

5005 Customs Procedures for Exporting Goods for Repair

For the goods which were exported from Japan for repair abroad and which are subsequently imported into Japan within one year from the date of their export permit, an amount equal to the customs duty, consumption tax, etc. of goods imported with the same nature and form at the time of export permission may be reduced. Further, the said goods may be exempted from customs duty and consumption tax under Economic Partnership Agreement.

In order to receive a tax reduction or exemption at re-import following repair, information on the fact that the goods in question are to be exported for repair, the scheduled date and point of entry at import should be included in the Export Declaration. Also, two copies of the Declaration of Confirmation of Exporting Goods for Process or Repair (Customs Form T-1050 for reduction procedure / Customs Form P-7720 for exemption procedure) and a Repair Agreement (may be substituted by a copy of communication with an overseas exporter or manufacturer regarding the repair in question, if an agreement has not been reached) must be submitted. A copy of Form T-1050 or P-7720 and the Agreement or communication will be returned to the applicant after examination by the customs office.

When goods are shipped by international mail, the same procedure applies if the value of the goods exceeds ¥200,000.

If the value of the goods is under ¥200,000, the export procedure is not necessary. Before submitting the goods for mailing at a Japan Post branch or post office, prior inspection must be conducted at a Customs Office for Overseas Mail or a local customs office. The Declaration of Confirmation of Exporting Goods for Process or Repair and the Repair Agreement must be submitted at inspection.

In order to confirm that the goods to be exported are identical to goods to be re-imported, the identification code or specifications, packing list and other relevant documents of the goods in question are inspected. Photo, catalog and other materials may be requested in some cases.

Upon re-import following repair, an export permit or a certificate issued by the customs office and a copy of the Certificate of Tax Reduction or Exemption on Processed/Prepared/Assembled Goods (Customs Form T-1060), along with the Declaration of Confirmation of Exporting Goods for Process or Repair and the Repair Agreement examined at export, are to be submitted to receive reductions or exemption in duty payment.

(Reduction :Article 11 of Customs Tariff Law; 11-3, 11-4 and 11-5 of the Basic Notice of the Customs Tariff Law)

(Exemption: Article 8-7 of the Temporary Tariff Measure Law; Article 33-2 of the Cabinet Order for Enforcement of the said Law; 8-7 , 8-7 and 8-7 of the Basic Notice of the said Law)