

関税法 Customs Act

(昭和二十九年四月二日法律第六十一号)
(Act No. 61 of April 2, 1954)

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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 makes the necessary provisions for the proper handling of the customs processes connected with the determination, payment, collection, and refunding of customs duties and the export and import of cargo.

(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 are as prescribed

respectively in those 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) "import" means bringing cargo that has arrived in Japan from abroad (including marine products caught on the open sea by a foreign vessel), or cargo for which export permission has been given, into Japan (or through a bonded area and into Japan, if the cargo passes through a bonded area);

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) "export" means sending domestic cargo out 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 cargo" means cargo that has been given export permission, or cargo that has arrived in Japan from abroad (including marine products caught on the open sea by a foreign vessel) and that is in the time before permission is given for its import;

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 cargo" means cargo in Japan that is not foreign cargo, or marine products that are caught on 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、無申告加算税及び重加算税をいう。

(iv)-2 "secondary tax" means a customs duty that constitutes a tax on delinquency, additional tax for deficient declaration, additional tax for non-declaration, or 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 that is traveling 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 is traveling 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) "coastal vessel" means a vessel other than one that is traveling 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 aircraft other than one that is traveling 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, food, and other such consumable

goods; sail-cloth; rope; furnishings; and other similar cargo that is 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 cargo equivalent to vessel's stores that is 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 in consideration of the exportation and importation of cargo, 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 in consideration of the exportation and importation of cargo, 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 of one of these, other than an open port or 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 caught in the open sea as provided for in items (i), (iii), and (iv) of the preceding paragraph include marine products caught in the waters within the exclusive economic zone of Japan or in 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) If foreign cargo is used or consumed in Japan prior to its import (other than when foreign cargo is used or consumed in a bonded area in accordance with the provisions of this Act and any other case as prescribed by Cabinet Order), the person using or consuming the cargo is deemed to be importing it at the time of that use or consumption.

第二節 期間及び期限

Section 2 Start Dates and Deadlines

(期間の計算及び期限の特例)

(Special Provisions on the Calculation of Periods of Time and on Start Dates)

and Deadlines)

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 Provisions on the Calculation of Periods of Time and on Start Dates and Deadlines) of the Act on General Rules for National Taxes (Act No. 66 of 1962) applies mutatis mutandis to the calculation of periods of time and the start date or deadline under the provisions of this Act, the Customs Tariff Act (Act No. 54 of 1910), and other laws concerning customs duties.

（災害による期限の延長）

(Extension of Deadlines 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（以下この条及び第二百二条の二（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) For a victim of a specified disaster (meaning an earthquake, wind or flood damage, fire, or any other disaster prescribed by Cabinet Order that the Minister of Finance has designated; hereinafter the same applies) who, at the time that specified disaster occurred, had a domicile or residence in an area designated by the Minister of Finance as an area substantially damaged by a specified disaster (such an area is referred to as a "designated area" hereinafter in this Article and in Article 102-2 (Refund, Reduction, or Exemption of Fees Due to Disaster)), if the deadline for making an application, request, notification, documentary submission, or payment, or undertaking collection under this Act, the Customs Tariff Act, or any other law concerning customs duties (hereinafter in this Article referred to as "making an application or taking any other prescribed action") arrives during the time between the day on which the specified disaster occurs and the date that the Minister of Finance prescribes separately in consideration of the extent of the impact the specified disaster has had on the designated area (a date so specified is referred to as the "designated date" hereinafter in this paragraph and paragraph (4)), that deadline is extended until the day after the designated 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) Cabinet Order provides for the necessary particulars concerning the application of the preceding paragraph.

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 a person that the Director General of Customs finds to be unable, due to compelling grounds caused by a specified disaster associated with a designated area as provided in paragraph (1), to make an application or take any other prescribed action by the deadline for doing so that has been extended pursuant to the provisions of that paragraph, the Director General, pursuant to the provisions of Cabinet Order, may further extend the extended deadline for that person, but only by up to two months from the day on which those compelling grounds cease to exist.

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 a person that the Director General of Customs finds to be unable, due to compelling grounds caused by a specified disaster associated with a designated area as provided in paragraph (1), to make an application or take any other prescribed action by the deadline for doing so that arrives on or after the date on which that specified disaster has occurred (other than an application or other prescribed action associated with a victim provided for in paragraph (1), whose deadline arrives before the designated date; hereinafter the same applies in this paragraph), the Director General, pursuant to the provisions of Cabinet Order, may extend the deadline for that person, but only but up to two months from the day on which those compelling grounds cease to exist.

