

1004: Simplified customs clearance system using in-house book, etc.

This system allows the importer, who is unable submit an invoice required in principle for import declaration for low-value goods of 200,000 yen or less, to use, as a substitute of invoice, in-house book or other documents which are considered to contain virtually equivalent information to that on the invoice (hereinafter referred to as “in-house book, etc.”), for submission at the time of import declaration or preliminary declaration under the preliminary examination system, provided that the Director-General of regional customs judges the inability to submit an invoice to be reasonable. The system seeks to facilitate simplification of import procedures and reduce the importer’s clerical work required for import declaration.

This system is applicable only to those import goods of total customs value of 200,000 yen or less per declaration (including preliminary declaration).

In-house book, etc. qualified as an invoice substitute should include all of the following information, from (a) to (e).

- (a) Name and address of the importer
- (b) Name and address of the exporter
- (c) Name, the number of units, quantity and value of the import goods
- (d) Places of origin and shipment (When the place of origin is not clearly known, this information may be omitted)
- (e) Mark and number of the goods (ex. number of house air waybill (HAWB), etc.)
- (f) Terms of contract affecting the value of goods (ex. FOB, CIF, gratis, etc.)

It should be noted that this system cannot be used if the descriptions of import goods on in-house book, etc. are too rough to clearly show their identity (for example, descriptions such as “foods” or “clothing”), which makes it impossible for the customs to conduct examinations or inspections of the import goods.

(Item 2, section 3, paragraph 68 of the General Notification of the Customs Law)