

## **9401: Protest Procedures against the Disposition of the Customs Authority**

In accordance with the amendment of Administrative Appeal Act, the appeal procedure against customs has been changed since April 2016. New appeal procedure is applied to a protest against customs' disposition after April 1, 2016. The procedure prior to the amendment of the act is applied to the protest against customs' disposition before March 31, 2016.

### **【Protest against the disposition after April 1, 2016】**

Any person who is not satisfied with a disposition taken by the Director-General of Customs under the Customs Law or other related laws and regulations may file a protest. This procedure is called a "request for reinvestigation".

A request for reinvestigation shall be made by submitting a "Request Form for Reinvestigation" within three months from the following day of the receipt by the petitioner of the notification of a disposition.

The Director-General of Customs who has received the Request Form for Reinvestigation reviews the validity of the disposition and notifies the petitioner of the result with a copy of the decision letter.

Any person who is not satisfied with a disposition taken by the Director-General of Customs under the Customs Law or other related laws and regulations may also file an appeal to the Minister of Finance within three months from the following day of the receipt by the petitioner of the notification of a disposition.

In addition, any person who is still not satisfied with the disposition after a decision is made by the Director-General of Customs in response to the request for reinvestigation may file an appeal with the Minister of Finance within one month from the following day of the delivery of the decision letter. These procedures are called "request for review".

A request for review shall be made by submitting a "Request Form for Review".

The Minister of Finance who has received the Request Form for Review reviews and examines the validity of the disposition and notifies the petitioner of the result with a copy of the written verdict.

Any person who is still not satisfied with the disposition after the decision is made by the Ministry of Finance may file an appeal to the court within, in principle, six months from the day of the receipt of the written verdict.

In the case of a disposition on the collection, payment, or default of customs duty and in the case of the notice of prohibited articles concerning so-called obscene materials and child pornography, an appeal cannot be filed, in principle, to the court before a verdict on the request for review is made.

(Articles 89-93 of the Customs Law, Article 18, 54 of the Administrative Appeal Act, Article 14 of the Administrative Case Litigation Act)

**【Protest against the disposition before March 31, 2016】**

Any person who is not satisfied with a disposition taken by the Director-General of Customs under the Customs Law or other related laws and regulations may file a protest. This procedure is called a “protest”. A protest shall be made by submitting a “Petition of Protest” within two months from the following day of the receipt by the petitioner of the notification of a disposition.

The Director-General of Customs who has received the Petition of Protest reviews the validity of the disposition and notifies the petitioner of the result with a copy of the decision letter.

Any person who is still not satisfied with the disposition after a decision is made by the Director-General of Customs in response to the protest may file an appeal with the Minister of Finance. This is called a “request for review”. A request for review shall be made within one month from the following day of the delivery of the decision letter by submitting the Request Form for Review.

The Minister of Finance who has received the Request Form for Review reviews and examines the validity of the disposition and notifies the petitioner of the result with a copy of the written verdict.

Any person who is still not satisfied with the disposition after the decision is made by the Minister of Finance may file an appeal to the court within, in principle, six months from the day of the receipt of the written verdict.

In the case of a disposition on the collection, payment, or default of customs duty and in the case of the notice of prohibited articles concerning so-called obscene materials and child pornography, an appeal cannot be filed, in principle, to the court before a verdict on the request for review is made.