

Chapter 1 General Provisions

第一章 総則

Section 1 General Rules

第一節 通則

(Open ports and customs airports)

(開港及び税関空港)

Article 1. The ports to be designated by Cabinet Order under item (xi) of paragraph (1) of Article 2 (Open ports) of the Customs Act (hereinafter referred to as “the Act”) shall be those listed in the Appended Table 1; provided, however, that any port which has ceased to be an open port pursuant to paragraph (3) shall be excluded.

第一条 関税法（以下「法」という。）第二条第一項第十一号（開港）に規定する政令で定める港は、別表第一に掲げる港とする。ただし、第三項の規定により開港でなくなつた港を除くものとする。

(2) The airports to be designated by Cabinet Order under item (xii) of paragraph (1) of Article 2 (Customs airports) of the Act shall be those listed in the Appended Table 2.

2 法第二条第一項第十二号（税関空港）に規定する政令で定める空港は、別表第二に掲げる空港とする。

(3) Where any open port falls under any of the situations as set forth below in or after the year following the year during which it was designated as an open port, such port shall cease to be an open port. In that event, the Minister of Finance shall immediately give a public notice of that fact:

3 開港は、開港となつた年の翌年以後において次のいずれかに該当することとなつたときは、開港でなくなるものとする。この場合には、財務大臣は、直ちにその旨を告示しなければならない。

(i) where, throughout any one year, there is neither exportation of goods (including reshipment of goods as provided for in Article 75 (Reshipment of foreign goods) of the Act; the same shall apply in the next item and item (ii) of Article 52) nor importation of goods (including storage of goods with the approval of the Director General of Customs under paragraph (1) of Article 43-3 (Approval of storage of foreign goods) of the Act (including the case where the said paragraph applies *mutatis mutandis* pursuant to Article 61-4 of the Act) or under Article 62-10 (Approval of storage of foreign goods, etc.) of the Act; the same shall apply in the next item) through such open port, or where, throughout any one year, there is neither entry into, nor departure from, such open port, of a vessel engaged in foreign trade;

一 一年を通じて当該開港において貨物の輸出（法第七十五条（外国貨物の積戻し）に規定する積戻しを含む。次号及び第五十二条第二号において同じ。）及び輸入（法第四十三条の三第一項（外国貨物を置くことの承認）（法第六十一条の四において準用する場合を含む。）又は法第六十二条の十（外国貨物を置くこと等の承認）の規定により税関長の承認を受けて外国貨物を置くことを含む。次号において同じ。）がなく、又は外国貿易船の入港及び出港がないとき。

(ii) where it is recorded for two consecutive years that the total amount of the values of goods exported from, and imported into, such open port did not exceed 50 million yen and the total number of vessels engaged in foreign trade which entered into, or departed from, such open port did not exceed eleven, for each year of the two consecutive years.

二 一年を通じて当該開港において輸出され、又は輸入された貨物の価額の合計額が五千万円を超え、かつ、外国貿易船の入港隻数及び出港隻数の合計数が十一隻を超えることが引き続き二年なかつたとき。

(4) The period referred to in the items of the preceding paragraph shall commence on the first day of January.

4 前項各号の期間は、一月一日を起算日として計算する。

(Cases where use or consumption of goods is deemed not to be covered by importation)

(使用又は消費を輸入とみなさない場合)

Article 1-2. The cases to be prescribed by Cabinet Order under paragraph (3) of Article 2 (Cases deemed to be importation) of the Act shall be the following:

