

This service offers tax-exemption refunds to customers via credit card or QR code payment.

## 1. Accepted Methods and Refund Timing

Accepted methods	Refund timing
JCB, Visa, Mastercard, and UnionPay	Approx. 3 months later Note: Differs by credit card.
WeChat Pay	Immediate refund

### Important: Instances preventing refund

Refunds may not be possible or may require more time due to any of the following reasons. If you still have not received your refund after 3 months, please make an inquiry using the contact information in "5. Service Contact Information".

#### (1) The credit card used is invalid, etc.

A refund may not be possible if the credit card used is no longer valid. In such case, you may reapply for the refund using a different credit card within one year.

Note: An administrative fee of 5,000 yen is necessary for reapplication. You cannot reapply if the amount of tax exemption was 5,000 yen or less.

#### (2) Payment from the tax-free store is late

Refunds to customers are made upon confirmation of payment from the tax-free store to J&J Tax Free Corp. (the provider of this service). If payment from the tax-free store takes longer than usual, three months or longer may be necessary to receive the refund.



## 2. Transaction Details at the Time of Refund

Credit card	QR code payment
Tax Refund JPN ***** (Tax-free store name)	J&J Tax Free

### 3. Fees for This Service

A currency exchange fee is charged. The amount of the currency exchange fee is deducted from the amount of sales tax.

Note: The maximum currency exchange fee is 5.5% of the sales tax amount.

### 4. Cancellation of This Service

Cancellation/changes are not possible after the tax-exemption procedure has been carried out.

Note: If cancellation/changes become necessary due to defects with products purchased, etc., please remember the following:

- (1) Fees charged for this service are nonrefundable.
- (2) Another currency exchange fee may be charged.
- (3) If the refund amount after cancellation/changes is less than before, the difference may be required in cash (Japanese yen).

## 5. Service Contact Information

Make inquiries by email indicating the voucher number and application date written on the "Refund Statement". (Inquiries are taken in English or Japanese only.)

**J&J Tax Free Corp. refund representative** [jtfrefund@jjtf.jp](mailto:jtfrefund@jjtf.jp)

## Terms and Conditions for Cashless Tax-Refund Service

◀**Note**▶ These Terms and Conditions set forth important matters. Please read them carefully in their entirety before applying for use of the service.

### Article 1 (Objective)

The objective of these Terms and Conditions (hereinafter referred to as the "Terms") is to set forth particulars, information related to rights and obligations, and so on regarding the cashless tax-refund service (hereinafter referred to as the "Service") that J&J Tax Free Corp. (hereinafter referred to as "J&J") offers to its customers.

### Article 2 (Service)

1. The Service is a service in which tax money is refunded to customers after such customers have carried out the sales tax exemption procedures at duty-free stores or entities designated by a duty-free store (hereinafter collectively referred to as "Duty-Free Store, etc."). In the Service, J&J receives a monetary amount equivalent to the tax-exemption amount from the Duty-Free Store, etc. on behalf of the customer, and then J&J refunds this amount to the customer using a method stipulated by the customer (hereinafter referred to as "Stipulated Refund Method"). The methods for refunding that customers can stipulate consist of reimbursement via a credit card brand recognized by J&J, payment via QR code, and other methods (hereinafter referred to as "Refund Method that Can Be Stipulated"), and refunding may or may not be carried out via Planet Payment Teoranta (address: Martin House, IDA Business Park, Dangan, Galway, Ireland, hereinafter referred to as "Planet") with which J&J has a business partnership.
2. Once you (the customer) apply to use the Service, you shall be deemed to understand the particulars of the Service stipulated in the preceding paragraph. Also, when applying to use the Service, please check to make sure that there are no reasons for use of your Stipulated Refund Method to be restricted, such invalidity (hereinafter referred to as "Reason for Restriction of Use such as Invalidity").
3. Once you (the customer) apply for the Service, you shall be deemed to grant J&J and Planet the authority (right to receive as proxy) to receive relevant monetary amounts equivalent to the tax-exemption amounts from Duty-Free Store, etc. on your behalf. Once J&J or Planet has received a relevant monetary amount from a Duty-Free Store, etc. based on the aforementioned "right to receive as proxy," the payment obligation of the duty-free store with regard to you, which is related to the exemption amount, shall be deemed to be eliminated.
4. J&J shall carry out refunds to you (the customer) in accordance with standards prescribed by the business operators collaborating with J&J regarding the Service (including Planet; hereinafter referred to as "Partners") and the implementer of the Stipulated Refund Method (hereinafter referred to as "Implementer of the Refund Method"), with the relevant amount converted into the foreign currency prescribed by the Implementer of the Refund Method.
5. Taxes and public dues incurred based on the laws and ordinances of foreign countries shall be borne by you (the customer).
6. While the time from the date of the application to the completion of the refund differs depending on the category of the Stipulated Refund Method, it is usually about three months. In the case that a Duty-Free Store, etc. is unable to carry out the payment of a monetary amount equivalent to the tax-exemption amount to J&J, J&J shall not be obligated to carry out the relevant refund to you (the customer) with the Service.