第三節 送達

Section 3 Service of Documents

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 The provisions of 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 provisions of this Act, the Customs Tariff Act or other laws concerning customs duties. This being the case, the phrase " agent for tax payment" in the proviso to paragraph (1) and in Article 12, paragraph (3) of the Act on General Rules for National Taxes is deemed to be replaced with "customs process administrator provided for in Article 95, paragraph (1) (Customs Process Administrator) 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 Refunding of Customs Duties

第一節 通則

Section 1 General Rules

(課税物件)

(Taxable Items)

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 duties are imposed on imported cargo (excluding correspondence) under this Act, the Customs Tariff Act, and other laws concerning customs duties; provided, however, that if a convention contains special provisions for customs duties, those special provisions apply.

(課税物件の確定の時期)

(Timing of Determinations on Taxable Items)

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 cargo that serve as the basis for assessment when customs duties are assessed are established by the condition of the cargo at the time of the import declaration; provided, however, that for cargo as set forth in the following items, these are established by the cargo's condition at the time specified in that item:

- 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 cargo stored in a bonded warehouse or in an integrated bonded area (other than foreign cargo prescribed by Cabinet Order as usually being subject to a long period of storage in a bonded warehouse or in an integrated bonded area and incurring a loss during that time; foreign cargo subjected to an action as set forth in Article 62-8, paragraph (1), item (ii) or (iii) (Licensing of Integrated Bonded Areas) in an integrated bonded area; foreign cargo that a person has disposed of after filing a notification with customs pursuant to the provisions of Article 34 (Disposal of Foreign Cargo); and foreign cargo as set forth in item (ii) through (iii)-2, (vii), or (viii)): at the time when that cargo is approved for storage in a bonded warehouse or in an integrated bonded area pursuant to the provisions of paragraph (1) of Article 43-3 (Approval to Store Foreign Cargo) or Article 62-10 (Approval to Store Foreign Cargo or Take Other Such Action);

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 cargo that constitutes manufactured products resulting from bonded operations as provided in Article 56, paragraph (1) (Licensing of Bonded Factories) in a bonded factory or in an integrated bonded area (other than foreign cargo as set forth in item (vii) or (viii) and that which is prescribed by Cabinet Order): at the time when approval is given to store the foreign cargo constituting the raw materials for the cargo in question in a bonded factory or in an integrated bonded area pursuant to the provisions of Article 43-3, paragraph (1) as applied mutatis mutandis pursuant to Article 61-4 or Article 62-10, or at the time when approval is given to use that foreign cargo in those bonded operations at a bonded factory or to engage in the acts set forth in Article 62-8, paragraph (1), item (ii) in an integrated bonded area with that foreign cargo;

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 cargo that is being stored at a place designated pursuant to the

provisions of Article 61, paragraph (1) (Bonded Operations Outside a Bonded Factory) or Article 62-5 (Permission for Use Outside a Bonded Exhibition Site) (including as applied mutatis mutandis pursuant to Article 62-15) after the period specified pursuant to those provisions has passed (other than foreign cargo as set forth in item (ii), (iii)-2, (vii) or (viii)): at the time when the permission under those 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 cargo that has been brought into a bonded exhibition site or into an integrated bonded area and that is intended for sale or consumption in the bonded exhibition site or in the integrated bonded area; manufactured products resulting from things being processed into foreign cargo at a bonded exhibition site or from foreign cargo being used as a raw material in manufacturing at a bonded exhibition site (other than products prescribed by Cabinet Order); and other similar cargo prescribed by Cabinet Order (other than cargo of which a person disposes after filing a notification with customs pursuant to the provisions of Article 34 and cargo as set forth in item (ii), (vii), or (viii)): at the time when the approval under Article 62-3, paragraph (1) (Procedures for Foreign Cargo Being Brought into a Bonded Exhibition Site) is given or when the notification under Article 62-11 (Notification That Cargo Meant for Sale or Consumption Is Being Brought In) is filed;

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 cargo brought into a bonded exhibition site, for which customs duties are to be collected pursuant to the provisions of Article 62-6, paragraph (1) (Collection of Customs Duties on Foreign Cargo That Is at a Bonded Exhibition Site After the Expiration of the License Period) (other than foreign cargo as set forth in item (ii), (iii)-2, (vii), or (viii)): at the time when grounds for collection of customs duties arise;

