1005: Import declaration by using manifest

Normally, when importing goods, import declaration form must be submitted for each importer.

However, for shipments handled by air cargo consolidators that meet all of the following conditions, an import declaration may be filed by attaching a manifest to the "Import (Tax) Declaration (Manifest for Customs Clearance)" (C-5050) instead of an import (tax) declaration form for each consignee of the consolidated shipments

(1) Shipments based on a House Air Waybill to which the provisions of Article 14, Item 18 of the Customs Tariff Law (unconditional exemption of duty on small value shipments with a taxable value of 10,000 yen or less) apply with respect to shipments under a single House Air Waybill.

(2) Items not subject to domestic consumption tax other than consumption tax

(3) Items that do not require certification or confirmation under other laws and regulations pursuant to the provisions of Article 70, paragraph (1) or (2) of the Customs Law (certification or confirmation)

(4) Goods for which the label prescribed in Article 71 of the Customs Law (Importation of goods with false indication of place of origin) is not made.

In this case, an import declaration shall be filed by declaring the importer's name, product name, quantity, price, name of the loading machine, House Air Waybill number, and other items.

(Items 6 and 7, section 4, paragraph 67 of the circular notice for Customs Law)