

1601: Reduction, exemption and repayment of customs duties for import goods

It is provided that customs duties shall be imposed on import goods using the tariff prescribed in the Tariff Schedule, etc. of the Customs Tariff Law, however, those import goods which satisfy certain conditions may be granted duty reduction, exemption or repayment.

In some cases, duty reduction/exemption is implemented in response to administrative demands for introducing economical, social or educational measures, etc. and, in other cases it is introduced from the standpoint of observing international practices or courtesy to a foreign country.

Duty reduction/exemption system can be roughly divided into two types: a permanent system stipulated by the Customs Tariff Law and a temporary system stipulated by the Temporary Tariff Measures Law. For information on respective systems, see code# 1602 "Outline of customs duty reduction, exemption and repayment systems."