

1101: Outline of Import Clearance Procedures

Any person wishing to import goods must declare them (foreign goods) to the respective customs office holding jurisdiction over the bonded area (Note), where imported goods are stored, and obtain an import permit after necessary inspection of the goods concerned and payment of customs duty and excise tax (both national and local), when applicable.

(Once the goods are cleared for import they are regarded as domestic goods, and are ready to be handed over to the consignee.)

This is the basic procedure for submitting declaration documents.

When goods for import require a permit and approval under laws and regulations other than Customs Law (hereinafter called other laws and regulations), a certificate of application for a permit and approval under other laws and regulations must be submitted prior to clearance from the customs office.

Upon receiving import (customs duty payment) declaration, the customs office carries out document reviews and necessary inspections, and in general, approves the importation after confirming the payment of taxes such as customs duties.

Import declaration must be made, in principle, by the person who is importing the goods; however, a customs broker which is registered as an official import management company, may perform the application as a proxy for the importer.

Import clearance procedures are also necessary when an individual wishes to import goods for personal use by catalogue mail order, etc.

(Article 67, Article 70 and Article 72 of the Customs Law)

(Note): The bonded area is a designated area where imported goods (foreign goods and others) can be temporarily stored until the completion of the customs formalities.