

## **1405: Imported goods applicable for special rules**

Although methods of determining customs value of imported goods consist of primary method and alternative methods, exceptional rules shall be applied in the following cases.

(1) Exceptional rule for deteriorated or damaged imported goods

If the imported goods are deemed to be deteriorated or before the time of importation, an amount equal to the deterioration or damage shall be deducted from the customs value of the imported goods not deteriorated or damaged.

(2) Exceptional rule for customs value of air cargos

In air cargos, specific kinds of goods such as samples within a certain amount for free of charge, relief supplies, personal belongings or private gifts, which customs regard as inappropriate to include expensive airfare in the customs value of the imported goods, shall be determined on the basis of costs of transport and insurance of ordinary means of transportation instead of airfare.

(3) Exceptional rule for private use

If the imported goods are privately used by the importer such as personal belongings and accompanied baggage of immigration, private imported goods, gifts etc., in the case the customs consider their transaction stage is retail level, the customs value shall be the value of the goods imported at the stage of usual wholesale transaction.

(Article 4-5 and Paragraph 1 and 2, Article 4-6 of the Customs Tariff Law)