### Article 3 (J&J Disclaimer)

J&J shall not bear responsibility for damages incurred by you (the customer) in the case that the Service cannot be provided or is delayed and this is due to the existence of a Reason for Restriction of Use such as Invalidity regarding the Stipulated Refund Method, a reason attributable to a third party related to the Service (including but not limited to Partners, correspondent banks, relevant Implementers of the Refund Method, and brand holders), restrictions based on laws and ordinances inside or outside of Japan, or any other reason not attributable to J&J.

### Article 4 (Reapplication)

1. Notwithstanding the provisions of the preceding article, in the case that the Stipulated Refund Method was "credit card" and it is clear that the refund could not or cannot be carried out due to the existence of a Reason for Restriction of Use such as Invalidity, you (the customer) shall be able to use the Service again for a period ending one year after the application date related to the Service, based on carrying out reapplication procedures prescribed by J&J and designating a Refund Method that Can Be Stipulated that does not have a Reason for Restriction of Use such as Invalidity. Nevertheless, you shall not be able to use the Service again as described above if more than one year has passed since the application date related to the Service. Once you apply for use of the Service again as described above, you shall be deemed to consent to the deduction of a fee separately stipulated by J&J related to the refunding of the tax-exemption amount. If the tax-exemption amount is equivalent to or lower than the relevant fee, using the Service again as described above shall not be allowed.
2. In the case of using the Service in relation to reapplication based on the preceding paragraph, Paragraph 2 through Paragraph 6 of Article 2 shall apply mutatis mutandis.

### Article 5 (Prohibition of Rights Transfer)

You (the customer) shall be prohibited from transferring the rights that you acquire with regard to J&J related to the Service to a third party, and disposing of those rights.

### Article 6 (Compensation for Damages)

1. J&J shall not bear any responsibility regarding damages incurred by you (the customer) due to a default or tortious act on the part of J&J if such damages arise from special circumstances. Furthermore, compensation for damage incurred by you due to a default or tortious act on the part of J&J shall be the limit to the amount of the tax refund.
2. The provisions of the preceding paragraph shall not apply in the case that there is willful intent or gross negligence on the part of J&J.

### Article 7 (Elimination of Anti-Social Forces)

1. You (the customer) hereby pledge that you do not fall under, and will never fall under any of the following categories: an organized crime group, an organized crime group member, a person who was an organized crime group member in the past five years, an associate member of an organized crime group, a person who belongs to a company affiliated with an organized crime group, a specialized corporate racketeer or the like, a politically-branded racketeering organization, a

specially-skilled crime syndicate or the like, a terrorist or the like, a person designated by the government of Japan or another country as being subject to economic sanctions (aforementioned nine types of entities hereinafter collectively referred to as "Organized Crime Group Member, etc."), a person involved with or supporting an Organized Crime Group Member, etc., or any other type of entity equivalent to the above (all aforementioned types of entities hereinafter collectively referred to as "Anti-Social Forces"). You also hereby pledge that you, either independently or through use of a third party, will not engage in any of the following acts: making demands based on violence; making unreasonable demands beyond the scope of legal responsibility; damaging the credibility of J&J or interfering with the business operations of J&J by speaking in an intimidating way, engaging in violence, spreading rumors, using fraudulent means, or using force in relation to a transaction; or any other act equivalent to the above (hereinafter collectively referred to as "Acts such as Making Unreasonable Demands").

