



[Import] Duty Exemption for Re-import (Article 14 No. 10 of the Customs Tariff Law) - FedEx handling

When you import the items exported from Japan, which have no changes from their original specifications and shapes, the items would be subjected to Duty Exemption for Re-import under Article 14 No. 10 of the Customs Tariff Law.

FedEx will carry out the process for the exemption when we receive a request from the importer in advance with some exceptions.

Please note that items that have received exemption from consumption tax (input tax credit procedure) under Article 7, Paragraph 1 (Export Tax Exemption, etc.) or Article 8, Paragraph 1 (Exemption related to the transfer of exported goods at export sales locations) of the Consumption Tax Act when exporting are not eligible for re-import exemption.

[Required documents]

- Each copy of the Export Declaration, Commercial Invoice, and Air Waybill for the shipment exported from Japan.
- A copy of the order sheet or the email between the importer and the exporter indicating the circumstances of re-import, if the purpose of re-import into Japan is not clearly described on the Commercial Invoice.
- A copy of the packing list for export or a similar list which indicates that the item has the same serial number showing identity and not changed its shape and specific character, if specific information for the shipment (such as serial number) is not written on the Commercial Invoices for import and export.
- Other documents asked to submit by customs.

[Note]

- The application of duty exemption for re-importation is subject to the decision of the customs officer in charge at the customs office of the destination location. FedEx will not be able to provide you with any information regarding duty exemption in advance.
- If you wish to obtain a re-import tax exemption, please confirm the shipping date within four weeks and inform our customer service by one business day before the arrival date of the shipment. Please note that if the shipment cannot be confirmed within four weeks from your request, the request for re-import tax exemption will be automatically canceled.
- If you wish to request duty-free re-importation, please notify our customer service department at least one business day prior to the date of shipment arrival.
- For items that do not have serial numbers (e.g., clothing, jewelry, pearls, artwork, etc.), we are not able to apply for duty-free re-importation as these items are not usually accepted for duty-free re-importation by customs.
- A content inspection (for a [service fee](#)) may be required to confirm the identity of the goods at the time of export and re-import.
- Please note that in the case of tax exemption, it may take longer than usual for the declaration to be approved due to content inspection and prior confirmation with customs office.



For reference and information on duty exemption for re-import, please also visit the following Japan Customs website.

<http://www.customs.go.jp/>