



General Secretariat

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Brussels, 05 December 2001.

**International Convention on the simplification and harmonization  
of Customs procedures  
(as amended)**

(done at Brussels on 26 June 1999)\*

**NOTIFICATION BY JAPAN**

The Embassy of Japan in Belgium, has notified the Secretary General, by a communication received on 26 June 2001, that Japan has acceded to the Protocol of amendment to the International Convention on the simplification and harmonization of Customs procedures, done at Brussels on 26 June 1999, and accepted the following Specific Annexes/Chapters:

**Specific Annex A – Arrival of goods in a Customs territory**

- Chapter 1 – Formalities prior to the lodgement of the Goods declaration
- Chapter 2 – Temporary storage of goods

Reservation: 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.

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\* Under the terms of paragraph 3 of Article 3 to the Protocol of amendment, this Convention will enter into force three months after 40 Contracting Parties to the Kyoto Convention (1974) have signed the Protocol of amendment without reservation of ratification or have deposited their instrument of ratification or accession.

### **Specific Annex B – Importation**

- Chapter 1 - Clearance for home use
- Chapter 3 – Relief from import duties and taxes

#### Reservation: 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 paragraph (a) through.

### **Specific Annex C – Exportation**

- Chapter 1 – Outright exportation

### **Specific Annex D – Customs warehouses and free zones**

- Chapter 1 – Customs warehouses

#### Reservation: Recommended Practice 5

Under the Japanese legislation, approval by the Customs is required whenever the foreign goods are stored in the *hozei* warehouse and the integrated *hozei* warehouse 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 above-mentioned warehouse may be restricted for reasons other than listed in this Recommended Practice.

#### Reservation: Recommended Practice 7

Under the Japanese legislation, in order for repayment of Customs duty and/or excise and 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.

#### Reservation: 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.

Reservation: 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 – Transit**

- Chapter 1 – Customs transit

Reservation: Recommended Practice 17

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

Reservation: Recommended Practice 25

Under the Japanese legislation, the Customs immediately collect the Customs duty when the goods that are transported under the Customs transit procedure do not arrive at their destination within the prescribed time limit even if all other requirements are met.

- Chapter 2 – Transshipment

**Specific Annex G – Temporary admission**

- Chapter 1 – Temporary admission

Reservation: 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.

Reservation: 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).

Reservation: Recommended Practice 16

Under the Japanese legislation, the transfer of 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 any 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.

Reservation: 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 be brought into the territory even if they are meant for temporary admission.

Reservation: 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.

Reservation: 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 paragraph (1) through (6) and in paragraph (8) through (10).

Reservation: 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 the Istanbul Convention.

**Specific Annex H – Offences**

- Chapter 1 – Customs offences

Reservation: 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 – Special procedures**

- Chapter 1 - Travellers

Reservation: 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 in this Convention. Under the Japanese legislation, travellers are required to make oral declarations, even though they choose the green channel.

Reservation: Recommended Practice 7

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

Reservation: Recommended Practice 15

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

Reservation: Recommended Practice 16

Under the Japanese legislation, crew entering Japan are allowed to import toilet water and perfume free of import duties and taxes not on the basis of their quantities as laid down in paragraph (c) of this Recommended Practice, but on the basis of their value. While tobacco goods and alcoholic beverages are granted relief from import duties and taxes on a quantity basis, the other goods including toilet water and perfume are granted relief from import duties and taxes on a value basis when they are imported by crew entering Japan. If the total value of the goods other than tobacco goods and alcoholic beverages is below the limit specified in the Japanese legislation, no import duties and taxes are imposed.

Reservation: Recommended Practice 17

Under the Japanese legislation, if the total value of imported consignments brought to Japan by travellers for a third party exceeds JPY 10,000, no relief from import duties and taxes is granted even though the goods are of a non-commercial nature. In addition, when sensitive goods such as garments and footwear are imported as consignments by travellers for a third party, import duties and taxes are imposed even though their total value does not exceed JPY 10,000.

Reservation: 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.

Reservation: 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.

- Chapter 3 – Means of transport for commercial use
- Chapter 4 – Stores

Reservation: 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.