

The coverage of foods and beverages which are subject to the reduced tax rate

Reduced Tax Rate
(8%)

Standard Tax Rate
(10%)

Eating out

Serve foods and beverages at facilities designed for such services which provide tables, chairs and other suitable equipment

Take out,
delivery

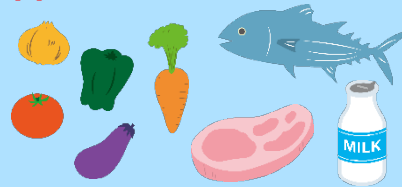
Catering with
serving/cooking

Liquors
[defined in the
Liquor Tax Act]



Foods and beverages
[defined in the Food Labeling Act]

Only supplies for human consumption



Packaged
products



Supplies at paid
nursing home,
school catering

Pharmaceutical
products, quasi-
pharmaceutical
products



Where food and/or beverage are packed with goods other than food and/or beverage and sold as one product, such products are considered as a "packaged product".
If the price of a packaged product without the consumption tax is less than JPY 10,000 and the value of food and/or beverages is 2/3 or more of the packaged product, the reduced tax rate of 8% is applied.