

Terms of Use for the Tax-Free Sales Management System

The National Tax Agency (NTA) of Japan and Japan Customs hereby establish the following Terms of Use for the Duty-Free Sales Management System (hereinafter referred to as “this System”) for system users. These Terms of Use set forth the conditions for using this system to send and receive purchase record information or customs verification information to and from the National Tax Agency in accordance with national tax-related laws and regulations, present a passport to Japan Customs, and determine whether an inspection at a customs counter is required. These Terms of Use apply to all users of this system.

The terms of use are as follows:

Article 1 (Purpose)

The purpose of these Terms of Use is to set forth the terms and conditions that system users must agree to regarding the use of this system operated by the National Tax Agency and Japan Customs.

Article 2 (Definitions)

The definitions of terms used in these Terms of Use are as set forth in the following items:

- (1) The term “Tax-Free Sales Management System” refers to a system that provides the following functions:
 - (a) a function for receiving and processing purchase record information sent by business operators, etc. that operate export goods sales outlets;
 - (b) a function that provides customs verification information to business operators, etc. that operate export goods sales outlets; and
 - (c) a function that indicates whether an inspection at the customs counter is required for eligible duty-free shoppers.
- (2) “System User” means any person who uses this system.

Article 3 (Responsibilities of System Users)

System users shall use this system at their own risk.

Article 4 (Hours of Operation and Suspension of Service, etc.)

1. This system is available 24 hours a day, 365 days a year.
2. The National Tax Agency (NTA) may, if it determines that any of the following conditions apply, suspend, temporarily discontinue, interrupt, or restrict a system user’s use of this system after providing prior notice on the National Tax Agency’s website:

However, in cases of emergency, the NTA reserve the right to suspend, temporarily discontinue, interrupt, or restrict the use of this system without prior notice as follows:

- (1) when maintenance of the system's equipment, etc., is scheduled;

- (2) in the event of a natural disaster, a crisis, or other emergency, or in the event of a major system failure;
- (3) in the event of a significant surge in usage of this system; or
- (4) in addition, if the National Tax Agency determines that it is necessary to suspend, temporarily discontinue, interrupt, or restrict the use of this system.

Article 5 (Prohibited Acts)

1. When using this system, users must not engage in any of the following acts:
 - (1) Using this system for any purpose other than those listed below:
 - (a) providing purchase record information;
 - (b) receiving customs verification information; or
 - (c) confirming whether an inspection is required at the customs counter;
 - (2) Accessing this system without authorization;
 - (3) Intentionally interfering with the management and operation of this system;
 - (4) Intentionally sending virus-infected files to this system;
 - (5) Engaging in conduct that violates laws or public order and morals, or conduct that is likely to do so; or
 - (6) Engaging in any other acts that interfere with or are likely to interfere with the operation of this system.
2. The National Tax Agency and Japan Customs may immediately suspend a user's access to this system without prior notice if the user engages in any conduct described in any of the items of the preceding paragraph or if it is determined that the user is likely to engage in such conduct.

Article 6 (Data Formats Accepted by This System)

The data formats that may be used to send and receive purchase records and customs verification information via this system must comply with the API specifications published by the National Tax Agency.

Article 7 (System Users' Equipment, etc.)

1. System users shall, at their own expense, provide all equipment necessary to use this system (including all software and communication-related items; the same applies hereinafter). In addition, system users are responsible for completing the procedures necessary to prepare their equipment.
2. Any communication charges and all other costs associated with the use of this system shall be borne by the system user.
3. In order for business operators, etc. that operate export goods sales outlets and other entities to use this system, they must install a client certificate specifically for the Tax-Free Sales Management System—issued by the National Tax Agency Certification Authority—on the devices connected to this system.

Article 8 (Disclaimer)

1. With respect to the use of this system, the National Tax Agency and Japan Customs shall not be liable for any damages incurred by the system user or a third party, except in cases where such damages result from the willful misconduct or gross negligence of the National Tax Agency or Japan Customs.
2. Notwithstanding the provisions of the preceding paragraph, if the legal relationship between the National Tax Agency and Japan Customs and the system user constitutes a consumer contract as defined in the Consumer Contract Act, the National Tax Agency and Japan Customs shall be liable for damages arising from their negligence (excluding gross negligence) only to the extent of ordinary and direct damages actually incurred by the system user or a third party.

Article 9 (Amendments to the Terms of Use)

1. The National Tax Agency and Japan Customs may amend these Terms of Use if such amendments are in the general interest of users, do not conflict with the purpose of the legal relationship between the National Tax Agency and Japan Customs and the system users, and are reasonable in light of the necessity of the amendments, the appropriateness of the amended content, the content of the amendments, and other circumstances related to the amendments.
2. If the National Tax Agency and Japan Customs intend to amend these Terms of Use, except in cases of emergency, they shall post and announce on the National Tax Agency's website, no later than seven days prior to the effective date of the amendment, a notice stating that these Terms of Use will be amended, along with the content of the amended Terms of Use and the effective date of the amendment.
3. If a system user uses the system after these Terms of Use have been amended, the system user shall be deemed to have agreed to the amended Terms of Use.

Article 10 (Governing Law)

These Terms of Use shall be governed by the laws of Japan.

Supplementary Provisions

These Terms of Use will take effect on April 1, 2020.

Supplementary Provisions (Partial Amendment)

These Terms of Use will take effect on April 1, 2023.

Supplementary Provisions (Partial Amendment)

These Terms of Use will take effect on April 8, 2025.

Supplementary Provisions (Partial Amendment)

These Terms of Use will take effect on November 1, 2026.