

Import Customs Guide JAPAN

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| GOODS | DOCUMENTS REQUIRED | CUSTOMS PRESCRIPTIONS | REMARKS |
|----------------------------|---|---|--|
| General requirement | <ul style="list-style-type: none">Original Customs Form (Declaration of Personal Effects and Unaccompanied Articles) C-5360 or C-5360-B. (hereinafter referred to as " C-5360 ").Customs form C-5360 for Japanese or Customs form C-5360-B for Non-Japanese. | <ul style="list-style-type: none">Two copies of the declaration forms shall be submitted to a Customs officer at Airport of your entry and you shall keep one copy with his/her seal for Customs clearance of your household goods as air or ocean shipments. | <ul style="list-style-type: none">Maritime Container Cargo - general requirement for ocean shipment:<ul style="list-style-type: none">On March 30, 2012, a bill to amend part of the Customs Tariff Law and relevant laws has passed through the Diet. This amendment enacts the Advance Filing Rules, which require a shipping company or an NVOCC to electronically submit information for maritime container cargoes to be loaded on a vessel intending to entry into a port in Japan, to the Customs in principle no later than 24 hours before departure of the vessel from a port of loading. The Rules have been implemented since March 2014.The Customs law of Japan prescribes a penalty if Shipping Companies or NVOCC file no (or false) cargo information by the filing deadline.More information can be found at http://www.customs.go.jp/english/summary/advance/index.htmContact your FIDI partner in Japan for specific details and charges for consolidated shipments. |

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| Removals of returning Japanese citizens including Diplomats | <ul style="list-style-type: none"> ▪ C-5360 ▪ Descriptive and detailed packing list or inventory (English or Japanese). ▪ Passport copies of the shipper with: <ol style="list-style-type: none"> 1. A clear copy of the picture and information pages of shipper's passport. 2. A clear copy of visa of the country where the shipment comes from which is valid more than 1 year. 3. A clear copy of shipper's most recent entry stamp into Japan. <ul style="list-style-type: none"> ▪ The date should be the same as a stamp on C-5360. ▪ The date should be within 6 months from the shipment's arrival date. 4. A clear copy of shipper's departure stamp from Japan to the country where the shipment comes from. 5. A clear copy of shipper's entry stamp into the country where the shipment comes from. 6. A clear copy of shipper's departure stamp from the country where the shipment comes to Japan. ▪ In case the shipper does not submit C-5360 upon arrival: <ul style="list-style-type: none"> • Petition letter to Customs (Original) is necessary. • All brand new items (incl. food items) will be taxable. | <ul style="list-style-type: none"> ▪ Duty free entry if: <ul style="list-style-type: none"> • All the required documents are completed. • Removal goods consist of used household goods and personal effects, which have been in the owner's use, and they are for his/her continued use in his/her new residence. ▪ Customs may inspect all the shipment physically. | <ul style="list-style-type: none"> ▪ Customs declaration form C-5360 can be obtained on the shipper's flight over to Japan. <ul style="list-style-type: none"> • The shipper should request two copies to the flight attendant (as they must be completed in duplicates). • Customs declaration form can be obtained at the airport upon arrival. ▪ The shipper must hand the completed two C-5360 (forms) to the customs officer at the airport upon arrival, where the C-5360 will be stamped and one copy will be returned to the shipper immediately. |
| Removals of Foreign Residents (new residents) (holders of foreign passport + Employment, Investors, Self-Employment, Spouse & Resident Permits) | <ul style="list-style-type: none"> ▪ C-5360. ▪ Descriptive and detailed packing list or inventory (English or Japanese). ▪ Passport copies of the shipper with: <ul style="list-style-type: none"> • A clear copy of the picture and information page of shipper's passport. | | <ul style="list-style-type: none"> ▪ Customs declaration form C-5360 can be obtained on the shipper's flight over to Japan. The shipper should request two copies to the flight attendant (as they must be completed in duplicates). ▪ Customs declaration form can be obtained at |

