

## 3104: Importation of Rice

When importing rice into Japan from overseas, you are required to pay the prescribed customs duties for rice import in accordance with provisions of the Law for Stabilization of Supply-Demand and Price of Staple Food and the Customs Law.

Import clearance procedures for non-governmental entities are as follows:

1. For personal use (limited to 100kg/year for each person)

Report the importing quantity to the Regional Agricultural Administration Office etc. or the Plant Protection Station and submit the Report for the Import of Rice (use the copy for customs of the report in triplicate) to the customs office.

\* Customs duty and consumption excise taxes are exempt under Customs Tariff Act item 7, 8, or 18 of Article 14.

2. In the case other than 1. above, excluding exempted Customs duty rice under Customs Tariff Act Article 14, paragraph 1 of Article 15, paragraph 1 of Article 16, paragraph 1 of Article 19—2.

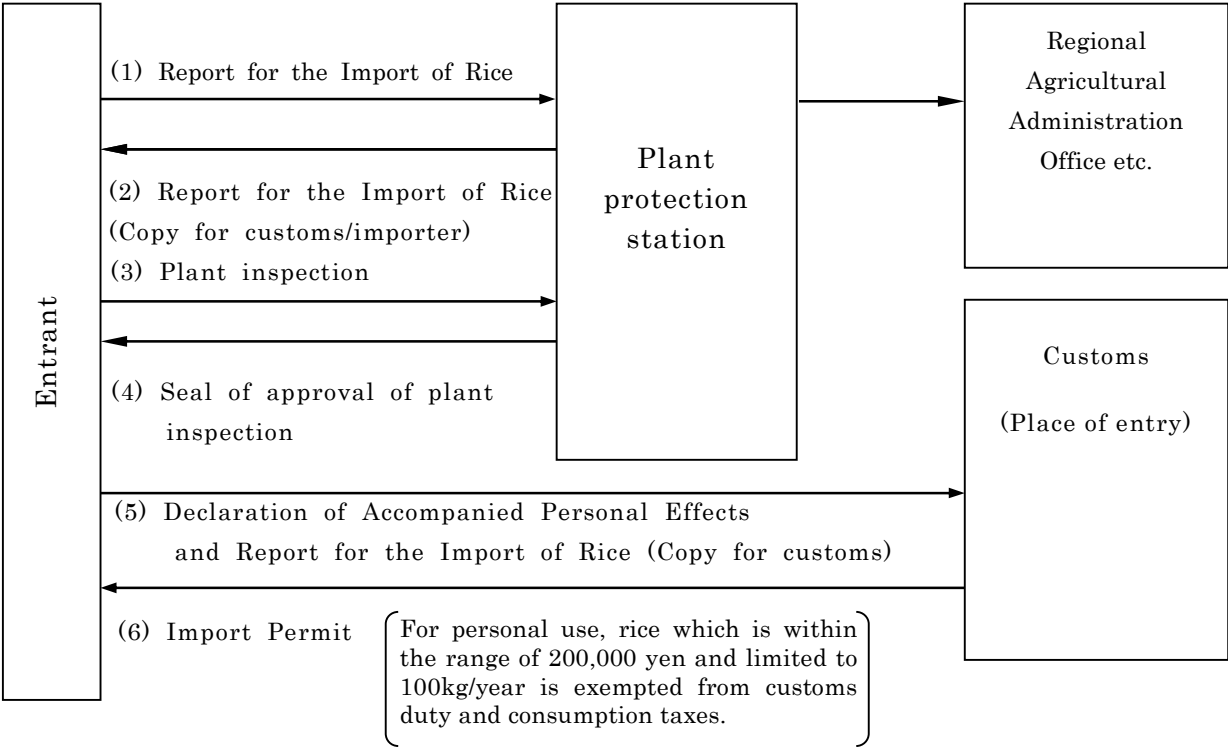
After submitted the Statement of Duty Payment to the Regional Agricultural Administration Office etc. made payment, file the import declaration with the copy of the statement of Duty Payment and the receipt of payment.

