

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

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Committee on Customs Valuation

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INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

Checklist of Issues

Addendum

JAPAN

At its meeting held on 5 May 1981, the Committee on Customs Valuation decided, *inter alia*, that Parties should reply in writing to the points contained in the revised checklist of issues relating to national legislation on customs valuation (VAL/2/Rev.1).

The reply submitted by the delegation of Japan is reproduced hereunder.

1(a)(i). Customs Tariff Law (hereinafter referred to as "Law"):

- 1st sentence of paragraph 2, Article 4
- sub-paragraph (4), paragraph 2, Article 4
- proviso to paragraph 2, Article 4

Cabinet Order for Enforcement of the Customs Tariff Law (hereinafter referred to as "Cabinet Order"):

- Article 1-5
- Article 1-7

Definition
of "family"

Cabinet Order: sub-paragraph (8) of Article 1-7

Note: It is the established interpretation that for the purposes of sub-paragraph (8) of Article 1-7 of the Cabinet Order, "members of the same family" means relatives as prescribed by Article 725 of the Civil Code.

According to Article 725 of the Civil Code, the persons mentioned below are relatives:

1. Relatives by blood up to the sixth degree of relationship;

2. Spouses;

3. Relatives by affinity up to the third degree of relationship.

1(a)(ii). No. (Whether a relationship has influenced the price is to be examined on a case-by-case basis.)

Law: - sub-paragraph (4), paragraph 2, Article 4
- proviso to paragraph 2, Article 4

1(a)(iii). Customs Law: Article 7-4

Note: This Article provides that the Director-General of Customs is required to give necessary information on his decisions in writing.

1(a)(iv). Law: proviso to paragraph 2, Article 4

Cabinet Order: Article 1-5

1(b). Law: Article 4-5

2. Law: paragraph 3, Article 4-3

Note: The option is to be made usually at the time of import declaration. (Customs Law: Article 7)

3. Law: - proviso to paragraph 1, Article 4-3
- sub-paragraph (2), paragraph 1, Article 4-3

Note: The request is to be made usually at the time of import declaration. (Customs Law: Article 7)

4. Law and Cabinet Order: no provision

5(a). Law: Article 4-4

Cabinet Order: Article 1-10

5(b). Customs Law: Article 7-4

Note: This article provides that the Director-General of Customs is required to give necessary information on his decisions in writing.

- 5(c). Law: Article 4-4
Cabinet Order: sub-paragraph (2), Article 1-10
6. Japan uses a c.i.f. system.
Law: - 1st sentence of paragraph 1, Article 4
- sub-paragraph (1), paragraph 1, Article 4
7. Public announcement is made by the Director-General of Customs at notice board of Customs.
Law: Article 4-7
Ministry of Finance Ordinance No. 9 of 1973.
8. The National Public Service Personnel
Law: Article 100 (the obligation of secrecy)
- 9(a). (1) Customs Law: Article 89
Note: This Article provides that any person may raise a protest if he is not satisfied with a decision made by the Director-General of Customs.
- (2) Administrative Complaint Investigation Law: Article 5
Note: This Article provides that a request for investigation concerning the decision made by the Director-General of Customs may be made to the Minister of Finance.
- (3) Administrative Case Litigation Law: Article 8
Note: This Article provides that one can institute a suit for reversal of administrative decision.
- 9(b). Administrative Complaint Investigation Law: paragraph 5, Article 47
Note: This article provides that the Director-General of Customs is required to inform the protesting party of his right to further appeal to the Minister of Finance.

- 10(a). (i), (ii) and (iv): published in the Official Gazette (Kampo)
- 10(a). (iii): published from time to time.
- 10(b). No.
- 11(a). Customs Law: Article 73 (Delivery of Goods Prior to Import Permit)
- Cabinet Order for Enforcement of the Customs Law:
Article 63 (Application for Approval of Delivery of Goods Prior to Import Permit)
- 11(b). Customs Law: Article 9-5 (Security)
- 12(a). Customs Law: Article 7-4
- Note: This Article provides that the Director-General of Customs is required to give necessary information on his decisions in writing.
- 12(b). No.
13. Some of the Interpretative Notes are included in the Law or the Cabinet Order.