

1402: Advance Ruling System for Customs Valuation

1. Summary

Advance classification ruling on customs valuation is issued to importers to enable them to lodge customs declarations appropriately, in the form of a reply by the customs office to an inquiry regarding customs valuation issues (interpretation and application of laws and regulations, etc.) for the goods scheduled to be imported.

As a general rule, the advance classification ruling requires an inquiry to be submitted in writing and the ruling to be issued also in writing.

2. Validity of the ruling

Details of the ruling issued on a written inquiry will be respected by the customs office in the customs declaration inspection for the import transaction described specifically in the ruling and conducted within the effective period (three years maximum). (This does not apply to import-handling changes that take place with revision of relevant law or regulation, etc.) Furthermore, the inquirer may submit his or her own opinion, if it differs with the content of the written ruling, and request repeated review of the details of the ruling.

Details of the ruling given in response to a spoken inquiry will not be respected in the customs declaration inspection. Additionally, the inquirer may not submit an opinion on customs declaration or request repeat review of the ruling.

Therefore, an inquiry should be made in writing to increase predictability on customs valuation of imported goods and to ensure accuracy in cost calculation.

3. Procedure and requirements

A written ruling can be obtained by filling out the "Inquiry Document concerning an Advance Classification Ruling (for Customs Valuation)" (Customs Form C-1000), providing necessary information (such as a summary of the import transaction) and submitting a copy of the Form, along with other documents (such as a sales contract) necessary for inspection, to the customs office holding authority over the principal point of import through which the goods in question are scheduled to be imported.

Also, the following requirements must be satisfied.

- The inquiry should be on interpretation of laws, regulations, etc., on evidence to serve as basis for calculating taxable value.
- The inquiry should be on cargo for which specific terms of trade have been finalized or on import transaction that is scheduled for the future but for which specific documentation can be submitted. (It should not be an inquiry based on hypothetical conditions.)

As a general rule, the customs office makes its best effort to issue a written ruling with 90 days, at the earliest time possible.

4. Disclosure of the ruling

Since the details of the written ruling can serve as a reference for importers other than inquirers in appropriate customs declarations, the ruling will be disclosed, after issue, on the Japan Customs website, as a general rule. In disclosure of the ruling, the names of the inquirer and other parties involved will be kept anonymous, also as a general rule.

Notwithstanding the above, the inquirer may request non-disclosure for a period of time not exceeding 180 days, if disclosure is likely to be detrimental to the interests of the parties concerned. A ruling kept undisclosed under such a request will be disclosed with expiration of the specified length of time.

In disclosure of rules, details in the ruling that are believed to be non-disclosure information under the Information Disclosure Act and to violate obligation of confidentiality will be kept undisclosed.

List of Telephone Numbers for Inquiry on Advance Classification Ruling

Hakodate Customs	Tel. 0138-40-4256
Tokyo Customs	Tel. 03-3599-6411
Yokohama Customs	Tel. 045-212-6139
Nagoya Customs	Tel. 052-654-4158
Osaka Customs	Tel. 06-6576-3358
Kobe Customs	Tel. 078-333-3119
Moji Customs	Tel. 050-3530-8385
Nagasaki Customs	Tel. 095-828-8665
Okinawa Regional Customs	Tel. 098-862-9291