

1001: Simplified tariff applicable to goods at a total value of 100,000 yen or less (general import freight and international parcel post)

General import freight and international parcel post at the total customs value of 100,000 yen or less are subject to the application of simplified tariff, prescribed separately from general tariff. When general tariff is applied, it is necessary to find the applicable tariff from thousands of categorized items, but on the other hand, when simplified tariff is applied, only 6 categories and the category of alcohol beverages, covering all of those thousands of items, are supposed to be referred to. However, the provision of simplified tariff shall not be applicable to hand luggage, separately-transported goods by those entering the country, duty-free or duty-exempted articles and those goods for which application of simplified tariff is not considered as appropriate from the viewpoint of its impact on our domestic industries.

When an importer, whose import goods are eligible for simplified tariff, desires to use general tariff, instead of simplified tariff, for the entire portion of his/her goods, general tariff shall be applied. Note that simplified tariff does not include domestic excises and local excises. Therefore, domestic excises, etc. shall be imposed in addition to simplified tariff.

(Paragraph 3, Article 3 of the Customs Tariff Law, and paragraph 3, Article 1 of the Cabinet Order for Enforcement of the Customs Tariff Law)

Simplified Tariff Schedule on Low-Value Import Goods (under paragraph 3, Article 3 of the Customs Tariff Law)

No.	Items〔Specific examples〕	Tariff
1	Alcohol beverages (1) Wines (2) Distilled alcoholic beverages such as shochu (3) Wine coolers, sake, cider, etc.	70 yen /L 20 yen /L 30 yen /L
2	(1) Tomato ketchup and other tomato sauces, ice cream and other ice candies (2) Tanned or dressed fur skins (dropped fur skins) and apparel, clothing accessories and other products made of fur skin	20%
3	(1) Coffee and tea (excluding black teas) (2) Gelatin and glue (3) Tanned or dressed fur skins (excluding dropped fur skins)	15%
4	(1) Animals (only live animals) Meats and fragments of meat used for cooking Fish, crustaceans, mollusks and other aquatic invertebrate animals Dairy products, poultry eggs, natural honey and other animal food products not falling under any other categories (2) Edible vegetables, rhizomes and tubers (3) Edible fruits, nuts, citrus fruit skins and melon peels (4) Gingers (only those processed for temporary storage) (5) Edible seaweed and other algae (6) Products prepared from meat, fish, crustaceans, mollusks or other aquatic invertebrate animals Sugars and candies Cocoa and products prepared from cocoa Products prepared from cereals, grain powders, starch or milk and bakery products Products prepared from vegetables, fruits, nuts or parts of vegetable (7) Prepared foods of any type (8) Citric acid, etc. (9) Bamboo combs (10) Products made of woven straws, esparto or other braiding materials, basketworks and sprigged craftworks (11) Woven fabrics of silk (12) Other vegetable fibers for spinning and weaving, textiles made from such fibers, paper thread and textiles made from paper threads (13) Knitted or crocheted fabrics (14) Apparel and clothing accessories (excluding knitted or crocheted fabrics)	10%

No.	Items [Specific examples]	Tariff
5	<ul style="list-style-type: none"> (1) Living trees, other plants, underground stalks or roots and the like, cut flowers and decorative leaves (2) Mineral fuels, mineral oils and distillates thereof, bitumen substances and mineral wax (3) Inorganic chemical products, noble metals, rare-earth metals, and inorganic or organic compounds of radioactive elements or isotopes (4) Organic chemical products (excluding citric acid, etc.) (5) Tanned extracts, dyeing extracts, tannin and its derivatives, dyestuffs, pigments, other coloring agents, paints, varnish, putty, other mastic and ink. Refined oil, resinoid, prepared perfume and cosmetics Soaps, organic surfactants, detergents, prepared lubricating oils, synthetic wax, prepared wax, polishing agents, candles and the like, modeling pastes, dental wax and plaster-based prepared materials for dental treatment (6) Chemical industrial products of any type (7) Plastics and products thereof (8) Fur skins, artificial furs, and products thereof (9) Textiles made of impregnated, coated, covered, or laminated fibers for spinning or weaving and industrial textile products for spinning or weaving (10) Umbrellas, canes, seat sticks, whips and parts thereof Prepared feathers, down products, artificial flowers and products made of human hair Stones, plasters, cement, asbestos, mica and products made from those kind of materials (11) Glasses and glass products (excluding glass beads) (12) Copper and copper products Nickel and nickel products Aluminum and aluminum products (13) Lead and lead products (14) Zinc and zinc products (15) Base metals, cement and products thereof Tools, instruments, cutlery, spoon and forks made of base metals and parts thereof Base metal products of any type (16) Furniture, bedding, mattresses, etc. (17) Toys, playthings, sporting goods, and parts or accessories thereof 	3%

No.	Items [Specific examples]	Tariff
6	(1) Animal produces (except those articles falling under any of other categories) (2) Salt, sulfur, earth and rocks, lime and cement (3) Medical gels (4) Rubbers and products thereof (5) Papers, paperboards, paper pulps, and products made of paper or paperboard (6) Ceramic products (7) Iron and steel (8) Steel products (9) Tin and tin products	Duty free
7	Articles other than mentioned above	5%

It should be noted that the following articles are subject to the application of general tariff, not simplified tariff

1. Duty-free or duty-exempted articles
2. Goods involved with crime
3. Article designated by the Cabinet Order as those inappropriate for the application of simplified tariff from the viewpoint of its impacts on our domestic industries. (See the table below.)

Principal items	
(1) Milk, cream, etc	(12) Petroleum
(2) Mixed beans	(13) Menthol
(3) Cereals	(14) Crude fur skins and leathers
(4) Grain powders, etc.	(15) Leather products
(5) Peanuts and konjak	(16) Cocoon and raw silk
(6) Products prepared from pork or beef	(17) Knitted clothing
(7) Products prepared from cocoa	(18) Footware
(8) Products prepared from cereals or milk	(19) Articles of jewelry and parts thereof (excluding base metal products)
(9) Prepared foods	(20) Leather watchbands
(10) Tobacco	(21) Parts of leather seats
(11) Refined salts	