

1103: A Person Liable To Pay Customs Duty

Customs duty shall be paid by a person who import goods, except as otherwise provided for in the laws and regulations relating to customs duty.

The person who import goods shall mean, in principle, the consignee listed on the invoice in the case of goods imported through import transaction. When there is no invoice, it shall mean the consignee listed on the Bill of Lading or Air Waybill, etc.

However, when the qualifications of a declarant are specified by laws and regulations concerning customs clearance, the specified declarant shall be the person who import goods.

When goods of foreign origin are resold prior to the import declaration, the end buyer of the goods shall be the person who imports a cargo.

On the premise that a buyer under the import transaction (sales agreement) is listed on the invoice as a consignee, a person who import goods shall mean the consignee listed on the invoice as mentioned above. If a person who is not engaged in the import transaction is listed on the invoice as a consignee, the person should not be a person who import goods. Being listed someone on the invoice only does not always mean the person is eligible for one who import goods.

(Article 6 of the Customs Law, Paragraph 2, Article 7 of the Cabinet Order for Enforcement of the Customs Tariff Law, Article 6-1 and 7-1 of the General Notification of the Customs Act, and others)