

# Amendment to Import Declaration Items and Customs Procedure Agent System

The imports of cargo transacted through online shopping platforms and other means have been increasing due to the expansion of cross-border E-commerce (EC). A large number of smuggling of illegal drugs and goods infringing intellectual property rights has been detected. Furthermore, tax evasion cases by declaring unreasonably low import value regarding the cargos utilizing FS (\*) are becoming apparent.

In response to such circumstances, Japan Customs has amended our import procedures in order to continuously realize both the effective border enforcement and the appropriate collection of taxes as well as securing the smooth import.

【\* What is the “cargos utilizing FS”?】

“Cargos utilizing FS” means those cargos that are being imported with the intention to be sold in Japan by making use of the EC fulfillment service, which is one of the services provided by the entities including EC service providers and which undertakes certain EC operations such as order receipt, inventory control, packing, shipment, delivery and bill collection.

## Amendment① (Effective as of 1<sup>st</sup> October 2023)

- To add “address and name of importers,” which is currently required to be included in the import declaration form, to the import declaration items that are legally-mandatory in the Order for Enforcement of the Customs Act.
- To clarify the eligibility of importers. (The details are explained overleaf.)
- To add items including “relationship between notifier and Customs Procedure Agent” in the notification form for Customs Procedure Agent, and to attach thereto a copy of the delegation contract with Customs Procedure Agent.
- To establish a rule that enables the Director-General of Customs to designate a person as the Customs Procedure Agent. When a nonresident does not respond to the request by the Director-General of Customs to select and notify Japan Customs of the Customs Procedure Agent, the Director-General of Customs may designate a person who has certain relationships with the nonresident as the Customs Procedure Agent.

## Amendment② (Effective as of 12<sup>th</sup> October 2025)

To add following items to the import declaration items:

- Whether a cargo is transacted through EC platforms (B2C cargo) or not.
- Name of the EC platform and other elements if a cargo is transacted through EC platforms.
- Place of delivery after the import permission.



“Appropriate collection of taxes”  
“Ensuring a safe and secure society”  
“Trade facilitation”

Japan Customs HP: <https://www.customs.go.jp>



# Clarification of the eligibility of importers

Japan Customs has clarified the eligibility of importers in accordance with regulation on General Notification of the Customs Act because importers need to understand the information related to the import cargo so as to undertake the responsibility to make the import declaration appropriately. Please be noted when you make import declaration.

## Amendment (Effective as of 1<sup>st</sup> October 2023)

- Regarding a cargo imported under import transaction, an importer is equivalent to “a person who imports a cargo” defined in Article 6-1 (1), General Notification of the Customs Act.
- In the cases other than above, an importer is a person who has a right to disposition of the import cargo at the time of import declaration. If there is another person who acts on the purpose of the import\*, that person is also included.

【\* The examples of a person who acts on the purpose of the import】

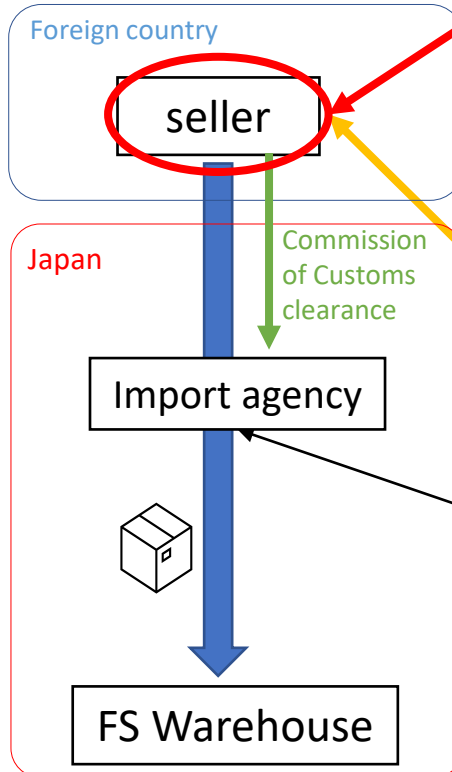
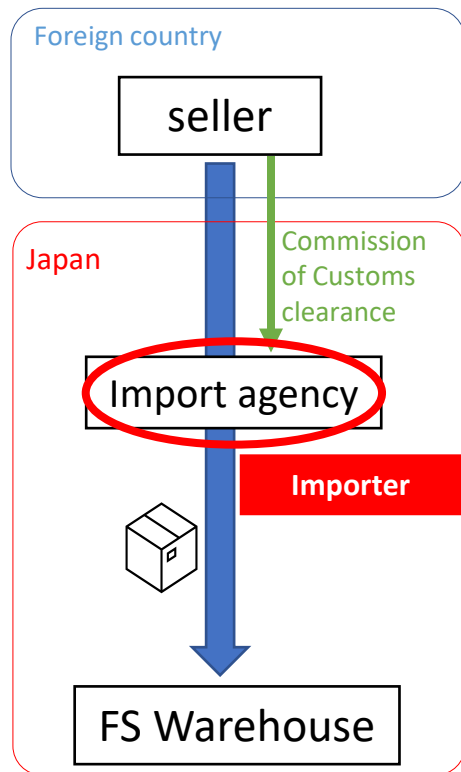
In case of a cargo imported:

- under lease contracts, a person who rents and uses the cargo.
- for consignment sales, a person who sells the cargo in the name of himself/herself (trustee) by accepting the commission.
- for processing or repairing, a person who processes or repairs the cargo.
- for disposal, a person who disposes the cargo.

The example of the case in which the importer should be changed.

Before effective (until 30<sup>th</sup> September 2023)

Post-effective (as of 1<sup>st</sup> October 2023)



Importer

Need to select and notify Japan Customs of Customs Procedure Agent when a nonresident makes import declaration.

It is noted that an import agency who only commissioned the procedures cannot act as an importer.



Please find Japan Customs website (QR code attached) regarding this amendment and contact details.

