

関税法（暫定版） Customs Act (Tentative translation)

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第一章 総則

Chapter I General Provisions

第一節 通則

Section 1 General Rules

(趣旨)

(Purpose)

第一条 この法律は、関税の確定、納付、徴収及び還付並びに貨物の輸出及び輸入についての税関手続の適正な処理を図るため必要な事項を定めるものとする。

Article 1 This Act provides for the matters necessary for proper management of the customs procedures for determination, payment, collection and refund of customs duty, and, for exportation and importation of goods.

(定義)

(Definitions)

第二条 この法律又はこの法律に基づく命令において、次の各号に掲げる用語は、当該各号に掲げる定義に従うものとする。

Article 2 (1) For the purposes of this Act and the orders based on this Act, the definitions of the terms set forth in the following items shall be as prescribed respectively in these items:

- 一 「輸入」とは、外国から本邦に到着した貨物（外国の船舶により公海で採捕された水産物を含む。）又は輸出の許可を受けた貨物を本邦に（保税地域を経由するものについては、保税地域を経て本邦に）引き取ることをいう。
- (i) "importation" means withdrawal into Japan (with respect to goods withdrawn through a bonded area, withdrawal of such goods into Japan through a bonded area) of goods which have arrived in Japan from abroad (including marine products taken from the open sea by a foreign vessel) or goods the exportation of which has been permitted;
- 二 「輸出」とは、内国貨物を外国に向けて送り出すことをいう。
- (ii) "exportation" means shipping domestic goods to a foreign country;
- 三 「外国貨物」とは、輸出の許可を受けた貨物及び外国から本邦に到着した貨物（外国の船舶により公海で採捕された水産物を含む。）で輸入が許可される前のものをいう。
- (iii) "foreign goods" means goods the exportation of which has been permitted and goods arrived in Japan from abroad (including marine products taken from the open sea by a foreign vessel) for which import permission has yet to be granted;
- 四 「内国貨物」とは、本邦にある貨物で外国貨物でないもの及び本邦の船舶により公海で採捕された水産物をいう。
- (iv) "domestic goods" means goods, other than foreign goods, which are placed in Japan and marine products taken from the open sea by a Japanese vessel;
- 四の二 「附帯税」とは、関税のうち延滞税、過少申告加算税、無申告加算税及び加重加算税をいう。
- (iv)-2 "accessory tax" means any of such customs duties as delinquent tax, additional tax for under report, additional tax for non-declaration and heavy additional tax;
- 五 「外国貿易船」とは、外国貿易のため本邦と外国との間を往来する船舶をいう。
- (v) "vessel engaged in foreign trade" means a vessel coming and/or going between Japan and a foreign country for the purpose of foreign trade;
- 六 「外国貿易機」とは、外国貿易のため本邦と外国との間を往来する航空機をいう。
- (vi) "aircraft engaged in foreign trade" means an aircraft coming and/or going between Japan and a foreign country for the purpose of foreign trade;
- 七 「沿海通航船」とは、本邦と外国との間を往来する船舶以外の船舶をいう。
- (vii) "coasting vessel" means a vessel other than a vessel coming and/or going between Japan and a foreign country;
- 八 「国内航空機」とは、本邦と外国との間を往来する航空機以外の航空機をいう。
- (viii) "domestic aircraft" means an aircraft other than an aircraft coming and/or going between Japan and a foreign country;
- 九 「船用品」とは、燃料、飲食物その他の消耗品及び帆布、綱、じょう器その他これらに類する貨物で、船舶において使用するものをいう。
- (ix) "vessel's stores" means fuel, beverages, foods and other consumable goods,

sail-cloth, rope, utensils and other similar goods, to be used on board a vessel;

十 「機用品」とは、航空機において使用する貨物で、船用品に準ずるものをいう。

(x) "aircraft's stores" means goods equivalent to vessel's stores, to be used on board an aircraft;

十一 「開港」とは、貨物の輸出及び輸入並びに外国貿易船の入港及び出港その他の事情を勘案して政令で定める港をいう。

(xi) "open port" means a port designated by Cabinet Order, taking into account exportation and importation of goods, entry and departure of vessels engaged in foreign trade and other circumstances;

十二 「税関空港」とは、貨物の輸出及び輸入並びに外国貿易機の入港及び出港その他の事情を勘案して政令で定める空港をいう。

(xii) "customs airport" means an airport designated by Cabinet Order, taking into account exportation and importation of goods, entry and departure of aircraft engaged in foreign trade and other circumstances;

十三 「不開港」とは、港、空港その他これらに代り使用される場所で、開港及び税関空港以外のものをいう。

(xiii) "closed port" means a sea port, airport or any other place used in lieu thereof, other than an open port and a customs airport.

2 前項第一号、第三号及び第四号に規定する公海で採捕された水産物には、本邦の排他的経済水域の海域及び外国の排他的経済水域の海域で採捕された水産物を含むものとする。

(2) Marine products taken from the open sea as provided for in items (i), (iii) and (iv) of the preceding paragraph shall include marine products taken from the waters within the exclusive economic zone of Japan and from the waters within the exclusive economic zone of a foreign country.

3 外国貨物が輸入される前に本邦において使用され、又は消費される場合（保税地域においてこの法律により認められたところに従つて外国貨物が使用され、又は消費される場合その他政令で定める場合を除く。）には、その使用し、又は消費する者がその使用又は消費の時に当該貨物を輸入するものとみなす。

(3) In cases where any foreign goods are used or consumed in Japan prior to their importation (excluding the case where foreign goods are used or consumed in a bonded area in accordance with the provisions of this Act or such other cases as may be prescribed by Cabinet Order), they are deemed to be imported at the time of such use or consumption by a person who uses or consumes such goods.

第二節 期間及び期限

Section 2 Period and Time-Limit

(期間の計算及び期限の特例)

(Special Provisions for Computation of Period and for Time-Limit)

第二条の二 国税通則法（昭和三十七年法律第六十六号）第十条（期間の計算及び期限の特例）の規定は、この法律又は関税定率法（明治四十三年法律第五十四号）その他の関税に関する法律の規定による期間の計算及び期限について準用する。

Article 2-2 Article 10 (Special Provision for Computation of Period and for Time-Limit) of the Act on General Rules for National Taxes (Act No. 66 of 1962) applies mutatis mutandis to calculation of period and to time-limit, as prescribed by this Act, the Customs Tariff Act (Act No. 54 of 1910) and other laws relating to customs duty.

（災害による期限の延長）

(Extension of Time-Limit due to Disaster)

第二条の三 特定災害（震災、風水害、火災その他政令で定める災害であつて、財務大臣が指定したものをいう。以下同じ。）により相当な損害を受けた地域として財務大臣が指定する地域（以下この条及び第百二条の二（災害による手数料の還付、軽減又は免除）において「指定地域」という。）に当該特定災害が発生した時に住所又は居所を有していた当該特定災害の被災者に係るこの法律又は関税定率法その他の関税に関する法律に基づく申請、請求、届出その他書類の提出、納付又は徴収（以下この条において「申請等」という。）に関する期限で、当該特定災害が発生した日から財務大臣が当該特定災害による当該指定地域への影響の程度を勘案して別に定める日（以下この項及び第四項において「指定日」という。）までの間に到来するものについては、当該期限を指定日の翌日まで延長する。

Article 2-3 (1) In the event that an area is designated by the Minister of Finance as an area substantially damaged by a designated disaster (i.e., earthquake, wind or flood damage, fire or such other disaster as may be prescribed by Cabinet Order, designated by the Minister of Finance; hereinafter the same applies) (hereinafter such area is referred to as "designated area" in this Article and Article 102-2 (Refund of, Reduction of, or Exemption from Fees due to Disaster)), the time-limit for such application, request, notification or submission of documents, payment or collection (hereinafter in this Article referred to as "application, etc.") to be made under this Act, the Customs Tariff Act or other laws relating to customs duty as are related to the victims of the designated disaster who held their domiciles or residences in that designated area at the time of occurrence of the designated disaster shall be extended to the day following the date to be separately specified by the Minister of Finance, taking into account the extent of effects of such designated disaster on such designated area (hereinafter the date so specified is referred to as "specified date" in this paragraph and paragraph (4)), if such time-limit comes between the day of occurrence of such designated disaster and the specified date.

2 前項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning application of the preceding paragraph shall be prescribed by Cabinet Order.

3 税関長は、第一項に規定する指定地域に係る特定災害に起因するやむを得ない理由により、同項の規定により延長された申請等に関する期限までにその申請等を行うことができないと認める者があるときは、政令で定めるところにより、その理由のやんだ日から二月以内に限り、その者に係る当該延長された期限を延長することができる。

(3) If there is any person who is found to be unable to make an application, etc. within the time-limit for the application, etc., as extended pursuant to the provision of paragraph (1), for any unavoidable reason caused by the designated disaster pertaining to the designated area as provided for in the paragraph, the Director General of Customs may, pursuant to the provision of Cabinet Order, further extend the extended time-limit pertaining to that person for a period not exceeding two months from the date on which such unavoidable reason ceases.

4 税関長は、第一項に規定する指定地域に係る特定災害に起因するやむを得ない理由により、当該特定災害が発生した日以後に到来する申請等（同項に規定する被災者に係る申請等で指定日までにその期限の到来するものを除く。以下この項において同じ。）に関する期限までにその申請等を行うことができないと認める者があるときは、政令で定めるところにより、その理由のやんだ日から二月以内に限り、その者に係る当該期限を延長することができる。

(4) If there is any person who is found to be unable to make an application, etc. within the time-limit for the application, etc. which expires on or after the date of occurrence of the designated disaster (excluding the application, etc. which relates to the victims provided for in paragraph (1) and the time-limit for which expires before the specified date; hereinafter the same applies in this paragraph) for any unavoidable reason caused by the designated disaster in such designated area as provided for in the paragraph, the Director General of Customs may, pursuant to the provision of Cabinet Order, extend the time-limit pertaining to that person for a period not exceeding two months from the date on which such unavoidable reason ceases.

第三節 送達

Section 3 Service

第二条の四 国税通則法第十二条（書類の送達）及び第十四条（公示送達）の規定は、この法律又は関税定率法その他の関税に関する法律の規定に基づいて税関長又は税関職員が発する書類の送達について準用する。この場合において、国税通則法第十二条第一項ただし書及び第三項中「納税管理人」とあるのは、「関税法第九十五条第一項（税関事務管理人）に規定する税関事務管理人」と読み替えるものとする。

Article 2-4 Articles 12 (Service of Documents) and 14 (Service by Publication) of the Act on General Rules for National Taxes apply mutatis mutandis to the service of documents issued by the Director General of Customs or customs officials pursuant to the provision of this Act, the Customs Tariff Act or other

laws relating to customs duty. In this case, the term "agent for tax payment" in the proviso to paragraph (1) and in paragraph (3) of Article 12 of the Act on General Rules for National Taxes shall be deemed to be replaced with "agent for managing customs matters provided for in paragraph (1) of Article 95 (Agent for Managing Customs Matters) of the Customs Act."

第二章 関税の確定、納付、徴収及び還付

Chapter II Determination, Payment, Collection and Refund of Customs Duty

第一節 通則

Section 1 General Rules

(課税物件)

(Goods for Duty Assessment)

第三条 輸入貨物（信書を除く。）には、この法律及び関税定率法その他関税に関する法律により、関税を課する。ただし、条約中に関税について特別の規定があるときは、当該規定による。

Article 3 Customs duty shall be imposed on imported goods (excluding correspondence) under this Act, the Customs Tariff Act and other laws relating to customs duty; provided, however, that in cases where any convention provides special provisions for customs duty, such special provisions shall apply.

(課税物件の確定の時期)

(Time of Determination of Goods for Duty Assessment)

第四条 関税を課する場合の基礎となる貨物の性質及び数量は、当該貨物の輸入申告の時における現況による。ただし、次の各号に掲げるものについては、当該各号に定める時における現況による。

Article 4 (1) The nature and quantity of goods to be taken as a basis for assessment of customs duty shall be determined according to the actual conditions of such goods at the time of their import declaration; provided, however, that with respect to those set forth in the following items, such determination shall be made according to their actual conditions at the time as specified therein:

- 一 保税蔵置場又は総合保税地域に置かれた外国貨物（通常保税蔵置場又は総合保税地域に置かれる期間が長期にわたり、その間に欠減が生ずるものとして政令で定めるもの、総合保税地域において第六十二条の八第一項第二号又は第三号（総合保税地域の許可）に掲げる行為がされたもの、第三十四条（外国貨物の廃棄）の規定により税関に届け出て廃棄したもの並びに次号から第三号の二まで、第七号及び第八号に掲げるものを除く。） 第四十三条の三第一項（外国貨物を置くことの承認）又は第六十二条の十（外国貨物を置くこと等の承認）の規定により保税蔵置場又は

総合保税地域に置くことが承認された時

(i) foreign goods stored in a customs warehouse or in an integrated bonded area (excluding foreign goods prescribed by Cabinet Order as those which are usually stored in a customs warehouse or in an integrated bonded area over a long period of time and may give rise to any loss while they are so stored, foreign goods on which any of the acts set forth in item (ii) or (iii) of paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area) has been performed in an integrated bonded area, foreign goods which have been disposed upon notification to the customs pursuant to the provision of Article 34 (Disposal of Foreign Goods) and foreign goods set forth in items (ii) to (iii-2), (vii) and (viii)): at the time when they are approved to be stored in a customs warehouse or in an integrated bonded area pursuant to the provision of paragraph (1) of Article 43-3 (Approval for Storage of Foreign Goods) or Article 62-10 (Approval for Storage of Foreign Goods);

二 保税工場又は総合保税地域における第五十六条第一項（保税工場の許可）に規定する保税作業による製品である外国貨物（第七号及び第八号に掲げるもの並びに政令で定めるものを除く。）第六十一条の四において準用する第四十三条の三第一項又は第六十二条の十の規定により当該貨物の原料である外国貨物につき、保税工場若しくは総合保税地域に置くこと又は保税工場において当該保税作業に使用すること若しくは総合保税地域において第六十二条の八第一項第二号に掲げる行為をすることが承認された時

(ii) foreign goods which are products manufactured in a customs factory or in an integrated bonded area under the work using customs manufacturing procedures as provided for in paragraph (1) of Article 56 (Permission of a Customs Factory) (excluding foreign goods set forth in items (vii) and (viii) and those prescribed by Cabinet Order): at the time when foreign goods which are raw materials for such products are approved to be stored in a customs factory or in an integrated bonded area pursuant to the provision of paragraph (1) of Article 43-3, as applied mutatis mutandis pursuant to Article 61-4 or under Article 62-10, or at the time when such foreign goods are approved to be used in a customs factory for the work using customs manufacturing procedures or the acts set forth in item (ii) of paragraph (1) of Article 62-8 are approved to be performed on such foreign goods in an integrated bonded area;

三 第六十一条第一項（保税工場外における保税作業）又は第六十二条の五（保税展示場外における使用の許可）（これらの規定を第六十二条の十五において準用する場合を含む。）の規定により指定された場所にこれらの規定により指定された期間を経過した後置かれている外国貨物（前号、次号、第七号及び第八号に掲げるものを除く。）これらの規定による許可がされた時

(iii) foreign goods which are stored at a place designated pursuant to the provision of paragraph (1) of Article 61 (Work Using Customs Manufacturing

Procedures Performed outside a Customs Factory) or Article 62-5 (Permission of Use outside a Customs Display Area) (including the cases where applied mutatis mutandis pursuant to Article 62-15) after expiry of the period specified under these provisions (excluding foreign goods set forth in items (ii), (iii-2), (vii) and (viii)): at the time when permission prescribed in these provisions is given;

三の二 保税展示場又は総合保税地域に入れられた外国貨物のうち、保税展示場又は総合保税地域における販売又は消費を目的とするもの、保税展示場において外国貨物に加工し、又はこれを原料として製造して得た製品（政令で定めるものを除く。）その他これらに類する貨物で政令で定めるもの（第三十四条の規定により税関に届け出て廃棄したもの並びに第二号、第七号及び第八号に掲げるものを除く。）第六十二条の三第一項（保税展示場に入れる外国貨物に係る手続）の規定による承認又は第六十二条の十一（販売用貨物等を入れることの届出）の規定による届出がされた時

(iii)-2 foreign goods brought into a customs display area or into an integrated bonded area, intended for sale or consumption in the customs display area or in the integrated bonded area, products processed to foreign goods, or manufacturing from the foreign goods in a customs display area (excluding such products as may be prescribed by Cabinet Order) and such other similar goods as may be prescribed by Cabinet Order (excluding those disposed upon notification to the customs pursuant to the provision of Article 34 and those set forth in items (ii), (vii) and (viii)): at the time when approval prescribed in paragraph (1) of Article 62-3 (Procedures Pertaining to Foreign Goods to be Brought into a Customs Display Area) is given or when a notification prescribed in Article 62-11 (Notification of Bringing Goods for Sale) is made;

三の三 保税展示場に入れられた外国貨物で第六十二条の六第一項（許可の期間満了後保税展示場にある外国貨物についての関税の徴収）の規定により関税を徴収されるもの（第二号、前号、第七号及び第八号に掲げるものを除く。）当該関税を徴収すべき事由が生じた時

(iii)-3 foreign goods brought into a customs display area, for which customs duty is to be collected pursuant to the provision of paragraph (1) of Article 62-6 (Collection of Customs Duty on Foreign Goods Stored in a Customs Display Area after Expiry of the Period of Permission) (excluding those set forth in items (ii), (iii-2), (vii) and (viii)): at the time when circumstances warrant collection of the customs duty;

四 保税地域にある外国貨物又は第三十条第一項第二号（外国貨物を置く場所の制限）の規定により税関長の許可を受けた外国貨物で、亡失し、又は滅却されたもの（第一号、第二号、第三号の二、次号、第五号の二及び第八号に掲げるものを除く。）亡失又は滅却の時

(iv) foreign goods stored in a bonded area or foreign goods the permission of which has been given by the Director General of Customs pursuant to the

provision of item (ii) of paragraph (1) of Article 30 (Restriction on Places for Storage of Foreign Goods) if such foreign goods were lost or destroyed (excluding those set forth in items (i), (ii), (iii-2), (v), (v-2) and (viii)): at the time when they are lost or destroyed;

五 第二十三条第一項（船用品又は機用品の積込み等）の規定により積込みの承認を受けて保税地域から引き取られた船用品若しくは機用品で、その指定された積込みの期間内に船舶若しくは航空機に積み込まれないもの又は第六十三条第一項（保税運送）若しくは第六十四条第一項（難破貨物等の運送）の規定により運送の承認を受けて運送された外国貨物で、その指定された運送の期間内に運送先に到着しないもの（第一号、第二号、第三号の二、第七号及び第八号に掲げるものを除く。）積込み又は運送が承認された時（第二十三条第一項後段の規定により一括して積込みの承認を受けた場合にあつては当該承認に係る外国貨物が保税地域から引き取られた時とし、第六十三条第一項後段の規定により一括して運送の承認を受けた場合にあつては当該承認に係る外国貨物が発送された時）

(v) vessel's or aircraft's stores which have been withdrawn from a bonded area with the approval of loading pursuant to the provision of paragraph (1) of Article 23 (Loading of Vessel's or Aircraft's Stores) but have not been loaded on board a vessel or aircraft within the specified period for loading, or, foreign goods which have been transported with the approval of transportation pursuant to the provision of paragraph (1) of Article 63 (Customs Transportation) or paragraph (1) of Article 64 (Transportation of Wreckage) but have not arrived at the place of destination within the specified period for transportation (excluding those set forth in items (i), (ii), (iii-2), (vii) and (viii)): at the time when loading or transportation is approved (in the case where blanket approval for loading is given pursuant to the provision of the second sentence of paragraph (1) of Article 23: at the time when foreign goods pertaining to such approval are withdrawn from a bonded area, and in the case where blanket approval for transportation is given pursuant to the provision of the second sentence of paragraph (1) of Article 63: at the time when foreign goods pertaining to such approval are shipped out);

五の二 第六十三条の二第一項（保税運送の特例）に規定する特定保税運送に係る外国貨物又は第六十三条の九第一項（郵便物の保税運送）の規定により届け出て運送された郵便物で、第六十五条第二項（運送の期間の経過による関税の徴収）又は第六十五条の二第一項（運送先に到着しない郵便物に係る関税の徴収）に規定する期間内に運送先に到着しないもの（第一号、第二号、第三号の二、第七号及び第八号に掲げるものを除く。）当該外国貨物又は第六十三条の九第一項の規定による運送に係る郵便物が発送された時

(v)-2 foreign goods pertaining to specific customs transportation provided for in paragraph (1) of Article 63-2 (Special Provisions for Customs Transportation) or postal items transported upon notification pursuant to the provision of

paragraph (1) of Article 63-9 (Customs Transportation of Postal Items), if they do not arrive at their destination within the period specified in paragraph (2) of Article 65 (Collection of Customs Duty upon Expiry of Transportation Period) or paragraph (1) of Article 65-2 (Collection of Customs Duty pertaining to Postal Items not Arriving at Destination) (excluding those set forth in items (i), (ii), (iii-2), (vii) and (viii)): at the time when such foreign goods or the postal items pertaining to the transportation prescribed in paragraph (1) of Article 63-9 are shipped out;

五の三 第六十七条の二第三項第三号（輸出申告又は輸入申告の手續）に該当して輸入申告がされた貨物であつて、輸入の許可を受けたもの（第一号、第二号、第三号の二、第五号及び前号に掲げるものを除く。） 当該輸入の許可の時

(v)-3 goods for which import declaration has been made in accordance with item (iii) of paragraph (3) of Article 67-2 (Procedures for Export or Import Declaration) and import permission has been given (excluding those set forth in items (i), (ii), (iii-2), (v) and (v-2)): at the time of their import permission;

六 第七十六条第三項（郵便物の輸出入の簡易手續）の規定による提示がされた郵便物（その課税標準となるべき価格が二十万円を超えるもの（寄贈物品であるものその他の政令で定めるものを除く。）並びに第一号、第五号の二及び次号に掲げるものを除く。） 当該提示がされた時

(vi) postal items the presentation of which has been made under paragraph (3) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items) (excluding postal items the value of which exceeds 200,000 yen (i.e., the value of postal items to be taken as a basis for duty assessment) (other than gifts or such other goods as may be prescribed by Cabinet Order), and, those set forth in items (i), (v-2) and (vii)): at the time of their presentation;

七 収容され、若しくは留置された貨物、差押物件又は領置物件で、公売に付され、又は随意契約により売却されるもの 公売又は売却の時

(vii) goods taken into custody or retained, or articles seized or detained, if they are offered for public auction or sold under negotiated contract: at the time when they are so offered or sold;

八 輸入の許可を受けずに輸入された貨物又は第七十六条第三項の規定による提示がされないで輸入された郵便物（輸入申告があつたもの及び前号に掲げるものを除く。） 輸入の時

(viii) goods which have been imported without obtaining import permission or postal items which have been imported without making presentation prescribed in paragraph (3) of Article 76 (Excluding those for which Import Declaration has been made and those set forth in the Preceding Item): at the time of their importation.

2 前項第二号に掲げる貨物を輸入する場合における関税の額の計算に関し必要な事項は、政令で定める。

(2) Necessary matters concerning calculation of amount of customs duty in the

case where goods set forth in item (ii) of the preceding paragraph are imported shall be prescribed by Cabinet Order.

(適用法令)

(Applicable Laws and Regulations)

第五条 関税を課する場合（関税定率法第七条第十項（相殺関税）並びに第八条第九項第二号及び第十八項（不当廉売関税）の規定により担保の提供を命ずる場合を含む。）に適用する法令は、輸入申告の日において適用される法令による。ただし、次の各号に掲げる貨物については、当該各号に定める日において適用される法令による。

Article 5 The laws and regulations to be applied when customs duty is imposed (including when security is ordered to be provided pursuant to the provision of paragraph (10) of Article 7 (Countervailing Duty) or item (ii) of paragraph (9) and paragraph (18) of Article 8 (Anti-Dumping Duty), of the Customs Tariff Act) shall be the laws and regulations applicable on the date of import declaration; provided, however, that goods set forth in the following items shall be subject to the laws and regulations applicable on the date specified in the following items:

一 前条第一項第三号及び第三号の三から第八号までに掲げる貨物（同項第三号及び第三号の三に掲げる貨物にあつては、同項第二号及び第三号の二に掲げる貨物を除かないものとし、同項第四号及び第五号に掲げる貨物にあつては、同項第一号、第二号及び第三号の二に掲げる貨物を除かないものとする。） 当該各号に定める時の属する日

(i) goods set forth in items (iii) and (iii-3) to (viii) of paragraph (1) of the preceding Article (in the case of goods set forth in items (iii) and (iii-3) of the paragraph, goods set forth in items (ii) and (iii-2) of the paragraph shall not be excluded, whereas in the case of goods set forth in items (iv) and (v) of the paragraph, goods set forth in items (i), (ii) and (iii-2) of the paragraph shall not be excluded): the date in which the time specified in each of these items is included;

二 保税蔵置場若しくは総合保税地域に置かれた外国貨物又は保税工場若しくは総合保税地域における第五十六条第一項（保税工場の許可）に規定する保税作業による製品である外国貨物で、輸入申告がされた後輸入の許可（第七十三条第一項（輸入の許可前における貨物の引取り）の規定により税関長の承認を受けて引き取られる貨物については、その承認）がされる前に当該貨物に適用される法令の改正があつたもの（前条第一項第四号又は第七号に掲げる貨物を除く。） 当該許可又は承認の日

(ii) foreign goods which have been stored in a customs warehouse or in an integrated bonded area, or, foreign goods which are products manufactured in a customs factory or in an integrated bonded area under the work using customs manufacturing procedures provided for in paragraph (1) of Article 56 (Permission of a Customs Factory), with respect to which the applicable

laws and regulations are revised during the period between import declaration and import permission of such goods (or, approval instead of import permission, in the case of goods withdrawn with the approval of the Director General of Customs pursuant to the provision of paragraph (1) of Article 73 (Withdrawal of Goods prior to Import Permission)) (excluding goods set forth in item (iv) or (vii) of paragraph (1) of the preceding Article): the date on which such permission or approval is given.

(納税義務者)

(Person Liable to Pay Customs Duty)

第六条 関税は、この法律又は関税率法その他関税に関する法律に別段の規定がある場合を除く外、貨物を輸入する者が、これを納める義務がある。

Article 6 Except as otherwise provided for in this Act, the Customs Tariff Act or other laws relating to customs duty, customs duty shall be paid by a person who imports goods.

(税額の確定の方式)

(Systems for Determining Amount of Duty)

第六条の二 関税額の確定については、次の各号の区分に応じ、当該各号に掲げる方式が適用されるものとする。

Article 6-2 (1) The amount of customs duty shall be determined by applying the method specified in each of the following items for the category of customs duty as set forth respectively therein:

一 次号に掲げる関税以外の関税 納付すべき税額又は当該税額がないことが納税義務者のする申告により確定することを原則とし、その申告がない場合又はその申告に係る税額の計算が関税に関する法律の規定に従っていなかった場合その他当該税額が税関長の調査したところと異なる場合に限り、税関長の処分により確定する方式（以下「申告納税方式」という。）

(i) customs duty other than the customs duty set forth in the next item: the system under which the amount of customs duty payable or the fact that there is no amount of customs duty payable is, in principle, determined by a declaration made by a person liable to pay customs duty, and only in cases where a declaration is not so made or where calculation of the amount of customs duty so declared is not consistent with the provisions of the laws relating to customs duty or otherwise where the amount of customs duty so declared is different from that found as a result of inquiry conducted by the Director General of Customs, the amount of customs duty payable is determined by the disposition made by the Director General of Customs (hereinafter referred to as "the self-assessment system");

二 次に掲げる関税 納付すべき税額が専ら税関長の処分により確定する方式（以下「賦課課税方式」という。）

(ii) customs duty set forth in the following: the system under which the amount of customs duty payable is determined exclusively by the disposition made by the Director General of Customs (hereinafter referred to as "the official assessment system"):

イ 本邦に入国する者がその入国の際に携帯して輸入し、又は政令で定めるところにより別送して輸入する貨物その他これに類する貨物で政令で定めるものに対する関税

(a) customs duty imposed on goods which are, as accompanied goods, imported by a person upon his/her entry into Japan or which are imported, as unaccompanied goods, by that person pursuant to the provision of Cabinet Order, or on such other similar goods as may be prescribed by Cabinet Order;

ロ 郵便物（その課税標準となるべき価格が二十万円を超えるもの（寄贈物品であるものその他の政令で定めるものを除く。）及び第七十六条第三項（郵便物の輸出入の簡易手続）の政令で定める場合に係るものを除く。）に対する関税

(b) customs duty imposed on postal items (excluding postal items the value of which exceeds 200,000 yen (i.e., the value to be taken as a basis for duty assessment) (other than gifts and such other goods as may be prescribed by Cabinet Order) and those pertaining to such cases as may be prescribed by Cabinet Order, as referred to in paragraph (3) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items);

ハ 関税定率法第七条第三項（相殺関税）若しくは第八条第二項（不当廉売関税）の規定により課する関税又は同条第十六項の規定により変更され、若しくは継続される同条第一項の規定により課する関税（同条第十五項に規定する調査期間内に輸入されたものに課するものに限る。第十二条及び第十四条において同じ。）

(c) customs duty to be imposed pursuant to the provision of paragraph (3) of Article 7 (Countervailing Duty) or paragraph (2) of Article 8 (Anti-Dumping Duty) of the Customs Tariff Act, or customs duty to be imposed pursuant to the provision of paragraph (1) of Article 8 of the Act, which is altered or maintained pursuant to the provision of paragraph (16) of the Article (limited to customs duty to be imposed on goods imported within the investigation period provided for in paragraph (15) of the Article; the same applies in Articles 12 and 14);

ニ この法律又は関税定率法その他関税に関する法律の規定により一定の事実が生じた場合に直ちに徴収するものとされている関税

(d) customs duty to be, pursuant to the provision of this Act, the Customs Tariff Act or any other Act relating to customs duty, immediately collected in cases where certain event occurs;

ホ この法律及び関税定率法以外の関税に関する法律の規定により税額の確定が賦課課税方式によるものとされている関税

(e) customs duty for which the amount is to be determined under the official

assessment system pursuant to the provision of any laws relating to customs duty other than this Act and the Customs Tariff Act;

へ 過少申告加算税、無申告加算税及び重加算税

(f) additional tax for under report, additional tax for non-declaration and heavy additional tax.

2 第十二条第一項（延滞税）に規定する延滞税は、前項の規定にかかわらず、特別の
手続を要しないで、同条の規定により納付すべき税額が確定するものとする。

(2) The amount of delinquent tax provided for in paragraph (1) of Article 12 (Delinquent Tax) shall, notwithstanding the provision of the preceding paragraph, be determined pursuant to the provision of the Article, without recourse to any special procedures.

（郵送等に係る申告書等の提出時期）

(Time for Filing a Declaration Form Sent by Postal Mail)

第六条の三 国税通則法第二十二条（郵送等に係る納税申告書等の提出時期）の規定は、次条第一項、第七条の十四第一項（修正申告）、第七条の十五第一項（更正の請求）、第九条の二第一項から第三項まで（納期限の延長）又は第六十七条（輸出又は輸入の許可）の規定による申告、請求又は申請に係る書面（当該書面に添付すべき書類及び当該書面の提出に関連して提出するものとされている書類を含む。）その他財務省令で定める書類が郵便又は信書便（民間事業者による信書の送達に関する法律（平成十四年法律第九十九号）第二条第六項（定義）に規定する一般信書便事業者又は同条第九項に規定する特定信書便事業者による同条第二項に規定する信書便をいう。）により提出された場合について準用する。

Article 6-3 Article 22 (Time for Filing a Tax Return Sent by Postal Mail) of the Act on General Rules for National Taxes applies mutatis mutandis to the case where any document pertaining to declaration, request or application (including any document required to be attached thereto and to be submitted in connection with submission of such document), prescribed in paragraph (1) of the next Article, paragraph (1) of Article 7-14 (Amended Declaration), paragraph (1) of Article 7-15 (Request for Reassessment), paragraphs (1) to (3) of Article 9-2 (Extension of Time-Limit for Payment) or Article 67 (Permission of Exportation or Importation) or any other document prescribed by Ministry of Finance Order is submitted by postal mail or correspondence delivery (i.e., correspondence delivery provided for in paragraph (2) of Article 2 (Definitions) of the Act on Correspondence Delivery by Private Business Operators (Act No. 99 of 2002), conducted by general or specified correspondence delivery business operators provided for respectively in paragraph (6) or (9) of the Article).

第二節 申告納税方式による関税の確定

Section 2 Determination of Customs Duty under the Self-Assessment System

(申告)

(Declaration)

第七条 申告納税方式が適用される貨物を輸入しようとする者は、税関長に対し、当該貨物に係る関税の納付に関する申告をしなければならない。

Article 7 (1) A person who imports goods to which the self-assessment system applies must file with the Director General of Customs a declaration for payment of customs duty pertaining to the goods.

2 前項の申告は、政令で定めるところにより、第六十七条（輸出又は輸入の許可）の規定に基づく輸入申告書に、同条の規定により記載すべきこととされている当該貨物に係る課税標準その他の事項のほか、その税額その他必要な事項を記載して、これを税関長に提出することによつて行なうものとする。

(2) The declaration referred to in the preceding paragraph shall, pursuant to the provision of Cabinet Order, be filed with the Director General of Customs, by stating, in an import declaration form required under Article 67 (Permission of Exportation or Importation), the basis for duty assessment pertaining to the goods and other matters, required to be stated pursuant to the provision of the Article, together with the amount of duty payable and other necessary matters.

3 税関は、納税義務者その他の関係者から第一項の申告について必要な輸入貨物に係る関税定率法別表（関税率表）の適用上の所属、税率、課税標準等の教示を求められたときは、その適切な教示に努めるものとする。

(3) In cases where any request for information is made to the customs by a person liable to pay customs duty or any other person concerned with respect to classification for the purpose of application of the Appended Table of the Customs Tariff Act (the Tariff Schedule), the applicable rate of customs duty, the basis for duty assessment pertaining to import goods, etc. which are required for filing a declaration referred to in paragraph (1), the customs shall endeavor to provide that person with pertinent information.

(申告の特例)

(Special Provisions for Declaration)

第七条の二 貨物を輸入しようとする者であつて、あらかじめいずれかの税関長の承認を受けた者（以下「特例輸入者」という。）又は当該貨物の輸入に係る通関手続（通関業法（昭和四十二年法律第百二十二号）第二条第一号イ（1）（定義）に規定する通関手続をいう。以下同じ。）を認定通関業者（第七十九条の二（規則等に関する改善措置）に規定する認定通関業者をいう。第六十三条の二第一項、第六十三条の七第一項第三号イ及び第六十七条の三第一項第二号において同じ。）に委託した者（以下「特例委託輸入者」という。）は、申告納税方式が適用される貨物について、前条第二項の規定にかかわらず、当該貨物に係る課税標準、税額その他必要な事項を記載した申告書（以下「特例申告書」という。）を税関長に提出することによつて、同条第一項の申告を行うことができる。

Article 7-2 (1) A person who imports goods and has in advance been given approval of any of the Director General of Customs (hereinafter referred to as "authorized importer") or a person who has entrusted customs clearance procedures for importing such goods (i.e., customs clearance procedures provided for in item (i)(a)1. of Article 2 (Definitions) of the Customs Brokerage Act (Act No. 122 of 1967); hereinafter the same applies) to an authorized customs broker (i.e., an authorized customs broker provided for in Article 79-2 (Improvement Measures Relating to a Rule); the same applies in paragraph (1) of Article 63-2, item (iii)(a) of paragraph (1) of Article 63-7 and item (ii) of paragraph (1) of Article 67-3) (hereinafter the person who has so entrusted is referred to as "special entrusting importer") may, notwithstanding the provision of paragraph (2) of the preceding Article, make a declaration referred to in paragraph (1) of the Article with respect to goods to which the self-assessment system applies by filing with the Director General of Customs a declaration form, stating the basis for duty assessment, the amount of customs duty payable and other necessary matters, pertaining to such goods (hereinafter referred to as "special declaration form").

2 特例申告（特例申告書の提出によつて行う前条第一項の申告をいう。以下同じ。）を行う場合は、特例申告に係る貨物（以下「特例申告貨物」という。）で輸入の許可を受けたものについて、特例申告書を作成し、当該許可の日の属する月の翌月末日までに当該許可をした税関長に提出しなければならない。

(2) In cases where a special declaration (i.e., a declaration to be made by filing a special declaration form, as referred to in paragraph (1) of the preceding Article; hereinafter the same applies) is made, a special declaration form for goods which relate to a special declaration (hereinafter referred to as "goods pertaining to a special declaration") and the importation of which has been permitted shall be prepared and be filed with the Director General of Customs who has given such permission on or before the last day of the month following the month that includes the date of such import permission.

3 前項の規定により提出する特例申告書は、期限内特例申告書という。

(3) A special declaration form filed pursuant to the provision of the preceding paragraph is referred to as "special declaration form before time-limit."

4 第一項の規定は、関税暫定措置法（昭和三十五年法律第三十六号）別表第一の六に掲げる物品その他政令で定める貨物については、適用しない。

(4) Paragraph (1) does not apply to goods set forth in Appended Table 1-6 of the Temporary Tariff Measures Act (Act No. 36 of 1960) or to such other goods as may be prescribed by Cabinet Order.

5 第一項の承認を受けようとする者は、その住所又は居所及び氏名又は名称その他必要な事項を記載した申請書を税関長に提出しなければならない。

(5) A person who seeks approval referred to in paragraph (1) must file with the Director General of Customs an application form stating its domicile or

residence, and its name and other necessary matters.

6 特例申告書の記載事項その他前各項の規定の適用に関し必要な事項は、政令で定める。

(6) Matters to be stated in a special declaration form and other necessary matters concerning application of the preceding paragraphs shall be prescribed by Cabinet Order.

(特例申告を選択したものとみなす場合)

(Cases in which a Special Declaration is Deemed to have been Selected)

第七条の三 輸入申告に併せて第七条第二項（申告）の規定による申告を行っていない特例輸入者又は特例委託輸入者は、当該輸入申告に係る貨物（前条第四項に規定する貨物を除く。）については、特例申告を行うことを選択したものとみなす。

Article 7-3 An authorized importer or a special entrusting importer who has not made a declaration prescribed in paragraph (2) of Article 7 (Declaration) at the time of import declaration is deemed to have selected to make a special declaration with respect to goods pertaining to such import declaration (excluding goods provided for in paragraph (4) of the preceding Article).

(期限後特例申告)

(Special Declaration after Time-Limit)

第七条の四 期限内特例申告書を提出すべきであつた者（特例輸入者又は特例委託輸入者でその特例申告に係る特例申告書とその提出期限までに提出していない者をいい、その者の相続人又はその者が法人であつて合併により消滅した場合においては合併後存続する法人若しくは合併により設立された法人を含む。）は、その提出期限後においても、第七条の十六第二項（決定）の規定による決定があるまでは、その期限内特例申告書に記載すべきものとされている事項を記載した特例申告書を第七条の二第二項（申告の特例）の税関長に提出することができる。

Article 7-4 (1) A person who is required to have filed a special declaration form before time-limit (i.e., an authorized importer or a special entrusting importer who fails to file a special declaration form within the time-limit for filing, including its heir or, if the person is a juridical person that has ceased to exist as a result of merger, the juridical person that survives the merger or the juridical person that has been established as a result of the merger) may, even after the time-limit for filing, file with the Director General of Customs referred to in paragraph (2) of Article 7-2 (Special Provisions for Declaration) a special declaration form, stating the matters required to be stated in a special declaration form before time-limit if it is filed before determination prescribed in paragraph (2) of Article 7-16 (Determination) is made.

2 前項の規定により提出する特例申告書は、期限後特例申告書という。

(2) A special declaration form to be filed pursuant to the provision of the preceding paragraph is referred to as "special declaration form after time-

limit."

(承認の要件)

(Requirements for Approval)

第七条の五 税関長は、第七条の二第五項（申告の特例）の規定による申請書の提出があつた場合において、次の各号のいずれかに該当するときは、同条第一項の承認をしないことができる。

Article 7-5 In the case where an application form prescribed in paragraph (5) of Article 7-2 (Special Provisions for Declaration) is filed, if the situation falls under any of the following items, the Director General of Customs may select not to give approval referred to in paragraph (1) of the Article:

一 承認を受けようとする者が次のいずれかに該当するとき。

(i) in cases where a person who seeks approval falls under any of the following:

イ この法律その他の国税に関する法律の規定に違反して刑に処せられ、又はこの法律（他の関税に関する法律において準用する場合を含む。）若しくは国税通則法の規定により通告処分を受け、それぞれ、その刑の執行を終わり、若しくは執行を受けることがなくなつた日又はその通告の旨を履行した日から三年を経過していない者であるとき。

(a) where the person was sentenced to a penalty in violation of the provision of this Act or other laws relating to national taxes or was subjected to a notified administrative disposition pursuant to the provision of this Act (including the case where applied mutatis mutandis pursuant to other laws relating to customs duty) or the Act on General Rules for National Taxes, and a period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed, or on which the disposition was completed;

ロ イに規定する法律以外の法令の規定に違反して禁錮以上の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない者であるとき。

(b) where the person was sentenced to imprisonment without work or heavier penalty in violation of the provision of the laws and regulations other than the Acts provided for in item (a), and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ハ 暴力団員による不当な行為の防止等に関する法律（平成三年法律第七十七号）の規定（同法第三十二条の三第七項（都道府県暴力追放運動推進センター）及び第三十二条の十一第一項（報告及び立入り）の規定を除く。以下同じ。）に違反し、又は刑法（明治四十年法律第四十五号）第二百四条（傷害）、第二百六条（現場助勢）、第二百八条（暴行）、第二百八条の二第一項（凶器準備集合及び結集）、第二百二十二条（脅迫）若しくは第二百四十七条（背任）の罪若しくは暴力行為等処罰に関する法律（大正十五年法律第六十号）の罪を犯し、罰金の刑

に処せられ、その刑の執行を終わり、又は執行を受けることがなくなった日から二年を経過していない者であるとき。

(c) where the person was sentenced to a fine in violation of the provision of the Act on Prevention of Unjust Acts by Organized Crime Group Members (Act No. 77 of 1991) (excluding paragraph (7) of Article 32-3 (Prefectural Center for the Elimination of Violence) and paragraph (1) of Article 32-11 (Report and On-site Investigation) of the Act; hereinafter the same applies) or for committing an offence referred to in Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), paragraph (1) of Article 208-2 (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code (Act No. 45 of 1907) or an offence referred to in the Act on Punishment of Physical Violence and Other Acts (Act No. 60 of 1926), and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ニ 暴力団員による不当な行為の防止等に関する法律第二条第六号（定義）に規定する暴力団員（以下この号において「暴力団員」という。）又は暴力団員でなくなった日から五年を経過していない者（以下「暴力団員等」という。）であるとき。

(d) where he/she is a member of an organized crime group provided for in item (vi) of Article 2 (Definitions) of the Act on Prevention of Unjust Acts by Organized Crime Group Members (hereinafter referred to as "member of organized crime group" in this item), or where he/she was a member of organized crime group and a period of five years has not elapsed from the day on which he/she ceased to be a member of organized crime group (hereinafter referred to as "member of organized crime group, etc.");

ホ その業務についてイからニまでに該当する者を役員とする法人であるとき、又はその者を代理人、使用人その他の従業者として使用する者であるとき。

(e) where the person is a juridical person whose officer falls under any of items (a) to (d) with respect to its business or where it uses such officer as an agent, employee or other worker;

ヘ 暴力団員等によりその事業活動を支配されている者であるとき。

(f) where its business activities are controlled by a member of organized crime group, etc.;

ト 承認の申請の日前三年間において関税又は輸入貨物に係る消費税若しくは地方消費税について、第十二条の四第一項若しくは第二項（重加算税）又は国税通則法第六十八条第一項若しくは第二項（重加算税）の規定による重加算税を課されたことがある者であるとき。

(g) where, during a period of three years preceding the day on which application for approval is made, the person was imposed heavy additional tax with respect to customs duty, or heavy additional tax with respect to

consumption tax or local consumption tax pertaining to imported goods, as prescribed in paragraph (1) or (2) of Article 12-4 (Heavy Additional Tax) of this Act or paragraph (1) or (2) of Article 68 (Heavy Additional Tax) of the Act on General Rules for National Taxes;

チ 承認の申請の日前三年間において関税又は輸入貨物に係る内国消費税（輸入品に対する内国消費税の徴収等に関する法律（昭和三十年法律第三十七号）第二条第一号（定義）に規定する内国消費税をいう。以下同じ。）若しくは地方消費税を滞納したことがある者であるとき。

(h) where, during a period of three years preceding the day on which application for approval is made, the person was delinquent in paying customs duty, or internal consumption tax (i.e., internal consumption tax provided for in item (i) of Article 2 (Definitions) of the Act on Collection of Internal Consumption Tax Imposed on Imported Goods (Act No. 37 of 1955); hereinafter the same applies) or local consumption tax pertaining to imported goods;

リ 第七条の十二第一項第一号ハ、ニ若しくはへ又は第二号（承認の取消し）の規定により第七条の二第一項の承認を取り消された日から三年を経過していない者であるとき。

(i) where a period of three years has not elapsed from the day on which approval given to the person under paragraph (1) of Article 7-2 was revoked pursuant to the provision of item (i)(c), (i)(d) or (i)(f) or item (ii) of paragraph (1) of Article 7-12 (Revocation of Approval);

ニ 承認を受けようとする者が、特例申告を電子情報処理組織（電子情報処理組織による輸出入等関連業務の処理等に関する法律（昭和五十二年法律第五十四号）第二条第一号（定義）に規定する電子情報処理組織をいう。以下同じ。）を使用して行うことその他特例申告貨物の輸入に関する業務を適正かつ確実に遂行することができる能力を有していないとき。

(ii) where a person who seeks approval does not have the ability to make a special declaration by means of electronic data processing system (i.e., electronic data processing system provided for in item (i) of Article 2 (Definitions) of the Act on Processing of Business Related to Import and Export by Means of Electronic Data Processing System (Act No. 54 of 1977); hereinafter the same applies) or otherwise to properly and surely conduct the business relating to importation of goods pertaining to a special declaration;

三 承認を受けようとする者が、特例申告貨物の輸入に関する業務について、その者（その者が法人である場合においては、その役員を含む。）又はその代理人、支配人その他の従業者がこの法律その他の法令の規定を遵守するための事項として財務省令で定める事項を規定した規則を定めていないとき。

(iii) where a person who seeks approval fails to establish, with respect to the business relating to importation of goods pertaining to a special declaration, a rule setting out the matters prescribed by Ministry of Finance Order, which

are the matters which are to be observed by that person (in the case where the person is a juridical person, including its officers), its agent, manager or other employee in order to comply with the provisions of this Act and other laws and regulations.

(規則等に関する改善措置)

(Improvement Measures Relating to a Rule)

第七条の六 税関長は、特例輸入者がこの法律の規定に従って特例申告を行わなかったことその他の事由により、この法律の実施を確保するため必要があると認めるときは、前条第三号に規定する規則若しくは当該規則に定められた事項に係る業務の遂行の改善に必要な措置を講ずること又は同号に規定する規則を新たに定めることを求めることができる。

Article 7-6 The Director General of Customs may, when it is considered necessary for ensuring the enforcement of this Act for the reason that an authorized importer fails to make a special declaration in accordance with the provisions of this Act or for other reason, request the authorized importer to take necessary measures to improve the rule provided for in item (iii) of the preceding Article or the business practices pertaining to the matters specified in that rule, or to newly establish a rule provided for in the item.

第七条の七 削除

Article 7-7 Deleted.

(担保の提供)

(Provision of Security)

第七条の八 税関長は、関税、内国消費税及び地方消費税（以下この項及び第七条の十一第二項において「関税等」という。）の保全のために必要があると認めるときは、政令で定めるところにより、特例輸入者又は特例委託輸入者に対し、金額及び期間を指定して、関税等につき担保の提供を命ずることができる。

Article 7-8 (1) The Director General of Customs may, when it is considered necessary for the preservation of customs duty, internal consumption tax or local consumption tax (hereinafter referred to as "customs duty, etc." in this paragraph and paragraph (2) of Article 7-11), order, pursuant to the provision of Cabinet Order, an authorized importer or a special entrusting importer to provide security for customs duty, etc., specifying its amount and period.

2 税関長は、必要があると認めるときは、前項の金額又は期間を変更することができる。

(2) The Director General of Customs may, if it is considered necessary, change the amount or the period referred to in the preceding paragraph.

(帳簿の備付け等)

(Maintenance of Books)

第七条の九 特例輸入者は、政令で定めるところにより、特例申告貨物の品名、数量及び価格その他の必要な事項を記載した帳簿を備え付け、かつ、当該帳簿及び当該特例申告貨物に係る取引に関して作成し又は受領した書類その他の書類で政令で定めるもの（第七条の十一第二項及び第七条の十二第一項第二号において「帳簿書類」という。）を保存しなければならない。

Article 7-9 (1) An authorized importer must, pursuant to the provision of Cabinet Order, maintain books stating the descriptions, quantities and prices of goods pertaining to a special declaration and other necessary matters, and preserve these books and documents prepared or received in connection with transactions of such goods and such other documents as may be prescribed by Cabinet Order (referred to as "books and documents" in paragraph (2) of Article 7-11 and item (ii) of paragraph (1) of Article 7-12).

2 電子計算機を使用して作成する国税関係帳簿書類の保存方法等の特例に関する法律（平成十年法律第二十五号。以下「電子帳簿保存法」という。）第四条（国税関係帳簿書類の電磁的記録による保存等）、第五条（国税関係帳簿書類の電子計算機出力マイクロフィルムによる保存等）、第六条第一項から第五項まで（電磁的記録による保存等の承認の申請等）、第七条第一項及び第二項（電磁的記録による保存等の承認に係る変更）、第八条から第十条まで（電磁的記録による保存等の承認の取消し・電子計算機出力マイクロフィルムによる保存等の承認に対する準用・行政手続等における情報通信の技術の利用に関する法律等の適用除外・電子取引の取引情報に係る電磁的記録の保存）並びに第十一条（第三項第二号から第四号までを除く。）（他の国税に関する法律の規定の適用）の規定は、特例輸入者について準用する。この場合において、同法第四条第一項中「国税関係帳簿の全部又は一部」とあるのは「関税法第七条の九第一項（帳簿の備付け等）の規定により備付け及び保存をしなければならないこととされている帳簿（以下「関税関係帳簿」という。）」と、「納税地等の所轄税務署長（財務省令で定める場合にあっては、納税地等の所轄税関長。以下「所轄税務署長等」という。）」とあるのは「同法第七条の二第一項（申告の特例）の承認をした税関長（以下「承認税関長」という。）」と、同条第二項中「国税関係書類の全部」とあるのは「関税法第七条の九第一項の規定により保存をしなければならないこととされている書類（以下「関税関係書類」という。）の全部」と、同法第五条第一項中「国税関係帳簿の全部又は一部」とあるのは「関税関係帳簿」と、同条第三項中「国税関係帳簿書類の」とあるのは「関税関係帳簿書類（関税関係帳簿又は関税関係書類をいう。以下同じ。）の」と、同法第六条第一項中「国税関係帳簿の備付けを開始する日（当該国税関係帳簿が二以上ある場合において、その備付けを開始する日が異なるときは、最初に到来する備付けを開始する日。第五項第一号において同じ。）」とあるのは「関税関係帳簿の備付けを開始する日」と、「国税関係帳簿の種類、当該国税関係帳簿」とあるのは「関税関係帳簿」と、「国税関係帳簿の全部又は一部」とあるのは「関税関係帳簿」と、同法第九条中「代える日（当該国税関係帳簿が二以上ある場合において、その代える日が異なるときは、最初に到来する代える日。第五項第一号において同じ。）」とあるのは「代える日」と、「同条第六項中「第四条各項」

とあるのは「前条各項」と、第七条第一項とあるのは「第七条第一項」と、同法第十条中「所得税（源泉徴収に係る所得税を除く。）及び法人税に係る保存義務者」とあるのは「特例輸入者」と、同法第十一条第三項第一号中「所得税法第四百四十五条第一号（青色申告の承認申請の却下）（同法第百六十六条（申告、納付及び還付）において準用する場合を含む。）」とあるのは「関税法第七条の十二第一項第二号（承認の取消し）」と、「帳簿書類」とあるのは「政令で定めるところ」と、「第五条各項」とあるのは「若しくは第五条各項」と、「若しくは第十条（電子取引の取引情報に係る電磁的記録の保存）」とあるのは「に規定する財務省令で定めるところ」と読み替えるものとするほか、必要な技術的読替えは、政令で定める。

(2) Article 4 (Preservation of Books and Documents Relating to National Taxes in Electronic or Magnetic Records), Article 5 (Preservation of Books and Documents Relating to National Taxes on Computer-output Microfilms), paragraphs (1) to (5) of Article 6 (Application for Approval of Preservation in Electronic or Magnetic Records), paragraphs (1) and (2) of Article 7 (Changes Pertaining to Approval of Preservation in Electronic or Magnetic Records), Articles 8 to 10 (Revocation of Approval of Preservation in Electronic or Magnetic Records; Application mutatis mutandis to Approval of Preservation on Computer-output Microfilms; Exclusion from Application of the Act on the Utilization of Information and Communications Technology in Administrative Procedures; Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transactions) and Article 11 (excluding items (ii) to (iv) of paragraph (3)) (Application of provisions of other laws relating to national taxes), of the Act on Special Provisions concerning Preservation Methods for Books and Documents Related to National Tax Prepared by Means of Computers (Act No. 25 of 1998; hereinafter referred to as "the Act concerning Preservation of Electronic Books") applies mutatis mutandis to an authorized importer. In this case, the terms "all or part of the books relating to national taxes" and "the District Director of Tax Office having jurisdiction over the place of tax payment, etc. (in the case where Ministry of Finance Order so specifies, the Director General of Customs having jurisdiction over the place of tax payment, etc.; hereinafter referred to as "the competent District Director of Tax Office, etc.*)" in paragraph (1) of Article 4 of the Act shall be deemed to be replaced with "the books required to be maintained and preserved pursuant to the provision of paragraph (1) of Article 7-9 (Maintenance of Books) of the Customs Act (hereinafter referred to as "books relating to customs duty*)" and "the Director General of Customs who has given approval referred to in paragraph (1) of Article 7-2 (Special Provisions for Declaration) of the Act (hereinafter referred to as "the Director General of Customs who has given approval*)" respectively; the term "all of the documents relating to national taxes" in paragraph (2) of the Article shall be deemed to be replaced with "all of the documents required to be preserved pursuant to the provision of paragraph

(1) of Article 7-9 of the Customs Act (hereinafter referred to as "documents relating to customs duty"); the term "all or part of the books relating to national taxes" in paragraph (1) of Article 5 of the Act shall be deemed to be replaced with "books relating to customs duty"; the term "of books and documents relating to national taxes" in paragraph (3) of the Article shall be deemed to be replaced with "of books and documents relating to customs duty (i.e., books relating to customs duty or documents relating to customs duty; hereinafter the same applies)"; the terms "the day of commencing maintenance of the books relating to national taxes (when the days of commencing maintenance of two or more books relating to national taxes, if any, are different, then the earliest day of commencing the maintenance; the same applies in item (i) of paragraph (5))", "the kind of books relating to national taxes, such books relating to national taxes" and "all or part of the books relating to national taxes" in paragraph (1) of Article 6 of the Act shall be deemed to be replaced with "the day of commencing maintenance of the books relating to customs duty", "books relating to customs duty" and "books relating to customs duty", respectively; the terms "the day to replace (where there are two or more books relating to national taxes, if the days on which such books are replaced are different, an earlier day on which such books are replaced; the same applies in item (i) of paragraph (5))" and "the term "the paragraphs of Article 4" in paragraph (6) of the Article" and "paragraph (1) of Article 7" in Article 9 of the Act shall be deemed to be replaced with "the day to replace" and "paragraph (1) of Article 7" respectively; the term "a person responsible for preservation, pertaining to income tax (excluding withholding income tax) and corporation tax" in Article 10 of the Act shall be deemed to be replaced with "an authorized importer"; and the terms "item (i) of Article 145 (Dismissal of Application for Approval of Blue Return) of the Income Tax Act (including the case where applied mutatis mutandis pursuant to Article 166 (Report, Payment and Return) of the Act)", "books and documents)", ", the paragraphs of Article 5" and "or Article 10 (Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transactions)" in item (i) of paragraph (3) of Article 11 of the Act shall be deemed to be replaced with "item (ii) of paragraph (1) of Article 7-12 (Revocation of Approval) of the Customs Act", "pursuant to the provision of Cabinet Order", "or the paragraphs of Article 5" and "as may be prescribed by Ministry of Finance Order provided for in", respectively, and necessary technical replacement of terms shall be prescribed by Cabinet Order.

(申告の特例の適用を受ける必要がなくなつた旨の届出)
(Notification of Discontinuance of Application of Special Provisions for Declaration)

第七条の十 特例輸入者は、第七条の二第一項（申告の特例）の規定の適用を受ける必要がなくなつたときは、政令で定めるところにより、その旨を同項の承認をした税関長に届け出ることができる。

Article 7-10 An authorized importer, when application of paragraph (1) of Article 7-2 (Special Provisions for Declaration) becomes unnecessary, may, pursuant to the provision of Cabinet Order, notify that fact to the Director General of Customs who has given approval referred to in the paragraph.

（承認の失効）

(Invalidation of Approval)

第七条の十一 第七条の二第一項（申告の特例）の承認は、次の各号のいずれかに該当するに至つたときは、その効力を失う。

Article 7-11 (1) The approval referred to in paragraph (1) of Article 7-2 (Special Provisions for Declaration) ceases to be effective if any of the situations as set forth in the following occurs:

一 前条の規定による届出があつたとき。

(i) when the notification prescribed in the preceding Article is submitted;

二 特例輸入者が死亡した場合で、第七条の十三（許可の承継についての規定の準用）において準用する第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき、又は同項の承認をしない旨の処分があつたとき。

(ii) when, after the an authorized importer has died, an application prescribed in paragraph (2) of Article 48-2 (Succession of Permission), as applied mutatis mutandis pursuant to Article 7-13 (Application mutatis mutandis of the Provisions for Succession of Permission) was not made within the period specified in paragraph (2) of Article 48-2 or a disposition not to give the approval referred to in the paragraph was made;

三 特例輸入者が解散したとき。

(iii) when an authorized importer is dissolved;

四 特例輸入者が破産手続開始の決定を受けたとき。

(iv) when an authorized importer receives a ruling for commencement of bankruptcy proceedings;

五 税関長が承認を取り消したとき。

(v) when the Director General of Customs revokes the approval.

2 第七条の二第一項の承認が失効した場合において、当該承認を受けていた者又はその相続人（承認を受けていた法人が合併により消滅した場合においては、合併後存続する法人又は合併により設立された法人）は、その失効前に輸入の許可を受けた特例申告貨物に係る特例申告の義務、当該特例申告貨物について課されるべき又は納付すべき関税等の納付の義務並びに当該特例申告貨物に係る第七条の九第一項（帳簿の備付け等）の規定による帳簿の備付け及び記載並びに帳簿書類の保存の義務を免れることができない。

(2) In the case where the approval referred to in paragraph (1) of Article 7-2 has ceased to be effective, a person who has been given such approval or his/her heir (in the case where a juridical person that has been given the approval has ceased to exist as a result of merger, then the juridical person that survives the merger or the juridical person that has been established as a result of the merger) may not be exempted from the obligation relating to a special declaration for the goods pertaining to a special declaration for which import permission was given before the approval ceased to be effective, the obligation of payment of customs duty, etc. to be levied or to be paid for such goods, and, the obligation of maintenance of and entry in books and preservation of books and documents relating to the goods pertaining to a special declaration as prescribed in paragraph (1) of Article 7-9 (Maintenance of Books).

(承認の取消し)

(Revocation of Approval)

第七条の十二 税関長は、次の各号のいずれかに該当するに至つたときは、第七条の二第一項（申告の特例）の承認を取り消すことができる。

Article 7-12 (1) The Director General of Customs may, if any of the situations as set forth in the following occurs, revoke the approval referred to in paragraph (1) of Article 7-2 (Special Provisions for Declaration):

一 特例輸入者が次のいずれかに該当するとき。

(i) where an authorized importer falls under any of the following:

イ 関税又は輸入貨物に係る消費税若しくは地方消費税について、第十二条の四第一項若しくは第二項（重加算税）又は国税通則法第六十八条第一項若しくは第二項（重加算税）の規定による重加算税を課されたとき。

(a) where the importer was imposed a heavy additional tax with respect to customs duty, as prescribed in paragraph (1) or (2) of Article 12-4 (Heavy Additional Tax), or a heavy additional tax with respect to consumption tax or local consumption tax pertaining to imported goods, as prescribed in paragraph (1) or (2) of Article 68 (Heavy Additional Tax) of the Act on General Rules for National Taxes;

ロ 関税又は輸入貨物に係る内国消費税若しくは地方消費税を滞納したとき。

(b) where the importer was delinquent in paying customs duty or in paying internal consumption tax or local consumption tax pertaining to imported goods;

ハ 特例申告書又は輸入品に対する内国消費税の徴収等に関する法律第六条第二項（引取りに係る課税物品についての申告、納税等の特例）に規定する特例納税申告書をその提出期限までに提出しなかつたとき。

(c) where the importer fails to file, within the time-limit for filing, a special declaration form or a special tax declaration form provided for in paragraph (2) of Article 6 (Special Provisions for Declaration, Tax Payment

for Taxable Goods to be Withdrawn) of the Act On to Collection of Internal Consumption Tax Imposed on Imported Goods;

ニ 第七条の八第一項（担保の提供）の規定による命令に従わなかつたとき。

(d) where the importer fails to comply with the order prescribed in paragraph (1) of Article 7-8 (Provision of Security);

ホ 第七条の五第一号イからへまで又は第二号（承認の要件）のいずれかに該当するとき。

(e) where the importer falls under any of items (i)(a) to (i)(f) or item (ii) of Article 7-5 (Requirements for Approval);

へ 第七条の六（規則等に関する改善措置）の規定による税関長の求めに応じなかつたとき。

(f) where the importer fails to take any measure in response to the request of the Director General of Customs as prescribed in Article 7-6 (Improvement Measures Relating to a Rule);

二 第七条の九第一項（帳簿の備付け等）の規定による帳簿の備付け若しくは記載若しくは帳簿書類の保存が同項に規定する政令で定めるところに従って行われていないとき、又は帳簿書類に不実の記載があるとき。

(ii) where maintenance of or entry in books, or preservation of books and documents, as prescribed in paragraph (1) of Article 7-9 (Maintenance of Books) is not made in the manner prescribed by Cabinet Order as provided for in the paragraph, or any false statement is entered in books or documents.

2 前項の規定による承認の取消しの手続その他同項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the procedures for revocation of approval prescribed in the preceding paragraph and any other necessary matters concerning application of the paragraph shall be prescribed by Cabinet Order.

（許可の承継についての規定の準用）

(Application mutatis mutandis of the Provisions for Succession of Permission)

第七条の十三 第四十八条の二第一項から第五項まで（許可の承継）の規定は、特例輸入者について準用する。この場合において必要な技術的読替えは、政令で定める。

Article 7-13 Paragraphs (1) to (5) of Article 48-2 (Succession of Permission) apply mutatis mutandis to an authorized importer. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

（修正申告）

(Amended Declaration)

第七条の十四 第七条第一項（申告）の申告をした者又は第七条の十六第二項（決定）の規定による決定を受けた者は、次の各号のいずれかに該当する場合には、当該各号の申告、更正又は決定について同条第一項又は第三項（更正）の規定による更正（以下この項及び次条において「更正」という。）があるまでは、政令で定めるところに

より、当該申告、更正又は決定に係る課税標準又は納付すべき税額（以下「税額等」という。）を修正する申告（以下「修正申告」という。）をすることができる。

Article 7-14 (1) If any of the situations as set forth in the following items occurs, a person who has made a declaration referred to in paragraph (1) of Article 7 (Declaration) or a person who has received a determination prescribed in paragraph (2) of Article 7-16 (Determination) may, pursuant to the provision of Cabinet Order, make, by the time reassessment prescribed in paragraph (1) or (3) of Article 7-16 (Reassessment) (hereinafter in this paragraph and in the next Article referred to as "reassessment") is made with respect to the declaration, reassessment or determination referred to in the items, a declaration to amend the basis for duty assessment or the amount of duty payable (hereinafter referred to as "amount of duty, etc.") pertaining to such declaration, reassessment or determination (hereinafter referred to as "amended declaration"):

一 先にした納税申告（第七条第一項の申告又は修正申告をいう。以下同じ。）、更正又は第七条の十六第二項の規定による決定により納付すべき税額に不足額があるとき。

(i) when any shortfall is found in the amount of duty to be paid on the basis of the declaration for duty payment previously made (i.e., a declaration referred to in paragraph (1) of Article 7 or amended declaration; hereinafter the same applies), the reassessment or the determination prescribed in paragraph (2) of Article 7-16;

二 先の納税申告、更正又は第七条の十六第二項の規定による決定により納付すべき税額がないこととされた場合において、その納付すべき税額があるとき。

(ii) when any amount of duty is found to be payable in the situation where it has been concluded, on the basis of the previous declaration for duty payment, reassessment or determination prescribed in paragraph (2) of Article 7-16, that no customs duty was required to be paid.

2 前項の場合において、納税申告に係る貨物の輸入の許可前にする修正申告は、先の納税申告に係る書面に記載した税額等を補正することにより行なうことができるものとする。

(2) In the case referred to in the preceding paragraph, an amended declaration may, if it is made prior to import permission of goods pertaining to the declaration for duty payment, be made through adjustment of the amount of duty, etc. stated in a document pertaining to the declaration for duty payment previously made.

3 国税通則法第二十条（修正申告の効力）の規定は、修正申告について準用する。

(3) Article 20 (Validity of Amended Return) of the Act on General Rules for National Taxes applies mutatis mutandis to an amended declaration.

（更正の請求）

(Request for Reassessment)

第七条の十五 納税申告をした者は、当該申告に係る税額等の計算が関税に関する法律の規定に従っていなかつたこと又は当該計算に誤りがあつたことにより、当該申告により納付すべき税額（当該税額に関し更正があつた場合には、当該更正後の税額）が過大である場合には、当該申告に係る貨物の輸入の許可があるまで又は当該許可の日（特例申告貨物については、特例申告書の提出期限）から五年以内（第七十三条第一項（輸入の許可前における貨物の引取り）の規定により税関長の承認を受けた者に係る場合にあつては、当該承認の日の翌日から起算して五年を経過する日と輸入の許可の日とのいずれか遅い日までの間）に限り、政令で定めるところにより、税関長に対し、その申告に係る税額等（当該税額等に関し更正があつた場合には、当該更正後の税額等）につき更正をすべき旨の請求をすることができる。

Article 7-15 (1) In cases where the amount of duty to be paid on the basis of a declaration for duty payment (or, in cases where reassessment is made with respect to such amount of duty, the amount of duty so reassessed) is overestimated for the reason that calculation of the amount of duty, etc. pertaining to the declaration was not made in accordance with the provision of the laws relating to customs duty or due to any error in such calculation, a person who has made the declaration for duty payment may, pursuant to the provision of Cabinet Order, make to the Director General of Customs a request for reassessment to be made on the amount of duty, etc. pertaining to the declaration (or, in the case where reassessment was made with respect to the amount of duty, etc., the amount of duty, etc. so reassessed), provided that such request is made before import permission for the goods pertaining to the declaration is given or within five years from the date of import permission (with respect to goods pertaining to a special declaration, within five years from the time-limit for filing a special declaration form) (in cases where a person who has been given the approval of the Director General of Customs pursuant to the provision of paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission), by the date on which a period of five years elapses from the day following the date of such approval or by the date of import permission, whichever comes later).

2 税関長は、前項の規定による更正の請求（以下「更正の請求」という。）があつた場合には、その請求に係る税額等について調査し、更正をし、又は更正をすべき理由がない旨をその請求をした者に通知する。

(2) In cases where any request for reassessment prescribed in the preceding paragraph (hereinafter referred to as "request for reassessment") is made, the Director General of Customs shall review the amount of duty, etc. pertaining to the request, make reassessment or notify a person who has made the request that there are no grounds for making reassessment.

(更正及び決定)

(Reassessment and Determination)

第七条の十六 税関長は、納税申告があつた場合において、その申告に係る税額等の計算が関税に関する法律の規定に従つていながつたとき、その他当該税額等がその調査したところと異なるときは、その調査により、当該申告に係る税額等を更正する。

Article 7-16 (1) In the case where a declaration for duty payment is made, the Director General of Customs shall, if calculation of the amount of duty, etc. pertaining to the declaration is not made in accordance with the provision of the laws relating to customs duty or otherwise if the amount of duty, etc. declared is different from that found as a result of his/her examination, reassess the amount of duty, etc. pertaining to the declaration on the basis of the result of such examination.

2 税関長は、納税申告が必要とされている貨物についてその輸入の時（特例申告貨物については、特例申告書の提出期限）までに当該申告がないときは、その調査により、当該貨物に係る税額等を決定する。

(2) In cases where no declaration for duty payment is made by the time of importation of goods for which such declaration is required (with respect to goods pertaining to a special declaration, within the time-limit for filing a special declaration form), the Director General of Customs shall determine the amount of duty, etc. pertaining to such goods on the basis of the result of his/her examination.

3 税関長は、前二項又はこの項の規定による更正又は決定をした後、その更正又は決定をした税額等が過大又は過少であることを知つたときは、その調査により、当該更正又は決定に係る税額等を更正する。

(3) The Director General of Customs shall, if he/she finds, after the reassessment or determination prescribed in the preceding two paragraphs or this paragraph was made, that the amount of duty, etc. so reassessed or determined is overestimated or underestimated, reassess the amount of duty, etc. so reassessed or determined, on the basis of the result of his/her examination.

4 第一項若しくは前項の規定による更正（第十一章第二節（犯則事件の処分）を除き、以下「更正」という。）又は第二項の規定による決定は、税関長が当該更正又は決定に係る課税標準、当該更正又は決定により納付すべき税額その他政令で定める事項を記載した更正通知書又は決定通知書を送達して行う。ただし、納税申告に係る貨物の輸入の許可前にする更正（当該貨物に係る関税の納付前にするもので税額等を減額するものに限る。）は、これらの手続に代えて、納税申告をした者に当該納税申告に係る書面に記載した税額等を是正させ、又はこれを是正してその旨を当該納税申告をした者に通知することによつてすることができる。

(4) Reassessment prescribed in paragraph (1) or the preceding paragraph (hereinafter referred to as "reassessment", except in Section 2 of Chapter 11 (Disposition of Criminal Cases)) or determination prescribed in paragraph (2) shall be effectuated by the Director General of Customs through delivery of a written notice of reassessment or a written notice of determination, stating the

basis for duty assessment pertaining to such reassessment or determination, the amount of duty payable as a result of such reassessment or determination, and such other matters as may be prescribed by Cabinet Order; provided, however, that the reassessment made prior to import permission of the goods pertaining to the declaration for duty payment (limited to the reassessment made before payment of the customs duty pertaining to such goods in order to reduce the amount of duty, etc. payable) may be effectuated, in lieu of the procedures specified above, by requesting a person who made such declaration to rectify the amount of duty, etc. stated in the document pertaining to the declaration for duty payment or by notifying that person of the amount of duty, etc. rectified by the Director General of Customs.

5 国税通則法第二十九条（更正等の効力）の規定は、更正又は第二項の規定による決定について準用する。

(5) Article 29 (Validity of Reassessment) of the Act on General Rules for National Taxes applies mutatis mutandis to the reassessment or the determination prescribed in paragraph (2).

（輸入の許可前に引き取られた貨物に係る税額等の通知）

(Notification of Amount of Duty Pertaining to Goods Withdrawn Prior to Import Permission)

第七条の十七 税関長は、第七十三条第一項（輸入の許可前における貨物の引取り）の規定により税関長の承認を受けて引き取られた貨物に係る税額等につきその納税申告に誤りがないと認めた場合には、当該申告に係る税額及びその税額を納付すべき旨（関税の納付を要しないときは、その旨）その他政令で定める事項を、書面により、当該引取りの承認を受けた者に通知する。

Article 7-17 The Director General of Customs shall, if he/she finds that there is no error in a declaration for duty payment with respect to the amount of duty, etc. pertaining to goods withdrawn with his/her approval pursuant to the provision of paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission), notify in writing a person who has obtained approval of withdrawal, of the amount of duty pertaining to the declaration, the requirement to pay such amount of duty (or, if no customs duty is required to be paid, that fact) and such other matters as may be prescribed by Cabinet Order.

第三節 賦課課税方式による関税の確定

Section 3 Determination of Customs Duty under the Official Assessment System

第八条 税関長は、賦課課税方式が適用される貨物について関税を賦課しようとするときは、その調査により、次の各号の区分に応じ、当該各号に掲げる事項を決定する。

Article 8 (1) When the Director General of Customs assesses customs duty on goods to which the official assessment system applies, he/she shall, on the basis of the result of his/her examination, determine the matters specified in each of the following items for the category of cases as set forth respectively therein:

一 第六条の二第一項第二号イ又はホ（税額の確定の方式）に掲げる関税に係る場合

(i) in the case pertaining to customs duty set forth in item (ii)(a) or (ii)(e) of paragraph (1) of Article 6-2 (Systems for Determining Amount of Duty):

イ 第六十七条（輸出又は輸入の許可）の輸入申告に係る課税標準が税関長の調査したところと同じであるとき 納付すべき税額

(a) when the basis for duty assessment pertaining to import declaration referred to in Article 67 (Permission of Exportation or Importation) is the same as the result of examination conducted by the Director General of Customs: the amount of duty payable;

ロ 輸入の時までに第六十七条の輸入申告がないとき、又は当該申告があつた場合において、当該申告に係る課税標準が税関長の調査したところと異なるとき 課税標準及び納付すべき税額

(b) when import declaration referred to in Article 67 is not made by the time of importation or when, in the case where such declaration was made, the basis for duty assessment pertaining to that declaration is different from that found as a result of examination conducted by the Director General of Customs: the basis for duty assessment and the amount of duty payable;

二 第六条の二第一項第二号ロからニまでに掲げる関税に係る場合 課税標準及び納付すべき税額

(ii) in the case pertaining to customs duty set forth in items (ii)(b) to (ii)(d) of paragraph (1) of Article 6-2: the basis for duty assessment and the amount of duty payable.

2 税関長は、第六条の二第一項第二号へに掲げる過少申告加算税、無申告加算税又は重加算税を賦課しようとするときは、その調査により、当該過少申告加算税、無申告加算税又は重加算税の計算の基礎となる税額及び納付すべき税額を決定する。

(2) When the Director General of Customs imposes additional tax for under report, additional tax for non-declaration or heavy additional tax, as set forth in item (ii)(f) of paragraph (1) of Article 6-2, he/she shall, based on his/her examination, determine the amount of duty which is to be taken as a basis for calculation of the amount of such additional tax for under report, additional tax for non-declaration or heavy additional tax, and the amount of duty payable.

3 税関長は、前二項又はこの項の規定による決定をした後、その決定をした課税標準（第一項第一号イに掲げる場合にあつては同号イの申告に係る課税標準とし、前項に規定する場合にあつては同項に規定する計算の基礎となる税額とする。以下この条において同じ。）又は納付すべき税額が過大又は過少であることを知つたときは、その

調査により、当該決定に係る課税標準及び納付すべき税額を変更する決定をする。

(3) If the Director General of Customs, after having made the determination prescribed in the preceding two paragraphs or this paragraph, finds that the basis for duty assessment (in the case set forth in item (i)(a) of paragraph (1), the basis for duty assessment pertaining to the declaration referred to in the item, and in the case provided for in the preceding paragraph, the amount of duty which is to be taken as a basis for calculation prescribed in the paragraph; hereinafter the same applies in this Article) or the payable amount of duty so determined is overestimated or underestimated, he/she shall, on the basis of the result of his/her examination, determine to alter the basis for duty assessment or the amount of duty payable pertaining to his/her former determination.

4 前三項の規定による決定は、税関長がその決定に係る課税標準及び納付すべき税額その他政令で定める事項を記載した賦課決定通知書（第一項第一号イに掲げる場合にあっては、納税告知書）を送達して行う。ただし、当該決定が第六条の二第一項第二号イに掲げる関税に係るものである場合その他政令で定める場合には、当該通知書又は告知書の送達に代えて、税関職員に口頭で当該決定の通知をさせることができる。

(4) The determination prescribed in the preceding three paragraphs shall be effectuated by the Director General of Customs through delivery of a written notice of determination for official assessment (in the case set forth in item (i)(a) of paragraph (1), a written notice of duty payment), stating the basis for duty assessment and the amount of duty payable pertaining to that determination and such other matters as may be prescribed by Cabinet Order; provided, however, that in cases where the determination relates to customs duty set forth in item (ii)(a) of paragraph (1) of Article 6-2 or in such other case as may be prescribed by Cabinet Order, the Director General of Customs may, instead of delivery of such written notice, have customs officials notify such determination orally.

5 国税通則法第二十九条（更正等の効力）の規定は、第三項の規定による決定について準用する。

(5) Article 29 (Validity of Reassessment) of the Act on General Rules for National Taxes applies mutatis mutandis to the determination prescribed in paragraph (3).

第四節 関税の納付及び徴収

Section 4 Payment and Collection of Customs Duty

（申告納税方式による関税等の納付）

(Payment of Customs Duty Under the Self-Assessment System)

第九条 納税申告をした者は、次項の規定に該当する場合を除き、その申告に係る書面又は更正通知書に記載された納付すべき税額に相当する関税を、当該申告に係る貨物

を輸入する日までに国に納付しなければならない。

Article 9 (1) A person who has made a declaration for duty payment shall, except in the case falling under the next paragraph, pay the State customs duty in an amount equivalent to the amount of duty payable as stated in a document pertaining to the declaration or in a written notice of reassessment on or before the date of importation of the goods pertaining to such declaration.

2 次の各号に掲げる税額に相当する関税の納税義務者は、その関税を当該各号に掲げる日又は期限までに国に納付しなければならない。

(2) A person who is liable to pay customs duty in an amount equivalent to the amount of duty set forth in the following items shall pay such customs duty to the State on or before the date or within the time-limit, as set forth in the following items:

一 期限内特例申告書に記載された納付すべき税額 特例申告書の提出期限

(i) the amount of duty payable as stated in a special declaration form before time-limit: the time-limit for filing a special declaration form;

二 期限後特例申告書に記載された納付すべき税額 当該期限後特例申告書を提出した日

(ii) the amount of duty payable as stated in a special declaration form after time-limit: the date of filing a special declaration form after time-limit;

三 第七十三条第一項（輸入の許可前における貨物の引取り）の規定により税関長の承認を受けて引き取られた貨物に係る関税につき、第七条の十七（輸入の許可前に引き取られた貨物に係る税額等の通知）の書面に記載された申告に係る税額又は当該貨物の輸入の許可前にされた更正に係る更正通知書に記載された納付すべき税額（先の納税申告に係る税額のうち未納のものを含む。） これらの書類が発せられた日の翌日から起算して一月を経過する日

(iii) with respect to customs duty pertaining to goods withdrawn with the approval of the Director General of Customs pursuant to the provision of paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission), the amount of duty pertaining to the declaration as stated in the document referred to in Article 7-17 (Notification of Amount of Duty Pertaining to Goods Withdrawn Prior to Import Permission) or the amount of duty payable as stated in a written notice of reassessment pertaining to the reassessment made before import permission of such goods (including the amount of duty pertaining to the declaration of duty payment previously made, if unpaid): the date on which one month elapses from the day following the date on which such document or written notice is issued;

四 輸入の許可後にした修正申告に係る書面に記載された納付すべき税額 当該修正申告をした日

(iv) the amount of duty payable as stated in a document pertaining to an amended declaration made after import permission: the date on which such amended declaration is made;

五 輸入の許可後にされた更正に係る更正通知書に記載された納付すべき税額 当該更正通知書が発せられた日の翌日から起算して一月を経過する日

(v) the amount of duty payable as stated in a written notice of reassessment pertaining to reassessment made after import permission: the date on which one month elapses from the day following the date on which such written notice of reassessment is issued;

六 決定通知書に記載された納付すべき税額 当該決定通知書が発せられた日の翌日から起算して一月を経過する日

(vi) the amount of duty payable as stated in a written notice of determination: the date on which one month elapses from the day following the date on which such written notice of determination is issued;

七 第七条の十六第二項（決定）の規定による決定がされた後にされた更正に係る更正通知書に記載された納付すべき税額 当該更正通知書が発せられた日の翌日から起算して一月を経過する日

(vii) the amount of duty payable as stated in a written notice of reassessment pertaining to reassessment made after determination prescribed in paragraph (2) of Article 7-16 (Determination) was made: the date on which one month elapses from the day following the date on which such written notice of reassessment is issued.

3 過少申告加算税又は第十二条の四第一項若しくは第三項（同条第一項の重加算税に係る部分に限る。）（重加算税）の重加算税（以下この項において「過少申告重加算税」という。）に係る賦課決定通知書を受けた者は、当該通知書に記載された金額の過少申告加算税又は過少申告重加算税を当該通知書が発せられた日の翌日から起算して一月を経過する日と当該過少申告加算税又は過少申告重加算税の納付の起因となった関税に係る貨物の輸入の許可の日とのいずれか遅い日までに納付しなければならない。

(3) A person who has received a written notice of determination for official assessment, pertaining to additional tax for under report, or heavy additional tax referred to in paragraph (1) or (3) of Article 12-4 (Heavy Additional Tax) (with respect to paragraph (3), limited to the provision pertaining to heavy additional tax referred to in paragraph (1) of the Article) (hereinafter referred to as "heavy additional tax for under report" in this paragraph) shall pay additional tax for under report or heavy additional tax for under report in an amount as stated in that written notice, on or before the day on which one month elapses from the day following the date on which such written notice is issued, or on or before the date of import permission of goods pertaining to the customs duty which has caused such additional tax for under report or heavy additional tax for under report to be paid, whichever comes later.

4 無申告加算税又は第十二条の四第二項若しくは第三項（同条第二項の重加算税に係る部分に限る。）の重加算税（以下この項において「無申告重加算税」という。）に係る賦課決定通知書を受けた者は、当該通知書に記載された金額の無申告加算税又は

無申告重加算税を当該通知書が発せられた日の翌日から起算して一月を経過する日までに納付しなければならない。

- (4) A person who has received a written notice of determination for official assessment pertaining to additional tax for non-declaration, or heavy additional tax referred to in paragraph (2) or (3) of Article 12-4 (with respect to paragraph (3), limited to the provision pertaining to the heavy additional tax referred to in paragraph (2) of the Article) (hereinafter referred to as "heavy additional tax for non-declaration" in this paragraph) shall pay additional tax for non-declaration or heavy additional tax for non-declaration in an amount as stated in that written notice, on or before the day on which one month elapses from the day following the date on which the written notice is issued.

(納期限の延長)

(Extension of Time-Limit for Payment)

- 第九条の二 申告納税方式が適用される貨物を輸入しようとする者が、第七条第二項（申告）の規定による輸入申告書を提出した場合において、前条第一項の規定による関税を納付すべき期限（以下この項及び次項において「納期限」という。）に関し、その延長を受けたい旨の申請書を第七条第二項の税関長に提出し、かつ、当該輸入申告書に記載した関税額の全部又は一部に相当する額の担保を当該税関長に提供したときは、当該税関長は、前条第一項の規定にかかわらず、当該関税額が当該提供された担保の額を超えない範囲内において、その納期限を三月以内に限り延長することができる。

Article 9-2 (1) In the case where a person who imports goods to which the self-assessment system applies has filed an import declaration form prescribed in paragraph (2) of Article 7 (Declaration), if, with respect to the time-limit for payment of customs duty as prescribed in paragraph (1) of the preceding Article (hereinafter in this paragraph and the next paragraph referred to as "time-limit for payment"), the person has filed an application form for extension of time-limit for payment with the Director General of Customs referred to in paragraph (2) of Article 7 and has provided the same Director General of Customs with security in an amount equivalent to the whole or part of the amount of customs duty stated in the written import declaration form, the Director General of Customs may, notwithstanding the provision of paragraph (1) of the preceding Article, extend the time-limit for payment for a period not exceeding three months, provided that such amount of customs duty does not exceed the amount of the security so provided.

- 2 申告納税方式が適用される貨物（特例申告貨物を除く。）を輸入しようとする者が、その月（以下この項において「特定月」という。）において輸入しようとする貨物に課されるべき関税の納期限に関し、特定月の前月末日までにその延長を受けたい旨の申請書を当該貨物に係る第七条第一項の規定による申告をする税関長に提出し、かつ、当該貨物に係る関税額の合計額に相当する額の担保を当該税関長に提供したときは、

当該税関長は、特定月においてその者が輸入する貨物に係る関税については、前条第一項の規定にかかわらず、特定月における関税額の累計額が当該提供された担保の額を超えない範囲内において、その納期限を特定月の末日の翌日から三月以内に限り延長することができる。

(2) In cases where a person who imports goods to which the self-assessment system applies (excluding goods pertaining to a special declaration) files, with respect to the time-limit for payment of customs duty to be imposed on goods which are to be imported during a specified month (hereinafter in this paragraph referred to as "specific month"), an application form for extension of such time-limit with the Director General of Customs with whom a declaration pertaining to such goods is to be filed under paragraph (1) of Article 7 on or before the last day of the month preceding the specific month and provides the same Director General of Customs with security in an amount equivalent to the total amount of customs duty pertaining to such goods, the Director General of Customs may, notwithstanding the provision of paragraph (1) of the preceding Article, extend the time-limit for payment of customs duty pertaining to the goods to be imported by that person during the specific month, within a period not exceeding three months from the day following the last day of the specific month, provided that the total amount of customs duty to be paid for the specific month does not exceed the amount of the security so provided.

3 特例輸入者又は特例委託輸入者が、期限内特例申告書を提出した場合において、前条第二項第一号に掲げる税額に相当する関税を納付すべき期限に関し、特例申告書の提出期限までにその延長を受けたい旨の申請書を第七条の二第二項（申告の特例）の税関長に提出し、かつ、当該期限内特例申告書に記載した関税額の全部又は一部に相当する額の担保を当該税関長に提供したときは、当該税関長は、前条第二項の規定にかかわらず、当該関税額が当該提供された担保の額を超えない範囲内において、当該納付すべき期限を二月以内に限り延長することができる。

(3) In the case where an authorized importer or special entrusting importer files a special declaration form before time-limit, if the importer files, within the time-limit for filing a special declaration form, an application form for extension of time-limit for payment of customs duty the amount of which is equivalent to the amount of duty set forth in item (i) of paragraph (2) of the preceding Article with the Director General of Customs referred to in paragraph (2) of Article 7-2 (Special Provisions for Declaration) and provides the Director General of Customs with security in an amount equivalent to the whole or part of the amount of customs duty stated in that special declaration before time-limit, the Director General of Customs may, notwithstanding the provision of paragraph (2) of the preceding Article, extend the time-limit for payment within a period not exceeding two months, provided that such amount of customs duty does not exceed the amount of the security so provided.

4 前三項の申請書の記載事項その他これらの規定の適用に関し必要な事項は、政令で

定める。

(4) Matters to be stated in an application form referred to in the preceding three paragraphs and other necessary matters concerning application of these provisions shall be prescribed by Cabinet Order.

(納税の告知)

(Notice of Duty Payment)

第九条の三 税関長は、賦課課税方式による関税で、次に掲げる関税以外のものを徴収しようとするときは、納税の告知をしなければならない。

Article 9-3 (1) When the Director General of Customs collects customs duty to be imposed under the official assessment system other than customs duty set forth in the following, he/she shall give a notice of duty payment:

一 第七十七条第三項（郵便物の関税の納付）の規定により納付される郵便物の関税

(i) customs duty on postal items to be paid pursuant to the provision of paragraph (3) of Article 77 (Payment of Customs Duty on Postal Items);

二 第八十五条第一項（公売代金等の充当）（第八十八条（留置貨物）において準用する場合を含む。）又は第百三十四条第五項（領置物件等の公売代金等の充当）の規定により貨物の公売又は売却による代金をもつて充てる関税

(ii) customs duty to be allocated from proceeds of public auction or sale of goods pursuant to the provision of paragraph (1) of Article 85 (Allocation of Proceeds from Public Auction) (including the case where applied mutatis mutandis pursuant to Article 88 (Retained Goods)) or paragraph (5) of Article 134 (Allocation of Proceeds of Public Auction of Detained Articles);

三 過少申告加算税、無申告加算税及び重加算税

(iii) additional tax for under report, additional tax for non-declaration and heavy additional tax.

2 前項の規定による納税の告知は、税関長が、政令で定めるところにより、納付すべき税額、納期限及び納付場所を記載した納税告知書を送達して行う。ただし、第八条第四項ただし書（口頭による賦課決定の通知）の規定に該当する場合には、当該告知書の送達に代えて、税関職員に口頭で当該告知をさせることができる。

(2) The notice of duty payment prescribed in the preceding paragraph shall, pursuant to the provision of Cabinet Order, be effectuated by the Director General of Customs through delivery of a written notice of duty payment stating the amount of duty payable, the time-limit for and the place of payment; provided, however, that in the case falling under the proviso to paragraph (4) of Article 8 (Oral Notification of Determination for Official Assessment), the Director General of Customs may, instead of delivery of such written notice, have customs officials deliver such notice orally.

(納付の手續)

(Procedures for Payment)

第九條の四 関税（賦課課税方式が適用される郵便物に係る関税を除く。以下この条において同じ。）を納付しようとする者は、その税額に相当する金銭に納付書（納税告知書の送達を受けた場合には、納税告知書）を添えて、これを日本銀行（国税の収納を行う代理店を含む。）又はその関税の収納を行う税関職員に納付しなければならない。ただし、証券をもつてする歳入納付に関する法律（大正五年法律第十号）の定めるところにより証券で納付すること又は財務省令で定めるところによりあらかじめ税関長に届け出た場合に財務省令で定める方法により納付することを妨げない。

Article 9-4 A person who pays customs duty (excluding customs duty pertaining to postal items to which the official assessment system applies; hereinafter the same applies in this Article) must pay the amount equivalent to that of duty, accompanied by a written statement of payment (or, a written notice of duty payment, if received) to the Bank of Japan (including agents authorized to receive national taxes) or customs officials authorized to receive customs duty; provided, however, that payment in securities as prescribed by the Act on Payment of Revenues in Securities (Act No. 10 of 1916) or, subject to advance notice to the Director General of Customs as prescribed by Ministry of Finance Order, payment using such means as may be prescribed by the Order is not precluded.

（徴収の順位）

（Priority Order of Duty Collection）

第九條の五 関税は、国税徴収法（昭和三十四年法律第百四十七号）、地方税法（昭和二十五年法律第二百二十六号）その他の法令の規定にかかわらず、当該関税を徴収すべき外国貨物について、他の公課及び債権に先だつて徴収する。

Article 9-5 (1) With respect to foreign goods on which customs duty is to be imposed, customs duty shall, notwithstanding the provisions of the National Tax Collection Act (Act No. 147 of 1959), the Local Tax Act (Act No. 226 of 1950) and other laws and regulations, be collected prior to collection of any other levies and claims due.

2 国税徴収の例により徴収する場合における関税及びその滞納処分費の徴収の順位は、それぞれ国税徴収法に規定する国税及びその滞納処分費と同順位とする。この場合においては、前項の規定の適用を妨げない。

(2) The order of priority for collection of customs duty and expenses incurred for disposition of delinquent customs duty when they are collected using the same rule as that used for collection of national taxes, shall be the same as that for collection of national taxes and expenses incurred for disposition of delinquent taxes as provided for by the National Tax Collection Act. In this case, application of the preceding paragraph shall not be precluded.

（担保）

（Security）

第九条の六 この法律又は関税定率法その他関税に関する法律の規定により提供する関税の担保の種類については、国税通則法第五十条（担保の種類）の規定を準用する。

Article 9-6 (1) Article 50 (Types of Security) of the Act on General Rules for National Taxes applies mutatis mutandis to the types of security for customs duty to be provided pursuant to the provision of this Act, the Customs Tariff Act and other laws relating to customs duty.

2 前項の担保の提供について必要な事項は、政令で定める。

(2) Necessary matters concerning provision of security referred to in the preceding paragraph shall be prescribed by Cabinet Order.

（担保を提供した場合の充当又は徴収）

(Allocation or Collection where Security has been Provided)

第十条 関税の担保として金銭を提供した納税義務者は、政令で定めるところにより、担保として提供した金銭をもつて関税の納付に充てることができる。

Article 10 (1) A person liable to pay customs duty who has provided monetary security for customs duty may, pursuant to the provision of Cabinet Order, allocate the amount of money so provided to the payment of customs duty.

2 国税通則法第五十二条（担保の処分）の規定は、関税の担保が提供された場合において、納税義務者が第九条（申告納税方式による関税等の納付）の規定により関税を納付すべき期限（第九条の二第一項から第三項まで（納期限の延長）の規定により関税を納付すべき期限が延長された場合にあつては、当該延長された期限）又は第九条の三第二項（納税の告知）の納期限（延滞税については、その計算の基礎となる関税のこれらの納期限。第十一条（関税の徴収）及び第十二条第一項ただし書（延滞税の額の計算の特例）においてこれらの期限を「納期限」という。）までに関税を完納しないときについて準用する。

(2) In the case where security for customs duty has been provided, Article 52 (Disposal of Security) of the Act on General Rules for National Taxes applies mutatis mutandis to the case where a person liable to pay customs duty fails to pay the full amount of customs duty within the time-limit for payment of customs duty as prescribed in Article 9 (Payment of Customs Duty under the Self-Assessment System) (in the case where the time-limit for payment of customs duty has been extended pursuant to the provision of paragraphs (1) to (3) of Article 9-2 (Extension of Time-Limit for Payment), within the time-limit so extended) or within the time-limit for payment referred to in paragraph (2) of Article 9-3 (Notice of Duty Payment) (with respect to delinquent tax, within the time-limit for payment of customs duty which is to be taken as a basis for calculation of such delinquent tax; the time-limit herein is referred to as "time-limit for payment" in Article 11 (Collection of Customs Duty) and in the proviso to paragraph (1) of Article 12 (Special Provisions for Calculation of the Amount of Delinquent Tax)).

