7109 Procedures for Importing Commercial Goods as Accompanied Baggage or Entrusted Goods

Where commercial goods are imported into Japan by an arriving passenger as the importer, by carrying the goods as his or her own baggage, or where the owner of the goods is a separate person and the goods are entrusted to an arriving passenger for importation, hereinafter referred to as "entrusted goods," the applicable customs clearance procedures differ depending on factors such as the dutiable value of the imported goods.

If the goods fall under any of the cases described below, passenger baggage customs clearance procedures may be used. If the goods do not fall under any of the cases described below, customs clearance procedures equivalent to those for general cargo are required.

The passenger baggage customs clearance procedures for importing goods as accompanied baggage or as entrusted goods are as follows.

1. Importing Goods Carried as Accompanied Baggage

(Goods imported by a passenger as their own accompanied baggage upon entry into Japan)

For commercial goods carried into Japan by a traveler (limited to those that do not require import approval under Article 14 of the Import Trade Control Order and that are not listed in Appended Table 2 of the same Order), baggage customs clearance procedures may be used if the total dutiable value of all items is approximately 300,000 yen or less, or if the goods are samples (limited to those eligible under Article 14, item 6 of the Customs Tariff Act).

When carrying out baggage clearance procedures for commercial goods, select "Commercial Goods / Samples" on Side A of the "Declaration of Personal Effects and Unaccompanied Articles" (Form C-5360), and enter the required details such as the description, quantity, and value of the goods on Side B before submitting it to Customs.

If an import permit is required, prepare two copies of the "Declaration for Export/Import of Consigned Goods (Personal Effects and Unaccompanied Articles)" (Form C-5340), complete the necessary information, and submit them to Customs. If the import is approved, one copy will be issued as the import permit.

When importing commercial goods, please bring documents such as an invoice that show the following details of the goods:

・Description
・Quantity
・Value

If the commercial goods being imported are re-imported goods that were previously exported from Japan by being carried out (including unaccompanied shipment), and you wish to apply the duty exemption under Article 14, item 10 of the Customs Tariff Act, please present the export permit issued at the time of export (Form C-5340) together with the above-mentioned invoice and related documents to Customs.

2. Importation as Consigned Goods

(Goods imported by being entrusted to an incoming traveler by a shipper such as a company)

For commercial goods imported as consigned goods (limited to those that do not require import approval under the Import Trade Control Order), baggage customs clearance procedures may be used if the dutiable value is approximately 300,000 yen or less. The same applies to samples (limited to those eligible under Article 14, item 6 of the Customs Tariff Act) with a dutiable value not exceeding approximately 200,000 yen.

When carrying out baggage clearance procedures for commercial goods imported as consigned goods, please prepare two copies of the "Declaration for Export/Import of Consigned Goods (Personal Effects and Unaccompanied Articles)" (Form C-5340) in advance, complete the required information, and submit them to Customs. If the import is approved, one copy will be issued as the import permit.

When importing commercial goods, please bring documents such as an invoice indicating the following:

・Description of goods
・Quantity
・Value

3. About Commercial Samples

Article 14, item 6 of the Customs Tariff Act provides duty exemption for samples (samples intended for obtaining orders). In order to apply this exemption, the requirements set forth in the following must be satisfied:

- Article 13-3 of the Order for Enforcement of the Customs Tariff Act
- Basic Directive 14-9 of the Customs Tariff Act

Examples of samples include:

・Items marked “SAMPLE” or “Sample,” clearly indicating their nature as samples
・Items perforated or cut so that they cannot be used except as samples
・Materials such as cloth, leather, wood, paper, glass, or metal in dimensions unsuitable for use other than as samples
・Small parts such as screws, buttons, or fittings provided individually or in sets by type and size as samples
・Items packaged in limited quantities solely for sample purposes
・Items priced at 1,000 yen or less per piece, with a total value not exceeding 5,000 yen (excluding alcoholic beverages)

The above are illustrative examples. Whether goods qualify as samples is determined on a case-by-case basis, taking into account whether they meet the legal requirements for samples intended for obtaining orders, as well as the price, type, nature, shape, purpose, labeling, and packaging of the goods.

When importing samples either as accompanied goods or consigned goods, please follow the same procedures described above.

For consultations regarding customs procedures, please contact a Customs Counselor at the airport of entry in advance.

(Customs Act Article 67; Order for Enforcement of the Customs Act Article 59; Basic Directives 67-4-9 and 67-4-10; Customs Tariff Act Article 14; Order for Enforcement of the Customs Tariff Act Articles 13-3 and 16; Basic Directives 14-9 and 14-15)