

# International Tourist Tax Exemption for State Guests upon departure 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 a 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 (international tourists and others) upon departure from Japan (1,000 yen per departure), and pay the collected tax to the Government of Japan.

## 2 State Guests and others exempted from "International Tourist Tax"

State Guests and other guests with equivalent status\* are exempted from the International Tourist Tax when conditions are met.

\* The term "State Guests and other guests with equivalent status," as used here, pertains to the following individuals.

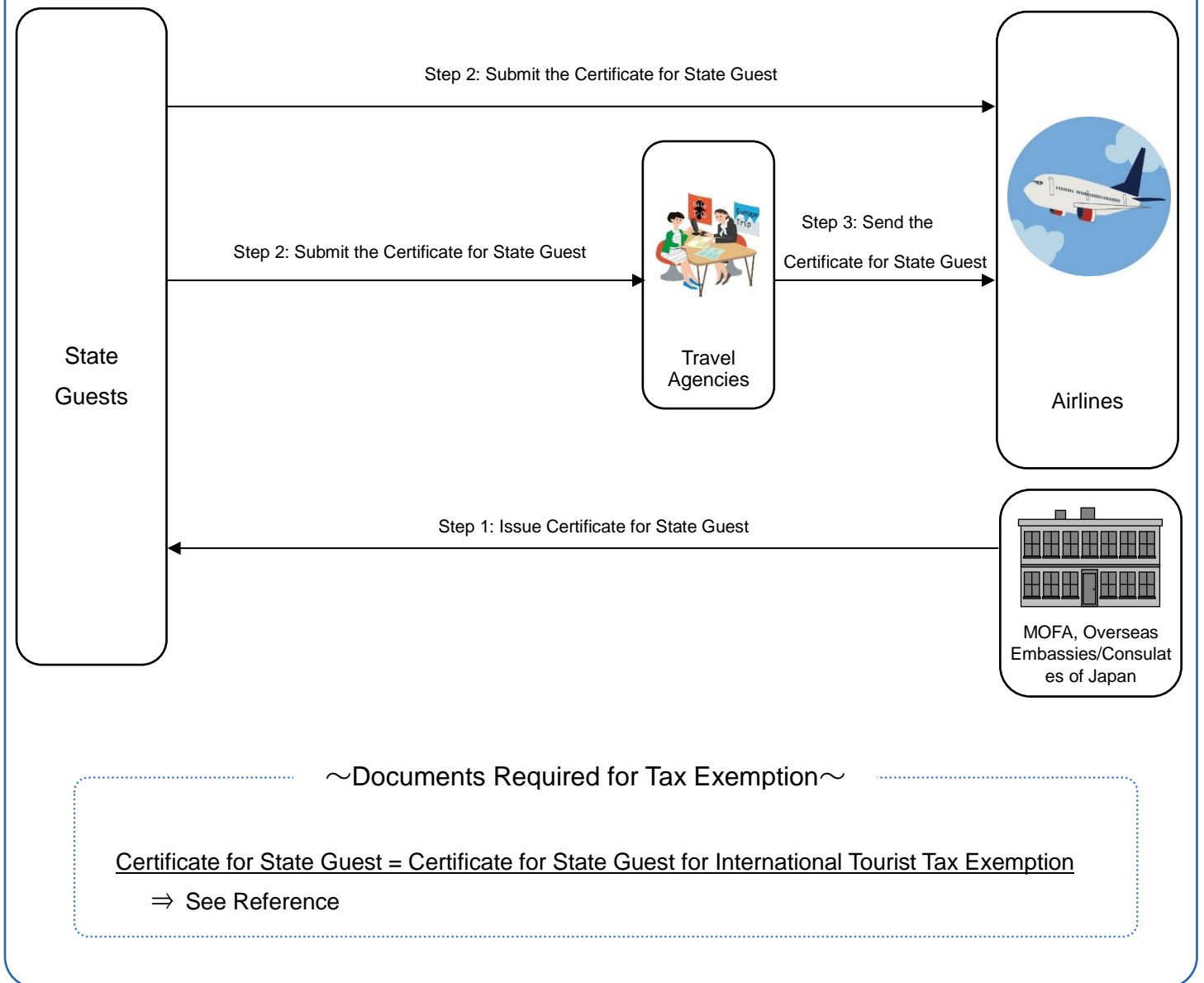
1. Members who the Cabinet has decided or approved to be received as State Guest or other equally honored guest, and their attendants.
2. In addition to those described above, members and their attendants referred below who are received as State Guest or other equally honoured guest.
  - (1) Foreign heads of state, (includes members of organizations executing duties of the head of state in accordance with the Constitution of the concerning State) and those in a position to accomplish the duties of the head of state, and their family members.
  - (2) The head of foreign governments and those in a position to accomplish the duties of the head of a foreign government, and their family members.
  - (3) The head of foreign legislative bodies and those in a position to accomplish the duties of the head of a foreign legislative body, and their family members.
  - (4) Ministers of foreign governments, accompanying family members and those commensurate to ministerial status.
  - (5) Secretary-General of the United Nations, Under Secretary-General of the United Nations, secretary-generals of other international organizations, those commensurate to such status, and accompanying family members.

## 3 Procedures for exemption from "International Tourist Tax"

Tax exemption procedures for State Guests and others

State Guests and others with equivalent status may be exempted from the International Tourist Tax by submitting their Certificate for State Guest to cruise lines or airlines (or travel agencies) to prove that they are State Guests or equivalent (see chart provided in the next page).

## 《Tax Exemption Procedures for departures by aircraft》



### ~Documents Required for Tax Exemption~

Certificate for State Guest = Certificate for State Guest for International Tourist Tax Exemption

⇒ See Reference

国際観光旅客税免税に関する国賓等証明書  
(CERTIFICATE FOR STATE GUEST FOR INTERNATIONAL TOURIST TAX EXEMPTION)

日本外務省（在 日本大使館）は、下記 1 の者が下記 2～5 の旅程で日本から出国するに当たり、国際観光旅客税法に基づく国際観光旅客税の免税対象国賓等に該当することを証明する。

The Ministry of Foreign Affairs of Japan (The Embassy of Japan in ) certifies that the person(s) below is (are), as far as he/she (they) leave(s) Japan with the itinerary described below 2-5, considered as a State Guest or equivalent referred to in the International Tourist Tax Act, and therefore, eligible for exemption from the International Tourist Tax.

年 月 日

(駐

日本外務省儀典総括官  
日本国特命全権大使)

公印

Month/ Day, Year

Assistant Chief of Protocol / Director of Protocol Office,  
Ministry of Foreign Affairs of Japan  
Ambassador Extraordinary and Plenipotentiary of Japan to○○

記

国賓等に関する事項  
(Details of the Guest)

1 国賓等氏名、役職又は続柄（国賓の家族の場合）

(Name of the Guest(s), title(s), his/her relationship to the guest (in case he/she is a family member of the guest,)

- (1)
- (2)
- (3)

2 日本を出国する年月日 (Departure date from Japan)

3 日本から出国する航空機便名／船舶名称 (Departure flight No./ Vessel name)

4 日本から出国する港名 (Departure port)

5 運送契約締結日 (Date of contract)