

## 1117: Importer Obligation to Keep Books and Documents

A person who imports cargo in the course of trade is required to keep books and documents.

Specifically, the following books, documents and electronic data need to be preserved.

### (1) Books

- Information to be included: The name of product, quantity, price, the name of the shipper, the date of import permission and the identification number of import permission (documents such as existing books covering these necessary items or invoice, etc., with the necessary items are also acceptable)
- Retention Period: 7 years (starting on the day following the date of import permission)

### (2) Documents

- Types of documents: Contract forms, invoices, itemized statement on freight charges, itemized statement on insurance premiums, packing list, price list, documents prepared by either the manufacturer or the vendor pertaining to trade with the shipper, and other documents that can clarify the contents of the import declaration to customs.
- Retention Period: 5 years (starting on the day following the date of import permission)

### (3) Electronic data of transaction information for electronic trading

- Types of electronic data: Transaction information (transferred matters in respect of trading that are typically described in contracts, invoices etc.) in the case of the electronic trading (so-called EDI trading, Internet trading, Trading which tells the information in the e-mail).
- Retention Period: 5 years (starting on the day following the date of import permission)

Note 1: If all of the information that needs to be included in books can be found in documents or import declarations, the book-keeping may be omitted, by the preservation of the documents or import declarations. In such a case, the documents and import declarations must be retained in 7 years.

Note 2: Documents and information of books are organized to clarify their relationship by the identification number of import permission or the other information.

Note 3: An authorized importer is also required to preserve books, documents and electronic data of all the specially declared cargo in the same way.

(Article 94, 94-5 of the Customs Law and Article 83 of the Cabinet Order for Enforcement of the Customs Law)

For further information, contact the Post Clearance Audit, Investigation and Intelligence Division

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