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 cargo that is in a bonded area or foreign cargo for which the permission of the Director General of Customs has been granted pursuant to the provisions of Article 30, paragraph (1), item (ii) (Restrictions on Places for Storing Foreign Cargo), if that foreign cargo has been lost or destroyed (other than foreign cargo as set forth in item (i), (ii), (iii)-2, (v), (v)-2, or (viii)) at the time when it is 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 that have been withdrawn from a bonded area after approval for loading has been granted pursuant to the provisions of Article 23, paragraph (1) (Loading of Vessel's or Aircraft's Stores), but that are not loaded on board a vessel or aircraft within the designated loading period; or foreign cargo that has been transported after approval for transport has been granted pursuant to the provisions of Article 63, paragraph (1) (Bonded Transportation) or Article 64, paragraph (1) (Transportation of Wrecked Cargo) but that do not arrive at destination within the designated transportation period (other than foreign cargo as set forth in item (i), (ii), (iii)-2, (vii), or (viii)): at the time when loading or transportation is approved (if blanket approval for loading has been given pursuant to the provisions of the second sentence of Article 23, paragraph (1), this means at the time when the foreign cargo subject to that approval is withdrawn from the bonded area; and if blanket approval for transportation has been given pursuant to the provisions of the second sentence of Article 63, paragraph (1), this means at the time when the foreign cargo subject to that approval is 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 cargo subject to specified bonded transportation as provided in

Article 63-2, paragraph (1) (Special Provisions for Bonded Transportation) or postal items transported following the filing of a notification pursuant to the provisions of Article 63-9, paragraph (1) (Bonded Transportation of Postal Items); if either of these do not arrive at their destination within the period provided for in Article 65, paragraph (2) (Collection of Customs Duties Due to the Transportation Period Having Passed) or Article 65-2, paragraph (1) (Collection of Customs Duties for Postal Items Not Arriving at Their Destination) (excluding those set forth in items (i), (ii), (iii)-2, (vii) and (viii)): at the time when that foreign cargo or the postal items subject to transportation under Article 63-9, paragraph (1) 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 cargo for which an import declaration has been made in accordance with Article 67-2, paragraph (3), item (iii) (Procedures for Export or Import Declaration) and for which import permission has been given (other than cargo as set forth in item (i), (ii), (iii)-2, (v), or (v)-2): at the time of that 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 that have been presented as under Article 76, paragraph (3) (Simplified Procedures for Exporting and Importing Postal Items) (excluding postal items for which the value that is to be used as the basis for assessing duties exceeds 200,000 yen (other than gifts or other such cargo prescribed by Cabinet Order), and excluding postal items as set forth in item (i), (v)-2, or (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) cargo being housed or held or seized or retained objects offered for public auction or sold under a negotiated contract: at the time of their auction or sale;

八 輸入の許可を受けないで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) cargo that has been imported without import permission having been obtained or postal items that have been imported without having been presented as under Article 76, paragraph (3) (excluding those for which an import declaration has been made and those as set forth in the preceding item): at the time of import.

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) Cabinet Order provides for the necessary particulars concerning the calculation of amount of customs duties when the cargo set forth in item (ii) of the preceding paragraph is imported.

(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 that are applied when customs duties are imposed (including when security is ordered to be provided pursuant to the provisions of Article 7, paragraph (10) (Countervailing Duties) or Article 8, paragraph (9), item (ii), or paragraph (18) (Anti-Dumping Duties) of the Customs Tariff Act) are the laws and regulations applicable on the date of the import declaration; provided, however, that cargo as set forth in each of the following items is subject to the laws and regulations applicable on the day specified in the relevant item:

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) cargo as set forth in paragraph (1), items (iii) and items (iii)-3 through (viii) of the preceding Article (for cargo as set forth in items (iii) and (iii)-3 of that paragraph, this is not to exclude cargo as set forth in items (ii) and (iii)-2 of that paragraph; and for cargo as set forth in items (iv) and (v) of that paragraph, this is not to exclude cargo as set forth in items (i), (ii) and (iii)-2 of that paragraph): the day that includes the time specified in the relevant item;

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 cargo that has been stored in a bonded warehouse or in an integrated bonded area, or foreign cargo that constitutes manufactured

products resulting from bonded operations as provided in Article 56, paragraph (1) (Licensing of Bonded Factories) in a bonded factory or in an integrated bonded area, if the applicable laws and regulations have been amended after the import declaration has been made but before import permission (or approval, if the cargo is withdrawn with the approval of the Director General of Customs pursuant to the provisions of Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission)) has been given (excluding cargo set forth in paragraph (1), item (iv) or (vii) of the preceding Article): the day on which the permission or approval is given.