3 前条第一項において準用する国税通則法第五十条第六号（担保の種類）の保証人は、

国税徴収法第十章（罰則）の規定の適用については、納税者とみなす。

(3) The guarantor referred to in item (vi) of Article 50 (Types of Security) of the Act on General Rules for National Taxes, as applied mutatis mutandis pursuant to paragraph (1) of the preceding Article, shall be deemed to be a taxpayer for the purpose of application of the provisions of Chapter 10 (Penal Provisions) of the National Tax Collection Act.

（徴収の引継ぎ）

(Transfer of Collection of Customs Duty)

第十条の二 税関長は、必要があると認めるときは、その徴収する関税について、他の税関長に徴収の引継ぎをすることができる。

Article 10-2 (1) The Director General of Customs may, if it is considered necessary, transfer collection of customs duty to any other Director General of Customs.

2 前項の規定により徴収の引継ぎがあつたときは、その引継ぎを受けた税関長は、遅滞なく、その旨をその関税の納税義務者に通知するものとする。

(2) When collection of customs duty has been transferred pursuant to the provision of the preceding paragraph, the Director General of Customs who has been so transferred shall notify such transfer to a person liable to pay customs duty without delay.

（関税の徴収）

(Collection of Customs Duty)

第十一条 関税が納期限までに完納されない場合（当該関税につき担保の提供がある場合を除く。）及び国税通則法第三十八条第一項各号（繰上請求）に掲げる場合に該当し、納付すべき税額の確定した関税がその納期限までに完納されないと認められる場合又は特例申告貨物につき納付すべき関税（納付すべき税額が確定したものを除く。）でその確定後においては当該関税の徴収を確保することができないと認められるものがある場合における当該関税の徴収については、国税徴収の例による。

Article 11 In cases where customs duty is not fully paid within the time-limit for payment (excluding the case where security is provided for such customs duty) and where it is found that customs duty for which the amount of duty payable has been determined is not likely to be fully paid within the time-limit for payment for the reason as set forth in the items of paragraph (1) of Article 38 (Request for Advance Payment) of the Act on General Rules for National Taxes, or where collection of customs duty payable on goods pertaining to a special declaration (excluding customs duty for which the amount of customs duty payable has been determined) is found not to be ensured after its determination, collection of such customs duty is governed by the same rules as collection of national taxes.

第四節の二 附帯税 Section 4-2 Accessory Taxes

(延滞税)

(Delinquent Tax)

第十二条 納税義務者が法定納期限までに関税（附帯税を除く。以下この条において同じ。）を完納しない場合又は第十三条の二（過大な払戻し等に係る関税額の徴収）の規定により過大に払戻し若しくは還付を受けた関税額を徴収される場合には、当該納税義務者は、その未納又は徴収に係る関税額に対し、法定納期限（当該過大に払戻し又は還付を受けた関税については、その払戻し又は還付を受けた日）の翌日から当該関税額を納付する日までの日数に応じ、年七・三パーセントの割合を乗じて計算した金額に相当する延滞税を併せて納付しなければならない。ただし、納期限（当該過大に払戻し又は還付を受けた関税については、その納税告知に係る納期限）の翌日から二月を経過する日後の延滞税の額は、その未納に係る関税額に年十四・六パーセントの割合を乗じて計算した額とする。

Article 12 (1) In cases where a person liable to pay customs duty fails to fully pay customs duty (excluding accessory tax; hereinafter the same applies in this Article) within the statutory time-limit for payment, or where the person is required to pay the amount of customs duty repaid in excess or over-refunded pursuant to the provision of Article 13-2 (Collection of Customs Duty in the Case of Overrefund), the person shall, besides the amount of customs duty unpaid or to be collected, pay a delinquent tax in an amount equivalent to that calculated by multiplying the amount unpaid or to be collected by an annual rate of 7.3 percent, according to the number of days from the day following the statutory time-limit (in the case of customs duty repaid in excess or over-refunded, from the day on which customs duty is so repaid or over-refunded) until the day on which the amount of customs duty is paid; provided, however, that the amount of delinquent tax to be paid after the day on which a period of two months elapses from the day following the time-limit for payment (with respect to customs duty so repaid in excess or over-refunded, from the day following the time-limit for payment pertaining to the notice of duty payment) shall be calculated by multiplying the amount of customs duty unpaid by an annual rate of 14.6 percent.

2 前項の場合において、納税義務者がその未納又は徴収に係る関税額の一部を納付したときは、その納付の日の翌日以後の期間に係る延滞税の額の計算の基礎となる関税額は、同項の未納又は徴収に係る関税額からその一部納付に係る関税額を控除した額による。

(2) In the case referred to in the preceding paragraph, if a person liable to pay customs duty has paid part of the amount of customs duty unpaid or to be collected, the amount of customs duty to be taken as a basis for calculation of the amount of delinquent tax pertaining to the period on or after the day

following the date on which customs duty has been so paid shall be the amount of customs duty obtained by deducting the amount of customs duty partly paid from that of customs duty unpaid or to be collected as referred to in the preceding paragraph.

3 延滞税の額の計算の基礎となる関税額が一万円未満である場合においては、第一項の規定を適用せず、当該関税額に一万円未満の端数がある場合においては、これを切り捨てて計算する。

(3) In the case where the amount of customs duty which is to be taken as a basis for calculation of the amount of delinquent tax is less than 10,000 yen, paragraph (1) shall not apply, and where such amount of customs duty is less than 10,000 yen, the amount shall be omitted in calculation.

4 延滞税の額が千円未満である場合においては、これを徴収せず、当該延滞税の額に百円未満の端数がある場合においては、これを切り捨てる。

(4) In the case where the amount of delinquent tax is less than 1,000 yen, such amount shall not be collected, and where the amount of delinquent tax is less than 100 yen, the amount shall be omitted.

5 第一項の場合において、その納税義務者が納付した税額が同項の未納又は徴収に係る関税額に達するまでは、その納付した税額は、当該関税額に充てられたものとする。

(5) In the case referred to in paragraph (1), until the amount of customs duty paid by a person liable to pay customs duty reaches the amount of customs duty unpaid or to be collected as referred to in the paragraph, the amount of customs duty so paid shall be deemed to have been allocated to the amount of customs duty unpaid or to be collected.

6 第一項の場合において、やむを得ない理由により税額等に誤りがあつたため同項の法定納期限後に同項の未納に係る関税額が確定し、かつ、その事情につき政令で定めるところにより税関長の確認があつたときは、その税額に係る延滞税については、当該法定納期限の翌日から当該関税につき修正申告をした日又は更正通知書若しくは賦課決定通知書が発せられた日までの日数に対応する部分の金額を免除する。

(6) In the case referred to in paragraph (1), if the amount of unpaid customs duty referred to in the paragraph is determined after the statutory time-limit for payment referred to therein as a result of any error in the amount of duty, etc. caused for any unavoidable reason and if the circumstances which led to such error are, pursuant to the provision of Cabinet Order, confirmed by the Director General of Customs, the amount of delinquent tax pertaining to such amount of duty, corresponding to the number of days from the day following the statutory time-limit until the day on which an amended declaration for such customs duty is made, or until the day on which a written notice of reassessment or a written notice of determination for official assessment is issued shall be exempted.

7 第一項の場合において、次の各号に掲げる場合のいずれかに該当するときは、その関税に係る延滞税については、当該各号に定める金額を免除する。ただし、第一号に

掲げる場合において、前条の規定によりその例によるものとされる国税徴収法（以下この項及び次項において「例による国税徴収法」という。）第百五十四条第一項（滞納処分の停止の取消し）又は第百五十二条第三項若しくは第四項（換価の猶予に係る分割納付、通知等）において準用する国税通則法第四十九条第一項（納税の猶予の取消し）の規定による取消しの基因となるべき事実が生じたときは、その生じた日以後の期間に対応する部分の金額については、税関長は、その免除をしないことができる。

(7) In the case referred to in paragraph (1), if the situation falls under any of the cases set forth in the following items, the amount specified in the following items shall be exempted from the delinquent tax pertaining to customs duty; provided, however, that in the case set forth in item (i), if there occurs any event which is to cause revocation prescribed in paragraph (1) of Article 49 (Revocation of Tax Payment Grace Period) of the Act on General Rules for National Taxes, as applied mutatis mutandis pursuant to paragraph (1) of Article 154 (Revocation of Discontinuance of the Disposition for Failure to Pay Taxes), or paragraph (3) or (4) of Article 152 (Installment Payment of Taxes Pertaining to Grace Period for Asset Conversion and Notice), of the National Tax Collection Act, to be applied as a rule (hereinafter referred to as "the National Tax Collection Act, applied as a rule" in this paragraph and in the next paragraph) pursuant to the provision of the preceding Article, the Director General of Customs may not exempt the amount equivalent to the amount corresponding to the period following the day on which such event occurs:

一 例による国税徴収法第百五十三条第一項（滞納処分の停止の要件等）の規定による滞納処分の執行の停止をした場合又は例による国税徴収法第百五十一条第一項若しくは第百五十一条の二第一項（換価の猶予の要件等）の規定による換価の猶予をした場合 その停止又は猶予をした関税に係る延滞税のうち、当該執行の停止をした期間に対応する部分の金額に相当する金額又は当該換価の猶予をした期間（当該関税の納期限の翌日から二月を経過する日後の期間に限る。）に対応する部分の金額の二分の一に相当する金額

(i) in the case where execution of disposition of delinquency has been discontinued, as prescribed in paragraph (1) of Article 153 (Requirements for Discontinuance of Disposition for Failure to Pay Taxes) of the National Tax Collection Act, applied as a rule, or in the case where conversion of asset is postponed, as prescribed in paragraph (1) of Article 151 or paragraph (1) of Article 151-2 (Requirements for Granting Grace Period for Asset Conversion) of the National Tax Collection Act, applied as a rule: the amount of delinquent tax pertaining to customs duty so discontinued or postponed, equivalent to the amount corresponding to the period of such discontinuance, or equivalent to one-half of the amount corresponding to the period of postponement of such conversion (limited to the period following the day on which two months elapse from the day following the date of the time-limit for payment of such customs duty);

二 第二条の三第一項、第三項又は第四項（災害による期限の延長）の規定により関税を納付すべき期限を延長した場合 その関税に係る延滞税のうち、その延長した期間に対応する部分の金額

(ii) in the case where the time-limit for payment of customs duty is extended pursuant to the provision of paragraph (1), (3) or (4) of Article 2-3 (Extension of Time-Limit due to Disaster): the amount of delinquent tax pertaining to customs duty, equivalent to the amount corresponding to the period so extended;

三 行政不服審査法（平成二十六年法律第六十八号）第二十五条第二項又は第四項（執行停止）（これらの規定を同法第六十一条（審査請求に関する規定の準用）において準用する場合を含む。）の規定により財務大臣又は税関長が関税の徴収に関する処分の執行を停止した場合 その停止をした期間のうち当該関税の納期限の翌日から二月を経過する日後の期間（前二号又は次項第一号の規定により延滞税の免除がされた場合には、当該免除に係る期間に該当する期間を除く。）に対応する部分の金額の二分の一に相当する金額

(iii) in the case where the Minister of Finance or the Director General of Customs discontinues execution of the disposition relating to collection of customs duty pursuant to the provision of paragraph (2) or (4) of Article 25 (Discontinuance of Execution) of the Administrative Complaint Review Act (Act No. 68 of 2014) (including the case where these provisions are applied mutatis mutandis pursuant to Article 61 (Application mutatis mutandis of the Provision Concerning Application for Review) of the Act): the amount equivalent to one-half of the amount corresponding to, within the period of discontinuance, the period following the day on which two months elapse from the day following the time-limit for payment of such customs duty (in the case where the delinquent tax is exempted pursuant to the provision of items (i) and (ii) or item (i) of the next paragraph, the period pertaining to such exemption is excluded).

8 第一項の場合において、次の各号に掲げる場合のいずれかに該当するときは、税関長は、その関税に係る延滞税につき、当該各号に定める金額を限度として、免除することができる。

(8) In the case referred to in paragraph (1), if the situation falls under any of the cases set forth in the following items, the Director General of Customs may exempt the delinquent tax pertaining to customs duty within the limit of the amount as specified respectively in the following items:

一 例による国税徴収法第百五十一条第一項又は第百五十一条の二第一項の規定による換価の猶予をした場合において、納税義務者が次のイ又はロのいずれかに該当するとき その猶予をした関税に係る延滞税（前項第一号又は第二号の規定による免除に係る部分を除く。以下この号において同じ。）につき、猶予をした期間（当該関税を当該期間内に納付しなかつたことについてやむを得ない理由があると税関長が認める場合には、猶予の期限の翌日から当該やむを得ない理由がやんだ日までの

期間を含む。) に対応する部分の金額でその納付が困難と認められる金額

(i) in the case where conversion of asset has been postponed, as prescribed in paragraph (1) of Article 151 or paragraph (1) of Article 151-2 of the National Tax Collection Act, applied as a rule, if a person liable to pay customs duty falls under the next item (a) or (b): the amount of delinquent tax pertaining to customs duty so postponed (excluding the amount pertaining to the exemption prescribed in item (i) or (ii) of the preceding paragraph; hereinafter the same applies in this item), corresponding to the postponed period (if the Director General of Customs finds that there is an unavoidable reason for failure to pay the customs duty within such period, including the period from the day following the time-limit for postponement until the day on which such unavoidable reason ceases), if it is found difficult for that person to pay such amount:

イ 納税義務者の財産の状況が著しく不良で、納期又は弁済期の到来した関税以外の公課又は債務について軽減又は免除をしなければ、その事業の継続又は生活の維持が著しく困難になると認められる場合において、その軽減又は免除がされたとき。

(a) in the case where the financial situation of a person liable to pay customs duty is extremely severe and it is found that the person would face extreme difficulty in continuing its business or maintaining his/her living, unless any taxes other than customs duty or any debts, the due dates of which have expired, are to be reduced or exempted, if such taxes or debts are reduced or exempted;

ロ 納税義務者の事業又は生活の状況によりその延滞税の納付を困難とするやむを得ない理由があると認められるとき。

(b) in the case where, in light of the situation of the business or living of a person liable to pay customs duty, it is found that it would be difficult for that person to pay the delinquent tax for any unavoidable reason;

二 税関長が国税徴収の例により滞納に係る関税の全額を徴収するために必要な財産につき差押えをし、又は納付すべき税額に相当する担保の提供を受けた場合 その差押え又は担保の提供に係る関税を計算の基礎とする延滞税につき、その差押え又は担保の提供がされている期間のうち当該関税の納期限の翌日から二月を経過する日後の期間（前項各号又は前号の規定により延滞税の免除がされた場合には、当該免除に係る期間に該当する期間を除く。）に対応する部分の金額の二分の一に相当する金額

(ii) in the case where the Director General of Customs has seized property in order to collect the full amount of customs duty pertaining to delinquency in payment using the same rules as national taxes or has been provided security in an amount equivalent to the amount of duty payable: the amount equivalent to one-half of the amount of delinquent tax, the calculation of which is based on customs duty pertaining to such seizure or provision of

security, corresponding to, within the period of seizure or provision of security, the period following the day on which two months elapse from the day following the time-limit for payment of such customs duty (in cases where delinquent tax is exempted pursuant to the provision of the items of the preceding paragraph or the preceding item, the period pertaining to such exemption is excluded);

三 次のイからハまでのいずれかに該当する場合 当該イからハまでに規定する関税に係る延滞税（第六項、前項各号又は前二号の規定による免除に係る部分を除く。）につき、当該イからハまでに定める金額

(iii) in the case falling under any of the following items: the amount specified in items (a) to (c), pertaining to the amount of delinquent tax pertaining to customs duty provided for in items (a) to (c) (excluding the amount of delinquent tax pertaining to the exemption prescribed in paragraph (6), the items of the preceding paragraph or the preceding two items):

イ 例による国税徴収法に規定する交付要求により交付を受けた金銭を当該交付要求に係る関税に充てた場合 当該交付要求を受けた例による国税徴収法第二条第十三号（定義）に規定する執行機関が強制換価手続において当該金銭を受領した日の翌日からその充てた日までの期間に対応する部分の金額

(a) in the case where the amount received as a result of the request for share distribution, as prescribed in the National Tax Collection Act, applied as a rule has been allocated to customs duty pertaining to such request: the amount corresponding to the period from the day following the date on which such amount was received under the compulsory liquidation procedure into money conducted by an enforcement agency which received such request (i.e., an agency provided for in item (xiii) of Article 2 (Definitions) of the National Tax Collection Act, applied as a rule) until the day of such allocation;

ロ 震災、風水害、火災その他これらに類する災害により、関税を納付することができない事由が生じた場合 その事由が生じた日からその事由が消滅した日以後七日を経過した日までの期間に対応する部分の金額

(b) in the case where any situation in which customs duty cannot be paid due to earthquake, wind or flood damage, fire, or other similar disaster occurs: the amount corresponding to the period from the day on which such situation occurs until the day on which a period of seven days elapses from the day following the day on which such situation ceases;

ハ イ又はロのいずれかに該当する事実と類する事実が生じた場合で政令で定める場合 政令で定める期間に対応する部分の金額

(c) in the case where the fact similar to that falling under item (a) or (b) occurs, if prescribed by Cabinet Order: the amount corresponding to the period to be prescribed by Cabinet Order.

9 第一項及び第十一項第一号において「法定納期限」とは、当該関税を課される貨物

を輸入する日（輸入の許可を受ける貨物については、当該許可の日）とする。ただし、次の各号に掲げる関税については、当該各号に定める期限又は日（第三号又は第四号に掲げる関税につき当該各号の書類が二回以上にわたって発せられた場合には、その最初に発せられた日）とする。

(9) The "statutory time-limit for payment" as used in paragraph (1) and item (i) of paragraph (11) shall be the date of importation of goods on which such customs duty is to be imposed (or, with respect to goods which require import permission, the date of such permission); provided, however, that with respect to customs duty set forth in the following items, the "statutory time-limit for payment" shall be the time-limit or the date as specified respectively in the following items (in the case where the documents referred to in item (iii) or (iv), relating to customs duty set forth in the items are issued at least two times, the date on which the first document is issued):

一 特例申告貨物につき納付すべき関税（第九条の二第三項（納期限の延長）の規定により納付すべき期限が延長された関税を除く。） 特例申告書の提出期限

(i) customs duty payable for goods pertaining to a special declaration (excluding customs duty for which the time-limit for payment has been extended pursuant to the provision of paragraph (3) of Article 9-2 (Extension of Time-Limit for Payment)): the time-limit for filing a special declaration form;

二 第九条の二第一項から第三項までの規定により納付すべき期限が延長された関税 当該延長された期限

(ii) customs duty for which the time-limit for payment has been extended pursuant to the provision of paragraphs (1) to (3) of Article 9-2: the time-limit so extended;

三 第七十三条第一項（輸入の許可前における貨物の引取り）の規定により税関長の承認を受けて引き取られた貨物につき納付すべき関税 当該関税に係る第七条の十七（輸入の許可前に引き取られた貨物に係る税額等の通知）の書類若しくは更正通知書又は第九条の三（納税の告知）の規定による納税告知書が発せられた日

(iii) customs duty payable for goods withdrawn with the approval of the Director General of Customs pursuant to the provision of paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission): the date on which the documents referred to in Article 7-17 (Notification of Amount of Duty Pertaining to Goods Withdrawn Prior to Import Permission), a written notice of reassessment, or a written notice of duty payment prescribed in Article 9-3 (Notice of Duty Payment) is issued, for such customs duty;

四 第七十七条第六項（郵便物の関税の納付等）の税関長の承認を受けて受け取られた郵便物につき納付すべき関税 当該関税に係る第九条の三の規定による納税告知書が発せられた日

(iv) customs duty payable for postal items received with the approval of the Director General of Customs referred to in paragraph (6) of Article 77

(Payment of Customs Duty of Postal Items): the date on which a written notice of duty payment prescribed in Article 9-3 is issued for such customs duty;

五 関稅定率法第七條第三項（相殺關稅）若しくは第八條第二項（不當廉売關稅）の規定により課する關稅又は同條第十六項の規定により變更され、若しくは繼續される同條第一項の規定により課する關稅 當該關稅に係る納稅告知書に記載された納期限

(v) customs duty to be imposed pursuant to the provision of paragraph (3) of Article 7 (Countervailing Duty) of the Customs Tariff Act or paragraph (2) of Article 8 (Anti-Dumping Duty) of the Act, or customs duty to be imposed pursuant to the provision of paragraph (1) of Article 8, which is altered or maintained pursuant to the provision of paragraph (16) of the Article: the time-limit for payment as stated in a written notice of duty payment pertaining to such customs duty;

六 この法律又は關稅定率法その他關稅に関する法律の規定により一定の事實が生じた場合に直ちに徴収するものとされている關稅 當該事實が生じた日

(vi) customs duty to be immediately collected, pursuant to the provision of this Act, the Customs Tariff Act or other laws relating to customs duty in the case where certain event occurs: the day on which such event occurs.

10 修正申告（偽りその他不正の行為により關稅を免れ、又は關稅の払戻し若しくは還付を受けた者が當該關稅についての調査があつたことにより當該關稅について更正があるべきことを予知してされた修正申告（次項において「特定修正申告」という。）を除く。）又は更正（偽りその他不正の行為により關稅を免れ、又は關稅の払戻し若しくは還付を受けた者についてされた當該關稅に係る更正（同項において「特定更正」という。）を除く。）があつた場合において、次の各号のいずれかに該當するときは、當該修正申告又は更正により納付すべき關稅額に係る延滞稅については、第一項に規定する日数から當該各号に定める日数を控除して、同項の規定を適用する。

(10) In the case where an amended declaration has been made (excluding an amended declaration which has been made by a person who, by deception or other wrongful acts, has evaded customs duty, or has received repayment or refund of customs duty, while anticipating that reassessment is likely to be made for such customs duty for the reason that examination has been conducted with respect to such customs duty (an amended declaration herein is referred to as "specific amended declaration" in the next paragraph)), or where reassessment has been made (excluding reassessment pertaining to customs duty, the reassessment of which has been conducted against a person who, by deception or other wrongful acts, has evaded customs duty, or has received repayment or refund of customs duty (reassessment herein is referred to as "specific reassessment" in the next paragraph)), if the situation falls under any of the following items, paragraph (1) shall apply to the delinquent tax pertaining to customs duty to be paid on the basis of such amended declaration

or reassessment, after deducting the number of days specified respectively in the following items from the number of days provided for in paragraph (1):

一 当該修正申告又は更正に係る関税について第七条第一項（申告）の規定による申告があつた場合（特例申告の場合にあつては、期限内特例申告書が提出された場合）において、第一項の法定納期限から一年を経過する日後に当該修正申告がされ、又は当該更正に係る更正通知書が発せられたとき その法定納期限から一年を経過する日の翌日から当該修正申告がされ、又は当該更正に係る更正通知書が発せられた日までの日数

(i) in the case where a declaration prescribed in paragraph (1) of Article 7 (Declaration) is made for customs duty pertaining to such amended declaration or the reassessment (in the case of a special declaration, where a special declaration form before time-limit is filed), if such amended declaration is made or a written notice of reassessment pertaining to such reassessment is issued, after the day on which one year elapses from the statutory time-limit for payment referred to in paragraph (1): the number of days from the day following the date on which one year elapses from the statutory time-limit for payment until the day on which such amended declaration is filed or a written notice of reassessment pertaining to such reassessment is issued;

二 当該修正申告又は更正に係る関税について期限後特例申告書が提出された場合において、その期限後特例申告書の提出があつた日の翌日から起算して一年を経過する日後に当該修正申告がされ、又は当該更正に係る更正通知書が発せられたとき その期限後特例申告書の提出があつた日の翌日から起算して一年を経過する日の翌日から当該修正申告がされ、又は当該更正に係る更正通知書が発せられた日までの日数

(ii) in the case where a special declaration form after time-limit is filed for the customs duty pertaining to such amended declaration or reassessment, if such amended declaration is made or a written notice of reassessment pertaining to such reassessment is issued, after the day on which one year elapses from the day following the date on which the special declaration form after time-limit is filed: the number of days from the day following the date on which one year elapses from the day following the date on which the special declaration form after time-limit is filed until the day on which such amended declaration is made or the day on which the written notice of reassessment pertaining to such reassessment is issued.

1 1 修正申告又は納付すべき税額を増加させる更正（これに類するものとして政令で定める更正を含む。以下この項において「増額更正」という。）があつた場合において、その申告又は増額更正に係る関税について第七条第一項の規定による申告（特例申告の場合にあつては、期限内特例申告書の提出）又は期限後特例申告書の提出がされており、かつ、当該申告又は期限後特例申告書の提出により納付すべき税額を減少させる更正（以下この項において「減額更正」という。）があつた後に当該修正申告

又は増額更正があつたときは、当該修正申告又は増額更正により納付すべき関税（当該申告又は期限後特例申告書に係る税額に達するまでの部分として政令で定める関税に限る。以下この項において同じ。）については、前項の規定にかかわらず、第一項に規定する日数から次に掲げる日数（特定修正申告又は特定更正により納付すべき関税その他の政令で定める関税にあつては、第一号に掲げる日数に限る。）を控除して、同項の規定を適用する。

(11) In the case where a amended declaration is made or reassessment which results in increase of the amount of duty payable (including similar reassessment prescribed by Cabinet Order; hereinafter referred to as "increase reassessment" in this paragraph) is made, if, with respect to customs duty pertaining to such declaration or increase reassessment, a declaration prescribed in paragraph (1) of Article 7 (in the case of a special declaration, a special declaration form before time-limit) or a special declaration form after time-limit has been filed, and if such amended declaration or such increase reassessment is made after, as a result of reassessment, the amount duty payable has decreased on the basis of such declaration or special declaration form after time-limit (hereinafter referred to as "decrease reassessment" in this paragraph), paragraph (1) shall, notwithstanding the provision of the preceding paragraph, apply to customs duty payable on the basis of such amended declaration or increase reassessment (limited to customs duty, as prescribed by Cabinet Order, up to the amount of duty pertaining to such declaration or special declaration form after time-limit) after deducting the number of days set forth in the following (in the case of customs duty payable on the basis of a specific amended declaration or specific reassessment or such other customs duty as may be prescribed by Cabinet Order, limited to the number of days set forth in item (i)) from the number of days provided for in paragraph (1):

一 当該申告又は期限後特例申告書の提出により納付すべき税額の納付があつた日（その日が当該関税の法定納期限前である場合には、当該法定納期限）の翌日から当該減額更正に係る更正通知書が発せられた日までの日数

(i) the number of days from the day following the date on which the amount of duty payable (if the date comes before the statutory time-limit for payment of such customs duty, such statutory time-limit for payment) is paid by filing such declaration or special declaration form after time-limit until the day on which a notice of reassessment pertaining to such decrease reassessment is issued;

二 当該減額更正に係る更正通知書が発せられた日（当該減額更正が更正の請求に基づく更正である場合には、同日の翌日から起算して一年を経過する日）の翌日から当該修正申告がされ、又は当該増額更正に係る更正通知書が発せられた日までの日数

(ii) the number of days from the day following the date on which a notice of

reassessment pertaining to such decrease reassessment is issued (in the case where such decrease reassessment is the reassessment based on the request for reassessment, the date on which one year elapses from the day following the date on which such notice of reassessment is issued) until the day on which such amended declaration is made or a notice of reassessment pertaining to such increase reassessment is issued.

(過少申告加算税)

(Additional Tax for Under Report)

第十二条の二 第七条第一項（申告）の規定による申告（以下「当初申告」という。）があつた場合（期限後特例申告書が提出された場合にあつては、次条第一項ただし書又は第六項の規定の適用があるときに限る。）において、修正申告又は更正がされたときは、当該納税義務者に対し、当該修正申告又は更正に基づき第九条第一項又は第二項（申告納税方式による関税等の納付）の規定により納付すべき税額に百分の十の割合（修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正があるべきことを予知してされたものでないときは、百分の五の割合）を乗じて計算した金額に相当する過少申告加算税を課する。

Article 12-2 (1) In the case where a declaration prescribed in paragraph (1) of Article 7 (Declaration) (hereinafter referred to as "initial declaration") has been made (in the case where a special declaration form after time-limit is filed, limited to the case where the proviso to paragraph (1) or paragraph (6) of the next Article applies), if an amended declaration or reassessment is made, there shall be imposed on the person liable to pay customs duty an additional tax for under report in an amount equivalent to the amount obtained by multiplying the amount of duty to be, pursuant to the provision of paragraph (1) or (2) of Article 9 (Payment of Customs Duty under the Self-Assessment System), paid on the basis of such amended declaration or reassessment by a rate of 10/100 (or, when an amended declaration is not made while anticipating that reassessment is likely to be made for customs duty pertaining to such declaration for the reason that an examination has been conducted with respect to such customs duty, a rate of 5/100, instead of a rate of 10/100).

2 前項の場合（第四項の規定の適用がある場合を除く。）において、前項に規定する納付すべき税額（同項の修正申告又は更正前に当該修正申告又は更正に係る関税について修正申告又は更正がされたときは、その関税に係る累積増差税額を加算した金額）がその関税に係る当初申告に係る税額に相当する金額と五十万円とのいずれか多い金額を超えるときは、同項の過少申告加算税の額は、同項の規定にかかわらず、同項の規定により計算した金額に、その超える部分に相当する税額（同項に規定する納付すべき税額が当該超える部分に相当する税額に満たないときは、当該納付すべき税額）に百分の五の割合を乗じて計算した金額を加算した金額とする。

(2) In the case referred to in the preceding paragraph (excluding the case where paragraph (4) applies), if the amount of duty payable as provided for in the

paragraph (when, prior to the amended declaration or reassessment referred to in the paragraph, an amended declaration or reassessment has been made with respect to customs duty pertaining to the amended declaration or reassessment referred to in the paragraph, then the amount obtained by adding cumulative additional amount of duty pertaining to such customs duty) exceeds the amount equivalent to the amount of duty pertaining to the initial declaration or 500,000 yen, whichever is larger, the amount of additional tax for under report referred to in the paragraph shall, notwithstanding the provision of the paragraph, be the amount obtained by adding to the amount calculated pursuant to the provision of the paragraph an amount obtained by multiplying the amount equivalent to such excess amount (if the amount of duty payable provided for in the paragraph is less than the amount of duty equivalent to such excess amount, then such amount of duty payable) by a rate of 5/100.

3 次の各号に掲げる場合には、前二項に規定する納付すべき税額から当該各号に定める税額として政令で定めるところにより計算した金額を控除して、前二項の規定を適用する。

(3) In the case set forth in the following items, the preceding two paragraphs shall apply after deducting the amount calculated, pursuant to the provision of Cabinet Order, as the amount of duty specified in the following items from the amount of duty payable as provided for in the preceding two paragraphs:

一 前二項に規定する納付すべき税額の計算の基礎となつた事実のうちその修正申告又は更正前の税額の計算の基礎とされていなかつたことについて正当な理由があると認められるものがある場合 その正当な理由があると認められる事実に基づく税額

(i) in the case where there is, among the facts which have been taken as a basis for calculation of the amount of duty payable as provided for in the preceding two paragraphs, any fact which is found justifiable for not having been taken as a basis for calculation of the amount of duty prior to the amended declaration or reassessment: the amount of duty calculated on the basis of the fact as found justifiable;

二 第一項の修正申告又は更正前に当該修正申告又は更正に係る関税について当初申告により納付すべき税額を減少させる更正（更正の請求に基づく更正を除く。）があつた場合 当該当初申告に係る税額に達するまでの税額

(ii) in the case where, with respect to customs duty pertaining to an amended declaration or reassessment referred to in paragraph (1), reassessment which decreases the amount of duty to be paid on the basis of the initial declaration was made (excluding reassessment based on a request for reassessment) prior to the amended declaration or reassessment referred to in paragraph (1): the amount of duty up to the amount of duty pertaining to such initial declaration.

4 第一項の規定は、修正申告が、その申告に係る関税についての調査があつたことに

より当該関税について更正があるべきことを予知してされたものでない場合において、その申告に係る関税についての調査に係る第百五条の二（輸入者に対する調査の事前通知等）において準用する国税通則法第七十四条の九第一項第四号及び第五号（納税義務者に対する調査の事前通知等）に掲げる事項その他政令で定める事項の通知（次条第五項において「調査通知」という。）がある前に行われたものであるときは、適用しない。

(4) In the case where an amended declaration has not been made while anticipating that reassessment is likely to be made for the customs duty pertaining to such declaration for the reason that an examination has been conducted with respect to such customs duty, if such amended declaration was made before a notification is issued with respect to the matters set forth in items (iv) and (v) of paragraph (1) of Article 74-9 (Prior Notice of Examination to Taxpayers) of the Act on General Rules for National Taxes, as applied mutatis mutandis pursuant to Article 105-2 (Prior Notice of Examination to Importers) relating to an examination on the customs duty pertaining to such declaration and such other matters as may be prescribed by Cabinet Order (such notification is referred to as "notification of examination" in paragraph (5) of the next Article), then paragraph (1) shall not apply.

5 前条第三項及び第四項（延滞税）の規定は、過少申告加算税について準用する。この場合において、同条第三項中「関税額」とあるのは「税額」と、「第一項」とあるのは「次条第一項及び第二項」と、同条第四項中「千円」とあるのは「五千円」と読み替えるものとする。

(5) Paragraphs (3) and (4) of the preceding Article (Delinquent Tax) apply mutatis mutandis to an additional tax for under report. In this case, the terms "amount of customs duty" and "paragraph (1)" in paragraph (3) of the Article shall be deemed to be replaced with "amount of duty" and "paragraphs (1) and (2) of the next Article", respectively, and the term "1,000 yen" in paragraph (4) of the Article shall be deemed to be replaced with "5,000 yen."

6 第二項に規定する累積増差税額とは、第一項の修正申告又は更正前にされたその関税についての修正申告（第四項の規定の適用を受けるものを除く。）又は更正に基づき第九条第一項又は第二項の規定により納付すべき税額の合計額（当該関税について、当該納付すべき税額を減少させる更正又は更正に係る不服申立て若しくは訴えについての決定、裁決若しくは判決による原処分の変動があつたときはこれらにより減少した部分の税額に相当する金額を控除した金額とし、第三項の規定の適用があつたときは同項の規定により控除すべきであつた金額を控除した金額とする。）をいう。

(6) The "cumulative additional amount of duty" provided for in paragraph (2) means the total amount of duty to be, pursuant to the provision of paragraph (1) or (2) of Article 9, paid on the basis of an amended declaration (excluding an amended declaration to which paragraph (4) applies) or reassessment for the customs duty, which was made prior to the amended declaration or reassessment referred to in paragraph (1) (if, with respect to the customs duty,

any reassessment to decrease such amount of duty payable was made, or any changes in the original disposition was made on the basis of the determination, ruling or judicial decision given on an appeal or action pertaining to reassessment, then the amount equivalent to the amount of duty so decreased shall be deducted from the total amount of duty and if paragraph (3) was applied, then the amount which should have been deducted pursuant to the provision of the paragraph shall be deducted from the total amount of duty).

(無申告加算税)

(Additional Tax for Non-Declaration)

第十二条の三 次の各号のいずれかに該当する場合には、当該納税義務者に対し、当該各号に規定する申告、決定又は更正に基づき第九条第二項（申告納税方式による関税等の納付）の規定により納付すべき税額に百分の十五の割合（期限後特例申告書の提出又は第二号の修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正又は第七条の十六第二項（更正及び決定）の規定による決定（以下この節において「更正決定」という。）があるべきことを予知してされたものでないときは、百分の十の割合）を乗じて計算した金額に相当する無申告加算税を課する。ただし、当初申告が必要とされている貨物につきその輸入の時（特例申告にあつては、特例申告書の提出期限）までに当該申告がなかつたことについて正当な理由があると認められる場合は、この限りでない。

Article 12-3 (1) If the situation falls under any of the following items, there shall be imposed on a person liable to pay customs duty an additional tax for non-declaration in an amount equivalent to the amount calculated by multiplying the amount of customs duty to be, pursuant to the provision of paragraph (2) of Article 9 (Payment of Customs Duty under the Self-Assessment System), paid on the basis of the declaration, determination or reassessment as provided for respectively in the following items by a rate of 15/100 (when filing of a special declaration form after time-limit or an amended declaration referred to in item (ii) is not made while anticipating that reassessment or determination prescribed in paragraph (2) of Article 7-16 (Reassessment and Determination) (hereinafter referred to as "reassessment or determination" in this Section) is likely to be made with respect to customs duty pertaining to the declaration for the reason that an examination has been conducted with respect to such customs duty pertaining to the declaration, then by a rate of 10/100, instead of 15/100); provided, however, that this does not apply to the case where it is found justifiable for not having made the initial declaration by the time of importation of goods for which such declaration is required (in the case of a special declaration, within the time-limit for filing a special declaration form):
一 期限後特例申告書の提出又は第七条の十六第二項の規定による決定がされた場合
(i) where a special declaration form after time-limit is filed or a determination prescribed in paragraph (2) of Article 7-16 is made;

二 期限後特例申告書の提出又は第七条の十六第二項の規定による決定がされた後に修正申告又は更正がされた場合

(ii) where an amended declaration or reassessment is made after a special declaration form after time-limit was filed or a determination prescribed in paragraph (2) of Article 7-16 was made.

2 前項の場合（同項ただし書又は第六項の規定の適用がある場合を除く。）において、前項に規定する納付すべき税額（同項第二号の修正申告又は更正がされたときは、その関税に係る累積納付税額を加算した金額）が五十万円を超えるときは、同項の無申告加算税の額は、同項の規定にかかわらず、同項の規定により計算した金額に、その超える部分に相当する税額（同項に規定する納付すべき税額が当該超える部分に相当する税額に満たないときは、当該納付すべき税額）に百分の五の割合を乗じて計算した金額を加算した金額とする。

(2) In the case referred to in the preceding paragraph (excluding the case where the proviso to the paragraph or paragraph (6) applies), if the amount of duty payable, as provided for in the preceding paragraph (in the case where an amended declaration or reassessment as referred to in item (ii) of the paragraph is made, the amount of duty obtained by adding the cumulative amount of duty payable pertaining to the customs duty) exceeds 500,000 yen, the amount of the additional tax for non-declaration referred to in the paragraph shall, notwithstanding the provision of the paragraph, be the amount obtained by adding to the amount calculated pursuant to the provision of the paragraph an amount obtained by multiplying the amount of duty equivalent to the excess amount (if the amount of duty payable, as provided for in the paragraph is less than the amount of duty equivalent to the excess amount, then such amount of duty payable) by a rate of 5/100.

3 第一項の規定に該当する場合（同項ただし書若しくは第六項の規定の適用がある場合又は期限後特例申告書の提出若しくは第一項第二号の修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正決定があるべきことを予知してされたものでない場合を除く。）において、その期限後特例申告書の提出若しくは修正申告又は更正決定があつた日の前日から起算して五年前の日までの間に、関税について、無申告加算税（期限後特例申告書の提出又は同号の修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正決定があるべきことを予知してされたものでない場合において課されたものを除く。）又は重加算税（次条第三項において「無申告加算税等」という。）を課されたことがあるときは、第一項の無申告加算税の額は、前二項の規定にかかわらず、前二項の規定により計算した金額に、第一項に規定する納付すべき税額に百分の十の割合を乗じて計算した金額を加算した金額とする。

(3) In the case where the situation falls under paragraph (1) (excluding the case where the proviso to the paragraph or paragraph (6) applies, or the case where filing of a special declaration form after time-limit or an amended declaration referred to in item (ii) of paragraph (1) is not made while anticipating that

reassessment or determination is likely to be made with respect to the customs duty pertaining to the declaration for the reason that an examination has been conducted with respect to such customs duty), if an additional tax for non-declaration (excluding an additional tax for non-declaration which is imposed in the case where filing of a special declaration form after time-limit or an amended declaration referred to in the item is not made while anticipating that reassessment or determination is likely to be made with respect to the customs duty pertaining to the declaration for the reason that an examination has been conducted with respect to such customs duty) or heavy additional tax (referred to as "additional tax for non-declaration, etc." in paragraph (3) of the next Article) was imposed with respect to customs duty during five years preceding the date on which the special declaration form after time-limit was filed, or the amended declaration or reassessment or determination was made, the amount of additional tax for non-declaration referred to in paragraph (1) shall, notwithstanding the provision of the preceding two paragraphs, be the amount obtained by adding to the amount calculated pursuant to the provision of the preceding two paragraphs an amount obtained by multiplying the amount of duty payable, as prescribed in paragraph (1) by a rate of 10/100.

4 前条第三項（第一号に係る部分に限る。）の規定は、第一項第二号の場合について準用する。

(4) Paragraph (3) of the preceding Article (limited to the provision pertaining to item (i)) applies *mutatis mutandis* to the case referred to in item (ii) of paragraph (1).

5 期限後特例申告書の提出又は第一項第二号の修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正決定があるべきことを予知してされたものでない場合において、その申告に係る関税についての調査通知がある前に行われたものであるときは、その申告に基づき第九条第二項の規定により納付すべき税額に係る第一項の無申告加算税の額は、同項及び第二項の規定にかかわらず、当該納付すべき税額に百分の五の割合を乗じて計算した金額とする。

(5) In the case where filing of a special declaration form after time-limit or an amended declaration referred to in item (ii) of paragraph (1) is not made while anticipating that reassessment or determination is likely to be made with respect to the customs duty pertaining to such declaration for the reason that an examination has been conducted with respect to such customs duty, if filing of the special declaration form after time-limit or the amended declaration is made before a notification of examination for customs duty pertaining to the declaration is issued, the amount of additional tax for non-declaration referred to in paragraph (1), pertaining to the amount of duty to be, pursuant to the provision of paragraph (2) of Article 9, paid on the basis of such declaration shall, notwithstanding the provision of paragraphs (1) and (2), be the amount obtained by multiplying such amount of duty payable by a rate of 5/100.

6 第一項の規定は、期限後特例申告書の提出が、その申告に係る関税についての調査があつたことにより当該関税について第七条の十六第二項の規定による決定があるべきことを予知してされたものでない場合において、期限内特例申告書を提出する意思があつたと認められる場合として政令で定める場合に該当してされたものであり、かつ、その提出期限から一月を経過する日までに行われたものであるときは、適用しない。

(6) In the case where a special declaration form after time-limit is not filed while anticipating that determination prescribed in paragraph (2) of Article 7-16 is likely to be made with respect to the customs duty pertaining to such declaration for the reason that an examination has been conducted with respect to such customs duty, if a special declaration form after time-limit is filed in conformity with the case prescribed by Cabinet Order as the case in which it is assumed that a special declaration form before time-limit was intended to be filed and if the written special declaration after time-limit is filed on or before the day on which one month elapses from the time-limit for filing, then paragraph (1) shall not apply.

7 第十二条第三項及び第四項（延滞税）の規定は、無申告加算税について準用する。この場合において、同条第三項中「関税額」とあるのは「税額」と、「第一項」とあるのは「第十二条の三第一項本文」と、同条第四項中「千円」とあるのは「五千円」と読み替えるものとする。

(7) Paragraphs (3) and (4) of Article 12 (Delinquent Tax) apply mutatis mutandis to an additional tax for non-declaration. In this case, the terms "amount of customs duty" and "paragraph (1)" in paragraph (3) of the Article shall be deemed to be replaced with "amount of duty" and "the main clause of paragraph (1) of Article 12-3", respectively, and the term "1,000 yen" in paragraph (4) of the Article shall be deemed to be replaced with "5,000 yen."

8 第二項に規定する累積納付税額とは、第一項第二号の修正申告又は更正前にされたその関税についての次に掲げる納付すべき税額の合計額（当該関税について、当該納付すべき税額を減少させる更正又は更正に係る不服申立て若しくは訴えについての決定、裁決若しくは判決による原処分の変動があつたときはこれらにより減少した部分の税額に相当する金額を控除した金額とし、第四項において準用する前条第三項の規定の適用があつたときは同項の規定により控除すべきであつた金額を控除した金額とする。）をいう。

(8) The "cumulative amount of duty payable" provided for in paragraph (2) means the total amount of duty payable, as set forth in the following with respect to the customs duty prior to the amended declaration or reassessment as referred to in item (ii) of paragraph (1) (when, with respect to such customs duty, any reassessment to decrease the amount of duty payable was made or any changes in the original disposition were made on the basis of the determination, ruling or judicial decision given on an appeal or action pertaining to reassessment, then the amount equivalent to the amount of duty so decreased shall be

deducted from the total amount of duty payable and if paragraph (3) of the preceding Article, as applied mutatis mutandis pursuant to paragraph (4) applied, then the amount obtained after deducting an amount which should have been deducted pursuant to the provision of the paragraph shall be deducted from the total amount of duty payable):

一 期限後特例申告書の提出又は第七条の十六第二項の規定による決定に基づき第九条第二項の規定により納付すべき税額

(i) the amount of duty to be, pursuant to the provision of paragraph (2) of Article 9, paid on the basis of filing of a special declaration form after time-limit or determination prescribed in paragraph (2) of Article 7-16;

二 修正申告又は更正に基づき第九条第二項の規定により納付すべき税額

(ii) the amount of duty to be, pursuant to the provision of paragraph (2) of Article 9, paid on the basis of an amended declaration or reassessment.

(重加算税)

(Heavy Additional Tax)

第十二条の四 第十二条の二第一項（過少申告加算税）の規定に該当する場合（修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正があるべきことを予知してされたものでない場合を除く。）において、納税義務者がその関税の課税標準等（第七条第二項（申告）に規定する輸入申告書に記載すべき事項又は第七条の二第一項（申告の特例）に規定する特例申告書に記載すべき事項をいう。以下この条において同じ。）又は納付すべき税額の計算の基礎となるべき事実の全部又は一部を隠蔽し、又は仮装し、その隠蔽し、又は仮装したところに基づき納税申告をしていたときは、当該納税義務者に対し、政令で定めるところにより、過少申告加算税の額の計算の基礎となるべき税額（その税額の計算の基礎となるべき事実で隠蔽し、又は仮装されていないものに基づくことが明らかであるものがあるときは、当該隠蔽し、又は仮装されていない事実に基づく税額として政令で定めるところにより計算した金額を控除した税額）に係る過少申告加算税に代え、当該基礎となるべき税額に百分の三十五の割合を乗じて計算した金額に相当する重加算税を課する。

Article 12-4 (1) In the case where the situation falls under paragraph (1) of Article 12-2 (Additional Tax for Under Report) (excluding the case where an amended declaration is not made while anticipating that reassessment is likely to be made with respect to customs duty pertaining to such declaration for the reason that an examination has been conducted with respect to such customs duty), if a person liable to pay customs duty conceals or disguises either wholly or partly the basis for duty assessment, etc. (i.e., matters to be stated in an import declaration form provided for in paragraph (2) of Article 7 (Declaration) or those to be stated in a special declaration form provided for in paragraph (1) of Article 7-2 (Special Provisions for Declaration); hereinafter the same applies in this Article) or the facts which are to be taken as a basis for calculation of the amount of duty payable and files a declaration for payment, based on the

facts so concealed or disguised, there shall, pursuant to the provision of Cabinet Order, be imposed on that person a heavy additional tax in an amount equivalent to the amount obtained by multiplying the amount of duty which is to be taken as a basis for calculation of the amount of additional tax for under report by a rate of 35/100, in lieu of the additional tax for under report pertaining to the amount of duty which is to be taken as a basis for calculation of the amount of such additional duty (if it is evident that there is any amount of duty which is calculated on the basis of facts not concealed or disguised, then the amount of duty obtained by deducting the amount equivalent to the amount of duty calculated, pursuant to the provision of Cabinet Order, on the basis of the facts not so concealed or disguised).

2 前条第一項の規定に該当する場合（同項ただし書若しくは同条第六項の規定の適用がある場合又は期限後特例申告書の提出若しくは同条第一項第二号の修正申告が、その申告に係る関税についての調査があつたことにより当該関税について更正決定があるべきことを予知してされたものでない場合を除く。）において、納税義務者がその関税の課税標準等又は納付すべき税額の計算の基礎となるべき事実の全部又は一部を隠蔽し、又は仮装し、その隠蔽し、又は仮装したところに基づき同項各号のいずれかに該当することとなつたときは、当該納税義務者に対し、政令で定めるところにより、無申告加算税の額の計算の基礎となるべき税額（その税額の計算の基礎となるべき事実で隠蔽し、又は仮装されていないものに基づくことが明らかであるものがあるときは、当該隠蔽し、又は仮装されていない事実に基づく税額として政令で定めるところにより計算した金額を控除した税額）に係る無申告加算税に代え、当該基礎となるべき税額に百分の四十の割合を乗じて計算した金額に相当する重加算税を課する。

(2) In the case where the situation falls under paragraph (1) of the preceding Article (excluding the case where the proviso to the paragraph or paragraph (6) of the Article applies, or the case where filing of a special declaration form after time-limit or an amended declaration referred to in item (ii) of paragraph (1) of the Article is not made while anticipating that reassessment or determination is likely to be made with respect to customs duty pertaining to such declaration for the reason that an examination has been conducted with respect to such customs duty), if a person liable to pay customs duty conceals or disguises either wholly or partly the basis for duty assessment, etc. or the facts which are to be taken as a basis for calculation of the amount of duty payable and if the situation as set forth in any of the items of the paragraph occurs as a result of such concealment or disguise, there shall, pursuant to the provision of Cabinet Order, be imposed on that person a heavy additional tax in an amount equivalent to the amount obtained by multiplying the amount of duty which is to be taken as a basis for calculation of the amount of additional tax for non-declaration by a rate of 40/100, in lieu of the additional tax for non-declaration pertaining to the amount of duty which is to be taken as a basis for calculation of the amount of such additional duty (if it is evident that there is

any amount of duty which is calculated on the basis of the facts not concealed or disguised, then the amount of duty obtained by deducting the amount equivalent to the amount of duty calculated, pursuant to the provision of Cabinet Order, on the basis of the facts not so concealed or disguised).

3 前二項の規定に該当する場合において、前二項の規定に規定する税額の計算の基礎となるべき事実で隠蔽し、又は仮装されたものに基づき期限後特例申告書の提出若しくは修正申告又は更正決定があつた日の前日から起算して五年前の日までの間に、関税について、無申告加算税等を課されたことがあるときは、前二項の重加算税の額は、前二項の規定にかかわらず、前二項の規定により計算した金額に、前二項の規定に規定する基礎となるべき税額に百分の十の割合を乗じて計算した金額を加算した金額とする。

(3) In the case where the situation falls under the preceding two paragraphs, if an additional tax for non-declaration, etc. was imposed with respect to customs duty during five years preceding the day on which filing of a special declaration form after time-limit was made or an amended declaration or reassessment or determination was made, on the basis of concealed or disguised facts which are to be taken as a basis for calculation of the amount of duty provided for in the preceding two paragraphs, the amount of heavy additional tax referred to in the preceding two paragraphs shall, notwithstanding the provision of the preceding two paragraphs, be the amount obtained by adding to the amount calculated pursuant to the provision of the preceding two paragraphs an amount calculated by multiplying the amount of duty which is to be taken as a basis as provided for in the preceding two paragraphs by a rate of 10/100.

4 第十二条第三項及び第四項（延滞税）の規定は、重加算税について準用する。この場合において、同条第三項中「関税額」とあるのは「税額」と、「第一項」とあるのは「第十二条の四第一項及び第二項」と、同条第四項中「千円」とあるのは「五千円」と読み替えるものとする。

(4) Paragraphs (3) and (4) of Article 12 (Delinquent Tax) apply mutatis mutandis to a heavy additional tax. In this case, the terms "amount of customs duty" and "paragraph (1)" in paragraph (3) of the Article shall be deemed to be replaced with "amount of duty" and "paragraphs (1) and (2) of Article 12-4", respectively, and the term "1,000 yen" in paragraph (4) of the Article shall be deemed to be replaced with "5,000 yen."

第五節 その他

Section 5 Other Provisions

(還付及び充当)

(Refund and Allocation)

第十三条 税関長は、関税（滞納処分費を含む。以下この条において同じ。）に過誤納

金があるときは、遅滞なく、金銭で還付しなければならない。

Article 13 (1) The Director General of Customs shall, when there is any amount of customs duty paid in excess or in error (including charges incurred for collection of delinquent customs duty; hereinafter the same applies in this Article), refund such amount in money without delay.

2 前項の過誤納金を還付し、又は第七項の規定により還付すべき金額を充当する場合には、次の各号に掲げる区分に応じ、当該各号に定める日の翌日から還付のため支払決定をする日又は充当をする日までの期間の日数に応じ、その金額に年七・三パーセントの割合を乗じて計算した金額（以下この条並びに附則第五項及び第六項において「還付加算金」という。）をその還付し、又は充当すべき金額に加算する。

(2) In cases where the amount paid in excess or in error as referred to in the preceding paragraph is refunded, or the amount of money to be refunded is allocated pursuant to the provision of paragraph (7), there shall be added to the amount to be so refunded or allocated the amount calculated by multiplying the amount to be so refunded or allocated by the annual rate of 7.3 percent according to the number of days during the period from the day following the date specified in each of the following items for the category of payment in excess or in error as set forth respectively therein until the day on which the decision for refund is made or until the day on which the allocation is made (hereinafter in this Article and paragraphs (5) and (6) of the supplementary provisions, the amount so calculated is referred to as "interest on tax refund"):

一 更正若しくは第七条の十六第二項（更正及び決定）の規定による決定又は賦課決定により納付すべき税額が確定した関税（当該関税に係る延滞税を含む。）に係る過納金（次号に掲げるものを除く。） 当該過納金に係る関税の納付があつた日（その日が当該関税（過少申告加算税又は前条第一項若しくは第三項（同条第一項の重加算税に係る部分に限る。）の重加算税にあつては、その納付の起因となつた関税）の第十二条第九項（延滞税）に規定する法定納期限前である場合には、当該法定納期限）

(i) the amount paid in excess pertaining to the customs duty (including its delinquent tax) for which payable amount of duty is definitively determined by reassessment, determination prescribed in paragraph (2) of Article 7-16 (Reassessment and Determination) or determination for official assessment (excluding the amount paid in excess as set forth in the next item): the day on which the customs duty pertaining to the amount paid in excess is paid (if the day comes before the statutory time-limit for payment of such customs duty (in the case of additional tax for under report or heavy additional tax referred to in paragraph (1) or (3) of the preceding Article (with respect to paragraph (3), limited to the provision pertaining to heavy additional tax referred to in paragraph (1) of the Article), the customs duty which has caused such additional duty to be paid) as provided for in paragraph (9) of Article 12 (Delinquent Tax), then the statutory time-limit for payment);

二 更正の請求に基づく更正（当該請求に対する処分に係る不服申立て又は訴えについての決定若しくは裁決又は判決を含む。）により納付すべき税額が減少した関税（当該関税に係る延滞税を含む。）に係る過納金 その更正の請求があつた日の翌日から起算して三月を経過する日と当該更正があつた日の翌日から起算して一月を経過する日とのいずれか早い日

(ii) the amount paid in excess pertaining to the customs duty (including delinquent tax pertaining to such customs duty) for which the payable amount of duty has decreased as a result of the reassessment made in response to the request for reassessment (including the determination, ruling or judicial decision given on an appeal or action pertaining to the disposition made in response to such request): the day on which a period of three months elapses from the day following the date on which the request for such reassessment is made or the day on which a period of one month elapses from the day following the date on which such reassessment is made, whichever comes earlier;

三 前二号に掲げる過納金以外の関税に係る過誤納金 その過誤納となつた日として政令で定める日の翌日から起算して一月を経過する日

(iii) the amount paid in excess or in error pertaining to the customs duty, other than the amount paid in excess as set forth in the preceding two items: the day on which a period of one month elapses from the day following the date to be prescribed by Cabinet Order as the date of such payment in excess or in error.

3 前項の場合において、次の各号のいずれかに該当するときは、当該各号に定める期間を同項に規定する期間から控除しなければならない。

(3) In the case referred to in the preceding paragraph, if the situation falls under any of the following items, the period specified therein shall be deducted from the period provided for in the paragraph:

一 過誤納金の返還請求権につき民事執行法（昭和五十四年法律第四号）の規定による差押命令又は差押処分が発せられたとき その差押命令又は差押処分の送達を受けた日の翌日から七日を経過した日までの期間

(i) when any order of seizure or disposition of seizure, as prescribed in the provision of the Civil Execution Act (Act No. 4 of 1979) is issued with respect to the right of restitution of the amount paid in excess or in error: the period until the day on which seven days elapse from the day following the date on which such order or disposition is received;

二 過誤納金の返還請求権につき仮差押がされたとき その仮差押がされている期間

(ii) when provisional seizure is made with respect to the right of restitution of the amount paid in excess or in error: the period during which such provisional seizure is applied.

4 第二項の規定は、還付加算金の計算の基礎となる過誤納金の額が一万円未満である場合においては適用せず、当該過誤納金の額に一万円未満の端数がある場合において

は、その端数を切り捨てる。

(4) In cases where the amount paid in excess or in error which is to be taken as a basis for calculation of interest on tax refund is less than 10,000 yen, paragraph (2) shall not apply, and in cases where the amount paid in excess or in error is less than 10,000 yen, such amount shall be omitted.

5 前三項の規定により計算した還付加算金の額が千円未満である場合においては、還付加算金は加算せず、還付加算金の額に百円未満の端数がある場合においては、その端数を切り捨てる。

(5) In cases where the amount of interest on tax refund calculated pursuant to the provision of the preceding three paragraphs is less than 1,000 yen, the interest on tax refund shall not be added, and in cases where the amount of interest on tax refund is less than 100 yen, such amount shall be omitted.

6 二回以上に分けて納付した関税について過誤納を生じた場合における第二項の規定の適用については、過誤納金の額に相当する関税は、最後の納付の日に納付があつたものとし、当該過誤納金の額がその日の納付額を超える場合においては、過誤納金の額に達するまで順次に遡つてそれぞれの納付の日にその納付があつたものとする。

(6) For the purpose of application of paragraph (2) in the case where payment in excess or in error occurs with respect to the customs duty paid in two or more installments, the amount of customs duty equivalent to the amount paid in excess or in error shall be deemed to have been paid on the day of the most recent payment and if the amount paid in excess or in error exceeds the amount paid on that day, the amount of customs duty equivalent to the excess amount shall be deemed to have been paid on the day of earlier payment on which the amount of customs duty paid in such installments reaches the amount paid in excess or in error.

7 税関長は、第一項の過誤納金を還付すべき場合において、その還付を受けるべき者につき納付すべきこととなつた関税があるときは、政令で定めるところにより、その還付すべき金額をその関税に充当する。

(7) In the case where the amount paid in excess or in error as referred to in paragraph (1) is to be refunded, if there is any customs duty to be paid by a person who is entitled to receive such refund, the Director General of Customs shall, pursuant to the provision of Cabinet Order, allocate the amount to be so refunded to such customs duty.

(過大な払いもどし等に係る関税額の徴収)

(Collection of Customs Duty pertaining to Overrefund)

第十三条の二 税関長は、関税率法第十条第二項（変質、損傷等の場合のもどし税）その他政令で定める関税に関する法律の規定による関税の払いもどし又は還付が、これを受ける者の申請に基づいて過大な額で行なわれた場合には、国税徴収の例により、その過大であつた部分の金額に相当する関税額を当該関税の払いもどし又は還付を受けた者から徴収する。

Article 13-2 In cases where repayment or refund of customs duty as prescribed in paragraph (2) of Article 10 (Refund of Customs Duty in the Case of Deterioration and Damage) of the Customs Tariff Act or such other laws relating to customs duty as may be prescribed by Cabinet Order has, upon application from a person who receives such repayment or refund, been made in excess of the amount to be repaid or refunded, the Director General of Customs shall collect the amount of customs duty equivalent to the excess amount from a person who has so received, using the same rule as collection of national taxes.

(関税の納付不足がある場合の補完的納税義務)

(Supplementary Liability to Pay Customs Duty in the Case of Underpayment)

第十三条の三 輸入の許可又は第七十三条第一項（輸入の許可前における貨物の引取り）の規定による税関長の承認を受けて引き取られた貨物について、納付された関税に不足額があつた場合において、当該許可若しくは承認の際当該貨物の輸入者とされた者の住所及び居所が明らかでなく、又はその者が当該貨物の輸入者でないことを申し立てた場合であつて、かつ、当該貨物の輸入に際してその通関業務を取り扱つた通関業者（通関業法第二条第三号（定義）に規定する通関業者をいう。以下同じ。）が、その通関業務の委託をした者を明らかにすることができなかつたときは、当該通関業者は、当該貨物の輸入者と連帯して当該関税を納める義務を負う。

Article 13-3 In cases where, with respect to goods withdrawn with import permission or with the approval of the Director General of Customs as prescribed in paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission), any shortfall in the amount of customs duty paid is found, if the address of a person who is deemed to be an importer of such goods at the time of such permission or approval is unknown or if that person claims that it is not the importer of such goods, and a customs broker (i.e., a customs broker provided for in item (iii) of Article 2 (Definitions) of the Customs Brokerage Act; hereinafter the same applies) who provided customs clearance services at the time of importation of such goods cannot identify a person who entrusted him with such services, then the customs broker and the importer of such goods shall jointly and severally be liable to pay such customs duty.

(端数計算)

(Calculation of Fractions)

第十三条の四 国税通則法第百十八条第一項及び第二項（国税の課税標準の端数計算）の規定は関税の課税標準の端数計算について、同法第百十九条第一項及び第三項（国税の確定金額の端数計算）の規定は関税の額の端数計算について、同法第百二十条第一項及び第二項（還付金等の端数計算）の規定は関税に係る払いもどし又は還付の額の端数計算について準用する。

Article 13-4 Paragraphs (1) and (2) of Article 118 (Calculation of Fractions of the

Basis for Assessment of National Taxes) of the Act on General Rules for National Taxes apply mutatis mutandis to calculation of fractions when the basis for duty assessment is to be determined, paragraphs (1) and (3) of Article 119 (Calculation of Fractions of the Determined Amount of National Tax) of the Act apply mutatis mutandis to calculation of fractions of the amount of customs duty, and paragraphs (1) and (2) of Article 120 (Calculation of Fractions of Refund Money) of the Act apply mutatis mutandis to calculation of fractions of the amount of repayment or refund pertaining to customs duty.

(更正、決定等の期間制限)

(Restrictions on the Period for Reassessment and determination)

第十四条 関税についての更正、決定又は賦課決定は、これらに係る関税の法定納期限等から五年（第六条の二第一項第二号イ又はホ（税額の確定の方式）に規定する関税で課税標準の申告があつたものに係る賦課決定については、三年）を経過した日以後においては、することができない。

Article 14 (1) Reassessment, determination or determination for official assessment for customs duty shall not be made on or after the date on which a period of five years has elapsed from the statutory time-limit for payment, etc. of the customs duty concerned (or, with respect to the determination for official assessment pertaining to customs duty provided for in item (ii)(a) or (ii)(e) of paragraph (1) of Article 6-2 (Systems for Determining Amount of Duty), for which declaration for the basis for duty assessment is made, a period of three years).

2 前項の規定により更正をすることができないこととなる日前六月以内にされた更正の請求に係る更正又は当該更正に伴つて行われることとなる過少申告加算税、無申告加算税若しくは重加算税についてする賦課決定は、同項の規定にかかわらず、当該更正の請求があつた日から六月を経過する日まで、することができる。

(2) Reassessment pertaining to the request for reassessment made within six months preceding the day on which the reassessment ceases to be made pursuant to the provision of the preceding paragraph or the determination for official assessment to be made with respect to the additional tax for under report, additional tax for non-declaration or heavy additional tax as a result of such reassessment may, notwithstanding the provision of the paragraph, be made on or before the date on which a period of six months elapses from the day on which such request for reassessment is made.

3 偽りその他不正の行為により関税を免れ、又は関税を納付すべき貨物について関税を納付しないで輸入した場合における当該貨物に係る関税についての更正、決定又は賦課決定は、前二項の規定にかかわらず、法定納期限等から七年を経過する日まで、することができる。

(3) In the case where goods are imported in evasion of customs duty by deception or other wrongful acts or without paying customs duty payable, the

reassessment, determination or determination for official assessment pertaining to such goods may, notwithstanding the provision of the preceding two paragraphs, be made on or before the date on which a period of seven years elapses from the statutory time-limit for payment, etc.

- 4 更正の請求をすることができる期限について第二条の二において準用する国税通則法第十条第二項（期間の計算及び期限の特例）の規定又は第二条の三（災害による期限の延長）の規定の適用がある場合において、これらの規定により更正の請求をすることができることとされる期間にされた更正の請求に係る更正又は当該更正に伴って行われることとなる過少申告加算税、無申告加算税若しくは重加算税についてする賦課決定は、前三項の規定にかかわらず、当該更正の請求があつた日から六月を経過する日まで、することができる。

- (4) In the case where paragraph (2) of Article 10 (Special Provisions for Computation of the Period and for Time-Limit) of the Act on General Rules for National Taxes, as applied mutatis mutandis pursuant to Article 2-2, or Article 2-3 (Extension of Time-Limit Due to Disasters) applies to the time-limit for the request for reassessment, the reassessment pertaining to the request for reassessment which is made within a period during which such request may be made pursuant to these provisions or the determination for official assessment to be made for the additional tax for under report, additional tax for non-declaration or heavy additional tax which has been caused to be imposed as a result of such reassessment may, notwithstanding the provisions of the preceding three paragraphs, be made on or before the date on which a period of six months elapses from the day on which the request for such reassessment is made.

- 5 この条及び次条第一項において「法定納期限等」とは、当該関税（過少申告加算税、無申告加算税又は重加算税にあつては、その納付の起因となつた関税）を課される貨物を輸入する日（輸入の許可を受ける貨物については、当該許可の日）とする。ただし、次の各号に掲げる関税については、当該各号に定める日又は期限とする。

- (5) The "statutory time-limit for payment, etc." as used in this Article and paragraph (1) of the next Article means the day of importation of goods (or, with respect to goods which require import permission, the day of such permission) on which the customs duty concerned is to be imposed (in the case of additional tax for under report, additional tax for non-declaration or heavy additional tax, the customs duty which causes such additional duty to be paid); provided, however, that the statutory time-limit for payment, etc. for the customs duty set forth in the following items means the day or time-limit as specified respectively in the following items:

一 特例申告貨物につき納付すべき関税 特例申告書の提出期限

- (i) customs duty payable on goods pertaining to a special declaration: the time-limit for filing a special declaration form;

二 第七十三条第一項（輸入の許可前における貨物の引取り）の規定により税関長の

- 承認を受けて引き取られた貨物につき納付すべき関税 当該承認の日
- (ii) customs duty payable on goods withdrawn with approval of the Director General of Customs pursuant to the provision of paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission): the date of such approval;
- 三 第七十七条第六項（郵便物の関税の納付等）の規定により税関長の承認を受けて受け取られた郵便物につき納付すべき関税 当該承認の日
- (iii) customs duty payable on postal items which are received with approval of the Director General of Customs pursuant to the provision of paragraph (6) of Article 77 (Payment of Customs Duty on Postal Items): the date of such approval;
- 四 関税定率法第七条第三項（相殺関税）若しくは第八条第二項（不当廉売関税）の規定により課する関税又は同条第十六項の規定により変更され、若しくは継続される同条第一項の規定により課する関税 当該関税を課することができることとなった日
- (iv) customs duty to be imposed pursuant to the provision of paragraph (3) of Article 7 (Countervailing Duty), or paragraph (2) of Article 8 (Anti-Dumping Duty) of the Customs Tariff Act, or customs duty to be imposed pursuant to the provision of paragraph (1) of the Article, which is altered or maintained pursuant to the provision of paragraph (16) of the Article: the date on which imposition of such customs duty becomes due;
- 五 この法律又は関税定率法その他関税に関する法律の規定により一定の事実が生じた場合に直ちに徴収するものとされている関税 当該事実が生じた日
- (v) customs duty to be immediately collected pursuant to the provisions of this Act, the Customs Tariff Act or other laws relating to customs duty if certain event occurs: the date on which such event occurs.

（徴収権の消滅時効）

(Extinctive Prescription of Right to Collect Duty)

第十四条の二 関税の徴収を目的とする国の権利（以下この条において「関税の徴収権」という。）は、その関税の法定納期限等（前条第二項又は第四項の規定による更正又は賦課決定により納付すべきものについては、当該更正があつた日とする。）から五年間行使しないことによつて、時効により消滅する。

Article 14-2 (1) The right of the State to collect customs duty (hereinafter in this Article referred to as "right to collect customs duty") shall be extinguished by prescription when such right is not exercised for a period of five years from the statutory time-limit for payment of the customs duty, etc. (with respect to customs duty to be paid as a result of the reassessment or the determination for official assessment as prescribed in paragraph (2) or (4) of the preceding Article, the day on which such reassessment is made).

2 国税通則法第七十二条第二項（国税の徴収権の消滅時効）及び第七十三条（第三項第四号を除く。）（時効の中断及び停止）の規定は、関税の徴収権の時効について準

用する。この場合において、同条第一項中「部分の国税」とあるのは「部分の関税」と、同項第一号中「国税の第三十五条第二項第二号（申告納税方式による国税等の納付）」とあるのは「関税の関税法第九条第二項（申告納税方式による関税等の納付）」と、同項第二号中「重加算税（第六十八条第一項、第二項又は第四項（同条第一項又は第二項の重加算税に係る部分に限る。）（重加算税）の重加算税に限る。）」とあるのは「重加算税」と、「これらの国税」とあるのは「これらの関税」と、「第三十五条第三項」とあるのは「関税法第九条第三項又は第四項」と、同条第三項本文中「国税」とあるのは「関税」と、「若しくはその全部若しくは一部の税額の還付を受けた」とあるのは「又は関税を納付すべき貨物について関税を納付しないで輸入した場合における当該貨物に係る」と、「又は国外転出等特例の適用がある場合の所得税に係る」とあるのは「に係る」と、「法定納期限」とあるのは「関税法第十四条第五項（更正、決定等の期間制限）に規定する法定納期限等（同条第二項又は第四項の規定による更正又は賦課決定により納付すべきものについては、当該更正があつた日。以下この項において「法定納期限」という。））」と、同項ただし書中「国税」とあるのは「関税」と、同項第一号中「納税申告書」とあるのは「納税申告（関税法第七条の十四第一項第一号（修正申告）に規定する納税申告をいう。）に係る書面」と、「当該申告書」とあるのは「当該納税申告に係る書面」と、同項第二号中「更正決定等（加算税に係る賦課決定を除く。）」とあるのは「更正若しくは関税法第七条の十六第二項（更正及び決定）の規定による決定又は賦課決定（過少申告加算税、無申告加算税又は重加算税に係る賦課決定を除く。以下この号において「更正決定等」という。））」と、同項第三号中「国税」とあるのは「関税」と、同条第四項中「延納、納税の猶予」とあるのは「延納」と、「部分の国税」とあるのは「部分の関税」と、「延滞税及び利子税」とあるのは「延滞税」と、同条第五項中「国税（附帯税、過怠税及び国税）」とあるのは「関税（附帯税及び関税）」と、「当該国税」とあるのは「当該関税」と、「国税に係る延滞税又は利子税についての国税」とあるのは「関税に係る延滞税についての関税」と読み替えるものとする。

- (2) Paragraph (2) of Article 72 (Extinctive Prescription of the Right to Collect National Tax) and Article 73 (excluding item (iv) of paragraph (3)) (Interruption and Suspension of Prescription) of the Act on General Rules for National Taxes apply mutatis mutandis to the prescription of the right to collect customs duty. In this case, the term "national tax of the part" in paragraph (1) of the Article shall be deemed to be replaced with "customs duty of the part"; in item (i) of the paragraph, the term "item (ii) of paragraph (2) of Article 35 (Payment Based on Reassessment or Determination) of national tax" shall be deemed to be replaced with "paragraph (2) of Article 9 (Payment of Customs Duty under the Self-Assessment System) of the Customs Act of customs duty"; in item (ii) of the paragraph, the term "heavy additional tax (limited to the tax prescribed in paragraph (1), (2) or (4) of Article 68 (Heavy Additional Tax) (the applicable provision of paragraph (4) is limited to the provision pertaining to the heavy additional tax referred to in paragraph (1) or (2) of the Article))" shall be deemed to be replaced with "heavy additional tax",

the term "these national taxes" shall be deemed to be replaced with "these customs duties" and the term "paragraph (3) of Article 35" shall be deemed to be replaced with "paragraph (3) or (4) of Article 9 of the Customs Act"; in the main clause of paragraph (3) of the Article, the term "national tax" shall be deemed to be replaced with "customs duty", the term "or refunded the whole or part of the tax amount" shall be deemed to be replaced with "or pertaining to such goods in the case where imported without payment of customs duty payable", the term "pertaining to income tax in the case where the special provisions for moving out to overseas, etc. apply" shall be deemed to be replaced with "pertaining to" and the term "statutory time-limit for payment" shall be deemed to be replaced with "statutory time-limit for payment, etc., as provided for in paragraph (5) of Article 14 (Restrictions on the Period for Reassessment and Determination) of the Customs Act (with regard to those for which payment shall be made upon reassessment or determination for official assessment as prescribed in paragraph (2) or (4) of the Article, the day on which such reassessment is made; hereinafter referred to as "statutory time-limit for payment" in this paragraph)"; in the proviso to the paragraph, the term "national tax" shall be deemed to be replaced with "customs duty"; in item (i) of the paragraph, the term "declaration form for tax payment" shall be deemed to be replaced with "a written form pertaining to the declaration for duty payment (i.e., the declaration for duty payment as provided for in item (i) of paragraph (1) of Article 7-14 (Amended Declaration) of the Customs Act" and the term "the declaration form" shall be deemed to be replaced with "the written form pertaining to the declaration for duty payment"; in item (ii) of the paragraph, the term "reassessment, determination, etc. (excluding determination for official assessment pertaining to additional tax)" shall be deemed to be replaced with "reassessment or determination prescribed in paragraph (2) of Article 7-16 (Reassessment and Determination) of the Customs Act, or determination for official assessment (excluding determination for official assessment pertaining to additional tax for under report, additional tax for non-declaration and heavy additional tax; hereinafter in this item referred to as "reassessment, determination, etc.)"; in item (iii) of the paragraph, the term "national tax" shall be deemed to be replaced with "customs duty"; in paragraph (4) of the Article, the term "deferment or postponement of tax payment" shall be deemed to be replaced with "deferment of duty payment," the term "national tax of the part" shall be deemed to be replaced with "customs duty of the part" and the term "delinquent tax and interest tax" shall be deemed to be replaced with "delinquent tax"; and in paragraph (5) of the Article, the term "national taxes (accessory tax, delinquent tax, and national tax" shall be deemed to be replaced with "customs duties (accessory tax and customs duty", the term "the national tax" shall be deemed

to be replaced with "the customs duty," and the term "national tax concerning the delinquent tax or interest tax pertaining to national tax" shall be deemed to be replaced with "customs duty concerning the delinquent tax pertaining to customs duty."

3 関税の徴収権の時効については、この条に別段の定めがあるものを除き、民法（明治二十九年法律第八十九号）の規定を準用する。

(3) Except as otherwise provided for in this Article, the provisions of the Civil Code (Act No. 89 of 1896) apply mutatis mutandis to the prescription of the right to collect customs duty.

（還付請求権の時効）

(Prescription of Claim for Refund)

第十四条の三 関税の過誤納又は関税に関する法律の規定による関税の払戻し若しくは還付に係る国に対する請求権は、その請求をすることができる日から五年間行使しないことによつて、時効により消滅する。

Article 14-3 (1) The claim against the State for repayment or refund of customs duty due to its payment in excess or in error, or under the provisions of laws relating to customs duty shall extinguish by prescription if such claim is not exercised for a period of five years from the date on which such claim may initially be made.

2 国税通則法第七十二条第二項（国税の徴収権の消滅時効）及び前条第三項の規定は、前項の場合について準用する。

(2) Paragraph (2) of Article 72 (Extinctive Prescription of the Right to Collect National Tax) of the Act on General Rules for National Taxes and paragraph (3) of the preceding Article apply mutatis mutandis to the case referred to in the preceding paragraph.

第十四条の四 削除

Article 14-4 Deleted.

（換価代金からの充当又は徴収の特例）

(Special Provisions for Allocation or Collection from Proceeds of Realization)

第十四条の五 第八十五条第一項（公売代金等の充当）（第八十八条（留置貨物）において準用する場合を含む。以下この条において同じ。）又は第百三十四条第五項若しくは第六項（領置物件等の換価代金からの充当又は徴収）に規定する貨物又は物件につきこれらの規定により充て又は徴収する関税及びこれに不足額がある場合に第八十五条第一項又は第十一条（国税徴収の例による徴収）の規定により充て又は徴収する関税の額は、当該貨物又は物件の公売又は売却による代金の額（公売又は売却の費用その他関税に先だつて徴収される費用がある場合には、これらの費用を控除した額）を限度とする。

Article 14-5 With respect to goods provided for in paragraph (1) of Article 85

(Allocation of Proceeds from Public Auction) (including the case where applied mutatis mutandis pursuant to Article 88 (Retained Goods); hereinafter the same applies in this Article) or paragraph (5) or (6) of Article 134 (Allocation or Collection from Proceeds of Realization of Detained Goods), the amount of customs duty to be allocated or collected pursuant to these provisions, and, in the case where any shortfall in the amount of customs duty so allocated or collected is found, the amount of customs duty to be allocated or collected pursuant to the provision of paragraph (1) of Article 85 or Article 11 (Collection Governed by the Same Rule as Collection of National Taxes) shall be limited to the amount of proceeds from public auction or sale of such goods (in cases where there are expenses incurred for public auction or sales and any other expenses to be collected prior to customs duty, the amount of such proceeds deducts these expenses).

第三章 船舶及び航空機

Chapter III Vessels and Aircrafts

(入港手続)

(Procedures for Entry into Port)

第十五条 開港に入港しようとする外国貿易船の船長は、通信設備の故障その他政令で定める場合を除き、政令で定めるところにより、あらかじめ、当該外国貿易船の名称及び国籍のほか、当該外国貿易船の積荷、旅客（当該外国貿易船に旅客が乗船する場合に限る。）及び乗組員に関する事項で政令で定めるものをその入港しようとする開港の所在地を所轄する税関に報告しなければならない。

Article 15 (1) A master of a vessel engaged in foreign trade that intends to enter an open port shall, as provided by Cabinet Order, report the name and nationality of the vessel engaged in foreign trade as well as such matters as provided by Cabinet Order that pertain to cargo, passengers (limited to the case where passengers are on board the vessel engaged in foreign trade) and crew members of such vessel engaged in foreign trade in advance to the customs having jurisdiction over the location of the open port that it intends to enter, except in the event of any failure in telecommunications facility or as otherwise provided by Cabinet Order.

2 外国貿易船が前項の報告をしないで開港に入港したときは、船長は、当該外国貿易船の入港後直ちに、同項の規定により報告すべき事項を記載した書面を税関に提出しなければならない。

(2) When a vessel engaged in foreign trade enters an open port without such reporting as referred to in the preceding paragraph, the master shall, immediately after the vessel engaged in foreign trade enters the port, submit to the customs a document specifying such matters to be reported as provided in the paragraph.

3 外国貿易船が開港に入港したときは、船長は、入港の時から二十四時間（その時間が行政機関の休日（行政機関の休日に関する法律（昭和六十三年法律第九十一号）第一条第一項各号（行政機関の休日）に掲げる日をいう。以下同じ。）に含まれる場合においては、その行政機関の休日に含まれる時間を除いて計算する。第十八条第一項（入出港の簡易手続）において同じ。）以内に政令で定める事項を記載した入港届及び船用品目録を税関に提出するとともに、船舶国籍証書又はこれに代わる書類を税関職員に提示しなければならない。

(3) When a vessel engaged in foreign trade enters an open port, the master must, within twenty-four hours from the time of its entry into the port (as calculated excluding the part, if any, in which such period of time overlaps with any of the holidays of administrative organs (which mean such holidays as listed in each item of Article 1, paragraph (1) (Holidays of Administrative Organs) of the Act on Holidays of Administrative Organs (Act No. 91 of 1988); the same shall apply hereinafter); the same shall apply in paragraph (1) of Article 18 (Simplified Procedures for Entry into or Departure from Port)), submit to the customs an entrance notice and a vessel's stores manifest, specifying such matters as provided by Cabinet Order, and present a certificate of vessel's nationality or any document in lieu thereof to a customs official.

4 税関長は、この法律の実施を確保するため必要があると認めるときは、船長に対し、前項の船用品目録に記載すべき事項を、その入港の前に報告することを求めることができる。この場合において、船長は、通信設備の故障その他政令で定める場合を除き、当該入港の前に当該報告をしなければならない。

(4) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of this Act, request a master to report such matters to be specified in a vessel's stores manifest as referred to in the preceding paragraph before its entry into a port. In such case, the master shall so report before its entry into the port except in the event of any failure in telecommunications facility or as otherwise provided by Cabinet Order.

5 前項の求めがあつた場合において、その入港の前に同項の報告をしなかつた船長は、当該入港の後直ちに第三項の船用品目録を税関に提出しなければならない。

(5) In the case of such request as referred to in the preceding paragraph, a master who fails to so report before entry into the port as referred to in the paragraph shall submit to the customs a vessel's stores manifest as referred to in paragraph (3) immediately after the entry into the port.

6 第四項の報告をした船長は、第三項の規定にかかわらず、同項の船用品目録の提出を要しない。

(6) A master who so reports as referred to in paragraph (4) shall not, notwithstanding paragraph (3), be required to submit a vessel's stores manifest as referred to in the paragraph.

7 開港に入港しようとする外国貿易船の運航者等（船舶所有者、船舶賃借人又は傭船者であつて、この項に規定する積荷の運送契約の当事者である者をいう。）は、災害

その他の政令で定める特別の事情があると認められる場合を除き、政令で定めるところにより、当該外国貿易船の当該開港への入港時の積荷（コンテナに詰められているものに限る。）の船積港を当該外国貿易船が出港する前に、当該外国貿易船の名称及び国籍のほか、当該積荷に関する事項で政令で定めるものをその入港しようとする開港の所在地を所轄する税関に報告しなければならない。

(7) An operator, etc. (which means a vessel owner, a vessel lessee or a vessel charterer who is a party to a transportation contract for such cargo as provided in this paragraph) of a vessel engaged in foreign trade that intends to enter an open port shall, before departure by the vessel engaged in foreign trade from the port of loading of the cargo that remains at the time of an entry by the vessel engaged in foreign trade into such open port (limited to those banned in containers), report the name and nationality of the vessel engaged in foreign trade as well as such matters as provided by Cabinet Order that pertain to such cargo to the customs having jurisdiction over the location of the open port that it intends to enter, as provided by Cabinet Order, except if any disaster or other special circumstance as specified by Cabinet Order is found to occur.

8 前項に規定する積荷の荷送人であつて政令で定める者（以下この項において単に「荷送人」という。）は、災害その他の政令で定める特別の事情があると認められる場合を除き、政令で定めるところにより、当該荷送人に係る積荷の船積港を当該外国貿易船が出港する前に、当該外国貿易船の名称及び国籍のほか、当該積荷に関する事項で政令で定めるものをその入港しようとする開港の所在地を所轄する税関に報告しなければならない。

(8) A consignor of such cargo as referred to in the preceding paragraph who constitutes such person as provided by Cabinet Order (hereinafter simply referred to as a "consignor" in this paragraph) shall, before a departure by the vessel engaged in foreign trade from the port of loading of the cargo of the consignor, report the name and nationality of the vessel engaged in foreign trade as well as such matters as provided by Cabinet Order that pertain to such cargo to the customs having jurisdiction over the location of the open port that it intends to enter, as provided by Cabinet Order, except if any disaster or other special circumstance as specified by Cabinet Order is found to occur.

9 税関空港に入港しようとする外国貿易機の機長は、通信設備の故障その他政令で定める場合を除き、政令で定めるところにより、あらかじめ、当該外国貿易機の登録記号及び国籍のほか、当該外国貿易機の積荷、旅客（当該外国貿易機に旅客が搭乗する場合に限る。）及び乗組員に関する事項で政令で定めるものをその入港しようとする税関空港の所在地を所轄する税関に報告しなければならない。

(9) A captain of an aircraft engaged in foreign trade that intends to enter a customs airport shall, as provided by Cabinet Order, report the registered mark and nationality of the aircraft engaged in foreign trade as well as such matters as provided by Cabinet Order that pertain to cargo, passengers (limited to the case where passengers are on board the aircraft engaged in

foreign trade) and crew members of the aircraft engaged in foreign trade in advance to the customs having jurisdiction over the location of the customs airport that it intends to enter, except in the event of any failure in telecommunications facility or as otherwise provided by Cabinet Order.

10 外国貿易機が前項の報告をしないで税関空港に入港したときは、機長は、当該外国貿易機の入港後直ちに、同項の規定により報告すべき事項を記載した書面を税関に提出しなければならない。

(10) When an aircraft engaged in foreign trade enters a customs airport without such reporting as referred to in the preceding paragraph, the captain shall, immediately after the entry by the aircraft engaged in foreign trade into the airport, submit to the customs a document specifying such matters to be reported as provided in the paragraph.

11 外国貿易機が税関空港に入港したときは、機長は、直ちに政令で定める事項を記載した入港届を税関に提出しなければならない。

(11) When an aircraft engaged in foreign trade enters a customs airport, the captain shall immediately submit to the customs an entrance notice, specifying such matters as provided by Cabinet Order.

12 税関長は、第六十九条の十一（輸入してはならない貨物）その他のこの法律の規定の実施を確保するため必要があると認めるときは、税関空港に入港しようとする外国貿易機であつて旅客が搭乗するもの（航空法（昭和二十七年法律第二百三十一号）第百条第一項（許可）、第二百二十九条第一項（外国人国際航空運送事業）又は第百三十条の二（本邦内で発着する旅客等の運送）の許可を受けた者（以下「航空運送事業者」という。）が運航するものに限る。）の運航者その他財務省令で定める者に対し、当該外国貿易機の入港の前に、当該外国貿易機に係る予約者（航空券の予約をした者をいう。以下同じ。）、当該予約者に係る予約の内容、当該予約者の携帯品及び当該予約者が当該外国貿易機に搭乗するための手続に関する事項で政令で定めるものを報告することを求めることができる。

(12) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of Article 69-11 (Goods the Importation of which is Prohibited) or any other provision of this Act, request an operator of an aircraft engaged in foreign trade entering a customs airport with passengers on board (limited to that operated by a person who is granted permission under paragraph (1) of Article 100 (Permission), paragraph (1) of Article 129 (International Air Transportation Services by Foreign Nationals) or Article 130-2 (Transportation of Passengers Departing from or Arriving in Japan) of the Civil Aeronautics Act (Act No. 231 of 1952) (hereinafter referred to as an "air carrier")) or any such other person as provided by Ministry of Finance Order to report such matters as provided by Cabinet Order that pertain to persons having reservations (which mean those who have booked airline tickets; the same shall apply hereinafter) for the aircraft engaged in foreign trade, details of their bookings, their personal effects and the formalities for

them to board the aircraft engaged in foreign trade, before the entry by the aircraft engaged in foreign trade into the airport.

1 3 前項の規定により報告を求められた者は、政令で定めるところにより、当該報告をしなければならない。

(13) Any person who is requested to report as provided in the preceding paragraph shall make such reporting, as provided by Cabinet Order.

1 4 第一項の規定による報告（積荷に関する事項の報告を除く。）、第二項の規定による書面の提出（積荷に関する事項に係る書面の提出を除く。）、第七項から第九項まで若しくは前項の規定による報告又は第十項の規定による書面の提出は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用してこれらの報告又は書面の提出を行うことができない場合として財務省令で定める場合は、この限りでない。

(14) Such reporting as provided in paragraph (1) (excluding the reporting on matters pertaining to cargo), such submission of a document as provided in paragraph (2) (excluding the submission of a document specifying matters pertaining to cargo), such reporting as provided in paragraphs (7) to (9) or the preceding paragraph, or such submission of a document as provided in paragraph (10) shall be made by means of electronic data processing system; provided, however, that this does not apply if such reporting or such submission of a document cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

（積荷に関する事項の報告）

(Reporting on Matters Pertaining to Cargo)

第十五条の二 税関長は、前条第一項又は第七項から第九項までの規定により積荷に関する事項の報告があつた場合において、この法律の実施を確保するためその内容を明瞭にする必要があると認めるときは、政令で定めるところにより、その入港の前に、当該積荷の荷受人その他の政令で定める者に対し、報告を求めることができる。

Article 15-2 (1) If such reporting on matters pertaining to cargo as provided in paragraph (1) or paragraphs (7) to (9) of the preceding Article is made, the Director General of Customs may, when the clarification of the details thereof is considered necessary for ensuring the enforcement of this Act, request reporting from a consignee of the cargo or any other person as provided by Cabinet Order before an entry into a port or airport, as provided by Cabinet Order.

2 前項の規定により報告を求められた者は、遅滞なく、当該報告をしなければならない。

(2) Any person who is requested to report as provided in the preceding paragraph shall make such reporting without delay.

(特殊船舶等の入港手続)

(Procedures for Entry into Port for Special Vessel, etc.)

第十五条の三 開港又は税関空港に入港しようとする特殊船舶等（本邦と外国との間を往来する船舶又は航空機で外国貿易船又は外国貿易機以外のもの（公用船、公用機その他の船舶又は航空機のうち政令で定めるものを除く。）をいう。以下同じ。）の船長又は機長は、通信設備の故障その他政令で定める場合を除き、政令で定めるところにより、あらかじめ、当該特殊船舶等の名称又は登録記号及び国籍のほか、当該特殊船舶等の旅客（当該特殊船舶等に旅客が乗船し、又は搭乗する場合に限る。）及び乗組員に関する事項で政令で定めるものをその入港しようとする開港又は税関空港の所在地を所轄する税関に報告しなければならない。

Article 15-3 (1) A master or captain of a special vessel, etc. (which means a vessel or aircraft coming and/or going between Japan and a foreign country that is not a vessel engaged in foreign trade or an aircraft engaged in foreign trade (excluding a public vessel, a public aircraft or any other vessel or aircraft as provided by Cabinet Order); the same shall apply hereinafter) that intends to enter an open port or customs airport shall, as provided by Cabinet Order, report the name or registered mark and nationality of the special vessel, etc. as well as such matters as provided by Cabinet Order that pertain to passengers (limited to the case where passengers are on board the special vessel, etc.) and crew members of such special vessel, etc. in advance to the customs having jurisdiction over the location of the open port or customs airport that it intends to enter, except in the event of any failure in telecommunications facility or as otherwise provided by Cabinet Order.

2 特殊船舶等が前項の報告をしないで開港又は税関空港に入港したときは、船長又は機長は、当該特殊船舶等の入港後直ちに、同項の規定により報告すべき事項を記載した書面を税関に提出しなければならない。

(2) When a special vessel, etc. enters an open port or customs airport without such reporting as referred to in the preceding paragraph, the master or captain shall, immediately after the entry by the special vessel, etc. into the port or airport, submit to the customs a document specifying such matters to be reported as provided in the paragraph.

3 特殊船舶等が開港又は税関空港に入港したときは、船長又は機長は、直ちに政令で定める事項を記載した入港届を税関に提出しなければならない。

(3) When a special vessel, etc. enters an open port or customs airport, the master or captain shall immediately submit to the customs an entrance notice, specifying such matters as provided by Cabinet Order.

4 税関長は、第六十九条の十一（輸入してはならない貨物）その他のこの法律の規定の実施を確保するため必要があると認めるときは、税関空港に入港しようとする特殊航空機（特殊船舶等のうち航空機であるものをいう。以下同じ。）であつて旅客が搭乗するもの（航空運送事業者が運航するものに限る。）の運航者その他財務省令で定める者に対し、当該特殊航空機の入港の前に、当該特殊航空機に係る予約者、当該予

約者に係る予約の内容、当該予約者の携帯品及び当該予約者が当該特殊航空機に搭乗するための手続に関する事項で政令で定めるものを報告することを求めることができる。

(4) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of Article 69-11 (Goods the Importation of which is Prohibited) or any other provision of this Act, request an operator of a special aircraft (which means an aircraft that constitutes a special vessel, etc.; the same shall apply hereinafter) entering a customs airport with passengers on board (limited to that operated by an air carrier) or any such other person as provided by Ministry of Finance Order to report such matters as provided by Cabinet Order that pertain to persons having reservations for the special aircraft, details of their bookings, their personal effects and the formalities for them to board the special aircraft, before an entry by the special aircraft into the airport.

5 前項の規定により報告を求められた者は、政令で定めるところにより、当該報告をしなければならない。

(5) Any person who is requested to report as provided in the preceding paragraph shall make such reporting, as provided by Cabinet Order.

