

About Tax Exemption

Shoppers eligible for tax-free

Non-residents such as travelers from abroad having a passport issued outside of Japan

- * Crews must own Landing Permission
- * Japanese citizens who departed from Japan to stay in foreign countries for more than 2 years and return to Japan temporarily

and leave the country within less than six months are also eligible for tax-free

[The tax-free system is not applied to foreigners who meet one of the following conditions (they are treated as residents)]

- Working in an office located in Japan
- Staying in Japan for six months or more after entry into Japan

Tax-free applicable range (Applicable in Oct 1st, 2014 or later)

Applicable items

Items at Aeon stores which are

- 1) purchased by travelers from abroad as souvenirs
- 2) used in a daily life

Items eligible for tax-free

General items

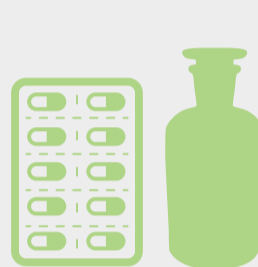
* General items do not include consumable items



Clothes



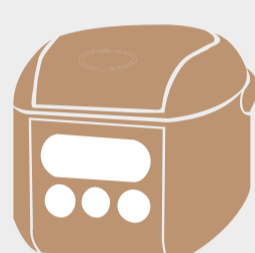
Shoes and bags



Medical products



Beverages



Home electric appliances



Jewelry goods



Cosmetics



Snacks

Consumables items

* Consumables items refer to products which can be consumed within six months

The following case is excluded

Bulk purchase for business or commercial purpose such as purchasing using a corporate name

[Purchase conditions for tax-free]

General items

Minimum purchase amount including tax is **5,399 yen**

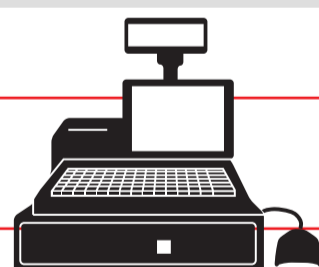
Consumables items

The total purchase amount including tax is from **5,399 yen** to **540,000 yen**

- ! You are required to sign a document stating purchased items must be taken out of Japan within 30 days of purchase
- The purchased items must be packaged in a specified manner

Tax-Free Procedures

1 Make payment at cashier



2 Visit the Tax-Free counter after purchase



Please present (1) your purchased items, (2) the receipts for the purchased items, and (3) your passport. You can receive a cash in the amount equivalent to the difference between what you actually paid (including tax) and the tax-deducted price.

- Only available on the actual day of purchase
- Entry stamp is required
- Do not open the bag having consumable items

3 Please write your signature in the covenant of purchaser



Departing from Japan

Please submit the purchase record attached in your passport to the Customs.