



Advance Ruling

-Japan's experience-

WTO Trade Facilitation Committee 2019

12-13 February, 2019
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Japan Customs
Customs and Tariff Bureau
Ministry of Finance

Legal Basis

Trade Facilitation Agreement, Article 3

- “Shall issue an advance ruling” : Origin, Classification
- “Encouraged to provide” : Valuation, Duty reduction and exemption
- Imported Goods

Customs Law, Article 7(3)

- “Shall endeavor to”
- Origin, Classification, Valuation, Duty reduction and exemption
- Imported goods

DG’s Decree of Customs Law

- Procedures for written request
- Procedures for oral request
- Procedures for request through internet (started on April 1, 2013)

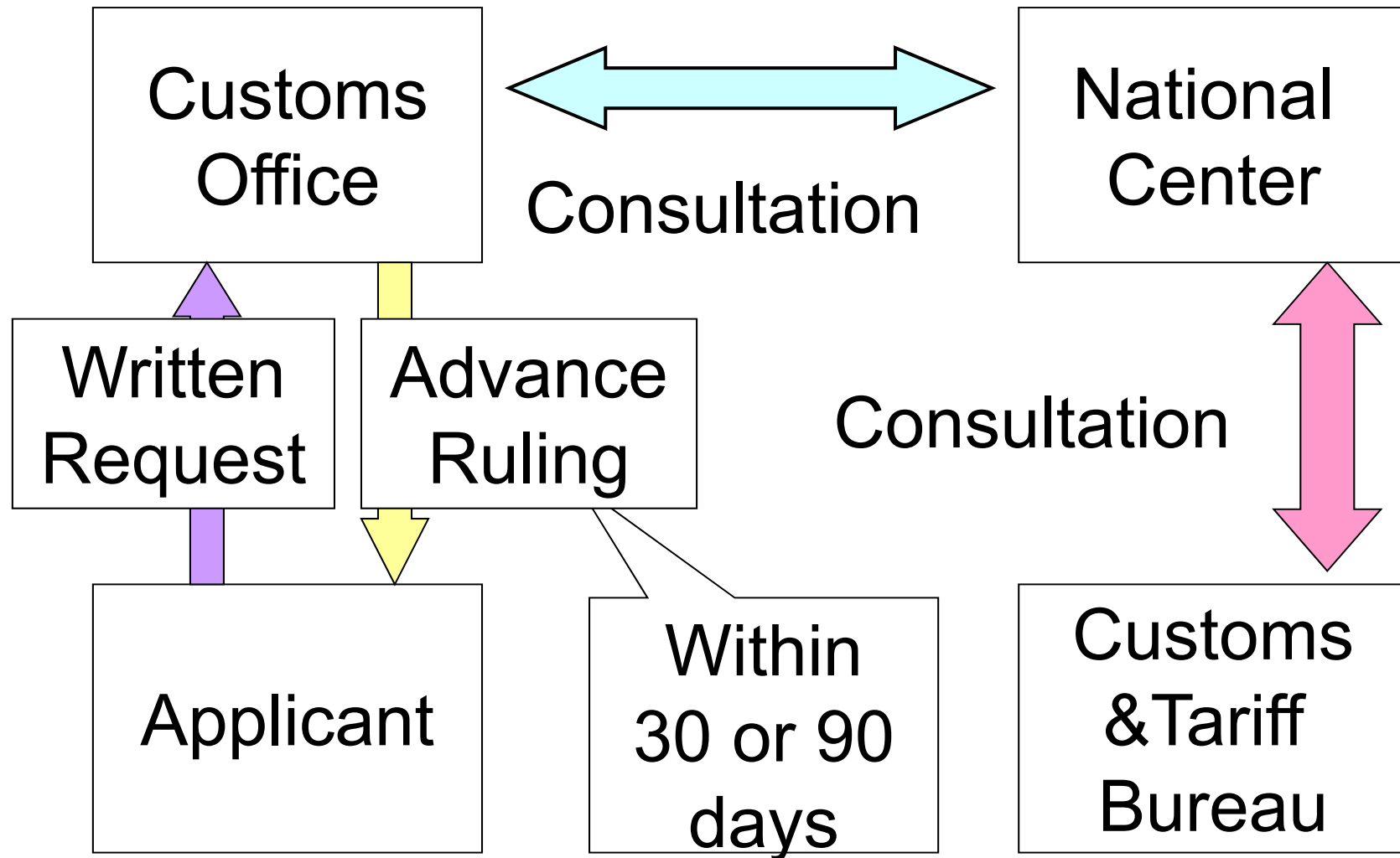
Benefits

- Valid for 3 years
- Respected by Customs

Invalidation

- More than 3 years since the issuance
- Differences of descriptions from actually declared goods
- Revisions of the related laws or regulations

Procedure of Issuance (Overview)



*Origin, Classification, Duty reduction and exemption :30days

Valuation:90days

File NO.

