

[How to Fill in an Import Declaration Form]

[General]

1. Please complete the form by typing or using a pen in black ink
 2. Please complete the form in either Japanese or English
 3. In case you need to correct any information, please cross it out with double lines, write down the correct information above it.
- (1) Enter the date of declaration;
 - (2) Enter the name of the customs office;
 - (3) When the importer is the declarant, enter the name and address of the declarant (in general, the consignee listed on the invoice);
 - (4) Enter the name and address of the sender of goods (the person who sends the goods to an importer) (in general, the sender listed on the invoice);
 - (5) Mark "X" in the IC box for regular importation;
 - (6) Enter the name of the port (airport) of entry of the goods;
 - (7) Enter the name of the ship (aircraft) that carries the goods;
 - (8) Enter the date of entry of the ship (aircraft) that carries the goods;
 - (9) Enter the country of origin of the goods;
 - (10) Enter the name of the country and city where the goods are loaded on a ship (aircraft);
 - (11) Enter the number of B/L (Air Way Bill for air cargo). If the goods have already been brought into to the bonded area, write the license number;
 - (12) Enter the name of the location where the goods are stored;
 - (13) Enter the form after confirmation is made by a customs counselor or the relevant officer of the customs office;
 - (14) Enter the general product name (for example, use the product name listed on the invoice);
 - (15) Using the Effective Tariff Schedule as a reference, enter the appropriate tariff schedule code (six digits) for imported goods in the "Number" column, the appropriate statistical code (three digits) in the "Statistic Subdivision" column, and the appropriate subdivision code in the "Tariff Schedule Subdivision" column;
 - (16) Enter the statistic unit(s) listed on the Effective Tariff Schedule (If two statistic units are listed, enter both);
 - (17) Enter the quantity expressed by the "unit" in (16). If the total quantity is less than the given unit, enter "0" in the non-colored section at the left of the form, and fill in the amount less than the unit in the colored section at the right of the form;
 - (18) Enter the CIF price (the cost including the freight charges and the insurance to the destination; in other words, the actual landed cost of goods at the port of entry);
 - (19) Using the Effective Tariff Schedule as a reference, enter the tariff rate applied to the goods and mark "X" in the section below according to the application classification. In the case of tax exemption, write "Free";
 - (20) Enter the amount of duties by multiplying the customs value (rounded to the nearest multiple of 1000) by the tariff rate in the smallest yen value. In this case, use the non-colored section at the left if the amount is 1,000 yen or more, and use the colored section at the right if the amount is less than 1,000 yen;
 - (21) Mark "X" in the box of "Applicable Law" for articles subject to excise tax (both national and local) such as consumption tax and liquor tax;
 - (22) Enter the amount obtained by adding the amount of duty levied by Customs (rounded to the nearest multiple of 100) to the declared value;
 - (23) Enter the duty rate of the consumption tax;
 - (24) Calculate the amount in the same way as (20) and enter the amount obtained to the smallest yen value.
 - (25) Enter the amount by rounding the consumption tax amount entered in (24) to the nearest multiple of 100;
 - (26) Enter the duty rate of the local consumption tax;
 - (27) Enter the amount to the smallest yen value by multiplying the amount entered in (25) by the duty rate;
 - (28) Calculate the amount of tax of each item and enter the total amount of each tax item (rounded to the nearest multiple of 100) and the number of columns of tax items;
 - (29) Enter the total number, codes and assigned numbers of external packages;
 - (30) Enter the Import License number, if any;
 - (31) Check "Yes" at the right of the form if there are attached documents; and
 - (32) If valuation declaration is required depending on the type of trade, mark "X" in the appropriate box.

[The Example of (6) and (10) in an Import Declaration Form]

According to the laws and regulations concerning customs clearance, the name of the port (airport) of entry of the goods must be entered in the blank of (6).

(EXAMPLE 1)

In the following case, “a port” must be entered in the blank of (6).

1. The goods are shipped from “A country” to Japan by the foreign trading vessel X and unloaded at “a port” (which is located in Japan).
2. The goods are taken into the bonded area which is next to the “a port,” and import declaration is made to the customs office which holds jurisdiction over the bonded area where the goods are stored.
3. After import permission of the goods, the goods are shipped to “b port” by the foreign trading vessel X or other foreign trading vessel or a coasting vessel.
4. The goods are unloaded at “b port”.

(EXAMPLE 2)

In the following case, “b port” must be entered in the blank of (6).

1. The goods are shipped from “A country” to Japan by the foreign trading vessel X and unloaded at “a port” (which is located in Japan).
2. The goods are taken into the bonded area which is next to the “a port,” but import declaration is not made.
3. Without import permission of the goods, the goods are shipped to “b port” by the foreign trading vessel X or other foreign trading vessel or a coasting vessel by means of customs transportation.
4. The goods are unloaded at the “b port” and are taken into the bonded area, which is next to the “b port”.
5. Import declaration is made to the customs office which holds jurisdiction over the bonded area where the goods are stored and the import is permitted.

According to the the laws and regulations concerning customs clearance, the name of the country and the city where the goods are loaded on a ship (aircraft) must be entered in the blank of (10).

(EXAMPLE 3)

In the following case, the name of the country and the city, where “b port” is located, must be entered in the blank of (10).

The goods are shipped from “b port” (which is located in “B country”) to the “d port” (which is located in Japan) via “c port” (which is located in “C country”) by the foreign trading vessel Y.
The Bill of Lading of the goods confirms that the goods are shipped from “b port” to “d port” consistently.

(EXAMPLE 4)

In the following case, the name of the country and city, where “c port” is located, must be entered in the blank of (10).

The goods are shipped from “b port” (which is located in “B country”) to the “c port” (which is located in “C country”) by the foreign trading vessel Y.
At the “c port,” the goods are transhipped to the foreign trading vessel Z and the goods are shipped to “d port” (which is located in Japan) by the foreign trading vessel Z.
The Bill of Lading of the goods confirms that the goods are shipped from “c port” to “d port”.