

1405: Special Rules for Certain Goods to Determine the Customs Value

Special rules may apply to the following categories of imported goods to determine the Customs value.

(1) Deteriorated or damaged goods

If the imported goods are found to be deteriorated or damaged before the time of importation, the value to the extent of deterioration or damage suffered shall be deducted from the Customs value of the imported goods which is calculated on condition that the goods are not deteriorated or damaged.

(2) Certain goods imported by air

The Customs value of certain goods imported by air such as free-of-charge samples, relief goods, personal belongings or gifts which are subject to the restrictions of value and purpose of use shall be determined taking into consideration the costs of transport and insurance of ordinary means of transportation instead of the airfare.

(3) Goods imported for private use

If the imported goods are privately used by the importer such as personal goods and gifts carried by incoming passengers, the Customs value of such goods in retail price shall be based on the normal wholesale price of the goods.

(Articles 4-5 and 4-6 of the Customs Tariff Law, Article 1-13 of the Cabinet Order for Enforcement of Customs Tariff Law)

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

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