第一条の二 法第二条第三項（輸入とみなす場合）に規定する政令で定める場合は、次に掲げる場合とする。

- (i) where stores for vessels or aircraft, being foreign goods, which are loaded on board vessels (including vessels to be designated by the Minister of Finance under Article 21) or aircraft, coming and going between Japan and a foreign country, are used or consumed on board such vessels or aircraft for their intended purposes;
- (ii) where passengers or crew members use or consume foreign goods which are their personal effects, for their own personal purposes;
- (iii) where samples of foreign goods taken by customs officials pursuant to item (iii) of paragraph (1) of Article 105 (Authority of customs officials) of the Act are used or consumed for the purpose of examining such foreign goods under the said item, or where foreign goods taken by competent government officials pursuant to paragraph (1) of Article 28 (On-the-spot examination, etc.) of the Food Sanitation Act (Act No. 233 of 1947), paragraph (1) of Article 4 (Authority of plant quarantine officials) of the Plant Quarantine Act (Act No. 151 of 1950) or any other Act are used or consumed in accordance with the authority vested in them.

Section 2 Period of Time and Time Limit

(Time limit to which special provisions for time limit do not apply)

Article 1-3. The time limit to be prescribed by Cabinet Order under paragraph (2) of Article 10 (Special provisions for time limit) of the Act on General Rules for National Taxes (Act No.66 of 1962) as applied *mutatis mutandis* pursuant to Article 2-2 (Calculation of period of time and special provisions for time limit) of the Act shall be the time limit where it is set out in terms of time.

(Scope of disasters)

Article 1-4. The disasters to be prescribed by Cabinet Order under paragraph (1) of Article 2-3 (Extension of time limit due to disaster) of the Act shall be the disasters caused by snow, by thunder, by volcanic eruption or by other unusual natural phenomena, and extraordinary disasters caused by explosion of explosives or any other man-made disasters.

(Extension of time limit for application, etc.)

Article 1-5. Any person for whom the time limit for application, etc. provided for in paragraph (1) of Article 2-3 (Extension of time limit due to disaster) of the Act (hereinafter in this Article referred to as the "application, etc.") has been extended pursuant to the said paragraph until the date immediately following the designated date as provided for in the said paragraph shall, if he makes such application, etc. after expiry of the time limit which has not yet been extended, file with the Director General of Customs to whom such application, etc. is to be ad-

- 一 本邦と外国との間を往来する船舶(第二十一条の規定により財務大臣が指定する船舶を含む。)又は航空機に積まれている外国貨物である船用品又は機用品を当該船舶又は航空機においてその本来の用途に従って使用し、又は消費する場合
- 二 旅客又は乗組員がその携帯品である外国貨物をその個人的な用途に供するため使用し、又は消費する場合
- 三 法第百五条第一項第三号(税関職員の権限)の規定により税関職員が採取した外国貨物の見本を当該貨物についての同号の検査のため使用し、若しくは消費する場合又は食品衛生法(昭和二十二年法律第二百三十三号)第二十八条第一項(臨検検査等)、植物防疫法(昭和二十五年法律第百五十一号)第四条第一項(植物防疫官の権限)その他の法律の規定により権限のある公務員が収去した外国貨物をその権限に基づいて使用し、若しくは消費する場合

第二節 期間及び期限

(期限の特例を適用しない期限)

第一条の三 法第二条の二(期間の計算及び期限の特例)において準用する国税通則法(昭和三十七年法律第六十六号)第十条第二項(期限の特例)に規定する政令で定める期限は、時をもつて期限が定められている場合における当該期限とする。

(災害の範囲)

第一条の四 法第二条の三第一項(災害による期限の延長)に規定する政令で定める災害は、雪害、落雷、噴火その他の自然現象の異変による災害及び火薬類の爆発その他の人為による異常な災害とする。

(申請等の期限の延長)

第一条の五 法第二条の三第一項(災害による期限の延長)の規定により同項に規定する申請等(以下この条において「申請等」という。)に関する期限が同項に規定する指定日の翌日まで延長された者は、当該延長をされる前の期限後にその申請等をする場合においては、当該申請等に関する期限が同項の規定により延長された期限に該当する旨を記載した書面に、その者が同項に規定する特定災害(この項及び次項において「特定災害」という。)が発生した時に法第二条の三第一項に規定する指定地域(次項において「指定地域」という。)に住所又は居所を