

1202: Advance Classification Ruling System

The Advance Classification Ruling System is a system in which the importers and other related parties can inquire about the tariff classification (tariff code) and duty rate of the goods prior to importation and receive a response from customs. This system allows an inquirer to make cost calculation accurately and facilitates sales plans since the duty rate is known in advance. It also expedites the handover of the goods since tariff codes and duty rates are known before import declaration. Although the prior instruction under this system can be provided either orally or in writing, we recommend written inquiries in the interest of accuracy. In addition, it is possible to make inquiries by e-mail as part of oral inquiries.

An inquiry in writing is provided in the form of a response paper. Please attach the form at the time of import declaration. Classifications for the application of the tariff schedule, duty rate, and statistical code listed in the attached form are respected on customs examination.

The form is valid for three years. It is void if a content of the inquired goods doesn't match the actual article, if the expiration date has passed, if the situation is changed due to an amendment of laws and regulations, and if the application of laws and regulations is incorrect.

Objections to the classification concerning the application of tariff schedule listed in the written response can be filed within two months from the date of issuance or notification of the response.

An inquiry can be made orally or via email. However, oral responses and responses via email are not respected on customs examination.

Please note that response by phone may not be made depending on the nature of inquiry.

Refer to the "Inquiry Document concerning Advance Classification Ruling" (Customs form C-1000) for inquiries in writing.

List of Telephone Numbers for the Inquiries on Advance Classification Ruling

Hakodate Customs:	0138-40-4716
Tokyo Customs:	03-3529-0700
Yokohama Customs:	045-212-6156
Nagoya Customs:	052-654-4139
Osaka Customs	06-6576-3371
Kobe Customs:	078-333-3118
Moji Customs:	050-3530-8373
Nagasaki Customs	095-828-8669
Okinawa Regional Customs:	098-862-8692