

1202: Advance Ruling on Tariff Classification

Importers and other relevant parties may make an inquiry to Customs regarding the tariff classification (tariff code) of the goods in advance of importation, which is called “advance ruling.” Advance ruling provides certainty on the Customs duty rate to be applied, which leads to greater predictability for traders in doing business. Traders can also expect facilitation of customs clearance from the assessment of the classification of the good prior to import declaration as the ruling is respected by Customs if a copy of the written advance ruling is submitted at import declaration. Advance ruling is issued in writing on the applicant’s written request. The advance ruling is valid for three years.

However, Customs will not respect the ruling if the good differs from that described in the ruling; if the effective period of the ruling has expired; if applicable laws and regulations are amended after the issuance of the ruling; or if there is an error in application of laws and regulations.

The written advance rulings are published for the sake of transparency. [\(Disclosure of Advance Ruling on Tariff Classification\)](#)

(Note) Traders can also inquire about the domestic tax rate, laws and regulations subjected to the goods, but the reply will be for reference only.

Traders may also make an inquiry orally (by phone or at a customs office counter) or by emails. However, any response to such oral/email inquiry is given only for the reference purpose for traders. Thus, traders are recommended to make an inquiry in writing for greater predictability.

To make an application for written advance ruling, please submit the “Request for Advance Ruling” [\(Customs form C-1000\)](#)

List of Telephone Numbers for Advance Ruling on Tariff Classification

Hakodate Customs:	0138-40-4716
Tokyo Customs:	03-3529-0700
Yokohama Customs:	045-212-6156
Nagoya Customs:	052-654-4139
Osaka Customs	06-6576-3371
Kobe Customs:	078-333-3118
Moji Customs:	050-3530-8373
Nagasaki Customs	095-828-8669
Okinawa Regional Customs:	098-862-8692