1603: Systems for Reduction, Exemption, Refund and Repayment of Customs Duty

- **Permanent** (Customs Tariff Law)
  - Unconditional reduction of and exemption from Customs duty
    - ・Reduction for deterioration and damage (Art. 10)
    - ・Reduction and exemption for commodities (Art. 12)
    - ・Unconditional exemption (in a limited sense) (Art. 14, 1-8, 16-18)
    - ・Reduction and exemption for re-importation
      - ・Reduction for goods exported for processing or repair (Art. 11)
      - ・Exemption for re-importation (Art.14, 9-11, 13, 14)
      - ・Reduction for re-importation (Art. 14-2)
    - ・Reduction and exemption for marine products, etc. collected or caught in foreign countries (Art. 14-3)
    - ・Exemption for exportation of goods manufactured from duty-paid raw materials (Art. 19-2)
    - ・Exemption for goods for diplomats (excluding automobiles, liquors and tobacco) (Art. 16)
  - Conditional reduction of and exemption from Customs duty (General)
    - ・Exemption for goods for diplomats (automobiles, liquors and tobacco) (Art. 16)
    - ・Exemption for special uses (Art. 15)
    - ・Reduction and exemption for re-exportation
      - ・Exemption for re-exportation (Art.17)
      - ・Reduction for re-exportation (Art. 18)
  - Conditional reduction of and exemption from Customs duty (Restrictive)
    - ・Reduction and exemption on raw materials for manufacturing use (Art. 13)
    - ・Reduction and exemption on raw materials for use in production of export goods (Art. 19)
  - Refund of duty
    - ・Refund on disasters, etc. (Art.10)
    - ・Refund on raw materials for manufacturing export goods (Art. 19)
    - ・Refund on export of products manufactured with duty-paid materials (Art. 19-2)
    - ・Refund on export of goods whose nature and form are unchanged the time of their importation (Art. 19-3)
    - ・Refund for claimed merchandise (Art. 20)
- **Temporary** (Temporary Tariff Measure Law)
  - Unconditional reduction of and exemption from Customs duty
    - ・Reduction for products manufactured from goods exported for processing or assembling (Art. 8)
    - ・Exemption for goods exported for processing or repair under Economic Partnership Agreement (Art. 8-7)
  - Conditional reduction of and exemption from Customs duty (Restrictive)
    - ・Exemption for parts of aircraft, etc. (Art. 4)