6101: Outline of Customs Procedures for International Postal Items

The post item undergoes inspection as follows.

- If the post item is found to be duty-free, the said item is delivered directly to the recipient by the Japan Post.
- If the total tax charges, including customs duty, are less than \(\pm\)10,000 or if duty is more than \(\pm\)10,000 but less than \(\pm\)300,000 for the item and it is requested to be delivered to the recipient, a "Notice of Assessment for International Mail" and the statement of payment (which will also serve as receipt of payment; hereafter the same) will be sent from the customs office through Japan Post Co., Ltd. Because the item will be delivered directly to the recipient, the recipient in question is required to consign duty payment to the Japan Post and pay an amount equivalent to the duty, along with handling charges for the Japan Post (\(\pm\)200 per parcel). The item is handed over to the recipient on the spot with payment.
- In other cases, a "Notice of Assessment for International Mail" will be sent, but without the goods or the statement of payment. In such a case, the recipient must report to the post office identified in the Notice, to be issued the statement of payment. The goods will be available for pickup with payment of the duty at a bank or at a post office. Furthermore, handling charges for the Japan Post must be paid separately.

Additionally, a postcard titled "Notice of Customs Procedure for Post-Item Arriving from Overseas" may be sent separately from the customs office. In such a case, the recipient is required to either mail or submit in person the documents specified in the postcard or make a telephone inquiry. The customs office is to inspect the value, based on the item and documents submitted. If no problem is found, the post item may be received in the method explained above.

Questions regarding the procedure, etc., should be directed to a Customs Office for Overseas Mail, etc.

2. 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.) holding jurisdiction over the customs area where the item is stored (Japan Post office). If customs inspection is found to be necessary, the item in question undergoes necessary inspection. If payments of duty and excise taxes are necessary, these taxes must be paid to receive the import permit.

Note:

In this case, the procedure is as follows.

With the arrival of a post-item exceeding \(\frac{\pma}{2}\)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 you want to request the procedures to Japan Post, please notify it when you receive the customs clearance notice.

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.

Note: Even if the customs value exceeds \(\frac{\pma}{2}200,000\), 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 \(\frac{\pma}{2}200,000\) in value would also apply here. (See 1 for reference.)

Questions regarding the procedure, etc., should be directed to a Customs Office for Overseas Mail, etc.

For information on the delivery status of your mail, please click <u>here</u> to check with Japan Post Co.

(Articles 67, 72, 76, 77, 77-2 and 78 of the Customs Law; 76-4-1 through 78-2-4-1 of the Basic Notice of Customs Law)

List of Customs Office for Overseas Mail

(As of May 2023)

Tokyo Customs Office for Overseas Mail, Tokyo Customs 03-5665-3755 at Tokyo International Post Office, Japan Post Co., Ltd., 3-5-14 Shinsuna, Koto-ku, Tokyo 136-0075

Yokohama Customs Office for Overseas Mail, Yokohama Customs 044-270-5780 at Kawasaki East Post Office, Japan Post Co., Ltd., 88 Higashi-Ogishima, Kawasaki-ku, Kawasaki City 219-8799

Nagoya Customs Office for Overseas Mail, Nagoya Customs 0569-38-1524 at Chubu International Post Office, Japan Post Co., Ltd., 3-13-2 Centrair, Tokoname City 479-0199

Osaka Customs Office for Overseas Mail, Osaka Customs 072-455-1850 at Osaka International Post Office, Japan Post Co., Ltd., 1 Senshukuko-minami, Sennan City 549-8799

Fukuoka Customs Office for Overseas Mail, Moji Customs 092-663-6260 at Shin-Fukuoka Post Office, Japan Post Co., Ltd., 4-13-70 Kamata, Higashi-ku, Fukuoka 811-8799

Naha Customs Office for Overseas Mail, Okinawa Regional Customs 098-854-8292 at Naha Central Post Office, Japan Post Co., Ltd., 3-3-8 Tsubokawa, Naha City 900-0025