

1003: Declaration of importation (tax payment) through air-waybill, etc.

When the customs value of import goods is 200,000 yen or less per article, import declaration may be made by giving the necessary information in an air-waybill or invoice, rather than using a general declaration form.

However, an air-waybill, etc. cannot be used when the goods require an import license in accordance with the provision of paragraph 1, Article 4 of the Import Trade Control Order or when the goods receive tax relief in accordance with tax reduction/exemption provisions other than those of Article 14 (provision of unconditional tax exemption) or Article 16 (provision for diplomats' freight) or in accordance with the provision of the Temporary Tariff Measures Law.

When such use of an air-waybill, etc. is made, the procedure of import declaration should be as follows:

1. It is necessary to submit two copies of the air-waybill or invoice, labeled with the description, "Declaration of importation (tax payment)". One of the documents will later be given to the declarant as a certificate of import permission when the permission is given.
2. When descriptions on an air-waybill or invoice do not satisfy requirements in terms of the content of information required by the provisions of paragraph 1 of Article 4 and paragraph 1 of Article 59 of the Cabinet Order for Enforcement of the Customs Law, it is necessary to add the required information by describing it somewhere appropriate on the form.

The information required by paragraph 1, Article 59 of the Cabinet Order for Enforcement of the Customs Law include:

- (1) Mark, number, name of article, volume and value of the goods
- (2) Places of origin and shipment of the goods, and address or whereabouts and name of the shipper
- (3) Name and registration mark of the ship or airplane which carried the goods
- (4) Address of warehouse for the goods
- (5) The matter which serves as a reference

(Item 4, section 4, paragraph 67 of the General Notification of the Customs Law)