

## 【Customs Act】

### Provisions concerning AEO (Import)

(Special Declaration)

Article 7-2

- (1) A party importing goods and granted authorization by the Director-General of Customs beforehand (hereinafter referred to as “authorized importer”), or a party delegates its customs clearance (which shall mean customs clearance prescribed in Article 2(i)(a)1 (Definition) of Customs Brokerage Act (Act No. 122 of 1967), the same shall apply hereinafter) pertaining to import of the goods to an authorized customs broker (which shall mean authorized customs broker prescribed in Article 79-2 (Remedial Action), the same shall apply in Article 63-2(1), 63-7(1)(ii)(a) and 67-3(1)) (hereinafter referred to as “non-authorized importer delegating its customs clearance to an authorized customs broker”) may file the declaration set forth in paragraph (1) of the preceding Article for goods to which self-assessment system applies, by, notwithstanding the provision of paragraph (2) of the preceding Article, submitting to the Director-General of Customs a declaration form stating the basis for duty assessment, the amount of tax, and any other necessary matters pertaining to the said goods (hereinafter referred to as “special declaration form”).
- (2) In filing a special declaration (which shall mean declaration set forth in paragraph (1) of the preceding Article being filed by the submission of a special declaration form, the same shall apply hereinafter), the special declaration form shall be prepared for those goods pertaining to special declaration (hereinafter referred to as “specially declared goods”) to which import permission had been granted, and shall be submitted to the Director-General of Customs whose jurisdiction covers the place of import of the said specially declared goods no later than the last day of the month following the month to which the date of the said import permission belongs.
- (3) Any special declaration form submitted pursuant to the provision of the preceding paragraph shall be referred to as “special declaration form before due date”.
- (4) The provision of paragraph (1) shall not apply to the goods listed in appended table 1-6 of the Act on Interim Measures concerning Customs (Act No. 36 of 1960) or such other goods prescribed in Cabinet Order.
- (5) A party applying for authorization under paragraph (1) shall submit an application form describing the name, address, and other necessary matters to the Director-General of Customs.
- (6) Other necessary matters regarding application of each provision of the preceding paragraphs, including the particulars to be stated on a special declaration form shall be prescribed by Cabinet Order.

(Case Deemed to be Special Declaration)

Article 7-3

Any authorized importer or non-authorized importer delegating its customs clearance to an authorized customs broker, who does not file a declaration pursuant to the provision of

Article 7(2) (Declaration) in conjunction with an import declaration, shall be deemed to have chosen to file a special declaration for those goods pertaining to the said import declaration (except for goods specified in paragraph (4) of the preceding Article).

(Special Declaration after Due Date)

Article 7-4

- (1) Any party who fails to submit special declaration form by due date (which shall mean an authorized importer or a non-authorized importer delegating its customs clearance to an authorized customs broker who fails to submit a special declaration form within the time limit for submission, including such party's heir or, in the case where the party was a corporation and ceased to exist as a result of a merger, the surviving corporation or the corporation established as result of the merger) may, even after the time limit for submission, submit the special declaration form stating the particulars required to be stated on special declaration form before due date to the Director-General of Customs set forth in Article 7-2(2) (Special Declaration) until a determination is made pursuant to the provision of Article 7-16(2) (Determination).
- (2) Any special declaration form submitted pursuant to the provision of the preceding paragraph shall be referred to as "special declaration form after due date".

(Requirements for Authorization)

Article 7-5

Upon submission of an application form pursuant to the provision of Article 7-2(5) (Special declaration), the Director-General of Customs may refuse the authorization set forth in paragraph (1) of the preceding Article, if any of the following items applies.