6 第一項若しくは前項の規定による報告又は第二項の規定による書面の提出は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該報告又は書面の提出を行うことができない場合として財務省令で定める場合は、この限りでない。

(6) Such reporting as provided in paragraph (1) or the preceding paragraph, or such submission of a document as provided in paragraph (2) shall be made by means of electronic data processing system; provided, however, that this does not apply if such reporting or such submission of a document cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

(貨物の積卸し)

(Loading or Unloading of Goods)

第十六条 外国貿易船又は外国貿易機（以下「外国貿易船等」という。）に対する貨物の積卸しは、第十五条第一項（入港手続）の規定による積荷に関する事項についての報告がない場合（同条第二項の規定による積荷に関する事項を記載した書面を提出した場合を除く。）又は同条第九項の規定による積荷に関する事項についての報告がない場合（同条第十項又は第十八条第四項（入出港の簡易手続）の規定による積荷に関する事項を記載した書面を提出した場合を除く。）には、してはならない。ただし、旅客及び乗組員の携帯品、郵便物（郵便物に該当しない信書を含む。第十八条、第十九条、第二十四条第二項及び第六十三条第一項において同じ。）並びに船用品及び機用品については、この限りでない。

Article 16 (1) Loading or unloading of goods onto or from a vessel engaged in foreign trade or an aircraft engaged in foreign trade (hereinafter referred to as a "vessel engaged in foreign trade, etc.") shall not be carried out if such reporting on matters pertaining to cargo as provided paragraph (1) of Article 15 (Procedures for Entry into Port) is not made (except to the extent that a document specifying such matters pertaining to cargo as provided in paragraph (2) of the Article is submitted), or if such reporting on matters pertaining to cargo as provided in paragraph (9) of the Article is not made (except to the extent that a document specifying such matters pertaining to cargo as provided in paragraph (10) of the Article or paragraph (4) of Article 18 (Simplified Procedures for Entry into or Departure from Port) is submitted); provided, however, that this does not apply with respect to personal effects of passengers and crew members, postal items (including correspondence that does not fall within postal items; the same shall apply in Articles 18 and 19, paragraph (2) of Article 24, and paragraph (1) of Article 63), and vessel's stores and aircraft's stores.

2 船舶又は航空機に外国貨物の積卸しをしようとする者は、政令で定めるところにより、積卸しについての書類を税関職員に提示しなければならない。外国貿易船等に内国貨物の積卸しをしようとする者も、また同様とする。

(2) Any person who intends to load or unload foreign goods onto or from a vessel or aircraft shall, as provided by Cabinet Order, present to a customs official relevant documents for loading or unloading. The same shall apply with respect to any person who intends to load or unload domestic goods onto or from a vessel engaged in foreign trade, etc.

3 第一項の場合のほか、第十五条第七項に規定する積荷について同項及び同条第八項の規定による報告がない場合には、当該積荷の船卸しをしてはならない。ただし、これらの報告に代わるべきものとして政令で定める報告があつた場合であつて、政令で定めるところにより税関長の許可を受けたときは、この限りでない。

(3) In addition to the case referred to in paragraph (1), if with respect to any such cargo as provided in paragraph (7) of Article 15, such reporting as provided in the paragraph and paragraph (8) of the Article is not made, unloading of such cargo shall not be carried out; provided, however, that this does not apply when any such reporting in lieu thereof as provided by Cabinet Order is made, and permission of the Director General of Customs is given as provided by Cabinet Order.

(出港手続)

(Procedures for Departure from Port)

第十七条 外国貿易船等が開港又は税関空港を出港しようとするときは、船長又は機長は、税関に政令で定める事項を記載した出港届を提出して税関長の許可を受けなければならない。この場合において、税関長は、この法律の実施を確保するため必要があ

ると認めるときは、船長又は機長に対し、積荷、旅客（当該外国貿易船等に旅客が乗船し、又は搭乗する場合に限る。）及び乗組員に関する事項で政令で定めるものを記載した書面の提出を求めることができる。

Article 17 (1) When a vessel engaged in foreign trade, etc. intends to depart from an open port or customs airport, the master or captain shall submit to the customs a clearance notice specifying such matters as provided by Cabinet Order, to obtain permission of the Director General of Customs. In such case, the Director General of Customs may, when it is considered necessary for ensuring the enforcement of this Act, request the master or captain to submit a document specifying such matters as provided by Cabinet Order that pertain to cargo, passengers (limited to the case where passengers are on board the vessel engaged in foreign trade, etc.) and crew members.

2 前項の場合において、当該外国貿易船についてとん税法（昭和三十二年法律第三十七号）及び特別とん税法（昭和三十二年法律第三十八号）の規定により納付すべきとん税及び特別とん税の額があるときは、その額が納付された後でなければ、同項の許可をしないものとする。ただし、とん税法第九条第一項（担保）及び特別とん税法第七条第一項（担保）の規定による担保が提供された場合は、この限りでない。

(2) In the case referred to in the preceding paragraph, when any amount of tonnage taxes and special tonnage taxes are payable for the vessel engaged in foreign trade as provided by the Tonnage Tax Act (Act No. 37 of 1957) and the Special Tonnage Tax Act (Act No. 38 of 1957), any such permission as referred to in the paragraph shall not be given without paying such amount; provided, however, that this does not apply if security as provided in paragraph (1) of Article 9 (Security) of the Tonnage Tax Act and paragraph (1) of Article 7 (Security) of the Special Tonnage Tax Act is provided.

3 税関長は、第六十九条の二（輸出してはならない貨物）その他のこの法律の規定の実施を確保するため必要があると認めるときは、税関空港を出港しようとする外国貿易機であつて旅客が搭乗するもの（航空運送事業者が運航するものに限る。）の運航者その他財務省令で定める者に対し、当該外国貿易機の出港の前に、当該外国貿易機に係る予約者、当該予約者に係る予約の内容、当該予約者の携帯品及び当該予約者が当該外国貿易機に搭乗するための手続に関する事項で政令で定めるものを報告することを求めることができる。

(3) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of Article 69-2 (Goods the Exportation of which is Prohibited) or any other provision of this Act, request an operator of an aircraft engaged in foreign trade departing from a customs airport with passengers on board (limited to that operated by an air carrier) or any such other person as provided by Ministry of Finance Order to report such matters as provided by Cabinet Order that pertain to persons having reservations for the aircraft engaged in foreign trade, details of their bookings, their personal effects and the formalities for them to board the aircraft engaged in foreign trade, before

the departure by the aircraft engaged in foreign trade from the airport.

4 前項の規定により報告を求められた者は、政令で定めるところにより、当該報告をしなければならない。

(4) Any person who is requested to report as provided in the preceding paragraph shall make such reporting, as provided by Cabinet Order.

5 第一項後段の規定による書面の提出（積荷に関する事項に係る書面の提出を除く。）又は前項の規定による報告は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該書面の提出又は報告を行うことができない場合として財務省令で定める場合は、この限りでない。

(5) Such submission of a document as provided in the second sentence of paragraph (1) (excluding the submission of a document specifying matters pertaining to cargo), or such reporting as provided in the preceding paragraph shall be made by means of electronic data processing system; provided, however, that this does not apply if such submission of a document or such reporting cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

（特殊船舶等の出港手続）

(Procedures for Departure from Port for Special Vessel, etc.)

第十七条の二 特殊船舶等が開港又は税関空港を出港しようとするときは、船長又は機長は、政令で定める事項を記載した出港届を税関に提出しなければならない。この場合において、税関長は、この法律の実施を確保するため必要があると認めるときは、船長又は機長に対し、旅客（当該特殊船舶等に旅客が乗船し、又は搭乗する場合に限る。）及び乗組員に関する事項で政令で定めるものを記載した書面の提出を求めることができる。

Article 17-2 (1) When a special vessel, etc. intends to depart from an open port or customs airport, the master or captain shall submit to the customs a clearance notice specifying such matters as provided by Cabinet Order. In such case, the Director General of Customs may, when it is considered necessary for ensuring the enforcement of this Act, request the master or captain to submit a document specifying such matters as provided by Cabinet Order that pertain to passengers (limited to the case where passengers are on board the special vessel, etc.) and crew members.

2 税関長は、第六十九条の二（輸出してはならない貨物）その他のこの法律の規定の実施を確保するため必要があると認めるときは、税関空港を出港しようとする特殊航空機であつて旅客が搭乗するもの（航空運送事業者が運航するものに限る。）の運航者その他財務省令で定める者に対し、当該特殊航空機の出港の前に、当該特殊航空機に係る予約者、当該予約者に係る予約の内容、当該予約者の携帯品及び当該予約者が当該特殊航空機に搭乗するための手続に関する事項で政令で定めるものを報告するこ

とを求めることができる。

- (2) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of Article 69-2 (Goods the Exportation of which is Prohibited) or any other provision of this Act, request an operator of a special aircraft departing from a customs airport with passengers on board (limited to that operated by an air carrier) or any such other person as provided by Ministry of Finance Order to report such matters as provided by Cabinet Order that pertain to persons having reservations for the special aircraft, details of their bookings, their personal effects and the formalities for them to board the special aircraft, before the departure by the special aircraft from the airport.
- 3 前項の規定により報告を求められた者は、政令で定めるところにより、当該報告をしなければならない。
- (3) Any person who is requested to report as provided in the preceding paragraph shall make such reporting, as provided by Cabinet Order.
- 4 第一項後段の規定による書面の提出又は前項の規定による報告は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該書面の提出又は報告を行うことができない場合として財務省令で定める場合は、この限りでない。
- (4) Such submission of a document as provided in the second sentence of paragraph (1), or such reporting as provided in the preceding paragraph shall be made by means of electronic data processing system; provided, however, that this does not apply if such submission of a document or such reporting cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

(入出港の簡易手続)

(Simplified Procedures for Entry into or Departure from Port)

第十八条 外国貿易船が開港に入港する場合において、乗組員の携帯品、郵便物及び船用品以外の貨物の積卸しをしないで入港の時から二十四時間以内に出港するときその他政令で定めるときは、第十五条第三項から第五項まで（入港手続）の規定は、適用しない。

Article 18 (1) In the case of an entry by a vessel engaged in foreign trade into an open port, when it departs from the port within twenty-four hours after its entry without loading or unloading goods other than personal effects of crew members, postal items and vessel's stores, or any such other case as provided by Cabinet Order occurs, paragraphs (3) to (5) of Article 15 (Procedures for Entry into Port) shall not apply.

2 前項の場合において、同項の外国貿易船の船長は、政令で定める事項を記載した入港届を出港の時までに税関に提出しなければならない。

(2) In the case referred to in the preceding paragraph, the master of the vessel

engaged in foreign trade referred to in the paragraph shall, no later than its departure from the port, submit to the customs an entrance notice, specifying such matters as provided by Cabinet Order.

3 外国貿易機が税関空港に入港する場合において、乗組員の携帯品、郵便物及び機用品以外の貨物の積卸しをしないで出港するときその他政令で定めるとき（次項において「短期出港等の場合」という。）は、第十五条第九項から第十一項まで及び第十七条第一項（出港手続）の規定は、適用しない。ただし、乗組員に関する事項については、機長は、政令で定める場合を除き、第十五条第九項の規定による報告又は同条第十項の規定による書面の提出をしなければならない。

(3) In the case of an entry by an aircraft engaged in foreign trade into a customs airport, when the aircraft departs from the airport without loading or unloading goods other than personal effects of crew members, postal items and aircraft's stores, or any such other case as provided by Cabinet Order occurs (referred to as a "case of short stay, etc." in the following paragraph), paragraphs (9) to (11) of Article 15, and paragraph (1) of Article 17 (Procedures for Departure from Port) shall not apply; provided, however, that with respect to matters pertaining to crew members, the captain shall make such reporting as provided in paragraph (9) of Article 15, or such submission of a document as provided in paragraph (10) of the Article, except as provided by Cabinet Order.

4 前項の場合において、同項の外国貿易機の機長は、短期出港等の場合である旨を出港の時までに税関に届け出なければならず、また、入港後、短期出港等の場合に該当しないこととなるときは、政令で定めるところにより、あらかじめ、第十五条第九項の規定により報告すべき事項（前項ただし書の規定により報告し、又は提出した書面に記載した事項を除く。）を記載した書面を税関に提出しなければならない。

(4) In the case referred to in the preceding paragraph, the captain of the aircraft engaged in foreign trade referred to in the paragraph shall, no later than its departure from the airport, notify the customs that its stay falls within a case of short stay, etc., and shall, when its stay ceases to fall within a case of short stay, etc. after its entry into the airport, submit in advance to the customs a document specifying such matters to be reported as provided in paragraph (9) of Article 15 (excluding any matters reported, or specified in a document submitted, as provided in the proviso of the preceding paragraph), as provided by Cabinet Order.

5 前項の規定による書面の提出は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該書面の提出を行うことができない場合として財務省令で定める場合は、この限りでない。

(5) Such submission of a document as provided in the preceding paragraph shall be made by means of electronic data processing system; provided, however, that this does not apply if such submission of a document cannot be made by means of electronic data processing system due to any failure in

telecommunication lines or any other reason, as provided by Ministry of Finance Order.

(特殊船舶等の入出港の簡易手続)

(Simplified Procedures for Entry into or Departure from Port for Special Vessel, etc.)

第十八条の二 特殊船舶等のうち船舶であるもの（次項において「特殊船舶」という。）が開港に入港する場合において、旅客の携帯品の積卸しをしないで入港の時から二十四時間以内に出港するときその他政令で定めるとき（同項において「短期出港等の場合」という。）は、第十五条の三（特殊船舶等の入港手続）及び第十七条の二第一項（特殊船舶等の出港手続）の規定は、適用しない。ただし、乗組員に関する事項については、船長は、政令で定める場合を除き、第十五条の三第一項の規定による報告又は同条第二項の規定による書面の提出をしなければならない。

Article 18-2 (1) In the case of an entry into an open port by a vessel that constitutes a special vessel, etc. (referred to as a "special vessel" in the following paragraph), when it departs from the port within twenty-four hours after its entry without loading or unloading personal effects of passengers, or any such other case as provided by Cabinet Order occurs (referred to as a "case of short stay, etc." in the paragraph), Article 15-3 (Procedures for Entry into Port for Special Vessel, etc.), and paragraph (1) of Article 17-2 (Procedures for Departure from Port for Special Vessel, etc.) shall not apply; provided, however, that with respect to matters pertaining to crew members, the master shall make such reporting as provided in paragraph (1) of Article 15-3, or such submission of a document as provided in paragraph (2) of the Article, except as provided by Cabinet Order.

2 前項の場合において、同項の特殊船舶の船長は、政令で定める事項を記載した入港届を出港の時までに税関に提出しなければならない。また、入港後、短期出港等の場合に該当しないこととなるときは、政令で定めるところにより、あらかじめ、第十五条の三第一項の規定により報告すべき事項（前項ただし書の規定により報告し、又は提出した書面に記載した事項を除く。）を記載した書面を税関に提出しなければならない。

(2) In the case referred to in the preceding paragraph, the master of the special vessel referred to in the paragraph shall, no later than its departure from the port, submit to the customs an entrance notice, specifying such matters as provided by Cabinet Order, and shall, when its stay ceases to fall within a case of short stay, etc. after its entry into the port, submit in advance to the customs a document specifying such matters to be reported as provided in paragraph (1) of Article 15-3 (excluding any matters reported, or specified in a document submitted, as provided in the proviso of the preceding paragraph), as provided by Cabinet Order.

3 特殊航空機が税関空港に入港する場合において、旅客の携帯品の積卸しをしないで

出港するときその他政令で定めるとき（次項において「短期出港等の場合」という。）は、第十五条の三第一項から第三項まで及び第十七条の二第一項の規定は、適用しない。ただし、乗組員に関する事項については、機長は、政令で定める場合を除き、第十五条の三第一項の規定による報告又は同条第二項の規定による書面の提出をしなければならない。

(3) In the case of an entry by a special aircraft into a customs airport, when it departs from the airport without loading or unloading personal effects of passengers, or any such other case as provided by Cabinet Order occurs (referred to as a "case of short stay, etc." in the following paragraph), paragraphs (1) to (3) of Article 15-3, and paragraph (1) of Article 17-2 shall not apply; provided, however, that with respect to matters pertaining to crew members, the captain shall make such reporting as provided in paragraph (1) of Article 15-3, or such submission of a document as provided in paragraph (2) of the Article, except as provided by Cabinet Order.

4 前項の場合において、同項の特殊航空機の機長は、短期出港等の場合である旨を出港の時までに税関に届け出なければならず、また、入港後、短期出港等の場合に該当しないこととなるときは、政令で定めるところにより、あらかじめ、第十五条の三第一項の規定により報告すべき事項（前項ただし書の規定により報告し、又は提出した書面に記載した事項を除く。）を記載した書面を税関に提出しなければならない。

(4) In the case referred to in the preceding paragraph, the captain of the special aircraft referred to in the paragraph shall, no later than its departure from the airport, notify the customs that its stay falls within a case of short stay, etc., and shall, when its stay ceases to fall within a case of short stay, etc. after its entry into the airport, submit in advance to the customs a document specifying such matters to be reported as provided in paragraph (1) of Article 15-3 (excluding any matters reported, or specified in a document submitted, as provided in the proviso of the preceding paragraph), as provided by Cabinet Order.

5 第二項又は前項の規定による書面の提出は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該書面の提出を行うことができない場合として財務省令で定める場合は、この限りでない。

(5) Such submission of a document as provided in paragraph (2) or the preceding paragraph shall be made by means of electronic data processing system; provided, however, that this does not apply if such submission of a document cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

（開庁時間外の貨物の積卸し）

(Loading or Unloading of Goods Out of Official Office Hours)

第十九条 税関官署の開庁時間（税関官署において事務を取り扱う時間として当該税関官署における事務の種類その他の事情を勘案して税関長が定めて公示した時間をいう。第九十八条第一項において同じ。）以外の時間において、外国貿易船等その他外国貨物を積んでいる船舶若しくは航空機に貨物の積卸しをし、又は船舶若しくは航空機に外国貨物を積み込もうとするときは、あらかじめその旨を税関長に届け出なければならない。ただし、旅客及び乗組員の携帯品、郵便物並びに船用品及び機用品については、この限りでない。

Article 19 When it is intended, out of official office hours of a customs office (which mean the service hours of a customs office as determined and publicly notified by the Director General of Customs, taking account of the types of service provided at the customs office or of any other circumstances; the same shall apply in paragraph (1) of Article 98), to load or unload goods onto or from a vessel engaged in foreign trade, etc. or any other vessel or aircraft loaded with foreign goods, or to load foreign goods onto a vessel or aircraft, the Director General of Customs shall be notified in advance thereof; provided, however, that this does not apply with respect to personal effects of passengers and crew members, postal items, and vessel's stores or aircraft's stores.

（不開港への出入）

（Entry into or Departure from Closed Port）

第二十条 外国貿易船等の船長又は機長は、税関長の許可を受けた場合を除くほか、当該外国貿易船等を不開港に出入させてはならない。ただし、検疫のみを目的として検疫区域に出入する場合又は遭難その他やむを得ない事故がある場合は、この限りでない。

Article 20 (1) A master or captain of a vessel engaged in foreign trade, etc. shall not, except with permission of the Director General of Customs, bring such vessel engaged in foreign trade, etc. into or out of a closed port; provided, however, that this does not apply if it enters or leaves a quarantine area solely for the purpose of quarantine inspection, or if a shipwreck or any other unavoidable accident occurs.

2 外国貿易船等が前項ただし書の事故により不開港に入港したときは、船長又は機長は、直ちにその事由を付してその旨を税関職員に（税関職員がいないときは警察官に）届け出なければならない。

(2) When a vessel engaged in foreign trade, etc. enters a closed port due to any accident as referred to in the proviso of the preceding paragraph, the master or captain shall immediately notify a customs official (or when no customs official is present, a police officer) of the fact together with the reason therefor.

3 税関長は、第六十九条の二（輸出してはならない貨物）、第六十九条の十一（輸入してはならない貨物）その他のこの法律の規定の実施を確保するため必要があると認めるときは、不開港に入港し、又は不開港を出港しようとする外国貿易機であつて旅客が搭乗するもの（航空運送事業者が運航するものに限る。）の運航者その他財務省

令で定める者に対し、当該外国貿易機の入港又は出港の前に、当該外国貿易機に係る予約者、当該予約者に係る予約の内容、当該予約者の携帯品及び当該予約者が当該外国貿易機に搭乗するための手続に関する事項で政令で定めるものを報告することを求めることができる。

(3) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of Article 69-2 (Goods the Exportation of which is Prohibited), Article 69-11 (Goods the Importation of which is Prohibited) or any other provision of this Act, request an operator of an aircraft engaged in foreign trade entering or departing from a closed port with passengers on board (limited to that operated by an air carrier) or any such other person as provided by Ministry of Finance Order to report such matters as provided by Cabinet Order that pertain to persons having reservations for the aircraft engaged in foreign trade, details of their bookings, their personal effects and the formalities for them to board the aircraft engaged in foreign trade, before the entry into or departure from the airport by the aircraft engaged in foreign trade.

4 前項の規定により報告を求められた者は、政令で定めるところにより、当該報告をしなければならない。

(4) Any person who is requested to report as provided in the preceding paragraph shall make such reporting, as provided by Cabinet Order.

5 前項の規定による報告は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該報告を行うことができない場合として財務省令で定める場合は、この限りでない。

(5) Such reporting as provided in the preceding paragraph shall be made by means of electronic data processing system; provided, however, that this does not apply if such reporting cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

(特殊船舶等の不開港への出入)

(Entry into or Departure from Closed Port for Special Vessel, etc.)

第二十条の二 不開港に入港しようとする特殊船舶等の船長又は機長は、通信設備の故障その他政令で定める場合を除き、政令で定めるところにより、あらかじめ、当該特殊船舶等の名称又は登録記号及び国籍のほか、当該特殊船舶等の旅客（当該特殊船舶等に旅客が乗船し、又は搭乗する場合に限る。）及び乗組員に関する事項で政令で定めるものをその入港しようとする不開港の所在地を所轄する税関に報告しなければならない。

Article 20-2 (1) A master or captain of a special vessel, etc. that intends to enter a closed port shall, as provided by Cabinet Order, report the name or registered mark and nationality of the special vessel, etc. as well as such matters as provided by Cabinet Order that pertain to passengers (limited to the case

where passengers are on board the special vessel, etc.) and crew members of such special vessel, etc. in advance to the customs having jurisdiction over the location of the closed port that it intends to enter, except in the event of any failure in telecommunications facility or as otherwise provided by Cabinet Order.

2 特殊船舶等が前項の報告をしないで不開港に入港したときは、船長又は機長は、当該特殊船舶等の入港後直ちに、同項の規定により報告すべき事項を記載した書面を税関に提出しなければならない。

(2) When a special vessel, etc. enters a closed port without such reporting as referred to in the preceding paragraph, the master or captain shall, immediately after the entry by the special vessel, etc. into the port or airport, submit to the customs a document specifying such matters to be reported as provided in the paragraph.

3 特殊船舶等が不開港に入港したときは、船長又は機長は、直ちに政令で定める事項を記載した入港届を税関に提出しなければならない。

(3) When a special vessel, etc. enters a closed port, the master or captain shall immediately submit to the customs an entrance notice, specifying such matters as provided by Cabinet Order.

4 特殊船舶等が不開港を出港しようとするときは、船長又は機長は、政令で定める事項を記載した出港届を税関に提出しなければならない。この場合において、税関長は、この法律の実施を確保するため必要があると認めるときは、船長又は機長に対し、旅客（当該特殊船舶等に旅客が乗船し、又は搭乗する場合に限る。）及び乗組員に関する事項で政令で定めるものを記載した書面の提出を求めることができる。

(4) When a special vessel, etc. intends to depart from a closed port or airport, the master or captain shall submit to the customs a clearance notice, specifying such matters as provided by Cabinet Order. In such case, the Director General of Customs may, when it is considered necessary for ensuring the enforcement of this Act, request the master or captain to submit a document specifying such matters as provided by Cabinet Order that pertain to passengers (limited to the case where passengers are on board the special vessel, etc.) and crew members.

5 税関長は、第六十九条の二（輸出してはならない貨物）、第六十九条の十一（輸入してはならない貨物）その他のこの法律の規定の実施を確保するため必要があると認めるときは、不開港に入港し、又は不開港を出港しようとする特殊航空機であつて旅客が搭乗するもの（航空運送事業者が運航するものに限る。）の運航者その他財務省令で定める者に対し、当該特殊航空機の入港又は出港の前に、当該特殊航空機に係る予約者、当該予約者に係る予約の内容、当該予約者の携帯品及び当該予約者が当該特殊航空機に搭乗するための手続に関する事項で政令で定めるものを報告することを求めることができる。

(5) The Director General of Customs may, when it is considered necessary for ensuring the enforcement of Article 69-2 (Goods the Exportation of which is

Prohibited), Article 69-11 (Goods the Importation of which is Prohibited) or any other provision of this Act, request an operator of a special aircraft entering or departing from a closed port with passengers on board (limited to that operated by an air carrier) or any such other person as provided by Ministry of Finance Order to report such matters as provided by Cabinet Order that pertain to persons having reservations for the special aircraft, details of their bookings, their personal effects and the formalities for them to board the special aircraft, before the entry into or departure from the airport by the special aircraft.

6 前項の規定により報告を求められた者は、政令で定めるところにより、当該報告をしなければならない。

(6) Any person who is requested to report as provided in the preceding paragraph shall make such reporting, as provided by Cabinet Order.

7 第一項若しくは前項の規定による報告又は第二項若しくは第四項後段の規定による書面の提出は、電子情報処理組織を使用して行わなければならない。ただし、電気通信回線の故障その他の事由により電子情報処理組織を使用して当該報告又は書面の提出を行うことができない場合として財務省令で定める場合は、この限りでない。

(7) Such reporting as provided in paragraph (1) or the preceding paragraph, or such submission of a document as provided in paragraph (2) or the second sentence of paragraph (4) must be made by means of electronic data processing system; provided, however, that this does not apply if such reporting or such submission of a document cannot be made by means of electronic data processing system due to any failure in telecommunication lines or any other reason, as provided by Ministry of Finance Order.

(外国貨物の仮陸揚)

(Temporary Landing of Foreign Goods)

第二十一条 外国貨物を仮に陸揚（取卸を含む。以下同じ。）しようとするときは、船長又は機長は、税関に（税関が設置されていない場所においては税関職員に、税関職員がいないときは警察官に）あらかじめその旨を届け出なければならない。但し、遭難その他やむを得ない事故に因りあらかじめ届け出ることができない場合においては、陸揚した後直ちにその旨を届け出なければならない。

Article 21 When it is intended to land foreign goods temporarily (including unloading; the same shall apply hereinafter), the master or captain shall notify the customs (or when no customs office is established, a customs official, or when no customs official is present, a police officer) in advance thereof; provided, however, that if it is not possible to notify in advance due to a shipwreck or any other unavoidable accident, such notification shall be made immediately after the landing.

(沿海通航船等の外国寄港の届出等)

(Notification of Call at Foreign Port for Coasting Vessel, etc.)

第二十二條 沿海通航船又は国内航空機（以下「沿海通航船等」という。）が遭難その他やむを得ない事故に因り外国に寄港して本邦に帰つたときは、船長又は機長は、直ちにその旨を税関に届け出るとともに、外国においてその船用品又は機用品を積み込んだ場合においては、その目録を税関に提出しなければならない。

Article 22 When a coasting vessel or domestic aircraft (hereinafter referred to as a "coasting vessel, etc.") returns to Japan after it calls at a foreign port due to a shipwreck or any other unavoidable accident, the master or captain shall immediately notify the customs thereof, and shall, if any vessel's stores or aircraft's stores are loaded onto it in a foreign country, submit a manifest thereof to the customs.

（船用品又は機用品の積み込み等）

(Loading of Vessel's or Aircraft's Stores)

第二十三條 外国から本邦に到着した外国貨物である船用品又は機用品は、政令で定めるところにより、税関長に申告し、その承認を受けて、保税地域から本邦と外国との間を往来する船舶（これに準ずる遠洋漁業船その他の船舶で政令で定めるものを含む。）又は航空機に積み込む場合に限り、外国貨物のまま積み込むことができる。この場合において、税関長は、当該船用品又は機用品が取締り上支障がないものとして政令で定めるものである場合には、政令で定める期間の範囲内で税関長が指定する期間内に積み込まれる船用品又は機用品の積み込みについて一括して承認することができる。

Article 23 (1) Any vessel's stores or aircraft's stores that constitute foreign goods arriving in Japan from abroad may be loaded on board as foreign goods, provided that a declaration is made to the Director General of Customs as provided by Cabinet Order, and upon approval, are loaded from a bonded area onto a vessel (including a similar deep-sea fishing vessel or any other vessels as provided by Cabinet Order) or aircraft coming and/or going between Japan and a foreign country. In such case, the Director General of Customs may give blanket approval for loading of vessel's stores or aircraft's stores that shall be carried out within such period as specified by the Director General of Customs, not to exceed such period as provided by Cabinet Order, if such vessel's stores or aircraft's stores constitute those as provided by Cabinet Order as not causing any problem in customs control.

2 内国貨物である船用品又は機用品を本邦と外国との間を往来する船舶又は航空機に積み込もうとする者は、政令で定めるところにより、税関長に申告し、その承認を受けなければならない。ただし、遭難その他やむを得ない事故により不開港に入港し、その船用品又は機用品を積み込むことについて緊急な必要がある場合において、税関職員がいなく、警察官にあらかじめその旨を届け出なければならない。

(2) Any person who intends to load onto a vessel or aircraft coming and/or going between Japan and a foreign country any vessel's stores or aircraft's stores that constitute domestic goods shall, as provided by Cabinet Order, obtain an

approval by making a declaration to the Director General of Customs; provided, however, that if it enters a closed port or airport due to a shipwreck or any other unavoidable accident, and it is urgently necessary to load such vessel's stores or aircraft's stores onto it, a police officer shall, when no customs official is present, be notified in advance thereof.

3 前二項の承認は、当該承認に係る船用品又は機用品の種類及び数量が船舶又は航空機の種類、トン数又は自重、航海又は航行の日数並びに旅客及び乗組員の数等を勘案して適当と認められるときは、これをしなければならない。

(3) Any approval as referred to in the preceding two paragraphs shall be given if the types and quantities of the vessel's stores or aircraft's stores pertaining to such approval are deemed to be appropriate, taking account of, among other things, the type, the tonnage or empty weight, the number of days of voyage or flight and the number of passengers and crew members of the vessel or aircraft.

4 税関長は、第一項の承認をする場合においては、相当と認められる積込みの期間を指定しなければならない。この場合において、その指定後災害その他やむを得ない理由により必要があると認めるときは、税関長は、その指定した期間を延長することができる。

(4) If approval is given as referred to in paragraph (1), the Director General of Customs shall specify a period of loading as may be deemed to be reasonable. In such case, the Director General of Customs may, when it is considered necessary due to a disaster or any other unavoidable reason arising after such specification, extend the period so specified.

5 第一項の承認を受けた者は、当該承認に係る船用品又は機用品の積込みを終えたときは、政令で定めるところにより、直ちにその事実を証する書類を税関に提出しなければならない。ただし、同項後段の規定により一括して承認を受けた場合においては、当該承認に係る期間を当該承認をした税関長が政令で定めるところにより区分して指定した期間ごとに、当該期間内に積み込まれた船用品又は機用品に係る当該事実を証する書類を一括して提出することができる。

(5) Any person who is given approval as referred to in paragraph (1) shall, upon completion of loading of the vessel's stores or aircraft's stores pertaining to such approval, submit immediately to the customs a document certifying that fact as provided by Cabinet Order; provided, however, that in the case of blanket approval given as provided in the second sentence of the paragraph, such person may, for each of the shorter periods as specified by the Director General of Customs who has given the approval by subdividing the whole period pertaining to such approval pursuant to Cabinet Order, submit en bloc documents certifying the fact pertaining to the vessel's stores or aircraft's stores loaded within such period.

6 第一項の承認を受けた船用品又は機用品が第四項の規定により指定された期間内に当該承認に係る船舶又は航空機に積み込まれなかつたときは、当該承認を受けた者から、直ちにその関税を徴収する。ただし、当該船用品又は機用品が保税地域に入れら

れた場合、災害その他やむを得ない理由により亡失した場合又はあらかじめ税関長の承認を受けて滅却された場合は、この限りでない。

- (6) When any vessel's stores or aircraft's stores for which approval is given under paragraph (1) are not loaded on the vessel or aircraft pertaining to such approval within the period specified as provided in paragraph (4), corresponding customs duty shall immediately be collected from the person who has been given such approval; provided, however, that this does not apply if such vessel's or aircraft's stores are brought into a bonded area, are lost due to a disaster or any other unavoidable reason, or are destroyed with prior approval of the Director General of Customs.

(船舶又は航空機と陸地との交通等)

(Travel between Vessel or Aircraft and Land)

第二十四条 本邦と外国との間を往来する船舶又は航空機と陸地との間の交通（次項の規定に該当するものを除く。）又は貨物の積卸は、税関長の許可を受けた場合を除く外、その指定した場所を経て行わなければならない。

Article 24 (1) Any travel (except to the extent that it falls within the following paragraph), or any loading or unloading of goods between land and a vessel or aircraft coming and/or going between Japan and a foreign country shall, except with permission of the Director General of Customs, be conducted by way of a designated place.

2 本邦と外国との間を往来する船舶又は航空機への交通が貨物（その授受につきこの法律の規定により承認又は許可を受けた貨物及び郵便物を除く。）の授受を目的とするものであるときは、その交通は、政令で定めるところにより、税関長の許可を受け、かつ、その指定した場所を経て行わなければならない。

(2) The travel to a vessel or aircraft coming and/or going between Japan and a foreign country shall, when its purpose is to deliver and/or receive goods (excluding goods whose delivery and receipt are approved or permitted as provided by this Act, and any postal items), be conducted with permission of the Director General of Customs as provided by Cabinet Order, and by way of a designated place.

3 税関長は、前項の許可を受けようとする者が次の各号のいずれかに該当する場合には、当該許可をしないことができる。

(3) Where a person who intends to obtain permission as referred to in the preceding paragraph falls within any of the following items, the Director General of Customs may not give such permission:

一 その者がこの法律の規定に違反して刑に処せられ、又は通告処分を受け、その刑の執行を終わり、若しくは執行を受けることがなくなつた日又はその通告の旨を履行した日から三年を経ない場合

(i) where such person was sentenced to a penalty or was subjected to a notified administrative disposition in violation of any provision of this Act, and a

period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed, or on which such the disposition was completed;

二 その者がこの法律以外の法令の規定に違反して禁錮以上の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなった日から二年を経ない場合

(ii) where such person was sentenced to imprisonment without work or a heavier penalty in violation of any provision of any law or regulation other than this Act, and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

三 その者が前二号のいずれかに該当する者又はこれを役員とする法人の代理人、使用人その他の従業者である場合

(iii) where such person is an agent, employee or worker of any other person who falls within any of the preceding two items, or of any corporate for which such other person serves as an officer.

4 本邦と外国との間を往来する船舶又は航空機と沿海通航船等との間の交通は、税関長の許可を受けた場合を除く外、行つてはならない。

(4) The travel between a vessel or aircraft coming and/or going between Japan and a foreign country and a coasting vessel, etc. shall not be conducted except with permission of the Director General of Customs.

(船舶又は航空機の資格の変更)

(Change in the Status of Vessel or Aircraft)

第二十五条 外国貿易船等以外の船舶又は航空機を外国貿易船等として使用しようとするときは、船長又は機長は、あらかじめその旨を税関に届け出なければならない。外国貿易船等を外国貿易船等以外の船舶又は航空機として使用しようとするときも、同様とする。

Article 25 (1) When it is intended to use any vessel or aircraft other than a vessel engaged in foreign trade, etc. as a vessel engaged in foreign trade, etc., the master or captain shall notify the customs in advance thereof. The same shall apply when it is intended to use any vessel engaged in foreign trade, etc. as a vessel or aircraft other than a vessel engaged in foreign trade, etc.

2 沿海通航船等を特殊船舶等として使用しようとするときは、船長又は機長は、あらかじめその旨を税関に届け出なければならない。特殊船舶等を沿海通航船等として使用しようとするときも、同様とする。

(2) When it is intended to use any coasting vessel, etc. as a special vessel, etc., the master or captain shall notify the customs in advance thereof. The same shall apply when it is intended to use a special vessel, etc. as a coasting vessel, etc.

(船長又は機長の行為の代行)

(Acting for Captain or Master)

第二十六条 第十五条第一項から第五項まで若しくは第九項から第十一項まで（入港手続）、第十五条の三第一項から第三項まで（特殊船舶等の入港手続）、第十七条第一項（出港手続）、第十七条の二第一項（特殊船舶等の出港手続）、第十八条第二項から第四項まで（入出港の簡易手続）、第十八条の二第一項から第四項まで（特殊船舶等の入出港の簡易手続）、第二十条第一項若しくは第二項（不開港への出入）、第二十条の二第一項から第四項まで（特殊船舶等の不開港への出入）、第二十一条（外国貨物の仮陸揚）又は前条の規定により船長又は機長が行うべき行為は、これらの規定に規定する船舶又は航空機の所有者等（所有者若しくは管理者又はこれらの者若しくは船長若しくは機長の代理人をいう。）も行うことができる。

Article 26 Any act to be carried out by a master or captain as provided in any of paragraphs (1) to (5) and (9) to (11) of Article 15 (Procedures for Entry into Port), paragraphs (1) to (3) of Article 15-3 (Procedures for Entry into Port for Special Vessel, etc.), paragraph (1) of Article 17 (Procedures for Departure from Port), paragraph (1) of Article 17-2 (Procedures for Departure from Port for Special Vessel, etc.), paragraphs (2) to (4) of Article 18 (Simplified Procedures for Entry into or Departure from Port), paragraphs (1) to (4) of Article 18-2 (Simplified Procedures for Entry into or Departure from Port for Special Vessel, etc.), paragraphs (1) and (2) of Article 20 (Entry into or Departure from Closed Port), paragraphs (1) to (4) of Article 20-2 (Entry into or Departure from Closed Port for Special Vessel, etc.), Article 21 (Temporary Landing of Foreign Goods) or the preceding Article may also be carried out by an owner, etc. (which means an owner or administrator, or any person acting for the owner or administrator or for a master or captain) of such vessel or aircraft as provided therein.

(船長又は機長の職務代行者)

(Acting Master or Captain of Vessel or Aircraft)

第二十七条 この章の規定で船長又は機長に適用されるものは、船長又は機長がその職務を行うことができない場合においては、船長又は機長に代つてその職務を行う者に適用する。

Article 27 The provisions of this Chapter applicable to a master or captain shall, if the master or captain is unable to perform duties, apply to any person who acts for the master or captain to perform such duties.

(税関職員に対する便宜供与)

(Provision of Facilities for Customs Official)

第二十八条 税関職員が職務を執行するため船舶又は航空機に乗り込む場合においては、船長又は機長は、税関職員に対し職務の執行に必要な場所の提供その他の便宜を与えなければならない。

Article 28 If any customs official boards a vessel or aircraft for performing duties,

the master or captain shall provide the customs official with space and other facilities as necessary for such performance of duties.

第四章 保税地域

Chapter IV Bonded Areas

第一節 総則

Section 1 General Provisions

(保税地域の種類)

(Types of Bonded Areas)

第二十九条 保税地域は、指定保税地域、保税蔵置場、保税工場、保税展示場及び総合保税地域の五種とする。

Article 29 Bonded areas include five types, i.e., designated bonded areas, customs warehouses, customs factories, customs display areas and integrated bonded areas.

(外国貨物を置く場所の制限)

(Restrictions on Places for Storage of Foreign Goods)

第三十条 外国貨物は、保税地域以外の場所に置くことができない。ただし、次に掲げるものについては、この限りでない。

Article 30 (1) No foreign goods may be stored at places other than bonded areas; provided, however, that this does not apply to those foreign goods set forth in the following:

一 難破貨物

(i) wreckage;

二 保税地域に置くことが困難又は著しく不適當であると認め税関長が期間及び場所を指定して許可した貨物

(ii) goods which are found by the Director General of Customs to be difficult or significantly inappropriate to be stored in bonded areas, and hence are permitted to be stored at such place and for such period as may be designated by the Director General of Customs;

三 特定郵便物（第七十六条第五項（郵便物の輸出入の簡易手続）の規定による通知に係る郵便物（輸入されるものに限る。）及び信書のみを内容とする郵便物をいう。第六十三条の九第一項において同じ。）、刑事訴訟法（昭和二十三年法律第百三十一号）の規定により押収された物件その他政令で定める貨物

(iii) specific postal items (i.e., postal items (limited to those imported) pertaining to a notification prescribed in paragraph (5) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items) and postal items which contain correspondence only; the same applies in paragraph (1) of Article 63-9), goods seized pursuant to the provision of the Code of Criminal Procedure (Act No. 131 of 1948) and such other goods as

may be prescribed by Cabinet Order;

四 信書便物（民間事業者による信書の送達に関する法律第二条第三項（定義）に規定する信書便物をいう。第七十四条、第七十八条の三並びに第二百二十二条第一項及び第二項において同じ。）のうち税関長が取締り上支障がないと認めるもの

(iv) postal correspondence (i.e., postal correspondence provided for in paragraph (3) of Article 2 (Definitions) of the Act on Correspondence Delivery by Private Business Operator; the same applies in Article 74, Article 78-3 and paragraphs (1) and (2) of Article 122), if the Director General of Customs finds that it will not cause any problem in customs control;

五 第六十七条の三第一項後段（輸出申告の特例）に規定する特定委託輸出申告、同条第二項に規定する特定製造貨物輸出申告又は同条第三項に規定する特定輸出申告が行われ、税関長の輸出の許可を受けた貨物（以下「特例輸出貨物」という。）

(v) goods for which an export declaration under specific entrustment as provided for in the second sentence of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration), an export declaration of specific manufactured goods as provided for in paragraph (2) of the Article or a specific export declaration as provided for in paragraph (3) of the Article is filed, and the exportation of which is permitted by the Director General of Customs (hereinafter referred to as "special export goods").

2 前項の規定にかかわらず、第六十九条の十一第一項第一号から第四号まで、第五号の二、第六号及び第八号から第十号まで（輸入してはならない貨物）に掲げる貨物（輸入の目的以外の目的で本邦に到着したものに限り、同項第九号に掲げる貨物にあつては、回路配置利用権のみを侵害するものを除く。）は、保税地域に置くことができない。

(2) Notwithstanding the provision of the preceding paragraph, goods set forth in any of items (i) to (iv), (v-2), (vi) and (viii) to (x) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) (limited to those arrived in Japan for the purpose other than for importation; in the case of goods set forth in item (ix) of the paragraph, those that infringe a layout-design exploitation right only are excluded) may not be stored in bonded areas.

第三十一条 削除

Article 31 Deleted.

（見本の一時持出）

(Temporary Taking out of Samples)

第三十二条 保税地域にある外国貨物を見本として一時持ち出そうとする者は、税関長の許可を受けなければならない。

Article 32 A person who temporarily takes any foreign goods stored in a bonded area out of that area as samples shall obtain permission of the Director General of Customs.

第三十三条 削除

Article 33 Deleted.

(外国貨物の廃棄)

(Disposal of Foreign Goods)

第三十四条 保税地域にある外国貨物を廃棄しようとする者は、あらかじめその旨を税関に届け出なければならない。ただし、第四十五条第一項ただし書（許可を受けた者の関税の納付義務等）（第三十六条、第四十一条の三、第六十一条の四、第六十二条の七及び第六十二条の十五において準用する場合を含む。）の規定により減却について承認を受けた場合は、この限りでない。

Article 34 A person who intends to dispose foreign goods stored in a bonded area shall notify the customs of its intention in advance; provided, however, that this does not apply to the case where approval for destruction has been given pursuant to the provision of the proviso to paragraph (1) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission) (including the cases where applied mutatis mutandis pursuant to Articles 36, 41-3, 61-4, 62-7 and 62-15).

(記帳義務)

(Obligation of Record Keeping)

第三十四条の二 保税地域（保税工場及び保税展示場を除く。）において貨物を管理する者は、その管理する外国貨物（信書を除く。第四十三条の二第一項、第四十三条の三第一項、第六十一条の三（第六十二条の七において準用する場合を含む。）、第六十二条の三第一項、第六十二条の九、第六十二条の十及び第八十条第一項において同じ。）又は輸出しようとする貨物（信書を除く。）についての帳簿を設け、政令で定める事項を記載しなければならない。

Article 34-2 A person who administers goods in a bonded area (excluding a customs factory and customs display area) shall maintain books for foreign goods which the person administers (excluding correspondence; the same applies in paragraph (1) of Article 43-2, paragraph (1) of Article 43-3, Article 61-3 (including the cases where applied mutatis mutandis pursuant to Article 62-7), paragraph (1) of Article 62-3, Article 62-9, Article 62-10 and paragraph (1) of Article 80) or for goods destined for export (excluding correspondence), and shall state therein such matters as may be prescribed by Cabinet Order.

(税関職員の派出)

(Dispatch of Customs Officials)

第三十五条 税関長は、保税地域に税関職員を派出して、税関の事務の一部を処理させることができる。

Article 35 The Director General of Customs may dispatch customs officials to a

bonded area and have them provide part of the customs services therein.

(保税地域についての規定の準用等)

(Application mutatis mutandis of the Provisions Concerning Bonded Areas)

第三十六条 第三十二条（見本の一時持出し）、第三十四条（外国貨物の廃棄）及び第四十五条（保税蔵置場の許可を受けた者の関税の納付義務）の規定は、第三十条第一項第二号（許可を受けて保税地域外に置く外国貨物）の規定により税関長が許可した貨物について準用する。この場合において、第三十二条及び第三十四条中「保税地域」とあり、並びに第四十五条中「保税蔵置場」とあるのは、「第三十条第一項第二号の規定により税関長が指定した場所」と読み替えるものとする。

Article 36 (1) Article 32 (Temporary Taking out of Samples), Article 34 (Disposal of Foreign Goods) and Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission of a Customs Warehouse) apply mutatis mutandis to goods for which permission is given by the Director General of Customs pursuant to the provision of item (ii) of paragraph (1) of Article 30 (Foreign Goods Stored with Permission at a Place other than Bonded Areas). In this case, the term "a bonded area" in Articles 32 and 34, and the term "customs warehouse" in Article 45 shall respectively be deemed to be replaced with "the place designated by the Director General of Customs pursuant to the provision of item (ii) of paragraph (1) of Article 30."

2 第三十条第一項第二号（許可を受けて保税地域外に置く外国貨物）の規定により税関長が許可した貨物につき内容の点検又は改装、仕分けその他の手入りをしようとするときは、あらかじめその旨を税関に届け出なければならない。

(2) If a person intends to check, repack, sort or otherwise carry out normal handling operations with respect to goods for which permission has been given by the Director General of Customs pursuant to the provision of item (ii) of paragraph (1) of Article 30 (Foreign Goods Stored with Permission at a Place other than Bonded Areas), the person shall notify the customs of its intention in advance.

第二節 指定保税地域

Section 2 Designated Bonded Areas

(指定保税地域の指定又は取消し)

(Designation or Revocation of a Designated Bonded Area)

第三十七条 指定保税地域とは、国、地方公共団体又は港湾施設若しくは空港施設の建設若しくは管理を行う法人であつて政令で定める者が所有し、又は管理する土地又は建設物その他の施設で、開港又は税関空港における税関手続の簡易、かつ、迅速な処理を図るため、外国貨物の積卸し若しくは運搬をし、又はこれを一時置くことができる場所として財務大臣が指定したものをいう。

Article 37 (1) A designated bonded area means the land, buildings or other

facilities which are owned or administered by the State, by local public entities or by such juridical persons (i.e., those constructing or administering port or airport facilities) as may be prescribed by Cabinet Order, and which are designated by the Minister of Finance as places where foreign goods may be loaded, unloaded, transported or stored temporarily for the purpose of promoting simplified and prompt handling of customs procedures in open ports or customs airports.

2 財務大臣は、指定保税地域を利用して行われる外国貿易の減少その他の事由に因りその全部又は一部を存置する必要がないと認めるときは、これについて前項の指定を取り消すことができる。

(2) When the Minister of Finance finds that the whole or part of a designated bonded area is no more necessary to be maintained as such on the grounds of decrease in foreign trade conducted through such bonded area or for other reason, he/she may revoke the designation of such area as referred to in the preceding paragraph.

3 財務大臣は、指定保税地域の指定をしようとするときは、あらかじめ当該指定をしようとする土地又は建設物その他の施設の所有者及び管理者に協議し、かつ、公聴会を開き、輸出入業者その他の当該指定について利害関係がある者に対して意見を述べる機会を与えなければならない。指定保税地域の指定の取消しをしようとするときも、また同様とする。

(3) When the Minister of Finance designates a place as a designated bonded area, he/she shall in advance consult with the owner and administrator of the land, building or other facilities to be so designated, hold public hearings, and provide exporters, importers and other parties interested in such designation with the opportunities to state their opinions. The same applies to the case where the Minister of Finance revokes the designation of a designated bonded area.

4 財務大臣は、指定保税地域の指定又は指定の取消をしたときは、直ちにその旨を公告しなければならない。

(4) When the Minister of Finance designates a place as a designated bonded area or revokes such designation, he/she shall immediately give a public notice of his/her disposition.

5 財務大臣は、政令で定めるところにより、第一項又は第二項の規定による指定又は取消しに係る権限の一部を税関長に委任することができる。

(5) The Minister of Finance may, pursuant to the provision of Cabinet Order, delegate part of his/her authority pertaining to the designation or revocation prescribed in paragraph (1) or (2) to the Director General of Customs.

(指定保税地域の処分等)

(Disposition of a Designated Bonded Area)

第三十八条 指定保税地域の指定を受けた土地又は建設物その他の施設の所有者又は管

理者は、次の各号に掲げる行為をしようとするときは、あらかじめ税関長に協議しなければならない。ただし、所有者又は管理者が、国及び地方公共団体以外の者である場合においては、税関長の承認を受けなければならない。

Article 38 (1) When the owner or administrator of the land, buildings or other facilities which have been designated as a designated bonded area intends to perform the acts set forth in the following items, it shall consult with the Director General of Customs in advance; provided, however, that if the owner or administrator is not the State or local public entity, it shall obtain approval of the Director General of Customs:

一 当該土地又は建設物その他の施設の譲渡、交換、貸付けその他の処分又はその用途の変更

(i) transfer, exchange, lease or other disposal of such land, buildings or other facilities, or change in use;

二 当該土地の工事又は当該土地内における建設物その他の施設の新築

(ii) works in such land or construction of new buildings or other facilities on such land;

三 当該建設物その他の施設の改築、移転、撤去その他の工事

(iii) reconstruction, relocation, removal or other works of such buildings or facilities.

2 前項の場合において、税関長は、同項の協議又は承認の申請に係る行為が指定保税地域の利用を妨げず、且つ、この法律の実施を確保する上に支障がないと認めるときは、これについて同意し、又は承認しなければならない。

(2) In the case referred to in the preceding paragraph, if the Director General of Customs finds that the acts pertaining to the consultation or application for approval, as referred to in the paragraph will not interfere with proper use of the designated bonded area and will not cause any problem in ensuring the enforcement of this Act, he/she shall give consent to, or approve such acts.

3 税関長は、指定保税地域において税関の事務を能率的に執行するため必要があると認めるときは、その所有者及び管理者の同意を得て、当該指定保税地域と当該指定保税地域以外の場所とを区別するため、当該指定保税地域にしよう（、、）壁その他これに類する施設を設けることができる。

(3) When the Director General of Customs finds it necessary for the efficient execution of customs services in a designated bonded area, he/she may, with the consent of the owner and administrator of such area, install partitions or other similar structures in that area in order to separate the designated bonded area from other area.

4 指定保税地域の指定を受けた土地又は建設物その他の施設の所有者又は管理者（前条第一項（指定保税地域の指定）の政令で定める者から港湾施設の貸付けを受けた者を含む。）は、正当な事由がなければ、外国貨物又は輸出しようとする貨物の積卸若しくは運搬をし、又はこれを置くことを拒むことができない。

(4) The owner or administrator of the land, buildings or other facilities which are

designated as a designated bonded area (including a person who has taken a lease of port facilities from the person prescribed by Cabinet Order as referred to in paragraph (1) of the preceding Article (Designation of a Designated Bonded Area)) may not reject, without justifiable reason, loading, unloading, transport or storage of foreign goods or goods destined for export.

(入れることができる貨物)

(Goods the Entry of which is Permitted)

第三十九条 税関長は、指定保税地域の目的を達成するため必要があると認めるときは、指定保税地域に入れることができる貨物の種類を定めることができる。

Article 39 When it is considered necessary for the purpose of achieving the intended use of a designated bonded area, the Director General of Customs may specify the kinds of goods that may be brought into such area.

(貨物の取扱い)

(Handling of Goods)

第四十条 指定保税地域においては、外国貨物又は輸出しようとする貨物につき、第三十七条第一項（指定保税地域の指定）に規定する行為のほか、これらの貨物の内容の点検又は改装、仕分けその他の手入れをすることができる。

Article 40 (1) In a designated bonded area, foreign goods or goods destined for export may undergo, in addition to such acts as provided for in paragraph (1) of Article 37 (Designation of a Designated Bonded Area), checking, repacking, sorting or other normal handling operations of such goods.

2 指定保税地域においては、前項に定めるもののほか、外国貨物又は輸出しようとする貨物につき、見本の展示、簡単な加工その他これらに類する行為で税関長の許可を受けたものを行うことができる。

(2) In a designated bonded area, foreign goods or goods destined for export may undergo, in addition to the acts provided for in the preceding paragraph, such acts as are permitted by the Director General of Customs, including display of samples, simple processing or other similar acts.

3 税関長は、指定保税地域の利用を妨げず、かつ、この法律の実施を確保する上に支障がないと認めるときは、前項の許可をしなければならない。

(3) The Director General of Customs shall, if the acts referred to in the preceding paragraph are deemed not to interfere with proper use of a designated bonded area and not to cause any problem in ensuring the enforcement of this Act, give permission referred to in the preceding paragraph.

(指定の取消し後における外国貨物)

(Foreign Goods after Revocation of Designation)

第四十一条 指定保税地域の指定が取り消された場合において、その取消しの際、当該指定保税地域に外国貨物（特例輸出貨物を除く。第四十七条第三項（第六十一条の四、

第六十二条の七及び第六十二条の十五において準用する場合を含む。)及び第六十二条の六第一項において同じ。)があるときは、当該貨物については、税関長が指定する期間、その指定が取り消された場所を指定保税地域とみなす。

Article 41 In the case where designation of a designated bonded area was revoked, if there remain foreign goods (excluding special export goods; the same applies in paragraph (3) of Article 47 (including the cases where applied mutatis mutandis pursuant to Articles 61-4, 62-7 and 62-15) and paragraph (1) of Article 62-6) in that area at the time of the revocation, the place the designation of which was revoked is deemed to be a designated bonded area for such goods for a period specified by the Director General of Customs.

(外国貨物の搬入停止等)

(Suspension of Bringing Foreign Goods into a Designated Bonded Area)

第四十一条の二 税関長は、指定保税地域において貨物を管理する者（その者が法人である場合はその役員を含む。以下この条において「貨物管理者」という。）又はその代理人、支配人その他の従業者が指定保税地域の業務についてこの法律の規定に違反したときは、期間を指定して、当該貨物管理者の管理に係る外国貨物又は輸出しようとする貨物を当該指定保税地域に入れることを停止させることができる。

Article 41-2 (1) When a person who administers goods in a designated bonded area (in the case of a juridical person, its officers are included; hereinafter referred to as "administrator of goods" in this Article) or its agent, manager or other employee violates the provision of this Act in connection with the business in the designated bonded area, the Director General of Customs may suspend, for a specified period, the act of bringing into the designated bonded area any foreign goods or any goods destined for export, pertaining to the administrator of goods.

2 税関長は、前項の規定により貨物を指定保税地域に入れることを停止させようとするときは、当該貨物管理者及び当該指定保税地域の土地又は建設物その他の施設の所有者又は管理者にあらかじめその旨を通知し、これらの者若しくはその代理人の出頭を求めて意見を聴取し、又はその他の方法により、釈明のための証拠を提出する機会を与えなければならない。

(2) When the Director General of Customs intends to suspend the act of bringing goods into a designated bonded area pursuant to the provision of the preceding paragraph, he/she shall give advance notice of his/her intention to the administrator of goods, and the owner or administrator of the land, buildings or other facilities of such bonded area, and shall request attendance of these persons or their agents for hearing their opinions or otherwise provide them with the opportunity to submit evidence for the purpose of clarification.

(保税蔵置場についての規定の準用)

(Application mutatis mutandis of the Provisions Relating to Customs)

Warehouses)

第四十一条の三 第四十五条（保税蔵置場の許可を受けた者の関税の納付義務）の規定は、指定保税地域にある外国貨物について準用する。この場合において、同条第一項及び第三項中「当該保税蔵置場の許可を受けた者」とあるのは、「当該外国貨物を管理する者」と読み替えるものとする。

Article 41-3 Article 45 (Liability for Payment of Customs Duty of a Person who Obtains Permission of a Customs Warehouse) applies mutatis mutandis to foreign goods stored in a designated bonded area. In this case, the term "the person who has obtained permission of the customs warehouse" in paragraphs (1) and (3) of the Article shall be deemed to be replaced with "the person who administers such foreign goods."

第三節 保税蔵置場

Section 3 Customs Warehouses

（保税蔵置場の許可）

(Permission of a Customs Warehouse)

第四十二条 保税蔵置場とは、外国貨物の積卸し若しくは運搬をし、又はこれを置くことができる場所として、政令で定めるところにより、税関長が許可したものをいう。

Article 42 (1) A customs warehouse means a place which is, pursuant to the provision of Cabinet Order, permitted by the Director General of Customs as a place where foreign goods may be loaded, unloaded, transported or stored.

2 前項の許可の期間は、十年をこえることができない。但し、政令で定めるところにより、十年以内の期間を定めてこれを更新することができる。

(2) The period of permission referred to in the preceding paragraph shall not exceed ten years; provided, however, that permission may, pursuant to the provision of Cabinet Order, be renewed for a period specified within ten years.

3 税関長は、第一項の許可又は前項但書の更新をしたときは、直ちにその旨を公告しなければならない。

(3) When the Director General of Customs gives permission referred to in paragraph (1) or renews permission under the proviso to the preceding paragraph, he/she shall immediately give a public notice of that fact.

（許可の要件）

(Requirements for Permission)

第四十三条 税関長は、次の各号のいずれかに該当する場合には、前条第一項の許可をしないことができる。

Article 43 In the case where the situation falls under any of the following items, the Director General of Customs may select not to give permission referred to in paragraph (1) of the preceding Article:

一 前条第一項の許可を受けようとする者（以下この条において「申請者」とい

う。)が保税地域の許可を取り消された者であつて、その取り消された日から三年を経過していない場合

(i) where permission was revoked with respect to a bonded area of a person who seeks permission referred to in paragraph (1) of the preceding Article (hereinafter referred to as "applicant" in this Article) and a period of three years has not elapsed from the day on which such permission was revoked;

二 申請者がこの法律の規定に違反して刑に処せられ、又は通告処分を受け、その刑の執行を終わり、若しくは執行を受けることがなくなつた日又はその通告の旨を履行した日から三年を経過していない場合

(ii) where an applicant was sentenced to a penalty or was subjected to a notified administrative disposition in violation of the provision of this Act, and a period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed, or on which the disposition was completed;

三 申請者がこの法律以外の法令の規定に違反して禁錮以上の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない場合

(iii) where an applicant was sentenced to imprisonment without work or heavier penalty in violation of the provision of the laws and regulations other than this Act, and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

四 申請者が暴力団員による不当な行為の防止等に関する法律の規定に違反し、又は刑法第二百四条（傷害）、第二百六条（現場助勢）、第二百八条（暴行）、第二百八条の二第一項（凶器準備集合及び結集）、第二百二十二条（脅迫）若しくは第二百四十七条（背任）の罪若しくは暴力行為等処罰に関する法律の罪を犯し、罰金の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない場合

(iv) where an applicant was sentenced to a fine in violation of the provision of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing the offence of Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), paragraph (1) of Article 208-2 (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or the offence of the Act on Punishment of Physical Violence and Other Acts, and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

五 申請者が暴力団員等である場合

(v) where an applicant is a member of organized crime group, etc.;

六 申請者が前各号のいずれかに該当する者を役員とする法人である場合又はこれらの者を代理人、支配人その他の主要な従業者として使用する者である場合

(vi) where an applicant is a juridical person whose officer falls under any of the preceding items or where an applicant employs any person who falls under any of the preceding items as an agent, manager or other principal employee;

七 申請者が暴力団員等によりその事業活動を支配されている者である場合

(vii) where business activities of an applicant are controlled by a member of organized crime group, etc.;

八 申請者の資力が薄弱であるためこの法律の規定により課される負担に耐えないと認められる場合その他保税蔵置場の業務を遂行するのに十分な能力がないと認められる場合

(viii) where an applicant's financial resources are deemed insufficient to bear the burden imposed under this Act or otherwise where an applicant does not have sufficient ability to conduct customs warehousing business;

九 前条第一項の許可を受けようとする場所の位置又は設備が保税蔵置場として不適當であると認められる場合

(ix) where the location of, or the facilities installed in the place for which permission referred to in paragraph (1) of the preceding Article is sought are found unsuitable for a customs warehouse;

十 前条第一項の許可を受けようとする場所について保税蔵置場としての利用の見込み又は価値が少ないと認められる場合

(x) where the place for which permission referred to in paragraph (1) of the preceding Article is sought is anticipated of a little use or value as a customs warehouse.

(外国貨物を置くことができる期間)

(Period for which Foreign Goods may be Stored)

第四十三条の二 保税蔵置場に外国貨物を置くことができる期間は、当該貨物を最初に保税蔵置場に置くことが承認された日から二年とする。

Article 43-2 (1) The period for which foreign goods may be stored in a customs warehouse shall be two years from the day on which approval for storage of such goods in the customs warehouse is initially given.

2 税関長は、特別の事由があると認めるときは、申請により、必要な期間を指定して前項の期間を延長することができる。

(2) If the Director General of Customs finds that there are special circumstances, he/she may, upon receipt of application, extend the period referred to in the preceding paragraph, specifying an additional period considered necessary.

(外国貨物を置くことの承認)

(Approval for Storage of Foreign Goods)

第四十三条の三 保税蔵置場に外国貨物を入れる者は、当該貨物をその入れた日から三月（やむを得ない理由により必要があると認めるときは、申請により、税関長が指定する期間）を超えて当該保税蔵置場に置こうとする場合には、政令で定めるところに

より、その超えることとなる日前に税関長に申請し、その承認を受けなければならない。

Article 43-3 (1) In cases where a person who brings foreign goods into a customs warehouse intends to store such goods in that warehouse for a period exceeding three months (or, when it is considered necessary due to unavoidable reason arising, for such period as may be specified by the Director General of Customs at the request of that person) from the day on which they are brought into the warehouse, the person shall, pursuant to the provision of Cabinet Order, obtain approval of the Director General of Customs by filing an application with the Director General of Customs prior to the day on which the period of three months or the period specified by the Director General of Customs expires.

2 前項の承認は、保税蔵置場に同項の期間を超えて外国貨物を置くことが他の法令の規定によりできない場合及び保税蔵置場の利用を妨げる場合を除くほか、しなければならない。

(2) Approval referred to in the preceding paragraph shall be given except in the case where foreign goods may not be stored in a customs warehouse for a period exceeding the period referred to in the paragraph under the provisions of other laws and regulations, or where proper use of a customs warehouse is hindered.

3 第六十七条の二（輸出申告又は輸入申告の手続）、第六十七条の三第一項前段（輸出申告の特例）及び第六十七条の十九（輸入申告の特例）の規定は、第一項の承認の申請をする場合について準用する。

(3) Article 67-2 (Procedure for Export or Import Declaration), the first sentence of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration) and Article 67-19 (Special Provisions for Import Declaration) apply mutatis mutandis to the case where an application for approval referred to in paragraph (1) is filed.

（外国貨物を置くことの承認等の際の検査）

（Inspection at the Time of Approval for Storage of Foreign Goods）

第四十三条の四 税関長は、前条第一項の承認又は指定をする場合には、税関職員に同項の外国貨物につき必要な検査をさせるものとする。

Article 43-4 (1) In cases where the Director General of Customs gives approval or specification, as referred to in paragraph (1) of the preceding Article, he/she shall have customs officials conduct necessary inspection of foreign goods referred to in the paragraph.

2 第六十八条の二（貨物の検査に係る権限の委任）の規定は、前項の検査について準用する。

(2) Article 68-2 (Delegation of Authority Pertaining to Inspection of Goods) applies mutatis mutandis to the inspection referred to in the preceding paragraph.

(貨物の収容能力の増減等)

(Increase and decrease in the storage capacity of goods)

第四十四条 保税蔵置場の許可を受けた者は、当該保税蔵置場の貨物の収容能力を増加し、若しくは減少し、又はその改築、移転その他の工事をしようとするときは、あらかじめその旨を税関に届け出なければならない。

Article 44 (1) When a person who has obtained permission of a customs warehouse intends to increase or decrease its storage capacity or to perform its rebuilding, relocation or other works, the person shall notify the customs of its intention in advance.

2 税関長は、前項の届出があつた場合において、その実施しようとする収容能力の増減又は工事について、その増減又は工事をした後の保税蔵置場と他の場所との区分が明確でなく、又は当該増減若しくは工事をした後の外国貨物の保管設備が不十分であるため、この法律の実施を確保するうえに支障があると認めるときは、当該届出をした者に対し、その届出に係る事項を実施する際必要な措置を講ずることを求めることができる。

(2) In the case where notification is made under the preceding paragraph, if the Director General of Customs finds that such increase or decrease in the storage capacity or the works will cause any difficulty in ensuring the enforcement of this Act for the reason that, after completion of such increase or decrease or such works, no clear demarcation will be made between the customs warehouse and other places or the storage facilities of foreign goods will be insufficient, he/she may request a person who has made such notification to take necessary measures at the time of effectuating the matters pertaining to the notification.

(許可を受けた者の関税の納付義務等)

(Liability for Payment of Customs Duty of a Person who has Obtained Permission)

第四十五条 保税蔵置場にある外国貨物（輸出の許可を受けた貨物を除く。以下この項及び次項において同じ。）が亡失し、又は滅却されたときは、当該保税蔵置場の許可を受けた者から、直ちにその関税を徴収する。ただし、外国貨物が災害その他やむを得ない事情により亡失した場合又はあらかじめ税関長の承認を受けて滅却された場合は、この限りでない。

Article 45 (1) When foreign goods stored in a customs warehouse (excluding goods the exportation of which has been permitted; hereinafter the same applies in this paragraph and the next paragraph) are lost or destroyed, corresponding customs duty shall immediately be collected from the person who has obtained permission of the customs warehouse; provided, however, that this does not apply to the case where foreign goods are lost due to a disaster or any other unavoidable reasons, or are destroyed with prior approval of the Director General of Customs.

2 税関長は、保税蔵置場にある外国貨物が腐敗し、若しくは変質し、又は他の外国貨物を害するおそれがある等の事情によりこれを滅却することがやむを得ないと認めるときは、前項ただし書の承認をしなければならない。

(2) When the Director General of Customs finds that destruction of foreign goods stored in a customs warehouse is unavoidable on the grounds that they are likely to be spoiled, deteriorate or cause damage to other foreign goods, he/she shall give approval referred to in the proviso to the preceding paragraph.

3 保税蔵置場にある外国貨物が亡失した場合には、当該保税蔵置場の許可を受けた者は、直ちにその旨を税関長に届け出なければならない。

(3) In cases where foreign goods stored in a customs warehouse are lost, a person who has obtained permission of the customs warehouse shall immediately notify such loss to the Director General of Customs.

(休業又は廃業の届出)

(Notification of Suspension or Discontinuance of Business)

第四十六条 保税蔵置場の許可を受けた者は、許可の期間内に当該保税蔵置場の業務を休止し、又は廃止しようとするときは、あらかじめその旨を税関長に届け出なければならない。

Article 46 When a person who has obtained permission of a customs warehouse intends to suspend or discontinue customs warehousing business before expiry of the period of permission, the person shall notify its intention to the Director General of Customs in advance.

(許可の失効)

(Invalidation of Permission)

第四十七条 保税蔵置場の許可は、次の各号のいずれかに該当するに至つたときは、その効力を失う。

Article 47 (1) Permission of a customs warehouse ceases to be effective if any of the situations as set forth in the following occurs:

一 許可を受けた者が当該保税蔵置場の業務を廃止したとき。

(i) when a person who has obtained permission discontinues customs warehousing business;

二 許可を受けた者が死亡した場合で、第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき又は同項の承認をしない旨の処分があつたとき。

(ii) when a person who has obtained permission has died and application prescribed in paragraph (2) of Article 48-2 (Succession of Permission) is not made within the period as provided for in the paragraph or a disposition not to give the approval referred to in the paragraph is made;

三 許可を受けた者が解散したとき。

(iii) when a person who has obtained permission has been dissolved;

四 許可を受けた者が破産手続開始の決定を受けたとき。

(iv) when a person who has obtained permission has received a ruling for commencement of bankruptcy proceedings;

五 許可の期間が満了したとき。

(v) when the effective period of permission has expired;

六 税関長が許可を取り消したとき。

(vi) when the Director General of Customs has revoked permission.

2 保税蔵置場の許可が失効したときは、税関長は、直ちにその旨を公告しなければならない。

(2) When permission of a customs warehouse ceases to be effective, the Director General of Customs shall immediately give a public notice of that fact.

3 保税蔵置場の許可が失効した場合において、その失効の際、当該保税蔵置場に外国貨物があるときは、当該貨物については、税関長が指定する期間、その許可が失効した場所を保税蔵置場とみなす。この場合において、当該許可を受けていた者又はその相続人（許可を受けていた者が合併により消滅した法人である場合においては合併後存続する法人又は合併により設立された法人、許可を受けていた者が分割（当該保税蔵置場の業務を承継させるものに限る。）をした法人である場合においては当該保税蔵置場の業務を承継した法人、許可を受けていた者がその業務を譲り渡した場合においては当該業務を譲り受けた者）は、外国貨物を出し終わるまでは、保税蔵置場についての義務を免れることができない。

(3) In the case where permission of a customs warehouse ceases to be effective, if any foreign goods are stored in that warehouse at the time of its invalidation, the place for which permission has ceased to be effective shall be deemed to be a customs warehouse for such goods for a period specified by the Director General of Customs. In this case, a person who has obtained such permission or his/her heir (if a person who has obtained permission is a juridical person that has ceased to exist as a result of merger, then the juridical person that survives the merger or the juridical person that is established as a result of the merger; if a person who has obtained permission is a juridical person that has been split up (limited to the case where the customs warehousing business is succeeded), then the juridical person that has succeeded such business; if a person who has obtained permission has transferred such business, then a person who has been transferred such business) may not be exempted from his/her obligations relating to the customs warehouse until all of the foreign goods are removed therefrom.

（許可の取消し等）

(Revocation of Permission)

第四十八条 税関長は、次の各号のいずれかに該当する場合には、期間を指定して外国貨物又は輸出しようとする貨物を保税蔵置場に入れることを停止させ、又は保税蔵置場の許可を取り消すことができる。

Article 48 (1) If any of the situations as set forth in the following occurs, the Director General of Customs may suspend bringing foreign goods or goods destined for export into a customs warehouse for a specified period or may revoke permission of a customs warehouse:

一 許可を受けた者（その者が法人である場合においては、その役員を含む。）又はその代理人、支配人その他の従業者が保税蔵置場の業務についてこの法律の規定に違反したとき。

(i) where a person who has obtained permission (in the case of a juridical person, including its officer) or its agent, manager or other employee violates the provision of this Act in connection with customs warehousing business;

二 許可を受けた者について第四十三条第二号から第十号まで（許可の要件）のいずれかに該当することとなったとき。

(ii) where a person who has obtained permission falls under the case set forth in any of items (ii) to (x) of Article 43 (Requirements for Permission).

2 税関長は、前項の処分をしようとするときは、当該処分に係る保税蔵置場の許可を受けた者にあらかじめその旨を通知し、その者若しくはその代理人の出頭を求めて意見を聴取し、又はその他の方法により、釈明のための証拠を提出する機会を与えなければならない。

(2) When the Director General of Customs makes disposition referred to in the preceding paragraph, he/she shall give advance notice of such disposition to a person who has obtained permission of the customs warehouse pertaining to such disposition, and shall request attendance of that person or its agent for hearing its opinions or otherwise provide it with the opportunity to submit evidence for the purpose of clarification.

（許可の承継）

(Succession of Permission)

第四十八条の二 保税蔵置場の許可を受けた者について相続があつたときは、その相続人（相続人が二人以上ある場合において、その全員の同意により当該許可に基づく地位を承継すべき相続人を選定したときは、その者）は、被相続人の当該許可に基づく地位を承継する。

Article 48-2 (1) When there is a succession for a person who has obtained permission of a customs warehouse, his/her heir (in the case where there are more than one heir, if one of them is, with the consent of all of the heirs, selected as a heir to succeed the position based on that permission, then the heir so selected) succeeds the position based on the permission of the decedent.

2 前項の規定により保税蔵置場の許可に基づく地位を承継した者（次項において「承継人」という。）は、政令で定めるところにより、被相続人の死亡後六十日以内に、その承継について税関長に承認の申請をすることができる。

(2) A person who has taken over the position based on the permission of a customs warehouse pursuant to the provision of the preceding paragraph

(referred to as "successor" in the next paragraph) may, pursuant to the provision of Cabinet Order, file an application for approval of succession with the Director General of Customs within sixty days after the death of the decedent.

3 税関長は、承継人について第四十三条各号（許可の要件）のいずれかに該当する場合には、前項の承認をしないことができる。

(3) If a successor falls under any of the items of Article 43 (Requirements for Permission), the Director General of Customs may select not to give approval referred to in the preceding paragraph.

4 保税蔵置場の許可を受けた者について合併若しくは分割（当該保税蔵置場の業務を承継させるものに限る。）があつた場合又は保税蔵置場の許可を受けた者がその業務を譲り渡した場合において、政令で定めるところによりあらかじめ税関長の承認を受けたときは、合併後存続する法人若しくは合併により設立された法人若しくは分割により当該保税蔵置場の業務を承継した法人又は当該業務を譲り受けた者（次項において「合併後の法人等」という。）は、第四十七条第一項第一号又は第三号（許可の失効）の規定にかかわらず、当該合併により消滅した法人若しくは当該分割をした法人又は当該業務を譲り渡した者の当該許可に基づく地位を承継することができる。

(4) In the case where a person who has obtained permission of a customs warehouse has been merged or has been split up (limited to the case where customs warehousing business is to be taken over) or where a person who has obtained permission of a customs warehouse has transferred customs warehousing business, if the person has in advance been given approval of the Director General of Customs pursuant to the provision of Cabinet Order, a juridical person that survives the merger or is established as a result of the merger, a juridical person that has taken over such business as a result of the split-up or a person who has been transferred such business (referred to as "juridical person after merger, etc." in the next paragraph) may, notwithstanding the provision of item (i) or (iii) of paragraph (1) of Article 47 (Invalidation of Permission), take over the position based on the permission of the juridical person that has ceased to exist as a result of such merger or has been split up, or based on the permission of the person who has transferred such business.

5 税関長は、合併後の法人等について第四十三条各号のいずれかに該当する場合には、前項の承認をしないことができる。

(5) If the juridical person after merger, etc. falls under any of the items of Article 43, the Director General of Customs may select not to give approval referred to in the preceding paragraph.

6 税関長は、第二項又は第四項の承認をしたときは、直ちにその旨を公告しなければならない。

(6) When the Director General of Customs gives approval referred to in paragraph (2) or (4), he/she shall immediately give a public notice of his/her

approval.

(指定保税地域についての規定の準用)

(Application mutatis mutandis of the Provisions Concerning Designated Bonded Areas)

第四十九条 第四十条（指定保税地域における貨物の取扱い）の規定は、保税蔵置場について準用する。

Article 49 Article 40 (Handling of Goods in a Designated Bonded Area) applies mutatis mutandis to a customs warehouse.

(保税蔵置場の許可の特例)

(Special Provisions for Permission of a Customs Warehouse)

第五十条 第四十二条第一項（保税蔵置場の許可）の許可を受けている者であらかじめ税関長の承認を受けた者（以下この節において「承認取得者」という。）は、位置又は設備が財務省令で定める基準に適合する場所において同項に規定する行為（以下「外国貨物の蔵置等」という。）を行おうとする場合には、その場所を所轄する税関長に、その旨の届出をすることができる。

Article 50 (1) In cases where a person who has obtained permission referred to in paragraph (1) of Article 42 (Permission of a Customs Warehouse) and has obtained in advance approval of the Director General of Customs (hereinafter referred to as "holder of approval" in this Section) intends to perform the acts provided for in the paragraph (hereinafter referred to as "storage, etc. of foreign goods") at a place which meets, with respect to its location or facilities, the criteria prescribed by Ministry of Finance Order, the person may notify its intention to the Director General of Customs having jurisdiction over that place.

2 前項の届出に係る場所については、当該届出が受理された時において、第四十二条第一項の許可を受けたものとみなして、この法律の規定を適用する。この場合において、その許可を受けたものとみなされる場所に係る当該許可の期間は、同条第二項の規定にかかわらず、前項の承認が効力を有する期間と同一の期間とする。

(2) For the purpose of application of the provisions of this Act, the place pertaining to the notification referred to in the preceding paragraph is deemed to be the place which has been given permission referred to in paragraph (1) of Article 42 at the time when such notification is accepted. In this case, the period of permission pertaining to the place deemed to have been given permission shall, notwithstanding the provision of paragraph (2) of the Article, be the same period as the period during which the approval referred to in the preceding paragraph is effective.

3 第一項の承認を受けようとする者は、その住所又は居所及び氏名又は名称その他必要な事項を記載した申請書を、その住所又は居所の所在地を所轄する税関長に提出しなければならない。

(3) A person who seeks approval referred to in paragraph (1) shall file an application form, stating its domicile or residence, and name and other necessary matters with the Director General of Customs having jurisdiction over the location of its domicile or residence.

4 第一項の承認は、八年ごとにその更新を受けなければ、その期間の経過によつて、その効力を失う。

(4) The approval referred to in paragraph (1) shall cease to be effective after expiry of its period unless renewal is approved every eight years.

5 第一項の届出の手續その他前各項の規定の適用に関し必要な事項は、政令で定める。

(5) Necessary matters concerning the procedures for notification referred to in paragraph (1) and other necessary matters concerning application of the preceding paragraphs shall be prescribed by Cabinet Order.

(承認の要件)

(Requirements for Approval)

第五十一条 税関長は、前条第一項の承認をしようとするときは、次に掲げる基準に適合するかどうかを審査しなければならない。

Article 51 When the Director General of Customs gives approval referred to in paragraph (1) of the preceding Article, he/she shall examine whether the following criteria are met:

一 承認を受けようとする者が次のいずれにも該当しないこと。

(i) that a person who seeks approval does not fall under any of the following items:

イ 第五十四条第一項（承認の取消し等）の規定により前条第一項の承認を取り消された日から三年を経過していない者であること。

(a) that a period of three years has not elapsed from the day on which approval referred to in paragraph (1) of the preceding Article was revoked pursuant to the provision of paragraph (1) of Article 54 (Revocation of Approval);

ロ 現に受けている第四十二条第一項（保税蔵置場の許可）の許可について、その許可の日（二以上の許可を受けている場合にあつては、これらのうち最初に受けた許可の日）から三年を経過していない者であること。

(b) that, with respect to permission already given under paragraph (1) of Article 42 (Permission of a Customs Warehouse), a period of three years has not elapsed from the day of such permission (in cases where permission has been given two or more times, the day on which the first permission was given);

ハ 第四十三条第二号から第七号まで（許可の要件）に掲げる場合に該当している者であること。

(c) that the person falls under the cases set forth in items (ii) to (vii) of Article 43 (Requirements for Permission);

二 承認を受けようとする者が、外国貨物の蔵置等に関する業務を電子情報処理組織を使用して行うことその他当該業務を適正かつ確実に遂行することができる能力を有していること。

(ii) that a person who seeks approval has the ability to conduct the business relating to storage of foreign goods, etc., by means of electronic data processing system or otherwise to properly and surely conduct such business;

三 承認を受けようとする者が、外国貨物の蔵置等に関する業務について、その者（その者が法人である場合においては、その役員を含む。）又はその代理人、支配人その他の従業者がこの法律その他の法令の規定を遵守するための事項として財務省令で定める事項を規定した規則を定めていること。

(iii) that a person who seeks approval has established, with respect to the business relating to storage of foreign goods, etc., a rule which contains such matters as may be prescribed by Ministry of Finance Order, which are the matters which the person (in the case where the person is a juridical person, including its officers) or its agent, manager or other employee is to observe in order to comply with the provisions of this Act or other laws and regulations.

(規則等に関する改善措置)

(Improvement Measures Relating to a Rule)

第五十二条 税関長は、承認取得者がこの法律の規定に従って外国貨物の蔵置等に関する業務を行わなかつたことその他の事由により、この法律の実施を確保するため必要があると認めるときは、前条第三号に規定する規則若しくは当該規則に定められた事項に係る業務の遂行の改善に必要な措置を講ずること又は同号に規定する規則を新たに定めることを求めることができる。

Article 52 If it is considered necessary for ensuring the enforcement of this Act for the reason that a holder of approval fails to conduct the business relating to storage of foreign goods, etc. in accordance with the provision of this Act or for other reason, the Director General of Customs may request the holder of approval to take necessary measures for improving the rule provided for in item (iii) of the preceding Article or for improving the services pertaining to the matters specified by that rule or to newly establish a rule provided for in the item.

(保税蔵置場の許可の特例の適用を受ける必要がなくなつた旨の届出)

(Notification of Discontinuance of Application of Special Provisions for Permission of a Customs Warehouse)

第五十二条の二 承認取得者は、第五十条第一項（保税蔵置場の許可の特例）の規定の適用を受ける必要がなくなつたときは、政令で定めるところにより、その旨を同項の承認をした税関長に届け出ることができる。

Article 52-2 A holder of approval, when application of paragraph (1) of Article 50 (Special Provisions for Permission of a Customs Warehouse) becomes

unnecessary, may, pursuant to the provision of Cabinet Order, notify that fact to the Director General of Customs who has given the approval referred to in the paragraph.

(承認の失効)

(Invalidation of Approval)

第五十三条 第五十条第一項（保税蔵置場の許可の特例）の承認は、次の各号のいずれかに該当するに至ったときは、その効力を失う。

Article 53 The approval referred to in paragraph (1) of Article 50 (Special Provisions for Permission of a Customs Warehouse) ceases to be effective if any of the situations as set forth in the following occurs:

一 前条の規定による届出があつたとき。

(i) when notification prescribed in the preceding Article is submitted;

二 承認取得者に係る保税蔵置場の全部について、第四十二条第一項（保税蔵置場の許可）の許可が失効したとき。

(ii) when permission referred to in paragraph (1) of Article 42 (Permission of a Customs Warehouse) ceases to be effective for a customs warehouse pertaining to a holder of approval as a whole;

三 承認取得者が死亡した場合で、第五十五条において準用する第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき、又は同項の承認をしない旨の処分があつたとき。

(iii) when, after a holder of approval has died, application prescribed in paragraph (2) of Article 48-2 (Succession of Permission), as applied mutatis mutandis pursuant to Article 55 is not made within the period specified in the paragraph or when disposition not to give approval referred to in the paragraph is made;

四 承認の期間が満了したとき。

(iv) when the period of approval expires;

五 税関長が承認を取り消したとき。

(v) when the Director General of Customs revokes the approval.

(承認の取消し等)

(Revocation of Approval)

第五十四条 税関長は、承認取得者が次の各号のいずれかに該当するに至ったときは、第五十条第一項（保税蔵置場の許可の特例）の承認を取り消すことができる。

Article 54 (1) The Director General of Customs may, when a holder of approval falls under any of the following items, revoke the approval referred to in paragraph (1) of Article 50 (Special Provisions for Permission of a Customs Warehouse):

一 第五十一条第一号ハ（承認の要件）に該当することとなつたとき又は同条第二号に適合しないこととなつたとき。

(i) when the person falls under item (i)(c) of Article 51 (Requirements for Approval) or the criteria referred to in item (ii) of the Article is not met;

二 第五十二条（規則等に関する改善措置）の規定による税関長の求めに応じなかつたとき。

(ii) when the person fails to take any measure in response to the request made by the Director General of Customs as prescribed in Article 52 (Improvement Measures Relating to a Rule).

2 税関長は、前項の規定により承認の取消しをしようとするときは、当該処分に係る承認取得者にあらかじめその旨を通知し、その者若しくはその代理人の出頭を求めて意見を聴取し、又はその他の方法により、釈明のための証拠を提出する機会を与えなければならない。

(2) When the Director General of Customs revokes approval pursuant to the provision of the preceding paragraph, he/she shall give advance notice of such revocation to a holder of approval pertaining to such disposition, and shall request attendance of the holder or its agent for hearing its opinions or otherwise provide it with the opportunity to submit evidence for the purpose of clarification.

3 第一項の規定による承認の取消しの手続その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Necessary matters concerning the procedures for revocation of approval as prescribed in paragraph (1) and other necessary matters concerning application of the preceding two paragraphs shall be prescribed by Cabinet Order.

（許可の承継についての規定の準用）

(Application mutatis mutandis of the Provision for Succession of Permission)

第五十五条 第四十八条の二第一項から第五項まで（許可の承継）の規定は、承認取得者について準用する。この場合において、必要な技術的読替えは、政令で定める。

Article 55 Paragraphs (1) to (5) of Article 48-2 (Succession of Permission) apply mutatis mutandis to a holder of approval. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

第四節 保税工場

Section 4 Customs Factories

（保税工場の許可）

(Permission of a Customs Factory)

第五十六条 保税工場とは、外国貨物についての加工若しくはこれを原料とする製造

（混合を含む。）又は外国貨物に係る改装、仕分その他の手入（以下これらの加工若しくは製造又は改装、仕分その他の手入を「保税作業」という。）をすることができる場所として、政令で定めるところにより、税関長が許可したものをいう。

Article 56 (1) A customs factory means a factory which is, pursuant to the provision of Cabinet Order, permitted by the Director General of Customs as a place where processing of foreign goods, manufacturing using foreign goods as raw materials (including blending) or repacking, sorting or other normal handling operations pertaining to foreign goods may be conducted (hereinafter referred to as "work using customs manufacturing procedures").

2 保税工場の許可を受けた者は、当該保税工場において使用する輸入貨物については、当該貨物を当該保税工場に入れた日から三月までの期間に限り、当該保税工場につき第四十二条第一項（保税蔵置場の許可）の許可を併せて受けているものとみなす。

(2) A person who has obtained permission of a customs factory is, with respect to imported goods used therein, deemed to have also been given permission referred to in paragraph (1) of Article 42 (Permission of a Customs Warehouse) for such factory for a period up to three months from the day on which such imported goods are brought into the factory.

3 保税工場の許可を受けた者は、当該保税工場の一部の場所につき第四十二条第一項の許可をあわせて受けることができる。

(3) A person who has obtained permission of a customs factory may also be given permission referred to in paragraph (1) of Article 42 for part of the site of the customs factory.

(外国貨物を置くことができる期間)

(Period for which Foreign Goods may be Stored)

第五十七条 保税工場に保税作業において使用する外国貨物（当該貨物を使用した保税作業による製品を含む。）を置くことができる期間は、当該保税工場に当該貨物を保税作業のために置くこと又は当該保税工場において当該貨物を保税作業に使用することが承認された日から二年とする。

Article 57 The period for which foreign goods to be used for the work using customs manufacturing procedures (including products obtained under such work using such foreign goods) may be stored in a customs factory shall be up to two years from the day on which approval for storage of these goods in that factory for such work or approval for use of these goods for such work therein is given.

(保税作業の届出)

(Notification of Work Using Customs Manufacturing Procedures)

第五十八条 保税工場において保税作業をしようとする者は、その開始及び終了の際、その旨を税関に届け出なければならない。ただし、税関長が取締り上支障がないと認めてその旨を通知した場合における保税作業の開始については、この限りでない。

Article 58 A person who conducts the work using customs manufacturing procedures in a customs factory shall notify commencement and completion of such work to the customs at the time of such commencement and completion;

provided, however, that this does not apply to the commencement of such work if the Director General of Customs finds that it will not cause any problem in customs control and hence notifies to that effect.

(保税作業による製品に係る納税申告等の特例)

(Special Provisions for Declaration for Duty Payment pertaining to Products Manufactured under Work Using Customs Manufacturing Procedures)

第五十八条の二 石油精製の保税作業その他同一の製造工程において二種類以上の製品が製造される保税作業として政令で定めるものを行う保税工場の許可を受けた者は、当該保税作業によつて製造された外国貨物のうち外国に向けて積み戻される外国貨物その他保税作業により製造されるべき外国貨物として政令で定めるもの以外の外国貨物（以下この条において「製造済外国貨物」という。）につき、当該保税作業が終了したときは、第七条第一項（申告）及び第六十七条（輸出又は輸入の許可）の規定にかかわらず、当該作業の終了後遅滞なく、税関長に対して納税申告をし、同条の規定による輸入の許可を受けなければならない。この場合において、その者が特例輸入者又は特例委託輸入者であるときは、製造済外国貨物（第七条の二第四項（申告の特例）に規定する貨物を除く。）について、特例申告を行うことを妨げない。

Article 58-2 A person who has obtained permission of a customs factory where there may be conducted the work for oil refinery or such other work as may be prescribed by Cabinet Order, using customs manufacturing procedures in which two or more kinds of products are manufactured in a single manufacturing process shall, when such work is completed, notwithstanding the provisions of paragraph (1) of Article 7 (Declaration) and Article 67 (Permission of Exportation or Importation), file a declaration for duty payment with the Director General of Customs without delay after completion of such work and obtain import permission prescribed in the Article with respect to the foreign goods manufactured under such work (hereinafter referred to as "manufactured foreign goods" in this Article), other than those foreign goods as those which are to be reshipped to any foreign country, and those which are to be manufactured under such work prescribed by Cabinet Order. In this case, if the person is an authorized importer or a special entrusting importer, the person is not precluded from filing a special declaration with respect to the manufactured foreign goods (excluding goods provided for in paragraph (4) of Article 7-2 (Special Provisions for Declaration)).

(内国貨物の使用等)

(Use of Domestic Goods)

第五十九条 保税工場における保税作業（改装、仕分その他の手入を除く。）に外国貨物と内国貨物とを使用したときは、これによつてできた製品は、外国から本邦に到着した外国貨物とみなす。

Article 59 (1) When foreign goods and domestic goods are used for the work

using customs manufacturing procedures (except repacking, sorting or other normal handling operations) in a customs factory, products manufactured therefrom are deemed to be foreign goods which arrive in Japan from abroad.

2 政令で定めるところにより、税関長の承認を受けて、外国貨物と内国貨物とを混じて使用したときは、前項の規定にかかわらず、これによつてできた製品のうち当該外国貨物の数量に対応するものを外国から本邦に到着した外国貨物とみなす。

(2) When, pursuant to the provision of Cabinet Order, foreign goods are used in combination with domestic goods with the approval of the Director General of Customs, products manufactured therefrom which correspond to the quantity of the foreign goods used are, notwithstanding the provision of the preceding paragraph, deemed to be foreign goods which arrive in Japan from abroad.

第六十条 削除

Article 60 Deleted.

(保税工場外における保税作業)

(Work Using Customs Manufacturing Procedures Performed Outside a Customs Factory)

第六十一条 税関長は、貿易の振興に資し、かつ、この法律の実施を確保する上に支障がないと認めるときは、政令で定めるところにより、期間及び場所を指定し、保税工場にある外国貨物について保税作業をするため、これを当該保税工場以外の場所に出すことを許可することができる。

Article 61 (1) When the Director General of Customs considers that it will contribute to the promotion of trade and will not cause any problem in ensuring the enforcement of this Act, he/she may, pursuant to the provision of Cabinet Order, by designating the period and place, give permission to remove foreign goods stored in a customs factory from that factory to the place so designated for carrying out the work using customs manufacturing procedures for such goods.

2 税関長は、前項の許可をする場合において、必要があると認めるときは、その許可に係る外国貨物の関税額に相当する担保を提供させることができる。

(2) When the Director General of Customs gives permission referred to in the preceding paragraph, he/she may, if it is considered necessary, require security to be provided in an amount equivalent to that of customs duty chargeable on the foreign goods pertaining to the permission.

3 税関長は、第一項の許可を受けて保税工場から出される外国貨物について、当該貨物が出される際、税関職員に必要な検査をさせるものとする。

(3) When foreign goods are removed from a customs factory with permission referred to in paragraph (1), the Director General of Customs shall have customs officials conduct necessary inspection of such goods at the time of their removal.

4 第一項の許可を受けて同項の規定により指定された場所に出されている外国貨物は、同項の規定により指定された期間が満了するまでは、その出された保税工場にあるものとみなす。

(4) Foreign goods which, with permission referred to in paragraph (1), have been removed to a place designated under the paragraph are deemed to be stored in the customs factory from which they were removed until the period designated under the paragraph expires.

5 第一項の規定により指定された期間が経過した場合において、その指定された場所に同項の規定により許可を受けた外国貨物又はその製品があるときは、当該貨物がその指定された場所に出された保税工場の許可を受けた者から、直ちにその関税を徴収する。

(5) In the case where the period designated under paragraph (1) has expired, if foreign goods for which permission is given under the paragraph or products manufactured therefrom are stored in the designated place, corresponding customs duty shall immediately be collected from the person who has obtained permission of the customs factory from which such goods were removed.

(指定保税工場の簡易手続)

(Simplified Procedures for a Designated Customs Factory)

第六十一条の二 税関長が使用原料品の製造歩留まりが安定していることその他保税作業の性質その他の事情を勘案して取締り上支障がないと認めて、保税作業により製造される製品及びその原料品である外国貨物を特定して指定した保税工場については、第五十八条（保税作業の届出）の規定にかかわらず、当該製品を製造するための保税作業の開始及び終了の際の届出を要しない。

Article 61-2 (1) In cases where the Director General of Customs considers that, with respect to a customs factory, it will not cause any problem in customs control, taking into account the stable state in the production yield of raw materials used, the nature of the work using customs manufacturing procedures or other circumstances, and hence designates the customs factory by specifying products to be manufactured under such work and foreign goods to be used as raw materials, the customs factory so designated, notwithstanding the provision of Article 58 (Notification of Work Using Customs Manufacturing Procedures), is not required to make a notification at the time of commencement and completion of the work for manufacturing such products.

