

## Customs Brokerage Fees (maximum charges) for Customs Clearance Procedures

Effective Oct. 1, 2011

Types of Customs Service		unit	Fees(in Yen)
① Export (Reshipment) Declaration		one	5,900
	Simplified Customs Clearance for small amount cargo	"	4,200
② Import Declaration	Payment of duty by self-assessment (including pre-arrival examination)	"	11,800
	Simplified customs Clearance for small volume cargo	"	8,600
	Payment of duty by official assessment	"	10,500
	Simplified Customs Clearance for small volume cargo	"	7,800
	Withdrawal from bonded warehouse and withdrawal from integrated bonded area (excluding processed, manufactured or displayed goods)	"	7,000
	Simplified Customs Clearance for small volume cargo	"	5,100
③ Application for storage of goods in the bonded area		"	7,000
④ Application for bringing goods into the bonded manufacturing warehouse		"	7,000
⑤ Application for storage of goods in bonded display area		"	7,000
⑥ Application for storage of goods in the integrated bonded area		"	7,000
⑦ Application for receipt of goods prior to import permit		"	5,100
⑧ Declaration for loading of ship's (aircraft's) stores of foreign goods		"	5,100
⑨ Declaration for transportation of foreign goods		"	5,100
⑩ Other declarations, applications and reports		"	1,300
⑪ Issuing transcripts of declarations, permits and approvals		"	200
⑫ Additional charges		"	50% of the fee

## Remarks

1. Usual procedures accompanying or proceeding the following declarations or applications as mentioned above in (1) through (9), such as attendance at inspection, writing out applications for exemption of customs duty, and so on, are considered to be part of such declarations and applications.  
Declaration for pre-arrival examination, mentioned above (2) "Import Declaration", refers to the declaration for pre-arrival examination stated in the section "Pre-arrival Examination System" (Notification 251 of Customs and Tariff Bureau, 30 March 2000).
2. The rates of import declaration as mentioned in (2) above apply to import declaration for taking goods out of the hozei manufacturing warehouse and the integrated hozei area (limited only to processed, manufactured, displayed goods). The rates can be divided into two categories: payment of duty by self-assessment and by official-assessment.
3. The rates for simplified customs clearance for small volume cargo are applied to the following procedures:
  - (1) Submission of lists of loading and unloading containers based on the regulations on special exception of the Customs Law (Government Ordinance Notification 257, issued in 1971), Article 2 "Procedure of Import and Export of Container" in relation to enforcement of the custom tariff regarding international transportation of cargo (TIR) under the guarantee of customs tariff on container and the International Road Transportation Note; and
  - (2) Declaration of import and export according to Customs Notes (ATA carnet).
4. When export (reshipment) declaration or declaration for loading articles of foreign ship's (aircraft) is also used as customs transportation declaration, the rates for customs transportation declaration as indicated in (9) above cannot be separately charged.
5. The rates concerning "other declaration, applications and reports" in (10) above can be charged only when declaration, etc., is made independently of any other procedures (when, for example, the owner of a warehouse asks to take the procedures to report the disposal of foreign cargo, etc.) and when a declaration, etc., is not commonly linked to any main procedures (when, for example, procedures for the seeking execution of procedures outside business hours, and others, are taken).
6. Additional charges mentioned in (12) can be charged in the following cases;
  - (1) When a declaration concerning valuation of import goods, a declaration for amendment of customs duty, making a request for revision of customs duty, or other similar declarations are included in an import declaration procedure, and the amount of paper work involved justifies additional charges;
  - (2) When in drawing up a declaration for export and import, a special amount of work is required to determine the classification unit of the Tariff Schedules annexed to the Customs Tariff Law (including the categorization of their statistical numbers) and to calculate quantity or costs of goods;
  - (3) When a special amount of work is required to handle refunds of customs duty;
  - (4) When a special amount of work is involved in inspection and analysis of customs;
  - (5) When a special amount of work is required to divide up a declaration of cargo consigned in each case; and
  - (6) When any other extra work is done, in comparison with an ordinary case
7. In case of declarations of export (reshipment), import (including application of storage of goods in or outside, bringing goods in or out, or storage of goods in the hozei display area, integrated hozei area, and receipt of goods prior to import permit) and amendment, the unit of the rate

applied to a declaration consisting of several categories is as follows:

- (1) In the case of export (reshipment), declaration consisting of up to three categories is considered as one unit, while in the case of declaration in excess of three categories and up to every five categories per case, declaration is considered as one unit, and the number of units is added accordingly.
  - (2) In the case of import, declaration consisting of up to two categories is considered as one unit, while in the case of declaration in excess of two categories and up to every four categories per case, declaration is considered as one unit, and the number of units is added accordingly.
8. The maximum rate for handling packages, accompanied articles, consignment, and unaccompanied articles is 70% of the basic rates.
  9. Ordinary expenses such as those of paper or transport expenses incurred in usual customs procedures are included in the basic rates. However, actual expenses may be charged separately for such special items as cost of labor required to open and transport cargo for the purpose of inspection, shipping expenses, and transport expenses incurred in making declarations, applications and reports to distant Customs offices and attending inspections in distant areas.

[ Procedures Free of Charges ]

The rate mentioned above is not applied to the following procedures (including the remarks):

- (1) Declaration regarding the evaluation of import cargo (only for declaration based on the comprehensive declaration, Article 4, paragraph 3 of the Cabinet Order for Enforcement of the Customs Law)
- (2) Declaration for special exemption (excluding the case where the procedures are simultaneously requested by a client in regard with the import declaration of the designated cargo (under the provision of Special Declaration, Article 7-2, paragraph 1 of the Customs Law, the same is applied to (6) below) of the relevant special exemption regarding the designated cargo)
- (3) Declaration of approval and designation of special exemption, based on Article 7-2 paragraph 1 of the Customs Law
- (4) Declaration of approval of exception to import declaration, based on Article 67-3 paragraph 1 of the Customs Law
- (5) Declaration of amendment (only for declaration after getting the permission of import)
- (6) Claim of correction (only for declaration after getting the permission of import)
- (7) Declaration of import of cargo designated as a special exemption (excluding the case where the declaration of the said special exemption is simultaneously requested by a client)

For further information:

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