- (i) When the applicant falls under any of the following cases.
  - (a) A person who was punished for the violation of any provisions of this Act or any other Act related to national taxes or who was received an administrative penalty pursuant to the provisions of this Act (including the cases where applied mutatis mutandis pursuant to any other Act related to customs) or the National Tax Violations Control Act (Act No. 67 of 1900) and 3 years have not passed since the day of the completion or cease of such punishment or execution of administrative penalty.
  - (b) A person who was punished for imprisonment without work or severer punishment for the violation of any provisions of laws and regulations other than those prescribed in (a), and 2 years have not passed since the day of the completion or cease of such punishment.
  - (c) A company whose board member, representative or employee falls under (a) or (b).
  - (d) A person who had been imposed of a heavier penalty tax under paragraph (1) or (2) of Article 12-4 (Heavier Penalty Tax) or under paragraph (1) or (2) of Article 68 of National Tax Procedure Act on customs duty or excise tax or local consumption tax pertaining to imported goods during the period of 3 years preceding the date of application for the authorization.
  - (e) A person who have failed to pay by the due date any customs duty, excise tax (which shall mean the excise tax prescribed in item (i) of Article 2 (Definition) of the Act on the Collection of Excise Taxes on Imported Goods (Act No. 37 of 1955)) or local consumption tax pertaining to imported goods during the period of 3 years preceding the date of application for the authorization.

- (f) A person whose authorization had been revoked pursuant to the provisions of Article 7-12(1)(i)(c), (d), (f) or 7-12(1)(ii) (Revocation of Authorization) and 3 years have not passed since the date of such revocation.
- (ii) The applicant does not have the capacity to file a special declaration through the electronic data processing system (which shall mean the electronic data processing system prescribed in item (i) of Article 2 (Definition) of Act on Special Provisions of Customs Procedures Using Electronic Data Processing Systems (Act No. 54 of 1977), the same shall apply hereinafter) or to conduct the related operations in an appropriate and reliable manner with regard to import of specially declared goods.
- (iii) The applicant has not established a Compliance Program which includes matters specified in Ordinance of the Ministry of Finance as matters to be compliant with this Act or other laws and regulations, which the applicant (including board members in case the applicant is a corporation), representatives, managers and employees shall observe, regarding the operations pertaining to import of specially declared goods.

(Order for Improvement)

Article 7-6

The Director-General of Customs may request authorized importers to take necessary measures to improve the Compliance Program prescribed in item (iii) of the preceding Article or operations related to the said program or to newly establish the Compliance Program prescribed in the same item, when he/she finds necessary for the proper application of this Act, due to the improper operations of an authorized importer, such as a special declaration not observing this Act.

(Provision of Security)

Article 7-8

- (1) The Director-General of Customs may, pursuant to the provision of Cabinet Order, order an authorized importer or a non-authorized importer delegating its customs clearance to an authorized customs broker to provide security for the customs duty, excise tax and local consumption tax (hereinafter referred to as “customs duty, etc.” in this paragraph and Article 7-11(2)), specifying the amount and the period, when he/she finds necessary for securing customs duty, etc.
- (2) The Director-General of Customs may, when he/she finds necessary, change the amount or the period set forth in the preceding paragraph.

(Maintenance of Books, etc.)

Article 7-9

- (1) An authorized importer shall, pursuant to the provision of Cabinet Order, maintain books in which names, quantities, prices and other necessary matters of specially declared goods are recorded, and preserve such books and documents produced or received during transaction pertaining to the specially declared goods and other documents specified by Cabinet Order (referred to as “books and documents” in Article 7-11(2) (Lapse of Authorization) and Article 7-12(1)(ii) (Revocation of Authorization)).
- (2) Omitted

(Report of Quitting the Status as an Authorized Importer)

#### Article 7-10

An authorized importer may submit a report to the Director-General of Customs who issued authorization set forth in Article 7-2(1) (Special Declaration), informing that authorized status is no longer necessary pursuant to the provisions of Cabinet Order.

