

### 1113: Approval for Withdrawing Goods Prior to Import Permit

Imported goods require an import permit before being withdrawn from the bonded area into Japan. However, if this rule is strictly observed, the business opportunity of the importer may be lost in case the goods are left too long in the bonded area. Thus, the Before Permit (BP) system is introduced so that the importer can apply for the withdrawal of the goods before obtaining an import permit. Please note that if the applicant intends to withdraw goods after submitting an import declaration and yet before obtaining an import permit, the applicant is required to provide a guarantee equivalent to the tax to the customs office.

- The Before Permit is granted under the following conditions:
  - Urgent withdrawal is necessary because the imported goods are valuable, dangerous substance or there is a risk to be deformed or damaged.
  - There is a time constraint because the imported goods are intended for exhibition, etc.
  - Analysis of the imported goods is necessary for determine the customs classification, and it takes some dates for examine the classification.
  - The submission of the certificate of origin is delayed due to the application of the preferential tax rate or Rates Based on Free Trade Agreements (This is applicable only when “the extension of the submission of certificate of origin” is granted).
  - It takes some dates to determine the customs value because of the proforma invoice.
- Points to Consider
  - When the customs classification or value is determined after BP is granted, please submit relevant information to the customs and obtain Import Permit.
  - BP is not granted when the imported goods are banned commodities or those without permit or approval under other laws and regulations, or when the country of origin is wrongly labeled.

(Article 73 of the Customs Law, Article 63 of the Order for Enforcement of the Customs Law, from Article 73-3-1 to Article 73-3-3 of the circular notice for Customs Law )