

March 18 2011

Ministry of Finance Japan, Customs and Tariff Bureau

Customs procedure in view of the damage caused by the 2011 Tohoku-Pacific Ocean Earthquake

1. Due to the damage caused by the recent earthquake, normal customs procedures cannot be carried out in some areas. Therefore, Japan Customs is dealing flexibly with customs procedures related to cargos affected by the earthquake with due consideration for users in order to ensure that customs can be cleared promptly.
2. Customs procedures related to relief supplies for victims are handled promptly and flexibly as described below.

Exemption from customs duties/consumption tax related to relief supplies and simplification of declaration procedures:

- When importing relief supplies to be given to victims at no charge, the customs duties and consumption tax normally imposed on the supplies are exempted. A statement for tax exemption for donations, etc. by the relevant procedure need not be submitted. (Article 15, Paragraph (1) No. 3 in the Customs Tariff Act and Article 13, Paragraph (1) No. 2 and Paragraph (3) No. 2 in the Law Concerning the Collection of Domestic Consumption Tax on Imports)
- For relief supplies imported by public agencies or private support organizations, declarations can be made using a simplified form. ([Relief supplies, etc. export/import declaration form \(PDF: 56KB\)](#))

Simplification of procedures for the Food Sanitation Act related to relief supplies:

When importing food, drink, etc., the procedures under the Food Sanitation Act* must be followed. However, when importing them as relief supplies, simplified procedures can be taken. Please consult the contact person at each quarantine station for details.

- * It is normally required to report to the Minister of Health, Labour and Welfare according to the regulations of the Food Sanitation Act when importing and selling foods, etc., however, in the case of relief supplies, this report can be omitted in some cases.

(Reference) Website of quarantine station: <http://www.mhlw.go.jp/topics/yunyu/soudan/index.html>

Simplification of procedures related to foreign trading vessels entering ports to load/unload relief supplies:

- When a foreign trading vessel, etc. enters an open port or customs airport to load/unload relief supplies, a preliminary report on the cargo, crew members, etc. is not necessary (however, this regulation applies only to the loading/unloading of relief supplies).

Note: In the above case, please submit a report stating that the foreign trading vessel has entered the port in order to load/unload relief supplies before leaving the port.

- When a foreign trading vessel, etc. leaves a port after loading/unloading relief supplies, tonnage dues and special tonnage dues are exempted (however, this regulation applies only to the loading/unloading of relief supplies).

- When a foreign trading vessel, etc. enters a closed port to load/unload relief supplies, it is not necessary to receive permission from the customs authority as is normally necessary, and fees for permission for entrance into and departure from a closed port are exempted (however, this regulation applies only to the loading/unloading of relief supplies).

Note: In the above case, please submit a report stating that the foreign trading vessel has entered a port in order to load/unload relief supplies before leaving the port.

3. As well as for relief supplies, the customs procedures related to cargo affected by the earthquake are handled promptly and flexibly as shown below. Please consult with [Customs](#) for handling details.

Procedure at a convenient customs office:

If it is difficult to declare cargo affected by the earthquake at the original office, it is possible to carry out the procedure at a convenient customs office after consulting with Customs in advance.

Simplification of procedures related to damaged cargos, etc.:

With regard to customs duties/consumption tax related to imported cargo that is affected by the earthquake (including those planned to be imported and those for which import has already been permitted), if the cargo is altered or damaged, the customs duties/consumption tax is reduced or refunded according to the degree of damage, etc., and the submission of documents for this procedure can be partially omitted.

Simplification of the procedure related to lost cargo:

When a foreign cargo in a bonded area has been lost due to the earthquake, even without a certificate issued by a public institution such as a police department, the obligation to pay customs duties for the controller of the cargo in the bonded area is exempted as a loss due to disaster.

Simplification of the application for leaving cargo in areas other than bonded areas:

If it becomes necessary to leave a foreign cargo urgently in an area other than a bonded area, it is permitted to do so provided contact is made by telephone, etc. to Customs.

Postponement of the submission of certificate of origin:

If it becomes difficult to submit the certificate of origin at the import declaration due to a disaster or other unavoidable reason (loss, etc.), the submission can be postponed.

4. With regard to victims in areas designated by the Finance Minister as severely damaged (Aomori, Iwate, Miyagi, Fukushima, Ibaraki prefectures), the period for making applications related to the Laws Concerning the Customs Act are extended and fees are reduced based on the regulation of the Customs Act, Article 2-3, since the recent earthquake caused major damage over a wide area.

For victims who used to have an address or used to reside in the relevant area when the recent earthquake occurred, the period for making applications, etc. that would come after March 11, 2011 when the earthquake occurred will be automatically extended. (Customs Act, Article 2-3)

In the case of people who have an address or who reside in other areas, if it becomes difficult to apply, etc. due to transportation blockages, extension of the period is permitted (Customs Act, Article 2-3, paragraph (4)); please visit the nearest customs office once the situation is under control.

The duration of extension of application period, etc. will be investigated taking into account the situation of the victim.

The following are specific measures.

Note: This regional designation was [announced](#) in the official gazettes on March 15.

Extension of the period for making applications, etc. related to customs duties:

If a victim, etc. is not able to make an application, etc. based on the Laws Concerning Customs Duties by the deadline due to the disaster, the period will be extended. (Customs Act, Article 2-3)

Acceleration and simplification of procedures including exemption of customs duties for relief supplies:

When leaving the relief supplies sent from abroad in an area other than a bonded area which is designated as an examination site by Customs and upon receiving a Customs examination, the non-designated area examination fee is refunded or exempted. (Customs Act, Article 102, Paragraph (1) No. 2 and Paragraph (2))

Simplification of the procedure for refunding customs duties for affected goods:

The non-designated area examination fee is refunded or exempted for goods evacuated from the affected bonded area. (Customs Act, Article 102, Paragraph (1) No. 2 and Paragraph (2))

Refunding or exempting certificate issuance fee:

When a victim, etc. applies for issuance of certificates including an import permit that has been lost, is missing or extremely damaged due to the disaster, the fee for issuing the certificate is refunded or exempted. (Customs Act, Article 102-2, Paragraph (3) and (4))

Refunding, reduction or exemption of bonded area permission fee:

The bonded area permission fee is refunded, reduced or exempted according to the degree of inconvenience occurring in the bonded area located in the affected area. (Customs Act, Article 102-2, Paragraph (5))

5. Please consult your nearest Customs office for details of handling measures.

Inquiries should be addressed to: (customs consulting officer)	
Customs office	Telephone number
Hakodate Customs	0138-40-4261
Tokyo Customs	03-3529-0700
Yokohama Customs	045-212-6000
Nagoya Customs	052-654-4100
Osaka Customs	06-6576-3001~5
Kobe Customs	078-333-3100
Moji Customs	050-3530-8372
Nagasaki Customs	095-828-8619

Okinawa Regional Customs	098-863-0099
Inquiries should be addressed to: (March 19 (Sat.) to March 21 (Mon.))	
Customs and Tariff Bureau, Customs Clearance Section	03-3581-3041

http://www.mof.go.jp/jouhou/kanzei/20110318_index.htm