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| | <ul style="list-style-type: none"> • A clear copy of the visa page of the shipper's passport (working visa in Japan valid for more than one year). • A clear copy of the visa of the country where the shipment comes from if the shipper's nationality is different from the origin country. • A clear copy of shipper's most recent entry stamp into Japan: <ul style="list-style-type: none"> ▪ The date should be the same as a stamp on C-5360. ▪ The date should be within 6 months from the shipment's arrival date. • A clear copy of shipper's departure stamp from the country where the shipment comes to Japan. • Copy of residence card front and back. ▪ In case the shipper does not submit C-5360 upon arrival: <ul style="list-style-type: none"> • Petition letter to Customs (Original) is necessary. • All brand-new items (incl. food items) will be taxable. | | <p>the airport upon arrival.</p> <ul style="list-style-type: none"> ▪ The shipper must hand the completed two C-5360 (forms) to the customs officer at the airport upon arrival, where the C-5360 will be stamped and one copy will be returned to the shipper immediately. ▪ If shipper's visa is not available, a letter to Customs prepared by the company in Japan may be used in lieu of actual visa (original copy required). This letter should be prepared for each shipment. Please ask Customs and get the confirmation in advance. |
| Diplomat's removals | <ul style="list-style-type: none"> ▪ A clear copy of the picture and information of diplomatic passport ▪ Simplified customs clearance request form for diplomats issued by Foreign Ministry. In case the form is not available, the customs clearance procedure is the same as removals of Foreign Residents. ▪ Import declaration form | | <ul style="list-style-type: none"> ▪ Consult your Embassy and local agent for the importation of alcohol (quantities allowed). |
| Wedding trousseaux | <ul style="list-style-type: none"> ▪ Marriage certificate (if available) ▪ Descriptive inventory ▪ C-5360 | | |