2 前項の指定を受けた者は、政令で定めるところにより、毎月（季節的な保税作業の場合等で税関長が一月をこえる期間を指定したときは、当該期間内とする。）使用し、又は製造した同項の税関長の特定した外国貨物である原料品及びその製品の数量その他政令で定める事項を記載した報告書を、その翌月十日（税関長が特別の期間を指定したときは、当該期間終了の日から十日を経過する日）までに（当該製品に係る保税作業を休止した場合には、その後遅滞なく）、税関に提出しなければならない。

(2) A person who has obtained the designation referred to in the preceding paragraph shall, pursuant to the provision of Cabinet Order, submit to the customs a written report, stating the quantities of raw materials (being foreign goods) used each month, the quantities of products manufactured therefrom each month, which have been specified by the Director General of Customs under the paragraph (or, if the Director General of Customs specifies a period longer than one month for the cases such as seasonal work using customs manufacturing procedures, etc., then within a longer period so specified) and such other matters as may be prescribed by Cabinet Order, on or before the tenth day of the month following the month of such use or manufacture (if a special period is specified by the Director General of Customs, the day on which ten days elapse from the day on which such special period expires) (in the case where the work pertaining to such products is suspended, then the report shall be submitted after such suspension without delay).

(記帳義務)

(Obligation of Record Keeping)

第六十一条の三 保税工場の許可を受けた者は、当該保税工場にある外国貨物についての帳簿を設け、政令で定める事項を記載しなければならない。

Article 61-3 A person who has obtained permission of a customs factory shall maintain books for the foreign goods stored therein and state therein the matters as may be prescribed by Cabinet Order.

(保税蔵置場についての規定の準用)

(Application mutatis mutandis of the Provisions Concerning Customs Warehouses)

第六十一条の四 第四十二条第二項及び第三項（保税蔵置場の許可）、第四十三条（許可の要件）、第四十三条の二第二項（外国貨物を置くことができる期間）並びに第四十三条の三から第四十八条の二まで（外国貨物を置くことの承認・外国貨物を置くことの承認等の際の検査・貨物の収容能力の増減等・許可を受けた者の関税の納付義務等・休業又は廃業の届出・許可の失効・許可の取消し等・許可の承継）の規定は、保税工場について準用する。この場合において、第四十三条の三第一項中「三月（やむを得ない理由により必要があると認めるときは、申請により、税関長が指定する期間）」とあるのは「三月」と、「置こうとする場合」とあるのは「保税作業のため置こうとする場合又は当該貨物を当該保税工場に入れた日から三月以内に保税作業に使用しようとする場合」と、「こととなる日前に」とあるのは「こととなる日前又は保税作業に使用する日前に」と、第四十八条第一項中「保税蔵置場に入れることを停止させ」とあるのは「保税工場に入れ、若しくは保税工場において保税作業をすることを停止させ」と読み替えるものとする。

Article 61-4 Paragraphs (2) and (3) of Article 42 (Permission of a Customs Warehouse), Article 43 (Requirements for Permission), paragraph (2) of Article

43-2 (Period for which Foreign Goods may be Stored) and Articles 43-3 to 48-2 (Approval for Storage of Foreign Goods; Inspection at the Time of Giving Approval for Storage of Foreign Goods; Increase and Decrease in Storage Capacity of Goods; Liability for Payment of Customs Duty of a Person who has Obtained Permission; Notification of Suspension or Discontinuance of Business; Invalidation of Permission; Revocation of Permission; Succession of Permission) apply mutatis mutandis to customs factories. In this case, the terms "three months (or, when it is considered necessary due to unavoidable reason arising, for such period as may be specified by the Director General of Customs at the request of that person) from the day on which they are brought into the warehouse", "In cases where a person intends to store such goods" and "prior to the day on which the period expires" in paragraph (1) of Article 43-3 shall be deemed to be replaced with "three months", "In cases where a person intends to store such goods for the work using customs manufacturing procedures, or use such goods for such work within three months from the day on which they are brought into the customs factory" and "prior to the day on which the period expires or prior to the day on which they are used for such work" respectively, and the term "suspend bringing into a customs warehouse" in paragraph (1) of Article 48 shall be deemed to be replaced with "suspend bringing into a customs factory or performing work using customs manufacturing procedures at a customs factory."

(保税工場の許可の特例)

(Special Provisions for Permission of a Customs Factory)

第六十一条の五 第五十六条第一項（保税工場の許可）の許可を受けている者であらかじめ税関長の承認を受けた者は、位置又は設備が財務省令で定める基準に適合する場所において保税作業を行おうとする場合には、その場所を所轄する税関長に、その旨の届出をすることができる。

Article 61-5 (1) A person who has obtained permission referred to in paragraph (1) of Article 56 (Permission of a Customs Factory) and has in advance been given approval of the Director General of Customs, intends to conduct the work using customs manufacturing procedures at a place which meets, with respect to the location and facilities, the criteria prescribed by Ministry of Finance Order, the person may notify its intention to the Director General of Customs having jurisdiction over the place.

2 前項の届出に係る場所については、当該届出が受理された時において、第五十六条第一項の許可を受けたものとみなして、この法律及び関税定率法の規定を適用する。この場合において、その許可を受けたものとみなされる場所に係る当該許可の期間は、前条において準用する第四十二条第二項（保税蔵置場の許可）の規定にかかわらず、前項の承認が効力を有する期間と同一の期間とする。

(2) For the purpose of application of the provisions of this Act and the Customs

Tariff Act, the place pertaining to the notification referred to in the preceding paragraph is deemed to be given permission referred to in paragraph (1) of Article 56 at the time when such notification is accepted. In this case, the period of such permission pertaining to the place deemed to be given such permission shall, notwithstanding the provision of paragraph (2) of Article 42 (Permission of a Customs Warehouse), as applied mutatis mutandis pursuant to the preceding Article, be the same period as the period during which approval referred to in the preceding paragraph is effective.

3 第一項の承認を受けようとする者は、その住所又は居所及び氏名又は名称その他必要な事項を記載した申請書を、その住所又は居所の所在地を所轄する税関長に提出しなければならない。

(3) A person who seeks approval referred to in paragraph (1) shall file an application form, stating its domicile or residence, and name and other necessary matters, with the Director General of Customs having jurisdiction over the location of its domicile or residence.

4 第一項の承認は、八年ごとにその更新を受けなければ、その期間の経過によつて、その効力を失う。

(4) The approval referred to in paragraph (1) ceases to be effective after expiry of its period unless approval is renewed every eight years.

5 第一項の届出の手續その他前各項の規定の適用に関し必要な事項は、政令で定める。

(5) Necessary matters concerning the procedures for notification referred to in paragraph (1) and other necessary matters concerning application of the preceding paragraphs shall be prescribed by Cabinet Order.

(保税蔵置場の許可の特例についての規定の準用)

(Application mutatis mutandis of the Provisions Concerning Special Provisions for Permission of a Customs Warehouse)

第六十二条 第五十一条から第五十五条まで（承認の要件・規則等に関する改善措置・保税蔵置場の許可の特例の適用を受ける必要がなくなつた旨の届出・承認の失効・承認の取消し等・許可の承継についての規定の準用）の規定は、前条第一項の規定による承認について準用する。この場合において、第五十一条第一号ロ中「第四十二条第一項（保税蔵置場の許可）」とあるのは「第五十六条第一項（保税工場の許可）」と、同条第二号及び第三号並びに第五十二条中「外国貨物の蔵置等」とあるのは「保税作業」と、第五十三条第二号中「保税蔵置場」とあるのは「保税工場」と読み替えるものとするほか、必要な技術的読替えは、政令で定める。

Article 62 The provisions of Articles 51 to 55 (Requirements for Approval; Improvement Measures Relating to a Rule; Notification of Discontinuance of Application of Special Provisions for a Customs Warehouse; Invalidation of Approval; Revocation of Approval; Application mutatis mutandis of the Provisions Concerning Succession of Permission) apply mutatis mutandis to the approval prescribed in paragraph (1) of preceding Article. In this case, the

term "paragraph (1) of Article 42 (Permission of a Customs Warehouse)" in item (i)(b) of Article 51 shall be deemed to be replaced with "paragraph (1) of Article 56 (Permission of a Customs Factory)", the term "storage of foreign goods, etc." in items (ii) and (iii) of Article 51 and in Article 52 shall be deemed to be replaced with "work using customs manufacturing procedures" and the term "a customs warehouse" in item (ii) of Article 53 shall be deemed to be replaced with "a customs factory", and necessary technical replacement of terms shall be prescribed by Cabinet Order.

第五節 保税展示場

Section 5 Customs Display Areas

(保税展示場の許可)

(Permission of a Customs Display Area)

第六十二条の二 保税展示場とは、政令で定める博覧会、見本市その他これらに類するもの（以下「博覧会等」という。）で、外国貨物を展示するものの会場に使用する場所として、政令で定めるところにより、税関長が許可したものをいう。

Article 62-2 (1) A customs display area means an area permitted, pursuant to the provision of Cabinet Order, by the Director General of Customs to be used as a place for displaying foreign goods at such exhibition, fair or other similar events as may be prescribed by Cabinet Order (hereinafter referred to as "exhibition, etc.").

2 前項の許可の期間は、博覧会等の会期を勘案して税関長が必要と認める期間とする。

(2) The period of permission referred to in the preceding paragraph shall be such period as is considered necessary by the Director General of Customs, taking into account the duration of exhibition, etc.

3 保税展示場においては、博覧会等の施設の建設、維持若しくは撤去又は博覧会等の運営のため、外国貨物で政令で定めるものにつき、次の各号に掲げる行為で政令で定めるものを行うことができる。

(3) For the purpose of construction, maintenance or removal of facilities for exhibition, etc. or for the purpose of administration of exhibition, etc., the acts set forth in the following items and prescribed by Cabinet Order may be performed in a customs display area for those foreign goods to be prescribed by Cabinet Order:

一 積卸、運搬又は蔵置

(i) loading, unloading, transport or storage;

二 内容の点検又は改装、仕分けその他の手入れ

(ii) checking, repacking, sorting or other normal handling operations;

三 展示又は使用

(iii) display or use;

四 前三号に掲げる行為に類する行為

(iv) acts similar to those set forth in the preceding three items.

(保税展示場に入れる外国貨物に係る手続)

(Procedures Pertaining to Foreign Goods to be Brought into a Customs Display Area)

第六十二条の三 外国貨物を保税展示場に入れる者は、政令で定めるところにより、税関長に申告し、前条第三項の行為をすることにつき、その承認を受けなければならない。

Article 62-3 (1) A person who brings foreign goods into a customs display area shall, pursuant to the provision of Cabinet Order, file a declaration with the Director General of Customs and obtain his/her approval for performing the acts referred to in paragraph (3) of the preceding Article.

2 税関長は、前項の承認をする場合には、税関職員に同項の外国貨物につき必要な検査をさせるものとする。

(2) In cases where the Director General of Customs gives approval referred to in the preceding paragraph, he/she shall have customs officials conduct necessary inspection of foreign goods referred to in the paragraph.

3 税関長は、第一項の申告があつた場合において、当該外国貨物が前条第三項の外国貨物に該当しないときは、第一項の承認をしないものとする。この場合においては、税関長は、当該申告をした者に対し当該承認ができない旨を通知するとともに、期間を定めて当該外国貨物の搬出その他の処置を求めるものとする。

(3) In cases where a declaration referred to in paragraph (1) is filed, if the foreign goods so declared do not fall under those set forth in paragraph (3) of the preceding Article, the Director General of Customs shall not give approval referred to in paragraph (1). In this case, he/she shall notify a person who has filed such declaration of his/her disapproval, and shall also request that person to remove such foreign goods from the customs display area or to take other measures within such period as may be specified by the Director General of Customs.

4 保税展示場においては、当該保税展示場に入れられた外国貨物につき、第一項の承認を受けるまでの間（前項の通知に係る貨物については、同項の期間が経過するまでの間）、前条第三項第一号又は第二号に掲げる行為（同項に規定する政令で定めるものに限る。）をすることができる。

(4) In a customs display area, the acts set forth in item (i) or (ii) of paragraph (3) of the preceding Article (limited to those prescribed by Cabinet Order, as provided for in the paragraph) may be performed with respect to foreign goods brought into that area during the period until approval referred to in paragraph (1) is given (or, with respect to goods pertaining to the notification referred to in the preceding paragraph, during the period until the period specified in the paragraph elapses).

(販売用貨物等の蔵置場所の制限等)

(Restriction on Places for Storage of Goods for Sale)

第六十二条の四 税関長は、保税展示場に入れられた外国貨物のうち、販売され、使用され、若しくは消費される貨物又はこれらの見込みがある貨物につき、この法律の実施を確保するため必要があると認めるときは、政令で定めるところにより、保税展示場内で当該貨物を蔵置する場所を制限し、又は保税展示場に入れられた外国貨物で性質若しくは形状に変更が加えられるものにつき、その使用状況の報告を求めることができる。

Article 62-4 (1) When it is considered necessary for ensuring the enforcement of this Act with respect to foreign goods which have been brought into a customs display area and are or are likely to be sold, used or consumed, the Director General of Customs may, pursuant to the provision of Cabinet Order, restrict, within the customs display area, the place where such goods may be stored, or may request to make a report on the details of use of foreign goods which have been brought into the customs display area and are to undergo any changes in their nature or shape.

2 保税展示場に入れられた外国貨物が保税展示場内で販売される場合（政令で定める場合を除く。）には、その販売を輸入とみなして、この法律の規定を適用する。この場合において、税関長は、必要があると認めるときは、あらかじめ、当該貨物で販売される見込みがあるものにつき、その関税の額に相当する金額の範囲内で担保の提供を求めることができる。

(2) In cases where foreign goods brought into a customs display area are sold within that area (excluding such cases as may be prescribed by Cabinet Order), such sale is deemed to be importation for the purpose of application of this Act. In this case, the Director General of Customs may, if it is considered necessary, require security to be provided in advance within the amount equivalent to that of customs duty chargeable on the goods which are likely to be sold.

(保税展示場外における使用の許可)

(Permission of Use outside a Customs Display Area)

第六十二条の五 税関長は、保税展示場に入れられた外国貨物で、保税展示場以外の場所において使用する必要があるもの（第三十二条（見本の一時持出し）の規定に該当するものを除く。）につき、この法律の実施を確保する上に支障がないと認めるときは、政令で定めるところにより、期間及び場所を指定し、保税展示場以外の場所で当該外国貨物を使用することを許可することができる。

Article 62-5 With respect to foreign goods which have been brought into a customs display area, but which need to be used outside the customs display area (excluding goods which fall under Article 32 (Temporary Taking out of Samples)), the Director General of Customs may, if he/she finds that there it will not cause any problem in ensuring the enforcement of this Act, permit, pursuant to the provision of Cabinet Order, use of such foreign goods outside

the customs display area, specifying the period and place for such use.

(許可の期間満了後保税展示場にある外国貨物についての関税の徴収)

(Collection of Customs Duty on Foreign Goods Stored in a Customs Display Area after Expiry of the Period of Permission)

第六十二条の六 税関長は、保税展示場に入れられた外国貨物で、当該保税展示場の許可の期間の満了その他当該許可の失効の際、当該保税展示場にあるものについては、当該保税展示場の許可を受けた者に対し、期間を定めて当該外国貨物の搬出その他の処置を求めることができるものとし、当該期間内に当該処置がされないときは、その者から、直ちにその関税を徴収する。

Article 62-6 (1) With respect to foreign goods brought into a customs display area and stored in that area at the time when the period of permission of such area expires or at the time when such permission ceases to be effective, the Director General of Customs may request a person who has obtained permission of such area to remove such foreign goods or to take other measures within such period of time as may be specified by the Director General of Customs, and if the person fails to take such measures within the period so specified, the Director General of Customs shall immediately collect corresponding customs duty from that person.

2 前項の関税の徴収に係る規定は、同項の外国貨物の輸入が他の法令の規定によりできないことその他税関長がやむを得ない事情があると認める場合には、これらの事情が継続している期間、適用しない。

(2) In cases where the Director General of Customs finds that importation of the foreign goods referred to in the preceding paragraph is not permitted under other laws and regulations or otherwise there are any unavoidable circumstances, the provisions pertaining to collection of customs duty referred to in the preceding paragraph shall not apply while these circumstances remain.

(保税蔵置場及び保税工場についての規定の準用)

(Application mutatis mutandis of the Provisions Concerning a Customs Warehouse and a Customs Factory)

第六十二条の七 第四十二条第三項（保税蔵置場の許可）、第四十三条（許可の要件）、第四十三条の三第三項（外国貨物を置くことの承認）、第四十三条の四第二項（外国貨物を置くことの承認等の際の検査）、第四十四条から第四十八条の二まで（貨物の収容能力の増減等・許可を受けた者の関税の納付義務・休業又は廃業の届出・許可の失効・許可の取消し等・許可の承継）、第五十九条第一項（内国貨物の使用等）、第六十一条第三項から第五項まで（保税工場外における保税作業）及び第六十一条の三（記帳義務）の規定は、保税展示場について準用する。この場合において、第四十三条の三第三項中「第六十七条の二」とあるのは「第六十七条の二第一項」と、「第一項」とあるのは「第六十二条の三第一項（保税展示場に入れる外国貨物に係る手

続)」と、第四十三条の四第二項中「前項」とあるのは「第六十二条の三第二項（保税展示場に入れる外国貨物に係る手続）」と読み替えるものとする。

Article 62-7 Paragraph (3) of Article 42 (Permission of a Customs Warehouse), Article 43 (Requirements for Permission), paragraph (3) of Article 43-3 (Approval for Storage of Foreign Goods), paragraph (2) of Article 43-4 (Inspection at the Time of Approval for Storage of Foreign Goods), Articles 44 to 48-2 (Increase and Decrease in Storage Capacity of Goods; Liability for Payment of Customs Duty of a Person who has Obtained Permission; Notification of Suspension or Discontinuance of Business; Invalidation of Permission; Revocation of Permission; Succession of Permission), paragraph (1) of Article 59 (Use of Domestic Goods), paragraphs (3) to (5) of Article 61 (Work Using Customs Manufacturing Procedures Performed Outside a Customs Factory) and Article 61-3 (Obligation of Record Keeping) apply mutatis mutandis to a customs display area. In this case, the terms "Article 67-2" and ", paragraph (1)" in paragraph (3) of Article 43-3 shall be deemed to be replaced with "paragraph (1) of Article 67-2" and ", paragraph (1) of Article 62-3 (Procedures Pertaining to Foreign Goods to be Brought into a Customs Display Area)", respectively, and the term "the preceding paragraph" in paragraph (2) of Article 43-4 shall be deemed to be replaced with "paragraph (2) of Article 62-3 (Procedures Pertaining to Foreign Goods to be Brought into a Customs Display Area) ."

第六節 総合保税地域

Section 6 Integrated Bonded Areas

(総合保税地域の許可)

(Permission of an Integrated Bonded Area)

第六十二条の八 総合保税地域とは、一団の土地及びその土地に存する建設物その他の施設（次項において「一団の土地等」という。）で、次に掲げる行為をすることができる場所として、政令で定めるところにより、税関長が許可したものをいう。

Article 62-8 (1) An integrated bonded area means an area of land, buildings and other facilities located on that land (referred to as "collective area of land, etc." in the next paragraph), where acts set forth in the following are, pursuant to the provision of Cabinet Order, permitted by the Director General of Customs to be performed:

一 外国貨物の積卸し、運搬若しくは蔵置又は内容の点検若しくは改装、仕分その他の手入れ

(i) loading, unloading, transportation, storage, checking, repacking, sorting or other normal handling operations of foreign goods;

二 外国貨物の加工又はこれを原料とする製造（混合を含む。）

(ii) processing of foreign goods or manufacture (including mixing) using foreign

goods as raw materials;

三 外国貨物の展示又はこれに関連する使用（これらの行為のうち政令で定めるものに限る。）

(iii) display of foreign goods or use related thereto (limited to such acts as may be prescribed by Cabinet Order).

2 税関長は、前項の許可をしようとするときは、次に掲げる基準に適合するかどうかを審査しなければならない。

(2) When the Director General of Customs gives permission referred to in the preceding paragraph, he/she shall examine whether the following criteria are met:

一 当該一団の土地等が、その事業の内容その他の事項を勘案して政令で定める要件を満たす法人により所有され、又は管理されるものであること。

(i) that the collective area of land, etc. is owned or administered by a juridical person that meets such requirements as may be prescribed by Cabinet Order, taking into account the details of its business or other matters;

二 当該一団の土地等における貿易に関連する施設の集積の程度が高いこと。

(ii) that the trade-related facilities established in the collective area of land, etc. are highly integrated;

三 当該一団の土地等において前項各号に掲げる行為が総合的に行われることが見込まれ、これにより相当程度輸入の円滑化その他の貿易の振興に資すると認められること。

(iii) that the acts set forth in the items of the preceding paragraph are anticipated to be performed in the collective area of land, etc. in an integrated manner, whereby substantial contribution to facilitation of importation or promotion of trade is expected;

四 当該一団の土地等の位置、設備その他の状況に照らし、この法律の実施を確保する上に支障がないと認められること。

(iv) that it is, in light of the location, facilities and other circumstances of the collective area of land, etc., found that it will not cause any problem in ensuring the enforcement of this Act;

五 当該一団の土地等を所有し、又は管理する法人（当該法人以外に当該一団の土地等において貨物を管理する者がある場合には、その者を含む。次号において同じ。）が第四十三条第一号から第七号まで（許可の要件）に掲げる場合に該当しないこと。

(v) that a juridical person that owns or administers the collective area of land, etc. (including a person, other than the juridical person, who administers goods in the collective area of land, etc. if any; the same applies in the next item) does not fall under any of the cases set forth in items (i) to (vii) of Article 43 (Requirements for Permission);

六 当該一団の土地等を所有し、又は管理する法人の資力その他の事情を勘案して、当該法人が総合保税地域の業務を遂行するのに十分な能力を有すると認められるこ

と。

(vi) that a juridical person that owns or administers the collective area of land, etc. is found to have sufficient ability to conduct the business of the integrated bonded area in light of the financial resources and other circumstances of that juridical person.

(外国貨物を置くことができる期間)

(Period for which Foreign Goods may be Stored)

第六十二条の九 総合保税地域に外国貨物を置くことができる期間は、当該総合保税地域に当該貨物を置くこと又は当該総合保税地域において当該貨物につき第六十二条の八第一項第二号若しくは第三号（総合保税地域の許可）に掲げる行為をすることが承認された日から二年とする。

Article 62-9 The period for which foreign goods may be stored in an integrated bonded area shall be two years from the day on which approval for storage of such goods in that area or for performing in that area the acts set forth in item (ii) or (iii) of paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area) on such goods.

(外国貨物を置くこと等の承認)

(Approval for Storage of Foreign Goods)

第六十二条の十 総合保税地域に外国貨物を入れる者は、当該貨物をその入れた日から三月を超えて当該総合保税地域に置こうとする場合又は当該貨物につきその入れた日から三月以内に当該総合保税地域において第六十二条の八第一項第二号若しくは第三号（総合保税地域の許可）に掲げる行為をしようとする場合には、政令で定めるところにより、その超えることとなる日前又は当該行為をする日前に税関長に申請し、その承認を受けなければならない。

Article 62-10 In cases where a person who brings foreign goods into an integrated bonded area intends to store such goods in that area for a period exceeding three months from the day on which they are brought into that area or perform the acts set forth in item (ii) or (iii) of paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area) on such goods in that area within three months from the day on which they are brought into that area, the person shall, pursuant to the provision of Cabinet Order, obtain approval of the Director General of Customs by filing an application with the Director General of Customs prior to the day on which such period expires or on which such acts are performed.

(販売用貨物等を入れることの届出)

(Notification of Bringing Goods for Sale)

第六十二条の十一 外国貨物のうち、総合保税地域において販売され、又は消費される貨物その他これらに類する貨物で政令で定めるものを当該総合保税地域に入れようと

する者は、あらかじめ税関に届け出なければならない。

Article 62-11 A person who intends to bring into an integrated bonded area foreign goods to be sold or consumed in that area or such other similar goods as may be prescribed by Cabinet Order shall notify the customs of its intention in advance.

第六十二条の十二 削除

Article 62-12 Deleted.

(貨物の管理者の連帯納税義務)

(Joint and Several Liability for Payment of Customs Duty of Administrator of Goods)

第六十二条の十三 総合保税地域の許可を受けた法人が第六十二条の十五（総合保税地域）において準用する第四十五条第一項本文（保税蔵置場の許可を受けた者の関税の納付義務）又は第六十一条第五項（保税工場の許可を受けた者の関税の納付義務）の規定により外国貨物に係る関税を納める義務を負うこととなつた場合において、当該貨物が亡失し、若しくは滅却された時又は当該貨物が当該総合保税地域から出された時に当該総合保税地域において当該貨物を管理していた者が当該法人以外の者であるときは、当該管理していた者は、当該法人と連帯して当該関税を納める義務を負う。

Article 62-13 In cases where a juridical person that has obtained permission of an integrated bonded area becomes liable to pay customs duty on foreign goods pursuant to the provision of the main clause of paragraph (1) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission of a Customs Warehouse) or paragraph (5) of Article 61 (Liability for Payment of Customs Duty of a Person who has Obtained Permission of a Customs Factory), as applied mutatis mutandis pursuant to Article 62-15 (An Integrated Bonded Area), if a person who administers those goods in the integrated bonded area at the time when they were lost or destroyed or at the time when they were brought out of the integrated bonded area is a person other than the juridical person, the person who administers those goods and the juridical person shall jointly and severally be liable to pay the customs duty chargeable.

(許可の取消し等)

(Revocation of Permission)

第六十二条の十四 税関長は、次の各号のいずれかに該当する場合には、貨物を管理する者及び期間を指定して外国貨物若しくは輸出しようとする貨物を総合保税地域に入れ、若しくは総合保税地域において第六十二条の八第一項第二号若しくは第三号（総合保税地域の許可）に掲げる行為をすることを停止させ、又は総合保税地域の許可を取り消すことができる。

Article 62-14 (1) If any of the situations as set forth in the following occurs, the

Director General of Customs may, specifying a person who is to administer goods and the period, suspend the act of bringing foreign goods or goods destined for export into an integrated bonded area or the acts set forth in item (ii) or (iii) of paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area) to be performed in that area, or may revoke permission of the integrated bonded area:

一 総合保税地域の許可を受けた法人（当該法人以外に当該総合保税地域において貨物を管理する者がある場合には、その者を含む。）又はその役員若しくは代理人、支配人その他の従業者が総合保税地域の業務についてこの法律の規定に違反したとき。

(i) where the juridical person that has obtained permission of an integrated bonded area (including a person, other than the juridical person, who administers goods in the integrated bonded area, if any) or any officer, agent, manager or other employee, of the juridical person violates the provisions of this Act in connection with the business of the integrated bonded area;

二 総合保税地域について第六十二条の八第二項各号（総合保税地域の許可の基準）に掲げる基準のいずれかに適合しないこととなつたとき。

(ii) where any of the requirements set forth in the items of paragraph (2) of Article 62-8 (Requirements for Permission of an Integrated Bonded Area) with respect to an integrated bonded area ceases to be met.

2 税関長は、前項の処分をしようとするときは、当該処分に係る貨物を管理する者又は許可を受けた法人にあらかじめその旨を通知し、その者若しくはその代理人の出頭を求めて意見を聴取し、又はその他の方法により、釈明のための証拠を提出する機会を与えなければならない。

(2) When the Director General of Customs makes the disposition referred to in the preceding paragraph, he/she shall give advance notice of such disposition to a person who administers goods pertaining to the disposition or a juridical person that has obtained permission of the integrated bonded area, and shall request attendance of that person or its agent for hearing its opinions or otherwise provide it with the opportunity to submit evidence for the purpose of clarification.

（保税蔵置場、保税工場及び保税展示場についての規定の準用）

(Application mutatis mutandis of the Provisions Concerning a Customs Warehouse, Customs Factory and Customs Display Area)

第六十二条の十五 第四十二条第二項及び第三項（保税蔵置場の許可）、第四十三条の二第二項（外国貨物を置くことができる期間）、第四十三条の三第二項及び第三項（外国貨物を置くことの承認）、第四十三条の四から第四十七条まで（外国貨物を置くことの承認等の際の検査・貨物の収容能力の増減等・許可を受けた者の関税の納付義務等・休業又は廃業の届出・許可の失効）、第四十八条の二第四項から第六項まで（許可の承継）、第五十八条の二（保税作業による製品に係る納税申告等の特例）、

第五十九条（内国貨物の使用等）、第六十一条（保税工場外における保税作業）、第六十一条の二第二項（指定保税工場の簡易手続）、第六十二条の四（販売用貨物等の蔵置場所の制限等）並びに第六十二条の五（保税展示場外における使用の許可）の規定は、総合保税地域について準用する。この場合において、第四十二条第二項中「前項」とあるのは「第六十二条の八第一項（総合保税地域の許可）」と、同条第三項中「第一項」とあるのは「第六十二条の八第一項」と、「前項但書」とあるのは「第六十二条の十五（保税蔵置場、保税工場及び保税展示場についての規定の準用）において準用する前項ただし書」と、第四十三条の二第二項中「前項」とあるのは「第六十二条の九（外国貨物を置くことができる期間）」と、第四十三条の三第二項中「前項」とあるのは「第六十二条の十（外国貨物を置くこと等の承認）」と、「同項」とあるのは「同条」と、同条第三項中「、第一項」とあるのは「、第六十二条の十」と、第四十三条の四第一項中「前条第一項」とあるのは「第六十二条の十（外国貨物を置くこと等の承認）」と、「同項」とあるのは「同条」と、第四十七条第一項中「次の各号」とあるのは「第一号又は第三号から第六号まで」と、同条第三項中「当該許可を受けていた者」とあるのは「当該許可を受けていた者（当該許可を受けていた者以外に当該総合保税地域において貨物を管理していた者がある場合には、その者を含む。以下この項において同じ。）」と、第四十八条の二第四項中「第四十七条第一項第一号又は第三号」とあるのは「第六十二条の十五（保税蔵置場、保税工場及び保税展示場についての規定の準用）において準用する第四十七条第一項第一号又は第三号」と、同条第五項中「第四十三条各号のいずれかに該当する」とあるのは「第六十二条の八第二項各号（総合保税地域の許可）に掲げる基準に適合しない」と、同条第六項中「第二項又は第四項」とあるのは「第四項」と、第五十八条の二中「行う保税工場の許可を受けた者」とあるのは「総合保税地域において行う者」と、第六十一条第三項中「第一項」とあるのは「第六十二条の十五（保税蔵置場、保税工場及び保税展示場についての規定の準用）において準用する第一項又は第六十二条の五（保税展示場外における使用の許可）」と、同条第四項及び第五項中「第一項」とあるのは「第六十二条の十五において準用する第一項又は第六十二条の五」と、「同項の規定」とあるのは「これらの規定」と、第六十一条の二第二項中「前項の指定を受けた者」とあるのは「総合保税地域において保税作業（改装、仕分その他の手入れを除く。以下この項において同じ。）を行う者」と、「同項の税関長の特定した外国貨物」とあるのは「外国貨物」と、第六十二条の四第一項中「制限し、又は保税展示場に入れられた外国貨物で性質若しくは形状に変更が加えられるものにつき、その使用状況の報告を求める」とあるのは「制限する」と読み替えるものとする。

Article 62-15 The following provisions apply mutatis mutandis to an integrated bonded area: paragraphs (2) and (3) of Article 42 (Permission of a Customs Warehouse), paragraph (2) of Article 43-2 (Period for which Foreign Goods may be Stored), paragraphs (2) and (3) of Article 43-3 (Approval for Storage of Foreign Goods), Articles 43-4 to 47 (Inspection at the Time of Approval of Storage of Foreign Goods; Increase and Decrease in Storage Capacity of Goods; Liability for Payment of Customs Duty of a Person who has Obtained Permission; Notification of Suspension or Discontinuance of Business;

Invalidation of Permission), paragraphs (4) to (6) of Article 48-2 (Succession of Permission), Article 58-2 (Special Provisions for Declaration for Duty Payment Pertaining to Products Manufactured under Work Using Customs Manufacturing Procedures), Article 59 (Use of Domestic Goods), Article 61 (Work Using Customs Manufacturing Procedures Performed outside a Customs Factory), paragraph (2) of Article 61-2 (Simplified Procedures for a Designated Customs Factory), Article 62-4 (Restriction on Places for Storage of Goods for Sale) and Article 62-5 (Permission of Use outside a Customs Display Area). In this case, in paragraph (2) of Article 42, the term "the preceding paragraph" shall be deemed to be replaced with "paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area)"; in paragraph (3) of the Article, the terms "paragraph (1)" and "the proviso to the preceding paragraph" shall be deemed to be replaced with "paragraph (1) of Article 62-8" and "the proviso to the preceding paragraph, as applied mutatis mutandis pursuant to Article 62-15 (Application mutatis mutandis of the Provisions Concerning a Customs Warehouse, Customs Factory and Customs Display Area)", respectively; in paragraph (2) of Article 43-2, the term "the preceding paragraph" shall be deemed to be replaced with "Article 62-9 (Period for which Foreign Goods may be Stored"; in paragraph (2) of Article 43-3, the terms "the preceding paragraph" and "the paragraph" shall be deemed to be replaced with "Article 62-10 (Approval of Storage of Foreign Goods)" and "the Article", respectively; in paragraph (3) of the Article, the term ", paragraph (1)" shall be deemed to be replaced with ", Article 62-10"; in paragraph (1) of Article 43-4, the terms "paragraph (1) of the preceding Article" and "the paragraph" shall be deemed to be replaced with "Article 62-10 (Approval of Storage of Foreign Goods)" and "the Article", respectively; in paragraph (1) of Article 47, the term "the following items" shall be deemed to be replaced with "item (i) or items (iii) to (vi)"; in paragraph (3) of the Article, the term "person who has obtained such permission" shall be deemed to be replaced with "person who has obtained such permission (including a person, other than the person obtained such permission, who administers goods in the integrated bonded area, if any; hereinafter the same applies in this paragraph)"; in paragraph (4) of Article 48-2, the term "item (i) or (iii) of paragraph (1) of Article 47" shall be deemed to be replaced with "item (i) or (iii) of paragraph (1) of Article 47, as applied mutatis mutandis pursuant to Article 62-15 (Application mutatis mutandis of the Provisions of a Customs Warehouse, a Customs Factory and a Customs Display Area)"; in paragraph (5) of the Article, the term "falls under any of the items of Article 43" shall be deemed to be replaced with "does not meet the requirements set forth in the items of paragraph (2) of Article 62-8 (Permission of an Integrated Bonded Area)"; in paragraph (6) of the Article, the term "paragraph (2) or (4)" shall be deemed to be replaced with "paragraph (4)"; in

Article 58-2, the term "A person who has obtained permission of a customs factory where there may be conducted" shall be deemed to be replaced with "A person who conducts in an integrated bonded area the work"; in paragraph (3) of Article 61, the term "paragraph (1)" shall be deemed to be replaced with "paragraph (1) or Article 62-5 (Permission of Use outside a Customs Display Area), as applied mutatis mutandis pursuant to Article 62-15 (Application mutatis mutandis of the Provisions of a Customs Warehouse, a Customs Factory and a Customs Display Area)"; in paragraphs (4) and (5) of the Article, the terms "paragraph (1)" and "the paragraph" shall be deemed to be replaced with "paragraph (1) or Article 62-5, as applied mutatis mutandis pursuant to Article 62-15" and "these provisions", respectively; in paragraph (2) of Article 61-2, the terms "person who has obtained the designation referred to in the preceding paragraph" and "foreign goods, which have been specified by the Director General of Customs under the paragraph" shall be deemed to be replaced with "person who conducts the work using customs manufacturing procedures in an integrated bonded area (excluding repacking, sorting and other normal handling operations; hereinafter the same applies in this paragraph)" and "foreign goods" respectively; in paragraph (1) of Article 62-4, the term "restrict, within the customs display area, the place where such goods may be stored, or may request to make a report on the details of use of foreign goods which have been brought into the customs display area and are to undergo any changes in their nature or shape" shall be deemed to be replaced with "restrict, within the customs display area, the place where such goods may be stored ."

第五章 運送

Chapter V Transportation

(保税運送)

(Customs Transportation)

第六十三条 外国貨物（郵便物、特例輸出貨物及び政令で定めるその他の貨物を除く。第六十三条の九第一項及び第六十五条の三を除き、以下この章において同じ。）は、税関長に申告し、その承認を受けて、開港、税関空港、保税地域、税関官署及び第三十条第一項第二号（外国貨物を置く場所の制限）の規定により税関長が指定した場所相互間（次条第一項及び第六十三条の九第一項において「特定区間」という。）に限り、外国貨物のまま運送することができる。この場合において、税関長は、運送の状況その他の事情を勘案して取締り上支障がないと認めるときは、政令で定める期間の範囲内で税関長が指定する期間内に発送される外国貨物の運送について一括して承認することができる。

Article 63 (1) Foreign goods (excluding postal items, special export goods and such other goods as may be prescribed by Cabinet Order; hereinafter the same

applies in this Chapter (excluding paragraph (1) of Article 63-9 and Article 65-3)) may be transported as such, subject to declaration to, and approval of the Director General of Customs, provided that they are transported between open ports, customs airports, bonded areas, customs offices and the places designated by the Director General of Customs pursuant to the provision of item (ii) of paragraph (1) of Article 30 (Restriction on Places for Storage of Foreign Goods) (referred to as "specific section" in paragraph (1) of the next Article and paragraph (1) of Article 63-9). In this case, if the Director General of Customs, taking into account transportation conditions or other circumstances, finds that it will not cause any problem in customs control, he/she may give blanket approval for transportation of foreign goods to be shipped within such period as may be specified by the Director General of Customs within the limit of period prescribed by Cabinet Order.

2 税関長は、前項の承認をする場合において必要があると認めるときは、税関職員に同項の貨物の検査をさせ、また、関税額に相当する担保を提供させることができる。

(2) If it is considered finds it necessary at the time of giving approval referred to in the preceding paragraph, the Director General of Customs may have customs officials inspect goods referred to in the paragraph or may require security to be provided in an amount equivalent to that of customs duty chargeable.

3 第一項の運送に際しては、政令で定めるところにより、運送目録を税関に提示し、その確認を受けなければならない。ただし、同項後段の規定により一括して承認を受けた場合においては、当該承認に係る期間を当該承認をした税関長が政令で定めるところにより区分して指定した期間ごとに、当該期間内に発送された外国貨物に係る運送目録について一括して確認を受けることができる。

(3) At the time of transporting goods under paragraph (1), a transportation manifest shall, pursuant to the provision of Cabinet Order, be presented to the customs and have it verified by the customs; provided, however, that in the case where blanket approval has been given pursuant to the provision of the second sentence of the paragraph, blanket verification may be sought for the transportation manifest pertaining to the foreign goods shipped within each of such shorter periods as may be specified by the Director General of Customs who has given such approval by subdividing the period of approval pursuant to the provision of Cabinet Order.

4 税関長は、第一項の承認をする場合においては、相当と認められる運送の期間を指定しなければならない。この場合において、その指定後災害その他やむを得ない事由が生じたため必要があると認めるときは、税関長は、その指定した期間を延長することができる。

(4) When the Director General of Customs gives approval referred to in paragraph (1), he/she shall specify transportation period deemed to be reasonable. In this case, the Director General of Customs may, when it is

considered necessary due to a disaster or any other unavoidable reason arising after the specification, extend the period so specified.

5 第一項の規定により承認を受けた外国貨物が運送先に到着したときは、その承認を受けた者は、第三項の規定により確認を受けた運送目録を、直ちに到着地の税関に提示し、その確認を受けなければならない。ただし、第一項後段の規定により一括して承認を受けた場合においては、第三項及び前項の指定に係る期間を基礎として当該承認をした税関長が指定した期間ごとに、当該期間内に到着した外国貨物に係る運送目録について一括して確認を受けることができる。

(5) When foreign goods which have been approved pursuant to the provision of paragraph (1) arrive at their destination, a person who has obtained the approval shall immediately present the transportation manifest which was verified under paragraph (3) to the customs located at the destination and have it verified by the customs; provided, however, that in the case where blanket approval has been given pursuant to the provision of the second sentence of paragraph (1), blanket verification may be sought for the transportation manifest pertaining to foreign goods that have arrived within each of such shorter periods as may be specified, on the basis of the periods specified under paragraph (3) and the preceding paragraph, by the Director General of Customs who has given such approval.

6 第一項の規定により承認を受けた者は、政令で定めるところにより、前項の規定により確認を受けた運送目録をその承認をした税関長に提出しなければならない。

(6) A person who has obtained approval under paragraph (1) shall, pursuant to the provision of Cabinet Order, submit a transportation manifest which has been verified under the preceding paragraph to the Director General of Customs who has given such approval.

(保税運送の特例)

(Special provisions for customs Transportation)

第六十三条の二 認定通関業者又は国際運送貨物取扱業者（第五十条第一項（保税蔵置場の許可の特例）又は第六十一条の五第一項（保税工場の許可の特例）の承認を受けた者その他の国際運送貨物の運送又は管理に関する業務を行う者として政令で定める要件に該当する者をいう。第六十三条の四第一号ロ及び第六十三条の七第一項第三号ロにおいて同じ。）であつて、あらかじめいずれかの税関長の承認を受けた者（以下「特定保税運送者」という。）が特定区間であつて政令で定める区間において行う外国貨物の運送（以下「特定保税運送」という。）については、前条第一項の規定による承認を受けることを要しない。

Article 63-2 (1) Approval prescribed in paragraph (1) of the preceding Article is not required with respect to transportation of foreign goods the transportation of which is, subject to advance approval of the Director General of Customs, carried out, within such specific section as may be prescribed by Cabinet Order (hereinafter referred to as "specific customs transportation"), by an authorized

customs broker or an international freight forwarder (hereinafter referred to as "carrier engaged in specific customs transportation") (an international freight forwarder as used herein is a person who has obtained approval referred to in paragraph (1) of Article 50 (Special Provisions for Permission of a Customs Warehouse) or paragraph (1) of Article 61-5 (Special Provisions for Permission of a Customs Factory) or other person who meets the requirements prescribed by Cabinet Order as a person who engages in the business relating to transportation or administration of international freight; the same applies in item (i)(b) of Article 63-4 and item (iii)(b) of paragraph (1) of Article 63-7).

2 特定保税運送に際しては、運送目録を税関に提示し、その確認を受けなければならない。

(2) At the time of carrying out the specific customs transportation, a transportation manifest shall be presented to the customs and have it verified by the customs.

3 特定保税運送に係る外国貨物が運送先に到着したときは、特定保税運送者は、前項の確認を受けた運送目録を、遅滞なく到着地の税関に提示し、その確認を受けなければならない。

(3) When foreign goods pertaining to the specific customs transportation arrive at their destination, a carrier engaged in specific customs transportation shall present without delay the transportation manifest which has been verified under the preceding paragraph to the customs located at the destination and have it verified by the customs.

4 特定保税運送者は、前項の確認を受けた運送目録を第二項の確認をした税関の税関長に提出しなければならない。

(4) A carrier engaged in specific customs transportation shall submit the transportation manifest which has been verified under the preceding paragraph to the Director General of Customs having jurisdiction over the customs office where the verification was conducted under paragraph (2).

5 第二項の運送目録の提示その他前各項の規定の適用に関し必要な事項は、政令で定める。

(5) Necessary matters for presenting the transportation manifest referred to in paragraph (2) and other necessary matters concerning application of the preceding paragraphs shall be prescribed by Cabinet Order.

(承認の手續等)

(Procedures for Approval)

第六十三条の三 前条第一項の承認を受けようとする者は、その住所又は居所及び氏名又は名称その他必要な事項を記載した申請書を税関長に提出しなければならない。

Article 63-3 (1) A person who seeks approval referred to in paragraph (1) of the preceding Article shall file an application form, stating its domicile or residence, and its name and other necessary matters with the Director General

of Customs.

2 税関長は、前項の規定による申請書の提出があつた場合において、前条第一項の承認をしたときは、直ちにその旨を公告しなければならない。

(2) In cases where an application form prescribed in the preceding paragraph is filed, when the Director General of Customs gives approval referred to in paragraph (1) of the preceding Article, he/she shall immediately give a public notice of his/her approval.

3 第一項の申請書の提出その他前二項の規定の適用に関し必要な事項は、政令で定める。

(3) Necessary matters for filing an application form referred to in paragraph (1) and any other necessary matters concerning application of the preceding two paragraphs shall be prescribed by Cabinet Order.

(承認の要件)

(Requirements for Approval)

第六十三条の四 税関長は、第六十三条の二第一項（保税運送の特例）の承認をしようとするときは、次に掲げる基準に適合するかどうかを審査しなければならない。

Article 63-4 When the Director General of Customs gives approval referred to in paragraph (1) of Article 63-2 (Special Provisions for Customs Transportation), he/she shall examine whether the following criteria are met:

一 承認を受けようとする者が次のいずれにも該当しないこと。

(i) that a person who seeks approval does not fall under any of the following items:

イ この法律若しくは関税定率法その他関税に関する法律又はこれらの法律に基づく命令の規定に違反して刑に処せられ、又は通告処分を受け、その刑の執行を終わり、若しくは執行を受けることがなくなつた日又はその通告の旨を履行した日から三年を経過していない者であること。

(a) that the person was sentenced to a penalty or was subjected to a notified administrative disposition in violation of the provisions of this Act, the Customs Tariff Act, other laws relating to customs duty or orders based on these laws, and a period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed, or on which the disposition was completed;

ロ 政令で定める国際運送貨物取扱業者の区分に応じ、政令で定める法律又はその法律に基づく命令の規定に違反して刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から三年を経過していない者であること。

(b) that the person was sentenced to a penalty in violation of the provisions of the laws or the orders based on such laws, as provided for by Cabinet Order for the types of international freight forwarders to be prescribed by Cabinet Order, and a period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased

to be executed;

ハ イ及びロに規定する法令以外の法令の規定に違反して禁錮以上の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない者であること。

(c) that the person was sentenced to imprisonment without work or heavier penalty in violation of the laws and regulations other than those provided for in items (a) and (b) and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ニ 暴力団員による不当な行為の防止等に関する法律の規定に違反し、又は刑法第二百四条（傷害）、第二百六条（現場助勢）、第二百八条（暴行）、第二百八条の二第一項（凶器準備集合及び結集）、第二百二十二条（脅迫）若しくは第二百四十七条（背任）の罪若しくは暴力行為等処罰に関する法律の罪を犯し、罰金の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない者であること。

(d) that the person was sentenced to a fine in violation of the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing the offence of Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), paragraph (1) of Article 208-2 (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or the offence of the Act on Punishment of Physical Violence and Other Acts, and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ホ 暴力団員等であること。

(e) that the person is a member of organized crime group, etc.;

ヘ その業務についてイからホまでに該当する者を役員とする法人であること又はその者を代理人、使用人その他の従業者として使用する者であること。

(f) that the person is a juridical person whose officer falls under any of items (a) to (e) with respect to its business or it uses such person as an agent, an employee or other worker;

ト 暴力団員等によりその事業活動を支配されている者であること。

(g) that its business activities are controlled by a member of organized crime group, etc.;

チ 第六十三条の八第一項第一号ロ又は第二号（承認の取消し）の規定により第六十三条の二第一項の承認を取り消された日から三年を経過していない者であること。

(h) that a period of three years has not elapsed from the day on which approval given to the person under paragraph (1) of Article 63-2 was revoked pursuant to the provision of item (i)(b) or (ii) of paragraph (1) of Article 63-8 (Revocation of Approval);

二 承認を受けようとする者が、特定保税運送に関する業務を電子情報処理組織を使用して行うことその他当該業務を適正かつ確実に遂行することができる能力を有していること。

(ii) that a person who seeks approval has the ability to conduct the business relating to specific customs transportation by means of electronic data processing system or otherwise to properly and surely conduct such business;

三 承認を受けようとする者が、特定保税運送に関する業務について、その者（その者が法人である場合においては、その役員を含む。）又はその代理人、支配人その他の従業者がこの法律その他の法令の規定を遵守するための事項として財務省令で定める事項を規定した規則を定めていること。

(iii) that a person who seeks approval has established, with respect to the business relating to specific customs transportation, a rule which contains such matters as may be prescribed by Ministry of Finance Order, which are the matters which the person (in the case where the person is a juridical person, including its officers) or its agent, manager or other employee is to observe in order to comply with the provisions of this Act or other laws and regulations.

(規則等に関する改善措置)

(Improvement Measures Relating to a Rule)

第六十三条の五 税関長は、特定保税運送者がこの法律の規定に従つて特定保税運送を行わなかつたことその他の事由により、この法律の実施を確保するため必要があると認めるときは、前条第三号に規定する規則若しくは当該規則に定められた事項に係る業務の遂行の改善に必要な措置を講ずること又は同号に規定する規則を新たに定めることを求めることができる。

Article 63-5 If it is considered necessary for ensuring the enforcement of this Act for the reason that a carrier engaged in specific customs transportation fails to conduct such transportation in accordance with the provision of this Act or for other reason, the Director General of Customs may request the carrier to take necessary measures for improving the rule provided for in item (iii) of the preceding Article or for improving the services pertaining to the matters specified by the rule or to newly establish a rule provided for in the item.

(保税運送の特例の適用を受ける必要がなくなつた旨の届出)

(Notification of Discontinuance of Application of Special Provisions for Customs Transportation)

第六十三条の六 特定保税運送者は、第六十三条の二第一項（保税運送の特例）の規定の適用を受ける必要がなくなつたときは、政令で定めるところにより、その旨を同項の承認をした税関長に届け出ることができる。

Article 63-6 A carrier engaged in specific customs transportation, when application of paragraph (1) of Article 63-2 (Special Provisions for Customs

Transportation) becomes unnecessary, may, pursuant to the provision of Cabinet Order, notify that fact to the Director General of Customs who has given the approval referred to in the paragraph.

(承認の失効)

(Invalidation of Approval)

第六十三条の七 第六十三条の二第一項（保税運送の特例）の承認は、次の各号のいずれかに該当するに至ったときは、その効力を失う。

Article 63-7 (1) The approval referred to in paragraph (1) of Article 63-2 (Special Provisions for Customs Transportation) ceases to be effective if any of the situations as set forth in the following occurs:

一 前条の規定による届出があつたとき。

(i) when notification prescribed in the preceding Article is submitted;

二 特定保税運送者が死亡した場合で、第六十三条の八の二（許可の承継についての規定の準用）において準用する第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき、又は同項の承認をしない旨の処分があつたとき。

(ii) when, after a carrier engaged in specific customs transportation has died, application prescribed in paragraph (2) of Article 48-2 (Succession of Permission), as applied mutatis mutandis pursuant to Article 63-8-2 (Application mutatis mutandis of the Provision for Succession of Permission) is not made within the period specified in the paragraph or disposition not to give the approval referred to in the paragraph is made;

三 次に掲げる者の区分に応じ、それぞれ次に定める場合に該当するとき。

(iii) when a person set forth in the following falls under any of the cases specified for the category of the person as set forth respectively in the following:

イ 認定通関業者（ロに掲げる者であるものを除く。） 第七十九条第一項（通関業者の認定）の認定が失効した場合

(a) an authorized customs broker (excluding a person set forth in item (b)): where authorization referred to in paragraph (1) of Article 79 (Authorization of Customs Broker) ceases to be effective;

ロ 国際運送貨物取扱業者 第六十三条の二第一項に規定する要件を欠くに至つた場合

(b) an international freight forwarder: where the requirements provided for in paragraph (1) of Article 63-2 are not met;

四 税関長が承認を取り消したとき。

(iv) when the Director General of Customs revokes approval.

2 第六十三条の二第一項の承認が失効したときは、税関長は、直ちにその旨を公告しなければならない。

(2) When approval referred to in paragraph (1) of Article 63-2 ceases to be

effective, the Director General of Customs shall immediately give a public notice of that fact.

3 第六十三条の二第一項の承認が失効した場合において、当該承認を受けていた者又はその相続人（承認を受けていた法人が合併により消滅した場合においては、合併後存続する法人又は合併により設立された法人）は、その失効前に発送された外国貨物についてこの法律その他の関税に関する法律の規定により課される義務を免れることができない。

(3) In the case where approval referred to in paragraph (1) of Article 63-2 has ceased to be effective, a person who has obtained such approval or his/her heir (in the case where a juridical person that has been given approval has ceased to exist as a result of merger, then the juridical person that survives the merger or the juridical person that has been established as a result of the merger) may not be exempted from the obligation imposed under the provisions of this Act or other laws relating to customs duty with respect to foreign goods shipped before the approval ceased to be effective.

(承認の取消し)

(Revocation of Approval)

第六十三条の八 税関長は、次の各号のいずれかに該当するに至ったときは、第六十三条の二第一項（保税運送の特例）の承認を取り消すことができる。

Article 63-8 (1) The Director General of Customs may, if any of the situations as set forth in the following items occurs, revoke the approval referred to in paragraph (1) of Article 63-2 (Special Provisions for Customs Transportation):

一 特定保税運送者が次のいずれかに該当するとき。

(i) when a carrier engaged in specific customs transportation falls under any of the following:

イ 第六十三条の四第一号イからトまで（承認の要件）に該当することとなつたとき又は同条第二号に適合しないこととなつたとき。

(a) when the person falls under any of items (i)(a) to (i)(g) of Article 63-4 (Requirements for Approval) or the criteria referred to in item (ii) of the Article is not met;

ロ 第六十三条の五（規則等に関する改善措置）の規定による税関長の求めに応じなかつたとき。

(b) when the person fails to take any necessary measure in response to the request of the Director General of Customs as prescribed in Article 63-5 (Improvement Measures Relating to a Rule);

二 特定保税運送に際し、第六十三条の二第二項若しくは第三項の規定による運送目録の提示をせず、若しくはこれらの規定による確認を受けず、又は同条第四項の規定による運送目録の提出をしなかつたとき。

(ii) when, at the time of carrying out specific customs transportation, the person fails to present the transportation manifest prescribed in paragraph

(2) or (3) of Article 63-2 or to have it verified under these paragraphs or the person fails to submit the transportation manifest prescribed in paragraph (4) of the Article.

2 前項の規定による承認の取消しの手続その他同項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the procedures for revocation of approval prescribed in the preceding paragraph and any other necessary matters concerning application of the paragraph shall be prescribed by Cabinet Order.

(許可の承継についての規定の準用)

(Application mutatis mutandis of Provision for Succession of Permission)

第六十三条の八の二 第四十八条の二（許可の承継）の規定は、特定保税運送者について準用する。この場合において、必要な技術的読替えは、政令で定める。

Article 63-8-2 Article 48-2 (Succession of Permission) applies mutatis mutandis to a carrier engaged in specific customs transportation. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

(郵便物の保税運送)

(Customs Transportation of Postal Items)

第六十三条の九 郵便物（特定郵便物を除く。）は、税関長に届け出て、特定区間に限り、外国貨物のまま運送することができる。

Article 63-9 (1) Postal items (excluding specific postal items) may, subject to notification to the Director General of Customs, be transported without changing the status as foreign goods, provided that they are transported within the specific section.

2 前項の運送に際しては、運送目録を税関に提示し、その確認を受けなければならない。

(2) At the time of carrying out transportation referred to in the preceding paragraph, a transportation manifest shall be presented to the customs and have it verified by the customs.

3 第一項の規定による届出に係る郵便物が運送先に到着したときは、その届出をした者は、前項の確認を受けた運送目録を、遅滞なく到着地の税関に提示し、その確認を受けなければならない。

(3) When a postal item pertaining to the notification prescribed in paragraph (1) arrives at its destination, a person who has made such notification shall present without delay the transportation manifest which has been verified under the preceding paragraph to the customs located at the destination and have it verified by the customs.

4 第一項の規定による届出をした者は、前項の確認を受けた運送目録をその届出をした税関長に提出しなければならない。

(4) A person who made the notification prescribed in paragraph (1) shall submit

the transportation manifest which has been verified under the preceding paragraph to the Director General of Customs to whom the notification was made.

5 第一項の届出の手續その他前各項の規定の適用に関し必要な事項は、政令で定める。

(5) Necessary matters concerning the procedures for notification referred to in paragraph (1) and any other necessary matters concerning application of the preceding paragraphs shall be prescribed by Cabinet Order.

(難破貨物等の運送)

(Transportation of Wreckage)

第六十四条 次に掲げる外国貨物は、第六十三条第一項前段（保税運送）の規定にかかわらず、そのある場所から開港、税関空港、保税地域又は税関官署に外国貨物のまま運送することができる。この場合においては、その運送をしようとする者は、税関長（税関が設置されていない場所においては税関職員）の承認を受けなければならない。ただし、税関が設置されていない場所から運送をすることについて緊急な必要がある場合において、税関職員がいないときは、警察官にあらかじめその旨を届け出なければならない。

Article 64 (1) Notwithstanding the provision of the first sentence of paragraph (1) of Article 63 (Customs Transportation), foreign goods set forth in the following may be transported as such from the place where they are stored to open ports, customs airports, bonded areas or customs offices. In this case, a person who transports such goods shall obtain approval of the Director General of Customs (or where no customs office is established, a customs official); provided, however, that in cases where there is urgent need to transport goods from the place where any customs office is not established, a police officer shall, when no customs official is present, be notified in advance thereof:

一 難破貨物

(i) wreckage;

二 運航の自由を失つた船舶又は航空機に積まれていた貨物

(ii) goods which were on board a disabled vessel or aircraft;

三 仮に陸揚げされた貨物

(iii) goods temporarily landed.

2 第六十三条第四項の規定は、前項の承認について準用する。

(2) Paragraph (4) of Article 63 applies mutatis mutandis to the approval referred to in the preceding paragraph.

3 第一項の承認を受け、又は同項の届出をした外国貨物が運送先に到着したときは、その承認を受け、又は届出をした者は、当該承認又は届出を証する書類を、直ちに到着地の税関に提出しなければならない。

(3) When foreign goods which have been approved or notified under paragraph (1) arrive at their destination, a person who has obtained the approval or has made the notification shall immediately submit a document which certifies

such approval or notification to the customs located at the destination.

(運送の期間の経過による関税の徴収)

(Collection of Customs Duty upon Expiry of Transportation Period)

第六十五条 第六十三条第一項（保税運送）又は前条第一項の規定により運送の承認を受けて運送された外国貨物（輸出の許可を受けた貨物を除く。次項において同じ。）がその指定された運送の期間内に運送先に到着しないときは、運送の承認を受けた者から、直ちにその関税を徴収する。ただし、当該貨物が災害その他やむを得ない事情により亡失した場合又はあらかじめ税関長の承認を受けて滅却された場合は、この限りでない。

Article 65 (1) When foreign goods (excluding goods the exportation of which has been permitted; the same applies in the next paragraph) for which approval of transportation is given under paragraph (1) of Article 63 (Customs Transportation) or paragraph (1) of the preceding Article are not arrived at their destination within the specified period for transportation, corresponding customs duty shall immediately be collected from a person who has obtained the approval of transportation; provided, however, that this does not apply if they are lost due to a disaster or any other unavoidable reasons, or are destroyed with prior approval of the Director General of Customs.

2 特定保税運送に係る外国貨物が発送の日の翌日から起算して七日以内に運送先に到着しないときは、特定保税運送者から、直ちにその関税を徴収する。この場合においては、前項ただし書の規定を準用する。

(2) When foreign goods pertaining to specific customs transportation are not arrived at their destination within seven days from the day following the date on which they are shipped, corresponding customs duty shall immediately be collected from a carrier engaged in specific customs transportation. In this case, the proviso to the preceding paragraph applies *mutatis mutandis*.

3 第四十五条第二項（許可を受けた者の関税の納付義務等）の規定は、第一項ただし書（前項において準用する場合を含む。）の承認について準用する。

(3) Paragraph (2) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission) applies *mutatis mutandis* to the approval referred to in the proviso to paragraph (1) (including the cases where applied *mutatis mutandis* pursuant to the preceding paragraph).

4 第六十三条第一項若しくは前条第一項の規定により運送の承認を受けて運送された外国貨物又は特定保税運送に係る外国貨物が運送先に到着する前に亡失した場合には、その運送の承認を受けた者又は特定保税運送者は、直ちにその旨を当該承認又は第六十三条の二第一項（保税運送の特例）の承認をした税関長に届け出なければならない。

(4) In cases where foreign goods transported with approval of transportation pursuant to the provision of paragraph (1) of Article 63 or paragraph (1) of the preceding Article, or foreign goods pertaining to specific customs transportation are lost before arriving at their destination, a person who has

obtained such approval or a carrier engaged in specific customs transportation shall immediately notify such loss to the Director General of Customs who has given such approval or the approval referred to in paragraph (1) of Article 63-2 (Special Provisions for Customs Transportation).

(運送先に到着しない郵便物に係る関税の徴収)

(Collection of Customs Duty pertaining to Postal Items not Arriving at Destination)

第六十五条の二 第六十三条の九第一項（郵便物の保税運送）の規定により届け出て運送された郵便物（輸出されるものを除く。）が発送の日の翌日から起算して七日以内に運送先に到着しないときは、同項の規定による届出をした者から、直ちにその関税を徴収する。ただし、当該郵便物が災害その他やむを得ない事情により亡失した場合又はあらかじめ税関長の承認を受けて滅却された場合は、この限りでない。

Article 65-2 (1) When postal items (excluding those destined for export) transported upon notification pursuant to the provision of paragraph (1) of Article 63-9 (Customs Transportation of Postal Items) are not arrived at their destination within seven days from the day following the date on which they are shipped, corresponding customs duty shall immediately be collected from a person who has made the notification prescribed in the paragraph; provided, however, that this does not apply if they are lost due to a disaster or any other unavoidable reasons, or are destroyed with prior approval of the Director General of Customs.

2 第四十五条第二項（許可を受けた者の関税の納付義務等）の規定は、前項ただし書の承認について準用する。

(2) Paragraph (2) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission) applies mutatis mutandis to approval referred to in the proviso to the preceding paragraph.

3 第六十三条の九第一項の規定により届け出て運送された郵便物が運送先に到着する前に亡失した場合には、同項の規定による届出をした者は、直ちにその旨を当該届出をした税関長に届け出なければならない。

(3) In cases where postal items transported upon notification pursuant to the provision of paragraph (1) of Article 63-9 are lost before arriving at their destination, a person who has made the notification prescribed in the paragraph shall immediately notify such loss to the Director General of Customs who has been so notified.

(保税運送ができない貨物)

(Goods the Transportation of which is not Permitted under Customs Transportation)

第六十五条の三 第二十四条第一項（船舶又は航空機と陸地との交通等）、第六十三条第一項（保税運送）、第六十三条の二第一項（保税運送の特例）、第六十三条の九第

一項（郵便物の保税運送）又は第六十四条第一項（難破貨物等の運送）の規定にかかわらず、第六十九条の十一第一項第一号から第四号まで、第五号の二、第六号及び第八号から第十号まで（輸入してはならない貨物）に掲げる貨物（輸入の目的以外の目的で本邦に到着したものに限り、同項第九号に掲げる貨物にあつては、回路配置利用権のみを侵害するものを除く。）は、外国貨物のまま運送（積卸しを含む。第九条の二第一項及び第二項において同じ。）することができない。

Article 65-3 Notwithstanding the provisions of paragraph (1) of Article 24 (Travel between Vessel or Aircraft and Land), paragraph (1) of Article 63 (Customs Transportation), paragraph (1) of Article 63-2 (Special provisions for Customs Transportation), paragraph (1) of Article 63-9 (Customs Transportation of Postal Items) or paragraph (1) of Article 64 (Transportation of Wreckage), goods set forth in items (i) to (iv), (v-2), (vi) and (viii) to (x) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) (limited to those arrived in Japan for the purpose other than for importation; in the case of goods set forth in item (ix) of the paragraph, those that infringe a layout-design exploitation right only are excluded) may not be transported (including loading and unloading; the same applies in paragraphs (1) and (2) of Article 109-2) as foreign goods.

（内国貨物の運送）

(Transportation of Domestic Goods)

第六十六条 内国貨物を外国貿易船等に積んで本邦内の場所相互間を運送しようとする者は、税関長に申告してその承認を受けなければならない。

Article 66 (1) A person who intends to transport domestic goods on board a vessel engaged in foreign trade, etc. from one place to another in Japan shall obtain an approval by making a declaration for such transportation to the Director General of Customs.

2 前項の承認を受けた貨物が運送先に到着したときは、その承認を受けた者は、当該承認を証する書類を、直ちに到着地の税関に提出しなければならない。

(2) When goods which have been approved under the preceding paragraph arrive at their destination, a person who has obtained such approval shall immediately submit a document certifying such approval to the customs located at the destination.

第六章 通関

Chapter VI Clearance of Goods

第一節 総則

Section 1 General Provisions

（輸出又は輸入の許可）

(Permission of Exportation or Importation)

第六十七条 貨物を輸出し、又は輸入しようとする者は、政令で定めるところにより、当該貨物の品名並びに数量及び価格（輸入貨物（特例申告貨物を除く。）については、課税標準となるべき数量及び価格）その他必要な事項を税関長に申告し、貨物につき必要な検査を経て、その許可を受けなければならない。

Article 67 A person who exports or imports goods shall, pursuant to the provision of Cabinet Order, declare to the Director General of Customs the description, quantity and price of such goods (in the case of import goods (excluding goods subject to a special declaration), the quantity and value which are to be taken as a basis for duty assessment) and other necessary matters, and shall obtain permission from the Director General of Customs after they have undergone necessary inspection.

（輸出申告又は輸入申告の手続）

(Procedures for Export or Import Declaration)

第六十七条の二 輸出申告又は輸入申告は、輸出又は輸入の許可を受けるためにその申告に係る貨物を入れる保税地域等（保税地域又は第三十条第一項第二号（外国貨物を置く場所の制限）の規定により税関長が指定した場所をいう。以下同じ。）の所在地を所轄する税関長に対してしなければならない。

Article 67-2 (1) An export or import declaration shall be made to the Director General of Customs having jurisdiction over the location of a bonded area, etc. (i.e., a bonded area, or a place designated by the Director General of Customs pursuant to the provision of item (ii) of paragraph (1) of Article 30 (Restriction on Places for Storage of Foreign Goods); hereinafter the same applies) where goods pertaining to such declaration are brought for the purpose of obtaining export or import permission.

2 外国貿易船（これに準ずるものとして政令で定める船舶を含む。以下この項において同じ。）に積み込んだ状態で輸出申告又は輸入申告をすることが必要な貨物を輸出し、又は輸入しようとする者は、前項の規定にかかわらず、政令で定めるところにより税関長の承認を受けて、当該外国貿易船の係留場所を所轄する税関長に対して輸出申告又は輸入申告をすることができる。

(2) A person who intends to export or import goods required to be declared for exportation or importation while they are loaded on board a vessel engaged in foreign trade (including a vessel designated by Cabinet Order as a vessel equivalent to a vessel engaged in foreign trade; hereinafter the same applies in this paragraph) may, notwithstanding the provision of the preceding paragraph, file, with the approval of the Director General of Customs as may be prescribed by Cabinet Order, an export or import declaration with the Director General of Customs having jurisdiction over the place where the vessel is moored.

3 輸入申告は、その申告に係る貨物を保税地域等に入れた後にするものとする。ただし、次の各号のいずれかに該当する場合は、この限りでない。

(3) An import declaration shall be made after goods pertaining to the declaration

have been brought into a bonded area, etc.; provided, however, that this does not apply to the case where the situation falls under any of the following items:

一 前項の規定による承認を受けた場合

(i) where approval prescribed in the preceding paragraph has been obtained;

二 当該貨物を保税地域等に入れなくて申告をすることにつき、政令で定めるところにより、税関長の承認を受けた場合

(ii) where approval of the Director General of Customs is, pursuant to the provision of Cabinet Order, given for making a declaration without bringing such goods into a bonded area, etc.;

三 当該貨物につき、特例輸入者又は特例委託輸入者が政令で定めるところにより輸入申告を行う場合

(iii) where an authorized importer or special entrusting importer makes an import declaration for such goods pursuant to the provision of Cabinet Order.

4 前項各号のいずれかに該当する場合における輸入申告は、当該貨物に係る第十五条第一項若しくは第九項（入港手続）の規定による積荷に関する事項が税関に報告され、又は同条第二項若しくは第十項若しくは第十八条第四項（入出港の簡易手続）の規定による積荷に関する事項を記載した書面が税関に提出された後にするものとする。

(4) In the case falling under any of the items of the preceding paragraph, an import declaration shall be made after matters concerning cargoes loaded as prescribed in paragraph (1) or (9) of Article 15 (Procedures for Entry into Port) are reported to the customs with respect to such goods or after a document stating matters concerning cargoes loaded as prescribed in paragraph (2) or (10) of the Article or paragraph (4) of Article 18 (Simplified Procedures for Entry into or Departure from Port) is submitted to the customs.

第二節 輸出申告の特例

Section 2 Special Provisions for Export Declaration

(輸出申告の特例)

(Special Provisions for Export Declaration)

第六十七条の三 次に掲げる者は、前条第一項又は第二項の規定にかかわらず、政令で定めるところにより、いずれかの税関長に対して輸出申告（政令で定める貨物に係るものを除く。）をすることができる。この場合において、第二号に掲げる者が特定委託輸出申告（保税地域等に入れなくて輸出の許可を受けようとする貨物につき当該者が行う輸出申告をいう。第四項及び第七十九条の四第三項（認定の失効）において同じ。）を行うときは、その申告に係る貨物が置かれている場所から当該貨物を外国貿易船等に積み込もうとする開港、税関空港又は不開港までの運送を特定保税運送者に委託しなければならない。

Article 67-3 (1) Notwithstanding the provision of paragraph (1) or (2) of the preceding Article, a person set forth in the following may, pursuant to the provision of Cabinet Order, file an export declaration (excluding an export

declaration pertaining to goods prescribed by Cabinet Order) with any of the Directors General of Customs. In this case, if a person set forth in item (ii) files an export declaration under specific entrustment (i.e., an export declaration which is made by that person with respect to goods for which export permission is sought without bringing such goods into a bonded area, etc.; the same applies in paragraph (4) and paragraph (3) of Article 79-4 (Invalidation of Authorization)), the person shall entrust a carrier engaged in specific customs transportation with transportation of goods pertaining to such declaration from the place where they are stored to an open port, customs airport or closed port where they are to be loaded onto a vessel engaged in foreign trade, etc.:

一 貨物を輸出しようとする者であつてあらかじめいずれかの税関長の承認を受けた者（以下「特定輸出者」という。）

(i) a person who exports goods and has in advance been given approval of any of the Directors General of Customs (hereinafter referred to as "authorized exporter");

二 貨物を輸出しようとする者であつて当該貨物の輸出に係る通関手続を認定通関業者に委託した者（次条第一項及び第六十七条の五において「特定委託輸出者」という。）

(ii) a person who exports goods and has entrusted customs clearance procedures for exporting of such goods an authorized customs broker (referred to as "specific entrusting exporter" in paragraph (1) of the next Article and Article 67-5);

三 認定製造者（第六十七条の十四（規則等に関する改善措置）に規定する認定製造者をいう。以下この号及び次項において同じ。）が製造した貨物を当該認定製造者から取得して輸出しようとする特定製造貨物輸出者（第六十七条の十三第二項（製造者の認定）に規定する特定製造貨物輸出者をいう。次項、次条第一項及び第六十七条の五において同じ。）

(iii) an exporter of specific manufactured goods (i.e., an exporter of such goods, as provided for in paragraph (2) of Article 67-13 (Authorization of Manufacturer); the same applies in the next paragraph, paragraph (1) of the next Article and Article 67-5) who obtains from an authorized manufacturer (i.e., an authorized manufacturer provided for in Article 67-14 (Improvement Measures Relating to a Rule); hereinafter the same applies in this item and the next paragraph) goods manufactured by such manufacturer and exports such goods.

2 特定製造貨物輸出者は、特定製造貨物輸出申告（保税地域等に入れなくて輸出の許可を受けようとする貨物につき前項の規定により特定製造貨物輸出者が行う輸出申告をいう。以下この節において同じ。）に際しては、当該特定製造貨物輸出申告に係る貨物の品名、数量その他の政令で定める事項を記載した書面であつて認定製造者が作成したもの（第六十七条の十三第三項第二号イ及び第六十七条の十七第一項第三号において「貨物確認書」という。）を税関長に提出しなければならない。

- (2) An exporter of specific manufactured goods shall, at the time of export declaration of specific manufactured goods (i.e., the export declaration which is made by that exporter pursuant to the provision of the preceding paragraph with respect to goods for which export permission is sought without bringing such goods into a bonded area, etc.; hereinafter the same applies in this Section), submit to the Director General of Customs a document prepared by an authorized manufacturer, stating the description, quantity and such other matters as may be prescribed by Cabinet Order, of the goods pertaining to such export declaration (referred to as "written confirmation of goods" in item (ii)(a) of paragraph (3) of Article 67-13 and item (iii) of paragraph (1) of Article 67-17).
- 3 第一項第一号の承認を受けようとする者は、特定輸出申告（保税地域等に入れないで輸出の許可を受けようとする貨物につき同項の規定により特定輸出者が行う輸出申告をいう。以下この節において同じ。）をしようとする貨物の品名その他必要な事項を記載した申請書を税関長に提出しなければならない。
- (3) A person who seeks approval referred to in item (i) of paragraph (1) shall file with the Director General of Customs an application form stating the description and other necessary matters of the goods for which a specific export declaration (i.e., an export declaration which is made by an authorized exporter pursuant to the provision of the paragraph with respect to goods for which export permission is sought without bringing such goods into a bonded area, etc.; hereinafter the same applies in this Section) is intended to be made.
- 4 特定委託輸出申告、特定製造貨物輸出申告及び特定輸出申告の申告事項その他前三項の規定の適用に関し必要な事項は、政令で定める。
- (4) Matters to be stated in the export declaration under specific entrustment, the export declaration of specific manufactured goods and the specific export declaration, and other necessary matters concerning application of the preceding three paragraphs shall be prescribed by Cabinet Order.

（輸出の許可の取消し）

(Revocation of Export Permission)

第六十七条の四 特定輸出者、特定委託輸出者又は特定製造貨物輸出者は、特例輸出貨物が輸出されないこととなつたことその他の事由により当該特例輸出貨物が輸出の許可を受けている必要がなくなつたときは、その許可をした税関長に対し、当該許可を取り消すべき旨の申請をすることができる。

Article 67-4 (1) An authorized exporter, a specific entrusting exporter or an exporter of specific manufactured goods, when export permission of special export goods becomes unnecessary for the reason that they are not to be exported or for other reason, may file an application for revocation of such permission with the Director General of Customs who has given such permission.

2 税関長は、前項の規定による申請があつたとき、その他この法律の実施を確保する

ため必要があると認めるときは、特例輸出貨物が外国貿易船等に積み込まれるまでの間に当該特例輸出貨物に係る輸出の許可を取り消すことができる。

(2) The Director General of Customs may, if an application prescribed in the preceding paragraph is filed or otherwise when it is considered necessary for ensuring the enforcement of this Act, revoke export permission pertaining to such special export goods before they are loaded onto a vessel engaged in foreign trade, etc.

3 税関長は、前項の規定により輸出の許可を取り消す場合において必要があると認めるときは、税関職員に当該特例輸出貨物の検査をさせることができる。

(3) If it is considered necessary at the time of revoking export permission pursuant to the provision of the preceding paragraph, the Director General of Customs may have customs officials inspect such special export goods.

(特例輸出貨物の亡失等の届出)

(Notification of Loss of Special Export Goods)

第六十七条の五 第三十四条本文（外国貨物の廃棄）の規定は保税地域以外の場所にある特例輸出貨物を廃棄する場合について、第四十五条第三項（許可を受けた者の関税の納付義務等）の規定は保税地域以外の場所にある特例輸出貨物が亡失した場合について、それぞれ準用する。この場合において、第三十四条本文中「税関に」とあるのは「輸出の許可をした税関長に」と、第四十五条第三項中「当該保税蔵置場の許可を受けた者」とあるのは「当該特例輸出貨物に係る特定輸出者、特定委託輸出者又は特定製造貨物輸出者」と、「税関長」とあるのは「輸出の許可をした税関長」と読み替えるものとする。

Article 67-5 The main clause of Article 34 (Disposal of Foreign Goods) applies mutatis mutandis to the case where special export goods stored in a place outside a bonded area are disposed, and paragraph (3) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission) applies mutatis mutandis to the case where special export goods stored in a place outside a bonded area are lost. In this case, the term "the customs" in the main clause of Article 34 shall be deemed to be replaced with "the Director General of Customs who has given export permission", and the terms "a person who has obtained permission of the customs warehouse" and "the Director General of Customs" in paragraph (3) of Article 45 shall be deemed to be replaced with "an authorized exporter, a specific entrusting exporter or an exporter of specific manufactured goods pertaining to such special export goods" and "the Director General of Customs who has given export permission", respectively.

(承認の要件)

(Requirements for Approval)

第六十七条の六 税関長は、第六十七条の三第一項第一号（輸出申告の特例）の承認を

しようとするときは、次に掲げる基準に適合するかどうかを審査しなければならない。
Article 67-6 When the Director General of Customs gives approval referred to in item (i) of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration), he/she shall examine whether the following criteria are met:

一 承認を受けようとする者が次のいずれにも該当しないこと。

(i) that a person who seeks approval does not fall under any of the following items:

イ この法律若しくは関税定率法その他関税に関する法律又はこれらの法律に基づく命令の規定に違反して刑に処せられ、又は通告処分を受け、その刑の執行を終わり、若しくは執行を受けることがなくなつた日又はその通告の旨を履行した日から三年を経過していない者であること。

(a) that the person was sentenced to a penalty or was subjected to a notified administrative disposition in violation of the provision of this Act, the Customs Tariff Act, other laws relating to customs duty or the orders based on these laws, and a period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed, or on which the disposition was completed;

ロ 第七十条第一項又は第二項（証明又は確認）に規定する他の法令の規定のうち、輸出に関する規定に違反して刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない者（イに規定する者を除く。）であること。

(b) that the person was sentenced to a penalty in violation of the provisions relating to exportation of other laws and regulations as provided for in paragraph (1) or (2) of Article 70 (Certification or Confirmation), and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed (excluding the person provided for in item (a));

ハ イ及びロに規定する法令以外の法令の規定に違反して禁錮以上の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない者であること。

(c) that the person was sentenced to imprisonment without work or heavier penalty in violation of the laws and regulations other than those provided for in item (a) or (b) and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ニ 暴力団員による不当な行為の防止等に関する法律の規定に違反し、又は刑法第二百四条（傷害）、第二百六条（現場助勢）、第二百八条（暴行）、第二百八条の二第一項（凶器準備集合及び結集）、第二百二十二条（脅迫）若しくは第二百四十七条（背任）の罪若しくは暴力行為等処罰に関する法律の罪を犯し、罰金の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなつた日から二年を経過していない者であること。

(d) that the person was sentenced to a fine in violation of the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing the offence of Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), paragraph (1) of Article 208-2 (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or the offence of the Act on Punishment of Physical Violence and Other Acts, and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ホ 暴力団員等であること。

(e) that the person is a member of organized crime group, etc.;

ヘ その業務についてイからホまでに該当する者を役員とする法人であること又はその者を代理人、使用人その他の従業者として使用する者であること。

(f) that the person is a juridical person whose officer falls under any of the items (a) to (e) with respect to its business or it uses such person as an agent, an employee or other worker;

ト 暴力団員等によりその事業活動を支配されている者であること。

(g) that its business activities are controlled by a member of organized crime group, etc.;

チ 第六十七条の十一第一号又は第二号ロ（承認の取消し）の規定により第六十七条の三第一項第一号の承認を取り消された日から三年を経過していない者であること。

(h) that a period of three years has not elapsed from the day on which approval given to the person under item (i) of paragraph (1) of Article 67-3 was revoked pursuant to the provision of item (i) or item (ii)(b) of Article 67-11 (Revocation of Approval);

ニ 承認を受けようとする者が、特定輸出申告を電子情報処理組織を使用して行うことその他特定輸出申告に係る貨物の輸出に関する業務（当該貨物を輸出のために外国貿易船等に積み込むまでの間の当該貨物の管理に関する業務を含む。次号並びに第六十七条の十三第一項及び第二項において同じ。）を適正かつ確実に遂行することができる能力を有していること。

(ii) that a person who seeks approval has the ability to make specific export declaration by means of electronic data processing system or otherwise to properly and surely conduct the business relating to exportation of goods pertaining to specific export declaration (including the business relating to administration of such goods to be conducted until they are loaded for exportation onto a vessel engaged in foreign trade, etc.; the same applies in the next item and paragraphs (1) and (2) of Article 67-13);

三 承認を受けようとする者が、特定輸出申告に係る貨物の輸出に関する業務について、その者（その者が法人である場合においては、その役員を含む。）又はその代理人、支配人その他の従業者がこの法律その他の法令の規定を遵守するための事項

として財務省令で定める事項を規定した規則を定めていること。

(iii) that a person who seeks approval has established, with respect to the business relating to exportation of goods pertaining to specific export declaration, a rule which contains such matters as may be prescribed by Ministry of Finance Order, which are matters which the person (in the case where the person is a juridical person, including its officers) or its agent, manager or other employee is to observe in order to comply with the provisions of this Act and other laws and regulations.

(規則等に関する改善措置)

(Improvement Measures Relating to a Rule)

第六十七条の七 税関長は、特定輸出者がこの法律の規定に従って特定輸出申告を行わなかつたことその他の事由により、この法律の実施を確保するため必要があると認めるときは、前条第三号に規定する規則若しくは当該規則に定められた事項に係る業務の遂行の改善に必要な措置を講ずること又は同号に規定する規則を新たに定めることを求めることができる。

Article 67-7 If it is considered necessary for ensuring the enforcement of this Act for the reason that an authorized exporter fails to make a specific export declaration in accordance with the provision of this Act or for other reason, the Director General of Customs may request that exporter to take necessary measures for improving the rule provided for in item (iii) of the preceding Article or for improving the services pertaining to the matters specified by the rule or to newly establish a rule provided for in the item.

(帳簿の備付け等)

(Maintenance of Books)

第六十七条の八 特定輸出者は、政令で定めるところにより、特定輸出貨物（特定輸出申告が行われ、税関長の輸出の許可を受けた貨物をいう。第六十七条の十第二項及び第九十四条第二項において同じ。）の品名、数量及び価格その他の必要な事項を記載した帳簿を備え付け、かつ、当該帳簿及び当該特定輸出貨物に係る取引に関して作成し又は受領した書類その他の書類で政令で定めるもの（第六十七条の十第二項及び第六十七条の十一第一号において「帳簿書類」という。）を保存しなければならない。

Article 67-8 (1) An authorized exporter shall, pursuant to the provision of Cabinet Order, maintain books stating the descriptions, quantities, prices and other necessary matters, of specific export goods (i.e., goods for which a specific export declaration is made and export permission is given by the Director General of Customs; the same applies in paragraph (2) of Article 67-10 and paragraph (2) of Article 94), and preserve these books and documents prepared or received in connection with transaction of such goods and such other documents as may be prescribed by Cabinet Order (referred to as "books and documents" in paragraph (2) of Article 67-10 and item (i) of Article 67-11).

2 電子帳簿保存法第四条（国税関係帳簿書類の電磁的記録による保存等）、第五条（国税関係帳簿書類の電子計算機出力マイクロフィルムによる保存等）、第六条第一項から第五項まで（電磁的記録による保存等の承認の申請等）、第七条第一項及び第二項（電磁的記録による保存等の承認に係る変更）、第八条から第十条まで（電磁的記録による保存等の承認の取消し・電子計算機出力マイクロフィルムによる保存等の承認に対する準用・行政手続等における情報通信の技術の利用に関する法律等の適用除外・電子取引の取引情報に係る電磁的記録の保存）並びに第十一条（第三項第二号から第四号までを除く。）（他の国税に関する法律の規定の適用）の規定は、特定輸出者について準用する。この場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとするほか、必要な技術的読替えは、政令で定める。

(2) Article 4 (Preservation of Books and Documents Relating to National Taxes in Electronic or Magnetic Records), Article 5 (Preservation of Books and Documents Relating to National Taxes on Computer-output Microfilms), paragraphs (1) to (5) of Article 6 (Application for Approval of Preservation in Electronic or Magnetic Records), paragraphs (1) and (2) of Article 7 (Changes Pertaining to Approval of Preservation in Electronic or Magnetic Records), Articles 8 to 10 (Revocation of Approval of Preservation in Electronic or Magnetic Records; Application mutatis mutandis to Approval of Preservation on Computer-output Microfilms; Exclusion from Application of the Act on the Utilization of Information and Communications Technology in Administrative Procedures; Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transactions) and Article 11 (excluding items (ii) to (iv) of paragraph (3)) (Application of provisions of other laws relating to national taxes), of the Act concerning Preservation of Electronic Books applies mutatis mutandis to an authorized exporter. In this case, the terms shown in the middle columns of the following table, which corresponds to the provisions set forth in the left columns shall be replaced respectively by the terms shown in the right columns, and necessary technical replacement of terms shall be prescribed by Cabinet Order.

読み替える電子帳簿保存法の規定 Provisions of the Act concerning Preservation of Electronic Books	読み替えられる字句 Terms to be replaced	読み替える字句 Terms to replace
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<p>第四条第一項 Paragraph (1) of Article 4</p>	<p>国税関係帳簿の全部又は一部 all or part of the books relating to national taxes</p>	<p>関税法第六十七条の八第一項（帳簿の備付け等）の規定により備付け及び保存をしなければならないこととされている同項に規定する帳簿（以下「関税関係帳簿」という。） the books required to be maintained and preserved pursuant to the provision of paragraph (1) of Article 67-8 (Maintenance of Books) of the Customs Act (hereinafter referred to as "books relating to customs duty")</p>
	<p>納税地等の所轄税務署長（財務省令で定める場合にあつては、納税地等の所轄税関長。以下「所轄税務署長等」という。） the District Director of Tax Office having jurisdiction over the place of tax payment, etc. (in the case where Ministry of Finance Order so specifies, the Director General of Customs having jurisdiction over the place of tax payment, etc.; hereinafter referred to as "the competent District Director of Tax Office, etc.")</p>	<p>同法第六十七条の三第一項第一号（輸出申告の特例）の承認をした税関長（以下「承認税関長」という。） the Director General of Customs who has given approval referred to in item (i) of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration) of the Act (hereinafter referred to as "the Director General of Customs who has given approval")</p>

<p>第四条第二項 Paragraph (2) of Article 4</p>	<p>国税関係書類の全部 all of the documents relating to national taxes</p>	<p>関税法第六十七条の八第一項 の規定により保存をしなければ ならないこととされている 同項に規定する書類（以下 「関税関係書類」という。） の全部 all of the documents required to be preserved pursuant to the provision of paragraph (1) of Article 67-8 of the Customs Act (hereinafter referred to as "documents relating to customs duty")</p>
<p>第五条第一項 Paragraph (1) of Article 5</p>	<p>国税関係帳簿の全部又は 一部 all or part of the books relating to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>
<p>第五条第三項 Paragraph (3) of Article 5</p>	<p>国税関係帳簿書類の of books and documents relating to national taxes</p>	<p>関税関係帳簿書類（関税関係 帳簿又は関税関係書類をい う。以下同じ。）の of books and documents relating to customs duty (i.e., books relating to customs duty or documents relating to customs duty; hereinafter the same applies)</p>

<p>第六条第一項 Paragraph (1) of Article 6</p>	<p>国税関係帳簿の備付けを開始する日（当該国税関係帳簿が二以上ある場合において、その備付けを開始する日が異なるときは、最初に到来する備付けを開始する日。第五項第一号において同じ。） the day of commencing maintenance of the books relating to national taxes (when the days of commencing maintenance of two or more books relating to national taxes, if any, are different, then the earliest day of commencing the maintenance; the same applies in item (i) of paragraph (5))</p>	<p>関税関係帳簿の備付けを開始する日 the day of commencing maintenance of the books relating to customs duty</p>
	<p>国税関係帳簿の種類、当該国税関係帳簿 the kind of books relating to national taxes, such books relating to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>
	<p>国税関係帳簿の全部又は一部 all or part of the books relating to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>

<p>第九条 Article 9</p>	<p>代える日（当該国税関係帳簿が二以上ある場合において、その代える日が異なるときは、最初に到来する代える日。第五項第一号において同じ。） the day to replace (where there are two or more books relating to national taxes, if the days on which such books are replaced are different, an earlier day on which such books are replaced; the same applies in item (i) of paragraph (5))</p>	<p>代える日 the day to replace</p>
	<p>同条第六項中「第四条各項」とあるのは「前条各項」と、第七条第一項 the term "the paragraphs of Article 4" in paragraph (6) of the Article and paragraph (1) of Article 7</p>	<p>第七条第一項 paragraph (1) of Article 7</p>
<p>第十条 Article 10</p>	<p>所得税（源泉徴収に係る所得税を除く。）及び法人税に係る保存義務者 a person responsible for preservation, pertaining to income tax (excluding withholding income tax) and corporation tax</p>	<p>特定輸出者 an authorized exporter</p>

<p>第十一条第三項第一号 Item (i) of paragraph (3) of Article 11</p>	<p>所得税法第百四十五条第一号（青色申告の承認申請の却下）（同法第百六十六条（申告、納付及び還付）において準用する場合を含む。） item (i) of Article 145 (Dismissal of Application for Approval of Blue Return) of the Income Tax Act (including the case where applied mutatis mutandis pursuant to Article 166 (Report, Payment and Return) of the Act)</p>	<p>関税法第六十七条の十一第一号（承認の取消し） item (i) of paragraph (1) of Article 67-11 (Revocation of Approval) of the Customs Act</p>
	<p>帳簿書類) books and documents)</p>	<p>政令で定めるところ pursuant to the provision of Cabinet Order</p>
	<p>、第五条各項 , the paragraphs of Article 5</p>	<p>若しくは第五条各項 or the paragraphs of Article 5</p>
	<p>若しくは第十条（電子取引の取引情報に係る電磁的記録の保存） or Article 10 (Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transactions)</p>	<p>に規定する財務省令で定めるところ as may be prescribed by Ministry of Finance Order provided for in</p>

（輸出申告の特例の適用を受ける必要がなくなつた旨の届出）

(Notification of Discontinuance of Application of Special Provisions for Export Declaration)

第六十七条の九 特定輸出者は、第六十七条の三第一項（輸出申告の特例）の規定の適用を受ける必要がなくなつたときは、政令で定めるところにより、その旨を同項第一号の承認をした税関長に届け出ることができる。

Article 67-9 An authorized exporter, when application of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration) becomes unnecessary, may, pursuant to the provision of Cabinet Order, notify that fact to the Director General of Customs who has given approval referred to in item (i) of the paragraph.

(承認の失効)

(Invalidation of Approval)

第六十七条の十 第六十七条の三第一項第一号（輸出申告の特例）の承認は、次の各号のいずれかに該当するに至つたときは、その効力を失う。

Article 67-10 (1) The approval referred to in item (i) of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration) ceases to be effective if any of the situations as set forth in the following occurs:

一 前条の規定による届出があつたとき。

(i) when notification prescribed in the preceding Article is submitted;

二 特定輸出者が死亡した場合で、第六十七条の十二において準用する第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき、又は同項の承認をしない旨の処分があつたとき。

(ii) when, after an authorized exporter has died, application prescribed in paragraph (2) of Article 48-2 (Succession of Permission), as applied mutatis mutandis pursuant to Article 67-12 is not made within the period specified in the paragraph or disposition not to give the approval referred to in the paragraph is made;

三 特定輸出者が解散したとき。

(iii) when an authorized exporter is dissolved;

四 特定輸出者が破産手続開始の決定を受けたとき。

(iv) when an authorized exporter receives a ruling for commencement of bankruptcy proceedings;

五 税関長が承認を取り消したとき。

(v) when the Director General of Customs revokes the approval.

2 第六十七条の三第一項第一号の承認が失効した場合において、当該承認を受けていた者又はその相続人（承認を受けていた法人が合併により消滅した場合においては、合併後存続する法人又は合併により設立された法人）は、その失効前に輸出の許可を受けた特定輸出貨物に係る第六十七条の八第一項（帳簿の備付け等）の規定による帳簿の備付け及び記載並びに帳簿書類の保存の義務並びにこの法律その他の関税に関する法律の規定により課される当該特定輸出貨物に係るその他の義務を免れることができない。

(2) In the case where approval referred to in item (i) of paragraph (1) of Article 67-3 ceases to be effective, a person who has obtained the approval or his/her heir (in the cases where a juridical person that has been given the approval has ceased to exist as a result of merger, then the juridical person that survives the merger or the juridical person that has been established as a result of the merger) may not be exempted from the obligation of maintenance of and entry in books, and preservation of books and documents, relating to specific export goods for which export permission has been given before the approval ceases to be effective, as prescribed in paragraph (1) of Article 67-8 (Maintenance of Books) and such other obligations as may be imposed pursuant to the

provisions of this Act and other laws relating to customs duty.

(承認の取消し)

(Revocation of Approval)

第六十七条の十一 税関長は、次の各号のいずれかに該当するに至ったときは、第六十七条の三第一項第一号（輸出申告の特例）の承認を取り消すことができる。

Article 67-11 The Director General of Customs may , if any of the situation as set forth in the following occurs, revoke approval referred to in item (i) of paragraph (1) of Article 67-3 (Special Provisions for Export Declaration):

一 第六十七条の八第一項（帳簿の備付け等）の規定による帳簿の備付け若しくは記載若しくは帳簿書類の保存が同項に規定する政令で定めるところに従って行われていないとき、又は帳簿書類に不実の記載があるとき。

(i) when maintenance of or entry in books, or preservation of books and documents, as prescribed in paragraph (1) of Article 67-8 (Maintenance of Books) is not made in the manner prescribed by Cabinet Order as provided for in the paragraph, or any false statement is entered in books or documents;

二 特定輸出者が次のいずれかに該当するとき。

(ii) when an authorized exporter falls under any of the following:

イ 第六十七条の六第一号又は第二号（承認の要件）に適合しないこととなつたとき。

(a) when the person does not meet the criteria referred to in item (i) or (ii) of Article 67-6 (Requirements for Approval);

ロ 第六十七条の七（規則等に関する改善措置）の規定による税関長の求めに応じなかつたとき。

(b) when the person fails to take any necessary measure in response to the request made by the Director General of Customs as prescribed in Article 67-7 (Improvement Measures Relating to a Rule).