#### (Lapse of Authorization)

#### Article 7-11

- (1) The authorization set forth in Article 7-2(1) (Special Declaration) shall be terminated when any of the followings applies.
  - (i) When the report prescribed in the preceding Article is submitted.
  - (ii) When an authorized importer dies, and an application pursuant to the provision of Article 48-2(2) (Succession of Permission), as applied mutatis mutandis pursuant to Article 7-13 (Application, mutatis mutandis of Rules concerning Succession of Permission), is not submitted within the due date specified in that Article, or determination not to issue an authorization set forth in that Article is made.
  - (iii) When dissolution of an authorized importer occurs.
  - (iv) When an authorized importer begins to take bankruptcy procedures.
  - (v) When the Director-General of Customs revokes the authorization.
- (2) Even when the validity of authorization under Article 7-2(1) is terminated, the party that received the authorization or its heir (in case where the corporation that received authorization no longer exists by a merger, a surviving corporation or a corporation newly established by the merger) may not be waived the responsibility pertaining to specially declared goods with import permission before its termination. The responsibility includes submission of special declaration, payment of the customs duty, etc. to be imposed or payable for the specially declared goods, and maintenance and preservation of books and documents pursuant to the provision of Article 7-9(1) (Maintenance of Books, etc.).

#### (Revocation of Authorization)

#### Article 7-12

- (1) The Director-General of Customs may revoke the authorization set forth in Article 7-2(1) (Special Declaration), when any of the followings applies.
  - (i) When the authorized importer falls under any of the following cases.
    - (a) Being imposed of heavier penalty tax regarding customs duty, excise tax, or local consumption tax on imported goods pursuant to the provision of paragraph (1) or (2) of Article 12-4 (Heavier Penalty Tax) and paragraph (1) or (2) of Article 68 of National Tax Procedure Act.
    - (b) Failure to pay by the due date any customs duty, excise tax or local consumption tax pertaining to imported goods.
    - (c) Failure to submit by the due date the special declaration form or the special tax declaration form prescribed in Article 6(2) (Special Measures related to Declaration for Release and Tax Payment of Dutiable Items) of the Act on Collection of Domestic Consumption Tax on Imported Goods.
    - (d) Failure to comply with an order pursuant to the provision of Article 7-8(1) (Provision of Security).
    - (e) Falling under either item (i)(a) to (c) or (ii) of Article 7-5 (Requirements for

Authorization).

- (f) Not observing an order for improvement made by the Director-General of Customs pursuant to the provision of Article 7-6 (Order for Improvement).
  - (ii) When the requirement of maintenance or preservation of books and documents prescribed in Article 7-9(1) (Maintenance of Books, etc.) is not found to be observed in accordance with the provision of Cabinet Order prescribed in the same Article, or when a false statement is found in the books and documents.
- (2) Formalities for the revocation of authorization pursuant to the provision of the preceding paragraph and other necessary matters regarding the application of the provision of the said paragraph shall be prescribed by Cabinet Order.

(Application, mutatis mutandis of Rules concerning Succession of Permission)

Article 7-13

The provisions of Article 48-2(1) to (5) (Succession of Permission) shall apply mutatis mutandis to an authorized importer. Necessary adjustments in terms of technical interpretation for this case shall be prescribed by Cabinet Order.

(Extension of Time Limit for Payment)

Article 9-2

- (1) In cases where any party importing goods under the self assessment system has submitted an import declaration form pursuant to the provision of Article 7(2) (Declaration), and if an application form had been submitted for the extension of time limit for payment of customs duty to the Director-General of Customs set forth in Article 7(2), with respect to the time limit pursuant to the provision of paragraph (1) of the preceding Article (hereinafter referred to as "time limit for payment" in this paragraph and the following paragraph), and security (its value being equivalent to a part or the whole of the amount of customs duty stated in the said import declaration form) had been provided to the said Director-General of Customs, the Director-General of Customs may, notwithstanding the provision of paragraph (1) of the preceding Article, extend the time limit for payment for up to a maximum period of three months provided that the said customs duty does not exceed the value of the security provided.
- (2) In cases where any party importing goods (excluding specially declared goods) under the self assessment system has submitted an application form for an extension of the time limit for payment of customs duty on the goods to be imported during a month (hereinafter referred to as "specific month" in this paragraph), to the Director-General of Customs having jurisdiction over the expected place of import, by the end of the month preceding the specific month, and has provided security (its value being equivalent to the accumulated amount of customs duty on the goods to be imported during the specific month) to the said Director-General of Customs, the said Director-General of Customs may, notwithstanding the provision of paragraph (1) of the preceding Article, extend the time limit for payment of customs duty on the goods which the said party is to import during the specific month for up to maximum period of three months from the day immediately following the last day of the said specific month, provided that the accumulated amount of customs duty for the specific month does not exceed the value of the security already provided.
- (3) In cases where an authorized importer or a non-authorized importer delegating its customs clearance to an authorized customs broker has submitted a special declaration form before

