

## 1203: Disclosure of Tariff Classification Cases

Import declaration requires an importer to voluntarily decide the tariff code in line with the Customs Tariff Schedule of Annex of the Customs Tariff Law. The process of deciding the proper classification of the commodity is called tariff classification.

“Harmonized System Explanatory Notes” is published in order to assist tariff classification. This publication systematically describes interpretational rules, definitions and principles of tariff schedule as a general standard for tariff classification and elaborates on the scope and contents of section notes, chapter notes and commodity codes.

“Compendium of Classification Opinions” is also published as a reference for classification. Examples of classification of individual commodities of different countries are compiled in this publication.

However, these publications are general descriptions and some may think that the specific classification criteria of individual goods are not clear enough.

Thus, classification cases under the Advanced Classification Ruling System (see also: 1202: Advance Classification Ruling System) have been disclosed as a reference to improve transparency and predictability of the customs procedures. Information on classification cases are provided on the “Japan Customs Web Site”.

Examples of classification of individual commodities for reference are also published on the “Japan Customs Web Site”.

(Article 7 of the Customs Law)

Interpretations, tariff rates and other information on specific commodity classification can be searched by a tariff schedule code of the Customs Tariff Schedule.

For usage of inquiries, contact the following offices:

Hakodate Customs	Customs Clearance Division	0138-40-4261
	Customs Counselor	
Tokyo Customs	Customs Clearance Division	03-3529-0700
	Customs Counselor Office	
Yokohama Customs	Customs Clearance Division	045-212-6000
	Customs Counselor Office	
Nagoya Customs	Customs Clearance Division	052-654-4100
	Customs Counselor Office	
Osaka Customs	Customs Clearance Division	06-6576-3001
	Customs Counselor Office	
Kobe Customs	Customs Clearance Division	078-333-3100
	Customs Counselor Office	
Moji Customs	Customs Clearance Division	050-3530-8372
	Customs Counselor	
Nagasaki Customs	Customs Clearance Division	095-828-8619
	Customs Counselor	
Okinawa Regional Customs	Customs Clearance Division	098-863-0099
	Customs Counselor	

Link (Japanese only):

Harmonized System Explanatory Notes: <http://www.customs.go.jp/tetsuzuki/bunrui/index.htm>

Examples of classification: [http://www.customs.go.jp/tetsuzuki/bunruiirei/bunruiirei\\_index.htm](http://www.customs.go.jp/tetsuzuki/bunruiirei/bunruiirei_index.htm)