

1522: Advance Ruling on Rules of Origin

Under this system, importers are able to inquire of the customs office about the rules of origin for the cargo scheduled to be imported, and receive its ruling. The system offers the advantages of enhancing the accuracy of cost calculation through advance identification of the customs duty rate and also facilitating customs clearance, due to the identification of the country of origin for the cargo at the point of import declaration. In principle, advance ruling requires an inquiry to be submitted in a written form and a ruling is issued also in writing.

If an advance ruling is issued in writing, the said document describing the reply from the customs office will be handed to the importer. The document is to be submitted with others at import declaration. The details described in the written advance ruling will be respected at import declaration inspection.

The advance ruling is effective for three years. The content of the ruling will not be respected at import declaration inspection if the cargo content differs from that described in the inquiry and ruling, if the effective period has expired, if customs handling has been revised with revision of laws and regulations, etc., and in case of error in application of laws and regulations. Additionally, if the importer has an opinion on the advance ruling and requests a review, such a request may be submitted within two months from the day following the date of issue or delivery of the advance ruling.

It must also be noted that the details of the inquiry and advance ruling issued in writing will be disclosed as a general rule in order to guarantee transparency in handling at the customs office. ([Disclosure of Advance Ruling on Rules of Origin](#))

Although inquiry can be made orally (such as by phone or at a customs office counter), it must be noted that an oral inquiry does not signify handling with attention to the details of the inquiry at customs declaration and inspection. Due to the difference in handling in comparison to written response, an inquiry in writing is recommended to secure greater accuracy. It must also be noted that a response may not be issued, depending on the nature of the inquiry.

To make an inquiry in writing, please submit the "Request for Advance Ruling (Rules of Origin)" ([Customs Form C-1000-2](#)).

List of Telephone Numbers for Inquiry on Advance Ruling on Rules of Origin

Hakodate Customs	0138-40-4256
Tokyo Customs	03-3599-6527
Yokohama Customs	045-212-6174
Nagoya Customs	052-654-4205
Osaka Customs	06-6576-3196
Kobe Customs	078-333-3097
Moji Customs	050-3530-8369
Nagasaki Customs	095-828-8665
Okinawa Regional Customs	098-862-8692