2. In the case that you are deemed to be under suspicion of having violated either of the pledges in the preceding paragraph, J&J may turn down your application for the Service, halt the provision of the Service to you, and take other measures deemed necessary.
3. J&J shall not bear responsibility in the case that you have incurred damages, etc. from the application of the provisions in the preceding paragraph.
4. "Person involved with or supporting an Organized Crime Group Member, etc." as set forth in Paragraph 1 shall refer to a person who corresponds with the following:
  - (1) A person having a relationship in which it is recognized that the person is unjustly using an Organized Crime Group Member, etc. for the purpose of seeking unjust profits independently or for a third party, for the purpose of causing damage to a third party, or for some other purpose
  - (2) A person who has a relationship in which it is recognized that the person has involvement with an Organized Crime Group Member, etc. in the form of providing funds or the like, or extending facilities, etc.
  - (3) A person who has a relationship with an Organized Crime Group Member, etc. that is socially reprehensible
  - (4) A person engaging in activities for monetary gain with an Organized Crime Group Member, etc., or aiming to independently expand profits by using the influence, information power, financial power, or the like, of an Organized Crime Group Member, etc.

### Article 8 (Applicable Laws, Agreed Jurisdictional Court)

1. The applicable laws regarding the Terms and other agreements between you (the customer) and J&J shall solely be the laws of Japan.
2. You hereby agree that in the case that litigation arises between you and J&J, the agreed upon jurisdictional court of first instance shall be the summary court or district court with jurisdiction over the address of the J&J Headquarters, regardless of the monetary amount involved in the litigation in question.

### Article 9 (Language)

The Japanese-language version of the Terms shall stand as the official version. Even if translations of the Terms have been created in English or other languages, only the Japanese-language version shall have validity as an agreement, and the translated versions shall not have any validity as such.

### <Handling of customer information>

1. You (the customer) hereby consent to the handling of your information (hereinafter referred to as "Customer Information") by J&J as follows, after J&J has taken the necessary measures for protection:
  - (1) Collecting and using the following Customer Information:
    - (i) Name, nationality, date of birth, passport number, status of residence and landing date related to landing permit indicated on passport, and information regarding products purchased at the Duty-Free Store, etc. where you underwent tax-exemption procedures (hereinafter referred to as the "Duty-Free Store, etc. in Question" )
    - (ii) Membership number for Stipulated Refund Method (including credit card number and account number associated with QR code payment), member name, date of expiration, display content of various codes shown for QR code payment, and other information related to Stipulated Refund Method
    - (iii) Information other than (i) and (ii) above that the Duty-Free Store, etc. in Question or J&J has acquired from you, that is related to the Service
  - (2) Using the Customer Information in (i), (ii), and (iii) in the preceding item for the following purposes, with the proviso that in the case of using Customer Information for the purpose in (iv) below, only the Customer Information in (i) and (ii) in the preceding item shall be used:
    - (i) Provision of the Service
    - (ii) Provision to the following business operators that need the Customer Information for provision of the Service; While all of the business operators will use the Customer Information for the purpose of the execution of operations related to the Service, in the case of business operators corresponding to "c," the Customer Information may in some cases be used for other purposes based on the stipulations in the prescribed regulations and so on of the business operator in question:
      - a. REMISE Corporation (address: Hishiya Honmachi Building, 3-2-25 Honmachi, Komoro City, Nagano Prefecture)
      - b. Planet
      - c. Refund method implementers, brand holders, and so on, and third parties designated by such business operators
    - (iii) Making judgments regarding transactions related to the Service
    - (iv) Developing new products, new functions, new services, and so on, and conducting market research for the business operations of J&J
2. You hereby consent to the fact that J&J may in some cases receive the Customer Information in (i), (ii), and (iii) of Item 1 in the preceding paragraph from the Duty-Free Store, etc. in Question.

### [Contact point for inquiries]

(Company name) J&J Tax Free Corp.  
(Address) Seventh Floor, NBF Toranomon Building, 1-6-21 Nishishinbashi, Minato-ku, Tokyo  
(Contact information) jtfrefund@jtf.jp

\*Inquiries can only be accommodated in English and Japanese.

(Enacted in 9/2019)