

1903: Declaration Procedures in the Authorized Importers' Program

1. Import Declaration (Declaration for the Release of Goods)

- (1) In principle, importers are not required to submit invoices, insurance premium statements, or other related documents to the Regional Customs.
However, other documents related to legal procedures must be submitted, as they have been to date. Even if the importer does not feel it necessary for other legal procedures to be done, Regional Customs may ask the importer to submit invoices and other documents in order to estimate the necessity of these procedures.
- (2) Information regarding customs duty payment, such as the tax base and the amount of tax, is not required at the time of declaring the release of goods. An ordinary declaration for the release of goods will require 55 details to be declared, while a declaration for the release of goods based on the Authorized Importers' Program will require 19 to be declared.
- (3) Compliance-reflected reduced examinations and inspections are conducted for the purpose of customs duty payment at the time of the release of goods.

2. Declaration for Customs Duty Payment

- (1) A form for declaration for customs duty payment shall be completed for each import approval received during a one-month period and shall be submitted to the customs office where the importer declared the release of goods or its headquarters, by the last day of the following month. (From the viewpoint of paperless procedures, related documents will not be required to be submitted as in declarations for the release of goods.)
- (2) If the importer does not declare customs duty payment within the deadline without a good reason, the status of Authorized Importers will be revoked.

(Article 7-2 of the Customs Law, Article 4-2 of the Customs Law Enforcement Regulations)