1107: Documents to be Submitted for Import Clearance

Import declaration must be made by lodging an import (customs duty payment) declaration form describing necessary particulars to the Director-General of Customs. An import (customs duty payment) declaration form must be accompanied by the following documents:

1. Invoice
2. Bill of lading or Sea Way Bill (for import of air cargo : Air Way Bill)
3. Insurance certificate
4. Freight account
5. Packing list
6. Contracts
7. Price lists

The following documents may be necessary depending on the type of goods

1. Permit or approval required by laws and regulations (when the import of certain goods is required by laws and regulations other than the Customs Law, such as the Plant Protection Law);
2. Generalized system of preferences and certificates of origin (where a preferential rate is applicable); and
3. Statement on reduction of or exemption from customs duty and excise tax (when such reduction or exemption is applicable to the goods).

Additional documentation may be requested, as necessary.

(Article 68 and Article 70 of the Customs Law, Article 61 of the Cabinet Order for Enforcement of the Customs Law, Article 8-2 of the Temporary Tariff Measure Law, Article 27 and the Cabinet Order for Enforcement of the Temporary Tariff Measure Law, and others)

(Reference)

(1) A Bill of Lading (B/L) is a document issued by a shipping company to a sender acknowledging that they have received the shipment of goods. It is a necessary document for consignee to receive the shipped goods which have arrived in Japan from the shipping company.

(2) A Sea Way Bill is a contract between a carrier and a sender for sea transportation of goods and it is issued when the carrier has accepted the goods and obligated itself to carry the consignment.

(3) An Air Way Bill is a contract between a carrier and a sender for air transportation of goods and it is issued when the carrier has accepted the goods and obligated itself to carry the consignment.

(4) An Invoice is a document describing the name, quantity, and value of the goods, and is prepared in the shipping country of the goods.