

1701: Declaration for domestic excises on import goods

Domestic excises to be levied on import goods include consumption tax, liquor tax, tobacco tax, special tobacco surtax, gasoline tax, local gasoline tax, liquefied petroleum gas tax, and petroleum and coal tax. It is provided that declaration for those domestic taxes should be made at the time of making the import declaration.

Importers are required to submit to the customs a tax declaration for domestic excises along with an import declaration in accordance with the Customs Law. (Combined declaration form shall be used.) Declaration for domestic excises should specify the name of the import goods, import volume or value as a tax base, applicable tariff and the amount of payable duty, and this information shall be used to determine the amount of payable domestic excises. In case of requesting tax exemption, etc. of any domestic excise, it is also necessary to describe such a request on the declaration form.

For paying domestic excises, you should make the payment either at the Bank of Japan, its agents, financial institutions authorized as revenue agencies, or with an official of the customs. You are supposed to attach, to a payable tax amount, either a tax payment slip, when pursuant to the self-assessment system, or a notification of tax payment when pursuant to the official assessment system. In principle, payment should be made in cash. However, a bond such as a check may also be used. For the payment method using the Multi-payment Network, see code# 1310.

For hand luggage of persons entering Japan, to which the simplified tariff is applicable, separate payment of domestic excises is not necessary because the simplified tariff already reflects combined rates of customs duty and domestic excises.

(Paragraph 2 of Article 2, Article 6, Article 7 and Article 13 of the Law for the Collection of Excise Taxes on Imports, Article 13 of the Cabinet Order for Enforcement of the said Law, and Article 34 of the General Law of National Taxes)