

Japan Tax & Legal Inbound Newsletter

Introduction of Japanese “Vaccine Passports” for international travel

August 2021, No. 69

Background

On 26 July 2021, local municipalities began accepting applications for the issuance of COVID-19 vaccination certificates for international travel, known as “vaccine passports,” for residents that have been fully vaccinated against COVID-19. The vaccine passport may not be used for domestic purposes but may eventually replace the current vaccination certificate issued as official proof of inoculation against COVID-19.

Overview of current vaccination certificate

The current vaccination certificate for COVID-19 is attached to the vaccination ticket (or “coupon”) and is the official proof of inoculation for domestic purposes. Local governments and companies are offering gift certificates or discounted services to vaccination certificate holders to stimulate the local economy. Although the certificate is recognized as an official document, it cannot be used for international travel. Proof of a negative COVID-19 test (as specified by the destination country) generally is required for traveling abroad.

接種券				予約のみ				新型コロナウイルスワクチン 予防接種済証(臨時) Certificate of Vaccination for COVID-19							
券種	2	ワクチン接種	1	回目	券種	1	予約のみ	1	回目	1回目					
請求先	〇〇県〇〇市		123456		請求先	〇〇県〇〇市		123456		接種年月日	メーカー/Lot No.				
券番号	1234567890				券番号	1234567890				2021年	(シール貼付け)				
氏名	厚生 太郎				氏名	厚生 太郎				月 日					
 OCRライン (18桁)				 OCRライン (18桁)				接種場所							
券種	2	ワクチン接種	2	回目	券種	1	予約のみ	2	回目	2回目					
請求先	〇〇県〇〇市		123456		請求先	〇〇県〇〇市		123456		接種年月日	メーカー/Lot No.				
券番号	1234567890				券番号	1234567890				2021年	(シール貼付け)				
氏名	厚生 太郎				氏名	厚生 太郎				月 日					
 OCRライン (18桁)				 OCRライン (18桁)				接種場所							
<div style="border: 1px solid red; padding: 5px;"> <p>接種を受ける方へ</p> <ul style="list-style-type: none"> ●シールは剥がさずに、台紙ごと接種場所へお持ちください。 ●右側の予防接種済証は接種が終わった後も大切に保管してください。 </div>												氏名	厚生 太郎		
												住所	〇〇県〇〇市〇〇 999-99		
												生年月日	〇〇年 〇〇月 〇〇日 生		
												〇〇県〇〇市長 日本 一部			

(Image from Ministry of Health, Labour, and Welfare)

Overview of vaccine passports

The Japanese vaccine passports are designed for international travelers who are residents of Japan and have been vaccinated under the Preventive Vaccination Act. The purpose of the vaccine passport is to relax the quarantine measures required by certain destinations. Initially, a paper-based vaccine passport with forgery prevention will be issued by local municipalities and available both in Japanese and English. For the future digital version, it is expected that a QR code will be placed on the vaccine passport. Foreign nationals that are resident in Japan can apply for the vaccine passports by using their foreign passport.

新型コロナウイルス感染症 予防接種証明書 Vaccination Certificate of COVID-19	
姓(旧姓)(別姓)名(別名) [Surname(Former surname)(Alternative surname) Given name(Alternative given name)]	
生年月日 [Date of Birth] (YYYY-MM-DD)	
国籍 [Nationality]	
旅券番号[Passport Number]	
<u>1回目接種[First Dose]</u>	<u>2回目接種[Second Dose]</u>
ワクチンの種類 [Vaccine Type]	ワクチンの種類 [Vaccine Type]
メーカー [Manufacturer]	メーカー [Manufacturer]
製品名 [Product Name]	製品名 [Product Name]
製造番号 [Lot Number]	製造番号 [Lot Number]
接種年月日 [Vaccination Date] (YYYY-MM-DD)	接種年月日 [Vaccination Date] (YYYY-MM-DD)
接種国 [Country of Vaccination]	接種国 [Country of Vaccination]
証明書発行者 [Certificate Issuance Authority]	
日本国厚生労働大臣 [Minister of Health, Labour and Welfare, Government of Japan]	
証明書ID [Certificate Identifier]	証明書発行年月日 [Issue Date] (YYYY-MM-DD)

(Image from Ministry of Health, Labour, and Welfare)

Countries that will accept Japanese vaccine passports

As of 21 July 2021, the Japanese vaccine passports are valid for the following countries (the exemption or relaxation of quarantine measures are subject to the regulatory requirements of each country):

- Italy
- Austria
- Turkey
- Bulgaria
- Poland
- South Korea: The Japanese vaccine passports can be a replacement of the certificate of immunization
- Estonia: PCR test and self-isolation are not required upon entry

The Japanese government still is negotiating with other countries and aims to expand the list to approximately 30 countries in the near future.



