aircraft (so-called transit passengers) arrive at Japan, stop in the so-called departure area and depart from Japan without going through entry and departure procedures, are they liable to the "International Tourist Tax"?

[Answer]

A passenger who goes abroad via Japan aboard an aircraft that is used in international passenger transport business falls under the category of international tourists. (2 (1) iii b of the Act and 3 (1) of the Order) Therefore, the "International Tourist Tax" will be levied on them when departing from Japan\* (refer to Q6).

However, a person who departs from Japan within 24 hours after the entry to Japan will not be liable to the "International Tourist Tax" if the person satisfies certain requirements (refer to Q12). (6 i of the Act and 4 (1) of the Order)

Please note that when a person goes through the procedure for entry and departure (including cases where ports of entry and departure are not the same), the person will also be treated the same way.

\*"Departure" means to proceed to an area outside of Japan (territorial waters and

airspace) (refer to Q2).

(Crew member of ships or aircrafts)

Q9: Do crew members of ships or aircrafts fall under the category of "international tourists"?

[Answer]

A person who departs from Japan after receiving confirmation of departure pursuant to Article 25, paragraph (1) or Article 60, paragraph (1) of The Immigration Act basically falls under the category of "international tourists" (2 (1) iii a of the Act), but crew member of ships or aircrafts is excluded from the subject of receiving confirmation of departure pursuant to Article 25, paragraph (1) and Article 60, paragraph (1) of The Immigration Act. Therefore, that person does not fall under the category of "international tourists" (2-5 (1) of the Passenger Directive)

[Reference]

- Article 25, paragraph (1) of The Immigration Act (Procedure for Departure)  
Any Foreign National (except for Crew Members; the same applies in the following Article) who is to depart from Japan with the intention of proceeding to an area outside of Japan is receive confirmation of departure from an Immigration Inspector in accordance with the procedures provided for by Ministry of Justice Order at the Port of Entry or Departure from which they depart Japan.
- Article 60, paragraph (1) of The Immigration Act (Departure of a Japanese Nationals)  
Any Japanese national (except for Crew Members) who departs from Japan with the intention of proceeding to an area outside of Japan, is to possess a valid Passport and must receive confirmation of departure from an Immigration Inspector in accordance with the procedures provided by Ministry of Justice Order, at the Port of Entry or Departure from which such person departs.

(A person who is deported from Japan)

Q10: Does a person being deported pursuant to the provisions of The Immigration Act, or a person being transported overseas pursuant to the provisions of Act on the Transnational Transfer of Sentenced Persons fall under the category of "international tourists"?

[Answer]

A person who departs from Japan after receiving confirmation of departure pursuant to Article 25, paragraph (1) or Article 60, paragraph (1) of The Immigration Act basically falls under the category of "international tourists" (2 (1) iii a of the Act), but a person being deported pursuant to the provisions of The Immigration Act, or a person being transported abroad pursuant of the provisions of Act on the Transnational Transfer of Sentenced Persons is one who departs from Japan without the "intention of proceeding to an area outside of Japan" and departs from Japan without receiving confirmation of departure pursuant to the provisions of The Immigration Act. Therefore, that person does not fall under the category of "international tourists" (2-5 (2) of the Passenger Directive)

[Reference]

- Article 25, paragraph (1) of The Immigration Act (Procedure for Departure)  
Any Foreign National (except for Crew Members; the same applies in the following Article) who is to depart from Japan with the intention of proceeding to an area outside of Japan is to receive confirmation of departure from an Immigration Inspector in accordance with the procedures provided for by Ministry of Justice Order at the Port of Entry or Departure from which they depart Japan.
- Article 60, paragraph (1) of The Immigration Act (Departure of a Japanese Nationals)  
Any Japanese national (except for Crew Members) who departs from Japan with the intention of proceeding to an area outside of Japan, is to possess a valid Passport and must receive confirmation of departure from an Immigration Inspector in accordance with the procedures provided by Ministry of Justice Order, at the Port of Entry or Departure from which such person departs.

(Seagoing fishermen)

Q11: Do seagoing fishermen departing Japan for the international waters or the territorial waters of foreign countries fall under "international tourists"?

[Answer]

A person who departs after receiving confirmation of departure pursuant to Article 25, paragraph (1) or Article 60, paragraph (1) of The Immigration Act basically falls under the category of "international tourists" (2 (1) iii a of the Act), but seagoing fishermen (a crew member) does not fall under the category of "international tourists" because the person departs without receiving confirmation of departure pursuant to the provisions of The Immigration Act.

[Reference]

- Article 25, paragraph (1) of The Immigration Act (Procedure for Departure)  
Any Foreign National (except for Crew Members; the same applies in the following Article) who is to depart from Japan with the intention of proceeding to an area outside of Japan is to receive confirmation of departure from an Immigration Inspector in accordance with the procedures provided for by Ministry of Justice Order at the Port of Entry or Departure from which they depart Japan.
- Article 60, paragraph (1) of The Immigration Act (Departure of a Japanese Nationals)  
Any Japanese national (except for Crew Members) who departs from Japan with the intention of proceeding to an area outside of Japan, is to possess a valid Passport and must receive confirmation of departure from an Immigration Inspector in accordance with the procedures provided by Ministry of Justice Order, at the Port of Entry or Departure from which such person departs.

### 3. Non-taxable

(Passengers going abroad by aircraft via Japan)

Q12: I have heard that "certain transit passengers who enter Japan aboard aircrafts and depart from Japan within 24 hours after their entry" are not subject to the "International Tourist Tax." "What does "transit passengers" herein mean?"