(Note 1) Importation of rice is subject to a plant inspection separately.

(Note 2) Please contact the nearest Regional Agricultural Administration Office etc. for how to make payment and import notification procedures for rice.

(Note 3) “100kg/year” is the total volume of rice imported as accompanied articles, unaccompanied articles, postal items and others (international courier service).

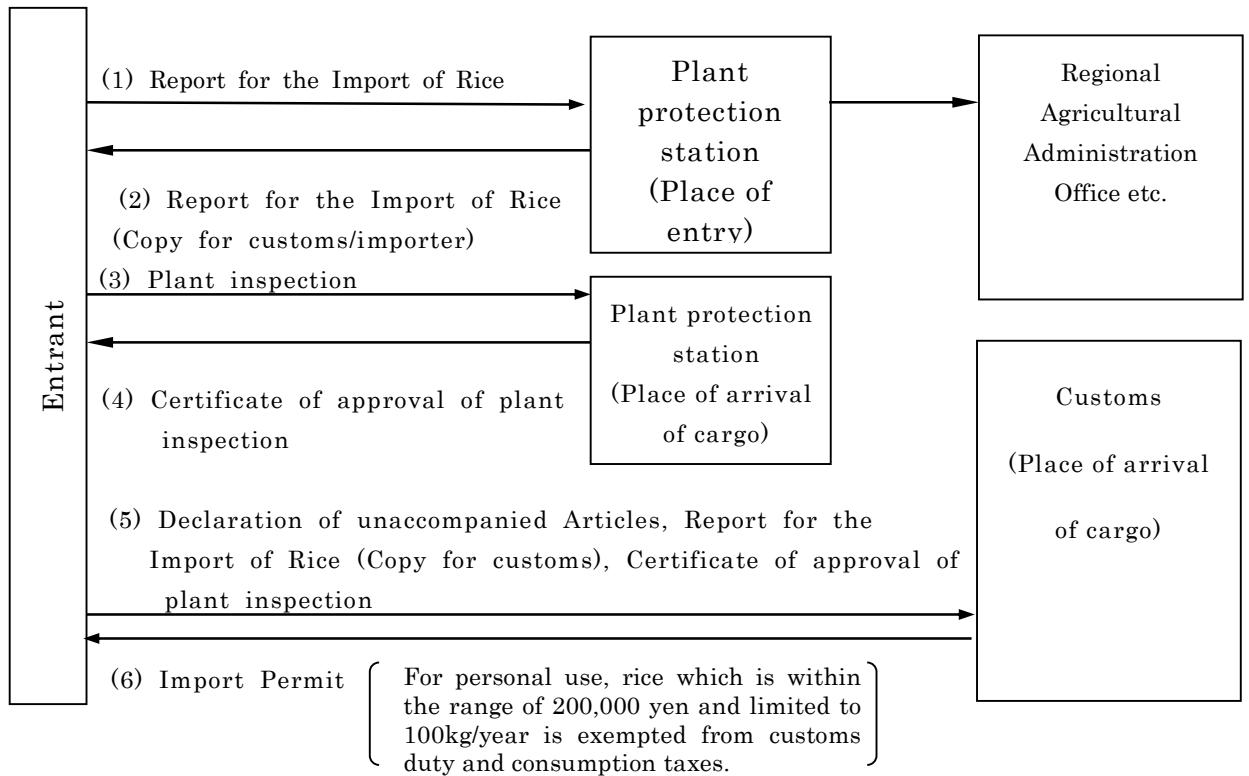
For accompanied articles



Note)