Deloitte's View

Currently, foreign nationals who wish to newly enter Japan are required to apply for a visa, except for those who have a valid re-entry permit (in some cases, re-entry permit holders currently are subject to denial of entry if from certain countries). The issuance of visas has been suspended due to the entry ban to Japan and it is anticipated to be continued into the foreseeable future. The vaccine passports are expected to be an effective method to re-open the border in the current COVID-19 environment. Even with a Japanese vaccine passport, a negative COVID-19 certificate issued by the local medical authorities from the country of departure within 72 hours prior to departure is still necessary for those returning to Japan. Upon re-entry to Japan, quarantine procedures must be followed and self-isolation for 14 days is still required. At present, foreign vaccine passports are not accepted for entry into Japan; however, mutual agreements for the use of vaccine passports between Japan and other countries are expected to be negotiated in the future.

Newsletter Archives

To see past newsletters, please visit our website. www.deloitte.com/jp/tax-legal-inbound-newsletter

Subscribe to Japan Tax & Legal Inbound Newsletter and tax@hand

To automatically receive future newsletters, please email japan_taxlegal_inbound@tohatsu.co.jp and register by providing your name, company, position, and email address.

Click [here](#) to download our tax@hand app to view newsletters and other content on your mobile device.

Contacts

Deloitte Tohmatsu Tax & Legal Inbound Client Services Team

Not all facts and circumstances are covered in this newsletter. If you have any questions regarding your specific situation, please contact one of the tax professionals at our Deloitte office in Tokyo or visit our website

www.deloitte.com/jp/tax-legal-inbound-services

Jun Sawada, Inbound Client Services Leader	
Business Tax Services	Sunie Oue, Partner
	David Bickle, Partner
Indirect Tax Services	Fumiko Mizoguchi, Partner
Global Employer Services	Russell Bird, Partner
Transfer Pricing	Samuel Gordon, Partner
Tax Management Consulting	Sreeni Menon, Director
International Tax and M&A	Masato Iwajima, Partner
Financial Service Industry	Yang Ho Kim, Partner
	Kai Hielscher, Partner
Tax Controversy	Yutaka Kitamura, Partner
Legal	Kaori Oka, Partner
Immigration	Kumiko Kawai, Partner
Payroll and Social Benefits Processing	John Dorff, Partner
Family Consulting	Michael Tabart, Partner
email to japan_taxlegal_inbound@tohatsu.co.jp	

Issued by

Deloitte Tohmatsu Tax Co.

Marunouchi-Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo 100-8362, Japan

Tel: +81 3 6213 3800

email: tax.cs@tohatsu.co.jp

Corporate Info: www.deloitte.com/jp/en/tax

Deloitte Tohmatsu Group (Deloitte Japan) is a collective term that refers to Deloitte Tohmatsu LLC, which is the Member of Deloitte Asia Pacific Limited and of the Deloitte Network in Japan, and firms affiliated with Deloitte Tohmatsu LLC that include Deloitte Touche Tohmatsu LLC, Deloitte Tohmatsu Consulting LLC, Deloitte Tohmatsu Financial Advisory LLC, Deloitte Tohmatsu Tax Co., DT Legal Japan, and Deloitte Tohmatsu Corporate Solutions LLC. Deloitte Tohmatsu Group is known as one of the largest professional services groups in Japan. Through the firms in the Group, Deloitte Tohmatsu Group provides audit & assurance, risk advisory, consulting, financial advisory, tax, legal and related services in accordance with applicable laws and regulations. With more than 10,000 professionals in over 30 cities throughout Japan, Deloitte Tohmatsu Group serves a number of clients including multinational enterprises and major Japanese businesses. For more information, please visit the Group's website at <http://www.deloitte.com/jp/en>.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organization") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at www.deloitte.com.

All of the contents of these materials are copyrighted by Deloitte Touche Tohmatsu Limited, its member firms, or their related entities including, but not limited to, Deloitte Tohmatsu Tax Co. (collectively, the "Deloitte Network") and may not be reprinted, duplicated, etc., without the prior written permission of the Deloitte Network under relevant copyright laws.

These materials describe only our general and current observations about a sample case in accordance with relevant tax laws and other effective authorities, and none of Deloitte Network is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. The opinions expressed in the materials represent the personal views of individual writers and do not represent the official views of Deloitte Network. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

Member of
Deloitte Touche Tohmatsu Limited

© 2021. For information, contact Deloitte Tohmatsu Group



IS 669126 / ISO 27001