

1117 Importer Obligations for Storage of Documents and Records

Any import applicant who is engaged in import as an occupation is required to keep documents and records in storage.

Specifically, the party in question must keep in storage the following books and records.

(1) Keeping of books and records

- Information to be included: Name of product, quantity, price, the name of the shipper, the date of import approval and approval code (documents such as existing records covering these necessary items or invoice, etc., with the necessary items added are also acceptable)
- Length of storage: 7 years (starting on the day following the date of import approval)

(2) Document storage

- Types of documents: Contract forms, itemized statement on freight charges, itemized statement on insurance premiums, itemized statement on packaging, price list, documents pertaining to trade with the shipper that had been produced by either the manufacturer or the vendor, and other documents concerning the cargo approved for import that identify the customs duty standard.
- Length of storage: 5 years (starting on the day following the date of import approval)

It must also be noted that any import applicant who is storing records and documents under Corporation Tax Act, etc., and who is already keeping the aforementioned documents in storage is not required to keep these documents new and separate.

Note 1: If all of the information that is to be kept in books and records (per item (1) above) can be found in documents or import permits, the record-keeping mentioned above may be omitted with the storage of said documents or import permits.

In such a case, the documents and permits must be organized to clearly identify the necessary information in the said documents and permits and their relationship with the documents that are required to be kept in storage.

Furthermore, the said documents and permits must be kept in storage for the same length of time as the books and records mentioned above.

Note 2: For all cargo on which exceptional rules apply and importers on which exceptional rules apply, books and records must likewise be kept in storage, along with documents.

(Article 94 of the Customs Law and Article 83 of the Order for Enforcement of the Customs Law)

For further information, contact the Post Clearance Audit, Investigation
and Intelligence Division

Tokyo Customs	Tel. 03-3599-6387
Yokohama Customs	Tel. 045-212-6146
Kobe Customs	Tel. 078-333-3111
Osaka Customs	Tel. 06-6576-3338
Nagoya Customs	Tel. 052-963-6036
Moji Customs	Tel. 050-3530-8382
Nagasaki Customs	Tel. 095-828-8675
Hakodate Customs	Tel. 0138-40-4273
Okinawa Regional Customs	Tel. 098-862-9738