[Answer]

"Transit passengers" who are non-taxable in the "International Tourist Tax" is one who goes to a foreign country via Japan aboard aircrafts that is used in international passenger

transport business and departs from Japan "leaving Japan within 24 hours of arrival" in accordance with a contract of carriage that falls under the following (1) and (2). (6 i of the Act and 4 (1) of the Order)

(1) A case where a single air ticket is issued regarding the contract of carriage. (4 (1) 1 of the Order)

(2) A case where a single air ticket is issued in accordance with a contract of carriage clearly indicates in the itinerary that the aircraft that the passenger will take to depart from Japan will leave the airport of entry or departure within 24 hours after the aircraft the passenger took to enter Japan arrives at the airport of entry or departure. (4 (1) ii of the Order)

"A single air ticket is issued" means that a single air ticket is issued for a contract of carriage where an itinerary indicates travel from a foreign country to another foreign country via Japan. Therefore, even in the case where a contract of carriage with an itinerary showing travel from a foreign country to another foreign country via Japan consists of multiple contracts, this case will fall under "a single air ticket is issued" when a single air ticket is issued about these multiple contract of carriages. (4-2 of the Passenger Directive)

In addition, whether "leaving Japan within 24 hours of arrival" will be judged by confirming whether the difference between the landing time in Japan and departure time from Japan that are described in the issued "single air ticket" (including an electronic air ticket that is issued electromagnetically [4-1 of the Passenger Directive]) is within 24 hours or not. (4-3 of the Passenger Directive)

Even if that person's actual departure takes place more than 24 hours after the entry due to bad weather and other reasons, the "International Tourist Tax" will not be levied on that person if the above "single air ticket" clarifies that that person was scheduled to depart within 24 hours.

(Note) If the immediate departing airport before entering Japan is the same as the immediate arriving airport after departing from Japan, the person will not fall under the "transit passengers" who are non-taxable in the "International Tourist Tax." Therefore, that person will not be non-taxable in the "International Tourist Tax" even if the "single air ticket" clarifies that that person was scheduled to depart from Japan within 24 hours after that person's entry in Japan. (3 (1) and 4 (1) of the Order)

(Passengers going abroad by a ship via Japan)

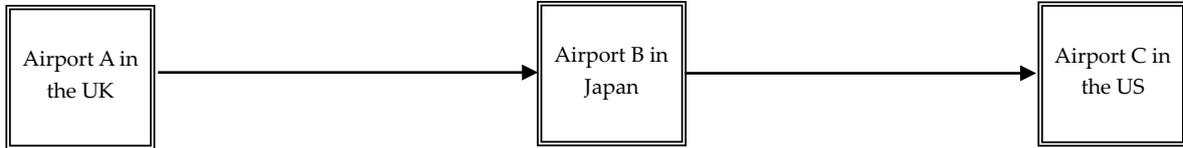
Q13: When passengers going abroad via Japan aboard ships depart from Japan within 24 hours after their entry, are they non-taxable in the "International Tourist Tax"?

[Answer]

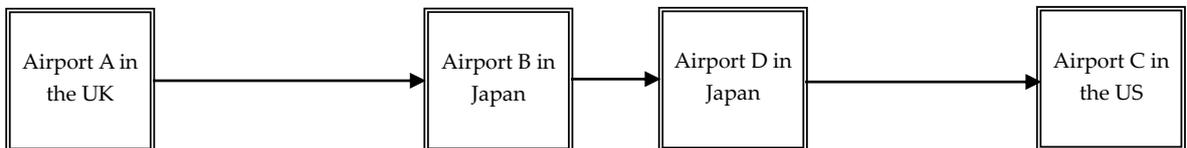
"Transit passengers" who are non-taxable in the "International Tourist Tax" is one who goes abroad via Japan aboard an aircraft that is used in international passenger transport business. Therefore, a passenger who goes abroad via Japan aboard a ship is not non-taxable in the "International Tourist Tax." (6 i of the Act)

Non-taxable Transit Passengers (examples)

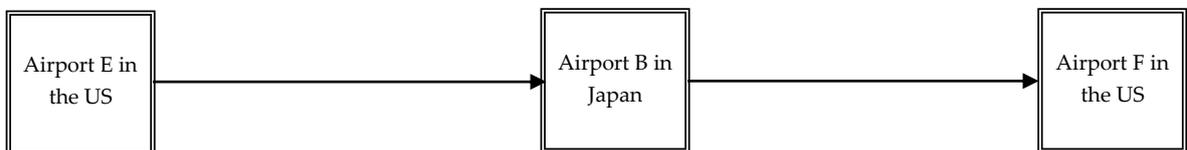
(1) A passenger who goes to Airport C in the US from Airport A in the UK via Airport B in Japan (\*Departure within 24 hours after that passenger's entry to Japan)



(2) A passenger who goes to Airport C in the US from Airport A in the UK via Airport B in Japan (entry) and Airport D in Japan (departure) (\*Departure within 24 hours after that passenger's entry to Japan)



(3) A passenger who goes to Airport F in the US from Airport E in the US via Airport B in Japan (\*Departure within 24 hours after that passenger's entry to Japan)



Please note that the passengers from (1) to (3) above are non-taxable only in the case that each of their air tickets clearly shows that they are scheduled to depart from Japan within 24 hours after their entry in Japan (refer to Q12).

This single air ticket clarifies that the passenger is scheduled to depart from Japan within 24 hours after that passenger's entry in Japan.

Air Ticket			
Name: Taro Kokuzei			
Passport No. ○×△★			
Issue date: January 8			
Ticket issuing airline: ○○ Airlines			
Itinerary			
Date and time	Country	Airport	Arrival/Departure
● o'clock, January ●	The UK	Airport A	Departure
1 o'clock, January 26	Japan	Airport B	Arrival
3 o'clock, January 26	Japan	Airport B	Departure
● o'clock, January ●	The US	Airport C	Arrival

(What to do when passengers lands in Japan in an emergency due to the deterioration weather or other reasons during the flight between foreign countries)

Q14: When an aircraft makes an emergency landing in Japan due to deterioration weather during the flight between foreign countries, then departs from Japan after the weather recovers, is a passenger aboard that aircraft not liable to the "International Tourist Tax"?

