

1006: Duty exemption for goods at a total customs value of 10,000 yen or less

◎ Those goods at a total customs value of 10,000 yen or less shall be exempted from taxation of customs duty and consumption tax.

However, domestic excises other than consumption tax (ex. liquor tax, tobacco tax, etc.) which are supposed to be imposed on the goods shall not be exempted.

It should be noted that this duty exemption system shall not be applied to certain designated articles for which tax exemption is considered inappropriate from the viewpoint of their impact on our domestic industries or other circumstances, even if their total customs value does not exceed 10,000 yen.

Also, when any of the said certain designated articles, to which tax exemption is not applicable, are imported as a gift for private use, and Customs accepts the claim of private use, they could be exempted from taxation in some cases provided that the customs value does not exceed 10,000 yen.

◎ The criteria for determining “the total customs value of 10,000 yen or less” is as follows.

(1) Total customs value of import goods per declaration should not exceed 10,000 yen. When multiple declarations are made for one invoice in order to divide the invoice’s articles into several units, the total amount of customs value of all the articles belonging to the invoice should not exceed 10,000 yen.

(2) For parcel post, the total customs value of all articles enclosed in one package should not exceed 10,000 yen.

However, in case that shipment is divided (for the purpose of avoiding exceeding weight limits, etc.) and sent from one fixed sender to one fixed receiver at the same time, the total amount of customs value of all the parcels shipped separately from that same sender to that same recipient should not exceed 10,000 yen.

(reference)

Principal articles designated as those to which duty exemption is not applicable

Leather bags, handbags, gloves, etc., knitted apparel (T-shirt, Sweater, etc) , ski boots, leather shoes and footwear with leather soles.

(No.18, Article 14 of the Customs Tariff Law, paragraph 3, Article 16 of the Cabinet Order for Enforcement of the Customs Tariff Law, section 21, paragraph 14 of the General Notification of the Customs Tariff Law, and No. 1 of paragraph 1, Article 13 of the Law for the Collection of Excise Taxes on Imports)