(許可の承継についての規定の準用)

(Application mutatis mutandis of the Provisions for succession of Permission)

第六十七条の十二 第四十八条の二第一項から第五項まで（許可の承継）の規定は、特定輸出者について準用する。この場合において、必要な技術的読替えは、政令で定める。

Article 67-12 Paragraphs (1) to (5) of Article 48-2 (Succession of Permission) apply mutatis mutandis to an authorized exporter. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

(製造者の認定)

(Authorization of Manufacturer)

第六十七条の十三 貨物を製造する者は、申請により、自ら製造した貨物の輸出に関する

る業務が、自己、輸出者その他の者により適正かつ確実に行われるよう、当該業務の遂行を適正に管理することができるものと認められる旨の税関長の認定を受けることができる。

Article 67-13 (1) A person who manufactures products may, upon application, be authorized by the Director General of Customs as a person capable of properly managing the services relating to exportation of products manufactured by that person in a manner that the business is properly and surely carried out by that person, the exporter or any other person.

2 前項の認定を受けようとする者（以下この条において「申請者」という。）は、当該申請者及び特定製造貨物輸出者（当該申請者が製造する貨物を輸出しようとする者であつて、当該貨物の輸出に関する業務を当該申請者の管理の下に行う者をいう。以下この節において同じ。）の住所又は居所及び氏名又は名称その他必要な事項を記載した申請書を、当該申請者の住所又は居所の所在地を所轄する税関長に提出しなければならない。

(2) A person who seeks authorization referred to in the preceding paragraph (hereinafter in this Article referred to as "applicant") shall file an application form stating the domiciles or residences, and names of that applicant and an exporter of specific manufactured products (i.e., a person who exports products manufactured by the applicant and performs the business relating to exportation of such products under the control of the applicant; hereinafter the same applies in this Section) and other necessary matters, with the Director General of Customs having jurisdiction over the location of the domicile or residence of the applicant.

3 税関長は、第一項の規定による認定の申請が次に掲げる基準に適合すると認めるときは、その認定をするものとする。

(3) When the Director General of Customs finds that the application for authorization prescribed in paragraph (1) meets the following criteria, he/she shall give the authorization:

一 申請者が次のいずれにも該当しないこと。

(i) that the applicant does not fall under any of the following:

イ この法律若しくは関税定率法その他関税に関する法律又はこれらの法律に基づく命令の規定に違反して刑に処せられ、又は通告処分を受け、その刑の執行を終わり、若しくは執行を受けることがなくなつた日又はその通告の旨を履行した日から三年を経過していない者であること。

(a) that the applicant was sentenced to a penalty or was subjected to a notified administrative disposition in violation of the provision of this Act, the Customs Tariff Act, or other laws relating to customs duty or the orders based on these laws, and a period of three years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed, or on which the disposition was completed;

ロ 第七十条第一項又は第二項（証明又は確認）に規定する他の法令の規定のうち、

輸出に関する規定に違反して刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなった日から二年を経過していない者（イに規定する者を除く。）であること。

(b) that the applicant was sentenced to a penalty in violation of the provision relating to exportation of other laws and regulations as provided for in paragraph (1) or (2) of Article 70 (Certification or Confirmation), and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed (excluding the person provided for in item (a));

ハ イ及びロに規定する法令以外の法令の規定に違反して禁錮以上の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなった日から二年を経過していない者であること。

(c) that the applicant was sentenced to imprisonment without work or heavier penalty in violation of the provision of the laws and regulations other than those provided for in items (a) and (b) and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ニ 暴力団員による不当な行為の防止等に関する法律の規定に違反し、又は刑法第二百四条（傷害）、第二百六条（現場助勢）、第二百八条（暴行）、第二百八条の二第一項（凶器準備集合及び結集）、第二百二十二条（脅迫）若しくは第二百四十七条（背任）の罪若しくは暴力行為等処罰に関する法律の罪を犯し、罰金の刑に処せられ、その刑の執行を終わり、又は執行を受けることがなくなった日から二年を経過していない者であること。

(d) that the applicant was sentenced to a fine in violation of the provision of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing the offence of Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), paragraph (1) of Article 208-2 (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or the offence of the Act on Punishment of Physical Violence and Other Acts, and a period of two years has not elapsed from the day on which the execution of the sentence was completed or the sentence ceased to be executed;

ホ 暴力団員等であること。

(e) that the applicant is a member of organized crime group, etc.;

ヘ その業務についてイからホまでに該当する者を役員とする法人であること又はその者を代理人、使用人その他の従業者として使用する者であること。

(f) that the applicant is a juridical person whose officer falls under any of items (a) to (e) with respect to its business or it uses such person as an agent, employee or other worker;

ト 暴力団員等によりその事業活動を支配されている者であること。

(g) that its business activities are controlled by a member of organized crime

group, etc.;

チ 第六十七条の十七第一項（認定の取消し）の規定により第一項の認定を取り消された日から三年を経過していない者であること。

(h) that a period of three years has not elapsed from the day on which authorization given to the applicant under paragraph (1) was revoked pursuant to the provision of paragraph (1) of Article 67-17 (Revocation of Authorization);

二 申請者が次のいずれにも該当すること。

(ii) that the applicant falls under all of the following:

イ 特定製造貨物輸出者が申請者から取得して輸出しようとする特定製造貨物（申請者の製造した貨物をいう。以下この号において同じ。）について、適正な貨物確認書の作成及びその特定製造貨物輸出者への交付その他の特定製造貨物の輸出申告が適正に行われることを確保するために必要な業務を遂行する能力を有していること。

(a) that, with respect to specific manufactured goods which an exporter of specific manufactured goods obtains from the applicant for exportation (i.e., products manufactured by the applicant; hereinafter the same applies in this item), the applicant has the ability to conduct the business necessary for ensuring that export declaration is made properly, including preparation of proper written confirmation of goods and delivery of such document to the exporter of specific manufactured goods;

ロ 特定製造貨物が輸出のために外国貿易船等に積み込まれるまでの間の当該特定製造貨物の管理について、その状況を把握するとともに、当該特定製造貨物に係る輸出申告の内容に即して適正に行われることを確保するために必要な業務を遂行する能力を有していること。

(b) that the applicant keeps under control the whole process pertaining to the management of the specific manufactured goods until they are loaded onto a vessel engaged in foreign trade, etc. for exportation and has the ability to conduct the business necessary for ensuring that such management is properly performed in accordance with the details of export declaration pertaining to such specific manufactured goods;

ハ イ及びロに規定する業務を適正かつ確実にを行うために必要な業務の実施の方法として財務省令で定める事項を規定した規則を定めていること。

(c) that the applicant establishes a rule which contains such matters as may be prescribed by Ministry of Finance Order, which are those required to be performed in order to properly and surely conduct the business as provided for in items (a) and (b);

三 特定製造貨物輸出者が次のいずれにも該当すること。

(iii) that the exporter of specific manufactured goods falls under both of the following:

イ 第六十七条の六第一号イからチまで（承認の要件）のいずれにも該当しないこ

と。

(a) that the person does not fall under any of items (i)(a) to (i)(h) of Article 67-6 (Requirements for Approval);

ロ 輸出申告を電子情報処理組織を使用して行う能力を有していること。

(b) that the person has the ability to make an export declaration by means of electronic data processing system.

4 第二項の申請書の提出その他前三項の規定の適用に関し必要な事項は、政令で定める。

(4) Necessary matters for filing an application form referred to in paragraph (2) and other necessary matters concerning application of the preceding three paragraphs shall be prescribed by Cabinet Order.

(規則等に関する改善措置)

(Improvement Measures Relating to Rule)

第六十七条の十四 税関長は、前条第一項の認定を受けた者（以下この節において「認定製造者」という。）について、その製造した貨物に係る特定製造貨物輸出申告がこの法律の規定に従って行われなかつたことその他の事由により、この法律の実施を確保するため必要があると認めるときは、当該認定製造者に対し、同条第三項第二号ハに規定する規則若しくは当該規則に定められた事項に係る業務の遂行の改善に必要な措置を講ずること又は同号ハに規定する規則を新たに定めることを求めることができる。

Article 67-14 If it is considered necessary for ensuring the enforcement of this Act for the reason that an export declaration of specific manufactured goods pertaining to products manufactured by a person authorized under paragraph (1) of the preceding Article (hereinafter referred to as "authorized manufacturer" in this Section) has not been made in accordance with the provision of this Act or for other reason, the Director General of Customs may request the authorized manufacturer to take necessary measures for improving the rule provided for in item (ii)(c) of paragraph (3) of the Article or for improving the services pertaining to matters specified in the rule or to newly establish a rule provided for in the item.

(認定製造者の認定を受けている必要がなくなつた旨の届出)

(Notification of Discontinuance of Authorization of an Authorized Manufacturer)

第六十七条の十五 認定製造者は、第六十七条の十三第一項（製造者の認定）の認定を受けている必要がなくなつたときは、政令で定めるところにより、その旨を同項の認定をした税関長に届け出ることができる。

Article 67-15 An authorized manufacturer, when authorization referred to in paragraph (1) of Article 67-13 (Authorization of Manufacturer) becomes unnecessary, may, pursuant to the provision of Cabinet Order, notify that fact

to the Director General of Customs who has given the authorization referred to in the paragraph.

(認定の失効)

(Invalidation of authorization)

第六十七条の十六 第六十七条の十三第一項（製造者の認定）の認定は、次の各号のいずれかに該当するに至つたときは、その効力を失う。

Article 67-16 (1) Authorization referred to in paragraph (1) of Article 67-13

(Authorization of Manufacturer) ceases to be effective if any of the situation as set forth in the following occur:

一 前条の規定による届出があつたとき。

(i) when a notification prescribed in the preceding Article is submitted;

二 認定製造者が死亡した場合で、第六十七条の十八において準用する第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき、又は同項の承認をしない旨の処分があつたとき。

(ii) when, after an authorized manufacturer has died, application prescribed in paragraph (2) of Article 48-2 (Succession of Permission), as applied mutatis mutandis pursuant to Article 67-18 is not made within the period specified in the paragraph or disposition not to give the approval referred to in the paragraph is made;

三 認定製造者が解散したとき。

(iii) when an authorized manufacturer is dissolved;

四 認定製造者が破産手続開始の決定を受けたとき。

(iv) when an authorized manufacturer receives a ruling for commencement of bankruptcy procedures;

五 税関長が認定を取り消したとき。

(v) when the Director General of Customs revokes the authorization.

2 第六十七条の十三第一項の認定が失効した場合において、特定製造貨物輸出申告に係る貨物（輸出の許可を受けていないものに限る。）があるときは、当該貨物に係る通関手続が終了するまでの間は、当該認定を受けていた者又はその相続人（認定を受けていた法人が合併により消滅した場合においては、合併後存続する法人又は合併により設立された法人）が引き続き当該認定を受けているものとみなす。

(2) In cases where the authorization referred to in paragraph (1) of Article 67-13 ceases to be effective, if there remain goods pertaining to an export declaration of specific manufactured goods (limited to the goods the exportation of which has not been permitted), a person who has been given the authorization or his/her heir (in the case where a juridical person that has been given authorization has ceased to exist as a result of merger, the juridical person that survives the merger or the juridical person that has been established as a result of the merger) is deemed to be authorized until customs clearance procedures pertaining to such goods are completed.

(認定の取消し)

(Revocation of Authorization)

第六十七条の十七 税関長は、次の各号のいずれかに該当する事由があると認めるときは、第六十七条の十三第一項（製造者の認定）の認定を取り消すことができる。

Article 67-17 (1) The Director General of Customs may, if he/she finds that an authorized manufacturer falls under any of the situations provided for in the following items, revoke the authorization referred to in paragraph (1) of Article 67-13 (Authorization of Manufacturer):

一 認定製造者が第六十七条の十三第三項第一号イからトまでに該当することとなつたこと又は同項第二号イ若しくはロに該当しないこととなつたこと。

(i) that the authorized manufacturer falls under any of items (i)(a) to (i)(g) of paragraph (3) of Article 67-13 or ceases to fall under item (ii)(a) or (ii)(b) of the paragraph;

二 認定製造者が第六十七条の十四（規則等に関する改善措置）の規定による税関長の求めに応じなかつたこと。

(ii) that the authorized manufacturer fails to take necessary measures in response to the request of the Director General of Customs as prescribed in Article 67-14 (Improvement Measures Relating to a Rule);

三 認定製造者が偽つた貨物確認書を特定製造貨物輸出者に交付したこと。

(iii) that the authorized manufacturer delivers a false written confirmation of goods to an exporter of specific manufactured goods;

四 特定製造貨物輸出者が第六十七条の十三第三項第三号イ又はロに該当しないこととなつたこと。

(iv) that an exporter of specific manufactured goods ceases to fall under item (iii)(a) or (iii)(b) of paragraph (3) of Article 67-13.

2 前項の規定による認定の取消しの手続その他同項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the procedures for revoking authorization prescribed in the preceding paragraph and any other necessary matters concerning application of the paragraph shall be prescribed by Cabinet Order.

(許可の承継についての規定の準用)

(Application mutatis mutandis of the Provisions for Succession of Permission)

第六十七条の十八 第四十八条の二第一項から第五項まで（許可の承継）の規定は、認定製造者について準用する。この場合において、必要な技術的読替えは、政令で定める。

Article 67-18 Paragraphs (1) to (5) of Article 48-2 (Succession of Permission) apply mutatis mutandis to an authorized manufacturer. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

第二節の二 輸入申告の特例

Section 2-2 Special Provisions for Import Declaration

(輸入申告の特例)

(Special Provisions for Import Declaration)

第六十七条の十九 特例輸入者又は特例委託輸入者は、第六十七条の二第一項又は第二項（輸出申告又は輸入申告の手續）の規定にかかわらず、政令で定めるところにより、いずれかの税関長に対して輸入申告（政令で定める貨物に係るものを除く。）をすることができる。

Article 67-19 An authorized importer or specific entrusting importer may, notwithstanding the provision of paragraph (1) or (2) of Article 67-2 (Procedures for Export or Import Declaration), file, pursuant to the provision of Cabinet Order, an import declaration (excluding an import declaration pertaining to such goods as may be prescribed by Cabinet Order) with any of the Directors General of Customs.

第三節 提出書類及び検査手續

Section 3 Documents to be Submitted and the Procedure for Inspection

(輸出申告又は輸入申告に際しての提出書類)

(Documents to be Submitted at the Time of Export or Import Declaration)

第六十八条 税関長は、第六十七条（輸出又は輸入の許可）の規定による申告があつた場合において輸出若しくは輸入の許可の判断のために必要があるとき、又は関税についての条約の特別の規定による便益（これに相当する便益で政令で定めるものを含む。）を適用する場合において必要があるときは、契約書、仕入書その他の申告の内容を確認するために必要な書類又は当該便益を適用するために必要な書類で政令で定めるものを提出させることができる。

Article 68 The Director General of Customs may, in the case where an declaration prescribed in Article 67 (Permission of Exportation or Importation) is made, if it is considered necessary for determining whether export or import permission is to be given or for determining whether the benefits accruing from the special provisions of any convention concerning customs duty (including the equivalent benefits prescribed by Cabinet Order) is to be granted, require submission of a written contract, invoice or other documents necessary for verifying the details of the declaration or such other documents as may be prescribed by Cabinet Order as those necessary for granting such benefits.

(貨物の検査に係る権限の委任)

(Delegation of Authority Pertaining to Inspection of Goods)

第六十八条の二 税関長は、第六十七条（輸出又は輸入の許可）の規定による申告に係る貨物が他の税関長の所属する税関の管轄区域内にある場合において、当該貨物につ

き同条の規定による検査を行う必要があると認めるときは、当該他の税関長に対し、当該検査に係る権限を委任することができる。

Article 68-2 The Director General of Customs may, in cases where goods pertaining to the declaration prescribed in Article 67 (Permission of Exportation or Importation) are located in the area of the customs under the jurisdictional district of any other Director General of Customs, delegate his/her authority pertaining to inspection of the goods to such other Director General of Customs if it is considered necessary to conduct the inspection prescribed in the Article.

(貨物の検査場所)

(Place for Inspection of Goods)

第六十九条 第六十七条（輸出又は輸入の許可）の検査は、税関長が指定した場所で行うものとする。

Article 69 (1) Inspection referred to in Article 67 (Permission of Exportation or Importation) shall be conducted at a place designated by the Director General of Customs.

2 前項の規定により指定された場所以外の場所で第六十七条の検査を受けようとする者は、当該検査を受けようとする貨物の置かれている場所を所轄する税関長の許可を受けなければならない。

(2) A person who requests the inspection referred to in Article 67 to be conducted at a place other than the place designated pursuant to the provision of the preceding paragraph shall obtain permission of the Director General of Customs having jurisdiction over the place where goods which are to undergo such inspection are stored.

3 税関長は、貨物の性質又は数量により税関長が指定した場所で検査をすることが不適當であり、かつ、検査を能率的に行うのに支障がないと認めるときは、前項の許可をしなければならない。

(3) The Director General of Customs shall give permission referred to in the preceding paragraph if it is found that, due to the nature or quantity of the goods concerned, it is inappropriate to inspect them at the place which he/she has designated and that it will not cause any problem in conducting the inspection efficiently.

第四節 輸出又は輸入をしてはならない貨物

Section 4 Goods the Exportation or Importation of which is Prohibited

第一款 輸出してはならない貨物

Subsection 1 Goods the Exportation of which is Prohibited

(輸出してはならない貨物)

(Goods the Exportation of which is Prohibited)

第六十九条の二 次に掲げる貨物は、輸出してはならない。

Article 69-2 (1) Goods set forth in the following shall not be exported:

一 麻薬及び向精神薬、大麻、あへん及びけしがら並びに覚醒剤（覚せい剤取締法（昭和二十六年法律第二百五十二号）にいう覚せい剤原料を含む。）。ただし、政府が輸出するもの及び他の法令の規定により輸出することができることとされている者が当該他の法令の定めるところにより輸出するものを除く。

(i) narcotics and psychotropics, cannabis, opium and opium poppies, and stimulants (including raw materials for stimulants thereof as referred to in the Stimulants Control Act (Act No. 252 of 1951)); provided, however, that those exported by the Government or by a person authorized, under other laws and regulations, to export pursuant to the provisions thereof are excluded;

二 児童ポルノ（児童買春、児童ポルノに係る行為等の規制及び処罰並びに児童の保護等に関する法律（平成十一年法律第五十二号）第二条第三項（定義）に規定する児童ポルノをいう。）

(ii) child pornography (i.e., child pornography referred to in paragraph (3) of Article 2 (Definitions) of the Act on Regulation and Punishment of Acts Relating to Child Prostitution and Child Pornography, and the Protection of Children (Act No. 52 of 1999));

三 特許権、実用新案権、意匠権、商標権、著作権、著作隣接権又は育成者権を侵害する物品

(iii) goods that infringe patent rights, utility model rights, design rights, trademark rights, copyrights or neighboring rights or breeder's rights;

四 不正競争防止法（平成五年法律第四十七号）第二条第一項第一号から第三号まで又は第十号から第十二号まで（定義）に掲げる行為（これらの号に掲げる不正競争の区分に応じて同法第十九条第一項第一号から第五号まで、第七号又は第八号（適用除外等）に定める行為を除く。）を組成する物品

(iv) goods that compose the acts set forth in any of items (i) to (iii) or (x) to (xii) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act (Act No. 47 of 1993) (excluding acts specified in any of items (i) to (v), (vii) and (viii) of paragraph (1) of Article 19 (Exclusion from Application) of the Act for the category of unfair competition as set forth respectively in these items).

2 税関長は、前項第一号、第三号又は第四号に掲げる貨物で輸出されようとするものを没収して廃棄することができる。

(2) The Director General of Customs may confiscate and dispose of goods destined for export, set forth in item (i), (iii) or (iv) of the preceding paragraph.

3 税関長は、この章に定めるところに従い輸出されようとする貨物のうちに第一項第二号に掲げる貨物に該当すると認めるのに相当の理由がある貨物があるときは、当該貨物を輸出しようとする者に対し、その旨を通知しなければならない。

(3) When the Director General of Customs has adequate grounds to believe that

goods destined for export under the provision of this Chapter contain those that may fall under goods set forth in item (ii) of paragraph (1), he/she shall notify his/her findings to a person who intends to export such goods.

(輸出してはならない貨物に係る認定手続)

(Verification Procedures Pertaining to Goods the Exportation of which is Prohibited)

第六十九条の三 税関長は、この章に定めるところに従い輸出されようとする貨物のうちに前条第一項第三号又は第四号に掲げる貨物に該当する貨物があると思料するときは、政令で定めるところにより、当該貨物がこれらの号に掲げる貨物に該当するか否かを認定するための手続（以下この款において「認定手続」という。）を執らなければならない。この場合において、税関長は、政令で定めるところにより、当該貨物に係る特許権者等（特許権者、実用新案権者、意匠権者、商標権者、著作権者、著作隣接権者若しくは育成者権者又は不正競争差止請求権者（同項第四号に掲げる貨物に係る同号に規定する行為による営業上の利益の侵害について不正競争防止法第三条第一項（差止請求権）の規定により停止又は予防を請求することができる者をいう。以下この款において同じ。）をいう。以下この条及び次条において同じ。）及び当該貨物を輸出しようとする者に対し、当該貨物について認定手続を執る旨並びに当該貨物が前条第一項第三号又は第四号に掲げる貨物に該当するか否かについてこれらの者が証拠を提出し、及び意見を述べることができる旨その他の政令で定める事項を通知しなければならない。

Article 69-3 (1) If the Director General of Customs considers that goods destined for export under the provision of this Chapter contain those that may fall under the goods set forth in item (iii) or (iv) of paragraph (1) of the preceding Article, he/she shall, pursuant to the provision of Cabinet Order, initiate procedures for verifying whether such goods fall under those set forth in the items (hereinafter the procedures verified in this paragraph are referred to as "verification procedures" in this Subsection). In this case, the Director General of Customs shall, pursuant to the provision of Cabinet Order, notify a patent holder or other right holder pertaining to such goods and a person who exports such goods of the fact that verification procedures are to be initiated for such goods and that the patent holder or other right holder and the exporter may submit evidence and state their opinions as to whether they do or do not fall under those set forth in item (iii) or (iv) of paragraph (1) of the preceding Article and such other matters as may be prescribed by Cabinet Order (the "patent holder or other right holder" as used in this Article and in the next Article means the holder of a patent right, utility model right, design right, trademark right, copyright or neighboring right or breeder's right, or a person who has the right to claim for an injunction against unfair competition (i.e., a person who may claim, pursuant to the provision of paragraph (1) of Article 3 (Right to Claim for an Injunction) of the Unfair Competition Prevention Act,

the suspension or prevention of infringement of its business interests the infringement of which has been caused by the acts specified in item (iv) of paragraph (1) of the preceding Article with respect to the goods set forth in the item; hereinafter the same applies in this Subsection)).

2 税関長は、前項の規定による通知を行う場合には、当該貨物に係る特許権者等に対しては当該貨物を輸出しようとする者及び当該貨物の仕向人の氏名又は名称及び住所を、当該貨物を輸出しようとする者に対しては当該特許権者等の氏名又は名称及び住所を、併せて通知するものとする。

(2) In cases where the Director General of Customs issues a notification prescribed in the preceding paragraph, he/she shall, together with the notification, notify the patent holder or other right holder pertaining to the goods of the names and addresses of the person who exports such goods and their consignee, and shall also notify the person who exports such goods of the name and address of the patent holder or other right holder concerned.

3 税関長は、認定手続が執られる貨物の輸出に係る第六十七条（輸出又は輸入の許可）の規定に基づく輸出申告書その他の税関長に提出された書類、当該認定手続において税関長に提出された書類又は当該貨物における表示から、当該貨物を生産した者の氏名若しくは名称又は住所が明らかであると認める場合には、第一項の通知と併せて、又は当該通知の後で当該認定手続が執られている間、その氏名若しくは名称又は住所を当該貨物に係る特許権者等に通知するものとする。

(3) In cases where the Director General of Customs finds that the name or address of a manufacturer of the goods subject to verification procedures is evident from an export declaration form or other documents filed with respect to such goods pursuant to the provision of Article 67 (Permission of Exportation or Importation) pertaining to the export of goods subject to verification procedures, from any other documents submitted to the Director General of Customs in the verification procedures or from any signs affixed to such goods, he/she shall notify the patent holder or other right holder concerned of the name or address of the manufacturer simultaneously with the notification referred to in paragraph (1), or after such notification within the period during which the verification procedures are carried out.

4 税関長は、認定手続を経た後でなければ、この章に定めるところに従い輸出されようとする貨物について前条第二項の措置をとることができない。

(4) No measures referred to in paragraph (2) of the preceding Article shall be taken by the Director General of Customs with respect to goods destined for export under the provision of this Chapter, unless such goods have been subjected to verification procedures.

5 税関長は、認定手続が執られた貨物（次項において「疑義貨物」という。）が前条第一項第三号又は第四号に掲げる貨物に該当すると認定したとき、又は該当しないと認定したときは、それぞれその旨及びその理由を当該認定がされた貨物に係る特許権者等及び当該認定がされた貨物を輸出しようとする者に通知しなければならない。た

だし、次項の規定による通知をした場合は、この限りでない。

(5) When the Director General of Customs has verified as to whether the goods subject to verification procedures (in the next paragraph referred to as "suspect goods") do or do not fall under those set forth in item (iii) or (iv) of paragraph (1) of the preceding Article, he/she shall notify the patent holder or other right holder pertaining to such verified goods and the person who exports such verified goods of his/her findings and the reasons therefor; provided, however, that this does not apply to the case where the notification prescribed in the next paragraph is issued.

6 税関長は、前項本文の規定による疑義貨物に係る認定の通知をする前に当該疑義貨物が輸出されないこととなつた場合には、当該疑義貨物に係る特許権者等に対し、その旨を通知するとともに、認定手続を取りやめるものとする。この場合において、当該疑義貨物の輸出を取りやめようとする者は、あらかじめその旨を税関長に届け出なければならない。

(6) In cases where the suspect goods have ceased to be exported before the notification of the verification pertaining to such suspect goods, as prescribed in the main clause of the preceding paragraph, is issued, the Director General of Customs shall notify the patent holder or other right holder pertaining to such suspect goods of that fact and shall discontinue the verification procedures. In this case, a person who ceases to export the suspect goods shall notify its intention to the Director General of Customs in advance.

7 第二項又は第三項の規定による通知を受けた者は、当該通知を受けた事項を、みだりに他人に知らせ、又は不当な目的に使用してはならない。

(7) Any person who has received the notification prescribed in paragraph (2) or (3) shall not divulge any matters, which have been notified, to any other person without reason, nor shall use them for any unjust purposes.

(輸出してはならない貨物に係る申立て手続等)

(Procedures for Application Pertaining to Goods the Exportation of which is Prohibited)

第六十九条の四 特許権者等は、自己の特許権、実用新案権、意匠権、商標権、著作権、著作隣接権若しくは育成者権又は営業上の利益を侵害すると認める貨物に関し、政令で定めるところにより、いずれかの税関長に対し、その侵害の事実を疎明するために必要な証拠を提出し、当該貨物がこの章に定めるところに従い輸出されようとする場合は当該貨物について当該税関長（以下この条及び次条において「申立先税関長」という。）又は他の税関長が認定手続を執るべきことを申し立てることができる。この場合において、不正競争差止請求権者は、当該貨物が第六十九条の二第一項第四号（輸出してはならない貨物）に掲げる貨物（不正競争防止法第二条第一項第十号（定義）に係るものを除く。）である場合にあっては同法第二条第一項第一号に規定する商品等表示であつて当該不正競争差止請求権者に係るものが需要者の間に広く認識されているものであることその他の経済産業省令で定める事項についての意見を、当該

貨物が第六十九条の二第一項第四号に掲げる貨物（同法第二条第一項第十号に係るものに限る。）である場合にあっては当該貨物が同法第二条第一項第十号に規定する不正使用行為により生じた物であること及び当該貨物を輸出するおそれのある者が当該貨物を譲り受けた時に当該貨物が当該不正使用行為により生じた物であることを知らず、かつ、知らないことにつき重大な過失がない者でないことについての認定を、経済産業省令で定めるところにより、経済産業大臣に求め、その意見又は認定の内容が記載された書面を申立先税関長に提出しなければならない。

Article 69-4 (1) A patent holder or other right holder may, pursuant to the provision of Cabinet Order, submit to any of the Directors General of Customs evidence necessary to demonstrate prima facie infringement with respect to goods which, it believes, infringe its patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right or business interests, and may file with the Director General of Customs an application for verification procedures to be initiated by the said or other Director General of Customs if such goods are to be exported in accordance with the provision of this Chapter (hereinafter in this Article and in the next Article, the Director General of Customs with whom such application is filed is referred to as "the Director General of Customs with whom application is filed"). In this case, a person who has the right to claim for an injunction against unfair competition shall, pursuant to the provision of Ministry of Economy, Trade and Industry Order, seek from the Minister of the Ministry, in the case where such goods are those set forth in item (iv) of paragraph (1) of Article 69-2 (Goods the Exportation of which is Prohibited) (excluding those pertaining to item (x) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act), the opinion with respect to the matters specified by the Order, which may stipulate, among other things, that the indication of goods, etc. provided for in item (i) of paragraph (1) of Article 2 of the Act and related to that person be well known among consumers, or in the case where such goods are those set forth in item (iv) of paragraph (1) of Article 69-2 (limited to those pertaining to item (x) of paragraph (1) of Article 2 of the Act), the certification with respect to the fact that the goods concerned are those obtained by the acts of unauthorized use as provided for in item (x) of paragraph (1) of Article 2 of the Act and that a person who is likely to export such goods was, at the time when they were transferred to it, aware that they were created by such acts of unauthorized use and that it was grossly negligent in failing to know that they were so created, and shall submit the details of such opinion or certification in writing to the Director General of Customs with whom application is filed.

2 申立先税関長は、前項の規定による申立てがあつた場合において、当該申立てに係る侵害の事実を疎明するに足りる証拠がないと認めるときは、当該申立てを受理しないことができる。

(2) The Director General of Customs with whom application is filed may not accept the application referred to in the preceding paragraph if the evidence is considered insufficient to demonstrate prima facie infringement pertaining to such application.

3 申立先税関長は、第一項の規定による申立てがあつた場合において、当該申立てを受理したときはその旨及び当該申立てが効力を有する期間（税関長がその期間中にこの章に定めるところに従い輸出されようとする貨物のうちに当該申立てに係る貨物があると認めるときは、その都度、当該申立てに基づき認定手続を執ることとなる期間をいう。）を、前項の規定により当該申立てを受理しなかつたときはその旨及びその理由を当該申立てをした者に通知しなければならない。

(3) In the case where the application prescribed in paragraph (1) is filed, if the Director General of Customs with whom application is filed accepts the application, he/she shall notify the person who has filed the application of his/her acceptance and the effective period of the application (i.e., the period during which the Director General of Customs is to carry out, based on that application, verification procedures each time he/she finds that goods to be exported during such period pursuant to the provision of this Chapter may contain those pertaining to that application), whereas if the Director General of Customs with whom application is filed does not accept the application pursuant to the provision of the preceding paragraph, he/she shall notify that person of such non-acceptance and the reason therefor.

4 税関長は、第一項の規定による申立てを受理した場合又は当該申立てが他の税関長により受理された場合において、当該申立てに係る貨物について認定手続を執つたときは、政令で定めるところにより、当該申立てをした者又は当該貨物を輸出しようとする者に対し、それぞれその申請により、当該貨物を点検する機会を与えなければならない。ただし、前条第六項の規定により当該認定手続を取りやめたときは、この限りでない。

(4) In the case where the Director General of Customs has accepted the application prescribed in paragraph (1) or such application has been accepted by any other Director General of Customs, if he/she has initiated verification procedures for the goods pertaining to that application, he/she shall, pursuant to the provision of Cabinet Order, provide, upon request, the person who has filed such application or the person who exports such goods with the opportunity to inspect such goods; provided, however, that this does not apply to the case where verification procedures have been discontinued pursuant to the provision of paragraph (6) of the preceding Article.

(輸出差止申立てにおける専門委員への意見の求め)

(Seeking Opinions of Technical Advisers with Respect to Application for Export Suspension)

第六十九条の五 申立先税関長は、前条第一項の規定による申立てがあつた場合におい

て必要があると認めるときは、知的財産権（知的財産基本法（平成十四年法律第百二十二号）第二条第二項（定義）に規定する知的財産権をいう。以下同じ。）に関し学識経験を有する者であつてその申立てに係る事案の当事者と特別の利害関係を有しないものを専門委員として委嘱し、政令で定めるところにより、当該専門委員に対し、前条第一項の規定により提出された証拠が当該申立てに係る侵害の事実を疎明するに足りると認められるか否かについて、意見を求めることができる。ただし、同項後段の規定により経済産業大臣の意見又は認定を求めるべき事項については、この限りでない。

Article 69-5 In the case where an application prescribed in paragraph (1) of the preceding Article is filed, the Director General of Customs with whom application is filed may, if it is considered necessary, designate persons with academic background and experience in intellectual property rights (i.e., intellectual property rights as defined in paragraph (2) of Article 2 (Definitions) of the Intellectual Property Basic Act (Act No. 122 of 2002); hereinafter the same applies), having no special interests with the parties involved in the cases pertaining to the application, to serve as technical advisers and may, pursuant to the provision of Cabinet Order, seek opinions of the technical advisers as to whether the evidence submitted pursuant to the provision of paragraph (1) of the preceding Article is sufficient to demonstrate prima facie infringement pertaining to such application; provided, however, that this does not apply to the matters with respect to which the opinion or certification of the Minister of Economy, Trade and Industry is to be sought pursuant to the provision of the second sentence of paragraph (1) of the preceding Article.

（輸出差止申立てに係る供託等）

（Deposit Pertaining to Application for Export Suspension）

第六十九条の六 税関長は、第六十九条の四第一項（輸出してはならない貨物に係る申立て手続等）の規定による申立てを受理した場合又は当該申立てが他の税関長により受理された場合において、当該申立てに係る貨物についての認定手続が終了するまでの間当該貨物が輸出されないことにより当該貨物を輸出しようとする者が被るおそれがある損害の賠償を担保するため必要があると認めるときは、当該申立てをした者（以下この条において「申立人」という。）に対し、期限を定めて、相当と認める額の金銭をその指定する供託所に供託すべき旨を命ずることができる。

Article 69-6 (1) In the case where the Director General of Customs has accepted the application prescribed in paragraph (1) of Article 69-4 (Procedures for Application Pertaining to Goods the Exportation of which is Prohibited) or such application has been accepted by any other Director General of Customs, if it is considered necessary for ensuring compensation for damages that a person who exports goods pertaining to such application is likely to incur from being unable to export until completion of the verification procedures for such goods,

the Director General of Customs may order a person who has filed such application (hereinafter in this Article referred to as "applicant") to deposit, within a specified period, an amount of money deemed sufficient to cover such damages with the official depository to be designated by the Director General of Customs.

2 税関長は、前項の規定により供託された金銭の額が同項に規定する損害の賠償を担保するのに不足すると認めるときは、申立人に対し、期限を定めて、その不足すると認める額の金銭を供託すべき旨を命ずることができる。

(2) The Director General of Customs may, if the amount of the monetary deposit provided pursuant to the provision of the preceding paragraph is considered insufficient to compensate for the damages provided for in the paragraph, order the applicant to deposit, within a specified period, the amount of money deemed equivalent to the shortfall.

3 前二項の規定により供託する金銭は、国債、地方債その他の有価証券（社債、株式等の振替に関する法律（平成十三年法律第七十五号）第二百七十八条第一項（振替債の供託）に規定する振替債を含む。以下この条及び第六十九条の十（輸出してはならない貨物に係る認定手続を取りやめることの求め等）において同じ。）で税関長が確実と認めるものをもってこれに代えることができる。

(3) The monetary deposit to be provided pursuant to the provision of the preceding two paragraphs may be replaced by National Government Bonds, Local Government Bonds or other securities which the Director General of Customs considers to be secure (other securities include book-entry transfer bonds as provided for in paragraph (1) of Article 278 (Depositing Transferred Bonds) of the Act on Book-Entry Transfer of Corporate Bonds and Shares (Act No. 75 of 2001); the same applies in this Article and Article 69-10 (Request for Discontinuance of Verification Procedures Pertaining to Goods the Exportation of which is Prohibited)).

4 第一項又は第二項の規定による命令によりされた供託に係る税関長に対する手続に関し必要な事項は、政令で定める。

(4) Necessary matters concerning the procedures required by the Director General of Customs with respect to the deposit provided pursuant to his/her order prescribed in paragraph (1) or (2) shall be prescribed by Cabinet Order.

5 申立人は、政令で定めるところにより、第一項に規定する損害の賠償に充てるものとして所要の金銭が当該申立人のために支払われる旨の契約を締結し、同項又は第二項の規定により定められた期限までにその旨を税関長に届け出たときは、当該契約の効力の存する間、第一項又は第二項の金銭の全部又は一部の供託をしないことができる。

(5) When an applicant, pursuant to the provision of Cabinet Order, enters into a contract which provides that the amount necessary to compensate for the damages as provided for in paragraph (1) shall be paid for it and notifies the Director General of Customs of that fact within the period specified in

paragraph (1) or (2), then the applicant may not deposit the whole or part of the amount referred to in paragraph (1) or (2) while the contract is effective.

6 第一項の貨物の輸出者は、申立人に対する同項に規定する損害に係る賠償請求権に関し、同項及び第二項の規定により供託された金銭（第三項の規定による有価証券を含む。第八項から第十項までにおいて同じ。）について、他の債権者に先立ち弁済を受ける権利を有する。

(6) An exporter of the goods referred to in paragraph (1) shall have the right, with respect to its claim for compensation for the damages against the applicant as provided for in the paragraph, to receive payment, in preference over other creditors, from the monetary deposit provided pursuant to the provision of paragraphs (1) and (2) (the monetary deposit includes the securities prescribed in paragraph (3); the same applies in paragraphs (8) to (10)).

7 前項の権利の実行に関し必要な事項は、政令で定める。

(7) Necessary matters concerning the exercise of right referred to in the preceding paragraph shall be prescribed by Cabinet Order.

8 第一項又は第二項の規定により金銭を供託した申立人は、次の各号に掲げる場合のいずれかに該当することとなつたときは、その供託した金銭を取り戻すことができる。

(8) An applicant who has provided the monetary deposit pursuant to the provision of paragraph (1) or (2) may recover the monetary deposit if the situation falls under any of the cases set forth in the following items:

一 供託の原因となつた貨物が第六十九条の二第一項第三号又は第四号（輸出してはならない貨物）に掲げる貨物に該当する旨の第六十九条の三第五項本文（輸出してはならない貨物に係る認定手続）の規定による通知を受けた場合

(i) where the applicant has, pursuant to the main clause of paragraph (5) of Article 69-3 (Verification Procedures Pertaining to Goods the Exportation of which is Prohibited), received a notification stating to the effect that the goods which have caused the deposit to be provided fall under those set forth in item (iii) or (iv) of paragraph (1) of Article 69-2 (Goods the Exportation of which is Prohibited);

二 供託の原因となつた貨物について第六十九条の三第六項の規定による通知を受けた場合

(ii) where the applicant has received a notification prescribed in paragraph (6) of Article 69-3 with respect to the goods which have caused the deposit to be provided;

三 第一項の貨物の輸出者が当該供託した金銭の取戻しに同意したこと、同項に規定する損害に係る賠償請求権が時効により消滅したことその他同項に規定する損害の賠償を担保する必要がなくなつたことを税関長に証明し、その確認を受けた場合

(iii) where it has been proved to, and confirmed by the Director General of Customs that the exporter of the goods referred to in paragraph (1) has consented to the recovery of the deposit, that the right to claim for

compensation for damages as provided for in the paragraph has been extinguished by prescription, or otherwise that the deposit for compensation for damages as provided for in the paragraph is no longer necessary;

四 第五項の契約を締結して、政令で定めるところにより、税関長の承認を受けた場合

(iv) where the applicant has entered into a contract referred to in paragraph (5) and the contract has, pursuant to the provision of Cabinet Order, been approved by the Director General of Customs;

五 供託した有価証券が償還を受けることとなつたことその他の事由により現に供託されている供託物に代えて他の供託物を供託することについて、政令で定めるところにより、税関長の承認を受けた場合

(v) where, pursuant to the provision of Cabinet Order, it has been approved by the Director General of Customs to provide another deposit, in lieu of the deposit actually provided, for the reason of redemption of the deposited securities or for other reason.

9 前項の規定による供託した金銭の取戻しに関し必要な事項は、法務省令・財務省令で定める。

(9) Necessary matters concerning the recovery of the monetary deposit prescribed in the preceding paragraph shall be prescribed by Ministry of Justice Order and Ministry of Finance Order.

10 税関長は、第一項又は第二項の規定により供託すべき旨を命じられた者が、これらの規定により定められた期限までにその供託を命じられた金銭の全部について、供託をせず、かつ、第五項の規定による契約の締結の届出をしないときは、その供託を命じられる原因となつた貨物について認定手続を取りやめることができる。

(10) If a person who has been ordered to deposit pursuant to the provision of paragraph (1) or (2) fails to deposit the full amount within the period specified pursuant to the provision of these paragraphs and also fails to notify of its entering into a contract prescribed in paragraph (5), the Director General of Customs may discontinue verification procedures with respect to the goods which have caused the deposit to be provided.

11 税関長は、前項の規定により認定手続を取りやめたときは、当該認定手続に係る申立てをした者及び当該認定手続に係る貨物を輸出しようとする者に対し、その旨を通知しなければならない。

(11) When the Director General of Customs discontinues verification procedures pursuant to the provision of the preceding paragraph, he/she shall notify such discontinuance to a person who has filed an application pertaining to such procedures and a person who exports the goods pertaining to such procedures.

(輸出してはならない貨物に係る意見を聴くことの求め等)

(Seeking the Opinion Pertaining to Goods the Exportation of which is Prohibited)

第六十九条の七 特許権、実用新案権若しくは意匠権を侵害する貨物又は不正競争防止法第二条第一項第十号（定義）に掲げる行為（同法第十九条第一項第七号（適用除外等）に定める行為を除く。以下この項及び第九項において同じ。）を組成する貨物に該当するか否かについての認定手続が執られたときは、これらの貨物に係る特許権者等（特許権者、実用新案権者、意匠権者又は不正競争差止請求権者（同法第二条第一項第十号に掲げる行為を組成する貨物に係る者に限る。以下この項、第九項及び第六十九条の十第一項（輸出してはならない貨物に係る認定手続を取りやめることの求め等）において同じ。）をいう。以下この条において同じ。）又は輸出者（当該認定手続に係る貨物を輸出しようとする者をいう。以下この条において同じ。）は、政令で定めるところにより、当該特許権者等が第六十九条の三第一項（輸出してはならない貨物に係る認定手続）の規定による通知を受けた日（以下この項及び第六十九条の十第二項において「通知日」という。）から起算して十日（行政機関の休日の日数は、算入しない。）を経過する日（第六十九条の十第一項及び第二項において「十日経過日」という。）までの期間（その期間の満了する日前に当該認定手続の進行状況その他の事情を勘案して税関長が当該期間を延長することを必要と認めてその旨を当該特許権者等及び当該輸出者に通知したときは、通知日から起算して二十日（行政機関の休日の日数は、算入しない。）を経過する日（第六十九条の十第一項において「二十日経過日」という。）までの期間）内は、当該認定手続が執られている間に限り、税関長に対し、当該認定手続に係る貨物が当該特許権者等（不正競争差止請求権者を除く。）の特許権、実用新案権又は意匠権を侵害する貨物に該当するか否かについての認定手続が執られた場合にあつては技術的範囲等（特許法（昭和三十四年法律第二百一十一号）第七十条第一項（特許発明の技術的範囲）（実用新案法（昭和三十四年法律第二百二十三号）第二十六条（特許法の準用）において準用する場合を含む。）に規定する技術的範囲又は意匠法（昭和三十四年法律第二百五号）第二十五条第一項（登録意匠の範囲等）に規定する範囲をいう。第九項及び第六十九条の九（輸出してはならない貨物に係る認定手続における専門委員への意見の求め）において同じ。）について特許庁長官の意見を聴くことを、当該認定手続に係る貨物が当該特許権者等（不正競争差止請求権者に限る。）に係る不正競争防止法第二条第一項第十号に掲げる行為を組成する貨物に該当するか否かについての認定手続が執られた場合にあつては当該認定手続に係る貨物が同号に掲げる行為を組成する貨物に該当するか否かについて経済産業大臣の意見を聴くことを求めることができる。

Article 69-7 (1) When verification procedures have been initiated to determine whether goods do or do not fall under those that infringe a patent right, utility model right, design right or those that compose the acts set forth in item (x) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act (excluding the acts provided for in item (vii) of paragraph (1) of Article 19 (Exclusion from Application) of the Act; hereinafter the same applies in this paragraph and paragraph (9)), a patent holder or other right holder pertaining to such goods (i.e., a holder of patent right, utility model right or design right, or a person who has the right to claim for an injunction against unfair competition (limited to a person pertaining to those goods that compose the

acts set forth in item (x) of paragraph (1) of Article 2 of the Act; hereinafter the same applies in this paragraph, paragraph (9) and paragraph (1) of Article 69-10 (Request for Discontinuance of Verification Procedures Pertaining to Goods the Exportation of which is Prohibited); hereinafter the same applies in this Article) or an exporter pertaining to such goods (i.e., a person who exports goods pertaining to the verification procedures; hereinafter the same applies in this Article) may, pursuant to the provision of Cabinet Order, request the Director General of Customs to seek, provided that such request is made within the period in which the verification procedures are carried out, but before the day on which ten days (the holidays of the administrative organs are not included) elapse from the day on which the patent holder or other right holder receives the notification prescribed in paragraph (1) of Article 69-3 (Verification Procedures Pertaining to Goods the Exportation of which is Prohibited) (hereinafter in this paragraph and paragraph (2) of Article 69-10 referred to as "the date of notification") (in paragraphs (1) and (2) of Article 69-10, the day on which ten days elapse is referred to as "the day on which ten days elapse") (when the Director General of Customs, before expiry of the period of ten days, finds it necessary to extend such period, taking into account the progress made with respect to verification procedures and other circumstances and notifies the patent holder or other right holder and the exporter of that fact, the period may be extended until the day on which twenty days (the holidays of the administrative organs are not included) elapse from the date of notification (in paragraph (1) of Article 69-10, the day on which twenty days elapse from the date of notification is referred to as "the day on which twenty days elapse")), in the case where the verification procedures have been initiated to determine whether the goods pertaining to the procedures do or do not fall under those that infringe the patent right, utility model right or design right of the patent holder or other right holder (excluding a person who has the right to claim for an injunction against unfair competition), the opinion of the Commissioner of the Patent Office with respect to the technical scope, etc. (the "technical scope, etc." means the technical scope provided for in paragraph (1) of Article 70 (Technical Scope of Patented Invention) of the Patent Act (Act No. 121 of 1959) (including the case where applied mutatis mutandis pursuant to Article 26 (Application mutatis mutandis of the Patent Act) of the Utility Model Act (Act No. 123 of 1959)), or the scope provided for in paragraph (1) of Article 25 (The Scope of Registered Design) of the Design Act (Act No. 125 of 1959) (the same applies in paragraph (9) and Article 69-9 (Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Exportation of which is Prohibited))), or in the case where the verification procedures have been initiated to determine whether the goods pertaining to the procedures do or do not fall under those that compose the acts

set forth in item (x) of paragraph (1) of Article 2 of the Unfair Competition Prevention Act and related to the patent holder or other right holder (limited to a person who has the right to claim for an injunction against unfair competition), the opinion of the Minister of Economy, Trade and Industry as to whether the goods subject to the verification procedures fall under those that compose the acts set forth in the item..

2 税関長は、前項の規定による求めがあつたときは、政令で定めるところにより、経済産業大臣又は特許庁長官に対し、意見を求めるものとする。ただし、同項の規定による求めに係る貨物が第六十九条の二第一項第三号又は第四号（輸出してはならない貨物）に掲げる貨物に該当するか否かが明らかであるときその他経済産業大臣又は特許庁長官の意見を求める必要がないと認めるときは、この限りでない。

(2) In the case where a request prescribed in the preceding paragraph has been made, the Director General of Customs shall, pursuant to the provision of Cabinet Order, seek the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office; provided, however, that this does not apply to the case where the Director General of Customs finds it evident that the goods pertaining to the request as prescribed in the paragraph do or do not fall under those set forth in item (iii) or (iv) of paragraph (1) of Article 69-2 (Goods the Exportation of which is Prohibited) or otherwise it is considered unnecessary to seek the opinion of the Minister or the Commissioner.

3 税関長は、第一項の規定による求めがあつた場合において、前項ただし書の規定により経済産業大臣又は特許庁長官の意見を求めなかつたときは、第一項の規定による求めをした特許権者等又は輸出者に対し、その旨及びその理由を通知しなければならない。

(3) In the case where a request prescribed in paragraph (1) has been made, if the Director General of Customs has not sought the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office pursuant to the provision of the proviso to the preceding paragraph, the Director General of Customs shall notify the patent holder or other right holder or exporter who has made the request prescribed in paragraph (1) of that fact and the reason therefor.

4 経済産業大臣又は特許庁長官は、第二項本文の規定により税関長から意見を求められたときは、その求めがあつた日から起算して三十日以内に、書面により意見を述べなければならない。

(4) When the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office is sought his/her opinion by the Director General of Customs pursuant to the provision of the main clause of paragraph (2), the Minister or the Commissioner shall provide his/her opinion in writing within thirty days from the day on which his/her opinion is sought.

5 税関長は、第二項本文の規定により経済産業大臣又は特許庁長官の意見を求めたと

きは、その求めに係る特許権者等及び輸出者に対し、その旨を通知しなければならない。

(5) When the Director General of Customs, pursuant to the provision of the main clause of paragraph (2), seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office, the Director General of Customs shall notify the patent holder or other right holder and exporter concerned of that fact.

6 税関長は、第四項の規定による意見が述べられたときは、その意見に係る特許権者等及び輸出者に対し、その旨及びその内容を通知しなければならない。

(6) When the opinion prescribed in paragraph (4) is provided, the Director General of Customs shall notify the patent holder or other right holder and exporter concerned of that fact and the details of that opinion.

7 税関長は、第二項本文の規定により経済産業大臣又は特許庁長官の意見を求めたときは、その求めに係る第四項の規定による意見が述べられる前に、第一項の求めをした者が特許権者等である場合にあつてはその求めに係る貨物が第六十九条の二第一項第三号又は第四号に掲げる貨物に該当しないことの認定を、第一項の求めをした者が輸出者である場合にあつてはその求めに係る貨物が同条第一項第三号又は第四号に掲げる貨物に該当することの認定をしてはならない。

(7) When the Director General of Customs seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office pursuant to the provision of the main clause of paragraph (2), the Director General of Customs shall, before the opinion prescribed in paragraph (4) is provided, not determine that, where a person who requests him/her to seek the opinion referred to in paragraph (1) is a patent holder or other right holder, the goods concerned do not fall under those set forth in item (iii) or (iv) of paragraph (1) of Article 69-2, or that, where a person who requests him/her to seek the opinion referred to in paragraph (1) is an exporter, the goods concerned fall under those set forth in item (iii) or (iv) of paragraph (1) of the Article.

8 税関長は、第二項本文の規定により経済産業大臣又は特許庁長官の意見を求めた場合において、その求めに係る第四項の規定による意見が述べられる前に、第一項の求めをした者が特許権者等である場合にあつてはその求めに係る貨物が第六十九条の二第一項第三号又は第四号に掲げる貨物に該当すると認定したとき、若しくは第一項の求めをした者が輸出者である場合にあつてはその求めに係る貨物が同条第一項第三号又は第四号に掲げる貨物に該当しないと認定したとき、又は第六十九条の三第六項若しくは前条第十項の規定により当該貨物について認定手続を取りやめたときは、その旨を経済産業大臣又は特許庁長官に通知するものとする。この場合においては、経済産業大臣又は特許庁長官は、第四項の規定による意見を述べることを要しない。

(8) In the case where the Director General of Customs seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office pursuant to the provision of the main clause of paragraph (2), if the

Director General of Customs has, before the opinion prescribed in paragraph (4) is provided, determined that, where a person who requests under paragraph (1) is a patent holder or other right holder, the goods concerned fall under those set forth in item (iii) or (iv) of paragraph (1) of Article 69-2 or that, where a person who requests under paragraph (1) is an exporter, the goods concerned do not fall under those set forth in item (iii) or (iv) of paragraph (1) of the Article, or if the Director General of Customs has discontinued the verification procedures with respect to the goods concerned pursuant to the provision of paragraph (6) of Article 69-3 or paragraph (10) of the preceding Article, the Director General of Customs shall notify the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office of that fact. In this case, the Minister or the Commissioner is not required to provide his/her opinion prescribed in paragraph (4).

9 税関長は、特許権、実用新案権若しくは意匠権を侵害する貨物又は不正競争防止法第二条第一項第十号に掲げる行為を組成する貨物に該当するか否かについての認定手続において、第六十九条の三第一項の規定による認定をするために必要があると認めるときは、特許権、実用新案権又は意匠権を侵害する貨物に該当するか否かについての認定手続が執られた場合にあつては当該認定手続に係る貨物が当該貨物に係る特許権者等（不正競争差止請求権者を除く。）の特許権、実用新案権又は意匠権を侵害する貨物に該当するか否かに関し、技術的範囲等についての意見を特許庁長官に、同号に掲げる行為を組成する貨物に該当するか否かについての認定手続が執られた場合にあつては当該認定手続に係る貨物が当該貨物に係る特許権者等（不正競争差止請求権者に限る。）に係る同号に掲げる行為を組成する貨物に該当するか否かについての意見を経済産業大臣に、政令で定めるところにより、求めることができる。

(9) In the verification procedures for determining whether goods fall under those that infringe a patent right, utility model right or design right or under those that compose the acts set forth in item (x) of paragraph (1) of Article 2 of the Unfair Competition Prevention Act, if it is considered necessary for the purpose of verification prescribed in paragraph (1) of Article 69-3, the Director General of Customs may, pursuant to the provision of Cabinet Order, in the case where verification procedures have been initiated to determine whether goods fall under those that infringe a patent right, utility model right or design right, seek the opinion of the Commissioner of the Patent Office with respect to the technical scope, etc. as to whether the goods pertaining to the verification procedures do or do not fall under those that infringe the patent right, utility model right or design right of the patent holder or other right holder concerned (excluding a person who has the right to claim for an injunction against unfair competition), or in the case where the verification procedures have been initiated to determine whether goods fall under those that compose the acts set forth in the item, seek the opinion of the Minister of Economy, Trade and Industry as to whether the goods concerned fall under those that compose the

acts set forth in the item, pertaining to the patent holder or other right holder concerned (limited to a person who has the right to claim for an injunction against unfair competition).

10 第四項から第六項まで及び次条第五項の規定は、前項の規定により意見を求める場合について準用する。この場合において、必要な技術的読替えは、政令で定める。

(10) Paragraphs (4) to (6) of this Article and paragraph (5) of the next Article apply mutatis mutandis to the case where an opinion is sought pursuant to the provision of the preceding paragraph. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

(輸出してはならない貨物に係る認定手続における農林水産大臣等への意見の求め)
(Seeking the Opinion of the Minister of Agriculture, Forestry and Fisheries in Verification Procedures Pertaining to Goods the Exportation of which is Prohibited)

第六十九条の八 税関長は、育成者権を侵害する貨物又は第六十九条の二第一項第四号（輸出してはならない貨物）に掲げる貨物（不正競争防止法第二条第一項第十号（定義）に係るものを除く。以下この項及び第五項において同じ。）に該当するか否かについての認定手続において、第六十九条の三第一項（輸出してはならない貨物に係る認定手続）の規定による認定をするために必要があると認めるときは、政令で定めるところにより、育成者権を侵害する貨物に該当するか否かについての認定手続にあつては農林水産大臣に、第六十九条の二第一項第四号に掲げる貨物に該当するか否かについての認定手続にあつては経済産業大臣に対し、当該認定のための参考となるべき意見を求めることができる。

Article 69-8 (1) In the verification procedures for determining whether goods fall under those that infringe a breeder's right or those set forth in item (iv) of paragraph (1) of Article 69-2 (Goods the Exportation of which is Prohibited) (excluding goods pertaining to item (x) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act: hereinafter the same applies in this paragraph and paragraph (5)), if it is considered necessary for the purpose of verification prescribed in paragraph (1) of Article 69-3 (Verification Procedures Pertaining to Goods the Exportation of which is Prohibited), the Director General of Customs may, pursuant to the provision of Cabinet Order, seek, for reference purposes, the opinion of the Minister of Agriculture, Forestry and Fisheries in the case of verification procedures pertaining to goods that may infringe a breeder's right, or the opinion of the Minister of Economy, Trade and Industry in the case of verification procedures pertaining to goods that may fall under those set forth in item (iv) of paragraph (1) of Article 69-2.

2 農林水産大臣又は経済産業大臣は、前項の規定により税関長から意見を求められたときは、その求めがあつた日から起算して三十日以内に、書面により意見を述べなければならない。

(2) When the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry is sought his/her opinion by the Director General of Customs pursuant to the provision of the preceding paragraph, the Minister shall provide his/her opinion in writing within thirty days from the date on which his/her opinion is sought.

3 税関長は、第一項の規定により意見を求めたときは、認定手続に係る育成者権者又は不正競争差止請求権者及び当該認定手続に係る貨物を輸出しようとする者に対し、その旨を通知しなければならない。

(3) When the Director General of Customs seeks the opinion pursuant to the provision of paragraph (1), he/she shall notify that fact to a holder of breeder's right or a person who has the right to claim for an injunction against unfair competition, involved in the verification procedures, and a person who exports the goods pertaining to the verification procedures.

4 税関長は、第二項の規定による意見が述べられたときは、前項の育成者権者又は不正競争差止請求権者及び当該認定手続に係る貨物を輸出しようとする者に対し、その旨及びその内容を通知しなければならない。

(4) When the opinion prescribed in paragraph (2) is provided, the Director General of Customs shall notify a holder of breeder's right or a person who has the right to claim for an injunction against unfair competition and a person who exports goods pertaining to the verification procedures of that fact and the details of the opinion, as referred to in the preceding paragraph.

5 税関長は、第一項の規定により農林水産大臣又は経済産業大臣の意見を求めた場合において、その求めに係る第二項の規定による意見が述べられる前にその求めに係る貨物が育成者権を侵害する貨物若しくは第六十九条の二第一項第四号に掲げる貨物に該当すると認定したとき若しくは該当しないと認定したとき、又は第六十九条の三第六項若しくは第六十九条の六第十項（輸出差止申立てに係る供託等）の規定により当該貨物について認定手続を取りやめたときは、その旨を農林水産大臣又は経済産業大臣に通知するものとする。この場合においては、農林水産大臣又は経済産業大臣は、第二項の規定による意見を述べることを要しない。

(5) In the case where the Director General of Customs seeks the opinion of the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry pursuant to the provision of paragraph (1), if the Director General of Customs has, before the opinion prescribed in paragraph (2) is provided, determined that the goods concerned do or do not fall under those that infringe a breeder's right or those set forth in item (iv) of paragraph (1) of Article 69-2, or if the Director General of Customs has discontinued verification procedures with respect to such goods pursuant to the provision of paragraph (6) of Article 69-3 or paragraph (10) of Article 69-6 (Deposit Pertaining to an Application for Export Suspension), he/she shall notify the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry of that fact. In this case, the Minister is not required to

provide his/her opinion prescribed in paragraph (2).

(輸出してはならない貨物に係る認定手続における専門委員への意見の求め)

(Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Exportation of which is Prohibited)

第六十九条の九 税関長は、第六十九条の二第一項第三号（輸出してはならない貨物）に掲げる貨物（育成者権を侵害する貨物を除く。）に該当するか否かについての認定手続において、第六十九条の三第一項（輸出してはならない貨物に係る認定手続）の規定による認定をするために必要があると認めるときは、知的財産権に関し学識経験を有する者であつてその認定手続に係る事案の当事者と特別の利害関係を有しないものを専門委員として委嘱し、政令で定めるところにより、当該専門委員に対し、当該認定のための参考となるべき意見を求めることができる。ただし、技術的範囲等については、この限りでない。

Article 69-9 In the verification procedures for determining whether goods fall under those set forth in item (iii) of paragraph (1) of Article 69-2 (Goods the Exportation of which is Prohibited) (excluding goods that infringe a breeder's right), the Director General of Customs may, if it is considered necessary for the purpose of verification prescribed in paragraph (1) of Article 69-3 (Verification Procedures Pertaining to Goods the Exportation of which is Prohibited), designate persons with academic background and experience in intellectual property rights, having no special interests with the parties involved in the cases pertaining to the verification procedures, to serve as technical advisers and may, pursuant to the provision of Cabinet Order, seek, for reference purposes, opinions of the technical advisers; provided, however, that this does not apply to the technical scope, etc.

(輸出してはならない貨物に係る認定手続を取りやめることの求め等)

(Request for Discontinuance of Verification Procedures Pertaining to Goods the Exportation of which is Prohibited)

第六十九条の十 第六十九条の四第一項（輸出してはならない貨物に係る申立て手続等）の規定による申立てが受理された特許権者、実用新案権者、意匠権者又は不正競争差止請求権者（以下この条において「申立特許権者等」という。）の申立てに係る貨物について認定手続が執られたときは、当該貨物を輸出しようとする者は、政令で定めるところにより、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める日後は、当該認定手続が執られている間に限り、税関長に対し、当該認定手続を取りやめることを求めることができる。

Article 69-10 (1) In the case where an application of a holder of a patent right, utility model right or design right or a person who has the right to claim for an injunction against unfair competition, as prescribed in paragraph (1) of Article 69-4 (Procedures for Application Pertaining to Goods the Exportation of which is Prohibited) has been accepted by the Director General of Customs

(hereinafter in this Article referred to as "applicant"), if verification procedures have been initiated with respect to goods pertaining to such application, a person who exports such goods may, pursuant to the provision of Cabinet Order, after the day specified in each of the following items for the category of cases as set forth respectively therein, provided that such request is made within the period in which the verification procedures are carried out, request the Director General of Customs to discontinue the verification procedures:

一 第六十九条の七第一項（輸出してはならない貨物に係る意見を聴くことの求め等）の規定により十日経過日までの期間を延長する旨の通知を受けた場合 二十日経過日（同条第五項（同条第十項において準用する場合を含む。次号において同じ。）の規定により経済産業大臣又は特許庁長官の意見を求めた旨の通知を受けたときは、二十日経過日とその求めに係る同条第六項（同条第十項において準用する場合を含む。次号において同じ。）の規定による通知を受けた日から起算して十日を経過する日とのいずれか遅い日）

(i) in the case where it is notified that the period until the day on which ten days elapse is extended pursuant to the provision of paragraph (1) of Article 69-7 (Seeking the Opinion Pertaining to Goods the Exportation of which is Prohibited): the day on which twenty days elapse (in cases where a notification stating to the effect that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provision of paragraph (5) of Article 69-7 (including the case where applied mutatis mutandis pursuant to paragraph (10) of Article 69-7; the same applies in the next item) has been received, the day on which twenty days elapse, or the day on which ten days elapse from the date of receipt of the notification prescribed in paragraph (6) of Article 69-7, pertaining to seeking such opinion (including the case where applied mutatis mutandis pursuant to paragraph (10) of Article 69-7; the same applies in the next item), whichever comes later);

二 前号に掲げる場合以外の場合 十日経過日（第六十九条の七第五項の規定により経済産業大臣又は特許庁長官の意見を求めた旨の通知を受けたときは、十日経過日とその求めに係る同条第六項の規定による通知を受けた日から起算して十日を経過する日とのいずれか遅い日）

(ii) in the case other than the case set forth in the preceding item: the day on which ten days elapse (in cases where a notification stating that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provision of paragraph (5) of Article 69-7 has been received, the day on which ten days elapse or the day on which ten days elapse from the date of receipt of the notification prescribed in paragraph (6) of Article 69-7 pertaining to seeking such opinion, whichever comes later).

2 税関長は、申立特許権者等の申立てに係る貨物について認定手続を執つたときは、

十日経過日前に、当該貨物を輸出しようとする者に対し、通知日を通知しなければならない。

- (2) When the Director General of Customs has initiated verification procedures with respect to goods pertaining to the application of the applicant, he/she shall, before the day on which ten days elapse, notify the date of notification to a person who exports such goods.
- 3 税関長は、第一項の規定により認定手続を取りやめることの求めがあつたときは、当該認定手続に係る申立てをした申立特許権者等に対し、その旨を通知するとともに、当該求めをした者（以下この条において「請求者」という。）に対し、期限を定めて、当該認定手続に係る貨物が輸出されることにより当該申立特許権者等が被るおそれがある損害の賠償を担保するために相当と認める額の金銭をその指定する供託所に供託すべき旨を命じなければならない。
- (3) When the Director General of Customs is requested to discontinue verification procedures pursuant to the provision of paragraph (1), he/she shall notify the applicant who has filed an application pertaining to the verification procedures of such request, and shall order the person who so requests (hereinafter in this Article referred to as "requester") to deposit, within a specified period, the amount of money deemed sufficient to cover the damages that may be incurred by the applicant from the exportation of the goods pertaining to the verification procedures with the designated official depository.
- 4 前項の規定により供託する金銭は、国債、地方債その他の有価証券で税関長が確実と認めるものをもってこれに代えることができる。
- (4) The monetary deposit to be provided pursuant to the provision of the preceding paragraph may be replaced by National Government Bonds, Local Government Bonds or other securities which the Director General of Customs considers to be secure.
- 5 第三項の規定による命令によりされた供託に係る税関長に対する手続に関し必要な事項は、政令で定める。
- (5) Necessary matters concerning the procedures required by the Director General of Customs with respect to the deposit provided pursuant to his/her order prescribed in paragraph (3) shall be prescribed by Cabinet Order.
- 6 請求者は、政令で定めるところにより、第三項に規定する損害の賠償に充てるものとして所要の金銭が当該請求者のために支払われる旨の契約を締結し、同項の規定により定められた期限までにその旨を税関長に届け出たときは、当該契約の効力の存する間、同項の金銭の全部又は一部の供託をしないことができる。
- (6) When the requester, pursuant to the provision of Cabinet Order, enters into a contract providing that the amount of money necessary to compensate for the damages as provided for in paragraph (3) shall be paid for the requester and notifies the Director General of Customs of that fact within the period specified in the paragraph, then the requester may not deposit the whole or part of the amount referred to in the paragraph while the contract is effective.

7 第三項の申立特許権者等は、請求者に対する同項に規定する損害に係る賠償請求権に関し、同項の規定により供託された金銭（第四項の規定による有価証券を含む。第九項から第十一項までにおいて同じ。）について、他の債権者に先立ち弁済を受ける権利を有する。

(7) The applicant referred to in paragraph (3) shall have the right, with respect to its right to claim for compensation for the damages against the requester as provided for in the paragraph, to receive payment in preference over other creditors, from the monetary deposit provided pursuant to the provision of the paragraph (the monetary deposit includes the securities prescribed in paragraph (4); the same applies in paragraphs (9) to (11)).

8 前項の権利の実行に関し必要な事項は、政令で定める。

(8) Necessary matters concerning the exercise of right referred to in the preceding paragraph shall be prescribed by Cabinet Order.

9 第三項の規定により金銭を供託した請求者は、次の各号に掲げる場合のいずれかに該当することとなつたときは、その供託した金銭を取り戻すことができる。

(9) The requester who has provided the monetary deposit pursuant to the provision of paragraph (3) may recover monetary deposit if the situation falls under any of the cases set forth in the following items:

一 第十二項の申立特許権者等が当該供託した金銭の取戻しに同意したこと、第三項に規定する損害に係る賠償請求権が時効により消滅したことその他同項に規定する損害の賠償を担保する必要がなくなつたことを税関長に証明し、その確認を受けた場合

(i) where it has been proved to, and confirmed by the Director General of Customs that the applicant referred to in paragraph (12) has consented to the recovery of the deposit, that the right to claim for compensation for damages as provided for in paragraph (3) has been extinguished by prescription or otherwise that the deposit for compensation for damages as provided for in paragraph (3) is no longer necessary;

二 第六項の契約を締結して、政令で定めるところにより、税関長の承認を受けた場合

(ii) where the requester has entered into a contract referred to in paragraph (6) and the contract has, pursuant to the provision of Cabinet Order, been approved by the Director General of Customs;

三 供託した有価証券が償還を受けることとなつたことその他の事由により現に供託されている供託物に代えて他の供託物を供託することについて、政令で定めるところにより、税関長の承認を受けた場合

(iii) where, pursuant to the provision of Cabinet Order, it has been approved by the Director General of Customs to provide another deposit, in lieu of the deposit actually provided, for the reason of redemption of the deposited securities or for other reason;

四 前三号に掲げるもののほか、第十二項の申立特許権者等が同項の規定による通知

を受けた日から起算して三十日以内に第三項に規定する損害の賠償を求める訴えの提起をしなかつた場合

(iv) beyond what is set forth in the preceding three items, where the applicant referred to in paragraph (12) fails to institute, within thirty days from the date on which it receives the notification prescribed in the paragraph, any judicial action for claiming for the damages as provided for in paragraph (3).

1 0 前項の規定による供託した金銭の取戻しに関し必要な事項は、法務省令・財務省令で定める。

(10) Necessary matters concerning the recovery of the monetary deposit prescribed in the preceding paragraph shall be prescribed by Ministry of Justice Order and Ministry of Finance Order.

1 1 税関長は、第三項の規定により供託すべき旨を命じられた者が、同項の規定により定められた期限までにその供託を命じられた金銭の全部について、供託をし、又は第六項の規定による契約の締結の届出をしたときは、その供託を命じられる原因となつた貨物について認定手続を取りやめるものとする。

(11) If a person who has been ordered to deposit pursuant to the provision of paragraph (3) deposits the full amount within the period specified under the paragraph or notifies of its entering into a contract prescribed in paragraph (6), the Director General of Customs shall discontinue the verification procedures with respect to the goods which have caused such deposit to be ordered.

1 2 税関長は、前項の規定により認定手続を取りやめたときは、当該認定手続に係る貨物を輸出しようとする者及び当該認定手続に係る申立てをした申立特許権者等に対し、その旨を通知しなければならない。

(12) When the Director General of Customs discontinues the verification procedures pursuant to the provision of the preceding paragraph, he/she shall notify such discontinuance to the person who exports goods pertaining to such verification procedures and the applicant who has filed an application pertaining to such verification procedures.

第二款 輸入してはならない貨物

Subsection 2 Goods the Importation of which is Prohibited

(輸入してはならない貨物)

(Goods the Importation of which is Prohibited)

第六十九条の十一 次に掲げる貨物は、輸入してはならない。

Article 69-11 (1) Goods set forth in the following shall not be imported:

一 麻薬及び向精神薬、大麻、あへん及びけしがら並びに覚醒剤（覚せい剤取締法にいう覚せい剤原料を含む。）並びにあへん吸煙具。ただし、政府が輸入するもの及び他の法令の規定により輸入することができることとされている者が当該他の法令の定めるところにより輸入するものを除く。

(i) narcotics and psychotropics, cannabis, opium and opium poppies, and

stimulants (including raw materials for stimulants thereof as referred to in the Stimulants Control Act) and utensils for opium smoking; provided, however, that those imported by the Government or by a person authorized, under other laws and regulations, to import pursuant to the provisions thereof, are excluded;

一の二 医薬品、医療機器等の品質、有効性及び安全性の確保等に関する法律（昭和三十五年法律第百四十五号）第二条第十五項（定義）に規定する指定薬物（同法第七十六条の四（製造等の禁止）に規定する医療等の用途に供するために輸入するものを除く。）

(i)-2 the designated substance provided for in paragraph (15) of Article 2 (Definitions) of the Act on Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices (Act No. 145 of 1960) (excluding those imported for the purpose of using for medical care, etc. as provided for in Article 76-4 (Prohibition of Manufacturing) of the Act;

二 拳銃、小銃、機関銃及び砲並びにこれらの銃砲弾並びに拳銃部品。ただし、他の法令の規定により輸入することができることとされている者が当該他の法令の定めるところにより輸入するものを除く。

(ii) hand-guns, rifles, machine guns, cannons, and bullets thereof and parts of hand-guns; provided, however, that those imported by a person authorized, under other laws and regulations, to import pursuant to the provisions thereof, are excluded;

三 爆発物（爆発物取締罰則（明治十七年太政官布告第三十二号）第一条に規定する爆発物をいい、前号及び次号に掲げる貨物に該当するものを除く。）。ただし、他の法令の規定により輸入することができることとされている者が当該他の法令の定めるところにより輸入するものを除く。

(iii) explosives (i.e., the explosives provided for in Article 1 (Use of Explosives) of the Criminal Regulations to Control Explosives (Cabinet Ordinance No. 32 of 1884); excluding those set forth items (ii) and (iv)); provided, however, that those imported by a person authorized, under other laws and regulations, to import pursuant to the provisions thereof, are excluded;

四 火薬類（火薬類取締法（昭和二十五年法律第百四十九号）第二条第一項（定義）に規定する火薬類をいい、第二号に掲げる貨物に該当するものを除く。）。ただし、他の法令の規定により輸入することができることとされている者が当該他の法令の定めるところにより輸入するものを除く。

(iv) propellants (i.e., the propellants provided for in paragraph (1) of Article 2 (Definitions) of the Explosives Control Act (Act No. 149 of 1950); excluding goods that fall under item (ii)); provided, however, that those imported by a person authorized, under other laws and regulations, to import pursuant to the provisions thereof, are excluded;

五 化学兵器の禁止及び特定物質の規制等に関する法律（平成七年法律第六十五号）第二条第三項（定義等）に規定する特定物質。ただし、条約又は他の法令の規定に

より輸入することができることとされている者が当該条約又は他の法令の定めるところにより輸入するものを除く。

(v) the specified substance provided for in paragraph (3) of Article 2 (Definitions) of the Act on the Prohibition of Chemical Weapons and the Regulation of Specific Chemicals (Act No. 65 of 1995); provided, however, that those imported by a person authorized, under international conventions or other laws and regulations, to import pursuant to the provisions thereof, are excluded;

五の二 感染症の予防及び感染症の患者に対する医療に関する法律（平成十年法律第百十四号）第六条第二十項（定義等）に規定する一種病原体等及び同条第二十一項に規定する二種病原体等。ただし、他の法令の規定により輸入することができることとされている者が当該他の法令の定めるところにより輸入するものを除く。

(v)-2 class I pathogens, etc. as referred to in paragraph (20) and class II pathogens, etc. as referred to in paragraph (21) of Article 6 (Definitions) of the Act on the Prevention of Infectious Diseases and Medical Care for Patients with Infections Diseases (Act No. 114 of 1998); provided, however, that those imported by a person authorized, under other laws and regulations, to import pursuant to the provisions thereof, are excluded;

六 貨幣、紙幣若しくは銀行券、印紙若しくは郵便切手（郵便切手以外の郵便に関する料金を表す証票を含む。以下この号において同じ。）又は有価証券の偽造品、変造品及び模造品（印紙の模造品にあつては印紙等模造取締法（昭和二十二年法律第百八十九号）第一条第二項の規定により財務大臣の許可を受けて輸入するものを除き、郵便切手の模造品にあつては郵便切手類模造等取締法（昭和四十七年法律第五十号）第一条第二項の規定により総務大臣の許可を受けて輸入するものを除く。）並びに不正に作られた代金若しくは料金の支払用又は預貯金の引出用のカードを構成する電磁的記録（電子的方式、磁気的方式その他の人の知覚によつては認識することができない方式で作られる記録であつて、電子計算機による情報処理の用に供されるものをいう。以下同じ。）をその構成部分とするカード（その原料となるべきカードを含む。）

(vi) counterfeit, altered or imitated coins, money bills, bank notes, revenue stamps or postal stamps (including identification cards with marks representing postage, other than postal stamps (the same applies in this item)) or securities (excluding imitated revenue stamps imported with the authorization of the Minister of Finance under paragraph (2) of Article 1 of the Act on the Control of Imitating of Stamps (Act No. 189 of 1947) and imitated postal stamps imported with the authorization of the Minister of Internal Affairs and Communications under paragraph (2) of Article 1 of the Act on the Control of the Imitating of Postal Stamps (Act No. 50 of 1972)) and the cards (including materials used in the production of such cards) that are created unlawfully for the payment of charges or fees or for the withdrawal of depositions and that contain electronic or magnetic record

- (meaning a record used in computerized information processing which is created in electronic form, magnetic form, or any other form that cannot be perceived by the human senses ; the same shall apply hereinafter);
- 七 公安又は風俗を害すべき書籍、図画、彫刻物その他の物品（次号に掲げる貨物に該当するものを除く。）
- (vii) books, drawings, sculptures or other goods that are detrimental to public security or that corrupt public morals (excluding goods that fall under the next item);
- 八 児童ポルノ（児童買春、児童ポルノに係る行為等の規制及び処罰並びに児童の保護等に関する法律第二条第三項（定義）に規定する児童ポルノをいう。）
- (viii) child pornography (i.e., the child pornography referred to in paragraph (3) of Article 2 (Definitions) of the Act on the Regulation and Punishment of Acts Relating to Child Prostitution and Child Pornography, and the Protection of Children;
- 九 特許権、実用新案権、意匠権、商標権、著作権、著作隣接権、回路配置利用権又は育成者権を侵害する物品
- (ix) goods that infringe patent rights, utility model rights, design rights, trademark rights, copyrights, neighboring rights, layout- design exploitation rights or breeder's rights;
- 十 不正競争防止法第二条第一項第一号から第三号まで又は第十号から十二号まで（定義）に掲げる行為（これらの号に掲げる不正競争の区分に応じて同法第十九条第一項第一号から第五号まで、第七号又は第八号（適用除外等）に定める行為を除く。）を組成する物品
- (x) goods that compose the acts set forth in any of items (i) to (iii) or (x) to (xii) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act (excluding such acts as specified in any of items (i) to (v), (vii) and (viii) of paragraph (1) of Article 19 (Exclusion from Application) of the Act for the category of unfair competitions as set forth respectively in any of items (i) to (iii) and (x) to (xii) of paragraph (1) of Article 2 of the Act).
- 2 税関長は、前項第一号から第六号まで、第九号又は第十号に掲げる貨物で輸入されようとするものを没収して廃棄し、又は当該貨物を輸入しようとする者にその積戻しを命ずることができる。
- (2) The Director General of Customs may confiscate and destroy goods destined for import, set forth in any of items (i) to (vi), (ix) and (x) of the preceding paragraph, or may order a person who imports such goods to reshipe them.
- 3 税関長は、この章に定めるところに従い輸入されようとする貨物のうちに第一項第七号又は第八号に掲げる貨物に該当すると認めるのに相当の理由がある貨物があるときは、当該貨物を輸入しようとする者に対し、その旨を通知しなければならない。
- (3) When the Director General of Customs has adequate grounds to believe that the goods destined for import under the provision of this Chapter contain those that may fall under goods set forth in item (vii) or (viii) of paragraph (1),

he/she shall notify that his/her findings to a person who intends to imports such goods.

(輸入してはならない貨物に係る認定手続)

(Verification Procedures Pertaining to Goods the Importation of which is Prohibited)

第六十九条の十二 税関長は、この章に定めるところに従い輸入されようとする貨物のうちに前条第一項第九号又は第十号に掲げる貨物に該当する貨物があると思料するときは、政令で定めるところにより、当該貨物がこれらの号に掲げる貨物に該当するか否かを認定するための手続（以下この款において「認定手続」という。）を執らなければならない。この場合において、税関長は、政令で定めるところにより、当該貨物に係る特許権者等（特許権者、実用新案権者、意匠権者、商標権者、著作権者、著作隣接権者、回路配置利用権者若しくは育成者権者又は不正競争差止請求権者（前条第一項第十号に掲げる貨物に係る同号に規定する行為による営業上の利益の侵害について不正競争防止法第三条第一項（差止請求権）の規定により停止又は予防を請求することができる者をいう。以下この款において同じ。）をいう。以下この条において同じ。）及び当該貨物を輸入しようとする者に対し、当該貨物について認定手続を執る旨並びに当該貨物が前条第一項第九号又は第十号に掲げる貨物に該当するか否かについてこれらの者が証拠を提出し、及び意見を述べることができる旨その他の政令で定める事項を通知しなければならない。

Article 69-12 (1) If the Director General of Customs considers that goods destined for import under the provision of this Chapter contain those that may fall under the goods set forth in item (ix) or (x) of paragraph (1) of the preceding Article, he/she shall, pursuant to the provision of Cabinet Order, initiate procedures for verifying whether such goods fall under those set forth in the items (hereinafter the procedures verified in this paragraph are referred to as "verification procedures" in this Subsection). In this case, the Director General of Customs shall, pursuant to the provision of Cabinet Order, notify a patent holder or other right holder pertaining to such goods and a person who imports such goods of the fact that verification procedures are to be initiated for such goods and that the patent holder or other right holder and the importer may submit evidence and state their opinions as to whether they do or do not fall under those set forth in item (ix) or (x) of paragraph (1) of the preceding Article and such other matters as may be prescribed by Cabinet Order (the "patent holder or other right holder" as used in this Article means the holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right, layout-design exploitation right or breeder's right, or a person who has the right to claim for an injunction against unfair competition (i.e., a person who may claim, pursuant to the provision of paragraph (1) of Article 3 (Right to Claim for an Injunction) of the Unfair Competition Prevention Act, the suspension or prevention of infringement of

its business interests the infringement of which has been caused by the acts specified in item (x) of paragraph (1) of the preceding Article with respect to the goods set forth in the item; hereinafter the same applies in this Subsection)).

2 税関長は、前項の規定による通知を行う場合には、当該貨物に係る特許権者等に対しては当該貨物を輸入しようとする者及び当該貨物の仕出人の氏名又は名称及び住所を、当該貨物を輸入しようとする者に対しては当該特許権者等の氏名又は名称及び住所を、併せて通知するものとする。

(2) In cases where the Director General of Customs issues a notification prescribed in the preceding paragraph, he/she shall, together with the notification, notify the patent holder or other right holder pertaining to the goods of the names and addresses of the person who imports such goods and their consignor, and shall also notify the person who imports such goods of the name and address of the patent holder or other right holder concerned.

3 税関長は、認定手続が執られる貨物の輸入に係る第六十七条（輸出又は輸入の許可）の規定に基づく輸入申告書その他の税関長に提出された書類、当該認定手続において税関長に提出された書類又は当該貨物における表示から、当該貨物を生産した者の氏名若しくは名称又は住所が明らかであると認める場合には、第一項の通知と併せて、又は当該通知の後で当該認定手続が執られている間、その氏名若しくは名称又は住所を当該貨物に係る特許権者等に通知するものとする。

(3) In cases where the Director General of Customs finds that the name or address of a manufacturer of the goods subject to verification procedures is evident from an import declaration form and other documents filed with respect to such goods pursuant to the provision of Article 67 (Permission of Exportation or Importation), from any other documents submitted to the Director General of Customs in the verification procedures or from any signs affixed to such goods, he/she shall notify the patent holder or other right holder concerned of the name or address of the manufacturer. Such notification may occur simultaneously with the notification referred to in paragraph (1), or it may occur thereafter, provided that it occurs within the period during which the verification procedures are carried out.

4 税関長は、認定手続を経た後でなければ、この章に定めるところに従い輸入されようとする貨物について前条第二項の措置をとることができない。

(4) No measures referred to in paragraph (2) of the preceding Article shall be taken by the Director General of Customs with respect to goods destined for import under the provision of this Chapter unless such goods have been subjected to verification procedures.

5 税関長は、認定手続が執られた貨物（以下この条及び第六十九条の十六（申請者による疑義貨物に係る見本の検査）において「疑義貨物」という。）が前条第一項第九号又は第十号に掲げる貨物に該当すると認定したとき、又は該当しないと認定したときは、それぞれその旨及びその理由を当該認定がされた貨物に係る特許権者等及び当

該認定がされた貨物を輸入しようとする者に通知しなければならない。ただし、次項の規定による通知をした場合は、この限りでない。

(5) When the Director General of Customs has verified as to whether the goods subject to verification procedures (hereinafter in this Article and Article 69-16 (Inspection of Samples of Suspect Goods by Applicants) referred to as "suspect goods") do or do not fall under those set forth in item (ix) or (x) of paragraph (1) of the preceding Article, he/she shall notify the patent holder or other right holder pertaining to such verified goods and the person who imports such verified goods of his/her findings and the reason therefor; provided, however, that this does not apply to the case where the notification prescribed in the next paragraph is issued.

6 税関長は、前項本文の規定による疑義貨物に係る認定の通知をする前に次の各号に掲げる場合のいずれかに該当することとなつたときは、当該疑義貨物に係る特許権者等に対し、その旨を通知するとともに、認定手続を取りやめるものとする。

(6) If the situation falls under any of the following items before the notification of verification is issued with respect to suspect goods under the main clause of the preceding paragraph, the Director General of Customs shall notify the patent holder or other right holder pertaining to such suspect goods, and shall discontinue the verification procedures:

一 第三十四条（外国貨物の廃棄）の規定により当該疑義貨物が廃棄された場合

(i) where the suspect goods have been disposed pursuant to the provision of Article 34 (Disposal of Foreign Goods);

二 第四十五条第一項ただし書（許可を受けた者の関税の納付義務等）（第三十六条、第四十一条の三、第六十一条の四、第六十二条の七及び第六十二条の十五において準用する場合を含む。）の規定により当該疑義貨物が滅却された場合

(ii) where the suspect goods have been destroyed pursuant to the provision of the proviso to paragraph (1) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission) (including the case where applied *mutatis mutandis* pursuant to Articles 36, 41-3, 61-4, 62-7 and 62-15);

三 第七十五条（外国貨物の積戻し）の規定により当該疑義貨物が積み戻された場合

(iii) where the suspect goods have been reshipped pursuant to the provision of Article 75 (Reshipment of Foreign Goods);

四 前三号に掲げる場合のほか、当該疑義貨物が輸入されないこととなつた場合

(iv) in addition to the situations set forth in the preceding three items, where the suspect goods have ceased to be imported.

7 第二項若しくは第三項の規定による通知を受けた者又は第六十九条の十六第二項の規定により承認を受けた同項に規定する申請者は、当該通知を受けた事項又は当該申請に係る見本の検査（分解を含む。同条において同じ。）その他当該見本の取扱いにおいて知り得た事項を、みだりに他人に知らせ、又は不当な目的に使用してはならない。

(7) Any person who has received a notification prescribed in paragraph (2) or (3) or any applicant provided for in paragraph (2) of Article 69-16 whose application has been approved pursuant to the provision of the paragraph shall not divulge any matters to have been notified or any other matters to have learned during the inspection (including inspection by disassembling; the same applies in Article 69-16) or handling of a sample pertaining to the application to any other person without reason, nor shall use such matters for any unjust purpose.

(輸入してはならない貨物に係る申立て手続等)

(Procedures for Application Pertaining to Goods the Importation of which is Prohibited)

第六十九条の十三 特許権者、実用新案権者、意匠権者、商標権者、著作権者、著作隣接権者若しくは育成者権者又は不正競争差止請求権者は、自己の特許権、実用新案権、意匠権、商標権、著作権、著作隣接権若しくは育成者権又は営業上の利益を侵害すると認める貨物に関し、政令で定めるところにより、いずれかの税関長に対し、その侵害の事実を疎明するために必要な証拠を提出し、当該貨物がこの章に定めるところに従い輸入されようとする場合は当該貨物について当該税関長（以下この条及び次条において「申立先税関長」という。）又は他の税関長が認定手続を執るべきことを申し立てることができる。この場合において、不正競争差止請求権者は、当該貨物が第六十九条の十一第一項第十号（輸入してはならない貨物）に掲げる貨物（不正競争防止法第二条第一項第十号（定義）に係るものを除く。）である場合にあっては同法第二条第一項第一号に規定する商品等表示であつて当該不正競争差止請求権者に係るものが需要者の間に広く認識されているものであることその他の経済産業省令で定める事項についての意見を、当該貨物が第六十九条の十一第一項第十号に掲げる貨物（同法第二条第一項第十号に係るものに限る。）である場合にあっては当該貨物が同法第二条第一項第十号に規定する不正使用行為により生じた物であること及び当該貨物を輸入するおそれのある者が当該貨物を譲り受けた時に当該貨物が当該不正使用行為により生じた物であることを知らず、かつ、知らないことにつき重大な過失がない者でないことについての認定を、経済産業省令で定めるところにより、経済産業大臣に求め、その意見又は認定の内容が記載された書面を申立先税関長に提出しなければならない。

Article 69-13 (1) A holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right or a person who has the right to claim for an injunction against unfair competition may, pursuant to the provision of Cabinet Order, submit to any of the Directors General of Customs evidence necessary to demonstrate prima facie infringement with respect to goods which, it believes, infringe its patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right or business interests, and may file with the Director General of Customs an application for verification procedures to be initiated by the said or other Director General of Customs, if the goods are to be imported in

accordance with the provision of this Chapter (hereinafter in this Article and in the next Article, the Director General of Customs with whom such application is filed is referred to as "the Director General of Customs with whom application is filed"). In this case, a person who has the right to claim for an injunction against unfair competition shall, pursuant to the provision of Ministry of Economy, Trade and Industry Order, seek from the Minister of the Ministry, in the case where such goods are those set forth in item (x) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) (excluding those pertaining to item (x) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act), the opinion with respect to the matters specified by the Order, which may stipulate, among other things, that the indication of goods, etc. provided for in item (i) of paragraph (1) of Article 2 of the Act and related to that person be well known among consumers, or in the case where such goods are those set forth in item (x) of paragraph (1) of Article 69-11 (limited to those pertaining to item (x) of paragraph (1) of Article 2 of the Act), the certification with respect to the fact that the goods concerned are those obtained by the acts of unauthorized use as provided for in item (x) of paragraph (1) of Article 2 of the Act and that a person who is likely to import such goods was, at the time when they were transferred to it, aware that they were created by such acts of unauthorized use and that it was grossly negligent in failing to know that they were so created, and shall submit the details of such opinion or certification in writing to the Director General of Customs with whom application is filed.

2 申立先税関長は、前項の規定による申立てがあつた場合において、当該申立てに係る侵害の事実を疎明するに足りる証拠がないと認めるときは、当該申立てを受理しないことができる。

(2) The Director General of Customs with whom application is filed may not accept the application referred to the preceding paragraph if the evidence is considered to be insufficient to demonstrate *prima facie* infringement pertaining to such application.

3 申立先税関長は、第一項の規定による申立てがあつた場合において、当該申立てを受理したときはその旨及び当該申立てが効力を有する期間（税関長がその期間中にこの章に定めるところに従い輸入されようとする貨物のうちに当該申立てに係る貨物があると認めるときは、その都度、当該申立てに基づき認定手続を執ることとなる期間をいう。）を、前項の規定により当該申立てを受理しなかつたときはその旨及びその理由を当該申立てをした者に通知しなければならない。

(3) In the case where the application prescribed in paragraph (1) is filed, if the Director General of Customs with whom application is filed accepts the application, he/she shall notify the person who has filed the application of his/her acceptance and the effective period of the application (i.e., the period during which the Director General of Customs is to carry out, based on that

application, verification procedures each time he finds that the goods to be imported during such period pursuant to the provision of this Chapter may contain those pertaining to that application), whereas if the Director General of Customs with whom application is filed does not accept that application pursuant to the provision of the preceding paragraph, he/she shall notify that person of such non-acceptance and the reason therefor.

- 4 税関長は、第一項の規定による申立てを受理した場合又は当該申立てが他の税関長により受理された場合において、当該申立てに係る貨物について認定手続を執つたときは、政令で定めるところにより、当該申立てをした者又は当該貨物を輸入しようとする者に対し、それぞれその申請により、当該貨物を点検する機会を与えなければならない。ただし、前条第六項の規定により当該認定手続を取りやめたときは、この限りでない。

(4) In the case where the Director General of Customs has accepted the application prescribed in paragraph (1) or such application has been accepted by any other Director General of Customs, if he/she has initiated verification procedures for goods pertaining to the application, he/she shall, pursuant to the provision of Cabinet Order, provide, upon request, the person who has filed such application or the person who imports such goods with the opportunity to inspect such goods; provided, however, that this does not apply to the case where verification procedures has been discontinued pursuant to the provision of paragraph (6) of the preceding Article.

(輸入差止申立てにおける専門委員への意見の求め)

(Seeking Opinions of Technical Advisers with Respect to Application for Import Suspension)

第六十九条の十四 申立先税関長は、前条第一項の規定による申立てがあつた場合において必要があると認めるときは、知的財産権に関し学識経験を有する者であつてその申立てに係る事案の当事者と特別の利害関係を有しないものを専門委員として委嘱し、政令で定めるところにより、当該専門委員に対し、同項の規定により提出された証拠が当該申立てに係る侵害の事実を疎明するに足りると認められるか否かについて、意見を求めることができる。ただし、同項後段の規定により経済産業大臣の意見又は認定を求めるべき事項については、この限りでない。

Article 69-14 In cases where an application prescribed in paragraph (1) of the preceding Article is filed, the Director General of Customs with whom application is filed may, if it is considered necessary, designate persons with academic background and experience in intellectual property rights, having no special interests with the parties involved in the cases pertaining to the application, to serve as technical advisers and may, pursuant to the provision of Cabinet Order, seek the opinions of the technical advisers as to whether the evidence submitted pursuant to the provision of the paragraph is sufficient to demonstrate prima facie infringement pertaining to such application; provided,

however, that this does not apply to the matters with respect to which the opinion or certification of the Minister of Economy, Trade and Industry is to be sought pursuant to the provision of the second sentence of the paragraph.

