

## 9105: Scope of Customs and Related Operations

Customs brokers are licensed to conduct the following operations pertaining to export and import procedures on behalf of and upon request from clients.

### Customs Operations (Article 2 of the Customs Brokerage Law)

Text of Article 2, item 1 of the Law of Customs Brokerage	Specific Examples
A. Customs brokers shall conduct the following procedures and actions upon request from the client.	
(I) The following procedures ranging from declaration, application for authorization to permission, approval : (including disposition and payment of customs duty: hereinafter referred as “ <b>Customs Procedures</b> ”)	<b>Customs Procedures</b>
(1) Export or import declaration (including reloading stipulated in Article 75 of the Customs Law)	(a) Procedures ranging from declaration to permission of export, reloading or import.
(2) Approval as stipulated in Article 7-2, Paragraph 1 of the Customs Law	(b) Procedures ranging from application to approval of authorized importer.
(3) Declaration of loading to a vessel or aircraft that travels between Japan and foreign countries.	(c) Procedures ranging from declaration to permission of loading of a ship's (aircraft's) stores of foreign good.
(4) Application for the approval to store foreign cargoes in hozei warehouses, hozei factories, or comprehensive hozei areas, to use foreign cargoes in hozei factories for hozei operations as stipulated in Article 56 paragraph 1 of the Customs Law, or to perform the work as stipulated in Article 8 paragraph 1 item 2 or item 3 of the Customs Law. Declaration of foreign goods to be brought into a hozei exhibition area as stipulated in Article 62-3 paragraph 1 of the Customs Law.	(d) Procedures ranging from application to approval of foreign goods to be stored in hozei warehouses, hozei factories or comprehensive hozei areas. (e) Procedures ranging from application to approval of foreign goods to be used for hozei operations in hozei factories or comprehensive hozei areas. (f) Procedures ranging from application to approval of foreign goods to be exhibited/used in comprehensive hozei areas. (g) Procedures ranging from declaration to approval of foreign goods that are brought into a hozei exhibition area to be unloaded, stored, inspected or modified, and exhibited or used, etc.
(5) Application for the approval as stipulated in Article 67-3 paragraph 1 of the Customs Law.	(h) Procedures ranging from application to approval of authorized exporter.

Text of Article 2, item 1 of the Customs Brokerage Law	Specific Example
<p><b>(Reference) Other Customs Procedures</b></p> <p>(i) Besides the import/export declaration procedures described above from (a) to (h), customs procedures include those activities undertaken during the period from the declaration to permission or approval in relation to import/export declaration, etc.</p> <p>(j) Customs procedures include any procedures associated with disposition and payment of customs duty after import permit issuance.</p> <p>(k) Customs procedures include procedures contributing to the alteration of permit or approval (e.g. application for change in the name of the vessel, or change in the volume after export permit issuance) with respect to the import/export declaration procedures described above from (a) to (h).</p> <p>(l) Application for Withdrawing Goods Prior to Import Permit is included in the procedure for import declaration because it involves the procedures ranging from import declaration to import permit. etc.</p>	
<p>(II) Protest to the Director General of Customs or the Minister of Finance, based on the Law of Administrative Tribunals and the Customs Law, against dispositions made under the Customs Law and other related laws and regulations</p>	<p><b>Act as agent for clients to file protests</b></p> <p>(a) Request for reinvestigation to the Director General of Customs</p> <p>(b) Request for review to the Minister of Finance</p>
<p>(III) Arguments and allegations to the Director General of Customs about customs procedures, about protests described in (II), or about inspections, examinations or dispositions of the Customs house stipulated under the Customs Law and other related laws and regulations</p>	<p><b>Act as agent for arguments and allegations</b></p> <ul style="list-style-type: none"> <li>• Arguments and allegations in Witnessing of inspections, etc.</li> </ul>
<p>B. Formulation of the customs clearance documents and declaration, request, protest forms with respect to protest described in A-(II) and other documents pursuant to these, which are filed to the customs authority or the Minister of Finance under the Customs Law, other laws and regulations related to the customs and the Law of Administrative Tribunals. (It includes the processing of electromagnetic records, in place of formulation of the above documents. Electromagnetic record means an electronic, magnetic, or other method of record which is imperceptible to human senses and is used in operation of a computer. Hereinafter referred as "Customs Documents") This is correct but it might be better to say by Floppy Disk, CD, DVD, etc.)</p>	<p><b>Formulation of customs documents</b></p> <ul style="list-style-type: none"> <li>• Export declaration</li> <li>• Import (Payment) Declaration</li> <li>• Request Form for Reinvestigation</li> <li>• Request Form for Investigation, etc.</li> <li>• Documents pursuant to the above <ul style="list-style-type: none"> <li>• Request for Correction</li> <li>• Statement of Payment</li> <li>• Request for Recovery of Overpayment</li> <li>• Objection Form,</li> </ul> </li> </ul> <p>etc.</p>

Related Operations (Article 7 of the Customs Brokerage Law)

Text of Article 2, item 1 of the Customs Brokerage Law	Specific Examples
<p>Besides customs operations, customs brokers are licensed to conduct customs related services prior to or following the customs operations, upon the request of the client; provided, however, that execution of operations is prohibited by other laws.</p>	<p><b>Related operations prior to customs operations</b></p> <ul style="list-style-type: none"> <li>• Application for Advance Ruling</li> <li>• Notice of Temporary Landing of Foreign Cargo</li> <li>• Application for Permit for Other Storage Area</li> <li>• Application for Approval of Temporary Entry of Samples</li> <li>• Application for Permit for Cargo Handling</li> <li>• Hozei Transportation Declaration</li> <li>• Application for Customs Clearance of Cargo aboard Ship</li> <li>• Application for Customs Clearance of Cargo aboard Barge</li> <li>• Application for Customs Declaration of Goods before Carry-in</li> <li>• Application for Permit and Approval of Other Laws and Regulations</li> <li>• Request for execution of Customs services outside official hours prior to import/ export declaration, etc.</li> <li>• Application for Manufacturing Plant</li> <li>• Procedures for payment of consumption tax prior to import declaration</li> </ul> <p style="text-align: right;">etc.</p> <p><b>Related operations following customs operations</b></p> <ul style="list-style-type: none"> <li>• Request for execution of Customs services outside official hours after import/ export permit or approval</li> <li>• Application for reimbursement or refund of customs duty</li> <li>• Declaration of transport of domestic cargo</li> </ul> <p style="text-align: right;">etc.</p>