[Answer]

If a person who is aboard international ships that arrive at Japan during voyage or flight between foreign countries due to bad weather or other unavoidable reasons departs from Japan using the same international ships or replacement international ships (limited to one that is arranged by a person who is engaged in international passenger transport business using the international ships that called at Japan or by that person's agent), the "International Tourist Tax" is not levied on that passenger. (6 ii of the Act and 4 (2) of the Order)

(Children under the age of 2)

Q15: Are Children under the age of 2 not liable to the "International Tourist Tax"?

[Answer]

The "International Tourist Tax" is not levied on a children under the age of 2 on the day of departure from Japan. (6 iii of the Act)

In the case where a single ticket for a round-trip between the US and Japan is issued for a contract of carriage to enter and depart Japan respectively, and a person departs from Japan aboard that aircraft, the person's age at the time of the will be determined by as the earliest date in which the transportation began, as specified in the contract of carriages related to the single air ticket. (4 (3) of the Order)

○ Summary of persons on whom the International Tourist Tax is not levied

The tax shall not be levied on the following people	Category
(1) Ship and aircraft crew members (2) Those being deported (3) Seagoing fishermen (4) Those leaving Japan by a official ship or aircraft (5) Those who have returned to Japan without entering another country after departure from Japan due to weather or under other unavoidable circumstances	Untaxable
(6) Transit passengers (leaving Japan within 24 hours of arrival) (7) Passengers of international ships stopping at Japan due to weather or under other unavoidable circumstances (8) Children under the age of 2	Non-taxable
(9) Diplomats, consuls and other eligible personnel etc. stationed in Japan (for official purposes only) (10) State guests and others with equivalent status (11) US Armed Forces personnel and UN Armed Forces personnel (for official purposes only) (Note) (9) and (10) are based on reciprocity.	Exempted

4. Tax rate, etc.

(Definition of "per departure")

Q16: I have heard that the "International Tourist Tax" of 1,000 yen is levied per departure from Japan. For instance, when a person departs from Port A in Japan aboard a cruise ship, calls at a port of a foreign country and returns to Port B in Japan, then departs from Japan again, is the "International Tourist Tax" levied twice?

[Answer]

The "International Tourist Tax" is levied on international tourists who depart from Japan aboard international ships (5 of the Act) As questioned, if the same person departs from Japan twice as in the case of departing from Port A in Japan aboard a cruise ship, calling at a port of a foreign country, and returning Port B in Japan, then departing from Japan again, the "International Tourist Tax" of 1,000 yen is levied on each departure from Japan. (5 of the Passenger Directive)

(What to do when a person purchases air tickets for two seats or more)

Q17: When a person purchases air tickets for two seats to secure the space on a seat for a musical instrument, is the "International Tourist Tax" for two persons levied on that person?

[Answer]

The "International Tourist Tax" is levied on international tourists who depart from Japan aboard international ships (5 of the Act) As questioned, even if a person buys air tickets for two seats, the "International Tourist Tax" for one person is levied because the number of persons departing from Japan is one.

5. Applicable date

(The applicable date of the "International Tourist Tax")

Q18: When does the "International Tourist Tax" take effect?

[Answer]

The "International Tourist Tax" will, in principle, apply to a person who departs from Japan on or after January 7, 2019. (Supplementary provision 1 of the Act)

However, departures from Japan on or after January 7, 2019, based on a contract of carriage concluded before January 7, 2019 (limited to those contract with a departure date prior to January 7, 2019) are not subject to the "International Tourist Tax." (contract of carriage specifying collection of the "International Tourist Tax" separately from the receipt of fares are excluded.) (Supplementary provision 2 of the Act)

(A contract of carriage is concluded prior to the effective date)

Q19: Please let me know about the handling in the event that a person concludes a contract of carriage on January 5, 2019 and departs on January 10, 2019.

[Answer]

In principle, the "International Tourist Tax" is not be levied on departures based on contract of carriage concluded before January 7, 2019. (Supplementary provision 2 of the Act)

As an exception, the tax is to be levied on departures based on contract of carriage concluded before January 7, 2019 when any of the following conditions applies (Supplementary provision 2 of the Act):

(1) When the date of departure is not fixed at the time of conclusion of the contract of carriage (open ticket, coupon ticket, etc.) and the date of departure is decided after January 7, 2019. (8-2 (1) of the Passenger Directive)

(2) When the date of departure is changed after January 7, 2019 (8-2 (2) of the Passenger Directive)

For example, when the air ticket, initially issued (contract of carriage is concluded) for departure on January 10, 2019, is changed on January 8, 2019, to a new departure date of January 11, 2019

(3) When the contract of carriage stipulates, for example in the terms and conditions section, that the "International Tourist Tax" is to be collected separately from the fare (Supplementary provision 2 of the Act)

Whether the contract is a "contract of carriage concluded before January 7, 2019" depends on the date on which the contract is established between the international tourists and international passenger transport business operator.

