1109: Import Clearance Procedures for Vehicles

When a vehicle bought in a foreign country arrives in Japan, an arrival notice is issued by a shipping company, etc. The consignee should confirm the storage place of the vehicle and conduct clearance procedures at the customs, in general, office holding jurisdiction over the storage area.

Clearance procedures can be made either by an individual or by a customs broker.

Documents required for the clearance procedures include import (duty payment) declaration form, invoice, freight account of cargo, statement of premium due, and bill of lading.

A general import declaration is required for anyone intending to import a vehicle which was driven in a foreign country. If a vehicle is imported as a part of household goods to be moved, it may be exempt from tax under certain conditions. This requires submission of an import declaration form, necessary documents to be declared, passport(s) (of the applicant and accompanying family members), three Application Forms for Duty-free Importation of Household Goods including Vehicles, one Declaration of Accompanied and Unaccompanied Goods (the ones approved by the customs when entering Japan), and a document that certifies the vehicle has been driven, such as a vehicle registration in a foreign country. (However, if the said vehicle is transferred to a third party within two years of the date of import permit, it is subject to duty.)

It is necessary to register an imported vehicle at the Land Transportation Authority to drive the vehicle in Japan. When registering an imported vehicle, one of the required documents is the vehicle customs clearance certificate (Customs Form C-8050). Therefore, in addition to filing an import declaration for a vehicle, you must also apply for the vehicle customs clearance certificate (Customs Form C-8050). If you plan to apply for this certificate, please note the following points.

(1) Points to note when filing an import declaration for a vehicle Please enter the necessary information (such as the vehicle identification number)

required for the issuance of the certificate in the relevant section of the import declaration or submit documents which necessary information is contained.

(2) Points to note when applying for vehicle customs clearance certificate

When issuing the certificate, the customs office will verify that the vehicle is the one that received import permission. Therefore, please prepare the relevant import permission document and documents containing the required information (such as the vehicle identification number) when applying for the certificate.

Please note that if any discrepancies are found in the contents of the vehicle customs clearance certificate (Customs Form C-8050) during vehicle registration procedure at Land Transportation Authority, it may be necessary to correct the certificate.

Therefore, please take care to enter the required information accurately, such as the vehicle identification number. If you are unsure about the vehicle identification number or have any other questions including necessary documents for vehicle registration, please contact the nearest Land Transportation Authority.

In addition, there is another customs clearance procedure for private vehicles imported or exported by a person who does not possess a carnet (Foreign Carnet) for private vehicles and who travels by a ferryboat to between Japan and foreign countries.

(国際フェリーを利用して輸出入する自家用自動車の通関手続について(昭和46年4月28日蔵関第849号)(様式1)(様式2))

Please refer to the Code 7306 "Import/Export Declaration Procedures (Foreign Carnet) by Passenger Vehicle Declaration (Carnet) for the procedures using Passenger Vehicle Declaration (Carnet).

(Article 15, paragraph (1), item IX of the Customs Tariff Law and Article 15-9 of the circular notice for Customs Tariff Law)