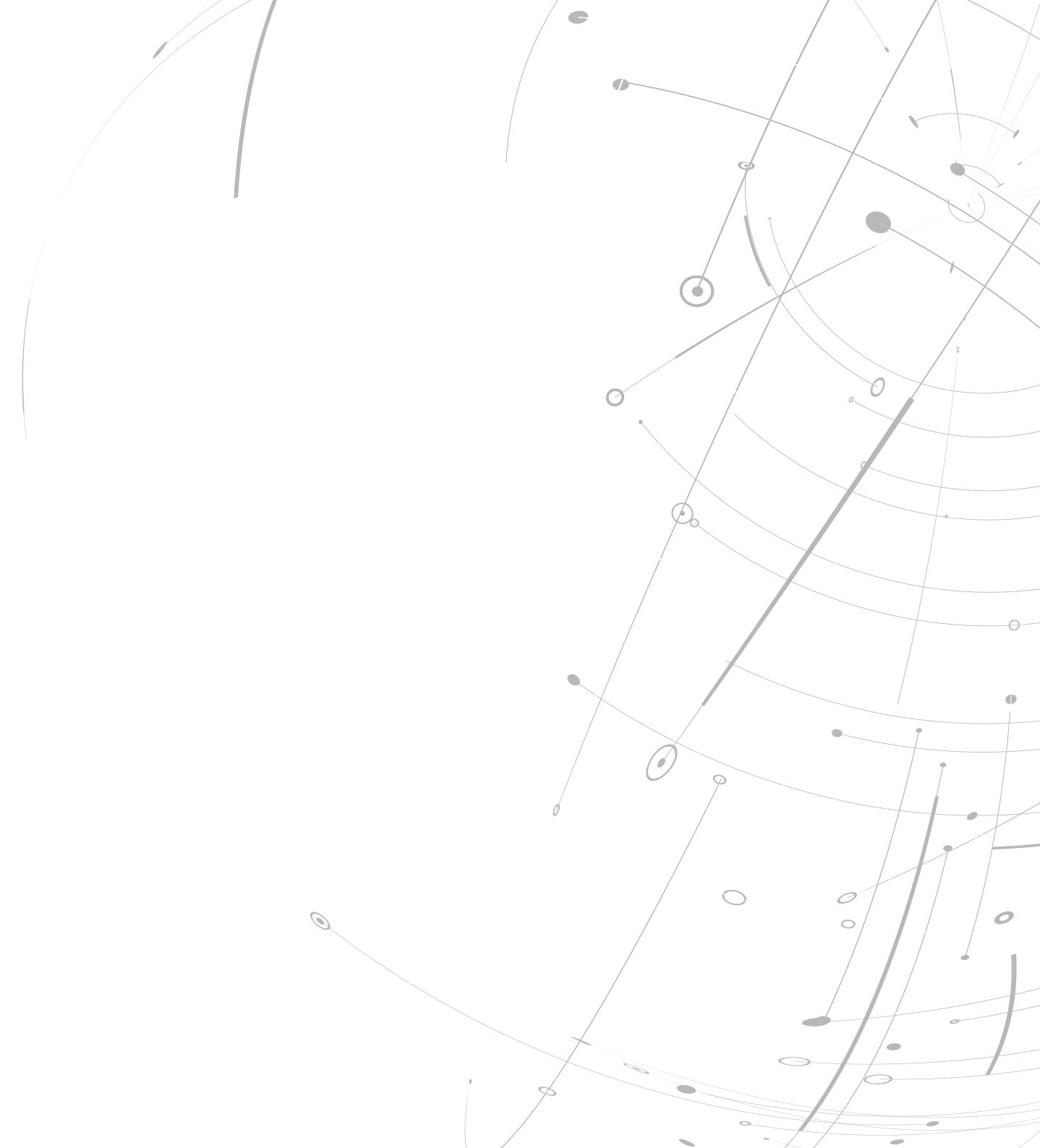
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| Inheritance | | <ul style="list-style-type: none"> ▪ Liable to payment of customs duty if they have not been in the owner's/shipper's previous use and possession while living abroad. | |
| New furniture, presents, souvenirs | <ul style="list-style-type: none"> ▪ Receipt (if available) ▪ C-5360 | <ul style="list-style-type: none"> ▪ Liable to payment of customs duty. | <ul style="list-style-type: none"> ▪ New items whose total market values are not more than JPY200,000 are duty-free. |
| Machines, appliances and equipment | <ul style="list-style-type: none"> ▪ Receipt (if available) ▪ Specification ▪ C-5360 | <ul style="list-style-type: none"> ▪ Liable to payment of customs duty. | <ul style="list-style-type: none"> ▪ New items whose total market values are not more than JPY200,000 are duty-free. |
| Works of art & Antiques | <ul style="list-style-type: none"> ▪ Receipt (if available) ▪ C-5360 | <ul style="list-style-type: none"> ▪ Duty free entry if: <ul style="list-style-type: none"> • Goods are forming a part of a used household goods, or • Articles produced more than 100 years ago. (Certificate from the Government necessary to prove that the goods are really produced more than 100 years ago). • These articles have been in the use and possession of the owner for more than 12 months and are not for re-sale. | <ul style="list-style-type: none"> ▪ Works of art and Antiques imported for re-sale are subject to different regulations. |
| Car, Motorcycle, Camping car, Motor boat | <ul style="list-style-type: none"> ▪ Original vehicle registration certificate at origin country that proves the usage of the vehicle by the shipper/consignee. ▪ Bill of sale, receipt or invoice. ▪ Original C-5360 ▪ Passport copy with working visa in Japan. ▪ Long Term Visa and/or resident card of some sort at origin, to support that the shipper was legally approved of living there long-term (at least 1 year). ▪ A letter of assurance not to resale the vehicle within 2 years. | | <ul style="list-style-type: none"> ▪ Vehicles have to be modified to meet Japanese exhaust emission and safety regulations. ▪ Be sure to contact the FIDI affiliate in charge of your move at the destination before shipping Vehicles, Motor cycle, Camping car and Motor boat. |