As such, please note that the date may be different from the date of the travel contract signed between the international tourists and the travel agency. (8-1 of the Passenger Directive)

## II. Matters about international passenger transport business operators (special tax collectors)

### 1. Administrative procedures about the "International Tourist Tax"

(Outline of administrative procedures to be performed by international passenger transport business operators perform)

Q20: I plan to start an international passenger transport business. As a special tax collector for the "International Tourist Tax", what administrative requirements to do I have? [Revised in August 2018]

[Answer]

#### 1. Obligation of special collection (refer to Q7, Q29 and Q33)

The international passenger transport business shall mean the business to offer paid transportation to passengers on demand using international ships (2 (1) iv of the Act), and if international tourists depart Japan aboard international ships operated by the operators of international passenger transport business, the operators who conduct the international passenger transport business shall be the operators under obligation of special collection. The operators under obligation of special collection who conduct the international passenger transport business are required to collect the "International Tourist Tax" from the said international tourists by the time the international tourists board international ships and pay the tax to the tax office having jurisdiction over the operator's place of tax payment in the case of domestic business operator or to the customs having jurisdiction over the operator's place of tax payment in the case of an overseas business operator by the end of the second month following the month the international tourists departed Japan. (16 (1) and 17 (1) of the Act)

#### 2. Notification about international passenger transport business (refer to Q34)

Operators conducting or newly starting an international passenger transport business in 1 above are required to submit the "Notification of the commencement of an international passenger transport business" to the tax office if you are a domestic business operator and to the customs if you are an overseas business operator. (19 (1) and 20 (1) of the Act)

(Note) Operators already in international passenger transport business in 1 above on January 7, 2019, the date on which the "International Tourist Tax" is to be introduced, are required to submit the "Notification of the commencement of an international passenger transport business" to the tax office or the customs having jurisdiction over that operator's place for tax payment by February 28, 2019 (Any operator making their first "International Tourist Tax" payment before February 28, 2019 must submit their notification prior to this

date.). (Supplementary provision 3 of the Act)

Please note that "overseas business operators" are required to appoint a tax agent that can carry out procedures involved in the payment of "International Tourist Tax" in Japan. "Notification of international tourist tax agent" must be submitted to the customs having jurisdiction over the region of tax payment. (117 (2) of the Act on National Tax Rules and 6-3 of the Passenger Directive)

### 3. Submission of statements (Refer to Q35)

Operators of international passenger transport business in 1 above are required to submit statements that describes the amount of the "International Tourist Tax," etc. that should be paid to the tax office having jurisdiction over the operator's place of tax payment in the case of a domestic business operator or to the customs having jurisdiction over the operator's place of tax payment in the case of an overseas business operator by the due date for payment of the "International Tourist Tax" in 1 above. (16 (2) and 17 (2) of the Act)

### 4. Obligation to record passenger information (refer to Q23)

Operators of international passenger transport business in 1 above must keep a record of facts about the departure of international tourists related to the international passenger transport business. (21 of the Act)

[Reference]