(輸入差止申立てに係る供託等)

(Deposit Pertaining to Application for Import Suspension)

第六十九条の十五 税関長は、第六十九条の十三第一項（輸入してはならない貨物に係る申立て手続等）の規定による申立てを受理した場合又は当該申立てが他の税関長により受理された場合において、当該申立てに係る貨物についての認定手続が終了するまでの間当該貨物が輸入されないことにより当該貨物を輸入しようとする者が被るおそれがある損害の賠償を担保するため必要があると認めるときは、当該申立てをした者（以下この条において「申立人」という。）に対し、期限を定めて、相当と認める額の金銭をその指定する供託所に供託すべき旨を命ずることができる。

Article 69-15 (1) In the case where the Director General of Customs has accepted the application prescribed in paragraph (1) of Article 69-13 (Procedures for Application Pertaining to Goods the Importation of which is Prohibited) or such application has been accepted by any other Director General of Customs, if it is considered necessary for ensuring compensation for damages that a person who imports the goods pertaining such application is likely to incur from being unable to import until completion of the verification procedures for such goods, the Director General of Customs may order a person who has filed such application (hereinafter in this Article referred to as "applicant") to deposit, within a specified period, an amount of money deemed sufficient to cover such damages with the official depository to be designated by the Director General of Customs.

2 税関長は、前項の規定により供託された金銭の額が同項に規定する損害の賠償を担保するのに不足すると認めるときは、申立人に対し、期限を定めて、その不足すると認める額の金銭を供託すべき旨を命ずることができる。

(2) The Director General of Customs may, if the amount of the monetary deposit provided pursuant to the provision of the preceding paragraph is considered insufficient to compensate for the damages provided for in the paragraph, order the applicant to deposit, within a specified period, the amount of money deemed equivalent to the shortfall.

3 前二項の規定により供託する金銭は、国債、地方債その他の有価証券（社債、株式等の振替に関する法律第二百七十八条第一項（振替債の供託）に規定する振替債を含む。以下この条及び第六十九条の二十（輸入してはならない貨物に係る認定手続を取りやめることの求め等）において同じ。）で税関長が确实と認めるものをもってこれに代えることができる。

(3) The monetary deposit to be provided pursuant to the provision of the preceding two paragraphs may be replaced by National Government Bonds, Local Government Bonds or other securities which the Director General of

Customs considers to be secure (other securities include book-entry transfer bonds as provided for in paragraph (1) of Article 278 (Depositing Transferred Bonds) of the Act on Book-Entry Transfer of Corporate Bonds and Shares; the same applies in this Article and in Article 69-20 (Request for Discontinuance of Verification Procedures Pertaining to Goods the Importation of which is Prohibited)).

4 第一項又は第二項の規定による命令によりされた供託に係る税関長に対する手続に関し必要な事項は、政令で定める。

(4) Necessary matters concerning the procedures required by the Director General of Customs with respect to the deposit provided pursuant to his/her order prescribed in paragraph (1) or (2) shall be prescribed by Cabinet Order.

5 申立人は、政令で定めるところにより、第一項に規定する損害の賠償に充てるものとして所要の金銭が当該申立人のために支払われる旨の契約を締結し、同項又は第二項の規定により定められた期限までにその旨を税関長に届け出たときは、当該契約の効力の存する間、第一項又は第二項の金銭の全部又は一部の供託をしないことができる。

(5) When an applicant, pursuant to the provision of Cabinet Order, enters into a contract which provides that the amount necessary to compensate for the damages as provided for in paragraph (1) shall be paid for it and notifies the Director General of Customs of that fact within the period specified in paragraph (1) or (2), then the applicant may not deposit the whole or part of the amount referred to in paragraph (1) or (2) while the contract is effective.

6 第一項の貨物の輸入者は、申立人に対する同項に規定する損害に係る賠償請求権に関し、同項及び第二項の規定により供託された金銭（第三項の規定による有価証券を含む。第八項から第十項までにおいて同じ。）について、他の債権者に先立ち弁済を受ける権利を有する。

(6) The importer of goods referred to in paragraph (1) shall have the right, with respect to its claim for compensation for the damages against the applicant as provided for in the paragraph, to receive payment, in preference over other creditors, from the monetary deposit provided pursuant to the provision of paragraphs (1) and (2) (the monetary deposit includes securities prescribed in paragraph (3); the same applies in paragraphs (8) to (10)).

7 前項の権利の実行に関し必要な事項は、政令で定める。

(7) Necessary matters concerning the exercise of right referred to in the preceding paragraph shall be prescribed by Cabinet Order.

8 第一項又は第二項の規定により金銭を供託した申立人は、次の各号に掲げる場合のいずれかに該当することとなつたときは、その供託した金銭を取り戻すことができる。

(8) An applicant who has provided the monetary deposit pursuant to the provision of paragraph (1) or (2) may recover the monetary deposit if the situation falls under any of the cases set forth in the following items:

一 供託の原因となつた貨物が第六十九条の十一第一項第九号又は第十号（輸入して

はならない貨物)に掲げる貨物に該当する旨の第六十九条の十二第五項本文(輸入してはならない貨物に係る認定手続)の規定による通知を受けた場合

(i) where the applicant has, pursuant to the main clause of paragraph (5) of Article 69-12 (Verification Procedures Pertaining to Goods the Importation of which is Prohibited), received a notification stating to the effect that the goods which have caused the deposit to be provided fall under those set forth in item (ix) or (x) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited);

二 供託の原因となった貨物について第六十九条の十二第六項の規定による通知を受けた場合

(ii) where to the effect has received a notification prescribed in paragraph (6) of Article 69-12 with respect to goods which have caused the deposit to be provided;

三 第一項の貨物の輸入者が当該供託した金銭の取戻しに同意したこと、同項に規定する損害に係る賠償請求権が時効により消滅したことその他同項に規定する損害の賠償を担保する必要がなくなつたことを税関長に証明し、その確認を受けた場合

(iii) where it has been proved to, and confirmed by the Director General of Customs that the importer of the goods referred to in paragraph (1) has consented to the recovery of the deposit, that the right to claim for compensation for damages as provided for in the paragraph has been extinguished by prescription or otherwise that the deposit for compensation for damages as provided for in the paragraph is no longer necessary;

四 第五項の契約を締結して、政令で定めるところにより、税関長の承認を受けた場合

(iv) where the applicant has entered into the contract referred to in paragraph (5) and the contract has, pursuant to the provision of Cabinet Order, been approved by the Director General of Customs;

五 供託した有価証券が償還を受けることとなつたことその他の事由により現に供託されている供託物に代えて他の供託物を供託することについて、政令で定めるところにより、税関長の承認を受けた場合

(v) where, pursuant to the provision of Cabinet Order, it has been approved by the Director General of Customs to provide another deposit, in lieu of the deposit actually provided, for the reason of redemption of the deposited securities or for other reason.

9 前項の規定による供託した金銭の取戻しに関し必要な事項は、法務省令・財務省令で定める。

(9) Necessary matters concerning recovery of the monetary deposit provided for in the preceding paragraph shall be prescribed by Ministry of Justice Order and Ministry of Finance Order.

10 税関長は、第一項又は第二項の規定により供託すべき旨を命じられた者が、これらの規定により定められた期限までにその供託を命じられた金銭の全部について、供

託をせず、かつ、第五項の規定による契約の締結の届出をしないときは、その供託を命じられる原因となつた貨物について認定手続を取りやめることができる。

(10) If a person who has been ordered to deposit pursuant to the provision of paragraph (1) or (2) fails to deposit the full amount within the period specified pursuant to the provision of these paragraphs and also fails to notify its entering into a contract prescribed in paragraph (5), the Director General of Customs may discontinue verification procedures with respect to the goods which have caused the deposit to be provided.

1 1 税関長は、前項の規定により認定手続を取りやめたときは、当該認定手続に係る申立てをした者及び当該認定手続に係る貨物を輸入しようとする者に対し、その旨を通知しなければならない。

(11) When the Director General of Customs discontinues verification procedures pursuant to the provision of the preceding paragraph, he/she shall notify such discontinuance to a person who has filed an application pertaining to such procedures and a person who imports the goods pertaining to such procedures.

(申請者による疑義貨物に係る見本の検査)

(Inspection of Samples of Suspect Goods by Applicant)

第六十九条の十六 第六十九条の十三第一項（輸入してはならない貨物に係る申立て手続等）の規定による申立てが受理された特許権者、実用新案権者、意匠権者、商標権者、著作権者、著作隣接権者若しくは育成者権者又は不正競争差止請求権者は、当該申立てに係る貨物について認定手続が執られている間に限り、税関長に対し、当該認定手続に係る疑義貨物について、これらの者がその見本の検査をすることを承認できるよう申請することができる。この場合において、当該申請を受けた税関長は、その旨を当該疑義貨物を輸入しようとする者に通知しなければならない。

Article 69-16 (1) A holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right or breeder's right, or a person who has the right to claim for an injunction against unfair competition, whose application prescribed in paragraph (1) of Article 69-13 (Procedures for Application Pertaining to Goods the Importation of which is Prohibited) has been accepted, may file with the Director General of Customs an application for approval for inspection of a sample of suspect goods pertaining to the verification procedures, provided that it is filed within the period in which the verification procedures pertaining to such goods are carried out. In this case, the Director General of Customs, upon receipt of an application for approval, shall notify a person who imports such suspect goods of the fact.

2 税関長は、次の各号のいずれの要件にも該当するときは、前項の申請に応じて、当該申請を行つた者（その委託を受けた者を含む。以下この条（第五項を除く。）において「申請者」という。）が当該認定手続に係る疑義貨物の見本の検査をすることを承認するものとする。ただし、当該申請に係る貨物が第六十九条の十一第一項第九号（輸入してはならない貨物）に掲げる貨物（回路配置利用権を侵害する貨物を除く。）

以下この項及び第五項において同じ。)又は同条第一項第十号に掲げる貨物に該当するか否かが明らかであるとき、その他当該見本の検査をすることを承認する必要がないと認めるときは、この限りでない。

(2) The Director General of Customs shall, if all of the requirements set forth in the following items are met, give, in response to an application filed under the preceding paragraph, approval to a person who has filed such application (including a person who has been entrusted; hereinafter in this Article (excluding paragraph (5)) referred to as "applicant") to inspect the sample of suspect goods pertaining to the verification procedures; provided, however, that this does not apply to the case where the Director General of Customs finds it evident that the goods pertaining to the application do or do not fall under those set forth in item (ix) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) (goods that infringe a layout-design exploitation right are excluded; the same applies in this paragraph and paragraph (5)) or item (x) of paragraph (1) of the Article, or otherwise where it is considered unnecessary to be given the approval:

一 当該見本に係る疑義貨物が第六十九条の十一第一項第九号に掲げる貨物又は同項第十号に掲げる貨物に該当するものであることについて税関長に証拠を提出し、又は意見を述べるために、当該見本の検査をすることが必要であると認められること。

(i) that the inspection of sample is considered necessary for the purpose of submitting evidence or stating its opinion to the Director General of Customs to substantiate that the suspect goods pertaining to the sample fall under those set forth in item (ix) or (x) of paragraph (1) of Article 69-11;

二 当該見本に係る疑義貨物を輸入しようとする者の利益が不当に侵害されるおそれがないと認められること。

(ii) that it is considered that the interests of a person who imports suspect goods pertaining to the sample are not likely to be unjustly infringed;

三 前号に掲げるもののほか、当該見本が不当な目的に用いられるおそれがないと認められること。

(iii) beyond what is set forth in the preceding items, that it is considered that the sample is not likely to be used for unjust purposes;

四 申請者が当該見本の運搬、保管又は検査その他当該見本の取扱いを適正に行う能力及び資力を有していると認められること。

(iv) that the applicant is considered to have the ability and the financial resources necessary to properly carry out transport, storage, inspection or other handling of the sample.

3 税関長は、前項の規定により申請者が見本の検査をすることを承認する場合には、その旨を当該申請者（その委託を受けた者を除く。）及び当該見本に係る疑義貨物を輸入しようとする者に通知しなければならない。

(3) In cases where the Director General of Customs approves inspection of a sample by an applicant pursuant to the provision of the preceding paragraph,

he/she shall notify such approval to the applicant (excluding a person who has been entrusted) and the person who imports the suspect goods pertaining to the sample.

4 第二項の規定により税関長が承認した場合には、申請者は、当該見本の検査に必要な限度において、当該見本の運搬、保管又は検査の費用その他必要な費用を負担しなければならない。

(4) In cases where the approval is given by the Director General of Customs pursuant to the provision of paragraph (2), the applicant shall, to the extent necessary for the inspection of the sample, bear the expenses necessary for the transport, storage or inspection of a sample and other expenses.

5 前条（第十一項を除く。）の規定は、税関長が第二項の規定により承認する場合について準用する。この場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとする。

(5) The preceding Article (excluding paragraph (11)) applies mutatis mutandis to the case where the Director General of Customs gives approval pursuant to the provision of paragraph (2). In this case, the terms reproduced in the middle columns of the following table, which are used in the paragraphs of the left columns shall be replaced respectively by the terms shown in the right columns:

読み替える規定 Provisions to replace	読み替えられる字句 Terms to be replaced	読み替える字句 Terms to replace
第六十九条の十五第一項 Paragraph (1) of Article 69-15	当該申立てに係る貨物についての認定手続が終了するまでの間当該貨物が輸入されないことにより from being unable to import until completion of the verification procedures for such goods	当該見本に係る疑義貨物が第六十九条の十一第一項第九号に掲げる貨物又は同項第十号に掲げる貨物に該当する貨物と認定されなかつた場合に in cases where the suspect goods pertaining to the sample have been verified not to fall under the goods set forth in item (ix) or (x) of paragraph (1) of Article 69-11,
	申立てをした者（以下この条において「申立人 a person who has filed such application (hereinafter in this Article referred to as "applicant	承認の申請をした者（以下この条において「申請者 a person who has made an application for approval (hereinafter in this Article referred to as "applicant

第六十九条の十五第二項、第五項、第六項及び第八項 Paragraphs (2), (5), (6) and (8) of Article 69-15	申立人 applicant	申請者 applicant
第六十九条の十五第十項 Paragraph (10) of Article 69-15	認定手続を取りやめる discontinue verification procedures	次条第二項の承認をしない not give approval referred to in paragraph (2) of the next Article

6 第二項の規定により承認を受けた申請者が見本の検査をする場合には、税関職員が立ち会うものとする。この場合において、当該見本に係る疑義貨物を輸入しようとする者は、税関長に申請し、これに立ち会うことができる。

(6) In cases where inspection of a sample is conducted by the applicant who has been given approval pursuant to the provision of paragraph (2), customs officials shall attend the inspection. In this case, a person who imports the suspect goods pertaining to the sample may, upon request to the Director General of Customs, attend the inspection.

7 前各項に定めるもののほか、第一項の申請の手続、第四項の費用の負担その他申請者による見本の検査に関し必要な事項は、政令で定める。

(7) In addition to the matters provided for in the preceding paragraphs, necessary matters concerning the procedures required for application referred to in paragraph (1), the expenses to be borne under paragraph (4) and other matters concerning inspection of a sample by an applicant shall be prescribed by Cabinet Order.

(輸入してはならない貨物に係る意見を聴くことの求め等)

(Seeking the Opinion Pertaining to Goods the Importation of which is Prohibited)

第六十九条の十七 特許権、実用新案権若しくは意匠権を侵害する貨物又は不正競争防止法第二条第一項第十号（定義）に掲げる行為（同法第十九条第一項第七号（適用除外等）に定める行為を除く。以下この項及び第九項において同じ。）を組成する貨物に該当するか否かについての認定手続が執られたときは、これらの貨物に係る特許権者等（特許権者、実用新案権者、意匠権者又は不正競争差止請求権者（同法第二条第一項第十号に掲げる行為を組成する貨物に係る者に限る。以下この項、第九項及び第六十九条の二十第一項（輸入してはならない貨物に係る認定手続を取りやめることの求め等）において同じ。）をいう。以下この条において同じ。）又は輸入者（当該認定手続に係る貨物を輸入しようとする者をいう。以下この条において同じ。）は、政令で定めるところにより、当該特許権者等が第六十九条の十二第一項（輸入してはならない貨物に係る認定手続）の規定による通知を受けた日（以下この項及び第六十九条の二十第二項において「通知日」という。）から起算して十日（行政機関の休日の

日数は、算入しない。)を経過する日(第六十九条の二十第一項及び第二項において「十日経過日」という。)までの期間(その期間の満了する日前に当該認定手続の進行状況その他の事情を勘案して税関長が当該期間を延長することを必要と認めてその旨を当該特許権者等及び当該輸入者に通知したときは、通知日から起算して二十日(行政機関の休日の日数は、算入しない。)を経過する日(第六十九条の二十第一項において「二十日経過日」という。)までの期間)内は、当該認定手続が執られている間に限り、税関長に対し、当該認定手続に係る貨物が当該特許権者等(不正競争差止請求権者を除く。)の特許権、実用新案権又は意匠権を侵害する貨物に該当するか否かについての認定手続が執られた場合にあつては技術的範囲等(特許法第七十条第一項(特許発明の技術的範囲)(実用新案法第二十六条(特許法の準用)において準用する場合を含む。)に規定する技術的範囲又は意匠法第二十五条第一項(登録意匠の範囲等)に規定する範囲をいう。第九項及び第六十九条の十九(輸入してはならない貨物に係る認定手続における専門委員への意見の求め)において同じ。)について特許庁長官の意見を聴くことを、当該認定手続に係る貨物が当該特許権者等(不正競争差止請求権者に限る。)に係る不正競争防止法第二条第一項第十号に掲げる行為を組成する貨物に該当するか否かについての認定手続が執られた場合にあつては当該認定手続に係る貨物が同号に掲げる行為を組成する貨物に該当するか否かについて経済産業大臣の意見を聴くことを求めることができる。

Article 69-17 (1) When verification procedures have been initiated to determine whether goods do or do not fall under those that infringe a patent right, utility model right, design right or those that compose the acts set forth in item (x) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act (excluding the acts provided for in item (vii) of paragraph (1) of Article 19 (Exclusion from Application) of the Act; hereinafter the same applies in this paragraph and paragraph (9)), a patent holder or other right holder pertaining to such goods (i.e., a holder of patent right, utility model right or design right, or a person who has the right to claim for an injunction against unfair competition (limited to a person pertaining to those goods that compose the acts set forth in item (x) of paragraph (1) of Article 2 of the Act; hereinafter the same applies in this paragraph, paragraph (9) and paragraph (1) of Article 69-20 (Request for Discontinuance of Verification Procedures Pertaining to Goods the Importation of which is Prohibited); hereinafter the same applies in this Article) or an importer pertaining to such goods (i.e., a person who imports the goods pertaining to the verification procedures; hereinafter the same applies in this Article) may, pursuant to the provision of Cabinet Order, request the Director General of Customs to seek, provided that such request is made within the period in which the verification procedures are carried out, but before the day on which ten days (the holidays of the administrative organs are not included) elapse from the day on which the patent holder or other right holder receives the notification prescribed in paragraph (1) of Article 69-12 (Verification Procedures Pertaining to Goods the Importation of which is

Prohibited) (hereinafter in this paragraph and paragraph (2) of Article 69-20 (Request for Discontinuance of verification Procedures Pertaining to Goods the Importation of which is Prohibited) referred to as "the date of notification") (in paragraphs (1) and (2) of Article 69-20, the day on which ten days elapse is referred to as "the day on which ten days elapse") (when the Director General of Customs, before expiry of the period of ten days, finds it necessary to extend such period, taking into account the progress made with respect to verification procedures and other circumstances and notifies the patent holder or other right holder and the importer of that fact, the period may be extended until the day on which twenty days (the holidays of the administrative organs are not included) elapse from the date of notification (in paragraph (1) of Article 69-20, the day on which twenty days elapse from the date of notification is referred to as "the day on which twenty days elapse")), in the case where the verification procedures have been initiated to determine whether the goods pertaining to the procedures do or do not fall under those that infringe the patent right, utility model right or design right of the patent holder or other right holder (excluding a person who has the right to claim for an injunction against unfair competition), the opinion of the Commissioner of the Patent Office with respect to the technical scope, etc. (the "technical scope, etc." means the technical scope provided for in paragraph (1) of Article 70 (Technical Scope of Patented Invention) of the Patent Act (including the case where applied mutatis mutandis pursuant to Article 26 (Application mutatis mutandis of the Patent Act) of the Utility Model Act), or the scope provided for in paragraph (1) of Article 25 (The Scope of Registered Design) of the Design Act (the same applies in paragraph (9) and Article 69-19 (Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Importation of which is Prohibited)), or in the case where the verification procedures have been initiated to determine whether the goods pertaining to the procedures do or do not fall under those that compose the acts set forth in item (x) of paragraph (1) of Article 2 of the Unfair Competition Prevention Act and related to the patent holder or other right holder (limited to a person who has the right to claim for an injunction against unfair competition), the opinion of the Minister of Economy, Trade and Industry as to whether the goods subject to the verification procedures fall under those that compose the acts set forth in the item..

2 税関長は、前項の規定による求めがあつたときは、政令で定めるところにより、経済産業大臣又は特許庁長官に対し、意見を求めるものとする。ただし、同項の規定による求めに係る貨物が第六十九条の十一第一項第九号又は第十号（輸入してはならない貨物）に掲げる貨物に該当するか否かが明らかであるときその他経済産業大臣又は特許庁長官の意見を求める必要がないと認めるときは、この限りでない。

(2) In the case where a request prescribed in the preceding paragraph has been

made, the Director General of Customs shall, pursuant to the provision of Cabinet Order, seek the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office; provided, however, that this does not apply to the case where the Director General of Customs finds it evident that the goods pertaining to the request as prescribed in the said paragraph do or do not fall under those set forth in item (ix) or (x) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) or otherwise it is considered unnecessary to seek the opinion of the Minister or Commissioner.

3 税関長は、第一項の規定による求めがあつた場合において、前項ただし書の規定により経済産業大臣又は特許庁長官の意見を求めなかつたときは、第一項の規定による求めをした特許権者等又は輸入者に対し、その旨及びその理由を通知しなければならない。

(3) In the case where a request prescribed in paragraph (1) has been made, if the Director General of Customs has not sought the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office pursuant to the provision of the proviso to the preceding paragraph, the Director General of Customs shall notify the patent holder or other right holder or importer who has made the request prescribed in paragraph (1) of that fact and the reason therefor.

4 経済産業大臣又は特許庁長官は、第二項本文の規定により税関長から意見を求められたときは、その求めがあつた日から起算して三十日以内に、書面により意見を述べなければならない。

(4) When the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office is sought his/her opinion by the Director General of Customs pursuant to the provision of the main clause of paragraph (2), the Minister or Commissioner shall provide his opinion in writing within thirty days from the day on which his opinion is sought.

5 税関長は、第二項本文の規定により経済産業大臣又は特許庁長官の意見を求めたときは、その求めに係る特許権者等及び輸入者に対し、その旨を通知しなければならない。

(5) When the Director General of Customs, pursuant to the provision of the main clause of paragraph (2), seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office, the Director General of Customs shall notify the patent holder or other right holder and importer concerned of that fact.

6 税関長は、第四項の規定による意見が述べられたときは、その意見に係る特許権者等及び輸入者に対し、その旨及びその内容を通知しなければならない。

(6) When the opinion prescribed in paragraph (4) is provided, the Director General of Customs shall notify the patent holder or other right holder and importer concerned of that fact and the details of that opinion.

7 税関長は、第二項本文の規定により経済産業大臣又は特許庁長官の意見を求めたときは、その求めに係る第四項の規定による意見が述べられる前に、第一項の求めをした者が特許権者等である場合にあつてはその求めに係る貨物が第六十九条の十一第一項第九号又は第十号に掲げる貨物に該当しないことの認定を、第一項の求めをした者が輸入者である場合にあつてはその求めに係る貨物が同条第一項第九号又は第十号に掲げる貨物に該当することの認定をしてはならない。

(7) When the Director General of Customs seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office pursuant to the provision of the main clause of paragraph (2), the Director General of Customs shall, before the opinion prescribed in paragraph (4) is provided, not determine that, where a person who requestshim/her to seek the opinion referred to in paragraph (1) is a patent holder or other right holder, the goods concerned do not fall under those set forth in item (ix) or (x) of paragraph (1) of Article 69-11, or that, where a person who requests him/her to seek the opinion referred to in paragraph (1) is an importer, the goods concerned fall under those set forth in item (ix) or (x) of paragraph (1) of the Article.

8 税関長は、第二項本文の規定により経済産業大臣又は特許庁長官の意見を求めた場合において、その求めに係る第四項の規定による意見が述べられる前に、第一項の求めをした者が特許権者等である場合にあつてはその求めに係る貨物が第六十九条の十一第一項第九号又は第十号に掲げる貨物に該当すると認定したとき、若しくは第一項の求めをした者が輸入者である場合にあつてはその求めに係る貨物が同条第一項第九号又は第十号に掲げる貨物に該当しないと認定したとき、又は第六十九条の十二第六項若しくは第六十九条の十五第十項（輸入差止申立てに係る供託等）の規定により当該貨物について認定手続を取りやめたときは、その旨を経済産業大臣又は特許庁長官に通知するものとする。この場合においては、経済産業大臣又は特許庁長官は、第四項の規定による意見を述べることを要しない。

(8) In the case where the Director General of Customs seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office pursuant to the provision of the main clause of paragraph (2), if the Director General of Customs has, before the opinion prescribed in paragraph (4) is provided, determined that, where a person who requests under paragraph (1) is a patent holder or other right holder, the goods concerned fall under those set forth in item (ix) or (x) of paragraph (1) of Article 69-11 or that, where a person who makes the request under paragraph (1) is an importer, the goods concerned do not fall under those set forth in item (ix) or (x) of paragraph (1) of the Article, or if the Director General of Customs has discontinued verification procedures with respect to the goods concerned pursuant to the provision of paragraph (6) of Article 69-12 or paragraph (10) of Article 69-15 (Deposit Pertaining to Application for Import Suspension), the Director General of Customs shall notify the Minister of Economy, Trade and Industry or the Commissioner of that fact. In this case, the Minister or Commissioner is

not required to provide his/her opinion prescribed in paragraph (4).

- 9 税関長は、特許権、実用新案権若しくは意匠権を侵害する貨物又は不正競争防止法第二条第一項第十号に掲げる行為を組成する貨物に該当するか否かについての認定手続において、第六十九条の十二第一項の規定による認定をするために必要があると認めるときは、特許権、実用新案権又は意匠権を侵害する貨物に該当するか否かについての認定手続が執られた場合にあつては当該認定手続に係る貨物が当該貨物に係る特許権者等（不正競争差止請求権者を除く。）の特許権、実用新案権又は意匠権を侵害する貨物に該当するか否かに関し、技術的範囲等についての意見を特許庁長官に、同号に掲げる行為を組成する貨物に該当するか否かについての認定手続が執られた場合にあつては当該認定手続に係る貨物が当該貨物に係る特許権者等（不正競争差止請求権者に限る。）に係る同号に掲げる行為を組成する貨物に該当するか否かについての意見を経済産業大臣に、政令で定めるところにより、求めることができる。

(9) In the verification procedures for determining whether goods fall under those that infringe a patent right, utility model right or design right or under those that compose the acts set forth in item (x) of paragraph (1) of Article 2 of the Unfair Competition Prevention Act, if it is considered necessary for the purpose of verification prescribed in paragraph (1) of Article 69-12, the Director General of Customs may, pursuant to the provision of Cabinet Order, in the case where verification procedures have been initiated to determine whether the goods fall under those that infringe the patent right, utility model right or design right, seek the opinion of the Commissioner of the Patent Office with respect to the technical scope, etc. as to whether the goods pertaining to the verification procedures do or do not fall under those that infringe the patent right, utility model right or design right of the patent holder or other right holder concerned (excluding a person who has the right to claim for an injunction against unfair competition), or in the case where the verification procedures have been initiated to determine whether goods fall under those that compose the acts set forth in the item, seek the opinion of the Minister of Economy, Trade and Industry as to whether the goods concerned fall under those that compose the acts set forth in the item, pertaining to the patent holder or other right holder (limited to a person who has the right to claim for an injunction against unfair competition).

- 10 第四項から第六項まで及び次条第五項の規定は、前項の規定により意見を求める場合について準用する。この場合において、必要な技術的読替えは、政令で定める。

(10) Paragraphs (4) to (6) of this Article and paragraph (5) of the next Article apply mutatis mutandis to the case where an opinion is sought pursuant to the provision of the preceding paragraph. In this case, necessary technical replacement of the terms shall be prescribed by Cabinet Order.

(輸入してはならない貨物に係る認定手続における農林水産大臣等への意見の求め)
(Seeking the Opinion of the Minister of Agriculture, Forestry and Fisheries in

Verification Procedures Pertaining to Goods the Importation of which is Prohibited)

第六十九条の十八 税関長は、育成者権を侵害する貨物又は第六十九条の十一第一項第十号（輸入してはならない貨物）に掲げる貨物（不正競争防止法第二条第一項第十号（定義）に係るものを除く。以下この項及び第五項において同じ。）に該当するか否かについての認定手続において、第六十九条の十二第一項（輸入してはならない貨物に係る認定手続）の規定による認定をするために必要があると認めるときは、政令で定めるところにより、育成者権を侵害する貨物に該当するか否かについての認定手続にあつては農林水産大臣に、第六十九条の十一第一項第十号に掲げる貨物に該当するか否かについての認定手続にあつては経済産業大臣に対し、当該認定のための参考となるべき意見を求めることができる。

Article 69-18 (1) In the verification procedures for determining whether goods fall under those that infringe a breeder's right or those set forth in item (x) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) (excluding goods pertaining to item (x) of paragraph (1) of Article 2 (Definitions) of the Unfair Competition Prevention Act; the same applies in this paragraph and paragraph (5)), if it is considered necessary for the purpose of verification prescribed in paragraph (1) of Article 69-12 (Verification Procedures Pertaining to Goods the Importation of which is Prohibited), the Director General of Customs may, pursuant to the provision of Cabinet Order, seek, for reference purposes, the opinion of the Minister of Agriculture, Forestry and Fisheries in the case of verification procedures pertaining to goods that may infringe a breeder's right, or the opinion of the Minister of Economy, Trade and Industry in the case of verification procedures pertaining to goods that may fall under those set forth in item (x) of paragraph (1) of Article 69-11.

2 農林水産大臣又は経済産業大臣は、前項の規定により税関長から意見を求められたときは、その求めがあつた日から起算して三十日以内に、書面により意見を述べなければならない。

(2) When the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry is sought his/her opinion by the Director General of Customs pursuant to the provision of the preceding paragraph, the Minister shall provide his/her opinion in writing within thirty days from the date on which his/her opinion is sought.

3 税関長は、第一項の規定により意見を求めたときは、認定手続に係る育成者権者又は不正競争差止請求権者及び当該認定手続に係る貨物を輸入しようとする者に対し、その旨を通知しなければならない。

(3) When the Director General of Customs seeks the opinion pursuant to the provision of paragraph (1), he/she shall notify that fact to a holder of breeder's right or a person who has the right to claim for an injunction against unfair competition, involved in the verification procedures, and a person who imports

the goods pertaining to the verification procedures.

4 税関長は、第二項の規定による意見が述べられたときは、前項の育成者権者又は不正競争差止請求権者及び当該認定手続に係る貨物を輸入しようとする者に対し、その旨及びその内容を通知しなければならない。

(4) When the opinion prescribed in paragraph (2) is provided, the Director General of Customs shall notify a holder of breeder's right or a person who has the right to claim for an injunction against unfair competition, as the case may be, and to the person who imports goods pertaining to the verification procedures of that fact and the details of the opinion, as referred to in the preceding paragraph.

5 税関長は、第一項の規定により農林水産大臣又は経済産業大臣の意見を求めた場合において、その求めに係る第二項の規定による意見が述べられる前にその求めに係る貨物が育成者権を侵害する貨物若しくは第六十九条の十一第一項第十号に掲げる貨物に該当すると認定したとき若しくは該当しないと認定したとき、又は第六十九条の十二第六項若しくは第六十九条の十五第十項（輸入差止申立てに係る供託等）の規定により当該貨物について認定手続を取りやめたときは、その旨を農林水産大臣又は経済産業大臣に通知するものとする。この場合においては、農林水産大臣又は経済産業大臣は、第二項の規定による意見を述べることを要しない。

(5) In the case where the Director General of Customs seeks the opinion of the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry pursuant to the provision of paragraph (1), if the Director General of Customs has, before the opinion prescribed in paragraph (2) is provided, determined that the goods concerned do or do not fall under those that infringe a breeder's right or those set forth in item (x) of paragraph (1) of Article 69-11, or if the Director General of Customs has discontinued verification procedures with respect to such goods pursuant to the provision of paragraph (6) of Article 69-12 or paragraph (10) of Article 69-15 (Deposit Pertaining to an Application for Import Suspension), he/she shall notify the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry of that fact. In this case, the Minister concerned is not required to provide his/her opinion prescribed in paragraph (2).

（輸入してはならない貨物に係る認定手続における専門委員への意見の求め）

(Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Importation of which is Prohibited)

第六十九条の十九 税関長は、第六十九条の十一第一項第九号（輸入してはならない貨物）に掲げる貨物（育成者権を侵害する貨物を除く。）に該当するか否かについての認定手続において、第六十九条の十二第一項（輸入してはならない貨物に係る認定手続）の規定による認定をするために必要があると認めるときは、知的財産権に関し学識経験を有する者であつてその認定手続に係る事案の当事者と特別の利害関係を有しないものを専門委員として委嘱し、政令で定めるところにより、当該専門委員に対し、

当該認定のための参考となるべき意見を求めることができる。ただし、技術的範囲等については、この限りでない。

Article 69-19 In the verification procedures for determining whether goods fall under those set forth in item (ix) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) (excluding goods that infringe a breeder's right), the Director General of Customs may, if it is considered necessary for the purpose of the verification prescribed in paragraph (1) of Article 69-12 (Verification Procedures Pertaining to Goods the Importation of which is Prohibited), designate persons with academic background and experience in intellectual property rights, having no special interests with the parties involved in the cases pertaining to the verification procedures, to serve as technical advisers and may, pursuant to the provision of Cabinet Order, seek, for reference purposes, the opinions of the technical advisers; provided, however, that this does not apply to the technical scope, etc.

(輸入してはならない貨物に係る認定手続を取りやめることの求め等)

(Request for Discontinuance of Verification Procedures Pertaining to Goods the Importation of which is Prohibited)

第六十九条の二十 第六十九条の十三第一項（輸入してはならない貨物に係る申立て手続等）の規定による申立てが受理された特許権者、実用新案権者、意匠権者又は不正競争差止請求権者（以下この条において「申立特許権者等」という。）の申立てに係る貨物について認定手続が執られたときは、当該貨物を輸入しようとする者は、政令で定めるところにより、次の各号に掲げる場合の区分に応じ、それぞれ当該各号に定める日後は、当該認定手続が執られている間に限り、税関長に対し、当該認定手続を取りやめることを求めることができる。

Article 69-20 (1) In the case where an application of a holder of patent right, utility model right, design right or a person who has the right to claim for an injunction against unfair competition, as prescribed in paragraph (1) of Article 69-13 (Procedures for Application Pertaining to Goods the Importation of which is Prohibited) has been accepted by the Director General of Customs (hereinafter in this Article referred to as "applicant"), if verification procedures have been initiated with respect to goods pertaining to such application, a person who imports such goods may, pursuant to the provision of Cabinet Order, after the day specified in each of the following items for the category of cases as set forth respectively therein, provided that such request is made within the period in which the verification procedures are carried out, request the Director General of Customs to discontinue the verification procedures:

一 第六十九条の十七第一項（輸入してはならない貨物に係る意見を聴くことの求め等）の規定により十日経過日までの期間を延長する旨の通知を受けた場合 二十日経過日（同条第五項（同条第十項において準用する場合を含む。次号において同じ。）の規定により経済産業大臣又は特許庁長官の意見を求めた旨の通知を受けた

ときは、二十日経過日とその求めに係る同条第六項（同条第十項において準用する場合を含む。次号において同じ。）の規定による通知を受けた日から起算して十日を経過する日とのいずれか遅い日）

(i) in the case where it is notified that the period until the day on which ten days elapse is extended pursuant to the provision of paragraph (1) of Article 69-17 (Seeking the Opinion Pertaining to Goods the Importation of which is Prohibited): the day on which twenty days elapse (in cases where a notification stating to the effect that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provision of paragraph (5) of Article 69-17 (including the case where applied mutatis mutandis pursuant to paragraph (10) of Article 69-17; the same applies in the next item) has been received, the day on which twenty days elapse, or the day on which ten days elapse from the date of receipt of the notification prescribed in paragraph (6) of Article 69-17 pertaining to seeking such opinion (including the case where applied mutatis mutandis pursuant to paragraph (10) of Article 69-17; the same applies in the next item), whichever comes later);

二 前号に掲げる場合以外の場合 十日経過日（第六十九条の十七第五項の規定により経済産業大臣又は特許庁長官の意見を求めた旨の通知を受けたときは、十日経過日とその求めに係る同条第六項の規定による通知を受けた日から起算して十日を経過する日とのいずれか遅い日）

(ii) in the case other than the case set forth in the preceding item: the day on which ten days elapse (in cases where a notification stating that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provision of paragraph (5) of Article 69-17 has been received, the day on which ten days elapse or the day on which ten days elapse from the date of receipt of the notification prescribed in paragraph (6) of Article 69-17 pertaining to seeking such opinion, whichever comes later).

2 税関長は、申立特許権者等の申立てに係る貨物について認定手続を執つたときは、十日経過日前に、当該貨物を輸入しようとする者に対し、通知日を通知しなければならない。

(2) When the Director General of Customs has initiated verification procedures with respect to goods pertaining to the application of the applicant, he/she shall, before the day on which ten days elapse, notify the date of notification to a person who imports such goods.

3 税関長は、第一項の規定により認定手続を取りやめることの求めがあつたときは、当該認定手続に係る申立てをした申立特許権者等に対し、その旨を通知するとともに、当該求めをした者（以下この条において「請求者」という。）に対し、期限を定めて、当該認定手続に係る貨物が輸入されることにより当該申立特許権者等が被るおそれがある損害の賠償を担保するために相当と認める額の金銭をその指定する供託所に供託

すべき旨を命じなければならない。

(3) When the Director General of Customs is requested to discontinue verification procedures pursuant to the provision of paragraph (1), he/she shall notify the applicant who has filed an application pertaining to the verification procedures of such request, and shall order a person who so requests (hereinafter in this Article referred to as "requester") to deposit, within a specified period, the amount of money deemed sufficient to cover the damages that may be incurred by the applicant from the importation of the goods pertaining to the verification procedures with the designated official depository.

4 前項の規定により供託する金銭は、国債、地方債その他の有価証券で税関長が確実に認めるものをもってこれに代えることができる。

(4) The monetary deposit to be provided pursuant to the provision of the preceding paragraph may be replaced by National Government Bonds, Local Government Bonds or other securities which the Director General of Customs considers to be secure.

5 第三項の規定による命令によりされた供託に係る税関長に対する手続に関し必要な事項は、政令で定める。

(5) Necessary matters concerning the procedures required by the Director General of Customs with respect to the deposit provided pursuant to his/her order prescribed in paragraph (3) shall be prescribed by Cabinet Order.

6 請求者は、政令で定めるところにより、第三項に規定する損害の賠償に充てるものとして所要の金銭が当該請求者のために支払われる旨の契約を締結し、同項の規定により定められた期限までにその旨を税関長に届け出たときは、当該契約の効力の存する間、同項の金銭の全部又は一部の供託をしないことができる。

(6) When the requester, pursuant to the provision of Cabinet Order, enters into a contract providing that the amount of money necessary to compensate for the damages as provided for in paragraph (3) shall be paid for it and notifies the Director General of Customs of that fact within the period specified in the paragraph, then the requester may not deposit the whole or part of the amount referred to in the paragraph while the contract is effective.

7 第三項の申立特許権者等は、請求者に対する同項に規定する損害に係る賠償請求権に関し、同項の規定により供託された金銭（第四項の規定による有価証券を含む。第九項から第十一項までにおいて同じ。）について、他の債権者に先立ち弁済を受ける権利を有する。

(7) The applicant referred to in paragraph (3) shall have the right, with respect to its right to claim for compensation for damages against the requester as provided for in the paragraph, to receive payment in preference over other creditors, from the monetary deposit provided pursuant to the provision of the paragraph (the monetary deposit includes the securities prescribed in paragraph (4); the same applies in paragraphs (9) to (11)).

8 前項の権利の実行に関し必要な事項は、政令で定める。

- (8) Necessary matters concerning the exercise of right referred to in the preceding paragraph shall be prescribed by Cabinet Order.
- 9 第三項の規定により金銭を供託した請求者は、次の各号に掲げる場合のいずれかに該当することとなつたときは、その供託した金銭を取り戻すことができる。
- (9) The requester who has provided the monetary deposit pursuant to the provision of paragraph (3) may recover monetary deposit if the situation falls under any of the cases set forth in the following items:
- 一 第十二項の申立特許権者等が当該供託した金銭の取戻しに同意したこと、第三項に規定する損害に係る賠償請求権が時効により消滅したことその他同項に規定する損害の賠償を担保する必要がなくなつたことを税関長に証明し、その確認を受けた場合
 - (i) where it has been proved to, and confirmed by the Director General of Customs that the applicant referred to in paragraph (12) has consented to the recovery of the deposit, that the right to claim for compensation for damages as provided for in paragraph (3) has been extinguished by prescription or otherwise that the deposit for compensation for damages as provided for in paragraph (3) is no longer necessary;
 - 二 第六項の契約を締結して、政令で定めるところにより、税関長の承認を受けた場合
 - (ii) where the requester has entered into a contract referred to in paragraph (6) and the contract has, pursuant to the provision of Cabinet Order, been approved by the Director General of Customs;
 - 三 供託した有価証券が償還を受けることとなつたことその他の事由により現に供託されている供託物に代えて他の供託物を供託することについて、政令で定めるところにより、税関長の承認を受けた場合
 - (iii) where, pursuant to the provision of Cabinet Order, it has been approved by the Director General of Customs to provide another deposit, in lieu of the deposit actually provided, for the reason of redemption of the deposited securities or for other reason;
 - 四 前三号に掲げるもののほか、第十二項の申立特許権者等が同項の規定による通知を受けた日から起算して三十日以内に第三項に規定する損害の賠償を求める訴えの提起をしなかつた場合
 - (iv) beyond what is set forth in the preceding three items, where the applicant referred to in paragraph (12) fails to institute, within thirty days from the date on which it receives the notification prescribed in the said paragraph, any judicial action for claiming for the damages as provided for in paragraph (3).
- 10 前項の規定による供託した金銭の取戻しに関し必要な事項は、法務省令・財務省令で定める。
- (10) Necessary matters concerning the recovery of monetary deposit prescribed in the preceding paragraph shall be prescribed by Ministry of Justice Order and

Ministry of Finance Order.

1 1 税関長は、第三項の規定により供託すべき旨を命じられた者が、同項の規定により定められた期限までにその供託を命じられた金銭の全部について、供託をし、又は第六項の規定による契約の締結の届出をしたときは、その供託を命じられる原因となった貨物について認定手続を取りやめるものとする。

(11) If a person who has been ordered to deposit pursuant to the provision of paragraph (3) deposits the full amount within the period specified under the paragraph or notifies t of its entering into a contract prescribed in paragraph (6), the Director General of Customs shall discontinue the verification procedures with respect to the goods which have caused such deposit to be provided.

1 2 税関長は、前項の規定により認定手続を取りやめたときは、当該認定手続に係る貨物を輸入しようとする者及び当該認定手続に係る申立てをした申立特許権者等に対し、その旨を通知しなければならない。

(12) When the Director General of Customs discontinues the verification procedures pursuant to the provision of the preceding paragraph, he/she shall notify such discontinuance to the person who imports the goods pertaining to such verification procedures and the applicant who has filed an application pertaining to such verification procedures.

第三款 専門委員

Subsection 3 Technical Advisers

第六十九条の二十一 第六十九条の五（輸出差止申立てにおける専門委員への意見の求め）及び第六十九条の九（輸出してはならない貨物に係る認定手続における専門委員への意見の求め）並びに第六十九条の十四（輸入差止申立てにおける専門委員への意見の求め）及び第六十九条の十九（輸入してはならない貨物に係る認定手続における専門委員への意見の求め）の規定により税関長から意見を求められた専門委員は、その意見を求められた事案に関して知り得た秘密を漏らしてはならない。専門委員でなくなつた後においても、同様とする。

Article 69-21 (1) Technical advisers whose opinions are sought by the Director General of Customs pursuant to the provisions of Article 69-5 (Seeking Opinions of Technical Advisers with Respect to Application for Export Suspension), Article 69-9 (Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Exportation of which is Prohibited), Article 69-14 (Seeking Opinions of Technical Advisers with Respect to Application for Import Suspension) and Article 69-19 (Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Importation of which is Prohibited), shall not divulge any secrets that they have learned with respect to the cases for which their opinions are sought. The same applies after their resignation.

- 2 専門委員の委嘱その他専門委員に関し必要な事項は、政令で定める。
- (2) Necessary matters concerning technical advisers, including designation to technical advisers, shall be prescribed by Cabinet Order.

第五節 輸出又は輸入に関する証明等

Section 5 Certification Relating to Exportation or Importation

(証明又は確認)

(Certification or Confirmation)

第七十条 他の法令の規定により輸出又は輸入に関して許可、承認その他の行政機関の処分又はこれに準ずるもの（以下この項において「許可、承認等」という。）を必要とする貨物については、輸出申告又は輸入申告の際、当該許可、承認等を受けている旨を税関に証明しなければならない。

Article 70 (1) With respect to goods the exportation or importation of which is, pursuant to the provision of other laws and regulations, subject to permission, approval or other disposition of any administrative organ, or the equivalent (hereinafter in this paragraph referred to as "permission, approval, etc."), it shall, at the time of export or import declaration, be certified to the customs that such permission, approval, etc. has been given.

2 他の法令の規定により輸出又は輸入に関して検査又は条件の具備を必要とする貨物については、第六十七条（輸出又は輸入の許可）の検査その他輸出申告又は輸入申告に係る税関の審査の際、当該法令の規定による検査の完了又は条件の具備を税関に証明し、その確認を受けなければならない。

(2) With respect to goods the exportation or importation of which, pursuant to the provision of other laws and regulations, requires completion of inspection or fulfillment of conditions, such completion or fulfillment prescribed by such laws and regulations shall be proved to, and confirmed by the customs at the time of inspection referred to in Article 67 ((Permission of Export or Import) or otherwise at the time of the customs examination pertaining to export or import declaration.

3 第一項の証明がされず、又は前項の確認を受けられない貨物については、輸出又は輸入を許可しない。

(3) No export or import permission shall be given unless the certification referred to in paragraph (1) or the confirmation referred to in the preceding paragraph is made for the goods concerned.

(原産地を偽った表示等がされている貨物の輸入)

(Importation of Goods having False Indication of Origin)

第七十一条 原産地について直接若しくは間接に偽った表示又は誤認を生じさせる表示がされている外国貨物については、輸入を許可しない。

Article 71 (1) No import permission shall be given to any foreign goods if they

directly or indirectly have any false or deceptive indication of origin.

2 税関長は、前項の外国貨物については、その原産地について偽った表示又は誤認を生じさせる表示がある旨を輸入申告をした者に、直ちに通知し、期間を指定して、その者の選択により、その表示を消させ、若しくは訂正させ、又は当該貨物を積みもどさせなければならない。

(2) The Director General of Customs shall immediately, with respect to foreign goods referred to in the preceding paragraph, notify a person who has filed an import declaration that they have false or deceptive indication with respect to their origin, specify a period, and shall require that person to erase or correct such indication, or to reship such goods, according to the person's preference.

第六節 輸入の許可及び輸入貨物の引取り等

Section 6 Import Permission and Withdrawal of Imported Goods

(関税等の納付と輸入の許可)

(Payment of Customs Duty and Import Permission)

第七十二条 関税を納付すべき外国貨物については、特例申告貨物が輸入される場合（第七条の八第一項（担保の提供）の規定により担保の提供を命ぜられた場合において当該担保が提供されていないときを除く。）又は第九条の二第一項若しくは第二項（納期限の延長）の規定により関税を納付すべき期限が延長される場合を除き、関税（過少申告加算税並びに第十二条の四第一項及び第三項（同条第一項の重加算税に係る部分に限る。）（重加算税）の重加算税を除く。）が納付された後（第十条第二項（担保を提供した場合の充当又は徴収）の規定により担保として提供された金銭又は金銭以外の担保物の公売の代金をもつて関税に充てる場合においては、その手続が完了した後とし、関税定率法第七条第十項（相殺関税）又は第八条第九項第二号若しくは第十八項（不当廉売関税）の規定により担保の提供を命ぜられた場合においては、当該担保が提供され、かつ、同法別表の税率による関税が納付された後とする。）でなければ、輸入を許可しない。外国貨物に係る内国消費税及び地方消費税（これらに係る過少申告加算税及び当該過少申告加算税に代えて課される重加算税を除く。）の納付についても、その納期限が延長される場合その他政令で定める場合を除き、また同様とする。

Article 72 With respect to foreign goods for which customs duty is to be paid, except in the case where goods pertaining to a special declaration are imported (excluding when security is not provided in the case where provision of security is ordered pursuant to the provision of paragraph (1) of Article 7-8 (Provision of Security)) or where time-limit for payment of customs duty is extended pursuant to the provision of paragraph (1) or (2) of Article 9-2 (Extension of Time-Limit for Payment), import permission may be given only after customs duty (excluding additional tax for under report and heavy additional tax referred to in paragraphs (1) and (3) of Article 12-4 (Heavy Additional Tax) (with respect to paragraph (3), limited to the provision pertaining to heavy

additional tax referred to in paragraph (1) of the Article)) is paid (in the case where monetary security or proceeds of public auction of security (other than monetary security) are allocated to customs duty pursuant the provision of paragraph (2) of Article 10 (Allocation or Collection where Security has been Provided), import permission shall not be given unless the required procedures are completed, and in the case where provision of security is ordered to be provided pursuant to the provision of paragraph (10) of Article 7 (Countervailing Duty) or item (ii) of paragraph (9) or paragraph (18) of Article 8 (Anti-Dumping Duty) of the Customs Tariff Act, import permission shall not be given unless such security is provided and customs duty is paid at the rate set out in the Appended Table of the Act). The same applies to payment of internal consumption tax and local consumption tax pertaining to foreign goods (excluding penalty tax for understatement and heavy penalty tax to be imposed in lieu of the penalty tax for understatement), except in the case where time-limit for payment is extended or in such other cases as may be prescribed by Cabinet Order.

(輸入の許可前における貨物の引取り)

(Withdrawal of Goods Prior to Import Permission)

第七十三条 外国貨物（特例申告貨物を除く。）を輸入申告の後輸入の許可前に引き取ろうとする者は、関税額（過少申告加算税並びに第十二条の四第一項及び第三項（同条第一項の重加算税に係る部分に限る。）（重加算税）の重加算税に相当する額を除く。）に相当する担保を提供して税関長の承認を受けなければならない。

Article 73 (1) A person who intends to withdraw foreign goods (excluding goods pertaining to a special declaration) after import declaration, but prior to import permission shall obtain approval of the Director General of Customs by providing security in an amount equivalent to that of customs duty chargeable (excluding the amount equivalent to that of additional tax for under report and heavy additional tax referred to in paragraphs (1) and (3) of Article 12-4 (Heavy Additional Tax) (with respect to paragraph (3), limited to the provision pertaining to heavy additional tax referred to in paragraph (1) of the Article).

2 輸入の許可を与えることができない場合（前条の規定による場合を除く。）においては、税関長は、前項の承認をしてはならない。

(2) In the case where import permission cannot be given (excluding the case prescribed in the preceding Article), the Director General of Customs shall not give the approval referred to in the preceding paragraph.

3 第一項の承認を受けた外国貨物は、この法律の適用については、第四条（課税物件の確定の時期）、第五条（適用法令）、前条、第百五条（税関職員の権限）及び第百六条（特別の場合における税関長の権限）を除くほか、内国貨物とみなす。

(3) Foreign goods which have been given the approval referred to in paragraph (1) shall be deemed to be domestic goods for the purpose of application of this

Act, except in the case where Article 4 (Time of Determination of Goods for Duty Assessment), Article 5 (Applicable Laws and Regulations), the preceding Article, Article 105 (Authority of Customs Officials) and Article 106 (Authority of the Director General of Customs in Special Cases) apply.

(輸出を許可された貨物とみなすもの)

(Goods the Exportation of which is Deemed to be Permitted)

第七十三条の二 第七十六条第五項（郵便物の輸出入の簡易手続）の規定により通知された郵便物（輸出されるものに限る。）は、この法律の適用については、輸出を許可された貨物とみなす。

Article 73-2 Postal items the notification of which has been issued pursuant to the provision of paragraph (5) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items) (limited to those to be exported) are deemed to be goods the exportation of which is permitted, for the purpose of application of this Act.

(輸入を許可された貨物とみなすもの)

(Goods the Importation of which is Deemed to be Permitted)

第七十四条 外国貨物で、日本郵便株式会社から交付された郵便物（政令で定めるものを除く。）若しくは民間事業者による信書の送達に関する法律第三条各号（郵便法の適用除外）に掲げる場合に該当して信書便物の送達を行う者から交付された信書、第六十二条の六第一項（許可の期間満了後保税展示場にある外国貨物についての関税の徴収）の規定により関税が徴収されたもの、第六十九条の二第二項（輸出してはならない貨物）、第六十九条の十一第二項（輸入してはならない貨物）若しくは第百十八条第一項（没収）の規定により没収されたもの、第八十四条第一項から第三項まで（収容貨物の公売又は売却等）（第八十八条（収容についての規定の準用）及び第百三十三条第三項（領置物件等の処置）において準用する場合を含む。）若しくは第百三十三条第二項の規定により公売に付され、若しくは随意契約により売却されて買受人が買い受けたもの、第百三十四条第三項（領置物件等の還付等）の規定により国庫に帰属したもの、第百四十六条第一項（税関長の通告処分等）の規定により納付されたもの、刑事訴訟法の規定により売却され、没収が執行され、若しくは国庫に帰属したもの又は銃砲刀剣類所持等取締法（昭和三十三年法律第六号）の規定により売却され、若しくは国庫に帰属したものその他これらに類するもので政令で定めるものは、この法律の適用については、輸入を許可された貨物とみなす。

Article 74 For the purpose of application of this Act, the following goods are deemed to be goods the importation of which is permitted: foreign postal items delivered by Japan Post Co., Ltd. (excluding those prescribed by Cabinet Order) or foreign correspondence delivered by a person who dispatches postal correspondence in conformity with the cases set forth in the items of Article 3 (Exclusion from Application of the Postal Act) of the Act on Correspondence Delivery by Private Business Operators, foreign goods for which customs duty

has been collected pursuant to the provision of paragraph (1) of Article 62-6 (Collection of Customs Duty on Foreign Goods Stored in a Customs Display Area after Expiry of the Period of Permission), foreign goods confiscated pursuant to the provision of paragraph (2) of Article 69-2 (Goods the Exportation of which is Prohibited), paragraph (2) of Article 69-11 (Goods the Importation of which is Prohibited) or paragraph (1) of Article 118 (Forfeiture), foreign goods which were offered for public auction or for sale by negotiated contract and have been purchased by a purchaser pursuant to the provision of paragraphs (1) to (3) of Article 84 (Public Auction or Sale of Goods Kept in Custody) (including the case where applied mutatis mutandis pursuant to Article 88 (Application mutatis mutandis of the Provision Concerning Goods in Custody) and paragraph (3) of Article 133 (Disposition of Retained Goods)) or paragraph (2) of Article 133), foreign goods which have vested in the national treasury pursuant to the provision of paragraph (3) of Article 134 (Return of Retained Goods), foreign goods offered pursuant to the provision of paragraph (1) of Article 146 (Notified Administrative Disposition by the Director General of Customs), foreign goods sold, confiscated or vested in the national treasury pursuant to the provisions of the Code of Criminal Procedure, foreign goods sold or vested in the national treasury pursuant to the provisions of the Act for Controlling the Possession of Firearms or Swords and Other Such Weapons (Act No. 6 of 1958) and such other similar foreign goods as may be prescribed by Cabinet Order.

第七節 外国貨物の積戻し

Section 7 Reshipment of Foreign Goods

第七十五条 本邦から外国に向けて行う外国貨物（仮に陸揚げされた貨物（外国為替及び外国貿易法（昭和二十四年法律第二百二十八号）第四十八条第一項（輸出の許可等）の規定による許可を受けなければならないものを除く。第百八条の四第一項及び第二項並びに第百十一条第一項第一号において同じ。）を除く。）の積戻しには、第六十七条（輸出又は輸入の許可）、第六十七条の二第一項及び第二項（輸出申告又は輸入申告の手続）、第六十七条の三第一項（後段及び第三号を除く。）（輸出申告の特例）、第六十八条から第六十九条の十まで（輸出申告又は輸入申告に際しての提出書類・貨物の検査に係る権限の委任・貨物の検査場所・輸出してはならない貨物・輸出してはならない貨物に係る認定手続・輸出してはならない貨物に係る申立て手続等・輸出差止申立てにおける専門委員への意見の求め・輸出差止申立てに係る供託等・輸出してはならない貨物に係る意見を聴くことの求め等・輸出してはならない貨物に係る認定手続における農林水産大臣等への意見の求め・輸出してはならない貨物に係る認定手続における専門委員への意見の求め・輸出してはならない貨物に係る認定手続を取りやめることの求め等）並びに第七十条（証明又は確認）の規定を準用する。この場合において、第六十九条の二第一項中「貨物」とあるのは「貨物（第六十

九条の十一第二項の規定により積戻しを命じられたものを除く。) 」と、同項第三号及び第四号中「物品」とあるのは「物品（他の法令の規定により積み戻すことができることとされている者が当該他の法令の定めるところにより積み戻すものを除く。） 」と読み替えるものとする。

Article 75 The following provisions apply mutatis mutandis to reshipment of foreign goods from Japan to foreign countries (excluding foreign goods temporarily landed (excluding those subjected to permission prescribed in paragraph (1) of Article 48 (Export Permission) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies in paragraphs (1) and (2) of Article 108-4 and item (i) of paragraph (1) of Article 111)): Article 67 (Permission of Exportation or Importation), paragraphs (1) and (2) of Article 67-2 (Procedures for Export or Import Declaration), paragraph (1) of Article 67-3 (excluding the second sentence and item (iii)) (Special Provisions for Export Declaration), Articles 68 to 69-10 (Documents to be Submitted at the Time of Export or Import Declaration; Delegation of Authority Pertaining to Inspection of Goods; Place for Inspection of Goods; Goods the Exportation of which is Prohibited; Verification Procedures Pertaining to Goods the Exportation of which is Prohibited; Procedures for Application Pertaining to Goods the Exportation of which is Prohibited; Seeking Opinions of Technical Advisers with Respect to Application for Export Suspension; Deposit Pertaining to Application for Export Suspension; Seeking the Opinion Pertaining to Goods the Exportation of which is Prohibited; Seeking the Opinion of the Minister of Agriculture, Forestry and Fisheries in Verification Procedures Pertaining to Goods the Exportation of which is Prohibited; Seeking Opinions of Technical Advisers in Verification Procedures Pertaining to Goods the Exportation of which is Prohibited; Request for Discontinuance of Verification Procedures Pertaining to Goods the Exportation of which is Prohibited) and Article 70 (Certification or Confirmation). In this case, the term "goods" in paragraph (1) of Article 69-2 shall be deemed to be replaced with "goods (excluding those ordered to be reshipped pursuant to the provision of paragraph (2) of Article 69-11)" and the term "goods" in items (iii) and (iv) of the paragraph shall be deemed to be replaced with "goods (excluding those reshipped pursuant to the provision of other laws and regulations by a person who is permitted to reship pursuant to the provision of such other laws and regulations) ."

第八節 郵便物等に関する特則

Section 8 Special Rules Relating to Postal Items

(郵便物の輸出入の簡易手続)

(Simplified Procedures for Exportation or Importation of Postal Items)

第七十六条 郵便物（その価格（輸入されるものについては、課税標準となるべき価

格)が二十万円を超えるもの(寄贈物品であるものその他の政令で定めるものを除く。)及び第三項の政令で定める場合に係るものを除く。以下この項、第九十四条及び第百十四条の二第十四号において同じ。)については、第六十七条から第六十九条まで(輸出又は輸入の許可・輸出申告又は輸入申告の手續・輸出申告の特例・輸出の許可の取消し・特例輸出貨物の亡失等の届出・承認の要件・規則等に関する改善措置・帳簿の備付け等・輸出申告の特例の適用を受ける必要がなくなつた旨の届出・承認の失効・承認の取消し・許可の承継についての規定の準用・製造者の認定・規則等に関する改善措置・認定製造者の認定を受けている必要がなくなつた旨の届出・認定の失効・認定の取消し・許可の承継についての規定の準用・輸入申告の特例・輸出申告又は輸入申告に際しての提出書類・貨物の検査に係る権限の委任・貨物の検査場所)及び第七十条から第七十三条まで(証明又は確認・原産地を偽つた表示等がされている貨物の輸入・関税等の納付と輸入の許可・輸入の許可前における貨物の引取り)の規定は適用せず、前条中「仮に陸揚げされた貨物(外国為替及び外国貿易法(昭和二十四年法律第二百二十八号)第四十八条第一項(輸出の許可等)の規定による許可を受けなければならないものを除く。第百八条の四第一項及び第二項並びに第百十一条第一項第一号において同じ。)を除く」とあるのは、「外国為替及び外国貿易法(昭和二十四年法律第二百二十八号)第四十八条第一項(輸出の許可等)の規定による許可を受けなければならないものに限る」と読み替えて、同条の規定を適用する。ただし、税関長は、輸出され、又は輸入される郵便物中にある信書以外の物について、政令で定めるところにより、税関職員に必要な検査をさせるものとする。

Article 76 (1) With respect to postal items (excluding those the value of which exceeds two hundred thousand yen (other than gifts and such other goods as may be prescribed by Cabinet Order) (if they are imported goods, the value to be taken as a basis for duty assessment) and those pertaining to the case prescribed by Cabinet Order as referred to in paragraph (3); hereinafter the same applies in this paragraph, Article 94 and item (xiv) of Article 114-2), the following provisions shall not apply: Articles 67 to 69 (Permission of Exportation or Importation; Procedures for Export or Import Declaration; Special Provisions for Export Declaration; Revocation of Export Permission; Notification of Loss of Special Export Goods; Requirements for Approval; Improvement Measures Relating to a Rule; Maintenance of Books; Notification of Discontinuance of Application of Special Provisions for Export Declaration; Invalidation of Approval; Revocation of Approval; Application mutatis mutandis of the Provisions for Succession of Permission; Authorization of Manufacturer; Improvement measures Pertaining to Rule; Notification of Discontinuance of Authorization of Authorized Manufacturer; Invalidation of Authorization; Revocation of Authorization; Application mutatis mutandis of the Provisions Concerning Succession of Permission; Special Provisions for Import Declaration; Documents to be Submitted at the Time of Export or Import Declaration; Delegation of Authority Pertaining to Inspection of Goods; Place for Inspection of Goods) and Articles 70 to 73 (Certification or

Confirmation; Importation of Goods Having False Indication of Origin; Payment of Customs Duty and Import Permission; Withdrawal of Goods Prior to Import Permission), and in applying the preceding Article, the term "(excluding those subjected to permission prescribed in paragraph (1) of Article 48 (Export Permission) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies in paragraphs (1) and (2) of Article 108-4 and item (i) of paragraph (1) of Article 111)" shall be deemed to be replaced with the term "(limited to those subjected to the permission prescribed in paragraph (1) of Article 48 (Export Permission) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949))"; provided, however, that the Director General of Customs shall, pursuant to the provision of Cabinet Order, have customs officials conduct necessary inspection of postal items to be exported or imported (other than correspondence contained therein).

2 税関職員は、前項ただし書の検査をするに際しては、信書の秘密を侵してはならない。

(2) Customs officials shall not violate the privacy of personal correspondence at the time of conducting inspection referred to in the second sentence of the preceding paragraph.

3 日本郵便株式会社は、輸出され、又は輸入される郵便物（信書のみを内容とするものを除く。）を受け取ったときは、当該郵便物を輸出し、又は輸入しようとする者から当該郵便物につき第六十七条の申告を行う旨の申し出があつた場合その他の政令で定める場合を除き、当該郵便物を税関長に提示しなければならない。

(3) When Japan Post Co., Ltd. receives postal items which are to be exported or imported (excluding those containing correspondence only), it shall present such postal items to the Director General of Customs, except in the case where a person who exports or imports such items notifies that the person makes declaration under Article 67 with respect to such items or in such other cases as may be prescribed by Cabinet Order.

4 第七十条の規定は、第一項ただし書の規定により検査を受ける郵便物について準用する。この場合において、同条第一項中「輸出申告又は輸入申告」とあり、又は同条第二項中「第六十七条（輸出又は輸入の許可）の検査その他輸出申告又は輸入申告に係る税関の審査」とあるのは、「第七十六条第一項ただし書の検査その他郵便物に係る税関の審査」と、同条第三項中「輸出又は輸入を許可しない。」とあるのは「日本郵便株式会社は、その郵便物を発送し、又は名宛人に交付しない。」と読み替えるものとする。

(4) Article 70 applies mutatis mutandis to postal items subjected to inspection pursuant to the provision of the proviso to paragraph (1). In this case, the terms "export or import declaration" in paragraph (1) of the Article and "inspection referred to in Article 67 (Permission of Exportation or Importation) or otherwise at the time of customs examination pertaining to export or import declaration" in paragraph (2) of Article 70 shall respectively be deemed to be

replaced with "inspection referred to in the proviso to paragraph (1) of Article 76 or otherwise at the time of customs examination pertaining to postal items," and the term "No export or import permission shall be given" in paragraph (3) of Article 70 shall be deemed to be replaced with "Japan Post Co., Ltd. shall not dispatch those postal items nor shall it deliver them to an addressee."

5 税関長は、第一項ただし書の検査が終了したとき又は当該検査の必要がないと認めるときは、日本郵便株式会社にその旨を通知しなければならない。

(5) The Director General of Customs shall, when inspection referred to in the proviso to paragraph (1) is completed or when it is considered unnecessary to inspect, notify Japan Post Co., Ltd. thereof.

(交付前郵便物に係る関税の徴収)

(Collection of Customs Duty Pertaining to Postal Items Before Delivery)

第七十六条の二 前条第五項の規定による通知に係る郵便物（輸入されるものに限る。）であつて名宛人に交付される前のもの（以下この条において「交付前郵便物」という。）が亡失し、又は滅却されたときは、日本郵便株式会社から、直ちにその関税を徴収する。ただし、交付前郵便物が災害その他やむを得ない事情により亡失した場合又はあらかじめ税関長の承認を受けて滅却された場合は、この限りでない。

Article 76-2 (1) When postal items pertaining to a notification prescribed in paragraph (5) of the preceding Article (limited to those to be imported), which have not yet been delivered to an addressee (hereinafter referred to as "postal items before delivery" in this Article) are lost or are destroyed, corresponding customs duty chargeable thereon shall immediately be collected from Japan Post Co., Ltd.; provided, however, that this does not apply to the case where postal items before delivery are lost due to a disaster or any other unavoidable reasons or are destroyed with prior approval of the Director General of Customs.

2 第四十五条第二項（許可を受けた者の関税の納付義務等）の規定は、前項ただし書の承認について準用する。

(2) Paragraph (2) of Article 45 (Liability for Payment of Customs Duty of a Person who has Obtained Permission) applies mutatis mutandis to the approval referred to in the proviso to the preceding paragraph.

3 交付前郵便物が亡失した場合には、日本郵便株式会社は、政令で定めるところにより、直ちにその旨を税関長に届け出なければならない。

(3) In cases where postal items before delivery are lost, Japan Post Co., Ltd. shall, pursuant to the provision of Cabinet Order, immediately notify such loss to the Director General of Customs.

(郵便物の関税の納付等)

(Payment of Customs Duty on Postal Items)

第七十七条 関税を納付すべき物を内容とする郵便物（賦課課税方式が適用されるもの

に限る。以下この条から第七十七条の三まで及び第七十八条において同じ。)があるときは、税関長は、当該郵便物に係る関税の課税標準及び税額を、書面により、日本郵便株式会社を経て当該郵便物の名宛人に通知しなければならない。

Article 77 (1) When postal items contain goods for which customs duty is chargeable (limited to those subject to the official assessment system; hereinafter the same applies in this Article to Article 77-3 and Article 78), the Director General of Customs shall, through Japan Post Co., Ltd., notify in writing the basis for duty assessment and the amount of duty pertaining to such postal items to an addressee of such postal items.

2 日本郵便株式会社は、前項の郵便物を交付する前に、同項の書面を名宛人に送達しなければならない。

(2) Japan Post Co., Ltd. shall, before delivering postal items referred to in the preceding paragraph, deliver to the addressee a written notification referred to in the paragraph.

3 前項の郵便物を受け取ろうとする者は、当該郵便物を受け取る前に、同項の書面に記載された税額に相当する関税を納付し、又は次条第一項の規定によりその関税の納付を日本郵便株式会社に委託しなければならない。ただし、当該郵便物を受け取ろうとする者が、当該郵便物につき第六十三条第一項（保税運送）の承認を受け、その承認に係る書類を日本郵便株式会社に提示して当該郵便物を受け取る時は、この限りでない。

(3) A person who intends to receive postal items referred to in the preceding paragraph shall, before receiving them, pay customs duty in an amount equivalent to that stated in a written notification referred to in the paragraph or entrust Japan Post Co., Ltd. with payment of customs duty pursuant to the provision of paragraph (1) of the next Article; provided, however, that this does not apply to the case where a person who intends to receive such postal items obtains the approval referred to in paragraph (1) of Article 63 (Customs Transportation) for such items and receives such items by presenting a document pertaining to that approval to Japan Post Co., Ltd..

4 前項の規定により関税を納付しようとする者は、その税額に相当する金銭に納付書を添えて、これを日本銀行（国税の収納を行う代理店を含む。）に納付しなければならない。ただし、証券をもつてする歳入納付に関する法律の定めるところにより、証券で納付することを妨げない。

(4) A person who pays customs duty pursuant to the provision of the preceding paragraph shall pay the amount of money equivalent to that of customs duty, accompanied by a written statement of payment, to the Bank of Japan (including agents authorized to receive national taxes); provided, however, that payment in securities as provided for in the Act pertaining to Payment of Revenues in Securities shall not be precluded.

5 第一項の郵便物の名宛人が第三項の規定により当該郵便物に係る関税を納付し、又は次条第一項の規定により当該郵便物に係る関税に相当する額の金銭を日本郵便株式

会社に交付した場合には、当該郵便物に係る第一項の書面は、第八条第四項（賦課決定）に規定する賦課決定通知書とみなす。

(5) In cases where an addressee of postal items referred to in paragraph (1) pays customs duty pertaining to such items pursuant to the provision of paragraph (3) or delivers to Japan Post Co., Ltd. the amount of money equivalent to that of customs duty pertaining to such items pursuant to the provision of paragraph (1) of the next Article, the written notification pertaining to such items, referred to in paragraph (1) is deemed to be a written notice of determination for official assessment as provided for in paragraph (4) of Article 8 (Determination for Official Assessment).

6 第一項の郵便物の名あて人は、政令で定めるところによりあらかじめ税関長の承認を受けた場合には、当該郵便物に係る関税の課税標準及び税額についての決定がされる前に当該郵便物を受け取ることができる。この場合において、税関長は、当該課税標準及び税額の決定をすることができることとなつたときは、遅滞なく、第八条第一項（賦課決定）の規定による決定をするとともに、第九条の三第一項（納税の告知）の規定による納税の告知をしなければならない。

(6) An addressee of postal items referred to in paragraph (1) may, if approval of the Director General of Customs is, pursuant to the provision of Cabinet Order, given in advance, receive the postal items before determination is made with respect to the basis for duty assessment and the amount of duty, pertaining to such items. In this case, when the Director General of Customs becomes able to determine the basis for duty assessment and the amount of duty chargeable, he/she shall without delay make a determination prescribed in paragraph (1) of Article 8 (Determination for Official Assessment) and give a notice of duty payment prescribed in paragraph (1) of Article 9-3 (Notice of Duty Payment).

7 税関長は、前項の承認をする場合において、必要があると認めるときは、関税額に相当する担保を提供させることができる。

(7) When the Director General of Customs gives approval referred to in the preceding paragraph, he/she may, if it is considered necessary, require security to be provided in an amount equivalent to that of customs duty chargeable.

8 第六項の承認を受けて受け取られた郵便物は、この法律の適用については、第四条（課税物件の確定の時期）及び第五条（適用法令）を除くほか、内国貨物とみなす。

(8) Postal items received with the approval referred to in paragraph (6) are deemed to be domestic goods for the purpose of application of this Act, except in the case where Article 4 (Time of Determination of Goods for Duty Assessment) and Article 5 (Applicable Laws and Regulations) apply.

（郵便物に係る関税の納付委託）

(Entrustment of Payment of Customs Duty Pertaining to Postal Items)

第七十七条の二 郵便物に係る関税を納付しようとする者は、前条第一項の書面に記載された税額に相当する金銭に同条第四項の納付書を添えて、これを日本郵便株式会社

に交付し、その納付を委託することができる。

Article 77-2 (1) A person who intends to pay customs duty pertaining postal items may deliver the amount of money equivalent to that of duty stated in a written notification referred to in paragraph (1) of the preceding Article, accompanied by a written statement of payment referred to in paragraph (4) of the Article, to Japan Post Co., Ltd., and entrust Japan Post Co., Ltd. with the payment of customs duty.

2 郵便物に係る関税を納付しようとする者が、前項の規定により納付しようとする税額に相当する金銭を日本郵便株式会社に交付したときは、当該交付した日に当該関税の納付があつたものとみなして、第十二条（延滞税）の規定を適用する。

(2) When a person who intends to pay customs duty pertaining to postal items delivers the amount of money equivalent to that of duty to be paid pursuant to the provision of the preceding paragraph to Japan Post Co., Ltd., the customs duty is deemed to have been paid on the day of such delivery and Article 12 (Delinquent Tax) applies.

（日本郵便株式会社による関税の納付等）

(Payment of Customs Duty by Japan Post Co., Ltd.)

第七十七条の三 日本郵便株式会社は、前条第一項の規定により郵便物に係る関税を納付しようとする者の委託に基づき当該関税の額に相当する金銭の交付を受けたときは、政令で定める日までに、当該委託を受けた関税の額に相当する金銭に納付書を添えて、これを日本銀行（国税の収納を行う代理店を含む。）に納付しなければならない。ただし、証券をもつてする歳入納付に関する法律の定めるところにより、証券で納付することを妨げない。

Article 77-3 (1) When Japan Post Co., Ltd. has been delivered the amount of money equivalent to that of customs duty pertaining to postal items under entrustment from a person who is to pay such customs duty pursuant to the provision of paragraph (1) of the preceding Article, Japan Post Co., Ltd. shall pay to the Bank of Japan (including agents authorized to receive national taxes) the amount of money equivalent to that of customs duty so entrusted, accompanied by a written statement of payment, on or before the day as prescribed by Cabinet Order; provided, however, that payment in securities as provided for in the Act on Payment of Revenues in Securities is not precluded.

2 日本郵便株式会社は、前条第一項の規定により郵便物に係る関税を納付しようとする者の委託に基づき当該関税の額に相当する金銭の交付を受けたときは、遅滞なく、財務省令で定めるところにより、その旨及び交付を受けた年月日を税関長に報告しなければならない。

(2) Japan Post Co., Ltd. shall, when Japan Post Co., Ltd. has been delivered the amount of money equivalent to that of customs duty pertaining to postal items under entrustment from a person who is to pay customs duty pursuant to the provision of paragraph (1) of the preceding Article, pursuant to the provision of

Ministry of Finance Order, report that fact and the date of delivery to the Director General of Customs without delay.

3 日本郵便株式会社が第一項の関税を同項に規定する政令で定める日までに完納しないときは、税関長は、国税の保証人に関する徴収の例によりその関税を日本郵便株式会社から徴収する。

(3) When Japan Post Co., Ltd. fails to pay the full amount of customs duty referred to in paragraph (1) on or before the day prescribed by Cabinet Order as provided for in the paragraph, the Director General of Customs shall collect customs duty from Japan Post Co., Ltd., using the same rules as national taxes, applicable to collection relating to a guarantor of national taxes.

4 税関長は、第一項の規定により日本郵便株式会社が納付すべき関税については、日本郵便株式会社に対して前項の規定によりその例によるものとされる国税通則法第四十条（滞納処分）の規定による処分をしてもなお徴収すべき残余がある場合でなければ、その残余の額について当該関税に係る前条第一項の規定による委託をした者から徴収することができない。

(4) With respect to customs duty to be paid by Japan Post Co., Ltd. pursuant to the provision of paragraph (1), unless any balance to be collected remains even after disposition is made to Japan Post Co., Ltd. under Article 40 (Disposition of Delinquency) of the Act on General Rules for National Taxes which is to be applied as a rule pursuant to the provision of the preceding paragraph, the Director General of Customs may not collect the amount of such balance from a person who entrusts payment of customs duty under paragraph (1) of the preceding Article.

5 税関長は、第二項の規定による報告があつた場合において必要があると認めるときは、日本郵便株式会社に対し、当該報告に係る郵便物に係る関税の額に相当する担保を提供させることができる。

(5) The Director General of Customs may, if it is considered necessary when the report prescribed in paragraph (2) is made, require Japan Post Co., Ltd. to provide security in an amount equivalent to that of customs duty chargeable on the postal items pertaining to the report.

(帳簿の備付け)

(Maintenance of Books)

第七十七条の四 日本郵便株式会社は、政令で定めるところにより、第七十七条の二第一項（郵便物に係る関税の納付委託）の規定により委託を受けた関税の納付に関する事務に係る事項を記載した帳簿を備え付け、かつ、当該帳簿を保存しなければならない。

Article 77-4 Japan Post Co., Ltd. shall, pursuant to the provision of Cabinet Order, maintain books stating matters pertaining to the services relating to payment of customs duty, entrusted pursuant to the provision of paragraph (1) of Article 77-2 (Entrustment of Payment of Customs Duty Pertaining to Postal

Items), and preserve these books.

(違法行為等の是正)

(Rectification of Illegal Acts)

第七十七条の五 税関長は、日本郵便株式会社が第七十七条の三第二項（日本郵便株式会社による関税の納付等）若しくは前条の規定に違反し、又は違反するおそれがあると認めるときは、日本郵便株式会社に対し、当該行為の是正のため必要な措置を講ずることを求めることができる。

Article 77-5 (1) The Director General of Customs may, when it is found that Japan Post Co., Ltd. violates or is likely to violate paragraph (2) of Article 77-3 (Payment of Customs Duty by Japan Post Co., Ltd.) or the preceding Article, request Japan Post Co., Ltd. to take necessary measures to rectify such acts.

2 日本郵便株式会社は、前項の規定による税関長の求めがあつたときは、遅滞なく当該行為の是正その他の必要と認める措置を講ずるとともに、当該措置の内容を税関長に報告しなければならない。

(2) Japan Post Co., Ltd. shall, when requested by the Director General of Customs under the preceding paragraph, take measures to rectify such acts or other measures considered necessary without delay and shall report the details of such measures to the Director General of Customs.

(原産地を偽った表示等がされている郵便物)

(Postal Items Having False Indication of Origin)

第七十八条 輸入される郵便物中にある信書以外の物にその原産地について直接若しくは間接に偽った表示又は誤認を生じさせる表示がされているときは、税関長は、その旨を日本郵便株式会社に通知しなければならない。

Article 78 (1) If goods other than correspondence, contained in imported postal items have directly or indirectly any false or deceptive indication of origin, the Director General of Customs shall notify Japan Post Co., Ltd. of that fact.

2 日本郵便株式会社は、前項の通知を受けたときは、名宛人に、その選択により、同項の表示を消させ、又は訂正させなければならない。

(2) When Japan Post Co., Ltd. receives a notification referred to in the preceding paragraph, it shall require an addressee to erase or correct, the indication referred to in the paragraph according to its preference.

3 名宛人が第一項の表示を消し、又は訂正しないときは、日本郵便株式会社は、その郵便物を交付してはならない。

(3) Unless an addressee erases or corrects the indication referred to in paragraph (1), Japan Post Co., Ltd. shall not deliver such postal items.

(郵便物に係る輸出又は輸入の許可の取消し)

(Revocation of Export or Import Permission Pertaining to Postal Items)

第七十八条の二 日本郵便株式会社は、輸出の許可を受けた郵便物であつて輸出されて

いないものについて、差出人から当該郵便物を取り戻す旨の請求があつた場合その他の政令で定める場合には、直ちにその旨を税関長に通知するとともに、当該郵便物を当該輸出の許可を受けた際（第七十三条の二（輸出を許可された貨物とみなすもの）の規定により当該許可を受けたものとみなされる場合にあつては、第七十六条第五項（郵便物の輸出入の簡易手続）の規定により通知された際）に入れられていた保税地域に入れなければならない。

Article 78-2 (1) In cases where Japan Post Co., Ltd. is requested by an addresser to recover the postal item the exportation of which has been permitted, but which has not yet been exported or in such other cases as may be prescribed by Cabinet Order, it shall immediately notify the Director General of Customs of that fact and bring them into a bonded area where they were stored at the time of their export permission (or, in the case of postal items for which export permission is deemed to have been given under Article 73-2 (Goods the Exportation of which is Deemed to be Permitted), at the time when a notification was issued pursuant to the provision of paragraph (5) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items)).

2 税関長は、前項の規定による通知を受けた場合において、同項の郵便物が同項の保税地域に入れられたときは、当該郵便物の輸出の許可を取り消さなければならない。

(2) In the case where the Director General of Customs receives a notification prescribed in the preceding paragraph, if the postal items referred to in the paragraph are brought into a bonded area referred to in the paragraph, he/she shall revoke export permission of such postal items.

3 税関長は、前項の規定により輸出の許可を取り消したときは、第一項の差出人に対し、その旨を通知しなければならない。

(3) When the Director General of Customs revokes export permission pursuant to the provision of the preceding paragraph, he/she shall notify such revocation to the addresser referred to in paragraph (1).

4 前三項の規定は、輸入の許可を受けた郵便物であつて当該郵便物の名あて人に交付されていないものについて準用する。この場合において、第一項中「当該輸出の許可を受けた際（第七十三条の二（輸出を許可された貨物とみなすもの）の規定により当該許可を受けたものとみなされる場合にあつては、第七十六条第五項（郵便物の輸出入の簡易手続）の規定により通知された際）」とあるのは「当該輸入の許可を受けた際」と、前項中「第一項の差出人」とあるのは「当該郵便物の名あて人」と読み替えるものとするほか、必要な技術的読替えは、政令で定める。

(4) The preceding three paragraphs apply mutatis mutandis to postal items the importation of which has been permitted, but such postal items have not yet been delivered to their addressees. In this case, the term "at the time of their export permission (or, in the case of postal items for which export permission is deemed to have been given under Article 73-2 (Goods the Exportation of which is Deemed to be Permitted), at the time when a notification was issued pursuant to the provision of paragraph (5) of Article 76 (Simplified Procedures

for Exportation or Importation of Postal Items))" in paragraph (1) shall be deemed to be replaced with "at the time of their import permission" and the term "the addresser referred to in paragraph (1)" in the preceding paragraph shall be deemed to be replaced with "the addressee of the postal items", and the necessary technical replacement of terms shall be prescribed by Cabinet Order.

(信書等に係る郵便物についての規定の準用)

(Application mutatis mutandis of Provisions for Postal Items Pertaining to Correspondence)

第七十八条の三 第七十六条第一項本文（郵便物の輸出入の簡易手続）の規定は郵便物に該当しない信書について、同条第二項の規定はこの法律の規定に基づき信書便物の検査をする場合について、それぞれ準用する。

Article 78-3 The main clause of paragraph (1) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items) applies mutatis mutandis to the correspondence which does not fall under postal items, and paragraph (2) of the Article applies mutatis mutandis to the case where inspection of postal correspondence is conducted pursuant to the provision of this Act.

第六章の二 認定通関業者

Chapter VI-2 Authorized Customs Brokers

(通関業者の認定)

(Authorization of Customs Brokers)

第七十九条 通関業者は、申請により、通関業務その他の輸出及び輸入に関する業務を適正かつ確実に遂行することができるものと認められる旨の税関長の認定を受けることができる。

Article 79 (1) A customs broker may, upon application, be authorized by the Director General of Customs to be a broker recognized as being capable of carrying out properly and surely the customs clearance services and other services relating to exportation and importation.

2 前項の認定を受けようとする者は、その住所又は居所及び氏名又は名称その他必要な事項を記載した申請書を税関長に提出しなければならない。

(2) A person who seeks authorization referred to in the preceding paragraph shall file an application form stating its domicile or residence, and name and other necessary matters with the Director General of Customs.

3 税関長は、第一項の規定による認定の申請が次に掲げる基準に適合すると認めるときは、その認定をするものとする。

(3) When the Director General of Customs finds that the application for authorization prescribed in paragraph (1) meets the following criteria, he/she

shall give authorization:

一 認定を受けようとする者が次のいずれにも該当しないこと。

(i) that a person who seeks authorization does not fall under any of the following:

イ 第七十九条の五第一項（認定の取消し）の規定により第一項の認定を取り消された日から三年を経過していない者であること。

(a) that a period of three years has not elapsed from the day on which authorization referred to in paragraph (1) was revoked pursuant to the provision of paragraph (1) of Article 79-5 (Revocation of Authorization);

ロ 現に受けている通関業法第三条第一項（通関業の許可）の許可について、その許可を受けた日から三年を経過していない者であること。

(b) that, with respect to permission already given under paragraph (1) of Article 3 (Permission for Customs Brokerage) of the Customs Brokerage Act, a period of three years has not elapsed from the day of such permission;

ハ 通関業法第五条各号（許可の基準）に掲げる基準に適合していない者であること。

(c) that the criteria set forth in the items of Article 5 (Requirements for Permission) of the Customs Brokerage Act are not met;

ニ 通関業法第六条第一号、第三号から第七号まで、第十号又は第十一号（欠格事由）のいずれかに該当している者であること。

(d) that the person falls under any of items (i), (iii) to (vii), (x) and (xi) of Article 6 (Grounds for Disqualification) of the Customs Brokerage Act;

ホ その業務について通関業法第六条第六号又は第七号に該当する者を代理人、使用人その他の従業者として使用する者であること。

(e) that the person uses, with respect to its services, any person who falls under item (vi) or (vii) of Article 6 of the Customs Brokerage Act as an agent, employee or other worker;

二 認定を受けようとする者が、通関手続を電子情報処理組織を使用して行うことその他輸出及び輸入に関する業務を財務省令で定める基準に従って遂行することができる能力を有していること。

(ii) that a person who seeks authorization has the ability to provide customs clearance services by means of electronic data processing system or otherwise to carry out services relating to exportation and importation in accordance with the criteria prescribed by Ministry of Finance Order;

三 認定を受けようとする者が、輸出及び輸入に関する業務について、その者（その者が法人である場合においては、その役員を含む。）又はその代理人、支配人その他の従業者がこの法律その他の法令の規定を遵守するための事項として財務省令で定める事項を規定した規則を定めていること。

(iii) that a person who seeks authorization establishes, with respect to the services relating to exportation and importation, a rule which contains such

matters as may be prescribed by Ministry of Finance Order, which are the matters which the person (in the case where the person is a juridical person, including its officer) or its agent, manager or other employee in order to comply with the provisions of this Act and other laws and regulations.

4 税関長は、第一項の認定をしたときは、直ちにその旨を公告しなければならない。

(4) When the Director General of Customs gives authorization referred to in paragraph (1), he/she shall immediately give a public notice of that fact.

5 第二項の申請書の提出その他前各項の規定の適用に関し必要な事項は、政令で定める。

(5) Necessary matters concerning filing of an application form referred to in paragraph (2) and any other necessary matters concerning application of the preceding paragraphs shall be prescribed by Cabinet Order.

(規則等に関する改善措置)

(Improvement Measures Relating to a Rule)

第七十九条の二 税関長は、前条第一項の認定を受けた者（以下「認定通関業者」という。）がこの法律の規定に従って輸出及び輸入に関する業務を行わなかつたことその他の事由により、この法律の実施を確保するため必要があると認めるときは、同条第三項第三号に規定する規則若しくは当該規則に定められた事項に係る業務の遂行の改善に必要な措置を講ずること又は同号に規定する規則を新たに定めることを求めることができる。

Article 79-2 If it is considered necessary for ensuring the enforcement of this Act for the reason that a person who has obtained authorization referred to in paragraph (1) of the preceding paragraph (hereinafter referred to as "authorized customs broker") fails to conduct the services relating to exportation and importation in accordance with the provisions of this Act, The Director General of Customs may request that person to take necessary measures for improving the rule provided for in item (iii) of paragraph (3) of the Article or for improving the services pertaining to the matters specified by the rule or to newly establish a rule provided for in the item.

(認定通関業者の認定を受けている必要がなくなつた旨の届出)

(Notification of Discontinuance of Authorization of Authorized Customs Broker)

第七十九条の三 認定通関業者は、第七十九条第一項（通関業者の認定）の認定を受けている必要がなくなつたときは、政令で定めるところにより、その旨を同項の認定をした税関長に届け出ることができる。

Article 79-3 An authorized customs broker, when authorization referred to in paragraph (1) of Article 79 (Authorization of a Customs Broker) becomes unnecessary, may, pursuant to the provision of Cabinet Order, notify that fact to the Director General of Customs who has given the authorization referred to

in the paragraph.

(認定の失効)

(Invalidation of Authorization)

第七十九条の四 第七十九条第一項（通関業者の認定）の認定は、次の各号のいずれかに該当するに至ったときは、その効力を失う。

Article 79-4 (1) Authorization referred to in paragraph (1) of Article 79

(Authorization of a Customs Broker) ceases to be effective if any of the situations as set forth in the following occurs:

一 前条の規定による届出があつたとき。

(i) when a notification prescribed in the preceding Article is submitted;

二 認定通関業者が死亡した場合で、第七十九条の六（許可の承継についての規定の準用）において準用する第四十八条の二第二項（許可の承継）の規定による申請が同項に規定する期間内にされなかつたとき、又は同項の承認をしない旨の処分があつたとき。

(ii) when, after an authorized customs broker has died, application prescribed in paragraph (2) of Article 48-2 (Succession of Permission), as applied mutatis mutandis pursuant to Article 79-6 (Application mutatis mutandis of the Provision for Succession of Permission) is not made within the period specified in the paragraph or disposition not to give the approval referred to in the paragraph is made;

三 通関業法第十条第一項（許可の消滅）の規定により通関業の許可が消滅したとき。

(iii) when permission of custom brokerage has ceased to be valid pursuant to the provision of paragraph (1) of Article 10 (Invalidation of Permission) of the Customs Brokerage Act;

四 通関業法第十一条第一項（許可の取消し）の規定により通関業の許可が取り消されたとき。

(iv) when permission of customs brokerage is revoked pursuant to the provision of paragraph (1) of Article 11 (Revocation of Permission) of the Customs Brokerage Act;

五 税関長が認定を取り消したとき。

(v) when the Director General of Customs revokes authorization.

2 第七十九条第一項の認定が失効したときは、税関長は、直ちにその旨を公告しなければならない。

(2) When authorization referred to in paragraph (1) of Article 79 ceases to be effective, the Director General of Customs shall immediately give a public notice of that fact.

3 第七十九条第一項の認定が失効した場合において、現に進行中の通関手続（特例申告（特例委託輸入者に係るものに限る。）又は特定委託輸出申告に係るものに限る。以下この項において同じ。）があるときは、当該通関手続については、当該認定を受けていた者又はその相続人（認定を受けていた法人が合併により消滅した場合におい

ては、合併後存続する法人又は合併により設立された法人) が引き続き当該認定を受けているものとみなす。

(3) In the case where authorization referred to in paragraph (1) of Article 79 ceases to be effective, if any customs clearance procedures (limited to those pertaining to a special declaration (limited to a declaration pertaining to a special entrusting importer) or pertaining to an export declaration under specific entrustment; hereinafter the same applies in this paragraph) is being processed, a person who has been given the authorization or his/her heir (in the case where a juridical person that has been given authorization has ceased to exist as a result of merger, the juridical person that survives the merger or the juridical person that has been established as a result of the merger) is deemed to be given such authorization pertaining to such customs clearance procedures.

(認定の取消し)

(Revocation of Authorization)

第七十九条の五 税関長は、認定通関業者が次の各号のいずれかに該当するに至ったときは、第七十九条第一項（通関業者の認定）の認定を取り消すことができる。

Article 79-5 (1) The Director General of Customs may, if an authorized customs broker falls under any of the following items, revoke the authorization referred to in paragraph (1) of Article 79 (Authorization of Customs Broker):

一 第七十九条第三項第一号ハからホまでに該当することとなつたとき又は同項第二号に適合しないこととなつたとき。

(i) when the authorized customs broker falls under items (i)(c) to (i)(e) of paragraph (3) of Article 79 or the criteria referred to in item (ii) of the paragraph is not met;

二 第七十九条の二（規則等に関する改善措置）の規定による税関長の求めに応じなかつたとき。

(ii) when the authorized customs broker fails to take any necessary measures in response to the request made by the Director General of Customs as prescribed in Article 79-2 (Improvement Measures Relating to a Rule).