(納税義務者)

(Person Liable to Pay Customs Duties)

第六条 関税は、この法律又は関税定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, and other laws concerning customs duties, a person that imports cargo has the obligation to pay customs duties.

(税額の確定の方式)

(Systems for Determining Amount of Duties)

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 duties is determined by applying the system specified in each of the following items for the category of customs duty set forth 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) a customs duty other than one as set forth in the following item: the system of determining the amount of customs duties that is payable or establishing that there is no amount of customs duties payable based on a declaration made by the person liable to pay customs duties, in principal; and of determining this by disposition of the Director General of Customs only if no such declaration is made, if the calculation of the amount of customs duties declared is not consistent with the provisions of laws concerning customs duties, or if the amount of customs duties declared differs from what is found in an inquiry conducted 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) the customs duties set forth in the following items: the system of determining the amount of customs duties that is payable exclusively by disposition of 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 duties imposed on cargo that a person entering Japan imports by bringing it with them at the time of entry, on cargo that a person entering Japan imports by sending it unaccompanied pursuant to the provisions of Cabinet Order, and on other similar cargo 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 duties imposed on postal items (excluding postal items for which the value that is to be used as the basis for assessing duties exceeds 200,000 yen (other than gifts or other such cargo prescribed by Cabinet Order) and excluding postal items involved in a case as prescribed by Cabinet Order that is referred to in Article 76, paragraph (3) (Simplified Procedures for Exporting and Importing 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 duties imposed pursuant to the provisions of Article 7, paragraph (3) (Countervailing Duties) or Article 8, paragraph (2) (Anti-Dumping Duties) of the Customs Tariff Act, or customs duties imposed pursuant to the provisions of Article 8, paragraph (1) of that Act, which are altered or maintained pursuant to the provisions of paragraph (16) of that Article (limited to customs duties imposed on cargo imported within the investigation period provided for in paragraph (15) of that 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 duties that, pursuant to the provisions of this Act, the Customs Tariff Act, or any other laws concerning customs duties, are to be immediately collected if certain events occur;
 - 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 duties whose amount is to be determined based on the official

assessment system, pursuant to the provisions of laws concerning customs duties 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 deficient declaration, 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) Notwithstanding the provisions of the preceding paragraph, the tax on delinquency provided for in Article 12, paragraph (1) (Tax on Delinquency) does not require any special procedures, and the amount of tax payable is to be determined pursuant to the provisions of that Article.

（郵送等に係る申告書等の提出時期）

(Timing of Submission for 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 The provisions of Article 22 (Timing of Submission for a Tax Return Sent by Postal Mail) of the Act on General Rules for National Taxes apply mutatis mutandis if a document associated with a declaration, request, or application (including any documentation required to accompany such a document and any documentation that is to be submitted in connection with the submission of such a document) as prescribed in paragraph (1) of the following Article, Article 7-14, paragraph (1) (Amended Declaration), Article 7-15, paragraph (1) (Request for Reassessment), Article 9-2, paragraphs (1) through (3) (Extension of Payment Deadline), or Article 67 (Permission for Export or Import) or any other document prescribed by Ministry of Finance Order is submitted by postal mail or correspondence delivery (meaning correspondence delivery provided for in Article 2, paragraph (6) (Definitions) of the Act on Correspondence Delivery by Private Business Operators (Act No. 99 of 2002) conducted by a general correspondence delivery service provider provided for in paragraph (6) of that Article or a specified correspondence delivery service provider provided for in paragraph (9) of that Article).

第二節 申告納税方式による関税の確定

Section 2 Determination of Customs Duties 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 seeking to import cargo to which the self-assessment system applies must file a declaration concerning the payment of customs duties for that cargo with the Director General of Customs.

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) Pursuant to the provisions of Cabinet Order, relevant person is to file a declaration as referred to in the preceding paragraph with the Director General of Customs, by stating, in an import declaration form based on Article 67 (Permission for Export or Import), the basis for assessing duties on that cargo and other such particulars that are required to be stated pursuant to the provisions of that Article, together with the amount of duties payable and other necessary particulars.