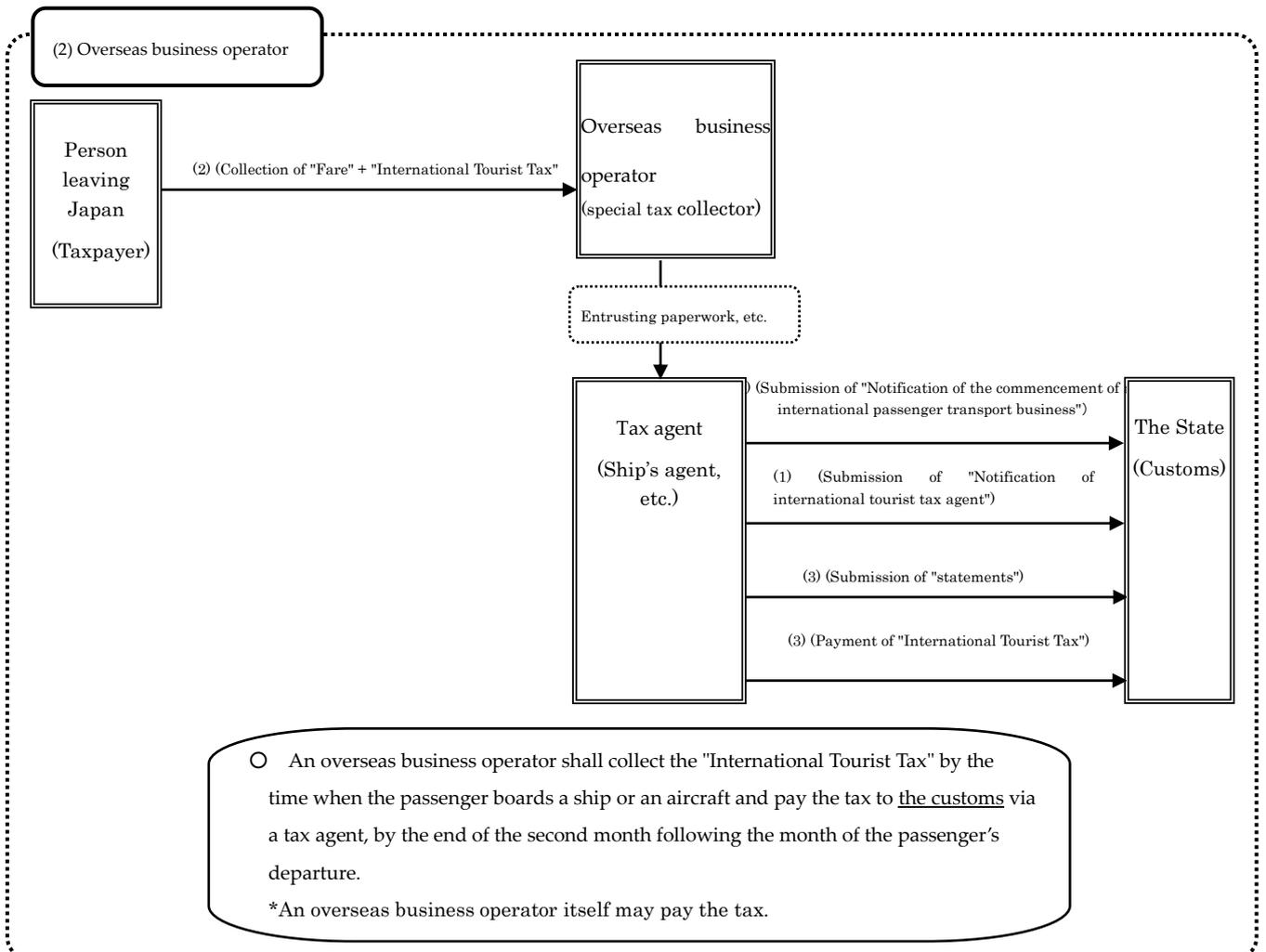
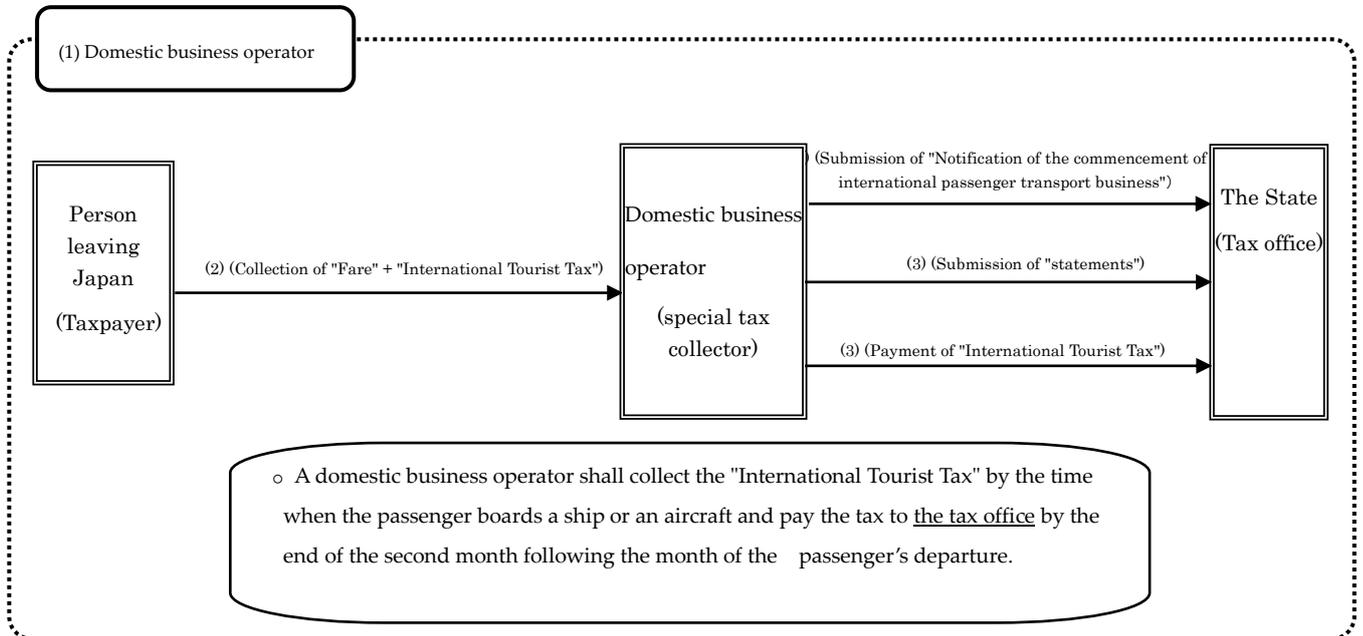
Q27: (Definition of domestic business operators)

Q28: (The place of tax payment for domestic business operators)

Q31: (Definition of overseas business operators)

Q32: (The place of tax payment for overseas business operators)

- Illustration of Administrative Procedures performed by International Passenger Carriers -



(What to do in the event of code-share operation)

Q21: When two or more airlines operate code-share flights, which airline shall collect the "International Tourist Tax"? [Revised in August 2018]

[Answer]

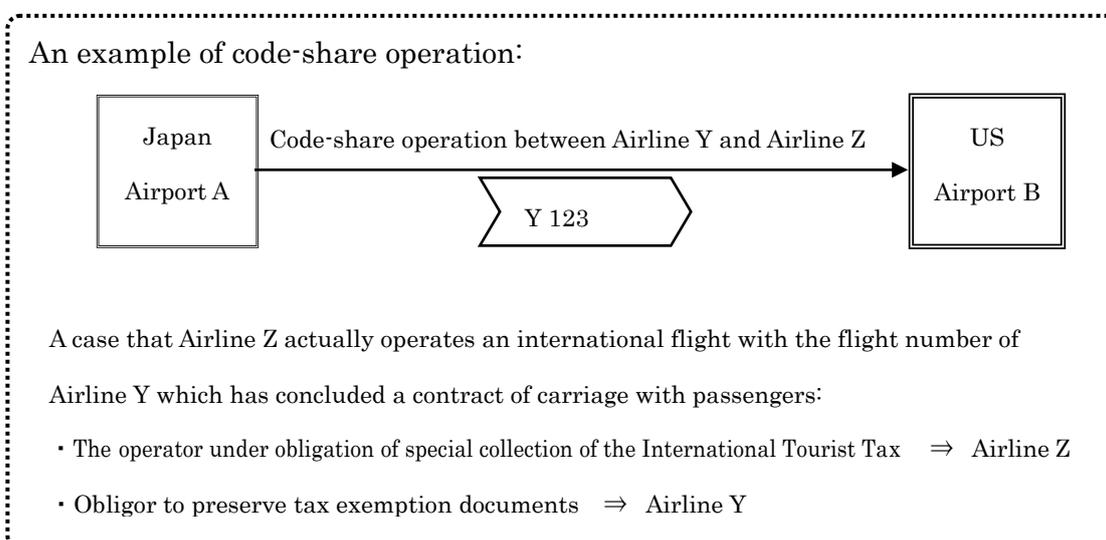
If the operators of international passenger transport business operate international ships to transport international tourists, the operators shall be under obligation of special collection of the "International Tourist Tax" (refer to Q20)

Any airline conducting the said business as the operator under obligation of special collection of the "International Tourist Tax" shall be the airline actually operating aircraft to transport international tourists. Accordingly, in case of code-share operation by two or more airlines to transport international tourists, the operator under obligation of special collection of the "International Tourist Tax" shall be determined in consideration of which airline actually operates the aircraft to transport international tourists.

