

## 9702: The Path in Tariff Revision

Requests for tariff revision from parties located in Japan (as well as a foreign interested parties residing in Japan) are received by the government ministry or organization that holds jurisdiction over the request items involved. Tariff-revision requests from foreign governments are received by the Ministry of Foreign Affairs.

Requests received from foreign governments by the Ministry of Foreign Affairs are sent to the relevant authorities that hold jurisdiction over the request items (although requests from foreign governments may also be made directly to the government ministry or organization that holds jurisdiction over the request items).

Regarding requests received from parties in Japan and from foreign governments, the authority in question reviews the relevance of the claim and issues a request on tariff revision to the Ministry of Finance, normally by the end of August of each year.

Normally from September, the Ministry of Finance conducts deliberations with related government ministries and organizations on issues for which tariff-revision requests were made. Reviews are conducted on whether the revisions are appropriate.

Furthermore, tariff revisions are reviewed by the Council on Customs, Tariff, Foreign Exchange and Other Transactions, normally from September. In December, a report is submitted to the Ministry of Finance regarding tariff revision for the next fiscal year.

The Ministry of Finance produces a proposal for tariff revision, with due respect to the reports submitted by the aforementioned Council. Furthermore, the proposal is consulted by the Tax Commission.

The revised law proposal is submitted to the Diet, following decision-making by the Cabinet, either in January or February.

If approved and passed after a deliberation and vote by the Diet, the revised law is published.

### # Council on Customs, Tariff, Foreign Exchange and Other Transactions

This is an advisory arm of the Minister of Finance that conducts studies and deliberations on revision of the tariff rates and other important issues pertaining to tariffs, in response to requests and consultations from the Minister.