

## **6105: Customs Procedures for International Parcels that Has been Bought as Souvenirs (Unaccompanied Baggage)**

Unaccompanied baggage is anything bought or obtained overseas and sent by postal or courier services, apart from accompanied baggage.

When the baggage arriving in Japan is identified as unaccompanied, a post card entitled “Notice of Customs Clearance for International Mail” is sent from the Customs branch office. Then, please send by mail or bring a post card entitled “Declaration of Accompanied Personal Effects and Unaccompanied Articles” signed by the Customs officer at the time of entry to the Customs branch office that sent the Notice.

Unaccompanied baggage imported within six months after entry is eligible for tax exemption only when regarded as being for personal use. If “Unaccompanied Baggage” is not indicated on the outer package of the article, it may be treated as a taxable item and an Assessment Notice of International Mail” may be sent. Please consult the customs branch office that has sent the Assessment Notice about tax exemption before making a payment. Once tax is paid, you may lose the tax exemption.

(Article 14 of the Customs Tariff Law, 76-4-4, 76-4-5 of the Basic Notice of Customs Law)