due date, and, if an application form had been submitted for the extension of the time limit for payment of customs duty equivalent to the amount of customs duty prescribed in item (i) of paragraph (2) of the preceding Article, to the Director-General of Customs set forth in Article 7-2(2) (Special Declaration) by the time limit for the submission of special declaration, and if security had been provided in an amount equivalent to all or part of the amount of customs duty stated in the said special declaration form before due date, then the said Director-General of Customs may, notwithstanding the provision of paragraph (2) of the preceding Article, extend the said time limit for payment for up to a maximum period of two months, provided the said amount of customs duty does not exceed the amount of the security provided.

- (4) Particulars to be stated on the application form prescribed in the preceding three paragraphs, and other necessary matters regarding application of the provisions of those paragraphs shall be prescribed by Cabinet Order.

(Permission of Export or Import)

Article 67

A party exporting or importing goods shall declare the name, quantity and price of the goods (quantity and price to be taken as a basis for duty assessment (limited to Specific Industrial Products prescribed in Article 8-2(1)(ii) (Preferential Tariff, etc.) of Act on Interim Measures concerning Customs, in case of specially declared goods)) and other necessary matters to the Director-General of Customs, pursuant to the provision of Cabinet Order, to have those goods inspected appropriately, and to receive permission.

(Timing for Export Declaration or Import Declaration)

Article 67-2

- (1) Export or import declaration shall be done after storing goods in a bonded area or a customs designated area (which shall mean a bonded area or an area designated by the Director-General of Customs pursuant to the provision of Article 30(1)(ii) (Restriction of Locations Where Foreign Goods are Placed), the same shall apply in item (i)). However, this shall not apply to any case which falls under any of the following items.
- (i) When the Director-General of Customs authorizes declaration not storing the goods at a bonded area or a customs designated area pursuant to the provision of Cabinet Order.
  - (ii) When an authorized importer or a non-authorized importer delegating its customs clearance to an authorized customs broker submits an import declaration (excluding declaration of Specific Industrial Products prescribed in Article 8-2(1) (ii) (Preferential Tariff, etc.) of Act on Interim Measures concerning Customs) pursuant to the provision of Cabinet Order.
- (2) The import declaration falls under any of the items of the preceding paragraph shall be done after reporting the cargo information pursuant to the provision of Article 15(1) or (7) (Procedure for Port Entry) or after submitting documents including the cargo information pursuant to the provision of Article 15(2), 15(8), 18(2) or 18(4) (Simplified Procedure for Port Entry and Departure) to Customs.

## 【Order for Enforcement of the Customs Act】 (Cabinet Order)

### Provisions concerning AEO (Import)

(Particulars to be Stated on a Special Declaration Form)

#### Article 4-2

(1) The following particulars shall be stated on a special declaration form prescribed in Article 7-2(1) (Special Declaration) of Customs Act (hereinafter referred to as “special declaration form”).