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| | <ul style="list-style-type: none"> Declaration of customs duty exemption (Customs Form T No.1280). | | |
| Electric bikes | | <ul style="list-style-type: none"> Import restricted | <ul style="list-style-type: none"> If the electric assist bicycle is self-propelled or do not match with Japanese regulations for electric bicycle, it cannot be used on public roads in Japan. In addition, depending on the performance of the bicycle, it is considered as a motorcycle in Japan and must be declared imported as general cargo. Contact your local agent before importing. |
| Alcohol | <ul style="list-style-type: none"> Liquors list. C-5360 | <ul style="list-style-type: none"> Duty free, per person aged 20 years or more: <ul style="list-style-type: none"> 3 bottles maximum (760 ml x 3), with proper Customs Form C5360. Duties: <ul style="list-style-type: none"> Whisky/Brandy: 600 yen / litre Gin / Liquor: 400 yen / litre Wine: 200 yen / litre. | <ul style="list-style-type: none"> Prepare a liquors list to ensure smooth customs clearance. |
| Food | <ul style="list-style-type: none"> C-5360 | <ul style="list-style-type: none"> Meat products including beef jerky, sausage, and ham are prohibited. | <ul style="list-style-type: none"> Customs are strict with the import of food particularly those of air shipment. In case food items are in the shipment, inspection will be done at Customs clearance and will incur extra handling fees. |
| Tobacco | <ul style="list-style-type: none"> Receipt (if available) C-5360 | <ul style="list-style-type: none"> If declared, up to 200 cigarettes and up to 200 e-cigarettes (total 400) are duty free per person aged 20 years old or more. | |
| Firearms & Swords | | <ul style="list-style-type: none"> Importation prohibited - firearms and swords (longer than 15 cm blade). | <ul style="list-style-type: none"> For Japanese antique swords, importation is allowed under certain regulations. |

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| Dogs & Cats | <ul style="list-style-type: none"> Certificate of vaccination (vaccination against rabies). Health certificate. Micro-chip implantation certificate. Passport copy and visa required. | <ul style="list-style-type: none"> Cannot be imported as part of household goods shipment. | <ul style="list-style-type: none"> Latest information available at http://www.maff.go.jp/aqs/english/animal/dog/import-other.html |
| Other pets | | <ul style="list-style-type: none"> Cannot be imported as part of household goods shipment. | <ul style="list-style-type: none"> Regulations differ according to kinds of pets. Latest information is available at http://www.maff.go.jp/aqs/english/animal/index.html |
| Stuffed animals | | <ul style="list-style-type: none"> Importation prohibited. | |
| Prohibited items | | <ul style="list-style-type: none"> Pornography, narcotics, straw, explosive, counterfeit products, gun. | <ul style="list-style-type: none"> As for CITES, latest information available at http://www.meti.go.jp/english/policy/external_economy/CITES/cites_imports.html |
| Fumigation of imported and exported wooden crates | | <ul style="list-style-type: none"> The Japanese Government adopted ISPM-15 (International Standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade to standardise the treatment of wood packing materials used for the transport of goods. With a view to harmonizing our regulation with the international standards, definition of good packaging material and measures for it in the regulation is equivalent to that provided in ISPM No.15. Wood packaging material treated and certified according to ISPM No.15 will not be subject to import quarantine procedures. Wood packaging material without the mark (Annex II, ISPM No.15) will be inspected at ports of entry by plant quarantine officers for confirmation of compliance with the | <ul style="list-style-type: none"> Based on the result of a pest risk analysis for wood packaging material, Japan amended its Import Plant Quarantine Regulation (MAF Notification No.206, 1950). An outline of this regulation can be found online at http://www.pps.go.jp/english/woodpack/index.html |

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| | | <p>regulation.</p> <ul style="list-style-type: none"> ▪ Detection of a quarantine pest constitutes non-compliance. According to Japanese domestic law, it is subject to disinfection, incineration or re-shipping by consignee's choice according to the Japanese domestic law. | |



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