2 前項の規定による認定の取消しの手続その他同項の規定の適用に関し必要な事項は、政令で定める。

(2) Necessary matters concerning the procedures for revocation of authorization prescribed in the preceding paragraph and any other necessary matters concerning application of the paragraph shall be prescribed by Cabinet Order.

(許可の承継についての規定の準用)

(Application mutatis mutandis of the Provision for Succession of Permission)

第七十九条の六 第四十八条の二（許可の承継）の規定は、認定通関業者について準用する。この場合において、必要な技術的読替えは、政令で定める。

Article 79-6 Article 48-2 (Succession of Permission) applies mutatis mutandis to an authorized customs broker. In this case, necessary technical replacement of terms shall be prescribed by Cabinet Order.

第七章 収容及び留置

Chapter VII Custody and Retention

(貨物の収容)

(Custody of Goods)

第八十条 税関長は、保税地域の利用についてその障害を除き、又は関税の徴収を確保するため、次に掲げる貨物を収容することができる。この場合においては、国は、故意又は過失により損害を与えた場合を除くほか、その危険を負担しない。

Article 80 (1) The Director General of Customs may take goods set forth in the following into custody for the purpose of removing any obstacles to the use of a bonded area or ensuring collection of customs duty. In this case, the State does not, except in the case where it is caused intentionally or with negligence, bear the risk of any damage:

一 指定保税地域にある外国貨物で、当該指定保税地域に入れた日から一月を経過したもの

(i) foreign goods stored in a designated bonded area for a period exceeding one month from the date on which they are brought into that area;

二 保税蔵置場にある外国貨物で、第四十三条の二（外国貨物を置くことができる期間）に規定する期間を経過したもの

(ii) foreign goods stored in a customs warehouse for a period exceeding the period specified in Article 43-2 (Period for which Foreign Goods may be Stored);

三 保税工場にある外国貨物で、第五十七条（外国貨物を置くことができる期間）に規定する期間を経過したもの

(iii) foreign goods stored in a customs factory for a period exceeding the period specified in Article 57 (Period for which Foreign Goods may be Stored);

三の二 総合保税地域にある外国貨物で、第六十二条の九（外国貨物を置くことができる期間）に規定する期間を経過したもの

(iii)-2 foreign goods stored in an integrated bonded area for a period exceeding the period specified in Article 62-9 (Period for which Foreign Goods may be Stored);

三の三 保税蔵置場、保税工場又は総合保税地域にある外国貨物で、第四十三条の三第一項（外国貨物を置くことの承認）（第六十一条の四において準用する場合を含む。）又は第六十二条の十（外国貨物を置くこと等の承認）の規定による承認を受けることなく、これらの規定に規定する期間を経過したもの

(iii)-3 foreign goods stored in a customs warehouse, customs factory or integrated bonded area for a period exceeding the period specified in

paragraph (1) of Article 43-3 (Approval for Storage of Foreign Goods) (including the case where applied mutatis mutandis pursuant to Article 61-4) or Article 62-10 (Approval for Storage of Foreign Goods), without obtaining approval prescribed in these provisions;

四 第四十一条（指定の取消し後における外国貨物）又は第四十七条第三項（許可の失効）（第六十一条の四、第六十二条の七及び第六十二条の十五において準用する場合を含む。）の規定により指定保税地域又は保税蔵置場、保税工場、保税展示場若しくは総合保税地域とみなされた場所にある外国貨物で、これらの規定により税関長が指定する期間を経過したもの

(iv) foreign goods stored in a place deemed to be a designated bonded area, customs warehouse, customs factory, customs display area or integrated bonded area pursuant to the provision of Article 41 (Foreign Goods After Revocation of Designation) or paragraph (3) of Article 47 (Invalidation of Permission) (including the case where applied mutatis mutandis pursuant to Article 61-4, Article 62-7 and Article 62-15) for a period exceeding the period specified by the Director General of Customs pursuant to these provisions;

五 第三十条第一項第二号（外国貨物を置く場所の制限）の規定により許可を受け、指定された場所にある外国貨物で、同号の規定により指定された期間を経過したもの

(v) foreign goods permitted to be stored in a place specified pursuant to the provision of item (ii) of paragraph (1) of Article 30 (Restrictions on Places for Storage of Foreign Goods), but stored in that place for a period exceeding the period specified pursuant to the provision of the item;

六 保税地域にある貨物のうち、第百六条第一号（特別の場合における税関長の権限）の規定により当該保税地域から出すことを命ぜられたもので、同号の規定により税関長が指定した期間を経過したもの

(vi) goods which are stored in a bonded area and are, pursuant to the provision of item (i) of Article 106 (Authority of the Director General of Customs in Special Cases), ordered to be brought out of that area where they are stored for a period exceeding the period specified by the Director General of Customs pursuant to the provision of the item;

七 第八十三条第一項（収容の解除）の規定による承認を受け、その際置かれていた場所にある貨物で、その承認の日から三日（その期間中に行政機関の休日がある場合においては、その行政機関の休日を除く。）を経過したもの（次条第三項ただし書の規定により保管された外国貨物で、第六十七条（輸出又は輸入の許可）の許可又は第七十三条第一項（輸入の許可前における貨物の引取り）の承認を受けたものを除く。）

(vii) goods which are, with the approval prescribed in paragraph (1) of Article 83 (Release from Custody), stored in a place where they were located at the time of the approval for more than three days (excluding the holidays of administrative organs, if any) after the date of such approval (excluding

foreign goods which are kept in custody pursuant to the provision of the proviso to paragraph (3) of the next Article and for which permission referred to in Article 67 (Permission of Exportation or Importation) or approval referred to in paragraph (1) of Article 73 (Withdrawal of Goods Prior to Import Permission) is given).

2 前項各号に掲げる貨物が生活力を有する動植物であるとき、腐敗し、若しくは変質したとき、腐敗若しくは変質の虞があるとき、又は他の外国貨物を害する虞があるときは、同項各号に掲げる期間は、短縮することができる。

(2) In the case where goods set forth in the items are live animals or plants, where such goods are spoiled or deteriorate, where such goods are likely to be spoiled or deteriorate, or where such goods are likely to damage any other foreign goods, the period set forth in the items of the preceding paragraph may be shortened.

3 税関長は、第一項又は前項の規定により貨物を収容したときは、政令で定めるところにより、直ちにその旨を公告しなければならない。この場合において、前項の規定による期間の短縮があるときは、税関長は、収容された貨物の知れている所有者、管理者その他の利害関係者にその旨を通知しなければならない。

(3) When the Director General of Customs takes goods into custody pursuant to the provision of paragraph (1) or the preceding paragraph, he/she shall, pursuant to the provision of Cabinet Order, immediately give a public notice of that fact. In this case, if the period has been shortened under the preceding paragraph, the Director General of Customs shall notify that fact to a known owner, administrator and any other interested persons of such goods.

(収容の方法)

(Method of Custody)

第八十条の二 収容は、税関が貨物を占有して行うものとする。

Article 80-2 (1) The custody is executed by way of the customs taking possession of goods.

2 収容される貨物の質権者又は留置権者は、他の法令の規定にかかわらず、その貨物を税関に引き渡さなければならない。

(2) Pledgees or holders of the rights of lien of goods to be taken into custody shall, notwithstanding the provisions of other laws and regulations, deliver the goods to the customs.

3 収容された貨物は、税関が管理する場所に保管する。ただし、その場所に保管することが困難又は不適當であると認められる貨物については、その貨物が置かれている場所の管理者の承諾を得て、その者に保管させることができる。この場合においては、税関は、封印その他の方法でその貨物が収容されたものであることを明らかにしなければならない。

(3) Goods taken into custody shall be kept at a place administered by the customs; provided, however, that if it is considered difficult or inappropriate to

keep goods at such place, the customs may, with the consent of the administrator of the place where they are stored, have the administrator keep such goods. In this case, the customs shall make it clear, using seals or other means, that the goods are those taken into custody.

(収容の効力)

(Effect of Custody)

第八十一条 収容の効力は、収容された貨物から生ずる天然の果実に及ぶものとする。

Article 81 (1) The effect of custody shall extend to natural fruits which may derive from goods taken into custody.

2 収容は、裁判上の仮差押又は仮処分によつてその執行を妨げられない。

(2) Judicial provisional seizure or provisional disposition shall not preclude execution of custody.

(収容課金)

(Custody Charge)

第八十二条 収容された貨物については、貨物の種類、容積又は重量及び収容期間を基準として政令で定める額の収容課金を課する。

Article 82 With respect to goods taken into custody, there shall be imposed a custody charge in an amount to be prescribed by Cabinet Order on the basis of the kind, measurement or weight and the period of custody of the goods.

(収容の解除)

(Release from Custody)

第八十三条 収容された貨物についてその解除を受けようとする者は、政令で定めるところにより、収容に要した費用及び収容課金を税関に納付して税関長の承認を受けなければならない。

Article 83 (1) A person who seeks release of goods from custody shall, pursuant to the provision of Cabinet Order, pay to the customs the expenses incurred for the custody and the custody charge, and shall obtain approval of the Director General of Customs.

2 税関長は、収容された貨物の引取が確実であると認められるときは、前項の承認をしなければならない。

(2) The Director General of Customs shall, when it is found that goods taken into custody will surely be withdrawn from custody, give the approval referred to in the preceding paragraph.

(収容貨物の公売又は売却等)

(Public Auction or Sale of Goods Kept in Custody)

第八十四条 収容された貨物が最初に収容された日から四月を経過してなお収容されているときは、税関長は、政令で定めるところにより、公告した後当該貨物を公売に付

することができる。この場合において、公売に付される貨物について次項の規定による期間の短縮があるときは、第八十条第三項後段（貨物の収容）の規定を準用する。

Article 84 (1) If any goods are kept in custody for a period exceeding four months from the date on which they were initially taken into custody, the Director General of Customs may, pursuant to the provision of Cabinet Order, after giving a public notice, offer such goods for public auction. In this case, if the period is shortened under the next paragraph for the goods offered for public auction, the second sentence of paragraph (3) of Article 80 (Custody of Goods) applies *mutatis mutandis*.

2 収容された貨物が生活力を有する動植物であるとき、腐敗し、若しくは変質したとき、腐敗若しくは変質の虞があるとき、又は他の外国貨物を害する虞があるときは、前項の期間は、短縮することができる。

(2) In the case where goods taken into custody are live animals or plants, where such goods are spoiled or deteriorate, where such goods are likely to be spoiled or deteriorate, or where such goods are likely to damage any other foreign goods, the period referred to in the preceding paragraph may be shortened.

3 税関長は、収容された貨物が公売に付することができないものであるとき、又は公売に付された場合において買受人がないときは、政令で定めるところにより、これを随意契約により売却することができる。

(3) In cases where goods kept in custody are of such a nature that they cannot be offered for public auction or where there is no purchaser at the public auction, the Director General of Customs may, pursuant to the provision of Cabinet Order, put such goods on sale by negotiated contract.

4 第一項若しくは第二項又は前項の規定により第七十一条第一項（原産地を偽った表示等がされている貨物）の貨物を公売に付し、又は随意契約により売却する場合には、税関は、原産地について偽った表示又は誤認を生じさせる表示を消さなければならない。

(4) In the case where goods referred to in paragraph (1) of Article 71 (Goods Having False Indication of Origin) are offered for public auction or are put on sale by negotiated contract pursuant to the provision of paragraph (1), (2) or the preceding paragraph, the customs shall erase the false or deceptive indication of origin.

5 税関長は、収容された貨物のうち人の生命若しくは財産を害する急迫した危険を生ずる虞があるもの又は腐敗、変質その他やむを得ない理由により著しく価値が減少したもので買受人がないものを廃棄することができる。

(5) The Director General of Customs may dispose goods kept in custody if they are likely to cause an imminent danger of jeopardizing human life or damaging property, or if they depreciate significantly in their value due to spoiling, deterioration or other unavoidable reasons and there is no purchaser of them.

6 第八十一条第二項（収容と仮差押又は仮処分）の規定は、第一項若しくは第二項又は第三項の規定による公売又は随意契約による売却について準用する。

(6) Paragraph (2) of Article 81 (Custody and Provisional Seizure or Provisional Disposition) applies mutatis mutandis to public auction or sale by negotiated contract, as prescribed in paragraph (1) or (2), or (3).

(公売代金等の充当及び供託)

(Allocation and Deposit of Proceeds from Public Auction)

第八十五条 前条第一項若しくは第二項又は第三項の規定により貨物を公売に付し、又は随意契約により売却した場合には、当該貨物に係る関税その他の国税を直ちに徴収する。この場合においては、政令で定めるところにより、その代金をもつて公売又は随意契約による売却に要した費用、収容に要した費用、収容課金、関税及びその他の国税に、順次に充て、なお残金があるときは、公売又は随意契約による売却の際における当該貨物の所有者にこれを交付する。

Article 85 (1) In cases where goods are offered for public auction or are sold by negotiated contract pursuant to the provision of paragraph (1) or (2), or (3) of the preceding Article, customs duty and any other national taxes pertaining to such goods shall immediately be collected. In this case, the proceeds from such sale shall, pursuant to the provision of Cabinet Order, be allocated to the expenses in the order of expenses for public auction or sale by negotiated contract, expenses for custody, custody charge, customs duty and other national taxes, and the remainder, if any, shall be delivered to a person who owned such goods at the time of public auction or sale by negotiated contract.

2 前項の残金がある場合において、公売に付し、又は随意契約により売却した貨物について、その収容の際質権又は留置権を有していた者があるときは、同項の規定によりその残金を所有者に交付するに先だつて、当該質権又は留置権により担保されていた債権の額に達するまでの金額を、当該質権又は留置権を有していた者に交付する。

(2) In the case where there is any remainder referred to in the preceding paragraph, if any person had a pledge of, or lien on goods at the time when the goods offered for public auction or sold by negotiated contract were taken into custody, the amount of money up to the amount of claim secured by such pledge or lien shall be delivered to the person who had such pledge or lien, prior to delivery of the remainder to the owner of such goods pursuant to the provision of the paragraph.

3 前二項の規定により交付すべき金額は、政令で定めるところにより供託することができる。

(3) The amount of money to be delivered under the preceding two paragraphs may be deposited pursuant to the provision of Cabinet Order.

(旅客等の携帯品の留置)

(Retention of Personal Effects of Passengers)

第八十六条 旅客又は乗組員の携帯品が第七十条第三項（証明又は確認ができない貨物）の規定に該当する貨物であるときは、税関長は、留置証と引換にこれを留置する

ことができる。

Article 86 (1) If personal effects of a passenger or crew member are those that fall under paragraph (3) of Article 70 (Goods the Certification or Confirmation of which cannot be Made), the Director General of Customs may retain such goods in exchange for a certificate of retention.

2 前項の規定により留置された貨物の返還を受けようとする者は、その留置に要した費用を税関に納付しなければならない。

(2) A person who seeks return of goods retained pursuant to the provision of the preceding paragraph shall pay to the customs the expenses incurred for their retention.

(原産地を偽った表示等がされている貨物の留置)

(Retention of Goods Having False Indication of Origin)

第八十七条 税関長は、第七十一条第一項（原産地を偽った表示等がされている貨物）の貨物について当該貨物の輸入申告をした者が同条第二項の規定により指定された期間内に原産地について偽った表示又は誤認を生じさせる表示を消し、若しくは訂正し、又は当該貨物を積みもどさないときは、これを留置する。

Article 87 (1) The Director General of Customs shall, in cases where a person who makes an import declaration of goods referred to in paragraph (1) of Article 71 (Goods Having False Indication of Origin) does not erase or correct a false or deceptive indication of origin, or the person does not reshipe them, within the period specified pursuant to the provision of paragraph (2) of the Article, retain such goods.

2 前項の規定により留置された貨物は、政令で定めるところにより、原産地について偽った表示又は誤認を生じさせる表示が消され、若しくは訂正され、又は当該貨物が積みもどされると認められる場合に限り返還する。

(2) Goods retained under the preceding paragraph shall, pursuant to the provision of Cabinet Order, be returned only after such false or deceptive indication of origin is erased or corrected or when it is found that they are to be reshipped.

3 前条第二項の規定は、前項の返還について準用する。

(3) Paragraph (2) of the preceding Article applies mutatis mutandis to the return referred to in the preceding paragraph.

(収容についての規定の準用)

(Application mutatis mutandis of Provisions Concerning Custody)

第八十八条 第八十条第一項後段（貨物の収容）、第八十条の二（収容の方法）、第八十一条（収容の効力）、第八十四条（収容貨物の公売又は売却等）及び第八十五条（公売代金等の充当及び供託）の規定は、前二条の留置について準用する。

Article 88 The second sentence of paragraph (1) of Article 80 (Custody of Goods), Article 80-2 (Method of Custody), Article 81 (Effect of Custody), Article 84

(Public Auction or Sale of Goods Kept in Custody) and Article 85 (Allocation and Deposit of Proceeds from Public Auction) apply mutatis mutandis to the retention of goods referred to in the preceding two Articles.

第七章の二 行政手続法との関係

Chapter VII-2 Relations with Administrative Procedure Act

第八十八条の二 行政手続法（平成五年法律第八十八号）第三条第一項（適用除外）及び第四条第一項（国の機関等に対する処分等の適用除外）に定めるもののほか、この法律又は他の関税に関する法律に基づき行われる処分その他公権力の行使に当たる行為（第七十一条第二項（原産地を偽った表示等がされている貨物の輸入）の規定に基づくものを除く。）については、行政手続法第二章（申請に対する処分）（第八条（理由の提示）を除く。）及び第三章（不利益処分）（第十四条（不利益処分の理由の提示）を除く。）の規定は、適用しない。

Article 88-2 (1) The provisions of Chapter 2 (Dispositions upon Applications) (excluding Article 8 (Presentation of Grounds)) and Chapter 3 (Adverse Dispositions) (excluding Article 14 (Showing of Grounds for Adverse Dispositions)) of the Administrative Procedure Act do not apply to the dispositions or other acts of the exercise of public authority based on this Act or other laws relating to customs duty (excluding those based on the provision of paragraph (2) of Article 71 (Importation of Goods Having False Indication of Origin)), in addition to what is provided for in paragraph (1) of Article 3 (Exclusion from Application) and paragraph (1) of Article 4 (Exclusion from the Application of Dispositions Rendered towards National Government Organs) of the Administrative Procedure Act (Act No. 88 of 1993).

2 行政手続法第三条第一項及び第三十五条第四項（行政指導の方式）に定めるもののほか、この法律又は他の関税に関する法律に基づく関税の納税義務の適正な実現を図るために行われる行政指導（行政手続法第二条第六号（定義）に規定する行政指導をいう。）については、行政手続法第三十五条第三項及び第三十六条（複数の者を対象とする行政指導）の規定は、適用しない。

(2) Paragraph (3) of Article 35 and Article 36 (Administrative Guidance Directed to More Than One Persons) of the Administrative Procedure Act shall not apply to administrative guidance performed for the purpose of properly discharging the obligations to pay customs duty pursuant to the provisions of this Act or other laws relating to customs duty (i.e., administrative guidance as provided for in item (vi) of Article 2 (Definitions) of the Administrative Procedure Act), in addition to what is provided for in paragraph (1) of Article 3 and paragraph (4) of Article 35 (Means of Administrative Guidance) of the Administrative Procedure Act.

第八章 不服申立て

Chapter VIII Appeal

(再調査の請求)

(Request for Re-Investigation)

第八十九条 この法律又は他の関税に関する法律の規定による税関長の処分に不服がある者は、再調査の請求をすることができる。

Article 89 (1) Any person may request re-investigation if the person is dissatisfied with a disposition reached by the Director General of Customs as prescribed in the provisions of this Act or any other laws relating to customs duty.

2 この法律又は他の関税に関する法律の規定による税関職員の処分は、前項及び第九十一条の規定の適用に関しては、当該職員の属する税関の税関長がした処分とみなす。

(2) For the purpose of application of the preceding paragraph and Article 91, any disposition reached by customs officials prescribed in the provisions of this Act or other laws relating to customs duty shall be deemed to be a disposition made by the Director General of Customs having jurisdiction over the customs office to which such customs officials belong.

第九十条 削除

Article 90 Deleted.

(審議会等への諮問)

(Consultation with Councils)

第九十一条 この法律又は他の関税に関する法律の規定による財務大臣又は税関長の処分について審査請求があつたときは、財務大臣は、次の各号のいずれかに該当する場合を除き、審議会等（国家行政組織法（昭和二十三年法律第百二十号）第八条（審議会等）に規定する機関をいう。）で政令で定めるものに諮問しなければならない。

Article 91 When a request for review is made with respect to the disposition reached by the Minister of Finance or the Director General of Customs under the provision of this Act or other laws relating to customs duty, the Minister of Finance shall, except in the case that fall under any of the following items, consult with the Council, etc. (i.e., the organs provided for in Article 8 (Councils, etc.) of the National Government Organization Act (Act No. 120 of 1948)) to be prescribed by Cabinet Order:

一 審査請求人から、その諮問を希望しない旨の申出がされている場合（参加人（行政不服審査法第十三条第四項（参加人）に規定する参加人をいう。）から、当該諮問をしないことについて反対する旨の申出がされている場合を除く。）

(i) where the requestor for review has presented the intention not to wish to have the request subject to such consultation (excluding the case where any intervenor (i.e., an intervenor provided for in paragraph (4) of Article 13 (Intervenors) of the Administrative Complaint Review Act) has raised an

- objection to such omission of consultation);
- 二 審査請求が不適法であり、却下する場合
- (ii) where the request for review is unlawful and the reviewing agency intends to dismiss it without prejudice;
- 三 行政不服審査法第四十六条第一項（処分についての審査請求の認容）の規定により審査請求に係る処分（法令に基づく申請を却下し、又は棄却する処分及び事実上の行為を除く。）の全部を取り消し、又は同法第四十七条第一号若しくは第二号（処分についての審査請求の認容）の規定により審査請求に係る事実上の行為の全部を撤廃すべき旨を命じ、若しくは撤廃することとする場合（当該処分の全部を取り消すこと又は当該事実上の行為の全部を撤廃すべき旨を命じ、若しくは撤廃することについて反対する旨の意見書が提出されている場合及び口頭意見陳述においてその旨の意見が述べられている場合を除く。）
- (iii) where the disposition pertaining to review (excluding a disposition to dismiss with or without prejudice an application based on laws and regulations, and de facto acts) is wholly revoked pursuant to the provision of paragraph (1) of Article 46 (Upholding of Request for Review with Regard to Disposition) of the Administrative Complaint Review Act or where the de facto acts pertaining to the review are ordered to be wholly eliminated pursuant to the provision of item (i) or (ii) of Article 47 (Upholding of Request for Review with Regard to Disposition) of the Act or are to be eliminated (excluding the cases where a written opinion to oppose the revocation of the relevant disposition in full or the order or decision to eliminate the relevant de facto acts in full has been submitted and where an opinion to that effect has been stated on the occasion of stating an opinion orally);
- 四 行政不服審査法第四十六条第二項各号に定める措置（法令に基づく申請の全部を認容すべき旨を命じ、又は認容するものに限る。）をとることとする場合（当該申請の全部を認容することについて反対する旨の意見書が提出されている場合及び口頭意見陳述においてその旨の意見が述べられている場合を除く。）
- (iv) where the measures specified in the items of paragraph (2) of Article 46 of the Administrative Complaint Review Act (limited to ordering to uphold or deciding to uphold an application based on laws and regulations in full) are to be taken (excluding the cases where a written opinion oppose the upholding of the relevant application in full has been submitted and where an opinion to that effect has been stated on the occasion of stating an opinion orally).

第九十二条 削除

Article 92 Deleted.

(審査請求と訴訟との関係)

(Relation between Request for Review and Litigation)

第九十三条 次に掲げる処分又は通知の取消しの訴えは、当該処分又は通知についての審査請求に対する裁決を経た後でなければ、提起することができない。

Article 93 No action for revocation of disposition or notification set forth in the following may be filed until a determination is made on the request for review with respect to such disposition or notification:

一 関税の確定若しくは徴収に関する処分又は滞納処分（国税徴収の例により関税を徴収する場合における滞納処分をいう。）

(i) disposition concerning determination or collection of customs duty or disposition of delinquency (i.e., disposition of delinquency in the case where customs duty is collected, using the same rule as national taxes);

二 第六十九条の二第三項（輸出してはならない貨物）又は第六十九条の十一第三項（輸入してはならない貨物）の規定による通知

(ii) notification prescribed in paragraph (3) of Article 69-2 (Goods the Exportation of which is Prohibited) or paragraph (3) of Article 69-11 (Goods the Importation of which is Prohibited).

第九章 雑則

Chapter IX Miscellaneous Provisions

（帳簿の備付け等）

(Maintenance of Books)

第九十四条 申告納税方式が適用される貨物（特例輸入者の特例申告貨物を除く。第三項において「一般輸入貨物」という。）を業として輸入する者は、政令で定めるところにより、当該貨物の品名、数量及び価格その他の必要な事項を記載した帳簿を備え付け、かつ、当該帳簿及び当該貨物に係る取引に関して作成し又は受領した書類その他の書類で政令で定めるものを保存しなければならない。ただし、第六十八条（輸出申告又は輸入申告に際しての提出書類）の規定により税関に提出した書類については、この限りでない。

Article 94 (1) A person who imports, in the course of trade, goods to which the self-assessment system applies (excluding goods pertaining to a special declaration of an authorized importer; referred to as "general import goods" in paragraph (3)) shall, pursuant to the provision of Cabinet Order, maintain books stating the descriptions, quantities, prices and other necessary matters, of such goods and preserve these books and documents prepared or received in connection with transaction pertaining to such goods and such other documents as may be prescribed by Cabinet Order; provided, however, that this does not apply to documents submitted to the customs pursuant to the provision of Article 68 (Documents to be Submitted at the Time of Export or Import Declaration).

2 前項の規定は、貨物（本邦から出国する者がその出国の際に携帯して輸出する貨物及び郵便物並びに特定輸出貨物を除く。次項において「一般輸出貨物」という。）を

業として輸出する者について準用する。

(2) The preceding paragraph applies mutatis mutandis to a person who exports goods in the course of trade (excluding goods exported as accompanied goods by a person upon his/her departure from Japan, postal items and specific export goods; referred to as "general export goods" in the next paragraph).

3 電子帳簿保存法第四条から第十条まで（国税関係帳簿書類の電磁的記録による保存等・国税関係帳簿書類の電子計算機出力マイクロフィルムによる保存等・電磁的記録による保存等の承認の申請等・電磁的記録による保存等の承認に係る変更・電磁的記録による保存等の承認の取消し・電子計算機出力マイクロフィルムによる保存等の承認に対する準用・行政手続等における情報通信の技術の利用に関する法律等の適用除外・電子取引の取引情報に係る電磁的記録の保存）並びに第十一条第一項及び第二項（他の国税に関する法律の規定の適用）の規定は、一般輸入貨物を業として輸入する者又は一般輸出貨物を業として輸出する者について準用する。この場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとするほか、必要な技術的読替えは、政令で定める。

(3) Articles 4 to 10 (Preservation of Books and Documents Relating to National Taxes in Electronic or Magnetic Records; Preservation of Books and Documents Relating to National Taxes on Computer-Output Microfilms; Application for Approval of Preservation in Electronic or Magnetic Records; Changes Pertaining to Approval of Preservation in Electronic or Magnetic Records; Revocation of Approval of Preservation in Electronic or Magnetic Records; Application mutatis mutandis to Approval of Preservation on Computer-Output Microfilms; Exclusion from Application of the Act on the Utilization of Information and Communications Technology in Administrative Procedures; Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transaction) and paragraphs (1) and (2) of Article 11 (Application of Provisions of Other Laws Relating to National Taxes) of the Act concerning Preservation of Electronic Books applies mutatis mutandis to a person who, in the course of trade, imports general import goods or exports general export goods. In this case, the terms shown in the middle columns of the following table, which correspond to the provisions set forth in the left columns shall be replaced respectively by the terms shown in the right columns, and necessary technical replacement of terms shall be prescribed by Cabinet Order.

読み替える電子帳簿保存法の規定 Provisions of the Act concerning Preservation of Electronic Books	読み替えられる字句 Terms to be replaced	読み替える字句 Terms to replace
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<p>第四条第一項 Paragraph (1) of Article 4</p>	<p>国税関係帳簿の全部又は一部 all or part of the books relating to national taxes</p>	<p>関税法第九十四条第一項（帳簿の備付け等）（同条第二項において準用する場合を含む。次項において同じ。）の規定により備付け及び保存をしなければならないこととされている帳簿（以下「関税関係帳簿」という。） the books required to be maintained and preserved pursuant to the provision of paragraph (1) of Article 94 (Maintenance of books) of the Customs Act (including the case where applied mutatis mutandis pursuant to paragraph (2) of the Article; the same applies in the next paragraph) (hereinafter referred to as "books relating to customs duty")</p>
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	<p>納税地等の所轄税務署長（財務省令で定める場合にあつては、納税地等の所轄税関長。以下「所轄税務署長等」という。） the District Director of Tax Office having jurisdiction over the place of tax payment, etc. (in the case where Ministry of Finance Order so specifies, the Director General of Customs having jurisdiction over the place of tax payment, etc.; hereinafter referred to as "the competent District Director of Tax Office, etc.")</p>	<p>一般輸入貨物（同条第一項に規定する一般輸入貨物をいう。第十条において同じ。）の輸入予定地又は一般輸出貨物（同法第九十四条第二項に規定する一般輸出貨物をいう。第十条において同じ。）の輸出予定地を所轄する税関長（以下「所轄税関長」という。） the Director General of Customs having jurisdiction over the place where general import goods (i.e., the general import goods provided for in paragraph (1) of the Article; the same applies in Article 10) are to be imported or the place where such general export goods (i.e., the general export goods provided for in paragraph (2) of Article 94 of the Act) are to be exported (hereinafter referred to as "the competent Director General of Customs")</p>
<p>第四条第二項 Paragraph (2) of Article 4</p>	<p>国税関係書類の全部 all of the documents relating to national taxes</p>	<p>関税法第九十四条第一項の規定により保存をしなければならないこととされている書類（以下「関税関係書類」という。）の全部 all of the documents required to be preserved under paragraph (1) of Article 94 of the Customs Act (hereinafter referred to as "documents relating to customs duty")</p>
<p>第五条第一項 Paragraph (1) of Article 5</p>	<p>国税関係帳簿の全部又は一部 all or part of the books relating to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>

<p>第五条第三項 Paragraph (3) of Article 5</p>	<p>国税関係帳簿書類の of books or documents relating to national taxes</p>	<p>関税関係帳簿書類（関税関係 帳簿又は関税関係書類をい う。以下同じ。）の of books or documents relating to customs duty (i.e., books relating to customs duty or documents relating to customs duty; hereinafter the same applies)</p>
<p>第六条第一項 Paragraph (1) of Article 6</p>	<p>国税関係帳簿の備付けを 開始する日（当該国税関 係帳簿が二以上ある場合 において、その備付けを 開始する日が異なるとき は、最初に到来する備付 けを開始する日。第五項 第一号において同じ。） the day of commencing maintenance of the books relating to national taxes (when the days of commencing maintenance of two or more books relating to national taxes, if any, are different, then the earliest day of commencing the maintenance; the same applies in item (i) of paragraph (5))</p>	<p>関税関係帳簿の備付けを開始 する日 the day of commencing maintenance of books relating to customs duty</p>
	<p>国税関係帳簿の種類、当 該国税関係帳簿 the kinds of books relating to national taxes, such books relating to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>
	<p>国税関係帳簿の全部又は 一部 all or part of the books relating to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>

<p>第六条第六項 Paragraph (6) of Article 6</p>	<p>税務署長（以下この項において「所轄外税務署長」という。） the District Director of Tax Office (hereinafter in this paragraph referred to as "the District Director of Tax Office not having jurisdiction over the areas")</p>	<p>税関長（以下この項において「所轄外税関長」という。） the Director General of Customs (hereinafter in this paragraph referred to as "the Director General of Customs not having jurisdiction over the areas")</p>
<p>第九条 Article 9</p>	<p>代える日（当該国税関係帳簿が二以上ある場合において、その代える日が異なるときは、最初に到来する代える日。第五項第一号において同じ。） the date to replace (where there are two or more books relating to national taxes, if the days on which such books are replaced are different, an earlier day on which such books are replaced; the same applies in item (i) of paragraph (5))</p>	<p>代える日 the date to replace</p>
<p>第十条 Article 10</p>	<p>所得税（源泉徴収に係る所得税を除く。）及び法人税に係る保存義務者 the person responsible for preservation, pertaining to income tax (excluding withholding income tax) and corporation tax</p>	<p>一般輸入貨物を業として輸入する者又は一般輸出貨物を業として輸出する者 the person engaged in importing general import goods in the course of trade or the person engaged in exporting general export goods in the course of trade</p>

（税関事務管理人）

(Agent for Managing Customs Matters)

第九十五条 個人である申告者等（税関関係手続を行うべき者をいう。以下この条において同じ。）が本邦に住所及び居所（事務所及び事業所を除く。）を有せず、若しくは有しないこととなる場合又は本邦に本店若しくは主たる事務所を有しない法人である申告者等が本邦にその事務所及び事業所を有せず、若しくは有しないこととなる場合において、税関関係手続及びこれに関する事項（以下この項及び第三項において「税関関係手続等」という。）を処理する必要があるときは、その者は、当該税関関

係手続等を処理させるため、本邦に住所又は居所（法人にあつては、本店又は主たる事務所）を有する者で当該税関関係手続等の処理につき便宜を有するものうちから税関事務管理人を定めなければならない。

Article 95 (1) In the case where a declarant, etc. who is an individual (i.e., a person who is to proceed with the customs procedures; hereinafter the same applies in this Article) does not have or ceases to have his/her domicile and residence in Japan (excluding the office and place of business) or a declarant, etc. who is a juridical person having no headquarters or main office in Japan does not have or ceases to have its office or place of business in Japan, if the customs procedures and matters relating to such procedures (hereinafter in this paragraph and paragraph (3) referred to as "customs procedures, etc.") need to be managed, the declarant, etc. shall, for the purpose of managing such customs procedures, etc., appoint an agent for managing customs matters from among those having domicile or residence (in the case of a juridical person, the headquarters or main office) in Japan and providing services for managing such customs procedures, etc.

2 申告者等は、前項の規定により税関事務管理人を定めたときは、政令で定めるところにより、当該税関事務管理人に係る税関関係手続に係る税関長にその旨を届け出なければならない。その税関事務管理人を解任したときも、また同様とする。

(2) A declarant, etc. shall, when the declarant, etc. appoints an agent for managing customs matters under the preceding paragraph, notify, pursuant to the provision of Cabinet Order, such appointment to the Director General of Customs pertaining to the customs procedures managed by that agent. The same applies when the declarant, etc. dismisses the agent.

3 税関関係手続等を処理した税関事務管理人は、当該税関関係手続等に係る申告者等が第七条の九第一項及び第六十七条の八第一項（帳簿の備付け等）並びに前条第一項（同条第二項において準用する場合を含む。）の規定により保存すべきこととされている帳簿書類について、税関長から提示を求められた場合には、当該税関長に当該帳簿書類を提示しなければならない。この場合において、当該申告者等は、当該税関事務管理人に対して、その提示のため必要な便宜を与えなければならない。

(3) An agent for managing customs matters who manages customs procedures, etc. shall, when it is requested by the Director General of Customs to present books and documents which are required to be preserved by the declarant, etc. pertaining to such customs procedures, etc. pursuant to the provision of paragraph (1) of Article 7-9, paragraph (1) of Article 67-8 (Maintenance of Books) and paragraph (1) of the preceding Article (including the case where applied mutatis mutandis pursuant to paragraph (2) of the Article), present such books and documents to the Director General of Customs. In this case, the declarant, etc. shall provide the agent necessary support for presenting such books and documents.

4 第一項及び第二項において「税関関係手続」とは、輸入申告その他この法律又は関

税定率法その他の関税に関する法律の規定に基づく手続（本邦に入国する者又は本邦から出国する者がその入国又は出国の際に行うものその他政令で定めるものを除く。）をいう。

(4) The term "customs procedures" as used in paragraphs (1) and (2) means procedures for import declaration and other procedures based on the provisions of this Act, the Customs Tariff Act or other laws relating to customs duty (excluding those procedures which are taken by a person who enters, or departs from Japan, upon his/her entry into, or departure from Japan and such other procedures as may be prescribed by Cabinet Order).

（開港及び税関空港の港域）

(Port Area of Open Port and Customs Airport)

第九十六条 開港の港域は、政令で定めるものを除く外、港則法（昭和二十三年法律第一百七十四号）に基づく港の区域により、税関空港の港域は、政令で定めるところによる。

Article 96 The port area of an open port shall, except as provided for by Cabinet Order, be the area of port as provided for by the Act on Port Regulations (Act No. 174 of 1948), whereas the port area of a customs airport shall be the area to be prescribed by Cabinet Order.

（警察官等の通報）

(Notification by Police Officers)

第九十七条 警察官は、第二十条第二項（不開港への出入）、第二十一条（外国貨物の仮陸揚）、第二十三条第二項ただし書（船用品又は機用品の積込み等）又は第六十四条第一項ただし書（難破貨物等の運送）の規定による届出を受理したときは、直ちにその旨を税関に通報しなければならない。

Article 97 (1) Any police officer shall, if he/she receives a notification prescribed in paragraph (2) of Article 20 (Entry into or Departure from Closed Port), Article 21 (Temporary Landing of Foreign Goods), the proviso to paragraph (2) of Article 23 (Loading of Vessel's or Aircraft's Stores) or the proviso to paragraph (1) of Article 64 (Transportation of Wreckage), immediately notify the customs of that fact.

2 市町村長が、水難救護法（明治三十二年法律第九十五号）の規定により公売し、売却を認可し、又は引き渡す場合、警察署長が、遺失物法（平成十八年法律第七十三号）又は銃砲刀剣類所持等取締法の規定により返還し、売却し、又は引き取らせる場合その他税関職員以外の公務員が物件を処分する場合において、その処分する物件中に外国貨物があるときは、あらかじめその旨を税関に通知しなければならない。

(2) In the case where a mayor of municipality sells goods at public auction, approves a sale of goods or delivers goods, pursuant to the provision of the Sea Casualties Rescue Act (Act No. 95 of 1899), where a chief of a police station returns or sells goods or allows goods to be retrieved, pursuant to the provision

of the Lost Property Act (Act No. 73 of 2006) or the Act for Controlling the Possession of Firearms or Swords and Other Such Weapons or where a public official other than a customs official disposes of goods, he/she shall in advance notify the customs of that fact if foreign goods are found among the goods so disposed.

3 前項の場合においては、第百十八条第五項（犯罪貨物等についての関税の徴収）又は第百三十四条第六項（領置物件等の換価代金からの徴収）の規定の適用がある場合のほか、前項の処分により外国貨物を取得する者（政令で定める者を除く。）から当該貨物に係る関税を直ちに徴収する。

(3) In the case referred to in the preceding paragraph, in addition to the case where paragraph (5) of Article 118 (Collection of Customs Duty on Goods Pertaining to Criminal Offenses) or paragraph (6) of Article 134 (Collection from the Proceeds of Realization of Retained Goods) applies, customs duty pertaining to foreign goods shall immediately be collected from a person who acquires such goods as a result of the disposition referred to in the preceding paragraph (excluding such persons as may be prescribed by Cabinet Order).

4 前項の場合においては、同項の外国貨物が輸入されたことにより既に関税を納付すべきものであつたときにおいても、当該外国貨物が同項の処分をする者によつて占有された時以後は、当該外国貨物に係る関税は、同項の規定によつて徴収するものとする。この場合においては、当該外国貨物につき既に第七条の十六第二項（決定）の規定による決定その他の関税の確定のための手続がされているときは、これらの手続は、なかつたものとみなす。

(4) In the case referred to in the preceding paragraph, customs duty pertaining to foreign goods referred to in the paragraph shall be collected pursuant to the provision of the paragraph at or after the time when such foreign goods are possessed by a person who is to make a disposition referred to in the paragraph, inclusive of the case where customs duty should have been paid for the reason that such foreign goods were imported. In this case, if procedures for determination of customs duty prescribed in paragraph (2) of Article 7-16 (Determination) or other procedures for determination of customs duty have been performed, such procedures shall be deemed not to have been performed.

（開庁時間外の事務の執行の求め）

(Request for Customs Services Out of the Official Office Hours)

第九十八条 税関官署の開庁時間以外の時間において、税関の事務のうち政令で定めるものの執行を求めようとする者は、あらかじめその旨を税関長に届け出なければならない。

Article 98 (1) A person who requests the customs to provide such customs services as may be prescribed by Cabinet Order outside the official office hours of customs offices shall notify its request to the Director General of Customs in advance.

2 前項の場合において、税関長は、税関の事務の執行上支障がないと認めるときは、同項の届出に係る事務を執行するものとする。

(2) In the case referred to in the preceding paragraph, the Director General of Customs shall, if he/she finds that it will not cause any problem in providing customs services, provide the services pertaining to the notification referred to in the paragraph.

(承認又は許可の基準)

(Criteria for Approval or Permission)

第九十九条 第五十九条第二項（内国貨物の使用等）（第六十二条の十五において準用する場合を含む。）、第六十三条第一項（保税運送）、第六十四条第一項（難破貨物等の運送）若しくは第六十六条第一項（内国貨物の運送）の承認又は第十六条第三項ただし書（貨物の積卸し）、第二十条第一項（不開港への出入）、第二十四条（船舶又は航空機と陸地との交通等）、第三十条第一項第二号（外国貨物を置く場所の制限）若しくは第三十二条（見本の一時的持出）（第三十六条において準用する場合を含む。）の許可は、この法律の実施を確保する上に支障がないと認められるときは、しなければならない。

Article 99 If it is found that it will not cause any problem in ensuring the enforcement of this Act, approval referred to in paragraph (2) of Article 59 (Use of Domestic Goods) (including the case where applied mutatis mutandis pursuant to Article 62-15), paragraph (1) of Article 63 (Customs Transportation), paragraph (1) of Article 64 (Transportation of Wreckage) or paragraph (1) of Article 66 (Transportation of Domestic Goods), or permission referred to in the proviso to paragraph (3) of Article 16 (Loading or Unloading of Goods), paragraph (1) of Article 20 (Entry into or Departure from Closed Port), Article 24 (Travel between Vessels or Aircraft and Land), item (ii) of paragraph (1) of Article 30 (Restrictions on Places for Storage of Foreign Goods) or Article 32 (Temporary Taking out of Samples) (including the case where applied mutatis mutandis pursuant to Article 36), shall be given.

(手数料)

(Fees)

第一百条 次の各号に掲げる許可を受ける者は、当該各号に定める事項を基準として政令で定める額の手数料を、政令で定めるところにより、税関に納付しなければならない。

Article 100 A person who obtains permission set forth in the following items shall, pursuant to the provision of Cabinet Order, pay the customs a fee in an amount to be prescribed by Cabinet Order on the basis of the matters specified in the items:

一 第二十条第一項（不開港への出入）の許可 外国貿易船の純トン数又は外国貿易機の自重

(i) permission referred to in paragraph (1) of Article 20 (Entry into or

Departure from Closed Port): net tonnage of a vessel engaged in foreign trade or deadweight of an aircraft engaged in foreign trade;

二 第四十二条第一項（保税蔵置場の許可）、第五十六条第一項（保税工場の許可）、第六十二条の二第一項（保税展示場の許可）又は第六十二条の八第一項（総合保税地域の許可）の許可 当該許可に係る保税蔵置場、保税工場、保税展示場又は総合保税地域の種別、延べ面積及び許可の期間並びに当該保税蔵置場、保税工場、保税展示場又は総合保税地域において行う税関の事務の種類

(ii) permission referred to in paragraph (1) of Article 42 (Permission of a Customs Warehouse), paragraph (1) of Article 56 (Permission of a Customs Factory), paragraph (1) of Article 62-2 (Permission of a Customs Display Area) or paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area): the type, total floor space and validity period of permission of a customs warehouse, customs factory, customs display area or integrated bonded area pertaining to the permission, and the kinds of customs services to be provided in such customs warehouse, customs factory, customs display area or integrated bonded area;

三 第六十九条第二項（貨物の検査場所）（第七十五条において準用する場合を含む。）の許可 当該許可に係る検査に要する時間

(iii) permission referred to in paragraph (2) of Article 69 (Place for Inspection of Goods) (including the case where applied mutatis mutandis pursuant to Article 75): the time required for inspection pertaining to such permission.

（手数料の軽減又は免除）

(Reduction of or Exemption from Fees)

第百一条 税関長は、指定保税地域の利用の増加を図り、又は貿易の振興若しくは国際的な文化の交流に資するため特に必要があると認めるときは、政令で定めるところにより、第四十二条第一項（保税蔵置場）、第五十六条第一項（保税工場）、第六十二条の二第一項（保税展示場）又は第六十二条の八第一項（総合保税地域）の許可を受けた者が前条の規定により納付すべき手数料を軽減し、又は免除することができる。

Article 101 (1) The Director General of Customs may, if it is considered particularly necessary for promoting use of a designated bonded area or for contributing to the promotion of trade or international cultural exchange, reduce, pursuant to the provision of Cabinet Order, the fees to be paid pursuant to the provision of the preceding paragraph by a person who has obtained permission referred to in paragraph (1) of Article 42 (Customs Warehouse), paragraph (1) of Article 56 (Customs Factory), paragraph (1) of Article 62-2 (Customs Display Area) or paragraph (1) of Article 62-8 (Integrated Bonded Area), or such fees may be exempted.

2 税関長は、第四十二条第一項、第五十六条第一項、第六十二条の二第一項又は第六十二条の八第一項の許可を受けた者が第四十六条（休業又は廃業の届出）（第六十一条の四、第六十二条の七及び第六十二条の十五において準用する場合を含む。）の規

定により業務の休止を届け出たときは、政令で定めるところにより、前条の規定により納付すべき手数料を免除することができる。

(2) The Director General of Customs may, when a person who has obtained permission referred to in paragraph (1) of Article 42, paragraph (1) of Article 56, paragraph (1) of Article 62-2 or paragraph (1) of Article 62-8 notifies suspension of its business pursuant to the provision of Article 46 (Notification of Suspension or Discontinuance of Business) (including the case where applied mutatis mutandis pursuant to Article 61-4, Article 62-7 and Article 62-15), pursuant to the provision of Cabinet Order, exempt the person from the fees to be paid under the preceding Article.

3 税関長は、同一の外国貿易船が同一の不開港に一年を通じて四回以上入港する場合には、政令で定めるところにより、その四回目以後の入港に係る前条第一号に掲げる許可の手数を軽減し、又は免除することができる。

(3) The Director General of Customs may, when a vessel engaged in foreign trade enters the same closed port four times or more in one year, pursuant to the provision of Cabinet Order, reduce, or exempt from permission fees set forth in item (i) of the preceding Article for the fourth and any subsequent entry.

4 前項の期間は、一月一日を起算日として計算する。

(4) The initial date for calculating the period referred to in the preceding paragraph shall be the first day of January.

(証明書類の交付及び統計の閲覧等)

(Delivery of Certificates and Inspection of Statistics)

第百二条 税関は、政令で定めるところにより、税関の事務についての証明書類の交付を請求する者があるときは、これを交付するとともに、次に掲げる事項についての統計を作成し、その閲覧を希望する者があるときは、これをその者の閲覧に供しなければならない。

Article 102 (1) The customs shall, pursuant to the provision of Cabinet Order, deliver certificates concerning customs services if any person requests such certificates to be delivered, and shall prepare statistics concerning the following matters and make such statistics available to any person for inspection if so requested:

一 輸出され、若しくは積み戻され、又は輸入された貨物

(i) goods exported or reshipped, or imported;

二 入港し、又は出港した外国貿易船等

(ii) vessels engaged in foreign trade, etc. which entered, or departed from ports;

三 前二号に掲げるものを除くほか、外国貿易についての事項で政令で定めるもの

(iii) in addition to those set forth in the preceding two items, such other

matters concerning foreign trade as may be prescribed by Cabinet Order.

2 前項の証明書類の交付を請求する者は、政令で定めるところにより、証明書類の枚数を基準として定められる手数料を納付しなければならない。

- (2) A person who requests delivery of certificates referred to in the preceding paragraph shall, pursuant to the provision of Cabinet Order, pay fees fixed on the basis of the number of sheets of paper used for the certificates.
- 3 財務大臣は、第一項の統計を集計し、政令で定めるところにより、定期的に公表しなければならない。
- (3) The Minister of Finance shall prepare the statistics referred to in paragraph (1) and shall, pursuant to the provision of Cabinet Order, make them publicly available at regular intervals.
- 4 財務大臣は、政令で定めるところにより、前項の集計した統計につき、その閲覧を希望する者があるときは、これをその者の閲覧に供するとともに、電子計算機用の磁気テープその他の政令で定める記録媒体（以下この項及び次項において「磁気テープ等」という。）を提供してこれに当該統計を記録することを求める者があるときは、当該磁気テープ等に当該統計を記録し、これをその者に交付しなければならない。
- (4) The Minister of Finance shall, when any person wishes to inspect the statistics prepared under the preceding paragraph, pursuant to the provision of Cabinet Order, make the statistics available to that person for inspection, and when any person requests recording of such statistics on the tape by providing magnetic tape for an computer or such other recording medium as may be prescribed by Cabinet Order (hereinafter in this paragraph and in the next paragraph referred to as "magnetic tape, etc."), the Minister of Finance shall record the statistics on the magnetic tape, etc. and deliver it to that person.
- 5 第二項の規定は、磁気テープ等への記録を請求する者について準用する。この場合において、同項中「証明書類の枚数」とあるのは、「磁気テープ等の数」と読み替えるものとする。
- (5) Paragraph (2) applies mutatis mutandis to a person who requests recording of statistics on magnetic tapes, etc. In this case, the term "the number of sheets of paper used for certificates" in the paragraph shall be deemed to be replaced with "the number of magnetic tapes, etc."

（災害による手数料の還付、軽減又は免除）

(Refund of, Reduction of or Exemption from Fees due to Disaster)

第百二条の二 税関長は、次に掲げる貨物に係る第六十九条第二項（貨物の検査場所）（第七十五条において準用する場合を含む。次項において同じ。）の許可を受けた者が第百条第三号（手数料）の規定により納付した手数料については、必要があると認めるときは、政令で定めるところにより、当該手数料の額に相当する金額を還付することができる。

Article 102-2 (1) The Director General of Customs may, with respect to the fees paid pursuant to the provision of item (iii) of Article 100 (Fees) by a person who has obtained permission referred to in paragraph (2) of Article 69 (Place for Inspection of Goods) (including the case where applied mutatis mutandis pursuant to Article 75; the same applies in the next paragraph) pertaining to

goods set forth in the following, if it is considered necessary, refund, pursuant to the provision of Cabinet Order, the amount equivalent to that of the fees paid:

一 関税定率法第十五条第一項第三号（特定用途免税）に規定する救じゆつのために寄贈された給与品に該当する貨物であつて、特定災害の被災者を支援するためのもの

(i) goods which fall under the supplies donated for relief purposes as prescribed in item (iii) of paragraph (1) of Article 15 (Exemption from Customs Duty for Specific Use) of the Customs Tariff Act and which are intended for supporting victims of a designated disaster;

二 指定地域に所在する保税地域（第三十条第一項第二号（外国貨物を置く場所の制限）の規定により税関長が許可した貨物に係る場所を含む。以下この号及び第三項第二号において同じ。）に当該指定地域に係る特定災害が発生した時に置かれていた貨物であつて、当該貨物の保全その他の理由により緊急に当該保税地域から出す必要があるものその他これに準ずる貨物であると税関長が認めたもの

(ii) goods which are stored in a bonded area located in a designated area (including a place pertaining to goods which have been permitted by the Director General of Customs pursuant to the provision of item (ii) of paragraph (1) of Article 30 (Restriction on Places for Storage of Foreign Goods); hereinafter the same applies in this item and in item (ii) of paragraph (3)) at the time of occurrence of a designated disaster in that designated area, and which need to be urgently removed from that bonded area for preservation or for other reason, or any other goods recognized as equivalent to such goods by the Director General of Customs.

2 税関長は、前項各号に掲げる貨物に係る第六十九条第二項の許可を受ける者が第百条第三号の規定により納付すべき手数料については、当該許可をする場合において必要があると認めるときは、政令で定めるところにより、これを免除することができる。

(2) The Director General of Customs may, with respect to the fees to be paid pursuant to the provision of item (iii) of Article 100 by a person who obtains permission referred to in paragraph (2) of Article 69 pertaining to goods set forth in the items of the preceding paragraph, if it is considered necessary at the time of giving such permission, exempt, pursuant to the provision of Cabinet Order, that person from the fees.

3 税関長は、前条第一項に規定する証明書類のうち次に掲げるものの交付を請求した者が同条第二項の規定により納付した手数料については、必要があると認めるときは、政令で定めるところにより、当該手数料の額に相当する金額を還付することができる。

(3) The Director General of Customs may, with respect to the fees paid pursuant to the provision of paragraph (2) of the preceding Article by a person who requests delivery of the following certificates which fall under those provided for in paragraph (1) of the Article, if it is considered necessary, refund, pursuant to the provision of Cabinet Order, the amount equivalent to that of

the fees:

一 第一項第一号に掲げる貨物に係る証明書類

(i) a certificate pertaining to goods set forth in item (i) of paragraph (1);

二 指定地域に所在する保税地域に当該指定地域に係る特定災害が発生した時に置かれていた貨物の当該特定災害による被害に係る証明書類

(ii) a certificate pertaining to damage caused by a designated disaster in a designated area to goods stored in a bonded area located in the designated area at the time of occurrence of the designated disaster;

三 証明書類又は税関長の行政処分を通知する書類で指定地域に係る特定災害の被災者が当該特定災害が発生する前に交付を受けたものを当該特定災害において紛失し、焼失し、又は著しく損傷したことにより当該被災者において必要となつた当該証明書類と同一の内容の証明書類又は当該行政処分についての証明書類

(iii) in cases where a certificate or a document notifying an administrative disposition of the Director General of Customs issued to a victim of a designated disaster in a designated area before the occurrence of the designated disaster was lost, burnt or significantly damaged due to the designated disaster, a certificate of the same contents as those of such certificate or document certifying such administrative disposition if the victim needs such certificate.

4 税関長は、前項各号に掲げる証明書類の交付を請求する者が前条第二項の規定により納付すべき手数料については、当該証明書類の交付をする場合において必要があると認めるときは、政令で定めるところにより、これを免除することができる。

(4) The Director General of Customs may, with respect to the fees to be paid pursuant to the provision of paragraph (2) of the preceding Article by a person who requests delivery of the certificates set forth in the items of the preceding paragraph, if it is considered necessary at the time of delivering such certificate, exempt, pursuant to the provision of Cabinet Order, the person from the fees.

5 税関長は、指定地域に所在する次の表の各号の上欄に掲げる施設が当該指定地域に係る特定災害により損傷したためその業務の遂行に支障が生じていると認めるときは、政令で定めるところにより、その生じている支障の程度に応じ、当該各号の上欄に掲げる施設に係る当該各号の中欄に掲げる行政処分を受けた者が、当該各号の下欄に掲げる規定により納付した手数料の額に相当する金額の全部若しくは一部を還付し、又は当該各号の下欄に掲げる規定により納付すべき手数料を軽減し、若しくは免除することができる。

(5) The Director General of Customs may, when it is considered that the facilities set forth in the left columns of the table shown below, which are located in a designated area, cause difficulty in improving the services due to the damage to the facilities caused due to a designated disaster pertaining to the designated area, pursuant to the provision of Cabinet Order and according to the extent of the damage, refund wholly or partly the amount of money

equivalent to that of the fees paid, pursuant to the provisions shown in the right columns of the table, by the person who received the administrative disposition shown in the middle columns of the table relating to the facilities set forth in the left columns, or reduce the fees to be paid by the person pursuant to the provisions shown in the right columns of the table, or exempt the person from the fees.

一 保税蔵置場 (i) customs warehouse	第四十二条第一項の規定に基づく許可 permission under paragraph (1) of Article 42	第百条第二号 item (ii) of Article 100
二 保税工場 (ii) customs factory	第五十六条第一項の規定に基づく許可 permission under paragraph (1) of Article 56	第百条第二号 item (ii) of Article 100
三 保税展示場 (iii) customs display area	第六十二条の二第一項の規定に基づく許可 permission under paragraph (1) of Article 62-2	第百条第二号 item (ii) of Article 100
四 総合保税地域 (iv) integrated bonded area	第六十二条の八第一項の規定に基づく許可 permission under paragraph (1) of Article 62-8	第百条第二号 item (ii) of Article 100
五 関税に関する法律の規定に基づく施設であつて政令で定めるもの (v) the facilities prescribed by Cabinet Order, which are established under the laws relating to customs duty	当該施設に係る関税に関する法律の規定に基づく行政処分であつて政令で定めるもの the administrative disposition prescribed by Cabinet Order, which is given under the provisions of the law relating to customs duty pertaining to such facilities	当該処分に係る手数料の納付を命ずる関税に関する法律の規定であつて政令で定めるもの the provisions of the law relating to customs duty, which order the payment of fees for such disposition and are prescribed by Cabinet Order

(買受人の制限)

(Limitation of Purchasers)

第百三条 関税の担保物、収容され、留置され、若しくは没収された貨物、領置物件又は差押物件で、税関において公売に付され、又は随意契約により売却されるものについては、税関職員及びその所有者は、いずれの方法によつてもこれを買受けることができない。

Article 103 The securities for customs duty, goods taken into custody, retained or confiscated, or detained goods or seized goods, if they are offered for public auction or for sale under negotiated contracts by the customs, may by no means be purchased by any customs official or their owner.

(武器の携帯及び使用)

(Carrying and Using Weapons)

第百四条 税関職員は、この法律の規定に基づいて貨物の輸出若しくは輸入についての取締又は犯則事件についての調査を行うに当り、特に必要があるときは、当分の間、小型の武器を携帯することができる。

Article 104 (1) Customs officials may, pursuant to the provision of this Act, customs control over exportation or importation of goods or investigation of criminal case, when it is considered particularly necessary, until otherwise provided for by law, carry small weapons.

2 税関職員は、前項の取締又は調査を行うに当り、特に自己若しくは他人の生命若しくは身体の保護又は公務の執行に対する抵抗の抑止のため、やむを得ない必要があると認める相当の事由がある場合においては、その事態に応じ合理的に必要と判断される限度において、同項の武器を使用することができる。

(2) When customs officials conduct customs control or investigation referred to in the preceding paragraph, if there are adequate grounds to believe that it is unavoidably necessary for the purpose of protecting their own or any other person's life or body or suppressing resistance against performing official duty, the customs officials may use the weapons referred to in the preceding paragraph to the extent considered reasonably necessary under the circumstances.

(税関職員の権限)

(Authority of Customs Officials)

第百五条 税関職員は、この法律（第十一章（犯則事件の調査及び処分）を除く。）又は関税率法その他関税に関する法律で政令で定めるものの規定により職務を執行するため必要があるときは、その必要と認められる範囲内において、次に掲げる行為をすることができる。

Article 105 (1) The customs officials may, when it is necessary for performing their official duties prescribed by Cabinet Order under the provisions of this Act (except Chapter 11 (Investigation and Disposition of Criminal Cases)), the Customs Tariff Act or other laws relating to customs duty, perform the acts set forth in the following to the extent considered necessary:

一 外国貿易船等、外国貿易船等以外の船舶若しくは航空機若しくは車両で外国貨物を積んでいるもの、これらに積まれている貨物、保税地域にあり、若しくは保税地域に出し入れされる貨物又はこれらの貨物以外の外国貨物について、所有者、占有者、管理者、船長、機長、運送人その他の関係者に質問し、若しくは検査し、又は

これらに代えて関係書類（その作成又は保存に代えて電磁的記録の作成又は保存がされている場合における当該電磁的記録を含む。）を提示させ、若しくは提出させること

(i) with respect to a vessel engaged in foreign trade, etc. or a vessel, aircraft or a vehicle other than a vessel engaged in foreign trade, etc., which carry on board foreign goods, goods loaded thereon, goods stored in, or brought into or removed from, a bonded area, or foreign goods other than those specified above, to question the owner, possessor, administrator, master of a vessel, captain of aircraft, carrier or any other person concerned, to inspect such vessels, aircraft, vehicles or goods, or to have, instead of taking such actions, such persons present or submit relevant documents (including electronic or magnetic records in the case where such records are prepared or preserved in lieu of such documents);

二 前号に掲げる貨物についての帳簿書類（その作成又は保存に代えて電磁的記録の作成又は保存がされている場合における当該電磁的記録を含む。第四号の二から第六号まで及び第百五条の三において同じ。）を検査し、又は当該貨物若しくはそのある場所に封かんを施すこと

(ii) to inspect books and documents concerning goods set forth in the preceding item (including electronic or magnetic records, if such records are prepared or preserved in lieu of preparing or preserving books or documents; the same applies in items (iv-2) to (vi) and Article 105-3) or to seal such goods or the place where they are stored;

三 第四十三条の四（外国貨物を置くことの承認等の際の検査）（第六十一条の四（保税蔵置場についての規定の準用）及び第六十二条の十五（保税蔵置場、保税工場及び保税展示場についての規定の準用）において準用する場合を含む。）、第六十一条第三項（保税工場外における保税作業）（第六十二条の七（保税蔵置場及び保税工場についての規定の準用）及び第六十二条の十五において準用する場合を含む。）、第六十二条の三第二項（保税展示場に入れる外国貨物に係る手続）、第六十三条第二項（保税運送）、第六十七条（輸出又は輸入の許可）（第七十五条において準用する場合を含む。）、第六十七条の四第三項（輸出の許可の取消し）又は第七十六条第一項ただし書（郵便物の輸出入の簡易手続）に規定する検査に際し、見本を採取し、又は提供させること

(iii) to take samples or to require samples to be provided, at the time of inspection prescribed in Article 43-4 (Inspection at the Time of Approval for Storage of Foreign Goods) (including the case where applied mutatis mutandis pursuant to Articles 61-4 (Application mutatis mutandis of the Provisions Concerning Customs Warehouses) and 62-15 (Application mutatis mutandis of the Provisions Concerning Customs Warehouses, Customs Factories and Customs Display Areas)), paragraph (3) of Article 61 (Work Using Customs Manufacturing Procedures, Performed Outside a Customs Factory) (including the case where applied mutatis mutandis pursuant to

Article 62-7 (Application mutatis mutandis of the Provisions Concerning Customs Warehouses and Customs Factories) or Article 62-15), paragraph (2) of Article 62-3 (Procedures Pertaining to Foreign Goods to be Brought into a Customs Display Area), paragraph (2) of Article 63 (Customs Transportation), Article 67 (Permission of Exportation or Importation) (including the case where applied mutatis mutandis pursuant to Article 75), paragraph (3) of Article 67-4 (Revocation of Export Permission), or the proviso to paragraph (1) of Article 76 (Simplified Procedures for Exportation and Importation of Postal Items);

四 外国貿易船等若しくは外国貨物を積み、若しくは積み込もうとしている外国貿易船等以外の船舶若しくは航空機に乗り込み、又は保税地域に出入する車両の運行を一時停止させること

(iv) to board a vessel engaged in foreign trade, etc. or a vessel or aircraft other than a vessel engaged in foreign trade, etc., which loads or is to load foreign goods on board, or to require any vehicle entering, or departing from a bonded area to temporarily halt;

四の二 輸出された貨物について、その輸出者、その輸出に係る通関業務を取り扱った通関業者、当該輸出の委託者その他の関係者（次項において「輸出者等」という。）に質問し、当該貨物についての帳簿書類その他の物件を検査し、又は当該物件（その写しを含む。）の提示若しくは提出を求めること

(iv)-2 to question an exporter of exported goods, a customs broker who provided customs clearance services pertaining to the exportation, an entruster of such exportation or other persons concerned (referred to as "exporter, etc." in the next paragraph), to inspect books and documents concerning such goods and any other materials, or to request to present or submit such books, documents and other materials (including their copies);

五 関税定率法第十三条第一項（製造用原料品の減税又は免税）又は第十九条第一項（輸出貨物の製造用原料品の減税、免税又は戻し税等）の規定により関税の軽減若しくは免除を受けた貨物若しくは同項の規定による関税の払戻しに係る貨物若しくは同条第六項の規定による関税の控除に係る貨物、これらの製品若しくは製造用機械器具又はこれらについての帳簿書類を検査すること

(v) to inspect goods for which customs duty is reduced or exempted pursuant to the provision of paragraph (1) of Article 13 (Reduction of, or Exemption from Customs Duty on Raw Materials for Manufacture) or paragraph (1) of Article 19 (Reduction of, Exemption from or Refund of Customs Duty on Raw Materials for Manufacture of Goods for Export) of the Customs Tariff Act, goods pertaining to refund of customs duty prescribed in paragraph (1) of Article 19, goods pertaining to deduction of customs duty prescribed in paragraph (6) of Article 19, products manufactured from such goods, machineries and equipments used for such manufacture, or books and documents relating thereto;

六 輸入された貨物について、その輸入者、その輸入に係る通関業務を取り扱った通関業者、当該輸入の委託者、不当廉売（関税定率法第八条第一項（不当廉売関税）に規定する不当廉売をいう。）された貨物（同条第三十六項の規定により不当廉売された貨物の輸入とみなされるものを含む。）の国内における販売を行つた者その他の関係者（次項において「輸入者等」という。）に質問し、当該貨物若しくは当該貨物についての帳簿書類その他の物件を検査し、又は当該物件（その写しを含む。）の提示若しくは提出を求めること

(vi) to question an importer of imported goods, a customs broker who provided customs clearance services pertaining to the importation, an entruster of such importation, or a person who sold in Japan goods that have been dumped in the sense as provided for in paragraph (1) of Article 8 (Anti-Dumping Duty) of the Customs Tariff Act (including importation of goods which are deemed to be dumped goods pursuant to the provision of paragraph (36) of the Article) or other persons concerned (referred to as "importers, etc." in the next paragraph), to inspect such goods, books and documents or other materials concerning such goods, or to request to present or submit such books, documents and other materials (including their copies).

2 税関職員は、前項第四号の二又は第六号の規定により輸出者等又は輸入者等に対して物件の提出を求めた場合において必要があるときは、その求めに応じて当該輸出者等又は当該輸入者等から提出された物件を留め置くことができる。

(2) Customs officials may, in cases where the customs officials request exporters, etc. or importers, etc. to submit materials pursuant to the provision of item (iv-2) or (vi) of the preceding paragraph, if it is considered necessary, retain the materials so submitted.

3 税関職員は、第一項の規定により職務を執行するときは、財務省令で定めるところにより、制服を着用し、かつ、その身分を示す証明書を携帯し、関係者の請求があるときは、これを提示しなければならない。

(3) Customs officials shall, when the customs officials perform their official duties pursuant to the provision of paragraph (1), pursuant to the provision of Ministry of Finance Order, wear a uniform, carry their certificate of identification, and, if requested by any person concerned, present the certificate to that person.

4 第一項及び第二項の規定による質問又は検査の権限は、犯罪捜査のために認められたものと解してはならない。

(4) The authority to question or inspect as prescribed in paragraphs (1) and (2) shall not be construed as being approved for criminal investigation.

5 前項に定めるもののほか、第二項の規定の適用に関し必要な事項は、政令で定める。

(5) In addition to the matters provided for in the preceding paragraph, necessary matters concerning application of paragraph (2) shall be prescribed by Cabinet Order.

(輸入者に対する調査の事前通知等)

(Prior Notice of Examination to Importers)

第二百五条の二 国税通則法第七十四条の九（第三項、第五項及び第六項を除く。）から第七十四条の十一（第四項及び第五項を除く。）まで（納税義務者に対する調査の事前通知等・事前通知を要しない場合・調査の終了の際の手續）の規定は、税関長が、税関職員に輸入者に対し前条第一項第六号の規定による質問、検査又は提示若しくは提出の要求を行わせる場合について準用する。この場合において、次の表の上欄に掲げる規定中同表の中欄に掲げる字句は、それぞれ同表の下欄に掲げる字句に読み替えるものとするほか、これらの規定の適用に関し必要な事項は、政令で定める。

Article 105-2 Articles 74-9 (excluding paragraphs (3), (5) and (6)) to 74-11

(excluding paragraphs (4) and (5)) (Prior Notice of Examination to a Person Liable to Pay Taxes; Cases where Prior Notice is not Required; Procedures for Terminating Examination) of the Act on General Rules for National Taxes applies mutatis mutandis to the cases where the Director General of Customs requires customs officials to ask importers questions, to conduct inspection or to request importers to present or submit books and documents, as provided for in item (vi) of paragraph (1) of the preceding Article. In this case, the terms shown in the middle columns of the following table, which correspond to the provisions set forth in the left columns shall be replaced respectively by the terms shown in the right columns, and necessary technical replacement of terms shall be prescribed by Cabinet Order.

読み替える国税通則法の規定 Provisions of the Act on General Rules for National Taxes	読み替えられる字句 Terms to be replaced	読み替える字句 Terms to replace
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<p>第七十四条の九第一項 Paragraph (1) of Article 74-9</p>	<p>税務署長等（国税庁長官、 国税局長若しくは税務署長 又は税関長をいう。以下第 七十四条の十一（調査の終 了の際の手續）までにおい て同じ。） the District Director of Tax Office, etc. (i.e., the Commissioner of National Tax Agency, the Directors of the Regional Taxation Bureau, the District Director of Tax Office or the Director General of Customs; hereinafter the same applies in this Article to Article 74-11 (Procedures at the Time of Completion of Examination)</p>	<p>税関長 the Director General of Customs</p>
	<p>国税庁等又は税関 the National Tax Agency, etc. or the customs</p>	<p>税関 the customs</p>
	<p>（以下同条 (hereinafter the Article</p>	<p>（以下第七十四条の十一 (hereinafter Article 74-11</p>
<p>納税義務者に対し to the taxpayer</p>		<p>輸入者に対し to the importer</p>

	<p>調査（税関の当該職員が行う調査にあつては、消費税等の課税物件の保税地域からの引取り後に行うもの又は国際観光旅客税について行うものに限る。以下同条までにおいて同じ。）</p> <p>examination (in the case of examination conducted by such customs officials, limited to the examination carried out after the items on which consumption tax, etc. is chargeable are withdrawn from bonded areas or examination conducted with respect to international tourist tax; hereinafter the same applies in this Article to the Article</p>	<p>調査</p> <p>examination</p>
	<p>第七十四条の二から第七十四条の六まで（当該職員の質問検査権）</p> <p>Articles 74-2 to 74-6 (Right of Inquiries and Inspection of Officials)</p>	<p>関税法第百五条第一項第六号（税関職員の権限）</p> <p>item (vi) of paragraph (1) of Article 105 of the Customs Act (Authorities of Customs Officials)</p>
	<p>納税義務者（当該納税義務者について税務代理人がある場合には、当該税務代理人を含む。）</p> <p>taxpayer (in cases where a tax agent acts on behalf of such taxpayer, including the tax agent)</p>	<p>輸入者</p> <p>importer</p>
第七十四条の九第二項 Paragraph (2) of Article 74-9	<p>税務署長等</p> <p>the District Director of Tax Office, etc.</p>	<p>税関長</p> <p>the Director General of Customs</p>
	<p>納税義務者</p> <p>taxpayer</p>	<p>輸入者</p> <p>importer</p>
第七十四条の十 Article 74-10	<p>税務署長等</p> <p>the District Director of Tax Office, etc.</p>	<p>税関長</p> <p>the Director General of Customs</p>

	同条第三項第一号に掲げる納税義務者 the taxpayer set forth in item (i) of paragraph (3) of the Article	輸入者 the importer
	国税庁等若しくは税関 the National Tax Agency or the customs	税関 the customs
	国税に to national taxes	関税に to customs duty
第七十四条の十一第一項 Paragraph (1) of Article 74-11	税務署長等 the District Director of Tax Office, etc.	税関長 the Director General of Customs
	国税 national taxes	関税 customs duty
	更正決定等（第三十六条第一項（納税の告知）の規定による納税の告知（同項第二号に係るものに限る。）を含む。以下この条において同じ。） reassessment or determination, etc. (including the notice of tax due provided for in paragraph (1) of Article 36 (Notice of Tax Due) (limited to the notice pertaining to item (ii) of the paragraph); hereinafter the same applies in this Article)	更正、決定又は賦課決定（以下この条において「更正決定等」という。） reassessment, determination or determination for official assessment (hereinafter referred to as "reassessment or determination, etc." in this Article)
	納税義務者（第七十四条の九第三項第一号（納税義務者に対する調査の事前通知等）に掲げる納税義務者をいう。以下この条において同じ。） taxpayer (i.e., taxpayer set forth in item (i) of paragraph (3) of Article 74-9 (Prior notice of examination to a taxpayer); hereinafter the same applies in this Article)	輸入者 importer
第七十四条の十一第二項 Paragraph (2) of	国税 national taxes	関税 customs duty

Article 74-11	納税義務者 taxpayer	輸入者 importer
第七十四条の十一第三項 Paragraph (3) of Article 74-11	納税義務者 taxpayer	輸入者 importer
	期限後申告 return filed after the due date	関税法第七条の四第一項 (期限後特例申告)の規定 による期限後特例申告 special declaration after time-limit prescribed in paragraph (1) of Article 7-4 (Special Declaration after Time-Limit) of the Customs Act
	納税申告書 tax return	これらの申告に係る申告書 declaration form pertaining to such declaration
第七十四条の十一第六項 Paragraph (6) of Article 74-11	納税義務者 taxpayer	輸入者 importer
	期限後申告書の提出若しくは源泉徴収等による国税の納付 filing of a return form after due date or payment of withholding income tax	関税法第七条の四第二項に 規定する期限後特例申告書 の提出 filing of a special declaration form after time-limit as provided for in paragraph (2) of Article 7-4 of the Customs Act
	第七十四条の二から第七十四 条の六まで (当該職員の 質問検査権) Articles 74-2 to 74-6 (Right of Inquiries and Inspection of Officials)	関税法第百五条第一項第六 号 (税関職員の権限) item (vi) of paragraph (1) of Article 105 (Authorities of Customs Officials) of the Customs Act

(官公署等への協力要請)

(Request to Public Agency for Cooperation)

第百五条の三 税関職員は、この法律又は関税定率法その他関税に関する法律の規定により職務を執行するため必要があるときは、官公署又は政府関係機関に、当該職務に関し参考となるべき帳簿書類その他の物件の閲覧又は提供その他の協力を求めることができる。

Article 105-3 Customs officials may, when it is necessary for performing their official duties pursuant to the provisions of this Act, the Customs Tariff Act or other laws relating to customs duty, request the public agency or Government-affiliated agencies to enable them to inspect, or to provide them with books and

documents or other materials used as reference for performing their duties, or to extend other forms of cooperation.

(特別の場合における税関長の権限)

(Authority of the Director General of Customs in Special Cases)

第百六条 税関長は、この法律の実施を確保するためやむを得ない必要があると認める相当の事由があるときは、左の各号に掲げる行為をすることができる。

Article 106 The Director General of Customs may, if there are adequate grounds to believe that it is unavoidably necessary for ensuring the enforcement of this Act, perform the acts set forth in the following items:

一 外国貿易船等若しくは外国貿易船等以外の船舶若しくは航空機で外国貨物を積んでいるものへの貨物の積卸若しくは保税地域にある貨物の取扱を一時停止させ、又は期間を指定して保税地域にある貨物を出させること

(i) to suspend temporarily the loading of goods onto, or unloading of goods from, a vessel engaged in foreign trade, etc. or a vessel or aircraft other than a vessel engaged in foreign trade, etc., which carries foreign goods on board, or temporary suspension of handling of goods stored in a bonded area, or to require any goods to be removed from a bonded area within a period to be specified;

二 船舶又は航空機の出発を一時延期させ、又は航行を一時停止させること

(ii) to postpone temporarily the departure of a vessel or aircraft or to suspend temporarily its navigation.

(税関長の権限の委任)

(Delegation of Authority of the Director General of Customs)

第百七条 税関長は、政令で定めるところにより、その権限の一部を税関の支署その他の税関官署の長に委任することができる。

Article 107 The Director General of Customs may, pursuant to the provision of Cabinet Order, delegate part of his/her authority to the chief of customs branch or of other customs office.

(外国とみなす地域)

(Territory Deemed to be Foreign Country)

第百八条 この法律の適用については、政令で定める本邦の地域は、当分の間、外国とみなす。

Article 108 For the purpose of application of this Act, the territory of Japan prescribed by Cabinet Order, until otherwise provided for by law, shall be deemed to be a foreign country.

(情報提供)

(Provision of Information)

第百八条の二 財務大臣は、この法律、関税定率法その他の関税に関する法律（以下この条及び次条において「関税法令」という。）に相当する外国の法令を執行する当局（以下この条及び次条において「外国税関当局」という。）に対し、その職務（関税法令に規定する税関の職務に相当するものに限る。以下この条及び次条において同じ。）の遂行に資すると認める情報の提供を行うことができる。ただし、当該情報の提供を行うことが、関税法令の適正な執行に支障を及ぼし、その他我が国の利益を侵害するおそれがあると認められる場合は、この限りでない。

Article 108-2 (1) The Minister of Finance may provide the authorities that enforce foreign laws and regulations (hereinafter referred to as "foreign customs authorities" in this Article and the next Article) equivalent to this Act, the Customs Tariff Act and other laws relating to customs duty (hereinafter referred to as "customs laws and regulations" in this Article and the next Article) with information which, it is considered, contributes to the execution of their official duties (limited to the official duties equivalent to those of the customs as prescribed by the customs laws and regulations; hereinafter the same applies in this Article and the next Article); provided, however, that this does not apply to the case where it is found that provision of such information is likely to cause difficulty in properly enforcing the customs laws and regulations or otherwise to infringe on the interests of Japan.

2 財務大臣は、外国税関当局に対し前項に規定する情報の提供を行うに際し、次に掲げる事項を確認しなければならない。

(2) The Minister of Finance shall, at the time of providing information provided for in the preceding paragraph to foreign customs authorities, confirm the following matters:

一 当該外国税関当局が、我が国の税関当局に対し、前項に規定する情報の提供に相当する情報の提供を行うことができること。

(i) that the foreign customs authorities are authorized to provide the customs authorities of Japan with information equivalent to the information provided for in the preceding paragraph;

二 当該外国において、前項の規定により提供する情報のうち秘密として提供するものについて、当該外国の法令により、我が国と同じ程度の秘密の保持が担保されていること。

(ii) that maintenance of confidentiality is secured under the laws and regulations of the foreign countries at the level equivalent to that of Japan with respect to the information provided pursuant to the provision of the preceding paragraph as confidential information;

三 当該外国税関当局において、前項の規定により提供する情報が、その職務の遂行に資する目的以外の目的で使用されないこと。

(iii) that the information provided pursuant to the provision of the preceding paragraph is not used by the foreign customs authorities for the purposes other than those contributing to the execution of their official duties.

3 第一項の規定により提供される情報については、次項の規定による同意がなければ外国における裁判所又は裁判官の行う刑事手続（同項において単に「刑事手続」という。）に使用されないよう適切な措置がとられなければならない。

(3) Appropriate measures shall be taken with respect to the information provided pursuant to the provision of paragraph (1) so that the information may not be used in criminal proceedings executed by a foreign court or judge (referred to simply as "criminal proceedings" in the next paragraph) without the consent prescribed in the next paragraph.

4 財務大臣は、外国税関当局からの要請があつたときは、次の各号のいずれかに該当する場合を除き、第一項の規定により提供した情報を当該要請に係る刑事手続に使用することについて同意をすることができる。

(4) The Minister of Finance may, if requested by any foreign customs authorities, except in the case falling under any of the following items, give consent to the use of the information provided pursuant to the provision of paragraph (1) for criminal proceedings pertaining to such request:

一 当該要請に係る刑事手続の対象とされている犯罪が政治犯罪であるとき、又は当該要請が政治犯罪について刑事手続を行う目的で行われたものと認められるとき。

(i) when the crime subject to the criminal proceedings pertaining to such request is a political crime or when such request is found to have been made for the purpose of conducting the criminal proceedings for a political crime;

二 当該要請に係る刑事手続の対象とされている犯罪に係る行為が日本国内において行われたとした場合において、その行為が日本国の法令によれば罪に当たるものでないとき。

(ii) when the act pertaining to the offence which is subject to criminal proceedings pertaining to such request would not constitute a crime under the laws and regulations of Japan had such act been committed in Japan;

三 日本国が行う同種の要請に応ずる旨の要請国の保証がないとき。

(iii) when the foreign country which makes the request does not assure that it will accept a similar request from Japan.

5 財務大臣は、前項の同意をする場合においては、あらかじめ、同項第一号及び第二号に該当しないことについて法務大臣の確認を、同項第三号に該当しないことについて外務大臣の確認を、それぞれ受けなければならない。

(5) The Minister of Finance shall, when giving the consent referred to in the preceding paragraph, obtain in advance confirmation of the Minister of Justice that items (i) and (ii) of the paragraph are not applicable or confirmation of the Minister of Foreign Affairs that item (iii) of the paragraph is not applicable.

(立会い)

(Attendance)

第百八条の三 財務大臣は、関税法令に基づき税関職員が行う質問に際し、外国税関当局から、その職務の遂行に資するために必要であるとして、当該外国税関当局の職員

の立会いの要請があつた場合において、当該要請に応ずることが相当であると認めるときは、これを認めることができる。ただし、当該立会いを認めることが関税法令の適正な執行に支障を及ぼし、その他我が国の利益を侵害するおそれがあると認められる場合又は第百五条（税関職員の権限）（他の関税に関する法律において準用する場合を含む。）の規定に基づく質問に際して質問の対象となる者の同意がない場合は、この限りでない。

Article 108-3 (1) The Minister of Finance may, in the case where any foreign customs authority requests approval of attendance of their officials at the time when Japanese customs officials make inquiries based on the customs laws and regulations, on the grounds that such officials' attendance is necessary for the execution of their official duties, if it is considered appropriate to accept such request, approve such attendance; provided, however, that this does not apply to the case where it is found that approval of such attendance is likely to cause difficulty in properly enforcing the customs laws and regulations or otherwise to infringe on the interests of Japan or where no consent is obtained from the person to be inquired under Article 105 (Authority of Customs Officials) (including the case where applied mutatis mutandis pursuant to other laws relating to customs duty).

2 財務大臣は、外国税関当局に対し前項に規定する立会いを認めるに際し、次に掲げる事項を確認しなければならない。

(2) The Minister of Finance shall, at the time of approval of attendance of officials of foreign customs authorities as prescribed in the preceding paragraph, confirm the following matters:

一 当該外国税関当局において、前項に規定する立会いに相当する立会いを我が国の税関当局に認めることができること。

(i) that the foreign customs authorities may approve such attendance of the officials of the customs authorities of Japan as is equivalent to the attendance prescribed in the preceding paragraph;

二 前項に規定する立会いにより得る情報（既に公開されている情報を除く。）について、当該外国の法令により、我が国と同じ程度の秘密の保持が担保されていること。

(ii) that the maintenance of confidentiality is secured at the same level as that of Japan under the laws and regulations of the foreign country concerned with respect to the information obtained under the attendance provided for in the preceding paragraph (excluding information already made publicly available).

第十章 罰則

Chapter X Penal Provisions

第百八条の四 第六十九条の二第一項第一号（輸出してはならない貨物）に掲げる貨物

を輸出した者（本邦から外国に向けて行う外国貨物（仮に陸揚げされた貨物を除く。）の積戻し（第六十九条の十一第二項（輸入してはならない貨物）の規定により命じられて行うものを除く。）をした者を含む。）は、十年以下の懲役若しくは三千万円以下の罰金に処し、又はこれを併科する。

Article 108-4 (1) A person who exports goods set forth in item (i) of paragraph (1) of Article 69-2 (Goods the Exportation of which is Prohibited) (including a person who reships (excluding reshipment ordered to be made pursuant to the provision of paragraph (2) of Article 69-11 (Goods the Importation of which is Prohibited)) foreign goods (excluding goods temporarily landed) from Japan to a foreign country) shall be punished by imprisonment with work for not more than ten years or a fine of not more than thirty million yen, or both.

2 第六十九条の二第一項第二号から第四号までに掲げる貨物を輸出した者（本邦から外国に向けて行う外国貨物（仮に陸揚げされた貨物を除く。）の積戻し（同項第三号及び第四号に掲げる物品であつて他の法令の規定により当該物品を積み戻すことができることとされている者が当該他の法令の定めるところにより行うもの及び第六十九条の十一第二項の規定により命じられて行うものを除く。）をした者を含む。）は、十年以下の懲役若しくは千万円以下の罰金に処し、又はこれを併科する。

(2) A person who exports goods set forth in items (ii) to (iv) of paragraph (1) of Article 69-2 (including a person who reships (excluding reshipment made by a person who may, under other laws and regulations, reship goods set forth in items (iii) and (iv) of the paragraph pursuant to the provision of such other laws and regulations and reshipment ordered to be made pursuant to the provision of paragraph (2) of Article 69-11) foreign goods (excluding goods temporarily landed) from Japan to a foreign country) shall be punished by imprisonment with work for not more than ten years or a fine of not more than ten million yen, or both.

3 前二項の犯罪の実行に着手してこれを遂げない者についても、これらの項の例による。

(3) The preceding two paragraphs shall also apply to a person who commences any of the offences referred to in the two paragraphs without completing it.

4 第一項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは三千万円以下の罰金に処し、又はこれを併科する。

(4) A person who prepares with the intention of committing the offence referred to in paragraph (1) shall be punished by imprisonment with work for not more than five years or a fine of not more than thirty million yen, or both.

5 第二項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。

(5) A person who prepares with the intention of committing the offence referred to in paragraph (2) shall be punished by imprisonment with work for not more than five years or a fine of not more than five million yen, or both.

第百九条 第六十九条の十一第一項第一号から第六号まで（輸入してはならない貨物）に掲げる貨物を輸入した者は、十年以下の懲役若しくは三千万円以下の罰金に処し、又はこれを併科する。

Article 109 (1) A person who imports goods set forth in items (i) to (vi) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) shall be punished by imprisonment with work for not more than ten years or a fine of not more than thirty million yen, or both.

2 第六十九条の十一第一項第七号から第十号までに掲げる貨物を輸入した者は、十年以下の懲役若しくは千万円以下の罰金に処し、又はこれを併科する。

(2) A person who imports goods set forth in items (vii) to (x) of paragraph (1) of Article 69-11 shall be punished by imprisonment with work for not more than ten years or a fine of not more than ten million yen, or both.

3 前二項の犯罪の実行に着手してこれを遂げない者についても、これらの項の例による。

(3) The preceding two paragraphs shall also apply to a person who commences any of the offences referred to in the two paragraphs without completing it.

4 第一項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは三千万円以下の罰金に処し、又はこれを併科する。

(4) A person who prepares with the intention of committing the offence referred to in paragraph (1) shall be punished by imprisonment with work for not more than five years or a fine not more than thirty million yen, or both.

5 第二項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。

(5) A person who prepares with the intention of committing the offence referred to in paragraph (2) shall be punished by imprisonment with work for not more than five years or a fine not more than five million yen, or both.

第百九条の二 第六十九条の十一第一項第一号から第四号まで、第五号の二及び第六号（輸入してはならない貨物）に掲げる貨物（輸入の目的以外の目的で本邦に到着したものに限る。）を第三十条第二項（外国貨物を置く場所の制限）の規定に違反して保税地域に置き、又は第六十五条の三（保税運送ができない貨物）の規定に違反して外国貨物のまま運送した者は、十年以下の懲役若しくは千万円以下の罰金に処し、又はこれを併科する。

Article 109-2 (1) A person who stores goods (limited to those goods arrived in Japan for purposes other than for importation) set forth in items (i) to (iv), (v-2) and (vi) of paragraph (1) of Article 69-11 (Goods the Importation of which is Prohibited) in a bonded area in violation of paragraph (2) of Article 30 (Restriction on Places for Storage of Foreign Goods) or transports such goods as foreign goods in violation of Article 65-3 (Goods the Transportation of which is not Permitted under Customs Transportation) shall be punished by imprisonment with work for not more than ten years or a fine of not more than

ten million yen, or both.

2 第六十九条の十一第一項第八号から第十号までに掲げる貨物（輸入の目的以外の目的で本邦に到着したものに限り、同項第九号に掲げる貨物にあつては、回路配置利用権のみを侵害するものを除く。）を第三十条第二項の規定に違反して保税地域に置き、又は第六十五条の三の規定に違反して外国貨物のまま運送した者は、十年以下の懲役若しくは七百万円以下の罰金に処し、又はこれを併科する。

(2) A person who stores goods set forth in items (viii) to (x) of paragraph (1) of Article 69-11 (limited to those goods arrived in Japan for purposes other than for importation; in the case of goods set forth in item (ix) of the paragraph, those which infringe solely layout-design exploitation right are excluded) in a bonded area in violation of paragraph (2) of Article 30 or a person who transports such goods as foreign goods in violation of Article 65-3 shall be punished by imprisonment with work for not more than ten years or a fine of not more than seven million yen, or both.

3 前二項の犯罪の実行に着手してこれを遂げない者についても、これらの項の例による。

(3) The preceding two paragraphs shall also apply to a person who commences any of the offences referred to in the two paragraphs without completing it.

4 第一項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。

(4) A person who prepares with the intention of committing the offence referred to in paragraph (1) shall be punished by imprisonment with work for not more than five years or a fine of not more than five million yen, or both.

5 第二項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは三百万円以下の罰金に処し、又はこれを併科する。

(5) A person who prepares with the intention of committing the offence referred to in paragraph (2) shall be punished by imprisonment with work for not more than five years or a fine of not more than three million yen, or both.

第百十条 次の各号のいずれかに該当する者は、十年以下の懲役若しくは千万円以下の罰金に処し、又はこれを併科する。

Article 110 (1) A person who falls under any of the following items shall be punished by imprisonment with work for not more than ten years or a fine of not more than ten million yen, or both:

一 偽りその他不正の行為により関税を免れ、又は関税の払戻しを受けた者

(i) a person who, by deception or other wrongful act, evades payment of customs duty or receives refund of customs duty;

二 関税を納付すべき貨物について偽りその他不正の行為により関税を納付しないで輸入した者

(ii) a person who imports goods for which customs duty is to be paid without paying customs duty by deception or other wrongful act.

2 通関業者の偽りその他不正の行為により関税を免れ、若しくは関税の払戻しを受け、又は関税を納付すべき貨物を関税を納付しないで輸入することとなつた場合における当該行為をした通関業者についても、また前項の例による。

(2) In the case where, through deception or other wrongful act of a customs broker, customs duty is evaded or refunded, or goods for which customs duty is to be paid are imported without paying customs duty, the preceding paragraph shall also apply to the customs broker who has committed such act.

3 前二項の犯罪の実行に着手してこれを遂げない者についても、これらの項の例による。

(3) The preceding two paragraphs shall also apply to a person who commences any of the offences referred to in the two paragraphs without completing it.

4 前三項の犯罪に係る関税又は関税の払戻しの額の十倍が千万円を超える場合には、情状により、前三項の罰金は、千万円を超え当該関税又は関税の払戻しの額の十倍に相当する金額以下とすることができる。

(4) In the case where ten times the amount of customs duty or the amount of refund of customs duty, pertaining to the offence referred to in the preceding three paragraphs exceeds ten million yen, the fine referred to in the preceding three paragraphs may, in the light of circumstances, be more than ten million yen, but not more than the amount equivalent to ten times the amount of the customs duty or the amount of refund of customs duty.

5 第一項又は第二項の罪を犯す目的をもつてその予備をした者は、五年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。

(5) A person who prepares with the intention of committing the offence referred to in paragraph (1) or (2) shall be punished by imprisonment with work for not more than five years or a fine of not more than five million yen, or both.

6 前項の犯罪に係る関税又は関税の払戻しの額の十倍が五百万円を超える場合には、情状により、同項の罰金は、五百万円を超え当該関税又は関税の払戻しの額の十倍に相当する金額以下とすることができる。

(6) In the case where ten times the amount of customs duty or the amount of refund of customs duty, pertaining to the offence referred to in the preceding paragraph exceeds five million yen, the fine prescribed in the preceding paragraph may, in the light of circumstances, be more than five million yen, but not more than the amount equivalent to ten times the amount of the customs duty or the amount of refund of customs duty.

第百十一条 次の各号のいずれかに該当する者は、五年以下の懲役若しくは千万円以下の罰金に処し、又はこれを併科する。ただし、当該犯罪に係る貨物の価格の五倍が千万円を超えるときは、罰金は、当該価格の五倍以下とする。

Article 111 (1) A person who falls under any of the following items shall be punished by imprisonment with work for not more than five years or a fine of not more than ten million yen, or both; provided, however, that in the case

where five times the value of goods pertaining to such offence exceeds ten million yen, the fine shall not be more than five times such value:

一 第六十七条（輸出又は輸入の許可）（第七十五条（外国貨物の積戻し）において準用する場合を含む。次号及び次項において同じ。）の許可を受けるべき貨物について当該許可を受けずに当該貨物を輸出（本邦から外国に向けて行う外国貨物（仮に陸揚げされた貨物を除く。）の積戻しを含む。次号及び次項において同じ。）し、又は輸入した者

(i) a person who, without permission, exports (including reshipment of foreign goods (excluding goods temporarily landed) from Japan to a foreign country; the same applies in the next item and the next paragraph) or imports goods which require permission referred to in Article 67 (Permission of Exportation or Importation) (including the case where applied mutatis mutandis pursuant to Article 75 (Reshipment of Foreign Goods); the same applies in the next item and the next paragraph);

二 第六十七条の申告又は検査に際し、偽った申告若しくは証明をし、又は偽った書類を提出して貨物を輸出し、又は輸入した者

(ii) a person who exports or imports goods by making a false declaration or a false certification or by submitting false documents, at the time of declaration or inspection referred to in Article 67.