- (i) Mark, number, name, and quantity and price to be taken as a basis for duty assessment of the specially declared goods (which shall mean specially declared goods prescribed in Article 7-2(2) of Customs Act, the same shall apply hereinafter) (in case the proviso to Article 4(1)(ii) (The Timing of Determination of Taxable Goods) of Customs Act shall apply, foreign goods used as materials for the specially declared goods (the same shall apply hereinafter in this Article, excluding items (iii) and (iv))).
- (ii) Country of origin of the specially declared goods.
- (iii) Place where the specially declared goods were stored at the time of their import declaration.
- (iv) Date of import permission and the number of the import permission for the specially declared goods.
- (v) Classification, the rate of duty and the amount of duty payable for each classification and the total amount thereof of the specially declared goods.
- (vi) In a case where duty reduction, exemption or deduction under the provisions of the Customs Tariff Act and any other laws and regulations pertaining to customs duty is applicable, the intention and the provisions of the laws and regulations to be applied.
- (vii) In a case where the benefits prescribed in Article 61(1)(ii) to (iv) is applicable to the specially declared goods, the intention and the fact that certificate of origin under Agreements between Japan-Singapore, Japan-Mexico and Japan-Malaysia prescribed respectively in Article 61(1) (ii), (iii) and (iv) has been issued (except in a case where the Director-General of Customs considers that the country of origin could be obviously discerned from the shape and type of those goods, or where the total amount of customs value of the said goods does not exceed JPY200,000 (including the value of those goods for which the customs duty shall be levied on the basis of their quantity and the value is to be calculated mutatis mutandis under the provisions of Articles 4 to 4-8 (Calculation of Customs Value) of the Customs Tariff Act, the same shall apply in items (viii) to (x)).
- (viii) In a case where the benefits prescribed in Article 61(1)(ii) to (iv) is applicable to the specially declared goods prescribed in (b)1 or (b)2 of the said items (hereinafter referred to as “goods passing through a country of non-origin”), the fact that the said goods are goods passing through a country of non-origin (except in cases where the total amount of customs value of the said goods does not exceed JPY200,000).
- (ix) Basis for calculating customs value and other related particulars, excluding those cases where the provision of Article 4(1) (Principle for the determination of Customs Value) of the Customs Tariff Act is applicable and the basis for calculating the said customs value

is clearly ascertainable from invoices, freight accounts, statements of insurance premium, or packing lists listed in Article 4-12(2)(i).

- (x) With respect to the specially declared goods on which the amount of customs duty shall vary according to their customs value, the circumstances listed in Article 4(2)(i) to (iii) of the Customs Tariff Act, the presence or absence of special relationship prescribed in item (iv) of the same Article, special terms and conditions of transactions which affect the calculation of customs value and details thereof (including the presence or absence of any effect of the said relationship on the transaction value and the reason therefore).
  - (xi) Other matters that should be noted.
- (2) The quantity, to be taken as a basis for duty assessment of specially declared goods, mentioned in item (i) of the preceding paragraph shall be a net quantity of the said goods expressed in terms of a unit of quantity as specified by the Minister of Finance for each category of goods.
  - (3) The value, to be taken as a basis for duty assessment of specially declared goods mentioned in item (i) of paragraph (1) shall be a value equivalent to the customs value of the said goods calculated based on the provisions of Articles 4 to 4-8 of the Customs Tariff Act.
  - (4) The country of origin prescribed in item (ii) of paragraph (1) shall be the country or area (referred to as “country of origin” in Article 36-3(1) (ii), Article 36-4(ii), Article 51-4(1) (ii), Article 51-12 (1) (ii) and Article 59(1)(ii)) prescribed in the following items:
    - (i) Goods prescribed in Ordinance of the Ministry of Finance as goods being produced completely in a single country or area.
    - (ii) Goods produced by such manufacturing or processing methods prescribed in Ordinance of the Ministry of Finance that the raw materials or ingredients have gone through substantial change, which are in whole or in part consisted of goods other than those set forth in the preceding item.
  - (5) The provisions of paragraphs (2) to (5) of the preceding Article shall apply mutatis mutandis to the case referred to in paragraph (1). In this case, the terms “import declaration form”, “item (iii) of the same paragraph ” and “item (iv) ” in paragraph (3) of the same Article shall be replaced with “special declaration form”, “item (ix) of paragraph (1) of the following Article” and “item (x)” respectively, and the term “item (iii) or (iv) of paragraph (1)” in paragraph (5) of the same Article shall be replaced with “item (ix) or (x) of paragraph (1) of the following Article”.

(Goods to Which the Special Declaration Does Not Apply)

#### Article 4-3

The goods prescribed in Cabinet Order prescribed in Article 7-2(4) (Special Declaration) of Customs Act, shall be fresh, chilled and frozen beef prescribed in Article 7-5(1) (Special Tariff Measures on Fresh, Chilled and Frozen Beef) of Act on Interim Measures concerning Customs and live pigs and pork prescribed in Article 7-6(1) (Special Tariff Measures on Live Pigs and Pork) of the same Act.

