

Laws and Regulations on Japan's AEO

The structures of Japan's laws and regulations on Japan's AEO are roughly illustrated in the chart below. Please find the respective Laws/Regulations attached for your ready reference.

(Structure of Laws and Regulations)

Act (Customs Act) - Stipulate the rights and obligations of citizens. <u>Examples</u> : benefits, requirements for authorization (reasons for disqualification), expiry and revocation of approvals
Cabinet Order (Order for Enforcement of the Customs Act) - Stipulate specific procedures. <u>Examples</u> : procedures for customs clearance with benefits, application procedures for authorization
Ordinance of the Ministry of Finance (Ordinance for Enforcement of the Customs Act) - Stipulate details for the implementation of the specific procedures. <u>Example</u> : Particulars to be set forth in the compliance program.

This English translation of laws and regulations on Japan's AEO has been prepared (up to the revisions of Act No. 5 of 2008 (Effective April 1, 2008)) in compliance with the Standard Bilingual Dictionary (March 2008 edition).

This is an unofficial translation. Only the original Japanese texts of laws and regulations have legal effect, and translations are to be used solely as reference material to aid in the understanding of Japanese laws and regulations.

The Ministry of Finance Japan will not be responsible for the accuracy, reliability or currency of the legislative material provided on this Website, or for any consequence resulting from use of the information on this Website. For all purposes of interpreting and applying the law to any legal issue or dispute, users should consult the original Japanese texts published in the Official Gazette.