2 第六十七条の申告又は検査に際し通関業者の偽った申告若しくは証明又は偽った書類の提出により貨物を輸出し、又は輸入することとなつた場合における当該行為をした通関業者についても、また前項の例による。

(2) In the case where goods are exported or imported, based on a false declaration or a false certification made, or false documents submitted by a customs broker at the time of declaration or inspection referred to in Article 67, the preceding paragraph shall also apply to the customs broker.

3 前二項の犯罪の実行に着手してこれを遂げない者についても、これらの項の例による。

(3) The preceding two paragraphs shall also apply to a person who commences the offence referred to in the two paragraphs without completing it.

4 第一項又は第二項の罪を犯す目的をもつてその予備をした者は、三年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。ただし、当該犯罪に係る貨物の価格の五倍が五百万円を超えるときは、罰金は、当該価格の五倍以下とする。

(4) A person who prepares with the intention of committing the offence referred to in paragraph (1) or (2) shall be punished by imprisonment with work for not more than three years or a fine of not more than five million yen, or both; provided, however, that in the case where five times the value of goods pertaining to such offence exceeds five million yen, the fine shall not be more than five times such value.

第一百十二条 第八条の四第一項若しくは第二項（輸出してはならない貨物を輸出する

罪)、第九十一条第一項若しくは第二項(輸入してはならない貨物を輸入する罪)、第九十一条の二第一項若しくは第二項(輸入してはならない貨物を保税地域に置く等の罪)又は第一百条第一項(関税を免れる等の罪)の犯罪に係る貨物について、情を知つてこれを運搬し、保管し、有償若しくは無償で取得し、又は処分の媒介若しくはあつせん(以下この条においてこれらの行為を「運搬等」という。)をした者は、五年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。

Article 112 (1) A person who knowingly transports, retains, acquires with or without compensation or, mediates or arranges disposal of (hereinafter these acts are referred to as "transportation, etc." in this Article) goods pertaining to the offence referred to in paragraph (1) or (2) of Article 108-4 (Offence to Export Goods the Exportation of which is Prohibited), paragraph (1) or (2) of Article 109 (Offence to Import Goods the Importation of which is Prohibited), paragraph (1) or (2) of Article 109-2 (Offence to Store Goods the Importation of which is Prohibited in Bonded Area) or paragraph (1) of Article 110 (Offence to Evade Customs Duty) shall be punished by imprisonment with work for not more than five years or a fine of not more than five million yen, or both.

2 前項の犯罪に係る貨物についての第一百条第一項の犯罪に係る関税又は関税の払戻しの額の五倍が五百万円を超える場合においては、情状により、前項の罰金は、五百万円を超え当該関税又は関税の払戻しの額の五倍に相当する金額以下とすることができる。

(2) In the case where five times the amount of customs duty or the amount of refund of customs duty, pertaining to the offence referred to in paragraph (1) of Article 110, with respect to the goods pertaining to the offence referred to in the preceding paragraph exceeds five million yen, the fine referred to in the preceding paragraph may, in the light of circumstances, be more than five million yen, but not more than the amount equivalent to five times such amount of the customs duty or amount of refund of customs duty.

3 前条第一項の犯罪に係る貨物について情を知つて運搬等をした者は、三年以下の懲役若しくは五百万円以下の罰金に処し、又はこれを併科する。ただし、当該犯罪に係る貨物の価格の三倍が五百万円を超えるとときは、罰金は、当該価格の三倍以下とする。

(3) A person who knowingly carries out transportation, etc. of goods pertaining to the offence referred to in paragraph (1) of the preceding Article shall be punished by imprisonment with work for not more than three years or a fine of not more than five million yen, or both; provided, however, that in the case where three times the value of goods pertaining to such offence exceeds five million yen, the fine shall not be more than three times such value.

第一百二十二条の二 関税定率法第十三条第六項(用途外使用等)(同法第十九条第二項において準用する場合を含む。)又は第二十条の二第二項(用途外使用等)の規定に違反した者は、一年以下の懲役又は二百万円以下の罰金に処する。

Article 112-2 A person who violates paragraph (6) of Article 13 (Uses for

Purposes other than for Those Intended) of the Customs Tariff Act (including the cases where applied mutatis mutandis pursuant to paragraph (2) of Article 19 of the Act) or paragraph (2) of Article 20-2 (Uses for Purposes other than for Those Intended) of the Act, shall be punished by imprisonment with work for not more than one year or a fine of not more than two million yen.

第百十三条 第二十条第一項（不開港への出入）の規定に違反して外国貿易船等を不開港に出入させた船長又は機長（船長又は機長に代わつてその職務を行う者を含む。以下第百十四条第一項及び第百十五条第一項（報告を怠つた等の罪）において同じ。）は、三年以下の懲役又は三百万円以下の罰金に処する。

Article 113 A master or a captain (including a person acting for a master or captain; hereinafter the same applies in paragraph (1) of Article 114 and paragraph (1) of Article 115 (Offence to Fail to Make Report)) who brings a vessel engaged in foreign trade, etc. into or out of a closed port in violation of paragraph (1) of Article 20 (Entry into Departure from Closed Port) shall be punished by imprisonment with work for not more than three years or a fine of not more than three million yen.

第百十三条の二 正当な理由がなく特例申告書をその提出期限までに提出しなかつた者は、一年以下の懲役又は二百万円以下の罰金に処する。ただし、情状により、その刑を免除することができる。

Article 113-2 A person who fails to file a special declaration form within the time-limit for filing without justifiable grounds shall be punished by imprisonment with work for not more than one year or a fine of not more than two million yen; provided, however, that the person may be exculpated from the punishment, in the light of circumstances.

第百十四条 次の各号のいずれかに該当する者は、一年以下の懲役又は五十万円以下の罰金に処する。

Article 114 (1) A person who falls under any of the following items shall be punished by imprisonment with work for not more than one year or a fine of not more than five hundred thousand yen:

一 第十五条第一項、第四項又は第九項（入港手続）の規定による報告をせず、又は偽つた報告をして入港した船長又は機長

(i) a master or a captain who brings a vessel or aircraft into a port without making a report prescribed in paragraph (1), (4) or (9) of Article 15 (Procedures for Entry into Port) or by making a false report;

二 第十五条第二項、第五項又は第十項の規定による書類を提出せず、又は偽つた書類を提出した船長又は機長

(ii) a master or a captain who fails to submit documents prescribed in paragraph (2), (5) or (10) of Article 15 or submits false documents;

- 三 第十五条第三項の規定に違反して同項に規定する入港届若しくは船用品目録を提出せず、又は偽つた入港届若しくは船用品目録を提出した船長
- (iii) a master who fails to submit an entrance notice or vessel's stores manifest provided for in paragraph (3) of Article 15 in violation of the paragraph or submits a false entrance notice or a false vessel's store manifest;
- 四 第十五条第三項の規定に違反して同項に規定する船舶国籍証書又はこれに代わる書類を提示しなかつた船長
- (iv) a master who fails to present, in violation of paragraph (3) of Article 15, a certificate of vessel's nationality or a document in lieu thereof, as provided for in the paragraph;
- 五 第十五条第十一項の規定に違反して同項に規定する入港届を提出せず、又は偽つた入港届を提出した機長
- (v) a captain who, in violation of paragraph (11) of Article 15, fails to submit an entrance notice provided for in the paragraph or submits a false entrance notice;
- 六 第十七条第一項前段（出港手続）の規定による許可を受けないで開港又は税関空港を出港した船長又は機長
- (vi) a master or a captain who brings a vessel or aircraft out of an open port or a customs airport without permission prescribed in the first sentence of paragraph (1) of Article 17 (Procedures for Departure from Port);
- 七 第十七条第一項後段の規定による書類の提出の求めに応じず、又は偽つた書類を提出した船長又は機長
- (vii) a master or a captain who does not submit documents in response to the request prescribed in the second sentence of paragraph (1) of Article 17 or submits false documents;
- 八 第十八条第二項（入出港の簡易手続）の規定に違反して同項に規定する入港届を提出せず出港し、若しくは偽つた入港届を提出した船長又は同条第四項の規定に違反して同項の規定による届出をせず出港し、若しくは偽つた届出をした機長
- (viii) a master who brings a vessel out of a port without submitting an entrance notice provided for in paragraph (2) of Article 18 (Simplified Procedures for Entry into or Departure from Port) in violation of the paragraph or submits a false entrance notice, or a captain of aircraft who, in violation of paragraph (4) of the Article, brings aircraft out of an airport without issuing a notification prescribed in the paragraph or issues a false notification;
- 九 第十八条第三項ただし書の規定による報告をせず、又は偽つた報告をして入港した機長
- (ix) a captain who brings aircraft into an airport without making a report prescribed in the proviso to paragraph (3) of Article 18 or by making a false report;
- 十 第十八条第三項ただし書又は第四項の規定による書類の提出をせず、又は偽つた書類を提出した機長

- (x) a captain who fails to submit documents prescribed in the proviso to paragraph (3) or paragraph (4) of Article 18, or submits false documents;
- 十一 第二十条第二項（不開港への出入）の規定による届出をしなかつた船長又は機長
- (xi) a master or a captain who fails to issue a notification prescribed in paragraph (2) of Article 20 (Entry into or Departure from Closed Port);
- 十二 第二十一条（外国貨物の仮陸揚）の規定による届出をせず、又は偽つた届出をした船長又は機長
- (xii) a master or a captain who fails to issue a notification prescribed in Article 21 (Temporary Landing of Foreign Goods) or issues a false notification;
- 十三 第二十二条（沿海通航船等の外国寄港の届出等）の規定による届出をせず、又は同条に規定する目録を提出しなかつた船長又は機長
- (xiii) a master or a captain who fails to issue a notification prescribed in Article 22 (Notification of Call at Foreign Port for Coasting Vessel, etc.) or fails to submit a manifest provided for in the Article;
- 十四 第二十五条第一項（船舶又は航空機の資格の変更）の規定に違反して届出をせず、又は偽つた届出をして、外国貿易船等以外の船舶若しくは航空機を外国貿易船等として使用し、又は外国貿易船等を外国貿易船等以外の船舶若しくは航空機として使用した船長又は機長
- (xiv) a master or a captain who fails to issue a notification or issues a false notification in violation of paragraph (1) of Article 25 (Change in the Status of Vessel or Aircraft) and uses a vessel or aircraft other than a vessel engaged in foreign trade, etc. as a vessel engaged in foreign trade, etc., or uses a vessel engaged in foreign trade, etc. as a vessel or aircraft other than a vessel engaged in foreign trade, etc.
- 2 第二十六条（船長又は機長の行為の代行）の規定に基づき、外国貿易船等の船長又は機長が行うべき行為を当該外国貿易船等の所有者等（同条に規定する所有者等をいう。）が行つた場合における当該所有者等であつて次の各号のいずれかに該当する者は、一年以下の懲役又は五十万円以下の罰金に処する。
- (2) In the case where the act to be performed by a master or captain of a vessel engaged in foreign trade, etc. pursuant to the provision of Article 26 (Acting for Captain or Master) is performed by an owner, etc. of such vessel, etc. (i.e., an owner, etc. provided for in the Article), if such owner, etc. falls under any of the following items, he/she shall be punished by imprisonment with work for not more than one year or a fine of not more than five hundred thousand yen:
- 一 第十五条第一項、第四項又は第九項の規定による報告について偽つた報告をした者（当該報告に係る外国貿易船等が開港又は税関空港に入港した場合に限る。）
- (i) an owner, etc. who makes a false report with respect to a report prescribed in paragraph (1), (4) or (9) of Article 15 (limited to the case where a vessel engaged in foreign trade, etc. pertaining to that report enters an open port or a customs airport);

- 二 第十五条第二項、第五項又は第十項の規定による書類について偽った書類を提出した者
- (ii) an owner, etc. who submits false documents with respect to documents prescribed in paragraph (2), (5) or (10) of Article 15;
- 三 第十五条第三項に規定する入港届又は船用品目録について偽った入港届又は船用品目録を提出した者
- (iii) an owner, etc. who submits a false entrance notice or a false vessel's stores manifest with respect to an entrance notice or a vessel's stores manifest provided for in paragraph (3) of Article 15;
- 四 第十五条第十一項に規定する入港届について偽った入港届を提出した者
- (iv) an owner, etc. who submits a false entrance notice with respect to an entrance notice provided for in paragraph (11) of Article 15;
- 五 第十七条第一項後段の規定による書類について偽った書類を提出した者
- (v) an owner, etc. who submits false documents with respect to documents prescribed in the second sentence of paragraph (1) of Article 17;
- 六 第十八条第二項に規定する入港届について偽った入港届を提出した者又は同条第四項の規定による届出について偽った届出をした者
- (vi) an owner, etc. who submits a false entrance notice with respect to an entrance notice provided for in paragraph (2) of Article 18 or issues a false notification with respect to a notification prescribed in paragraph (4) of the Article;
- 七 第十八条第三項ただし書の規定による報告について偽った報告をした者（当該報告に係る外国貿易機が税関空港に入港した場合に限る。）
- (vii) an owner, etc. who makes a false report with respect to a report prescribed in the proviso to paragraph (3) of Article 18 (limited to the case where aircraft engaged in foreign trade pertaining to such report enters a customs airport);
- 八 第十八条第三項ただし書又は第四項の規定による書類について偽った書類を提出した者
- (viii) an owner, etc. who submits false documents with respect to documents prescribed in the proviso to paragraph (3) or paragraph (4) of Article 18;
- 九 第二十一条の規定による届出について偽った届出をした者
- (ix) an owner, etc. who issues a false notification with respect to a notification prescribed in Article 21;
- 十 第二十五条第一項の規定による届出について偽った届出をした者（当該届出に係る外国貿易船等以外の船舶若しくは航空機が外国貿易船等として使用され、又は当該届出に係る外国貿易船等が外国貿易船等以外の船舶若しくは航空機として使用された場合に限る。）
- (x) an owner, etc. who issues a false notification with respect to a notification prescribed in paragraph (1) of Article 25 (limited to the case where a vessel or aircraft other than a vessel engaged in foreign trade, etc. pertaining to

that notification is used as a vessel engaged in foreign trade, etc. or a vessel engaged in foreign trade, etc., pertaining to that notification is used as a vessel or aircraft other than a vessel engaged in foreign trade, etc.).

第百十四条の二 次の各号のいずれかに該当する者は、一年以下の懲役又は五十万円以下の罰金に処する。

Article 114-2 A person who falls under any of the following items shall be punished by imprisonment with work for not more than one year or a fine of not more than five hundred thousand yen:

一 第十五条第七項、第八項又は第十三項（入港手続）の規定による報告をせず、又は偽った報告をした者

(i) a person who fails to make a report prescribed in paragraph (7), (8) or (13) of Article 15 (Procedures for Entry into Port) or makes a false report;

二 第十五条の二第二項（積荷に関する事項の報告）の規定による報告をせず、又は偽った報告をした者

(ii) a person who fails to make a report prescribed in paragraph (2) of Article 15-2 (Reporting on Matters Pertaining to Cargo) or makes a false report;

三 第十六条第一項（貨物の積卸し）の規定による報告をせず、かつ、書類の提出をせず、若しくは偽った報告若しくは偽った書類の提出をして貨物の積卸しをした者又は同条第二項の規定による書類を提示せず、若しくは偽った書類を提示して貨物の積卸しをした者

(iii) a person who loads or unloads goods without making a report prescribed in paragraph (1) of Article 16 (Loading or Unloading of Goods) and without submitting documents, or by making a false report or submitting false documents, or a person who loads or unloads goods without submitting documents prescribed in paragraph (2) of the Article or by presenting false documents;

四 第十六条第三項の規定に違反して同項ただし書の規定による許可を受けないで積荷の船卸しをした者

(iv) a person who, in violation of paragraph (3) of Article 16, unloads cargoes without obtaining permission prescribed in the proviso to the paragraph;

五 第十七条第四項（出港手続）の規定による報告をせず、又は偽った報告をした者

(v) a person who fails to make a report prescribed in the first sentence of paragraph (4) of Article 17 (Procedures for Departure from Port) or makes a false report;

六 第二十条第四項（不開港への出入）の規定による報告をせず、又は偽った報告をした者

(vi) a person who fails to make a report prescribed in the first sentence of paragraph (4) of Article 20 (Entry into or Departure from Closed Port) or makes a false report;

七 第二十三条第一項又は第二項（船用品又は機用品の積込み等）の規定に違反して

- 船用品又は機用品を積み込んだ者
- (vii) a person who loads vessel's or aircraft's stores in violation of paragraph (1) or (2) of Article 23 (Loading of Vessel's or Aircraft's Stores);
- 八 第二十三条第五項本文の規定による書類を提出せず、又は偽った書類を提出した者
- (viii) a person who fails to submit documents prescribed in the main clause of paragraph (5) of Article 23 or submits false documents;
- 九 第二十四条第一項、第二項又は第四項（船舶又は航空機と陸地との交通等）の規定に違反して交通又は貨物の積卸しを行つた者
- (ix) a person who travels, or loads or unloads goods in violation of paragraph (1), (2) or (4) of Article 24 (Travel between vessel or Aircraft and Land);
- 十 第六十三条第一項若しくは第三項（保税運送）、第六十三条の二第一項若しくは第二項（保税運送の特例）又は第六十三条の九第一項若しくは第二項（郵便物の保税運送）の規定に違反して外国貨物を運送した者
- (x) a person who transports foreign goods in violation of paragraph (1) or (3) of Article 63 (Customs Transportation), paragraph (1) or (2) of Article 63-2 (Special Provisions for Customs Transportation) or paragraph (1) or (2) of Article 63-9 (Customs Transportation of Postal Items);
- 十一 第六十三条第五項本文、第六十三条の二第三項又は第六十三条の九第三項の規定による確認を受けなかつた者
- (xi) a person who fails to obtain verification prescribed in the main clause of paragraph (5) of Article 63, paragraph (3) of Article 63-2 or paragraph (3) of Article 63-9;
- 十二 第六十四条第一項（難破貨物等の運送）の規定に違反して同項各号に掲げる外国貨物を運送した者又は同条第三項の規定に違反して書類を提出しなかつた者
- (xii) a person who transports, in violation of paragraph (1) of Article 64 (Transportation of Wreckage), foreign goods set forth in the items of the paragraph, or a person who fails to submit documents in violation of paragraph (3) of the Article;
- 十三 第六十六条第一項（内国貨物の運送）の規定に違反して内国貨物を外国貿易船等に積んで本邦内の場所相互間を運送した者又は同条第二項の規定に違反して書類を提出しなかつた者
- (xiii) a person who transports domestic goods on board a vessel engaged in foreign trade, etc. from one place to another in Japan in violation of paragraph (1) of Article 66 (Transportation of Domestic Goods) or who fails to submit documents in violation of paragraph (2) of the Article;
- 十四 第七十六条第一項ただし書（郵便物の輸出入の簡易手続）の検査その他郵便物に係る税関の審査に際し、偽った証明をした者
- (xiv) a person who gives a false proof at the time of the inspection referred to in the proviso to paragraph (1) of Article 76 (Simplified Procedures for Exportation or Importation of Postal Items) or other customs inspection

pertaining to postal items;

十五 第七十七条の五第二項（違法行為等の是正）の規定による報告をせず、又は偽った報告をした者

(xv) a person who fails to make a report prescribed in paragraph (2) of Article 77-5 (Rectification of Illegal Acts) or makes a false report;

十六 第一百五条第一項（税関職員の権限）の規定による税関職員の質問に対して答弁せず、若しくは偽りの陳述をし、又はその職務の執行を拒み、妨げ、若しくは忌避した者

(xvi) a person who does not answer to questions of customs officials prescribed in paragraph (1) of Article 105 (Authority of Customs Officials) or makes a false statement, or refuses, interferes with or evades the execution of the official duties;

十七 第一百五条第一項第四号の二又は第六号の規定による物件の提示又は提出の要求に対し、正当な理由がなくこれに応じず、又は偽りの記載若しくは記録をした帳簿書類その他の物件（その写しを含む。）を提示し、若しくは提出した者

(xvii) a person who refuses, without justifiable grounds, the request to present or submit materials prescribed in item (iv-2) or (vi) of paragraph (1) of Article 105, or presents or submits books and documents or other materials (including copies thereof) containing false statements or records;

十八 第一百六条（特別の場合における税関長の権限）の規定による税関長（第一百七条（税関長の権限の委任）の規定により権限の一部を委任された者を含む。）の処分
の執行を拒み、妨げ、又は忌避した者

(xviii) a person who refuses, interferes with or evades the execution of disposition of the Director General of Customs prescribed in Article 106 (Authority of the Director General of Customs in Special Cases) (including a person to whom part of the authority is delegated pursuant to the provision of Article 107 (Delegation of Authority of the Director General of Customs)).

第百十五条 次の各号のいずれかに該当する者は、一年以下の懲役又は三十万円以下の罰金に処する。

Article 115 (1) A person who falls under any of the following items shall be punished by imprisonment with work for not more than one year or a fine of not more than three hundred thousand yen:

一 第十五条の三第一項（特殊船舶等の入港手続）の規定による報告をせず、又は偽った報告をして入港した船長又は機長

(i) a master or a captain who brings a vessel or aircraft into a port, without making a report prescribed in paragraph (1) of Article 15-3 (Procedures for Entry into Port for Special Vessel, etc.) or by making a false report;

二 第十五条の三第二項の規定による書類を提出せず、又は偽った書類を提出した船長又は機長

(ii) a master or a captain who fails to submit documents prescribed in

- paragraph (2) of Article 15-3 or submits false documents;
- 三 第十五条の三第三項の規定に違反して同項に規定する入港届を提出せず、又は偽つた入港届を提出した船長又は機長
- (iii) a master or a captain who, in violation of paragraph (3) of Article 15-3, fails to submit an entrance notice provided for in the paragraph or submits a false entrance notice;
- 四 第十七条の二第一項前段（特殊船舶等の出港手続）の規定に違反して同項に規定する出港届を提出せず出港し、又は偽つた出港届を提出した船長又は機長
- (iv) a master or a captain who, in violation of the first sentence of paragraph (1) of Article 17-2 (Procedures for Departure from Port for Special Vessel, etc.), brings a vessel or aircraft out of a port without submitting a clearance notice provided for in the paragraph or by submitting a false clearance notice;
- 五 第十七条の二第一項後段の規定による書類の提出の求めに応じず、又は偽つた書類を提出した船長又は機長
- (v) a master or a captain who does not respond to the request for submitting a document prescribed in the second sentence of paragraph (1) of Article 17-2 or who submits a false document;
- 六 第十八条の二第一項ただし書又は第三項ただし書（特殊船舶等の入出港の簡易手続）の規定による報告をせず、又は偽つた報告をして入港した船長又は機長
- (vi) a master or a captain who brings a vessel or aircraft into a port, without making a report prescribed in the proviso to paragraph (1) or the proviso to paragraph (3) of Article 18-2 (Simplified Procedures for Entry into or Departure from Port for Special Vessel, etc.) or by making a false report;
- 七 第十八条の二第一項ただし書、第二項、第三項ただし書又は第四項の規定による書類を提出せず、又は偽つた書類を提出した船長又は機長
- (vii) a master or a captain who fails to submit documents prescribed in the proviso to paragraph (1), paragraph (2), the proviso to paragraph (3) or paragraph (4) of Article 18-2 or who submits false documents;
- 八 第十八条の二第二項の規定に違反して同項に規定する入港届を提出せず出港し、若しくは偽つた入港届を提出した船長又は同条第四項の規定に違反して同項の規定による届出をせず出港し、若しくは偽つた届出をした機長
- (viii) a master who, in violation of paragraph (2) of Article 18-2, brings a vessel out of a port without submitting an entrance notice provided for in that paragraph or submits a false entrance notice, or a captain who, in violation of paragraph (4) of the Article, brings aircraft out of an airport without issuing a notification prescribed in the paragraph or by issuing a false notification;
- 九 第二十条の二第一項（特殊船舶等の不開港への出入）の規定による報告をせず、又は偽つた報告をして入港した船長又は機長
- (ix) a master or a captain who brings a vessel or aircraft into a port, without

making a report prescribed in paragraph (1) of Article 20-2 (Entry into or Departure from Closed Port for Special Vessel, etc.) or by making a false report;

十 第二十条の二第二項の規定による書類を提出せず、又は偽った書類を提出した船長又は機長

(x) a master or a captain who fails to submit documents prescribed in paragraph (2) of Article 20-2 or submits false documents;

十一 第二十条の二第三項の規定に違反して同項に規定する入港届を提出せず、又は偽った入港届を提出した船長又は機長

(xi) a master or a captain who, in violation of paragraph (3) of Article 20-2, fails to submit an entrance notice provided for in that paragraph or submits a false entrance notice;

十二 第二十条の二第四項前段の規定に違反して同項に規定する出港届を提出せず出港し、又は偽った出港届を提出した船長又は機長

(xii) a master or a captain who, in violation of the first sentence of paragraph (4) of Article 20-2, brings a vessel or aircraft out of a port without submitting a clearance notice provided for in the paragraph or by submitting a false clearance notice;

十三 第二十条の二第四項後段の規定による書類の提出の求めに応じず、又は偽った書類を提出した船長又は機長

(xiii) a master or a captain who does not respond to the request for submitting a document prescribed in the second sentence of paragraph (4) of Article 20-2 or who submits a false document;

十四 第二十五条第二項（船舶又は航空機の資格の変更）の規定に違反して届出をせず、又は偽った届出をして、沿海通航船等を特殊船舶等として使用し、又は特殊船舶等を沿海通航船等として使用した船長又は機長

(xiv) a master or a captain who uses a coasting vessel, etc. as a special vessel, etc. or uses a special vessel, etc. as a coasting vessel, etc. without issuing a notification in violation of paragraph (2) of Article 25 (Change in the Status of Vessels or Aircraft) or by issuing a false notification.

2 第二十六条（船長又は機長の行為の代行）の規定に基づき、特殊船舶等の船長又は機長が行うべき行為を当該特殊船舶等の所有者等（同条に規定する所有者等をいう。）が行った場合における当該所有者等であつて次の各号のいずれかに該当する者は、一年以下の懲役又は三十万円以下の罰金に処する。

(2) In the case where the acts which are required to be performed by a master or captain of a special vessel, etc. under Article 26 (Acting for Captain or Master) are performed by an owner, etc. of the special vessel, etc. (i.e., an owner, etc. as provided for in the Article), if such owner, etc. falls under any of the following items, he/she shall be punished by imprisonment with work for not more than one year or a fine of not more than three hundred thousand yen:

一 第十五条の三第一項の規定による報告について偽った報告をした者（当該報告に

- 係る特殊船舶等が開港又は税関空港に入港した場合に限る。)
- (i) an owner, etc. who makes a false report with respect to a report prescribed in paragraph (1) of Article 15-3 (limited to the case where a special vessel, etc. pertaining to such report enters an open port or a customs airport);
- 二 第十五条の三第二項の規定による書類について偽った書類を提出した者
- (ii) an owner, etc. who submits false documents with respect to documents prescribed in paragraph (2) of Article 15-3;
- 三 第十五条の三第三項に規定する入港届について偽った入港届を提出した者
- (iii) an owner, etc. who submits a false entrance notice with respect to an entrance notice provided for in paragraph (3) of Article 15-3;
- 四 第十七条の二第一項前段に規定する出港届について偽った出港届を提出した者
- (iv) an owner, etc. who submits a false clearance notice with respect to a clearance notice provided for in the first sentence of paragraph (1) of Article 17-2;
- 五 第十七条の二第一項後段の規定による書類について偽った書類を提出した者
- (v) an owner, etc. who submits a false document with respect to a document provided for in the second sentence of paragraph (1) of Article 17-2;
- 六 第十八条の二第一項ただし書又は第三項ただし書の規定による報告について偽った報告をした者（当該報告に係る特殊船舶等が開港又は税関空港に入港した場合に限る。)
- (vi) an owner, etc. who makes a false report with respect to a report prescribed in the proviso to paragraph (1) or the proviso to paragraph (3), of Article 18-2 (limited to the case where a special vessel, etc. pertaining to such report enters an open port or a customs airport);
- 七 第十八条の二第一項ただし書、第二項、第三項ただし書又は第四項の規定による書類について偽った書類を提出した者
- (vii) an owner, etc. who submits false documents with respect to documents prescribed in the proviso to paragraph (1), paragraph (2), the proviso to paragraph (3) or paragraph (4), of Article 18-2;
- 八 第十八条の二第二項に規定する入港届について偽った入港届を提出した者又は同条第四項の規定による届出について偽った届出をした者
- (viii) an owner, etc. who submits a false entrance notice with respect to an entrance notice provided for in paragraph (2) of Article 18-2 or issues a false notification with respect to a notification prescribed in paragraph (4) of the Article;
- 九 第二十条の二第一項の規定による報告について偽った報告をした者（当該報告に係る特殊船舶等が開港に入港した場合に限る。)
- (ix) an owner, etc. who makes a false report with respect to a report prescribed in paragraph (1) of Article 20-2 (limited to the case where a special vessel, etc. pertaining to such report enters a closed port);
- 十 第二十条の二第二項の規定による書類について偽った書類を提出した者

(x) an owner, etc. who submits false documents with respect to documents prescribed in paragraph (2) of Article 20-2;

十一 第二十条の二第三項に規定する入港届について偽つた入港届を提出した者

(xi) an owner, etc. who submits a false entrance notice with respect to an entrance notice provided for in paragraph (3) of Article 20-2;

十二 第二十条の二第四項前段に規定する出港届について偽つた出港届を提出した者

(xii) an owner, etc. who submits a false clearance notice with respect to a clearance notice provided for in the first sentence of paragraph (4) of Article 20-2;

十三 第二十条の二第四項後段の規定による書類について偽つた書類を提出した者

(xiii) an owner, etc. who submits false documents with respect to documents prescribed in the second sentence of paragraph (4) of Article 20-2;

十四 第二十五条第二項の規定による届出について偽つた届出をした者（当該届出に係る沿海通航船等が特殊船舶等として使用され、又は当該届出に係る特殊船舶等が沿海通航船等として使用された場合に限る。）

(xiv) an owner, etc. who submits a false notification with respect to a notification prescribed in paragraph (2) of Article 25 (limited to the case where a coasting vessel, etc. is used as a special vessel, etc. or a special vessel, etc. is used as a coasting vessel, etc.).

第百十五条の二 次の各号のいずれかに該当する者は、一年以下の懲役又は三十万円以下の罰金に処する。

Article 115-2 A person who falls under any of the following items shall be punished by imprisonment with work for not more than one year or a fine of not more than three hundred thousand yen:

一 第七条の九第一項、第六十七条の八第一項又は第九十四条第一項（同条第二項において準用する場合を含む。）（帳簿の備付け等）の規定に違反して帳簿の記載をせず、若しくは偽り、又は帳簿を隠した者

(i) a person who, in violation of paragraph (1) of Article 7-9, paragraph (1) of Article 67-8 or paragraph (1) of Article 94 (including the case where applied mutatis mutandis pursuant to paragraph (2) of the Article) (Maintenance of Books), fails to state in books or makes a false statement in books, or conceals books;

二 第十五条の三第五項（特殊船舶等の入港手続）の規定による報告をせず、又は偽つた報告をした者

(ii) a person who fails to make a report provided for in paragraph (5) of Article 15-3 (Procedures for Entry into Port for Special Vessel, etc.) or makes a false report;

三 第十七条の二第三項（特殊船舶等の出港手続）の規定による報告をせず、又は偽つた報告をした者

(iii) a person who does not make a report provided for in paragraph (3) of

Article 17-2 (Procedures for Departure from Port for Special Vessel, etc.) or who makes a false report;

四 第十九条（開庁時間外の貨物の積卸し）の規定に違反して届出をせず、又は偽つた届出をして貨物の積卸しをした者

(iv) a person who, in violation of Article 19 (Loading or Unloading of Goods Out of Official Office Hours), fails to issue a notification, or loads or unloads cargoes by issuing a false notification;

五 第二十条の二第六項（特殊船舶等の不開港への出入）の規定による報告をせず、又は偽つた報告をした者

(v) a person who fails to make a report provided for in paragraph (6) of Article 20-2 (Entry into or Departure from Closed Port for Special Vessel, etc.) or makes a false report;

六 第三十二条（見本の一時持出）（第三十六条第一項（保税地域についての規定の準用等）において準用する場合を含む。）の規定に違反して許可を受けずに外国貨物を見本として一時持ち出した者

(vi) a person who, in violation of Article 32 (Temporary Taking out of Samples) (including the case where applied mutatis mutandis pursuant to paragraph (1) of Article 36 (Application mutatis mutandis of the Provision Concerning Bonded Area)), temporarily brings out foreign goods as samples without permission;

七 第三十四条の二又は第六十一条の三（記帳義務）（第六十二条の七（保税蔵置場及び保税工場についての規定の準用）において準用する場合を含む。）の規定に違反して帳簿の記載をせず、若しくは偽り、又は帳簿を隠した者

(vii) a person who, in violation of Article 34-2 or Article 61-3 (Obligation of Record Keeping) (including the case where applied mutatis mutandis pursuant to Article 62-7 (Application mutatis mutandis of the Provision Concerning a Customs Warehouse and Customs Factory)), fails to state in books or makes a false statement in books, or conceals books;

八 第三十六条第二項の規定に違反して内容の点検又は改装、仕分その他の手入れをした者

(viii) a person who, in violation of paragraph (2) of Article 36, performs checking, repacking, sorting or other normal handling operations of goods;

九 外国貨物又は輸出しようとする貨物につき第四十条第一項又は第二項（貨物の取扱）（第四十九条（指定保税地域についての規定の準用）において準用する場合を含む。）の規定により指定保税地域内又は保税蔵置場において認められる行為以外の行為をした者

(ix) a person who performs acts other than those permitted to be performed in a designated bonded area or a customs warehouse pursuant to the provision of paragraph (1) or (2) of Article 40 (Handling of Goods) (including the case where applied mutatis mutandis pursuant to Article 49 (Application mutatis mutandis of the Provision Concerning a Designated Bonded Area)) with

respect to foreign goods or goods destined for export;

十 第六十一条第一項（保税工場外における保税作業）（第六十二条の十五（保税蔵置場、保税工場及び保税展示場についての規定の準用）において準用する場合を含む。）の規定に違反して許可を受けないで外国貨物を保税作業のため保税工場又は総合保税地域から出した者

(x) a person who, in violation of paragraph (1) of Article 61 (Work Using Customs Manufacturing Procedures Performed Outside a Customs Factory) (including the case where applied mutatis mutandis pursuant to Article 62-15 (Application mutatis mutandis of the Provision Concerning a Customs Warehouse, Customs Factory and Customs Display Area)), brings, without permission, foreign goods out of a customs factory or an integrated bonded area for the work using customs manufacturing procedures;

十一 第六十一条の四（保税蔵置場についての規定の準用）において準用する第四十三条の三第一項（外国貨物を置くことの承認）又は第六十二条の十（外国貨物を置くこと等の承認）の規定に違反して承認を受けないで外国貨物を保税作業に使用し、又は第六十二条の八第一項第二号若しくは第三号（総合保税地域の許可）に掲げる行為をした者

(xi) a person who, in violation of paragraph (1) of Article 43-3 (Approval for Storage of Foreign Goods), as applied mutatis mutandis pursuant to Article 61-4 (Application mutatis mutandis of the Provision Concerning a Customs Warehouse) or Article 62-10 (Approval for Storage of Foreign Goods), uses foreign goods for work using customs manufacturing procedures or who performs the acts set forth in item (ii) or (iii) of paragraph (1) of Article 62-8 (Permission of an Integrated Bonded Area), without obtaining approval;

十二 外国貨物につき第六十二条の二第三項（保税展示場の許可）又は第六十二条の八第一項の規定により保税展示場又は総合保税地域内において認められる行為以外の行為をした者

(xii) a person who performs acts other than those permitted to be performed in a customs display area or an integrated bonded area with respect to foreign goods pursuant to the provision of paragraph (3) of Article 62-2 (Permission of a Customs Display Area) or paragraph (1) of Article 62-8;

十三 第六十二条の三第一項（保税展示場に入れる外国貨物に係る手続）の規定による申告をせず、若しくは偽つた申告をし、又は同項の税関長の承認を受けないで第六十二条の二第三項の行為（第六十二条の三第四項の規定によりすることができることとされている行為を除く。）をした者

(xiii) a person who fails to make a declaration prescribed in paragraph (1) of Article 62-3 (Procedures Pertaining to Foreign Goods to be Brought into a customs display area) or makes a false declaration, or performs, without obtaining approval of the Director General of Customs referred to in the paragraph, acts referred to in paragraph (3) of Article 62-2 (excluding acts deemed to be permitted to be performed pursuant to the provision of

paragraph (4) of Article 62-3);

十四 第六十二条の四第一項（販売用貨物等の蔵置場所の制限等）（第六十二条の十五において準用する場合を含む。）の規定に違反して制限された場所以外の場所に同項の貨物を蔵置し、又は同項の規定による報告の求めに応じず、若しくは偽った報告をした者

(xiv) a person who, in violation of paragraph (1) of Article 62-4 (Restrictions on Places for Storage of Goods for Sale) (including the case where applied mutatis mutandis pursuant to Article 62-15), stores goods referred to in that paragraph in a place other than restricted places, or fails to make a report in response to the request prescribed in the paragraph or makes a false report;

十五 第六十二条の五（保税展示場外における使用の許可）（第六十二条の十五において準用する場合を含む。）の規定に違反して許可を受けないで外国貨物を保税展示場又は総合保税地域以外の場所で使用するため保税展示場又は総合保税地域から出した者

(xv) a person who, in violation of Article 62-5 (Permission of Use Outside a Customs Display Area) (including the case where applied mutatis mutandis pursuant to Article 62-15), brings foreign goods out of a customs display area or an integrated bonded area for use at a place other than a customs display area or an integrated bonded area without obtaining permission;

十六 第六十二条の十一（販売用貨物等を入れることの届出）の規定による届出をせず、又は偽った届出をして同条に規定する外国貨物を総合保税地域に入れた者

(xvi) a person who brings foreign goods provided for in Article 62-11 (Notification of Bringing Goods for Sale) into an integrated bonded area, without issuing a notification prescribed in the Article or by issuing a false notification.

第百十五条の三 第六十九条の二十一第一項（専門委員）の規定に違反して秘密を漏らした者は、六月以下の懲役又は五十万円以下の罰金に処する。

Article 115-3 A person who divulges any secrecy in violation of paragraph (1) of Article 69-21 (Technical Advisers) shall be punished by imprisonment with work for not more than six months or a fine of not more than five hundred thousand yen.

第百十六条 重大な過失により第百十一条第一項第二号（許可を受けないで輸出入する等の罪）、第百十三条（許可を受けないで不開港に出入する罪）、第百十四条、第百十四条の二（第十六号及び第十七号を除く。）、第百十五条（報告を怠った等の罪）又は第百十五条の二（第一号、第七号及び第十六号を除く。）（帳簿の記載を怠った等の罪）の罪を犯した者は、当該各条の罰金刑を科する。

Article 116 A person who, due to gross negligence, commits the offence prescribed in item (ii) of paragraph (1) of Article 111 (Offence of Exportation or Importation without Permission), Article 113 (Offence of Entering or Departing

from Closed Port without Obtaining Permission), Article 114, Article 114-2 (excluding items (xvi) and (xvii)), Article 115 (Offence of Failure to Make Report) or Article 115-2 (excluding items (i), (vii) and (xvi)) (Offence of Failure to State in Books) shall be punished by a fine prescribed respectively in the Articles.

第一百七十七条 法人の代表者又は法人若しくは人の代理人、使用人その他の従業者がその法人又は人の業務又は財産について、第一百八条の四から第十二条まで（輸出してはならない貨物を輸出する罪・輸入してはならない貨物を輸入する罪・輸入してはならない貨物を保税地域に置く等の罪・関税を免れる等の罪・許可を受けないで輸出入する等の罪・密輸貨物の運搬等をする罪）、第十二条の二（用途外に使用する等の罪）、第十三条の二（特例申告書を提出期限までに提出しない罪）、第十四条の二（報告を怠つた等の罪）、第十五条の二（帳簿の記載を怠つた等の罪）又は前条に該当する違反行為（同条中第十三条（許可を受けないで不開港に出入する罪）、第十四条及び第十五条（報告を怠つた等の罪）に係るものを除く。）をしたときは、その行為者を罰するほか、その法人又は人に対して当該各条の罰金刑を科する。

Article 117 (1) When a representative of a juridical person or an agent, an employee or other worker of a juridical person or of an individual has, with respect to the business or property of the juridical person or individual, committed the offence falling under Articles 108-4 to 112 (Offence of Exporting Goods the Exportation of which is Prohibited; Offence of Importing Goods the Importation of which is Prohibited; Offence of Storing in Bonded Area Goods the Importation of which is Prohibited; Offence of Evading Customs Duty; Offence of Exporting or Importing Goods without Permission; Offence of Transporting Smuggled Goods), Article 112-2 (Offence of Using Goods for Purposes other than for Intended Purpose), Article 113-2 (Offence of Failure to File Special Declaration Form Before Time-Limit for Filing), Article 114-2 (Offence of Failure to Make Report), Article 115-2 (Offence of Failure to State in Books) or the preceding Article (excluding the offence pertaining to Article 113 (Offence of Entering or Departing from Closed Port without Permission), Articles 114 and 115 (Offence of Failure to Make Report)), not only is the offender punished, but also such juridical person or individual is punished by a fine prescribed respectively in the Articles.

2 前項の規定により第一百八条の四から第九条の二まで、第十條第一項から第三項まで若しくは第五項、第十一條第一項から第三項まで又は第十二條第一項の違反行為につき法人又は人に罰金刑を科する場合における時効の期間は、これらの規定の罪についての時効の期間による。

(2) The period of prescription in cases where a fine is, pursuant to the provision of the preceding paragraph, imposed on a juridical person or an individual for having committed the offence referred to in Articles 108-4 to 109-2, paragraph (1) to (3) or (5) of Article 110 or paragraphs (1) to (3) of Article 111 or

paragraph (1) of Article 112 shall be the period of prescription applicable to the offences referred to in these provisions.

3 人格のない社団等（法人でない社団又は財団で代表者又は管理人の定めがあるものをいう。次項において同じ。）は、法人とみなして、前二項の規定を適用する。

(3) An association without legal personality, etc. (i.e., an association or foundation which is not a juridical person and has a provision for its representative or manager; the same applies in the next paragraph) is deemed to be a juridical person and the preceding two paragraphs apply accordingly.

4 人格のない社団等について第一項の規定の適用がある場合には、その代表者又は管理人がその訴訟行為につきその人格のない社団等を代表するほか、法人を被告人又は被疑者とする場合の刑事訴訟に関する法律の規定を準用する。

(4) In the case where paragraph (1) applies to an association without legal personality, etc., its representative or manager shall represent the association without legal personality, etc. for its procedural acts, and the legal provisions concerning criminal procedures that are applicable in the case where a juridical person stands as the accused or suspect apply mutatis mutandis.

第百十八条 第百八条の四から第百十一条まで（輸出してはならない貨物を輸出する罪・輸入してはならない貨物を輸入する罪・輸入してはならない貨物を保税地域に置く等の罪・関税を免れる等の罪・許可を受けずに輸出入する等の罪）の犯罪に係る貨物（第百十条又は第百十一条の犯罪に係る貨物にあつては、輸入制限貨物等に限る。）、その犯罪行為の用に供した船舶若しくは航空機又は第百十二条（密輸貨物の運搬等をする罪）の犯罪に係る貨物（第百八条の四又は第百九条の犯罪に係る貨物及び輸入制限貨物等に限る。）（以下この条において「犯罪貨物等」と総称する。）は、没収する。ただし、犯罪貨物等が犯人以外の者の所有に係り、かつ、その者が次の各号のいずれかに該当する場合は、この限りでない。

Article 118 (1) Goods pertaining to offences referred to in Articles 108-4 to 111 (Offence of Exporting Goods the Exportation of which is Prohibited; Offence of Importing Goods the Importation of which is Prohibited; Offence of Storing in Bonded Area Goods the Importation of which is Prohibited; Offence of Evading Customs Duty; Offence of Exportation or Importation without Permission) (in the case of goods pertaining to the offence referred to in Article 110 or 111, limited to import-restricted goods, etc.), a vessel or aircraft used for such offence or goods pertaining to the offence referred to in Article 112 (Offence to Transport Smuggled Goods) (limited to goods pertaining to the offence referred to in Article 108-4 or 109 and import-restricted goods, etc.) (hereinafter in this Article referred to collectively as "goods pertaining to offence, etc.") shall be confiscated; provided, however, that this does not apply to the case where goods pertaining to offence, etc. are owned by a person who is not an offender and the person falls under any of the following items:

一 第百八条の四から第百十二条までの犯罪が行われることをあらかじめ知らないで

その犯罪が行われた時から引き続き犯罪貨物等を所有していると認められるとき。

(i) where it is found that the person has, without knowing in advance commitment of offence referred to in Articles 108-4 to 112, continuously possessed goods pertaining to offence, etc. since the offence was committed;
二 前号に掲げる犯罪が行われた後、その情を知らないで犯罪貨物等を取得したと認められるとき。

(ii) where it is found that the person unknowingly acquired goods pertaining to offence, etc. after the offence set forth in the preceding item was committed.

2 前項の規定により没収すべき犯罪貨物等（同項の船舶又は航空機を除く。以下この項において同じ。）を没収することができない場合又は同項第二号の規定により犯罪貨物等を没収しない場合（これらの場合のうち第百十二条（密輸貨物の運搬等をする罪）の犯罪に係る場合にあつては、同条第一項又は第三項の貨物の取得に係る犯罪の場合に限る。）においては、その没収することができないもの又は没収しないものの犯罪が行われた時の価格に相当する金額を犯人から追徴する。

(2) In the case where goods pertaining to offence, etc. (excluding a vessel or aircraft referred to in the preceding paragraph; hereinafter the same applies in this paragraph) which are to be confiscated pursuant to the provision of the preceding paragraph cannot be confiscated or where they are not confiscated pursuant to the provision of item (ii) of the paragraph (in both cases referred to herein, if the offence pertains to that referred to in Article 112 (Offence of Transporting Smuggled Goods), limited to the offence pertaining to acquisition of goods referred to in paragraph (1) or (3) of Article 112), an amount equivalent to the value of goods (i.e., the value at the time when the offence was committed) which cannot be confiscated or which are not confiscated shall be collected from the offender.

3 第一項において「輸入制限貨物等」とは、輸入に係る貨物で、当該貨物に係る同項の犯罪が行われた時において、次の各号の一に該当するものとする。

(3) The term "import-restricted goods, etc." as used in paragraph (1) means goods pertaining to importation and falling under any one of the following items at the time when the offence referred to in the paragraph was committed with respect to such goods:

一 次に掲げる貨物

(i) goods set forth in the following:

イ 酒税法（昭和二十八年法律第六号）第二条第一項（定義）に規定する酒類

(a) liquors provided for in paragraph (1) of Article 2 (Definitions) of the Liquor Tax Act (Act No. 6 of 1953);

ロ たばこ事業法（昭和五十九年法律第六十八号）第二条第三号（定義）に規定する製造たばこ（同法第三十八条第二項（製造たばこ代用品）に規定する製造たばこ代用品を含む。）

(b) manufactured tobacco provided for in item (iii) of Article 2 (Definitions) of the Tobacco Industry Act (Act No. 68 of 1984) (including substitutes for

manufactured tobacco provided for in paragraph (2) of Article 38
(Substitutes for Manufactured Tobacco) of the Act);

ハ 国の専売品

(c) state monopoly goods;

二 前号に該当する貨物を除き、非自由化品目（外国為替及び外国貿易法及び同法に基づく命令の規定により、輸入割当てを受けることを要するものとされている品目をいう。）に該当する貨物（同法第五十二条（輸入の承認）の輸入の承認を受けた貨物、当該承認を受けることなく輸入することが認められている貨物、本邦に入国する者がその入国に際して携帯して輸入し、又は政令で定めるところにより別送して輸入する貨物及び郵便物を除く。）

(ii) except those goods falling under the preceding item, goods which fall under the category of non-liberalized import items (i.e., those items for which an import quota is required to be allocated pursuant to the provisions of the Foreign Exchange and Foreign Trade Act and the order based on the Act) (excluding goods to which an approval for importation referred to in Article 52 (Import Approval) of the Act is granted, goods which are permitted to be imported without such approval, goods imported as accompanied goods by a person upon his/her entry into Japan or imported, as unaccompanied goods, by such person pursuant to the provision of Cabinet Order and postal items).

4 第一項及び第二項の規定により犯罪貨物等の没収又はこれに代わる追徴が行なわれた場合には、当該犯罪貨物等については、関税を課さない。

(4) In cases where goods pertaining to offence, etc. are confiscated or additional collection is made in lieu thereof pursuant to the provision of paragraphs (1) and (2), no customs duty shall be imposed on such goods.

5 第一項第一号の規定により犯罪貨物等を没収しない場合において、これについて関税を徴収すべきときは、その関税は、直ちにその所有者から徴収する。但し、犯罪貨物等が税関長の指定する期間内に外国貨物として保税地域に入れられた場合においては、輸入がなかつたものとみなす。

(5) In the case where goods pertaining to offence, etc. are not confiscated pursuant to the provision of item (i) of paragraph (1), if customs duty is to be collected, it shall immediately be collected from the owner of such goods; provided, however, that when they are brought into a bonded area as foreign goods within such period as may be specified by the Director General of Customs, their importation is deemed not to have taken place.

6 関税を納付すべき貨物につき、第一百十二条（密輸貨物の運搬等をする罪）の犯罪が行なわれた場合（第九十七条第三項（遺失物等に係る関税の徴収）又は第一百三十四条第四項から第六項まで（領置物等に係る関税の徴収）の規定の適用がない場合に限る。）において、当該犯罪に係る貨物につき第二項の場合に該当せず、かつ、当該貨物を輸入した者が判明しないときは、その関税は、直ちに当該犯罪に係る犯人から徴収する。

(6) In the case where the offence referred to in Article 112 (Offence of

Transporting Smuggled Goods) is committed with respect to goods for which customs duty is to be paid (limited to the case where paragraph (3) of Article 97 (Collection of Customs Duty on Lost Goods) or paragraphs (4) to (6) of Article 134 (Collection of Customs Duty on Retained Goods) are not applicable), if the goods pertaining to the offence do not fall under paragraph (2) and a person who imported such goods is unknown, the customs duty to be so paid shall immediately be collected from the offender pertaining to the offence.

7 第九十七条第四項（関税の賦課手続の調整）の規定は、第五項の場合について準用する。この場合において、同条第四項中「同項の処分をする者によつて占有された時」とあるのは、「領置又は差押えがされた時」と読み替えるものとする。

(7) Paragraph (4) of Article 97 (Adjustment of Procedures for Official Assessment) applies mutatis mutandis to the case of paragraph (5). In this case, the term "when such foreign goods are possessed by a person who is to make a disposition referred to in the paragraph" in paragraph (4) of the Article 97 shall be deemed to be replaced with "when such foreign goods are retained or seized."

第十一章 犯則事件の調査及び処分

Chapter XI Investigation and Disposition of Criminal Cases

第一節 犯則事件の調査

Section 1 Investigation of Criminal Cases

（質問、検査又は領置等）

(Questioning, Inspection or Retention)

第百十九条 税関職員は、犯則事件を調査するため必要があるときは、犯則嫌疑者若しくは参考人（以下この項及び第二百二十一条第一項（臨検、捜索又は差押え等）において「犯則嫌疑者等」という。）に対して出頭を求め、犯則嫌疑者等に対して質問し、犯則嫌疑者等が所持し、若しくは置き去つた物件を検査し、又は犯則嫌疑者等が任意に提出し、若しくは置き去つた物件を領置することができる。

Article 119 (1) A customs official may, when it is necessary for investigating a criminal case, request appearance of a criminal suspect or a witness (hereinafter referred to as a "criminal suspect, etc." in this paragraph and paragraph (1) of Article 121 (On-Site Inspection Search or Seizure)), question a criminal suspect, etc., inspect any article possessed or abandoned by a criminal suspect, etc., or retain any article voluntarily submitted or abandoned by a criminal suspect, etc.

2 税関職員は、犯則事件の調査について、官公署又は公私の団体に照会して必要な事項の報告を求めることができる。

(2) A customs official may request a public agency or a public or private organization to report on necessary matters for investigating a criminal case.

(開示の請求)

(Request for Disclosure)

第二百十条 税関職員は、犯則の事実を証明するに足りる物件を身边にかくしていると認められる者があるときは、当該物件の開示を求めることができる。

Article 120 A customs official may, when any person is considered to conceal around him/her any article sufficient to substantiate the fact of any criminal offense, request disclosure of such article.

(臨検、搜索又は差押え等)

(On-Site Inspection, Search or Seizure)

第二百十一条 税関職員は、犯則事件を調査するため必要があるときは、その所属官署の所在地を管轄する地方裁判所又は簡易裁判所の裁判官があらかじめ発する許可状により、臨検、犯則嫌疑者等の身体、物件若しくは住居その他の場所の搜索、証拠物若しくは没収すべき物件と思料するものの差押え又は記録命令付差押え（電磁的記録を保管する者その他電磁的記録を利用する権限を有する者に命じて必要な電磁的記録を記録媒体に記録させ、又は印刷させた上、当該記録媒体を差し押さえることをいう。以下同じ。）をすることができる。ただし、参考人の身体、物件又は住居その他の場所については、差し押さえるべき物件の存在を認めるに足りる状況のある場合に限り、搜索をすることができる。

Article 121 (1) A customs official may, when it is necessary for investigating a criminal case, conduct an on-site inspection, a search of the body, articles, residence or any other place of a criminal suspect, etc., a seizure of articles of evidence or articles that are considered to be seized, or a seizure ordering records (which means the seizure of a recording medium onto which a person retaining or otherwise authorized to use electronic or magnetic records is ordered to record or print electronic or magnetic records as necessary; the same shall apply hereinafter) under a permit issued in advance by a judge of a district court or summary court having jurisdiction over the location of the office to which the customs official belongs; provided, however, that the body, articles, residence or any other place of a potential suspect may be searched when it is reasonably supposed that articles which should be seized exist.

2 差し押さえるべき物件が電子計算機であるときは、当該電子計算機に電気通信回線で接続している記録媒体であつて、当該電子計算機で作成若しくは変更をした電磁的記録又は当該電子計算機で変更若しくは消去をすることができることとされている電磁的記録を保管するために使用されていると認めるに足りる状況にあるものから、その電磁的記録を当該電子計算機又は他の記録媒体に複製した上、当該電子計算機又は当該他の記録媒体を差し押さえることができる。

(2) When an article to be seized is a computer and where a recording medium connected via a telecommunication line to the computer may be reasonably supposed to have been used to retain electronic or magnetic records, which have been created or altered using the computer or may be altered or erased

using the computer, such computer or other recording media, after copying the electronic or magnetic records retained on the recording medium onto such computer or other recording medium, may be seized.

- 3 前二項の場合において、急速を要するときは、税関職員は、臨検すべき物件若しくは場所、搜索すべき身体、物件若しくは場所、差し押さえるべき物件又は電磁的記録を記録させ、若しくは印刷させるべき者の所在地を管轄する地方裁判所又は簡易裁判所の裁判官があらかじめ発する許可状により、前二項の処分をすることができる。
- (3) In the case referred to in the preceding two paragraphs, in case of urgency, a customs official may make a disposition as referred to in any of the preceding two paragraphs under a permit issued in advance by a judge of a district court or summary court having jurisdiction over the article or place to be on-site inspected, the person, article or place to be searched, the article to be seized, or the address of a person to be ordered to record or print electronic or magnetic records.
- 4 税関職員は、第一項又は前項の許可状（第百三十六条（鑑定等の嘱託）を除き、以下「許可状」という。）を請求する場合においては、犯則事件が存在すると認められる資料を提供しなければならない。
- (4) A customs official shall, when requesting a permit referred to in paragraph (1) or the preceding paragraph (hereinafter referred to as a "permit" except in Article 136 (Request for Expert Examination)), submit materials that confirm the existence of a criminal case.
- 5 前項の請求があつた場合においては、地方裁判所又は簡易裁判所の裁判官は、犯則嫌疑者の氏名（法人については、名称）、罪名並びに臨検すべき物件若しくは場所、搜索すべき身体、物件若しくは場所、差し押さえるべき物件又は記録させ、若しくは印刷させるべき電磁的記録及びこれを記録させ、若しくは印刷させるべき者並びに請求者の官職氏名、有効期間、その期間経過後は執行に着手することができずこれを返還しなければならない旨、交付の年月日及び裁判所名を記載し、自己の記名押印した許可状を税関職員に交付しなければならない。
- (5) Where a request set forth in the preceding paragraph is made, a judge of the district court or summary court shall issue to the customs official a permit with the judge's name and seal affixed thereto, specifying the name of the criminal suspect (when the suspect is a juridical person, the name of such person), the charged offence, and the article or place to be on-site inspected, the person, article or place to be searched, the article to be seized or the electronic or magnetic records for which recording or printing is ordered and the person ordered to record or print the same, and the government position and name of the requester, the valid period, the fact that after the valid period has elapsed, the execution shall not be started and the permit shall be returned, the date of issuance and the name of the court.
- 6 第二項の場合においては、許可状に、前項に規定する事項のほか、差し押さえるべき電子計算機に電気通信回線で接続している記録媒体であつて、その電磁的記録を複

写すべきものの範囲を記載しなければならない。

(6) In the case referred to in paragraph (2), in addition to the items referred to in the preceding paragraph, the permit shall specify the scope of a recording medium connected via telecommunication lines to the computer to be seized of which electronic or magnetic records are to be copied.

7 税関職員は、許可状を他の税関職員に交付して、臨検、捜索、差押え又は記録命令付差押えをさせることができる。

(7) A customs official may deliver a permit to any other customs official to have such other customs official conduct an on-site inspection, search, seizure or seizure ordering records.

(通信事務を取り扱う者に対する差押え)

(Seizure Against a Person Handling Communication Affairs)

第百二十二条 税関職員は、犯則事件を調査するため必要があるときは、許可状の交付を受けて、犯則嫌疑者から発し、又は犯則嫌疑者に対して発した郵便物、信書便物又は電信についての書類で法令の規定に基づき通信事務を取り扱う者が保管し、又は所持するものを差し押さえることができる。

Article 122 (1) A customs official may, when it is necessary for investigating a criminal case, after receipt of a permit, seize a postal item, correspondence, or a document related to telegrams sent by or to a criminal suspect and retained or possessed by a person handling communication affairs pursuant to the provisions of laws and regulations.

2 税関職員は、前項の規定に該当しない郵便物、信書便物又は電信についての書類で法令の規定に基づき通信事務を取り扱う者が保管し、又は所持するものについては、犯則事件に関係があると認めるに足りる状況があるものに限り、許可状の交付を受けて、これを差し押さえることができる。

(2) A customs official may, after receipt of a permit, seize a postal item, correspondence, or a document related to telegrams that does not fall under the preceding paragraph that is retained or possessed by a person handling communication affairs pursuant to the provisions of laws and regulations, only when it is reasonably supposed that the item or document is related to a criminal case.

3 税関職員は、前二項の規定による処分をした場合においては、その旨を発信人又は受信人に通知しなければならない。ただし、通知によつて犯則事件の調査が妨げられるおそれがある場合は、この限りでない。

(3) A customs official shall, where a disposition pursuant to any of the preceding two paragraphs is imposed, notify the sender or the recipient of the disposition imposed; provided, however, that this does not apply when such notification is likely to hinder the investigation of the criminal case.

(通信履歴の電磁的記録の保全要請)

(Request for Preservation of Electronic or Magnetic Records of Communications History)

第二百二十三条 税関職員は、差押え又は記録命令付差押えをするため必要があるときは、電気通信を行うための設備を他人の通信の用に供する事業を営む者又は自己の業務のために不特定若しくは多数の者の通信を媒介することのできる電気通信を行うための設備を設置している者に対し、その業務上記録している電気通信の送信元、送信先、通信日時その他の通信履歴の電磁的記録のうち必要なものを特定し、三十日を超えない期間を定めて、これを消去しないよう、書面で求めることができる。この場合において、当該電磁的記録について差押え又は記録命令付差押えをする必要がないと認めるに至ったときは、当該求めを取り消さなければならない。

Article 123 (1) A customs official may, when it is necessary for conducting a seizure or seizure ordering records, specify the necessary scope of the electronic or magnetic records pertaining to the transmission source, the transmission destination, the date and time of the transmission and other communications history of the electronic communications which are recorded in the course of business and, specifying a period not exceeding thirty days, may request in writing not to erase such history to the person engaged in the business of providing facilities operating electronic communications for the communications of other persons or the person having established facilities operating electronic communications capable of intermediating the transmissions of unspecified or many persons for the purpose of its own business. In such case when it is no longer deemed necessary to conduct a seizure or seizure ordering records with respect to such electronic or magnetic records, the customs official shall revoke such request.

2 前項の規定により消去しないよう求める期間については、特に必要があるときは、三十日を超えない範囲内で延長することができる。ただし、消去しないよう求める期間は、通じて六十日を超えることができない。

(2) The period during which the request is made not to erase such history as provided for in the preceding paragraph may be extended for a period not exceeding thirty days when it is considered particularly necessary; provided, however, that the total period during which the request is made not to erase such history may not exceed sixty days.

3 第一項の規定による求めを行う場合において、必要があるときは、みだりに当該求めに関する事項を漏らさないよう求めることができる。

(3) In the case of the request as provided for in paragraph (1), the customs official may, when necessary, request not to divulge any matters pertaining to such request without reason.

(現行犯事件の臨検、搜索又は差押え)

(On-Site Inspection, Search or Seizure at the Scene of Offense)

第二百二十四条 税関職員は、現に犯則を行い、又は現に犯則を行い終わつた者がある場

合において、その証拠となると認められるものを集取するため必要であつて、かつ、急速を要し、許可状の交付を受けることができないときは、その犯則の現場において第二百十一条第一項（臨検、搜索又は差押え等）の臨検、搜索又は差押えをすることができる。

Article 124 (1) A customs official may, if a person is actually committing or has actually committed an offense and when it is required to gather what is supposed to be evidence of such offense and it is impossible to obtain a permit in case of urgency, conduct an on-site inspection, search or seizure pursuant to paragraph (1) of Article 121 (On-Site Inspection, Search or Seizure) at the scene of such offense.

2 税関職員は、現に犯則に供した物件若しくは犯則により得た物件を所持し、又は顕著な犯則の跡があつて犯則を行つてから間がないと明らかに認められる者がある場合において、その証拠となると認められるものを集取するため必要であつて、かつ、急速を要し、許可状の交付を受けることができないときは、その者の所持する物件に対して第二百十一条第一項の臨検、搜索又は差押えをすることができる。

(2) A customs official may, if a person actually possesses any article used for or acquired from an offense, or is evidently considered, from evidence that clearly substantiates an offense, to have just committed such offense, and when it is required to gather what is supposed to be evidence of such offense and it is impossible to obtain a permit in case of urgency, conduct an on-site inspection, search or seizure pursuant to paragraph (1) of Article 121 against the article in the possession of such person.

（電磁的記録に係る記録媒体の差押えに代わる処分）

(Disposition Taken in Lieu of Seizure of Recording Medium for Electronic or Magnetic Records)

第二百五条 差し押さえるべき物件が電磁的記録に係る記録媒体であるときは、税関職員は、その差押えに代えて次に掲げる処分をすることができる。

Article 125 When an article to be seized is a recording medium pertaining to electronic or magnetic records, a customs official may make any of the following dispositions in lieu of a seizure of such item:

一 差し押さえるべき記録媒体に記録された電磁的記録を他の記録媒体に複写し、印刷し、又は移転した上、当該他の記録媒体を差し押さえること。

(i) after copying, printing or transferring electronic or magnetic records contained in the recording medium to be seized onto other recording medium, seize such other recording medium;

二 差押えを受ける者に差し押さえるべき記録媒体に記録された電磁的記録を他の記録媒体に複写させ、印刷させ、又は移転させた上、当該他の記録媒体を差し押さえること。

(ii) after causing a person subject to seizure to copy, print or transfer electronic or magnetic records contained in the recording medium to be seized onto

other recording medium, seize such other recording medium.

(臨検、捜索又は差押え等に際しての必要な処分)

(Necessary Dispositions for On-Site Inspection, Search or Seizure)

第二百二十六条 税関職員は、臨検、捜索、差押え又は記録命令付差押えをするため必要があるときは、錠をはずし、封を開き、その他必要な処分をすることができる。

Article 126 (1) A customs official may, when it is necessary for conducting an on-site inspection, search, seizure or seizure ordering records, release a lock, open a seal, and make any other necessary disposition.

2 前項の処分は、領置物件、差押物件又は記録命令付差押物件についても、することができる。

(2) The dispositions referred to in the preceding paragraph may be made against articles under retention, seizure or seizure ordering records as well.

(処分を受ける者に対する協力要請)

(Request for Cooperation from a Person Subject to Disposition)

第二百二十七条 臨検すべき物件又は差し押さえるべき物件が電磁的記録に係る記録媒体であるときは、税関職員は、臨検又は捜索若しくは差押えを受ける者に対し、電子計算機の操作その他の必要な協力を求めることができる。

Article 127 When an article to be on-site inspected or to be seized is a recording medium pertaining to electronic or magnetic records, a customs official may request a person subject to such on-site inspection, or search or seizure to operate a computer and provide any other necessary cooperation.

(許可状の提示)

(Presentation of Permit)

第二百二十八条 臨検、捜索、差押え又は記録命令付差押えの許可状は、これらの処分を受ける者に提示しなければならない。

Article 128 A permit for on-site inspection, search, seizure or seizure ordering records shall be presented to a person subject to such disposition.

(身分の証明)

(Proof of Identity)

第二百二十九条 税関職員は、この節の規定により質問、検査、領置、臨検、捜索、差押え若しくは記録命令付差押えをし、又は開示を求めるときは、その身分を示す証明書を携帯し、関係者の請求があつたときは、これを提示しなければならない。

Article 129 A customs official shall, when conducting a questioning, inspection, retention, on-site inspection, search, seizure or seizure ordering records, or requesting a disclosure pursuant to the provisions of this Section, carry his/her identification and present it when requested to do so by any person concerned.

(警察官等の援助)

(Assistance from Police officer)

第百三十条 税関職員は、臨検、搜索、差押え又は記録命令付差押えをするに際し必要があるときは、警察官又は海上保安官の援助を求めることができる。

Article 130 A customs official may, when it is necessary in the course of conducting an on-site inspection, search, seizure or seizure ordering records, request assistance from police officers or coast guard officials.

(所有者等の立会い)

(Attendance of Owner)

第百三十一条 税関職員は、人の住居、人の看守する邸宅若しくは建造物又は船舶、航空機、車両若しくは倉庫その他の場所で臨検、搜索、差押え又は記録命令付差押えをするときは、その所有者若しくは管理者（これらの者の代表者、代理人その他これらの者に代わるべき者を含む。）又はこれらの者の使用人若しくは同居の親族で成年に達した者を立ち合わせなければならない。

Article 131 (1) A customs official shall, when conducting an on-site inspection, search, seizure or seizure ordering records at a person's residence, building or other place that a person watches over, or, on a vessel, airplane, vehicle, or in a warehouse or any other place, cause its owner or administrator (including its representative or agent, or any other person who can act on their behalf), or their employee or cohabiting adult relative to attend such on-site inspection, search or seizure.

2 前項の場合において、同項に規定する者を立ち合わせることができないときは、その隣人で成年に達した者又はその地の警察官若しくは地方公共団体の職員を立ち合わせなければならない。

(2) When in the case referred to in the preceding paragraph, such person referred to in the paragraph is not available for attendance, the customs official shall cause an adult neighbor, or a police officer or a official of local public entity of the relevant jurisdiction to attend such on-site inspection, search or seizure.

3 第百二十四条（現行犯事件の臨検、搜索又は差押え）の規定により臨検、搜索又は差押えをする場合において、急速を要するときは、前二項の規定によることを要しない。

(3) If on-site inspection, search or seizure as provided for in Article 124 (On-Site Inspection, Search or Seizure at the Scene of Offense) is conducted in case of urgency, it may not be subject to the provisions of the preceding two paragraphs.

4 女子の身体について搜索をするときは、成年の女子を立ち合わせなければならない。ただし、急速を要する場合は、この限りでない。

(4) When searching the body of a female, a customs official shall cause a female adult to attend the search; provided, however, that this shall not apply in case of urgency.

(領置目録等の作成等)

(Preparation of Retention Inventory)

第百三十二条 税関職員は、領置、差押え又は記録命令付差押えをしたときは、その目録を作成し、領置物件、差押物件若しくは記録命令付差押物件の所有者、所持者若しくは保管者（第百二十五条（電磁的記録に係る記録媒体の差押えに代わる処分）の規定による処分を受けた者を含む。）又はこれらの者に代わるべき者にその謄本を交付しなければならない。

Article 132 A customs official shall, when conducting a retention, seizure or seizure ordering records, prepare an inventory and deliver a certified copy thereof to a person who owns, possesses or retains the articles under retention, seizure or seizure ordering records (including a person who has received such disposition referred to in Article 125 (Disposition Taken in Lieu of Seizure of Recording Medium for Electronic or Magnetic Records)), or to a person acting on their behalf.

(領置物件等の処置)

(Handling of Articles under Retention)

第百三十三条 運搬又は保管に不便な領置物件、差押物件又は記録命令付差押物件は、その所有者又は所持者その他税関職員が適当と認める者に、その承諾を得て、保管証を徴して保管させることができる。

Article 133 (1) With respect to articles under retention, seizure or seizure ordering records that are unfit for transportation or storage, a customs official may, with the consent of the owner or possessor of the articles or other person that the customs official considers appropriate, have such person store the articles after collecting a storage certificate.

2 税関長は、領置物件又は差押物件が腐敗し、若しくは変質したとき、又は腐敗若しくは変質のおそれがあるときは、政令で定めるところにより、公告した後これを公売に付し、その代金を保管することができる。

(2) The Director General of Customs may, when any retained or seized article spoils or deteriorates, or is likely to spoil or deteriorate, pursuant to the provisions of Cabinet Order, offer for public auction after a public notice, and store the proceeds from such auction.

3 第八十四条第三項及び第四項（収容貨物の公売又は売却等）の規定は前項の公売について、同条第五項の規定は領置物件又は差押物件について、それぞれ準用する。

(3) Paragraphs (3) and (4) of Article 84 (Public Auction or Sale of Goods Kept in Custody), and paragraph (5) of the Article shall apply mutatis mutandis to such public auction referred to in the preceding paragraph, and to any retained or seized article, respectively.

(領置物件等の還付等)

(Return of Articles under Retention)

第百三十四条 税関職員は、領置物件、差押物件又は記録命令付差押物件について留置の必要がなくなつたときは、その返還を受けるべき者にこれを還付しなければならない。

Article 134 (1) A customs official shall, when it is no longer necessary to keep an article under retention, seizure or seizure ordering records, return the article to the person that should receive the article.

2 税関長は、前項の領置物件、差押物件又は記録命令付差押物件について、その返還を受けるべき者の住所若しくは居所がわからないため、又はその他の事由によりこれを還付することができない場合においては、その旨を公告しなければならない。

(2) The Director General of Customs shall, if it is unable to return an article under retention, seizure or seizure ordering records referred to in the preceding paragraph because the address or residence of the person that should receive the article is unknown or for any other reason, give public notice thereof.

3 前項の公告に係る領置物件、差押物件又は記録命令付差押物件について公告の日から六月を経過しても還付の請求がないときは、これらの物件は、国庫に帰属する。

(3) When no request is made for the return of the article under retention, seizure or seizure ordering records pertaining to the public notice referred to in the preceding paragraph after six months have elapsed since the day of the public notice, the article vests in the National Treasury.

4 第一項の場合において、同項の領置物件又は差押物件について関税が納付されていないときは、当該関税をこれらの物件の返還を受けるべき者（関税が納付されていないことを知らないでこれらの物件を所持することとなつたと認められる者を除く。以下この条において同じ。）から直ちに徴収する。

(4) When in the case of paragraph (1) customs duty has not been paid for a retained or seized article referred to in the paragraph, such customs duty shall immediately be collected from a person that should receive the article (excluding a person that is considered to have come to possess such article without knowledge of the fact that customs duty has not been paid; the same shall apply hereafter in this Article).

5 前条第二項の規定により公売に付され、又は同条第三項において準用する第八十四条第三項（収容貨物の公売又は売却等）の規定により売却された領置物件又は差押物件の代金を第一項の規定により返還を受けるべき者に還付する場合において、これらの物件について関税その他の国税が納付されていないときは、当該関税その他の国税を直ちに徴収する。この場合においては、当該代金をもつて当該関税その他の国税に充てる。

(5) If proceeds from any retained or seized article offered for public auction as provided in paragraph (2) of the preceding Article, or sold as provided in paragraph (3) of Article 84 (Public Auction or Sale of Goods Kept in Custody), which is applied mutatis mutandis as referred to in paragraph (3) of the

preceding Article, are returned to a person that should receive the return as provided in paragraph (1), and when a customs duty or any other national tax has not been paid for such article, such customs duty and other national tax shall immediately be collected. In such case the proceeds shall be applied to such customs duty and other national tax.

6 税関長は、前条第二項の規定により公売に付した領置物件若しくは差押物件の代金で第百四十八条（検察官への引継ぎ）の規定により検察官に引き継がれたもの又は刑事訴訟法の規定により売却された外国貨物の代金が同法の規定によりその返還を受けるべき者に還付される場合において、これらの物件又は貨物につき関税が納付されていないときは、当該関税を当該代金の返還を受けるべき者から直ちに徴収する。

(6) The Director General of Customs shall, if those proceeds from a retained or seized article offered for public auction as provided in paragraph (2) of the preceding Article that is succeeded by a public prosecutor as provided in Article 148 (Succession to Public Prosecutor), or proceeds from foreign goods sold pursuant to the provisions of the Code of Criminal Procedure are returned to a person that should receive the proceeds as provided in the Code, and when a customs duty has not been paid for such article or goods, immediately collect such customs duty from the person that should receive the proceeds.

7 第九十七条第四項（警察官等の通報）の規定は、前三項の場合について準用する。この場合において、同条第四項中「同項の処分をする者によつて占有された時」とあるのは、「領置又は差押えがされた時」と読み替えるものとする。

(7) Paragraph (4) of Article 97 (Notification by Police officers) shall apply mutatis mutandis to the cases referred to in the preceding three paragraphs. In such case "when such foreign goods are possessed by a person who is to make a disposition referred to in the paragraph" in paragraph (4) of the Article shall be deemed to be replaced with "when such foreign goods are retained or seized."

（移転した上差し押さえた記録媒体の交付等）

(Delivery of Recording Medium Seized After Transfer)

第百三十五条 税関職員は、第百二十五条（電磁的記録に係る記録媒体の差押えに代わる処分）の規定により電磁的記録を移転し、又は移転させた上差し押さえた記録媒体について留置の必要がなくなつた場合において、差押えを受けた者と当該記録媒体の所有者、所持者又は保管者とが異なるときは、当該差押えを受けた者に対し、当該記録媒体を交付し、又は当該電磁的記録の複写を許さなければならない。

Article 135 (1) A customs official shall, when it is no longer necessary to keep a recording medium seized after being transferred or being caused to be transferred as provided in Article 125 (Disposition Taken in Lieu of Seizure of Recording Medium for Electronic or Magnetic Records), and when the person subject to seizure is different from the person that owns, possesses or retains the recording medium, deliver such recording medium to the person subject to

seizure, or allow the person subject to seizure to copy the electronic or magnetic records.

2 前条第二項の規定は、前項の規定による交付又は複写について準用する。

(2) Paragraph (2) of the preceding Article shall apply mutatis mutandis to any such delivery or copying as provided in the preceding paragraph.

3 前項において準用する前条第二項の規定による公告の日から六月を経過しても前項の交付又は複写の請求がないときは、その交付をし、又は複写をさせることを要しない。

(3) When no request is made for such delivery or copying as referred to in the preceding paragraph after six months have elapsed since the day of such public notice as provided in paragraph (2) of the preceding Article, which is applied mutatis mutandis pursuant to the preceding paragraph, such delivery or copying may not be required.

(鑑定等の嘱託)

(Request for Expert Examination)

第百三十六条 税関職員は、犯則事件を調査するため必要があるときは、学識経験を有する者に領置物件、差押物件若しくは記録命令付差押物件についての鑑定を嘱託し、又は通訳若しくは翻訳を嘱託することができる。

Article 136 (1) A customs official may, when it is necessary for investigating a criminal case, request to a person with academic background and experience for an expert examination for articles under retention, seizure or seizure ordering records, or request for interpretation or translation.

2 前項の規定による鑑定の嘱託を受けた者（第四項及び第五項において「鑑定人」という。）は、前項の税関職員の所属官署の所在地を管轄する地方裁判所又は簡易裁判所の裁判官の許可を受けて、当該鑑定に係る物件を破壊することができる。

(2) A person that has received a request for an expert examination as provided in the preceding Article (referred to as an "expert" in paragraphs (4) and (5)) may, upon permission by a judge of a district court or summary court having jurisdiction over the location of the office to which such customs official belongs as referred to in the preceding paragraph, destroy an article for which the expert examination is provided.

3 前項の許可の請求は、税関職員からこれをしなければならない。

(3) A request for such permission as referred to in the preceding paragraph shall be made by a customs official.

4 前項の請求があつた場合において、裁判官は、当該請求を相当と認めるときは、犯則嫌疑者の氏名（法人については、名称）、罪名、破壊すべき物件及び鑑定人の氏名並びに請求者の官職氏名、有効期間、その期間経過後は執行に着手することができずこれを返還しなければならない旨、交付の年月日及び裁判所名を記載し、自己の記名押印した許可状を税関職員に交付しなければならない。

(4) In the case of such request as referred to in the preceding paragraph, when

such request is considered sufficient, the judge shall issue to the customs official a permit with the judge's name and seal affixed thereto, specifying the name of the criminal suspect (or when the suspect is a juridical person, the name of such person), the charged offense, the article to be destroyed, the name of the expert, and the government position and name of the requester, the valid period, the fact that after the valid period has elapsed, the execution shall not be started and the permit shall be returned, the date of issuance and the name of the court.

5 鑑定人は、第二項の処分を受ける者に前項の許可状を示さなければならない。

(5) An expert shall present such permit as referred to in the preceding paragraph to a person subject to the disposition referred to in paragraph (2).

(臨検、捜索又は差押え等の夜間執行の制限)

(Restrictions on Execution of On-Site Inspection, Search or Seizure at Night)

第三百三十七条 臨検、捜索、差押え又は記録命令付差押えは、許可状に夜間でも執行することができる旨の記載がなければ、日没から日出までの間には、してはならない。ただし、旅館、飲食店その他夜間でも公衆が出入りすることができる場所でその公開した時間内にこれらの処分をする場合及び第二百二十四条（現行犯事件の臨検、捜索又は差押え）の規定により処分をする場合は、この限りでない。

Article 137 (1) Any on-site inspection, search, seizure or seizure ordering records shall not be executed between sunset and sunrise unless a permit specifies that it may be executed at night; provided, however, that the same shall not apply if such disposition is made against a hotel, a restaurant or any other place accessible by the public at night during business hours thereof, or if such disposition is made as provided in Article 124 (On-Site Inspection, Search or Seizure at the Scene of Offense).

2 日没前に開始した臨検、捜索、差押え又は記録命令付差押えは、必要があると認めるときは、日没後まで継続することができる。

(2) An on-site inspection, search, seizure or seizure ordering records that starts before sunset may, when it is considered necessary, continue after sunset.

(処分中の出入りの禁止)

(Prohibition on Entering or Leaving during Disposition)

第三百三十八条 税関職員は、この節の規定により質問、検査、領置、臨検、捜索、差押え若しくは記録命令付差押えをし、又は開示を求める間は、何人に対しても、許可を受けないでその場所に入出入りすることを禁止することができる。

Article 138 A customs official may, while conducting a questioning, inspection, retention, on-site inspection, search, seizure or seizure ordering records, or requests for disclosure as provided in this Section, prohibit any person from entering or leaving, without permission, the place subject to such disposition during such disposition.

(執行を中止する場合の処分)

(Disposition in the Case of Suspension of Execution)

第百三十九条 臨検、搜索、差押え又は記録命令付差押えの許可状の執行を中止する場合において、必要があるときは、執行が終わるまでその場所を閉鎖し、又は看守者を置くことができる。

Article 139 When it is necessary in suspending execution of a permit for on-site inspection, search, seizure or seizure ordering records, the place subject to execution may be closed up, or have a guard in place until the execution is completed.

(搜索証明書の交付)

(Issuance of Search Certificate)

第百四十条 搜索をした場合において、証拠物又は没収すべき物件がないときは、搜索を受けた者の請求により、その旨の証明書を交付しなければならない。

Article 140 In the case of a search, there is not any article of evidence or article to be seized, a certificate to that effect shall be delivered upon request by a person subject to the search.

(調書の作成)

(Preparation of Record)

第百四十一条 税関職員は、この節の規定により質問をしたときは、その調書を作成し、質問を受けた者に閲覧させ、又は読み聞かせて、誤りがないかどうかを問い、質問を受けた者が増減変更の申立てをしたときは、その陳述を調書に記載し、質問を受けた者とともにこれに署名押印しなければならない。ただし、質問を受けた者が署名押印せず、又は署名押印することができないときは、その旨を付記すれば足りる。

Article 141 (1) A customs official shall, when conducting a questioning pursuant to the provisions of this Section, prepare a record of the questioning, and cause the person questioned to inspect it, or read it out to that person, ask the person whether it contains any errors, and when the person requests for any addition, removal or alteration to the record, the customs official shall contain the person's statement in that record, and have the record signed and sealed by himself/herself and the person questioned; provided, however, that when the person questioned fails to, or is unable to sign and seal the record, it is sufficient to append a note of this.

2 税関職員は、この節の規定により検査又は領置をしたときは、その調書を作成し、これに署名押印しなければならない。

(2) A customs official shall, when conducting an inspection or retention pursuant to the provisions of this Section, prepare a record thereof, and sign and seal it.

3 税関職員は、この節の規定により臨検、搜索、差押え又は記録命令付差押えをしたときは、その調書を作成し、立会人に示し、立会人とともにこれに署名押印しなけれ

ばならない。ただし、立会人が署名押印せず、又は署名押印することができないときは、その旨を付記すれば足りる。

- (3) A customs official shall, when conducting an on-site inspection, search, seizure or seizure ordering records pursuant to the provisions of this Section, prepare a record thereof, and present such record to, and have the record signed and sealed by himself/herself and a person in attendance; provided, however, that when the person in attendance fails to, or is unable to sign and seal the record, it is sufficient to append a note of this.

(管轄区域外における職務の執行)

(Execution of Official Duties Outside Jurisdictional district)

第百四十二条 税関職員は、犯則事件を調査するため必要があるときは、その所属する税関の管轄区域外においてその職務を執行することができる。

Article 142 A customs official may, when it is necessary for investigating a criminal case, perform its official duties outside the jurisdictional district of the customs to which the customs official belongs.

(税関職員以外の公務員の通知)

(Notification by Public Official other than Customs Official)

第百四十三条 税関職員以外の公務員は、犯則嫌疑事件を発見し、又は捜査したときは、直ちにこれを税関に通知しなければならない。

Article 143 Any public official other than a customs official shall, when detecting or investigating any suspected criminal case, notify the customs immediately thereof.

第二節 犯則事件の処分

Section 2 Disposition of Criminal Cases

(申告納税方式が適用される貨物に係る関税に関する犯則事件についての告発)

(Accusation of Criminal Case related to Customs Duty pertaining to Goods to which Self-Assessment System Applies)

第百四十四条 税関職員は、申告納税方式が適用される貨物に係る関税に関する犯則事件（第百十条第一項（関税を免れる等の罪）の罪（同項第一号に規定する関税を免れた者に係るものに限るものとし、その罪の実行に着手してこれを遂げない者で同条第三項の規定により同条第一項の例によることとされた者に係るものを含む。）に係る事件に限るものとし、同号に規定する偽りその他不正の行為（同号に規定する関税を免れた者に係るものに限る。）が第百十一条第一項第二号（許可を受けずに輸出入する等の罪）の罪に当たるものである場合における同号の罪に係る事件を含む。次条において「申告納税方式適用関税に関する犯則事件」という。）の調査により犯則があると思料するときは、直ちに検察官に告発しなければならない。

Article 144 A customs official shall immediately file an accusation with a public

prosecutor when the customs official considers that there exists a criminal offense through investigating a criminal case related to customs duty pertaining to goods to which the self-assessment system applies (limited to that pertaining to any such offense as referred to in paragraph (1) of Article 110 (Offence of Evading Customs Duty) (limited to that pertaining to any person who evades such customs duty as provided in item (i) of the paragraph, and including that pertaining to a person who commences to commit without completing it, such offense and to whom paragraph (1) of the Article shall apply as provided in paragraph (3) of the Article), and including any case pertaining to such offense as referred to in item (ii) of paragraph (1) of Article 111 (Offense to Export or Import without Obtaining Permission) where any such deception or other wrongful act as provided in item (i) of paragraph (1) of Article 110 (limited to that pertaining to any person who evades such customs duty as provided in the item) constitutes such offense as referred to in item (ii) of paragraph (1) of Article 111; referred to as a "criminal case related to customs duty to which the self-assessment system applies" in the following Article).

(税関職員の報告又は告発)

(Reporting or Accusation by Customs Official)

第四百五十五条 税関職員は、犯則事件（申告納税方式適用関税に関する犯則事件を除く。以下同じ。）の調査を終えたときは、その調査の結果を税関長に報告しなければならない。ただし、次の各号のいずれかに該当する場合には、直ちに検察官に告発しなければならない。

Article 145 A customs official shall, upon completion of the investigation of a criminal case (excluding a criminal case related to customs duty to which the self-assessment system applies; the same shall apply hereinafter), report the result of the investigation to the Director General of Customs; provided, however, that an accusation shall immediately be filed with a public prosecutor if any of the situations as set forth in the following occurs:

一 犯則嫌疑者の居所が明らかでないとき。

(i) when the residence of the criminal suspect is unknown;

二 犯則嫌疑者が逃走するおそれがあるとき。

(ii) when the criminal suspect is likely to escape;

三 証拠となると認められるものを隠滅するおそれがあるとき。

(iii) when any item deemed as evidence is likely to be concealed or destroyed.

(税関長の通告処分等)

(Notified Administrative Disposition by the Director General of Customs)

第四百六十六条 税関長は、犯則事件の調査により犯則の心証を得たときは、その理由を明示し、罰金に相当する金額、没収に該当する物件、追徴金に相当する金額並びに書

類の送達並びに差押物件又は記録命令付差押物件の運搬及び保管に要した費用を税関に納付すべき旨を書面により通告しなければならない。この場合において、没収に該当する物件については、納付の申出のみをすべき旨を通告することができる。

Article 146 (1) The Director General of Customs shall, when convinced as a result of the investigation of a criminal case that any offense is committed, specify the reason therefor, and shall notify in writing that the amount of money equivalent to a fine, any articles subject to confiscation, the amount of money equivalent to a surcharge, and any expenses required for service of any documents and for transportation and storage of any articles subject to seizure or seizure ordering records shall be delivered to the customs. In such case, with respect to any article subject to confiscation, it may be notified that an application for delivery shall only be made.

2 前項の場合において、次の各号のいずれかに該当すると認めるときは、同項の規定にかかわらず、税関長は、直ちに検察官に告発しなければならない。

(2) In the case referred to in the preceding paragraph, when it is considered that any of the following items applies, the Director General of Customs shall, notwithstanding the provision of paragraph, file an accusation immediately with a public prosecutor:

一 情状が懲役の刑に処すべきものであるとき。

(i) when the circumstances warrants that imprisonment with work shall be imposed;

二 犯則者が通告の旨を履行する資力がないとき。

(ii) when the offender does not have financial resources sufficient to comply with such notified disposition.

3 第一項の規定による通告に計算違い、誤記その他これらに類する明白な誤りがあるときは、税関長は、犯則者が当該通告の旨を履行し、又は前項若しくは次条の規定により告発するまでの間、職権で、当該通告を更正することができる。

(3) When there is any miscalculation, clerical error or other similar clear error with respect to such notification as referred to in paragraph (1), the Director General Customs may, by its own authority, correct the notification before the offender complies with the notified disposition, or an accusation is filed as provided in the preceding paragraph or the following Article.

4 第一項の規定により通告があつたときは、公訴の時効は、その進行を停止し、犯則者が当該通告を受けた日の翌日から起算して二十日を経過した時からその進行を始める。

(4) When such notification as provided in paragraph (1) is made, the statute of limitations for prosecution shall be suspended, and shall resume after a period of twenty days elapses from the day following the day on which the offender is so notified.

5 犯則者は、第一項の通告の旨（第三項の規定による更正があつた場合には、当該更正後の通告の旨。次項及び次条第一項において同じ。）を履行した場合においては、

同一事件について公訴を提起されない。

(5) If an offender complies with such notified disposition as referred to in paragraph (1) (or in the case of such correction as provided in paragraph (3), the notified disposition as so corrected; the same shall apply in the following paragraph and paragraph (1) of the following Article), prosecution shall never be instituted with respect to the same case.

6 犯則者は、第一項後段の通告の旨を履行した場合において、没収に該当する物件を所持するときは、公売その他の必要な処分がされるまで、これを保管する義務を負う。ただし、その保管に要する費用は、請求することができない。

(6) If an offender complies with such notified disposition as referred to in the second sentence of paragraph (1), the offender shall, when any article subject to confiscation is in the possession of the offender, have the obligation to store the same until public auction or any other necessary disposition takes place; provided, however, that any expenses as may be necessary for such storage may not be demanded.

(通告処分の不履行と告発)

(Non-Compliance with Notified Administrative Disposition and Accusation)

第百四十七条 犯則者が前条第一項の通告（同条第三項の規定による更正があつた場合には、当該更正。以下この条において「通告等」という。）を受けた場合において、当該通告等を受けた日の翌日から起算して二十日以内に当該通告の旨を履行しないときは、税関長は、検察官に告発しなければならない。ただし、当該期間を経過しても告発前に履行した場合は、この限りでない。

Article 147 (1) When upon an offender's receipt of such notification as referred to in paragraph (1) of the preceding Article (or in the case of such correction as provided in paragraph (3) of the Article, such correction; hereafter referred to as "notification, etc." in this Article), the offender fails to comply with the notified disposition within twenty days from the day following the date of receipt of such notification, etc., the Director General of Customs shall file an accusation with a public prosecutor; provided, however, that this does not apply despite the expiration of such period if the offender complies with the notified disposition before the filing of the accusation.

2 犯則者の居所が明らかでないため、若しくは犯則者が通告等に係る書類の受領を拒んだため、又はその他の事由により通告等を行うことができないときも、前項と同様とする。

(2) When notification, etc. cannot be provided because the residence of an offender is unknown or the offender refuses to receive any document relating to notification, etc., or for any other reason, the preceding paragraph shall also apply.

(検察官への引継ぎ)

(Succession to Public Prosecutor)

第四百四十八条 犯則事件は、第四百四十五条ただし書（税関職員の報告又は告発）の規定による税関職員の告発又は第四百四十六条第二項（税関長の通告処分等）若しくは前条の規定による税関長の告発を待つて論ずる。

Article 148 (1) A criminal case shall not be subject to criminal proceedings until an accusation is filed by a customs official as provided in the proviso of Article 145 (Reporting or Accusation by Customs Official), or until an accusation is filed by the Director General of Customs as provided in paragraph (2) of Article 146 (Notified Administrative Disposition by the Director General of Customs) or the preceding Article.

2 第四百四十四条（申告納税方式が適用される貨物に係る関税に関する犯則事件についての告発）の規定による告発又は前項の告発は、書面をもつて行い、第四百四十一条各項（調書の作成）に規定する調書を添付し、領置物件、差押物件又は記録命令付差押物件があるときは、これを領置目録、差押目録又は記録命令付差押目録とともに検察官に引き継がなければならない。

(2) Such accusation as provided in Article 144 (Accusation of Criminal Case related to Customs Duty pertaining to Goods to which Self-Assessment System Applies), or such accusation as provided in the preceding paragraph shall be in writing, accompanied by such record as provided in each paragraph of Article 141 (Preparation of Record), and when there is any article under retention, seizure or seizure ordering records, shall be transferred to the public prosecutor together with an inventory for retention, an inventory for seizure or an inventory for seizure ordering records..

3 前項の領置物件、差押物件又は記録命令付差押物件が第三百三十三条第一項（領置物件等の処置）の規定による保管に係るものである場合においては、同項の保管証をもつて引き継ぐとともに、その旨を同項の規定により当該物件を保管させた者に通知しなければならない。

(3) If any article under retention, seizure or seizure ordering records as referred to in the preceding paragraph is stored as provided in paragraph (1) of Article 133 (Handling of Articles under Retention), such article shall be transferred to the prosecutor, using a certificate of custody as referred to in the paragraph, and the person who is caused to store the same as provided in the paragraph shall be so notified.

4 前二項の規定により領置物件、差押物件又は記録命令付差押物件が引き継がれたときは、当該物件は、刑事訴訟法の規定により検察官によつて押収されたものとみなす。

(4) When any article under retention, seizure or seizure ordering records is transferred as provided in any of the preceding two paragraphs, such article shall be deemed to be seized by a public prosecutor as provided by the Code of Criminal Procedure.

5 第一項の告発は、取り消すことができない。

(5) Any such accusation as referred to in paragraph (1) may not be revoked.

(犯則の心証を得ない場合の通知等)

(Notice if not Convinced about Criminal Offense)

第百四十九条 税関長は、犯則事件を調査し、犯則の心証を得ない場合においては、その旨を犯則嫌疑者に通知しなければならない。この場合において、物件の領置、差押え又は記録命令付差押えがあるときは、その解除を命じなければならない。

Article 149 The Director General of Customs shall, if not convinced as a result of the investigation of a criminal case that any criminal offense is committed, notify the criminal suspect thereof. In such case, the retention, seizure or seizure ordering records of articles, if any, shall be ordered to be released.