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) If customs is requested by a person liable to pay customs duties or any other person concerned to provide information that the person needs for a declaration referred to in paragraph (1), such as the imported cargo's classification for the purpose of application of the Appended Table of the Customs Tariff Act (Tariff Schedule), the applicable rate of customs duties, or the basis for assessing duties, customs is to 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 that seeks to import cargo and that 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 the cargo (meaning customs clearance procedures provided for in Article 2, item (i)(a)1 (Definitions) of the Customs Business Act (Act No. 122 of 1967); the same applies hereinafter) to an authorized customs broker (an authorized customs broker provided for in Article 79-2 (Measures for Improvement of Rules); the same applies to Article 63-2, paragraph (1), of Article 63-7, paragraph (1), item (iii)(a) and Article 67-3, paragraph (1), item (ii)) (hereinafter the person who has so entrusted is referred to as "special entrusting importer") may, notwithstanding the provisions of paragraph (2) of the preceding Article, make a declaration referred to in paragraph (1) of that Article with respect to cargo to which the self-assessment system applies by filing with the Director General of Customs a declaration form, stating the basis for assessing duties on that cargo, the amount of customs duties payable on that cargo, and other necessary particulars in connection with that cargo (hereinafter referred to as a "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) If a person makes a special declaration (meaning a declaration as referred to in paragraph (1) that a person makes by filing a special declaration form; the same applies hereinafter), that person must prepare a special declaration form for cargo subject to special declaration (hereinafter referred to as "specially declared cargo") for which permission to import has been given and submit this to the Director General of Customs who gave that permission, by the last day of the month following the month that includes the date of the 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 submitted pursuant to the provisions of the preceding paragraph is referred to as a "special declaration form meeting the deadline".

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) The provisions of paragraph (1) do not apply to cargo set forth in Appended Table 1-6 of the Act on Temporary Measures concerning Customs (Act No. 36 of 1960) or to other such cargo 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 seeking the approval referred to in paragraph (1) must submit to the Director General of Customs an application form stating their domicile or residence, and their name and other necessary particulars.

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) Cabinet Order prescribes the particulars that are required to be stated in a special declaration form and provides for other necessary particulars concerning the application of the preceding paragraphs.

(特例申告を選択したものとみなす場合)

(Cases in Which a Person Is Deemed to Have Chosen to Make a Special Declaration)

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 under Article 7, paragraph (2) (Declaration) together with an import declaration is deemed to have chosen to make a special declaration for the cargo subject to that import declaration (excluding cargo provided for in paragraph (4) of the preceding Article).

(期限後特例申告)

(Special Declaration after Deadline)

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 submitted a special declaration form meeting the deadline (meaning an authorized importer or a special entrusting importer who fails to submit a special declaration form by the deadline for submitting it, including its heir, or, if the person is a corporation that has ceased to exist as a result of merger, the corporation that survives the merger or the corporation that has been established as a result of the merger) may, even after the submission deadline, submit to the Director General of Customs referred to in Article 7-2, paragraph (2) (Special Provisions for Declaration) a special declaration form, stating the particulars required to be

stated in a special declaration form meeting the deadline if it is filed before the determination under Article 7-16, paragraph (2) (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 submitted pursuant to the provisions of the preceding paragraph is referred to as "postdeadline special declaration form".

(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 If an application form has been submitted as under Article 7-2, paragraph (5) (Special Provisions for Declaration) and the situation falls under any of the following items, it is permissible for the Director General of Customs to not give the approval referred to in paragraph (1) of that 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) if the person seeking approval falls under any of the following sub-items:

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) if the person has been sentenced to punishment for violating the provisions of this Act or any other law concerning national taxes, and three years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement; or if that person has been subject to a disposition of administrative notification pursuant to the provisions of this Act (including as applied mutatis mutandis pursuant to other laws concerning customs duties) or the Act on General Rules for National Taxes, and three years have not passed since the day on which the person rendered the performance indicated in the notification;

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) if the person has been sentenced to imprisonment without work or a heavier punishment for violating the provisions of a law or regulation other than the laws provided for in sub-item (a), and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

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つた日から二年を経過していない者であるとき。

(c) if the person has been sentenced to a fine for violating the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members (Act No. 77 of 1991) (except for Article 32-3, paragraph (7) (Prefectural Center for the Elimination of Violence) and Article 32-11, paragraph (1) (Report and On-site Investigation) of that Act; the same applies hereinafter) or for committing an offense referred to in Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), Article 208-2, paragraph (1) (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code (Act No. 45 of 1907) or an offense referred to in the Act on Punishment of Physical Violence and Other Acts (Act No. 60 of 1926), and two years have not passed since the day on which the person completed the sentence or ceased to be subject to its enforcement;