Registered NO.

*** Provisional Translation**

Request from for Advance Ruling(C-1000)

Date of Inquiry Year/Month/Day TO Director-General of TOKYO CUSTOMS	Name, Address, and signature of an Inquirer		Registered Code of Importer	
	Name, Address, and signature of a Proxy (Person in charge) (Telephone number)			
I hereby make a request for ruling on the origin with respect to the following commodity concerning to apply of tariff rate of <input type="checkbox"/> WTO <input type="checkbox"/> EPA <input type="checkbox"/> GSP <input type="checkbox"/> Others.				
General or commercial name of the commodity		Manufacture site Manufacturer		Customs office where import declaration will be filed
Status of merchandise	<input type="checkbox"/> Arrived <input type="checkbox"/> NOT yet arrived	Reference Materials (Return/ NOT return)	Samples, Drawings, Catalogues , documents, Explanatory Notes, or Others ()	
Possible date of Contract; Possible date of importation; Time of planning for import Quantity, Value, special request, Investment, whether there is a plan for long term contract			Whether there are former example of advance ruling of same or similar goods in question	
Explanation of the merchandise (manufacturing process in relevant countries, or other specific matters concerning to manufacturing, etc.)				
I have an opinion on the origin of goods as below. (<input type="checkbox"/> YES <input type="checkbox"/> NO)				
Disclosure	OK/ NO	The reason for No disclosure		
Period to be disclosed	() days (within 180 days)		Additional material	Request/ Submit

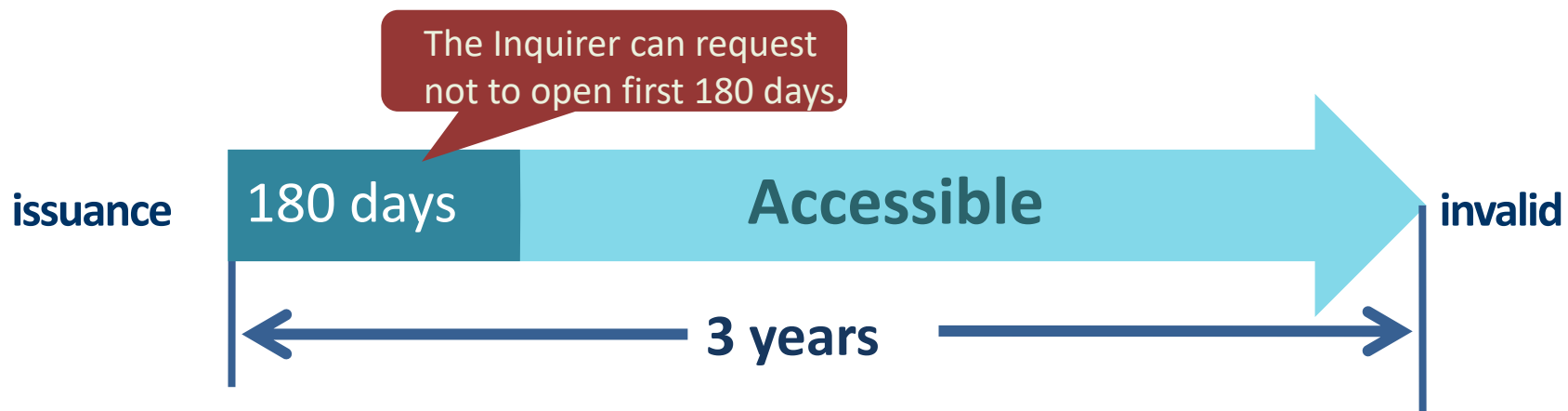
Please refer to overleaf Notes.

The number of Advance Ruling

- **Origin:** Over 500 cases per year
- **Classification:** Over 5,000 cases per year
- **Valuation:** Around 5 cases per year

Publication

- For improving the transparency of Customs determination, Issued advance rulings are publicly available on the Customs website after the reply in principle.
- In case that the inquirer or related stakeholders may suffer from a loss because of its publication, the inquirer can request the Customs Officer not to publish the contents of advance rulings for up to 180 days.



