

AMBASSADE DU JAPON

BRUXELLES

AJ.01.67.CS.CDB.

Brussels, June 26, 2001.

Dear Sir,

Referring to the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures done at Brussels on the twenty-sixth day of June, 1999, I have the honour to inform you, under instruction from the Minister for Foreign Affairs of Japan, of the following statement of the Government of Japan.

« In depositing the Instrument of Accession of the Protocol of Amendment to the International Convention on the Simplification and Harmonization of Customs Procedures, and accepting the chapters of the Specific Annexes indicated in the Instrument, with reference to Article 12, paragraph 2 of Appendix I to the said Protocol, the Government of Japan wishes to enter the reservations for the reasons stated in the attachment. The Government of Japan wishes that the reservations take effect on the date when these Specific Annexes enter into force for Japan. »

Please accept the assurances of my highest consideration.



Shunichi SATO,
Ambassador of Japan

Mr. M. DANET,
Secretary General,
Customs Co-operation Council,
rue du Marché 30,
1210 – Brussels.

Reservations as regards to Chapter 2 of the Specific Annex A, Chapter 3 of the Specific Annex B, Chapter 1 of the Specific Annex D, Chapter 1 of the Specific Annex E, Chapter 1 of the Specific Annex G, Chapter 1 of the Specific Annex H, and Chapter 1 and 4 of the Specific Annex J

Specific Annex A, Chapter 2, Temporary storage of goods

Recommended Practice 3

Under the Japanese legislation, the Director General of the Customs may designate kinds of goods that may be admitted into the designated *hozei* area, wherever such designation is deemed necessary for the achievement of its purpose. Therefore, admission into temporary stores may be restricted to certain kinds of goods for reasons other than those stipulated in this Recommended Practice.

Specific Annex B, Chapter 3, Relief from import duties and taxes

Recommended Practice 7

The Japanese legislation does not grant relief from Customs duty and excise tax in respect of the goods referred to in paragraph (d). Moreover, in the Japanese legislation, there is no provision which grants relief from economic prohibitions and restrictions in respect of the goods referred to in paragraphs (a) through (l).

Specific Annex D, Chapter 1, Customs warehouses

Recommended Practice 5

Under the Japanese legislation, approval by the Customs is required whenever the foreign goods are stored in the *hozei* warehouses and the integrated *hozei* warehouses over 3 months. An approval is also needed whenever the goods are subject to laws and regulations other than the Customs

law: in this case, permission or approval by the competent authorities is required before the Customs gives the approval with regard to the foreign goods. Consequently, the storage in the abovementioned warehouses may be restricted for reasons other than listed in this Recommended Practice.

Recommended Practice 7

Under the Japanese legislation, in order for repayment of Customs duty and/or excise tax to be granted on the condition that the imported goods are re-exported, such goods are required to be actually shipped for export after the export permission is granted. Therefore, such repayment is not granted if the goods are merely admitted into a Customs warehouse.

Recommended Practice 8

The obligations under the temporary admission procedure are to pay Customs duty and/or excise tax relieved at the time of importation when the goods under the procedure are used for purpose other than stipulated in the laws and regulations and/or when such goods are not re-exported within the prescribed time limit. However, under the Japanese legislation, the obligations imposed on the goods under the temporary admission procedure are not suspended or discharged if the goods are merely admitted into a Customs warehouse.

Recommended Practice 9

Under the Japanese legislation, exemption from excise tax in respect of goods intended for exportation shall be granted not after the exported goods are physically admitted into a Customs warehouse but after the goods have been permitted to be exported and also after the Customs have confirmed the actual shipment of the goods for export. Consequently, exemption from excise tax is not granted if the goods are merely admitted into a Customs warehouse.

Specific Annex E, Chapter 1, Customs transit

Recommended Practice 17

Under the Japanese legislation, Customs seals affixed by foreign Customs are not afforded the same legal protection as seals affixed by the Japanese Customs.