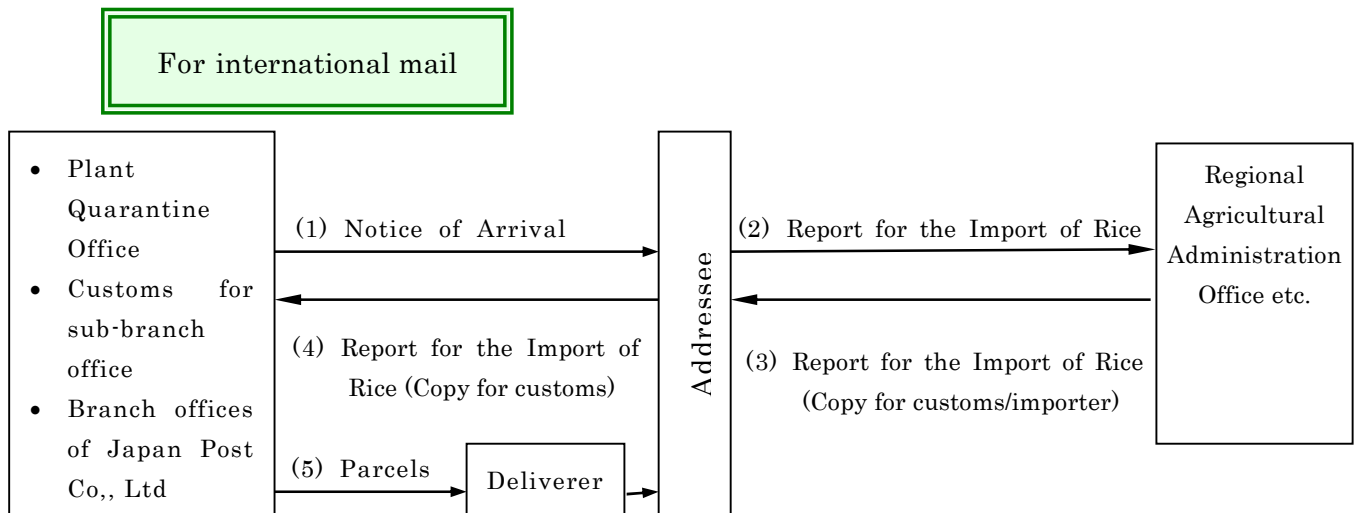
1. If a tax exemption is not applicable, you are required to make payment of customs duty (¥49/kg) and consumption taxes (8%) , after paying duties (¥292/kg) at the Regional Agricultural Administration Office etc. based on the provision of the Law for Stabilization of Supply Demand and Price of Staple Food.
2. “100kg per year” is the total volume of rice imported as accompanied articles, unaccompanied articles, postal items and others (international courier service).
3. Any item whose total overseas market value does not exceed ¥10,000 is not counted in the calculation of the duty free allowance of ¥20,000.
4. The Report for the Import of Rice comes in triplicate: one for the Regional Agricultural Administration Office etc., one for customs office, and one for importer.

For unaccompanied articles



Note)

1. Declaration of Unaccompanied Articles must be confirmed by customs at the time of entry.
2. If a tax exemption is not applicable, you are required to make payment of customs duty (¥49/kg) and consumption taxes ( 8% ) , after paying duties (¥292/kg) at the Regional Agricultural Administration Office etc. based on the provision of the Law for Stabilization of Supply Demand and Price of Staple Food.
3. “100kg per year” is the total volume of rice imported as accompanied articles, unaccompanied articles, postal items and others (international courier service).
4. Any item whose total overseas market value does not exceed ¥10,000 is not counted in the calculation of the duty free allowance of ¥20,000.
5. The Report for the Import of Rice comes in triplicate: one for the Regional Agricultural Administration Office etc., one for customs office, and one for importer.

