

Methods of confirmation

A

Method of confirming lack of permission to conduct activities other than those permitted under Status of Residence

"Activities other than those permitted under Status of Residence" are activities other than those permitted under status of residence which lead either to an income or remuneration. Accordingly, the conduct of such activities will lead to the presumption that the person falls under the categories of working at an office inside Japan and resident of Japan, meaning that even if other conditions are met, said person is ineligible for tax-free shopping. When a person has obtained permission to conduct such activities, a Seal of Permission to Conduct Activities Other Than Those Permitted under Status of Residence" will be stamped inside his or her passport. If a passport check reveals conduct of activities other than those permitted under the status of residence for their most recent date of entry, the passport holder cannot be eligible for tax-free shopping.

B

Method of confirming whether a person is not working according to the designated form

When a person's status of residence is listed as "Designated Activities," an A5-size designated form will be pasted inside their passport. If a check of the passport reveals wording from which it can be inferred that "this person is working," the person can be presumed to be working at an office inside Japan and resident of Japan, meaning that even if other conditions are met, said person is ineligible for tax-free shopping.

C

Method of confirming whether a foreigner holding permanent residency is living outside Japan

If either of the following can be confirmed to apply, a person will be eligible for tax-free shopping.

- A visa issued by a foreign country either pasted or stamped inside the passport

※ If a single-entry visa is marked no longer in use, said visa is now invalid.

- A photo ID card or the like issued by a foreign country

(Example: Must be a valid Green Card, Alien Registration Card, Driving License etc.)

※ It must also be possible to confirm that the names on the passport and ID card, and the photograph, all belong to the same person.