

9601: Customs Clearance Procedures for Persons Living Abroad

When any person living abroad conducts customs clearance, the importer shall designate a Attorney for Customs Procedures (ACP) to do the work by proxy, filling in and submitting a predetermined form to the competent customs office, in advance.

In this case, ACP shall file the export/import declaration, witness inspections, pay customs duties etc., and receive documents and tax refund from the customs office on behalf of the person living in abroad.

ACP shall be a person who has address or residency in Japan (in the case of a corporate person, headquarters or major branch office in Japan). In the case where clearance procedures performed by ACP corresponds to the operations stipulated in Article 2 of the Law of Customs Brokerage, ACP shall be required to obtain a brokerage license.

(Article 95 of the Customs Law, Article 2 and Article 3 of the Law of Customs Brokerage)