Public Awareness

《Customs Website, Customs Answer(Q&A)》

《Leaflet》

1402 Advance Ruling on Customs Valuation

• Summary

Advance rulings on Customs valuation are advices on how certain laws and regulations will be interpreted or applied to the imported goods in question for the purpose of Customs valuation. In principle, rulings are issued in writing in reply to documentary inquiries submitted by importers or other interested persons.

• Validity of issued rulings

Issued rulings in writing will be respected by Customs at the time of import and value declarations during an effective period of three years maximum from the date of issuance, except when the treatment changes due to the revision of laws and regulations and other specific reasons. Please note that answers to inquiries made verbally will not be respected by Customs at the time of import and value declarations.

• Procedures

For inquiries, a request form is required to be submitted by completing “Request of Advance Ruling for Customs valuation” (Customs Form C1000-6) including facts of transaction with supporting documents such as a copy of sales contract for the goods in question.

The requested regional Customs will examine the submitted form and related documents and issue a ruling in the form of “Answer of Advance Ruling for Customs valuation” (Customs Form C1000-9).

Customs endeavors to issue rulings as early as possible within 90 days of receiving a request.

For a request for the review of the issued ruling, “Request for review of Advance Ruling for Customs valuation” (Customs Form C1001-1) is required to be submitted to the regional Customs which has issued the ruling within two months of the following day of issuance or delivery of the ruling.

• Publication of issued rulings

In principle, all the issued rulings will be made available to the public on the Customs website as they may serve as references for interested persons to submit accurate import declarations. Any information contained in the ruling that would identify a specific party is not disclosed. The person who received a ruling may request for an embargo period not exceeding 180 days.

Contact list for Inquiries about Advance Rulings on Customs Valuation・・・

輸入者の皆様へ

関税評価 についての

文書による事前告示

をご利用ください

1. 概要

関税評価に関する事前告示は、輸入者の皆様が納税申告を適切に行うことができるように、関税法第7条第3項に基づいて、輸入予定貨物に係る関税評価上の取扱い（法令の解釈・適用等）に関する照会に対して税関が回答を行うもので、当該照会及び回答は、原則として文書により行うこととしています。

2. 回答の効果

文書による照会に対する文書回答の内容は、有効期限（最長3年間）内に行われた当該文書照会・回答の対象取引に係る納税申告の審査上税関により尊重されることとなります（法令の改正等により取扱いが変わった場合を除きます）。また、照会者は、文書回答の内容と異なる見解を有するときは、意見の申出を行い、税関に対して再検討を要請することができます。

口頭による照会に対する口頭回答の内容は、納税申告の審査上尊重されるものではなく、また、意見の申出を行い、税関に対して再検討を要請することはできません。

3. 手続及び要件等

文書回答は、必要事項（取引の概要など）を記載した「事前告示に関する照会書（関税評価照会用）（税関様式C第1000号-6）」1通と審査に必要なその他の資料（売買契約書など）を、照会貨物の主要な輸入予定地を管轄する税関に提出することにより求めることができます。

なお、次のような所定の要件を満たしている必要があります。

- ・課税価格の計算の基礎となる事実についての法令の解釈等に関する照会であること
- ・具体的な取引内容が確定した貨物又は将来行う予定の取引で個別具体的な資料の提出が可能なものに関する貨物に係る照会であること（仮定の事実関係に基づく照会でないこと）

税関は、照会書を受領してから、原則として90日以内の儘早期に文書回答を行うように努めることとしています。

4. 文書回答内容の公開

文書回答の内容は、照会者以外の輸入者にとっても適正な納税申告を行ううえで参考となるものであることから、税関ホームページにて原則として公開されます。

なお、公開により照会者が不利益を被るおそれがある場合で、照会者から非公開期間（180日を越えない期間）設定の要請があったものについては、当該非公開期間後に公開されます。

ただし、非公開期間経過後も、公にすることにより照会者の競争上の地位その他の正当な利益を害するおそれのある情報等、情報公開法に定める不開示情報に該当すると考えられる部分や法令上の守秘義務に抵触すると考えられる部分は公開されません。（照会者名は原則非公開）

（お問い合わせ先） 東京税関 業務部 首席関税評価官部門

（電話 03-3599-6411）



Thank you for your kind attention.