

1103: A Person Liable to Customs Obligations

The person who is importing the goods shall be the person liable to customs obligations (customs debtors) unless stipulated otherwise by laws and regulations concerning customs clearance.

The person who is importing the goods shall be, in principle, the consignee listed on the invoice in the case of goods imported through regular trade channels. If there is no invoice, it shall be the consignee listed on the Bill of Lading or Air Way Bill, etc.

However, when the qualifications of a declarant are specified by laws and regulations concerning customs clearance, the specified declarant shall be the person liable to customs obligations.

When goods of foreign origin are resold prior to the import declaration, the end buyer of the goods shall be the importer.

(Article 6 of the Customs Law, Paragraph 2, Article 7 of the Cabinet Order for Enforcement of the Customs Tariff Law, and others)

(Reference)

The following documents are normally called by the names in the brackets.

Invoice: (Invoice)

Bill of Lading: (B/L: abbreviation of Bill of Lading)

Air Way Bill: (Air Way Bill)