

### **1003: Import (tax payment) declaration by submitting air-waybill, etc.**

When the customs value of import goods is 200,000 yen or less per article, import declaration may be made by giving the necessary information in an air-waybill or invoice, rather than using a general declaration form.

However, an air-waybill, etc. cannot be used as the import declaration form when the goods require an import license in accordance with the provision of paragraph 1, Article 4 of the Import Trade Control Order or when the goods would like to receive customs duty reduction/exemption in accordance with the provisions of Customs Tariff Act (exclude provisions of Article 14 and Article 16) and Act on Temporary Measures concerning Customs.

When you submit the air-waybill as the import declaration form, the procedure of import declaration should be as follows:

1. It is necessary to submit two copies of the air-waybill or invoice. The description, "Declaration of importation (tax payment)" should be written on the air-waybill or invoice. After the import is permitted, one copy will be issued to the declarant as a certificate of import permission.
2. When the information in an air-waybill or invoice do not satisfy requirements in terms of the matters required by the provisions of paragraph 1 of Article 4 and paragraph 1 of Article 59 of the Cabinet Order for Enforcement of the Customs Law, it is necessary to add the required information by describing it somewhere appropriate on the form.

The information required by paragraph 1, Article 59 of the Cabinet Order for Enforcement of the Customs Law include:

- (1) Address and name of the importer
- (2) Mark, number, name of article, volume and value of the goods
- (3) Places of origin and shipment of the goods, and address or whereabouts and name of the shipper
- (4) Name and registration mark of the ship or airplane which carried the goods
- (5) Address of warehouse for the goods
- (6) The matter which serves as a reference

(Item 4, section 4, paragraph 67 of the General Notification of the Customs Law)