In this case, the airline as the operator under obligation of special collection of the "International Tourist Tax" shall submit the "Notification of the commencement of an international passenger transport business" to the tax office or the customs having jurisdiction over the airline's place of tax payment.

Airlines obligated to keep a record of facts about the departure of international tourists (refer to Q23) shall be the airline actually operating aircraft to transport international tourists under obligation of special collection.

Please note that airlines with a contract of carriage concluded with international tourists shall be obligated to preserve tax exemption documents (certificates, etc.) in regards to diplomats stationed in Japan, states guests and others with equivalent status, and US Armed Forces personnel.



(Additional tax and delinquent tax in the event of the failure to pay the tax by the due date)

Q22: I have heard operators of international passenger transport business shall collect the "International Tourist Tax" from international tourists and pay the tax to the tax office or the customs by the end of the second month following the passenger's departure. Please let me know about any additional tax and delinquent tax in the event of the failure to pay the tax by the due date.

[Answer]

If the "International Tourist Tax" is not paid by its due date, additional tax on non-payment (5% or 10% of the amount to be paid) and delinquent tax in accordance with the number of days to the date that the payment is actually made will be imposed. (60 (1) and 67 of the Act on National Tax Rules)

However, in the event that there is a legitimate reason for the failure to pay by the due date or that an operator has the intention to pay the tax by its due date, then pays it within one month after the due date of the "International Tourist Tax" related to the payment, additional tax on non-payment will not be imposed. (67 of the Act on National Tax Rules)

(Obligation to record passenger information)

Q23: I have heard operators of international passenger transport business must keep a record of facts about the departure of international tourists related to their international passenger transport business. What kinds of items should be recorded?

[Answer]

International passenger transport business operators are obliged to record the following information about passengers in their books. (Information about crew members need not be recorded.). (21 of the Act and 7 of the Order)

- (1) Name
- (2) Nationality
- (3) Date of birth
- (4) Passport number
- (5) Name of the international ships or aircrafts which the passenger boarded
- (6) Date of departure from Japan
- (7) Name of the port of departure
- (8) When the passenger is not an international tourists, write down the fact and give the reason.
- (9) When the passenger is not subject (non-taxable case) to the "International Tourist Tax", write down the fact and specify his/her taxation category.

(10) When the passenger is exempted from the "International Tourist Tax", write down the fact.

(11) When the passenger left Japan based on a contract of carriage concluded before January 7, 2019 and is not subject to the "International Tourist Tax", write down the fact.

However, note that operators are permitted to omit all or some of the above items in their books if the items are recorded in their passenger lists (documents that contain all the information specified in Article 57-2 of The Immigration Act as being required to be reported, or documents that are equivalent to them) and the passenger lists are appropriately organized and stored.

In such case, it is essential to store the passenger lists and books in such a way that the relationship between the passenger lists and books is clearly shown.

\* Operators are required to store their books for seven years starting on the day following the final day of the second month after the respective passengers depart from Japan.

(Where to store records)

Q24: Please let me know where the book should be stored.

[Answer]

The books should be stored within the region the operator makes its tax payment (refer to Q28 and Q32) or the location of its head office.

Please note that in the event the books are store overseas, it is necessary to present the book to the tax office or the customs in Japan if the tax office or the customs make after-the-fact confirmation.

(The language to be used in the book)

Q25: Please let me know what language to use in the book that should be maintained.

[Answer]

Please use the Japanese language to prepare the book as the tax office or the customs may check the book after the fact.

If choosing to omit items (on passenger lists) from the books, by organizing and storing passenger lists (documents that contain all the information specified in Article 57-2 of The Immigration Act as being required to be reported, or documents that are equivalent to them), it is acceptable to keep the English language as the language used in the said passenger lists.

(Book and record keeping through electronic methods)

Q26: Please let me know about methods for preserving the book in electronic data.

[Answer]

In principle, a paper copy of books containing information about departures of international tourists from Japan must be maintained. However, when approved by the director of the tax office or the commissioner of the customs having jurisdiction over your place of tax payment (hereinafter referred to as "the appropriate tax authorities"), there is a system that allows you to create books and related documents on a computer and store the data recorded on a hard disk or other storage device. There is no need to maintain a paper copy in such case as long as certain conditions are met.

To use this system, it is necessary to submit an application to the appropriate tax authority at least three months in advance of the date on which you set up your books.

For details, please visit the National Tax Agency website ([www.nta.go.jp](http://www.nta.go.jp)). \*Japanese homepage only

2. The place to pay the tax and methods for payment by "domestic business operators"

(Definition of "domestic business operators")

Q27: What are "domestic business operators"?

[Answer]

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. (2 (1) v of the Act)

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. (2-10 of the Passenger Directive)

(The place of tax payment of "domestic business operators")

Q28: I am a "domestic business operator." Where do I pay the "International Tourist Tax"?