Recommended Practice 25

Under the Japanese legislation, the Customs immediately collect the Customs duty of which Customs reserve the collection at the time of importation of goods, when the goods that are transported under the Customs transit procedure do not arrive at their destination within the prescribed time limit.

Specific Annex G, Chapter 1, Temporary admission

Recommended Practice 5

With regard to temporary admission granted by certain international agreements, under the Japanese legislation, relief from Customs duty and excise tax is not granted to goods imported from the countries that have not concluded these agreements. Moreover, due to reciprocity, such relief may not be granted to goods imported from the countries that enter reservations to these agreements.

Recommended Practice 9

Under the Japanese legislation, in principle, an import declaration (i.e. a written Goods declaration) is required for the importation of goods (including goods under the temporary admission procedure).

Recommended Practice 16

Under the Japanese legislation, the transfer of the benefit of temporary admission (i.e. relief from import duties and taxes granted on condition that the goods are re-exported) from the original importer to other person is authorized, provided that the conditions stipulated under the laws and regulations are satisfied. Nevertheless, the original importer continues to be under “the obligations of the first beneficiary of temporary admission”, namely the obligation to pay import duties and taxes in case that the goods are used for purpose other than stipulated in laws and regulations, and in case that they are not re-exported within the prescribed time limit.

Recommended Practice 20

Under the Japanese legislation, concerning prohibitions or restrictions related to goods, there is no distinction between temporary admission and clearance for home use. Therefore, prohibited or restricted goods may not be brought into the territory even if they are meant for temporary admission.

Recommended Practice 21

Under the Japanese legislation, only the Customs office at which the security has been given (i.e. the office of importation) is entitled to discharge it.

Recommended Practice 22

Under the Japanese legislation, relief from import duties and taxes based on temporary admission is not granted to “Goods imported as frontier traffic” referred to in paragraph (7). In addition, Japan has not concluded the Istanbul Convention; such relief is not necessarily granted to all goods referred to in paragraphs (1) through (6) and in paragraphs (8) through (10).

Recommended Practice 23

Under the Japanese legislation, there are some goods to which even partial conditional relief from import duties and taxes are not granted, such as “Animals” referred to in the Istanbul Convention.

Specific Annex H, Chapter 1, Customs offences

Recommended Practice 15

Under the Japanese legislation, means of transport that have been seized or detained because of the use in the commission of a Customs offence, may not be released from seizure or detention but may be forfeited or confiscated, even though they satisfy the conditions stipulated in this Recommended Practice.

Specific Annex J, Chapter 1, Travellers

Recommended Practice 6

“The dual-channel system” referred to in this Convention is a system of Customs control allowing travellers who are not required to pay duties and taxes to make declarations by choosing the green channel. Japan has not adopted “the dual-channel system” referred to in this Convention. Under the Japanese legislation, travellers are required to make oral declarations, even though they choose the green channel.

Recommended Practice 7

Under the Japanese legislation, the Director General of the Customs may require to submit a passenger list as a document corresponding to “a separate list of travellers”.

Recommended Practice 15

Under the Japanese legislation, credit cards or bank cards are not accepted as a means of paying duties and taxes.

Recommended Practice 16

In the Japanese legislation, there is no provision stipulating the quantities of toilet water and perfume allowed to be imported by the crew entering Japan free of import duties and taxes.

Recommended Practice 17

Under the Japanese legislation, unless the total value of imported goods is not exceeding JPY10,000, goods requested to be brought to Japan by travellers are not, in principle, granted relief from import duties and taxes, even though they are of a non-commercial nature.

Recommended Practice 26

Under the Japanese legislation, a Customs document is always required to be submitted, and, if deemed necessary by the Customs, a security is also required to be given.

Recommended Practice 37

Under the Japanese legislation, only the Customs office at which the security has been given (i.e. the office of importation) is entitled to discharge it.

Specific Annex J, Chapter 4, Stores

Recommended Practice 8

Under the Japanese legislation, the quantities of stores which are supplied to vessels during their stay in Japan shall be recorded not on a declaration concerning stores which has been required by the Customs but on a separate declaration.”