

3002: Import Clearance Procedures for Personal Import

Personal import requires different import clearance procedures depending on the means of transportation of the imported goods: namely, international postal service, international courier service, and general cargo.

First, the use of international postal service is explained below.

1. All post items sent from overseas that have a customs value of less than ¥200,000
 - Goods which do not require payment of duty are delivered directly to the consignee from the nearest post office.
 - In the case of goods of which the amount of duty payable is less than ¥10,000 or is less than ¥300,000 and over ¥10,000, goods are directly delivered to you together with a notice of duty on international mail and a statement of payment from the Overseas Mail Customs Sub-branch via post office. You can receive the goods by paying the duty and a postal handling charge at the time of delivery.
 - In other cases, the post office doesn't deliver the goods or statement of payment but sends notice of duty on international mail. You can come to the designated post office with the notice, and the goods are released upon the payment of duty and a postal handling charge.

Besides the above, the Overseas Mail Customs Sub-branch may send a card titled "Notification of Customs Procedure on Mail Arrived from Abroad". In this case, you are required to bring in the necessary documents to the Overseas Mail Customs Sub-branch specified on the card or call them on the phone. The Customs confirms the value, etc. of goods by verifying the documents and the actual goods. If all goes well, you will receive the goods in the manner outlined above.

2. Post items sent from overseas with a customs value exceeding ¥200,000
 - Post items sent from overseas with a customs value exceeding ¥200,000 require a general import (tax) declaration at the customs office (Customs Office for Overseas Mail, etc.) .If payments of duty and excise taxes are necessary, these taxes must be paid to receive the import permit.
 - With the arrival of a post-item exceeding ¥200,000 in customs value from overseas, the recipient receives a custom clearance notice from the Japan Post. When the notice arrives, the recipient is required to prepare the invoice and other documents necessary for import (tax) declaration. The import procedure may be commissioned to the Japan Post or other customs brokers (hereinafter called "customs broker, etc."). Import (tax) declaration may also be conducted in person at the customs office.
 - If payment of duty and other taxes is necessary, the import (tax) declaration inspection is conducted and completed by the customs office. Later, the recipient will be notified of the value of the taxes to be paid by:
 - The custom broker, etc., if the procedure had been commissioned to such a party
 - The customs office, if import (tax) declaration was done in person at the customs office

The taxes due are to be paid accordingly.

- With confirmation of payment by the customs office, an import permit is issued, and the post item is delivered to the recipient. The recipient may request delivery by notifying the relevant authorities when receiving the aforementioned notice, etc.

Note: Even if the customs value exceeds ¥200,000, items for which the value cannot be identified, due to the items being sent as a gift, etc., the customs clearance procedure that applies to items that are less than ¥200,000 in value would also apply here. (See 1 for reference.)

Next, importing goods by using international courier service is explained.

For goods sent by international courier service, a customs broker clears the goods through customs for you. In this case, you are required to pay for their services in addition to customs duties; therefore, you are advised to confirm costs with the broker.

Lastly, importing goods as a general cargo is explained.

When goods arrive in Japan as a general cargo, the carrier (airline company or shipping company) of goods notifies a consignee of the arrival. After receiving the notification, importers are to prepare the import declaration form, invoice, bill of lading etc., and go to the customs office holding jurisdiction over the bonded area to make declarations by themselves. Importers may ask customs brokers to file declarations on their behalf.

Please refer to code# 1101 - 1107 for details.