(Application Process for Authorization as an Authorized Importer, etc.)

#### Article 4-5

- (1) The following matters shall be included in an application form prescribed in Article 7-2(5) (Special Declaration) of Customs Act.
  - (i) Home/business address and personal/business name of the applicant for authorization



under Article 7-2(1) of Customs Act (referred to as “the applicant” in paragraphs (3) and (4)).

- (ii) When it falls under any of Articles 7-5(i)(a) to (f) (Requirements for Authorization) of Custom Act, the facts related to the applicability of the clauses.
  - (iii) Other matters that should be noted.
- (2) Compliance Program defined in Article 7-5(1) (iii) of Customs Act shall be attached to the application form set forth in the preceding paragraph.
  - (3) Registration certificate as a corporation shall be attached to the application form set forth in paragraph (1), if the applicant is a corporation.
  - (4) The Director-General of Customs shall notify the applicant in writing of the authorization, and if not authorized, of the said fact and the reasons thereof.
  - (5) The importer authorized under Article 7-2(1) of Customs Act (hereinafter referred to as “authorized importer”), shall report to the Director-General of Customs who authorized the importer, without delay of any changes to the matters pertaining to the authorization listed in item (i) of paragraph (1).

#### (Procedures for Providing Security)

##### Article 4-11

Orders to provide security pursuant to the provision of Article 7-8(1) (Provision of Security) of Customs Act shall be notified in writing, including the amount to be provided and due date to provide the security.

#### (Matters to be Described in Books, etc.)

##### Article 4-12

- (1) Authorized importer shall equip with books, in which names, quantities, prices, personal/business names of consignors, dates of permission, and the permission numbers of specially declared goods which had been granted of import permission (hereinafter referred to as “specially declared goods with permission” in this Article and Article 83(3)).
- (2) Documents specified by Cabinet Order prescribed in Article 7-9(1) (Maintenance of Book, etc.) of Customs Act shall be the following documents:
  - (i) Contracts, invoices, freight accounts, bills of insurance, packing lists, price lists, documents produced by manufacturers or sellers describing deals with exporters, and any other documents to determine the basis for duty assessment of such goods.
  - (ii) Documents other than those listed in the preceding item, to determine the classification of the specially declared goods with permission, including the ingredient analysis.
  - (iii) Documents prescribed in Article 59(2) (limited to the case where the specially declared goods with permission are the bonded products prescribed in the said paragraph).
  - (iv) Certificates of origin prescribed in Article 61(1)(i) (limited to the case where the benefits pursuant to the special provisions of treaties concerning customs (including the benefits provided for in Article 60-2 and excluding the benefits provided for in Article 61(1)(ii)) are applicable pertaining to customs duties on specially declared goods with permission; and excluding the case where the customs value of specially declared goods with permission (in case of the goods on which duties are imposed on the basis of their quantities, the value which have been calculated mutatis mutandis under the provisions of Articles 4 to 4-8 (Calculation of Customs Value) of the

Customs Tariff Act, the same shall apply in items (v) and (vi)) does not exceed JPY100,000, nor when the country of origin is definitive from invoices or other documents).

