

## 1203: Disclosure of Advance Ruling on Tariff Classification

Importers are required to indicate the tariff code in line with the Customs Tariff Schedule of Annex of the Customs Tariff Law in an import declaration.

“The Explanatory Notes” is published by the WCO in order to assist HS classification. The Explanatory Notes provide a commentary on the scope of each heading, together with technical descriptions of the goods concerned and practical guidance for their identification.

“The Compendium of Classification Opinions” is also published by the WCO as a reference for classification. Classification decisions taken by the Harmonized System committee are compiled in this publication.

In order to enhance transparency and predictability for importers, Japan Customs discloses the Advance Ruling on Classification which have been issued in writing (see also: 1202: Advance Ruling on Tariff Classification) The information is available on the Japan Customs website and at the Customs offices.(Please refer to the following page (available in Japanese only): <http://www.customs.go.jp/tetsuzuki/bunrui/index.htm>)

As a general rule, an advance ruling issued in writing would be disclosed. Applicants for advance rulings may request a postponement of disclosure for a maximum period of 180 days.

Classification examples of imported goods are also published on that website (<http://www.customs.go.jp/english/classification/index.htm>).

(Article 7 of the Customs Law)

Interpretations, tariff rates and other information on specific commodity classification can be searched by a tariff schedule code of the Customs Tariff Schedule.

For any inquiries, contact the following offices:

### List of Telephone Numbers for Advance Ruling on Tariff Classification

Hakodate Customs:	0138-40-4716
Tokyo Customs:	03-3529-0700
Yokohama Customs:	045-212-6156
Nagoya Customs:	052-654-4139
Osaka Customs	06-6576-3371
Kobe Customs:	078-333-3118
Moji Customs:	050-3530-8373
Nagasaki Customs	095-828-8669
Okinawa Regional Customs:	098-862-8692

Link (Japanese only):

Harmonized System Explanatory Notes: <http://www.customs.go.jp/tariff/kaisetu/index.htm>

Classification cases under the Advanced Ruling on Tariff Classification:

<http://www.customs.go.jp/tetsuzuki/bunrui/index.htm>