

1308: Major Points for Accurate Declaration

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An accurate declaration by an importer or customs broker is crucial to secure appropriate and smooth customs clearance. The customs offices have been making efforts to provide necessary information through various venues, such as seminars and meetings.

The customs offices analyzed false import declarations and it was found many were caused by wrong tariff code numbers or inappropriate application of reduction or exemption of tax, etc., as shown below.

Such mistakes can be prevented by collecting, in advance, accurate cargo information required for import declaration, by confirming the actual goods, and by properly interpreting laws and regulations, etc. Thus, please pay particularly close attention to these points and try to file an appropriate import declaration.

False Case	Important Points for Appropriate Declaration
<u>1. Wrong Tariff Code</u> <u>(1) Clothes, etc.</u> (a) Difference between knitted and woven fabrics (women's jackets, coats, etc.) (b) Difference between patterned knitted fabrics and other knitted fabrics, and identification of embroidered fabrics (blouses, etc.) (c) Identification of fur clothing accessories (shawl, etc.)	 (a) Knitted fabrics: obtained by interlocking loops in adjacent rows to form a knitted loop. Woven fabric: obtained by interlacing the warp and weft (b) Interpretation of those items with composition of patterned knitted fabrics: National Classification Rules Interpretation of embroidered fabrics: National Classification Rules (c) Identification of materials, and difference between finished and unfinished products, identification of usage, etc.
<u>(2) Foods, etc.</u> Interpretation of the expression "in airtight containers".	Interpretation of the expression "in airtight containers": National Classification Rules
<u>(3) Bags, etc.</u> (a) With or without the use of precious metal (handbags, lighters, jewelry, etc.) (b) With or without gold plate (handbags, etc.).	 (a) Confirmation of the use of precious metal, etc. (b) Treatment of handbags plated with precious metal: National Classification Rules

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<p><u>(4) Shoes</u></p> <p>(a) Identification of materials used for uppers and outer soles</p> <p>(b) Determination of sports footwear and footwear for gymnastics etc.</p>	<p>(a) Determination of materials used for uppers and outer soles based on Note 4, Chapter 64 National Classification Rules Chapter 64</p> <p>(i) Interpretation of footwear with uppers of leather</p> <p>(ii) Calculation of area to determine composite materials of uppers of shoes</p> <p>(b) Determination of sports shoes and exercise shoes: National Classification Rules (Heading 64.03 to Heading 64.05)</p> <p>(i) Range of “sports footwear, footwear for gymnastics, athletics or other similar activities, and slippers”</p> <p>(ii) Interpretation of “sports footwear, footwear for gymnastics, athletics or other similar activities”</p>
<p><u>(5) Wood</u></p> <p>Sawn wood etc., laminated wood and laminated lumber, or boards jointed edge to edge</p>	<p>(a) Boards jointed edge to edge: Heading 44.21 (Compendium of Classification Opinions)</p> <p>(b) Laminated wood and laminated lumber (whether it is glued on top of the other, or sawn wood and small timber etc., glued together)</p> <p>(c) Condition of manufacturing and confirmation of usage</p> <p>(d) Confirmation of tree species (tropical wood, Harmonized System Explanatory Notes)</p>

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<p><u>2. Cases of Misapplication of Reduction or Exemption of Duty</u> Confirmation of exemption of Article of Temporary Tariff Measure Law</p>	<p>To receive reduction or exemption of duty, (a) all the necessary documents for reduction or exemption should be ready at the time of import declaration; (b) calculation of taxable value on imported goods and taxable value for exported raw materials should be accurate; and (c) imported goods must be a specific product (particularly applied tax code).</p>
<p><u>3. Cases of Misapplication of Preferential Tax under the GSP</u> Confirmation of attachments, such as Certificate of Origin for Preferential Tariff or Certificate of Transshipment, etc.</p>	<p>(a) In the case where transshipment or temporary storage is made in the country of non-origin due to transportation, submission of certificate of such actions or copy of through bill of lading is required. (b) Even if the product is exempt from the submission of the Certificate of Origin for Preferential Tariff, the said Certificate has to be submitted when the product is associated with Japanese products, the product comes from more than one country of origin, and/or the product is transported to Japan via a country other than the country of origin (except when documents described in (a) are submitted.).</p>