- (v) Certificates of origin under the Japan-Singapore Agreement prescribed in Article 61(1)(ii), the Japan-Mexico Agreement prescribed in item (iii) of the same paragraph, or the Japan-Malaysia Agreement prescribed in item (iv) of the same paragraph (limited to the cases where the benefits referred to in items (ii) to (iv) of the same paragraph are applicable pertaining to the specially declared goods with permission; and excluding the cases where the Director-General of Customs considers that the country of origin of the specially declared goods with permission can be obviously determined from the type or shape, nor where the total amount of customs value of the specially declared goods with permission does not exceed JPY200,000).
  - (vi) Certificates of transport requirement under the Japan-Singapore Agreement prescribed in Article 61(1)(ii)(b) (limited to the case where the benefit referred to in the same item is applied to specially declared goods with permission, and excluding the case where the total amount of customs value of specially declared goods with permission does not exceed JPY200,000), certificates of transport requirement under the Japan-Mexico Agreement prescribed in item (iii) (b) of the same paragraph (limited to the case where the benefit referred to in the same item is applied to specially declared goods with permission, and excluding the case where the total amount of customs value of specially declared goods with permission does not exceed JPY200,000), or certificates of transport requirement under the Japan-Malaysia Agreement prescribed in item (iii) (b) of the same paragraph (limited to the case where the benefit referred to in the same item is applied to specially declared goods with permission, and excluding the case where the total amount of customs value of specially declared goods with permission does not exceed JPY200,000).
  - (vii) Certificate of origin prescribed in Article 27(1) of the Order for Enforcement of Act on Interim Measures concerning Customs (Cabinet Order No. 69 of 1960) pertaining to specially declared goods with permission (excluding those goods listed in item (i) or (ii) of the same paragraph, the same shall apply in the following item).
  - (viii) Documents prescribed in Article 30(1) (Certification of Goods Originating in Beneficiary Countries of Tariff Preferences which Have been Produced from Materials or Components Exported from a Particular Country) of Order for Enforcement of Act on Interim Measures concerning Customs, pertaining to specially declared goods with Permission (including the cases where applied mutatis mutandis pursuant to paragraph (3) of the same Article).
  - (ix) Documents listed in any of the items of Article 31(3) (Transportation into Japan of Goods Covered under Preferential Tariffs) of Order for Enforcement of Act on Interim Measures concerning Customs, pertaining to specially declared goods with permission (excluding those goods listed in Article 51(1) (ii) of the same Cabinet Order).
- (3) When all or part of the matters to be described in the books set forth in paragraph (1) are included in the import permission or other documents set forth in the preceding paragraph, such matters may be omitted from the books.
- (4) An authorized importer shall organize the books under paragraph (1) and documents under paragraph (2) (including import permission when the preceding paragraph shall apply, the same shall apply hereinafter in this paragraph and paragraph (6)), and store such books under

paragraph (1) for 7 years from the day following the last day of the month following the month to which the date of the import permission granted for the specially declared goods with permission belongs (hereinafter referred to as “initial day” in this paragraph and the following paragraph), and the documents under paragraph (2) for 5 years from the initial day (or 7 years if books entries have been omitted pursuant to the provision of the preceding paragraph), at the head office or the principal office of the importer, or the office or other similar facilities or business/residence address of the authorized importer, which deal with the trade of specially declared goods with permission.

- (5) The storing of books and documents pursuant to the provision of the preceding paragraph on and after the day of the expiry of 5 years from the initial day may be done in the manner specified by the Minister of Finance.
- (6) In the case where the documents under paragraph (2) were submitted to the Director-General of Customs pursuant to the provisions of Customs Act and other laws and regulations concerning customs, paragraphs (3) and (4) shall not be applied after the submission.

#### (Procedures for Report of Quitting the Status as an Authorized Importer)

##### Article 4-13

The report pursuant to the provisions of Article 7-10 (Report of Quitting the Status as an Authorized Importer) of Customs Act shall be made by submitting a written report containing the following particulars to the Director-General of Customs.

- (i) Home/business address and personal/business name of the authorized importer making the report
- (ii) The fact that it has become unnecessary to apply the provision of Article 7-2(1) (Special Declarations) of Customs Act.
- (iii) Date of the authorization granted under Article 7-2(1) of Customs Act.
- (iv) Other matters that should be noted.

#### (Procedure for Revocation of Authorization)

##### Article 4-14

In a case where the Director-General of Customs revokes the authorization under Article 7-2(1) (Special Declaration) of Customs Act pursuant to the provision of Article 7-12(1) (Revocation of Authorization) of Customs Act, he/she shall notify the fact of revocation and the reason therefore to the person to whom the authorization was granted.

**【 Ordinance for Enforcement of the Customs Act 】**

(Ordinance of the Ministry of Finance)

Provision concerning AEO (Import)

(Items to be Described in the Compliance Program)

Article 1-2

The matters specified in Ordinance of the Ministry of Finance prescribed in Article 7-5 (iii) (Requirements for Authorization) of Customs Act shall be as prescribed respectively in the following items.