[Answer]

The following are places for paying the "International Tourist Tax" related to the special collection of domestic business operators. (9 of the Act)

Classification	Presence or absence of head office, etc. in Japan	<u>Place of tax payment</u> *1
Corporation	In the event of having a head office or a main office in Japan	The place where the head office or the main office is situated
	In the event of not having a head office or a main office in Japan but <u>an office, etc.*2</u> in Japan.	The place where the <u>office, etc.*2</u> is situated
Individual	In the event of having an address in Japan	The place where that address is situated
	In the event of not having an address but a residence in Japan	The place where the residence is situated
	In the event of not having an address or a residence in Japan but at <u>an office, etc.*2</u> in Japan.	The place where the <u>office, etc.*2</u> is situated

Please note that if the place of payment of the "International Tourist Tax" is changed, the person must submit a "Notification of change of address for international passenger transport business" to the district director of the previous tax office without delay. (12 of the Act)

\*1 The place of tax payment coincides with that of corporation tax or income tax payment in principle, but the place of payment may be otherwise designated by the head of the Regional Taxation Bureau etc.

Please be careful that if Article 16 of the Income Tax Act applies to a sole proprietor who has changed the place of tax payment, the place of payment of the "International Tourist Tax" will be changed to the said place of tax payment.

\*2 The term "an office, etc. " as used here, includes other offices, places of business or anything equivalent where such businesses are conducted. 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. (2-10 of the Passenger Directive)

(How to pay the tax by "domestic business operators")

Q29: I am a "domestic business operator." Please let me know how to pay the "International Tourist Tax."

[Answer]

"Domestic business operators" shall pay the "International Tourist Tax" collected from

international tourists to the tax authorities that have jurisdiction over their respective places of tax payment by the end of the second month after the international tourists departure. There are three payment methods: (1), payment over the counter, (2) electronic payment (direct payment, internet banking, etc.) and (3) payment by credit card.

For details, please visit National Tax Agency website ([www.nta.go.jp](http://www.nta.go.jp)).

[National Tax Agency homepage > Tax information-procedure-form > procedures for tax payment and certificate of tax payment > procedure for payment of national taxes  
\*Japanese homepage only]

(The agent of a domestic business operator)

Q30: I am a "domestic business operator." Is it permitted to entrust other air transport business operators or agents to submit of a notifications and statements about the "International Tourist Tax"?

[Answer]

A "domestic business operator" may entrust submission of a notification and statements about the "International Tourist Tax" to another agency.

Please note that the entrusted agent is required to be proved to have the right to represent the "domestic business operator" in writing (power of attorney, etc.) when submitting a notification and statements about the "International Tourist Tax." (124 of the Act on National Tax Rules)

3. The place of tax payment and methods for tax payment by "overseas business operators"  
(Definition of "overseas business operators")

Q31: What are "overseas business operators"?

[Answer]

The term "overseas business operators" as used here, refer to operators of international passenger transport business and is one which is not a "domestic business operator." (2 (1) vi of the Act)

(The place of tax payment of "overseas business operators")

Q32: I am an "overseas business operator." Where do I pay the "International Tourist Tax."?

[Answer]

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. (13 of the Act)

(How to pay the tax by "overseas business operators")

Q33: I am an "overseas business operator." Please let me know how to pay the "International Tourist Tax."

[Answer]

"Overseas business operators" shall pay the "International Tourist Tax" collected from international tourists to the customs that have jurisdiction over their respective places of tax payment. There are two payment methods: (1) payment over the counter and (2) electronic payment (Multi- Payment).

For details, please visit the Japan Customs website ([www.customs.go.jp](http://www.customs.go.jp)).

[Japan Customs -> Passenger -> International Tourist Tax \*Japanese homepage only]

(Election of a tax agent)

Q34: I have heard that "overseas business operators" are required to appoint a tax agent who perform administrative procedures pertaining to the "International Tourist Tax" in Japan by proxy. Please let me know about methods for electing tax agents and clerical work that tax agents will perform.

[Answer]

"Overseas business operators" are required to appoint a tax agent that can carry out procedures involved in the payment of the "International Tourist Tax" in Japan. "Notification of International Tourist Tax Agent" must be submitted to the customs having jurisdiction over the region of their tax payment before the agent begins working on the necessary paperwork, etc. (117 (2) in the Act on National Tax Rules and 6-3 of the Passenger Directive)

In addition, specifically, the administrative procedures about the "International Tourist Tax" that a tax agent performs consist of the submission of a "Notification of Commencement of International Passenger Transport Business" and a "Statements" and the payment of "International Tourist Tax."

4. Notifications to be submitted by international passenger transport business operators

(Items to enter in a statements)

Q35: I have heard that international passenger transport business operators are required to submit statements together with the payment of the "International Tourist Tax." Please let me know about items to enter in the statements.

[Answer]

International passenger transport business operators are required to submit statements that include the following information concerning the "International Tourist Tax" amounts they must pay to the director of the tax office or commissioner of the customs having jurisdiction over the place of tax payment by the due date. (16 (2) and 17 (2) of the Act, 3 of the Ordinance and Supplementary Provision 2)

- (1) Address of business or residence of the applicant
- (2) Name of the applicant (person or organization)
- (3) Place of the applicant's tax payment
- (4) The applicant's personal or enterprise identification number (not required for overseas business operator or those without a number)
- (5) Number of passengers
- (6) Number of passengers who are not international tourists
- (7) Number of non-taxable passengers
- (8) Number of exempted passengers
- (9) Number of passengers who are not subject to the "International Tourist Tax" based on transport contracts concluded before January 7, 2019
- (10) Number of passengers subject to the "International Tourist Tax"  $((5)-((6)+(7)+(8)+(9)))$
- (11) Amount of "International Tourist Tax" payable
- (12) Year and Month of departure from Japan of passengers
- (13) Other relevant information

As regards the items (5)–(10), information needs to be given separately for different ports of departure.

