

Customs Law

CONTENTS

	Page
CHAPTER 1	General Provisions 1
Section 1	General Provisions (Articles 1 and 2) 1
Section 2	Periods and Time Limits (Articles 2-2 and 2-3) 2
CHAPTER 2	Determination, Payment, Collection and Refund of Customs Duty 4
Section 1	General Provisions (Articles 3 to 6-2) 4
Section 2	Determination of Customs Duty under Self-assessment System (Articles 7 to 7-17) 8
Section 3	Determination of Customs Duty under Official Assessment System (Article 8) 19
Section 4	Payment and Collection of Customs Duty (Articles 9 to 11) 21
Section 4-2	Incidental Duties (Articles 12 to 12-3) 25
Section 5	Other Provisions (Articles 13 to 14-5) 30
CHAPTER 3	Vessels and Aircraft (Articles 15 to 28) 37
CHAPTER 4	Hozei Areas 43
Section 1	General Provisions (Articles 29 to 36) 43
Section 2	Designated Hozei Areas (Articles 37 to 41-2) 44
Section 3	Hozei Warehouses (Articles 42 to 55) 47
Section 4	Hozei Manufacturing Warehouses (Articles 56 to 62) 51
Section 5	Hozei Display Areas (Articles 62-2 to 62-7) 55
Section 6	Integrated Hozei Areas (Articles 62-8 to 62-15) 57
CHAPTER 5	Transportation (Articles 63 to 66) 62
CHAPTER 6	Clearance of Goods (Articles 67 to 78) 65
CHAPTER 7	Custody and Retention (Articles 79 to 88) 71
CHAPTER 7-2	Relations with Administrative Procedure Law (Article 88-2) 76
CHAPTER 8	Statements of Dissatisfaction (Articles 89 to 95) 77
CHAPTER 9	Miscellaneous Provisions (Articles 96 to 108-3) 79
CHAPTER 10	Penal Provisions (Articles 109 to 118) 89
CHAPTER 11	Investigation and Disposition of Offence 97
Section 1	Investigation of Offence (Articles 119 to 136) 97
Section 2	Disposition of Case of Offence (Articles 137 to 140) 102
Supplementary Provisions (Law No.61 of April 1954) 103	

CHAPTER 1 General Provisions

Section 1 General Provisions

(Purpose)

Article 1. This Law shall provide for the necessary matters for proper enforcement of customs formalities relating to determination, payment, collection and refund of customs duty and exportation and importation of goods.

(Definition)

Article 2. In this Law and in Orders that may be issued under this Law, the terms enumerated in the following sub-paragraphs shall have the meanings as defined in the respective sub-paragraphs.

- (1) “Importation” shall mean the taking into Japan (Note: withdrawal from customs) of goods which have arrived in Japan from abroad (including marine products caught or gathered by any foreign vessel in the open sea) or of goods permitted to be exported from Japan (in the case of goods passing through a hozei area, the taking into Japan (Note: withdrawal from customs) of such goods through such hozei area) ¹.
- (2) “Exportation” shall mean shipment of domestic goods to any foreign country.
- (3) “Foreign goods” shall mean goods permitted to be exported from Japan and goods which have arrived in Japan from abroad (including marine products caught or gathered by any foreign vessel in the open sea) for which no import permission has been granted.
- (4) “Domestic goods” shall mean goods, other than foreign goods, which are placed in Japan, and marine products caught or gathered by any Japanese vessel in the open sea.
- (4-2) “Incidental duty” shall mean any of such customs duties as delinquent duty, additional duty for deficient declaration, and additional duty for non-declaration.
(Note : “Delinquent duty” means incidental duty to be paid when customs duty is not paid within the time limit.)
- (5) “Foreign trading vessel” shall mean a vessel coming and/or going between Japan and any foreign country for the purpose of foreign trade.
- (6) “Foreign trading aircraft” shall mean an aircraft coming and/or going between Japan and any foreign country for the purpose of foreign trade.
- (7) “Coasting vessel” shall mean a vessel other than those coming and/or going between Japan and any foreign country.

- (8) “Domestic aircraft” shall mean an aircraft other than those coming and/or going between Japan and any foreign country.
 - (9) “Stores of vessels” shall mean fuel, beverages, foods and other consumption goods, sail-cloth, rope, utensils and other similar goods which are to be used on board any vessel.
 - (10) “Stores of aircraft” shall mean goods to be used on board any aircraft, which are similar to stores of vessels.
 - (11) “Open port” shall mean a port as designated by a Cabinet Order, taking into account exportation and importation of goods and entry and departure of foreign trading vessels as well as any other circumstances.
 - (12) “Customs airport” shall mean an airport as designated by a Cabinet Order, taking into account exportation and importation of goods and entry and departure of foreign trading aircraft as well as any other circumstances.
 - (13) “Closed port” shall mean a sea port, airport or any other place used in lieu thereof, which is neither an open port nor a customs airport.
2. Such marine products caught or gathered in the open sea as defined in sub-paragraphs (1), (3), and (4) of the preceding paragraph shall include marine products caught or gathered in the waters within the exclusive economic zone of Japan or in the waters within the exclusive economic zone of any foreign country.
3. In cases where any foreign goods are used or consumed in Japan prior to their importation (excluding the cases where any foreign goods are so used or consumed in a hozei area as authorized by this Law and such other cases as may be prescribed by a Cabinet Order), the said goods shall be regarded as being imported by the person who has used or consumed them, at the time of such use or consumption.

¹ The term “hozei” means the circumstances where the customs duty and tax are not levied on goods (i.e., circumstances where goods are treated as foreign goods which have not passed the customs border). Areas where goods can be treated in this manner, “hozei,” are called “hozei” areas. Imported goods are under the Customs control if they are placed in the “hozei” area; in such cases an importer does not have to submit any bond to the customs. Hereinafter in the law, referred to as the same. See Chapter 4 (Hozei Area) of the law.

Section 2 Periods and Time Limits

(Calculation of Periods and Exceptions to Time Limits)

Article 2-2. The provisions of Article 10 (Calculation of periods and exceptions to time limits) of the General Law of National Tax (Law No. 66 of 1962) shall apply *mutatis*