

Advance Ruling System

In Japan, Advance Ruling System is available in four areas as below:

**Tariff Classification
Tariff Rates**

Rules of Origin

Customs Valuation

Duty Reduction/Exemption

✓ **Benefits**

- More proper declaration, faster clearance
- Inquires (Importers and related parties) are able to have more accurate cost accounting as well as easier planning for selling and marketing before importation

(Cf. RKC GA 9.4, 9.5, 9.9 Rulings etc.)(TFA art.3)

The flow of Advance Ruling System

