

## 1313 Duty payment procedure for the Real-Time Account Transfer Method

The Real-Time Account Transfer Method is a scheme for paying customs duty and other levies (hereinafter collectively called "taxes") from the payer's account at a bank or post office via money transfer.

### 1. Customs procedures, etc., covered by the Real-Time Account Transfer Method

#### (1) Applicable procedures

Customs procedures covered by the direct payment method pertain to customs (tax) declaration (and revised customs declaration) for freight imported through NACCS and tonnage tax on foreign trading ships, etc.

#### (2) Application procedure (money transfer contract) and authorized financial institutions

The Real-Time Account Transfer Method requires that the user conclude in advance a payment transfer contract with the Nippon Automated Cargo and Port Consolidated System (NACCS) Center and a financial institution.

For details on the application method and financial institutions that accept payment via the Real-Time Account Transfer Method, please check [the NACCS Center website](#).

### 2. The advantages and points of note on the Real-Time Account Transfer Method

#### (1) Advantages

- (i) Payment of taxes is completed automatically, removing the need to go through the payment procedure for each separate customs declaration, and speeding up freight collection.
- (ii) The method of payment can be chosen at import (tax) declaration, even when arrangements have been made to pay through the Real-Time Account Transfer Method with conclusion of a contract. For this reason, the most convenient payment method can be chosen at each declaration.
- (iii) There is greater safety and convenience, with cash no longer necessary.
- (iv) Because an ordinary bank or postal savings account is used to pay taxes, quick payment is possible simply by depositing money into the account, even if the account does not have adequate funds.

#### (2) Points of note

Receipt is not issued with payment.

### 3. The path of duty and tax payment with the Real-Time Account Transfer Method

With the Real-Time Account Transfer Method, it is necessary to enter the designated account number, etc., when declaring an import of goods (tax payment) with the NACCS system.

If a licensed customs broker is commissioned to handle import (tax) declaration, please notify the broker of your account number.

When inspection of the import (tax) declaration is completed, the amount to be levied is transferred from the importer's account to the National Treasury Account. This completes tax payment.

With payment of taxes, an import notice is issued to the import applicant (tax payer) through NACCS.