

## 1402: Advance Rulings on Customs Valuation

### 1. Summary

Advance rulings on Customs valuation are advices on how certain laws and regulations will be interpreted or applied to the imported goods in question for the purpose of Customs valuation. In principle, rulings are issued in writing in reply to documentary inquiries submitted by importers or other interested persons.

### 2. Validity of issued rulings

Issued rulings in writing will be respected by Customs at the time of import and value declarations during an effective period of three years maximum from the date of issuance, except when the treatment changes due to the revision of laws and regulations and other specific reasons.

Please note that answers to inquiries made verbally will not be respected by Customs at the time of import and value declarations.

### 3. Procedures

For inquiries, a request form is required to be submitted by completing "Request of Advance Ruling for Customs valuation" (Customs Form C1000-6) including facts of transaction with supporting documents such as a copy of sales contract for the goods in question.

The requested regional Customs will examine the submitted form and related documents and issue a ruling in the form of "Answer of Advance Ruling for Customs valuation" (Customs Form C1000-9).

Customs endeavors to issue rulings as early as possible within 90 days of receiving a request.

For a request for the review of the issued ruling, "Request for review of Advance Ruling for Customs valuation" (Customs Form C1001-1) is required to be submitted to the regional Customs which has issued the ruling within two months of the following day of issuance or delivery of the ruling.

### 4. Publication of issued rulings

In principle, all the issued rulings will be made available to the public on the Customs website as they may serve as references for interested persons to submit accurate import declarations. Any information contained in the ruling that would identify a specific party is not disclosed.

The person who received a ruling may request for an embargo period not exceeding 180 days.

Contact list for Inquiries about Advance Rulings on Customs Valuation

Hakodate Customs	Tel. 0138-40-4256
Tokyo Customs	Tel. 03-3599-6411
Yokohama Customs	Tel. 045-212-6139
Nagoya Customs	Tel. 052-654-4158
Osaka Customs	Tel. 06-6576-3358
Kobe Customs	Tel. 078-333-3119
Moji Customs	Tel. 050-3530-8385
Nagasaki Customs	Tel. 095-828-8666
Okinawa Regional Customs	Tel. 098-862-9281

Please refer to the following URL for details on customs valuation:

<http://www.customs.go.jp/zeikan/seido/hyoka.htm>