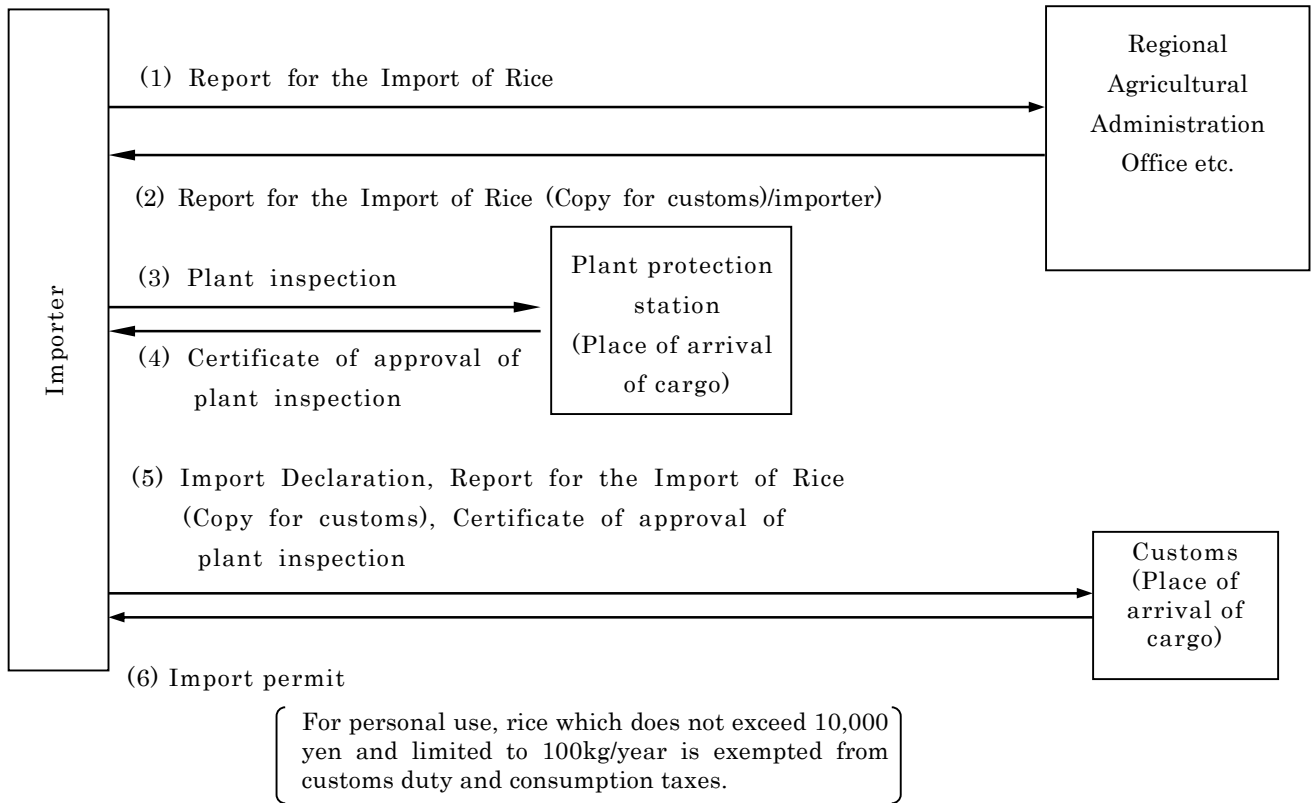


( For personal use, rice which is within the range of 200,000 yen and limited to 100kg/year is exempted from customs duty and consumption taxes. )

Note)

1. If a tax exemption is not applicable, you are required to make payment of customs duty (¥49/kg) and consumption taxes ( 8% ) , after paying duties (¥292/kg) at the Regional Agricultural Administration Office etc. based on the provision of the Law for Stabilization of Supply Demand and Price of Staple Food.
2. “100kg per year” is the total volume of rice imported as accompanied articles, unaccompanied articles, postal items and others (international courier service).
3. The Report for the Import of Rice comes in triplicate: one for the Regional Agricultural Administration Office or District Agricultural Office, one for customs office, and one for importer.
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For international courier cargo



Note)

1. If a tax exemption is not applicable, you are required to make payment of customs duty (¥49/kg) and consumption taxes ( 8% ) , after paying duties (¥292/kg) at the Regional Agricultural Administration Office etc. based on the provision of the Law for Stabilization of Supply Demand and Price of Staple Food.
2. “100kg per year” is the total volume of rice imported as accompanied articles, unaccompanied articles, postal items and others (international courier service).
3. The Report for the Import of Rice comes in triplicate: one for the Regional Agricultural Administration Office etc., one for customs office, and one for importer.