As of January 7, 2019, domestic business operators can submit statements via e-Tax (Electronic National Tax Return Filing and Payment System), and overseas business operators can submit them via NACCS (Nippon Automated Cargo Clearance System) for more convenience.

[Reference]

- How to use "e-Tax (Electronic National Tax Return Filing and Payment System )"  
e-Tax homepage ([www.e-tax.nta.go.jp](http://www.e-tax.nta.go.jp))
- How to use "NACCS (Nippon Automated Cargo Clearance System)"  
NACCS homepage ([www.naccs.jp](http://www.naccs.jp)) \*Japanese homepage only

(What to do in the event that an overseas business operator establishes a branch in Japan)

Q36: I am an overseas business operator. If I have a branch in Japan in the middle of a month, which procedures will be necessary? Also, how should the payment and the submission of the statements be handled?

[Answer]

In the event an overseas business operator opens a branch in Japan, it will fall under the category of "domestic business operators." Accordingly, it is necessary to submit a "Notification of Abolition of International Passenger Transport Business" to the customs having jurisdiction over the place of tax payment and submit a "Notification of Commencement of International Passenger Transport Business" to the tax office having jurisdiction over the place of tax payment. (19 and 20 of the Act)

If a branch is opened in the middle of a month (for instance, on July 15), the "International Tourist Tax" for departures until July 14 shall be paid to the customs having jurisdiction over the place of tax payment, and the "International Tourist Tax" for departures after July 15 shall be paid to the tax office having jurisdiction over the place of tax payment. The same shall apply to the submission of the statements.

(What to do in the event that the tax is paid in excess)

Q37: If I overpay the "International Tourist Tax" , can I receive a refund?

[Answer]

If an operator under obligation of special collection overpays the International Tourist Tax, the excess between the paid tax amount and the right amount will be refunded to the operator under obligation of special collection who has paid the "International Tourist Tax." (56 of the Act on National Tax Rules and 6-2 of the Passenger Directive)

For an operator under obligation of special collection to perform the procedure for refund, a domestic business operator needs to submit a "Form for Refund Claim about Overpayment of International Tourist Tax" to the tax office having jurisdiction over the place of tax payment, and an overseas business operator needs to submit the said form to the customs having jurisdiction over the place of tax payment.

Please note that it is necessary to attach a copy of the book that describes the fact of overpayment of tax (The book that describes the items that are obligated to be entered in Q23) to the "Form for Refund Claim about Overpayment of International Tourist Tax."

- Notifications form to be submitted by international passenger transport business operator

### 1. Main notification forms to be submitted to the tax office

Title of the Notification form	When the document needs to be submitted	Note
Notification of the commencement of an international passenger transport business	Those with a postal address, etc. in Japan wishing to start an international passenger transport business (or are already in international passenger transport business on January 7, 2019)	Refer to Q36
	An overseas business operator acquires a postal address, etc. in Japan	
Notification of abolition (or temporary closure) of international passenger transport business	A domestic business operator abolishes, or temporarily closes, its international passenger transport business, or ceases to have a postal address, etc. in Japan	
Notification of change of address for international passenger transport business	There is a change of address for a domestic business operator in association with its international passenger transport business (The operator shall submit the document to the director of the tax office which has jurisdiction over its former place of tax payment when there is a change of address of place of tax payment.)	

### 2. Main notification forms to be submitted to the customs

Title of the Notification form	When the document needs to be submitted	Note
Notification of the commencement of an international passenger transport business	Those without a postal address, etc. in Japan wishing to start an international passenger transport business (or are already in international passenger transport business on January 7, 2019)	Refer to Q36
	A domestic business operator ceases to have a postal address, etc. in Japan	
Notification of abolition (or temporary closure) of international passenger transport business	An overseas business operator abolishes, or temporarily closes, its international passenger transport business, or acquires a postal address, etc. in Japan	
Notification of change of address for international passenger transport business	There is a change of address for an overseas business operator in association with its international passenger transport business	

Notification of international tourist tax agent	Those without a postal address, etc. in Japan wishing to start an international passenger transport business (including an overseas business operator is already in international passenger transport business on January 7, 2019)	Refer to Q34
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\* The term "postal address, etc." as used here, includes postal addresses, places of residence, head offices, other offices, places of business or anything equivalent where such businesses are conducted. 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. (2-10 of the Passenger Directive)

### III. Matters about payment by international tourists.

(How to pay the tax when departing from Japan aboard a private jet)

Q38: I will depart from Japan aboard a private jet, please let me know how to pay the "International Tourist Tax."

[Answer]

In the event where a person is departing from Japan without using airlines, etc., engaged in international passenger transport business operators, the person needs to pay the "International Tourist Tax" to the customs having jurisdiction over the place of tax payment by the time he/she embarks their aircrafts, etc. (18 (1) of the Act) However, the person may pay the tax to the customs through a handling dealers or agent, etc., if the person entrusts the handling dealer or agent, etc. to perform procedures related to the port of entry or departure.

If the departing person performs his/her own procedure related to the port of entry or departure, the person will need to pay the tax directly to the customs when performing the procedure for departure, etc.

(Place of tax payment when departing from Japan aboard a private jet)

Q39: I will depart from Japan aboard a private jet, please let me know about the place of payment of the "International Tourist Tax."

[Answer]

When a person departs from Japan without using airlines, etc., which are international passenger transport business, the person's place of payment of the "International Tourist Tax" will be the place where the port of departure from Japan is located. (14 of the Act)

Please note that if a person applies to the director-general of the customs and receives a designation from the director-general, the designated place will be the place of tax payment.