

1301 Payment of Customs Duty

When the taxable value of goods worth more than ¥200,000 and posted by mail (excluding goods sent as gifts) and general cargo are imported into Japan, the name, quantity, tax base, customs duty, etc., must be declared personally by the importer. (Declaration and taxation method)

Text declaration can be made by the individual importer but can also be handled by a licensed customs broker.

If customs duty or excise tax, such as consumption tax and regional consumption tax, applies to the imported goods, a statement of payment must be submitted at the time of import declaration. The statement will be returned to the importer after completion of inspection and examination at the customs office. Customs duty is to be paid at a bank or post office. For payment made through the Multi-Payment Network System, please refer to Code 1311. Also, if the customs declaration procedure is conducted through NACCS, payment may be made through the real-time account-transfer method (hereinafter called the "direct method"). For information on payment through the direct method, please refer to Code 1313.

Later, import will be approved with presentation of a receipt as proof of payment. Because statement of payment is not issued for payment via the Multi-Payment Network or direct method, please request that the statement be issued at the import declaration. In such a case, import will be approved immediately upon payment.

In the following case, duty calculated by the customs office must be paid. (Official assessment method)

1. When entering Japan from a foreign country

If the imported goods exceed the duty-free threshold or when there are unaccompanied goods to claim, the Declaration of Accompanied and Unaccompanied Articles must be filed and submitted to the customs office. Duty calculated by the customs office must be paid at either a bank office inside the customs office or to the customs official.

2. When parcels are sent through the post from a foreign country

In the case of goods whose total tax charges, including customs duty, are less than ¥10,000 and in the case of goods whose duty is more than ¥10,000 but less than ¥300,000 is requested to be delivered to the importer, a "Notice of Assessment for International Mail" and the statement of payment (which will also serve as receipt of payment; hereafter the same) will be sent by the local Customs Office for Overseas Mail through the Japan Post Co., Ltd. Because the goods will be delivered directly to the importer, the importer in question is required to consign duty payment to the Japan Post and pay an amount equivalent to the duty, along with handling charges for Japan Post (¥200 per parcel). The goods will be available for on-the-spot pickup with payment.

In other cases, a "Notice of Assessment for International Mail" will be sent, but without the goods or the statement of payment. In such a case, the importer must report to the post office identified in the Notice, to be issued the statement of payment. The goods will be unavailable for pickup with payment of the duty at a bank or post office. Furthermore, handling charges for the Japan Post must be paid separately.

※ If the taxable value of the goods sent by post (excluding goods sent as gifts) exceeds ¥200,000, the self-assessment taxation method applies.

(Articles 6-2, 7, 8, 9, 9-3, 9-4, 77 and 77-2 of the Customs Law)

Also, the deadline for duty payment may be extended under a scheme in which the importer supplies the customs office with collateral equivalent to the duty value. For details on the customs duty payment deferral scheme, please refer to Code 1302. Also, there is a duty payment reduction scheme. Please refer to Code 1602 for further details.