

5009: Documents Required for Export Declaration

Export declaration must be made by lodging an Export (Reshipment) Declaration form describing necessary details to the Director-General of Customs. An Export (Reshipment) Declaration form must be accompanied by an invoice or its substitute. The following documents may be required in some cases:

1. Packing list;
2. Permit or approval if required by other customs-related laws and regulations (when export of certain goods requires permit or approval under other related laws and regulations)
3. Documents concerning reduction of or exemption from customs duty when submission of such documents is required for export declaration under the Customs Tariff Law, etc.
4. Application for a Certificate of Export, etc., when the cargo is eligible for the export exemption from domestic consumption taxes other than national consumption tax and local consumption tax.

(Article 68 and Article 70 of the Customs Law, Article 61 of the Cabinet Order for Enforcement of the Customs Law, Article 11, etc. of the Customs Tariff Law, Article 8 of the Temporary Tariff Measure Law, Article 29, etc., of the Liquor Tax Law)