

1002: Simplified customs clearance for low-value import goods

The practice of simplified customs clearance aims at swift customs clearance for low-value imported goods by applying a simplified procedure, instead of the general procedure being applied to general freight.

However, when a declarant does not desire to follow the simplified procedure, the general procedure shall be applied.

If you desire the simplified customs clearance procedure for low-value import goods, you need to put the description of “Simplified customs clearance procedure for low-value goods” on your import declaration form.

Please note that any applied item code, tariff and granted license or permission under law or ordinance, as a result of the application of the simplified customs clearance procedure for low-value goods shall not be construed as a precedent for future importation.

This practice is applicable only to the following goods.

1. Goods at the customs value of 200,000 yen or less, as specified per article on their import declaration form

However, the practice is not applicable to those goods requiring an import license in accordance with the provision of paragraph 1, Article 4 of the Import Trade Control Order as well as those goods receiving tax relief in accordance with tax reduction/exemption provisions other than those of Article 14 (provision of unconditional tax exemption) or Article 16 (provision for diplomats’ freight) or in accordance with the provision of the Temporary Tariff Measures Law.

2. Goods subject to the provision of tax exemption for re-export of containers/packages of import goods at No.2, paragraph 1, Article 17 of the Customs Tariff Law, or to the provision of tax exemption for re-export of articles used as a container/package of exporting goods at No.3, paragraph 1, Article 17 of the Customs Tariff Law.

(Items 1 to 3, section 4, paragraph 67 of the General Notification of the Customs Law)