(i) In a case where the applicant for authorization is a corporation:

(a) The following items to establish the necessary framework for compliance of laws and regulations:

1. The name of the department that manages operations prescribed in 2 to 5 and the name of the responsible personnel and his/her title.
2. The name of the department that conducts operations regarding import declaration (which shall mean import declaration pursuant to the provision of Article 67 (Permission of Export or Import) of Customs Act, the same shall apply hereinafter) and special declaration (which shall mean special declaration prescribed in Article 7-2 (ii) (Special Declaration) of Customs Act, the same shall apply hereinafter), and the name of the responsible personnel and his/her title.
3. The name of the department that conducts the operations regarding provision of security (which shall mean provision of security ordered pursuant to the provision of Article 7-8(1) (Provision of Security) of Customs Act, including management of the said security after the provision) and payment of customs duty, national consumption tax (which shall mean national consumption tax set forth in Article 2(i) (Definition) of the Act on Collection of Domestic Consumption Tax on Imported Goods (Act No. 37 of 1955)) and local consumption tax (which shall mean local consumption tax related to import transaction set forth in Article 72-77(iii) (Meanings of the Terms Related to Local Consumption Tax) of The Local Tax Act (Act No. 226 of 1950) (hereinafter referred to as “management of security and tax payment” in this Article), and the name of responsible personnel and his/her title.
4. The name of the department that conducts the operations regarding cargo control of specially declared goods (which shall mean specially declared goods prescribed in Article 7-2(2) of Customs Act, the same shall apply hereinafter), and the name of responsible personnel and his/her title.
5. The name of the department and the name and title of the personnel in charge of internal audit regarding compliance of laws and regulations.

(b) Concrete description of the operations and process of departments described in (a)1 to 5.

(c) The names of the rules and their objectives, which stipulate the matters to be followed by the board members, representatives, managers and other employees, in order to

- assure the compliance of laws and regulations (excluding Customs Act and other customs related laws and regulations).
- (d) Matters related to the management and guidance of operations conducted by the business partner of the applicant, in a case where the applicant delegates its operation, such as import declaration, management of security and tax payment, or cargo control of specially declared goods, to its business partner.
  - (e) Communication channels with Customs and crisis management when a case in breach of laws and regulations occurs.
  - (f) Matters concerning the development, maintenance and management of books and documents (which shall mean books and documents prescribed in Article 7-9(1) (Maintenance of Books, etc.) of Customs Act, the same shall apply hereinafter in this Article).
  - (g) Matters concerning the financial conditions (including account books and other financial documents, the same shall apply in (g) of the following item, Article 4-5 (i)(g) and (ii)(g), Article 7-4(i)(g) and (ii)(g), Article 9(i)(g) and (ii)(g) and Article 9-7(i)(g) and (ii)(g)).
  - (h) Matters concerning education and training necessary for observation of laws and regulations, for the board members, representatives, managers and other employees.
  - (i) Matters concerning punitive measures.
  - (j) Other matters that should be noted.
- (ii) In a case where the applicant for authorization is not a corporation:
- (a) Matters for compliance of laws and regulations, as listed below:
    1. The name of the responsible personnel for the operations prescribed in 2 to 5.
    2. The name of the personnel who conducts import declaration, etc.
    3. The name of the personnel who conducts management of security and tax payment.
    4. The name of the personnel who conducts cargo control of specially declared goods.
    5. The name of the personnel who conducts internal audit regarding compliance of laws and regulations.
  - (b) The concrete description of the operations and processes prescribed in (a) 1 to 5.
  - (c) The names of the rules and their objectives that regulate the matters to be followed in order to assure the applicant's compliance of laws and regulations (excluding Customs Act and other customs related laws and regulations).
  - (d) Matters related to the management and guidance of the operations conducted by the business partner of the applicant, in a case where the applicant delegates its operation, such as import declaration, management of security and tax payment, or cargo control of specially declared goods, to its business partner.
  - (e) Communication channels with Customs and crisis management when a case in breach of laws and regulations occurs.
  - (f) Matters concerning the development, maintenance and management of books and documents.
  - (g) Matters concerning the financial conditions.
  - (h) Other matters that should be noted.