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つ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) if the person is a member of an organized crime group provided for in Article 2, item (vi) (Definitions) of the Act on Prevention of Unjust Acts by Organized Crime Group Members (hereinafter referred to as "member of an organized crime group" in this item), or if the person was a member of an organized crime group and a period of five years has not elapsed from the day on which they ceased to be a member of an organized crime group (hereinafter referred to as "member of an 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) if the person is a corporation that has a person falling under any of sub-items (a) to (d) as an officer involved in its business activities, or if it employs such a person as its 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) if the person's business activities are controlled by a member of an 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) if, during a period of three years preceding the day on which an application for approval is made, the person was subject to the imposition of a heavy additional tax under Article 12-4, paragraph (1) or (2) (Heavy Additional Tax) of this Act or under Article 68, paragraph (1) or (2) (Heavy Additional Tax) of the Act on General Rules for National Taxes in connection with customs duties or in connection with a consumption tax or local consumption tax on imported cargo;

チ 承認の申請の日前三年間に於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) if, during a period of three years preceding the day on which an application for approval is made, the person has been delinquent in paying customs duties, or in paying domestic consumption taxes (domestic consumption tax provided for in Article 2, item (i) (Definitions) of the Act on Collection, etc. of National Consumption Tax Imposed on Imported Goods (Act No. 37 of 1955); the same applies hereinafter) or local consumption taxes on imported cargo;

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) if three years have not passed since the day on which approval given to the person under Article 7-2, paragraph (1) was revoked pursuant to the provisions of Article 7-12, paragraph (1), item (i)(c), (i)(d) or (i)(f) or item (ii) (Revocation of Approval);

二 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) if the person seeking approval does not have the ability to make a special declaration by means of an electronic data processing system (meaning an electronic data processing system provided for in Article 2, item (i) (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); the same applies hereinafter) or is otherwise not able to properly and reliably perform business activities involved in the import of specially declared cargo;

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) if the person seeking approval fails to establish rules for the business activities involved in the import of specially declared cargo, providing for the particulars that Ministry of Finance Order prescribes as particulars for ensuring that the person (if the person is a corporation, including its officers) and its agents, managers, and other employees comply with the provisions of this Act and other laws and regulations.

(規則等に関する改善措置)

(Measures for Improvement of Rules)

第七条の六 税関長は、特例輸入者がこの法律の規定に従つて特例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 7-6 If the Director General of Customs finds it to be necessary to do so in order to ensure the implementation of this Act because an authorized importer has failed to make a special declaration in accordance with the provisions of this Act or for any other reason, the Director General may request the authorized importer to take the necessary measures to improve the rules provided for in item (iii) of the preceding Article or its performance of business activities in connection with the particulars provided for in those rules, or to newly establish rules as provided in that 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, when they find it necessary for the preservation of customs duties, domestic consumption taxes, and local consumption taxes (hereinafter referred to as "customs duties and other taxes" in this paragraph and Article 7-11, paragraph (2)), may order, pursuant to the provisions of Cabinet Order, an authorized importer or a special entrusting importer to provide security for customs duties and other taxes, 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, if they find it necessary, may change the amount or the period referred to in the preceding paragraph.

(帳簿の備付け等)

(Keeping 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, pursuant to the provisions of Cabinet Order, must keep books stating the names, quantities and prices of the specially declared cargo and other necessary particulars, and preserve these books and documents prepared or received in connection with transactions of the cargo and other documents prescribed by Cabinet Order (referred to as "books and documents" in Article 7-11, paragraph (2) and Article 7-12, paragraph (1), item (ii)).

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。）」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) The provisions of Article 4 (Preservation of Books and Documents Related to National Taxes in Electronic or Magnetic Records), Article 5 (Preservation of Books and Documents Related to National Taxes on Computer-output Microfilm), Article 6, paragraphs (1) to (5) (Application for Approval of Preservation in Electronic or Magnetic Records), Article 7, paragraphs (1) and (2) (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; Mutatis Mutandis Application of the Relevant Provisions to Approval of Preservation on Computer-output Microfilm; 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 paragraph (3), items (ii) to (iv)) (Application of provisions of other laws concerning 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") apply mutatis mutandis to an authorized importer. In this case, the terms "all or part of the books related to national taxes" and "the District Director of Tax Office having jurisdiction over the place of tax payment, etc. (or, if 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 Article 4, paragraph (1) of that Act are deemed to be replaced with "the books required to be maintained and preserved pursuant to the provisions of Article 7-9, paragraph (1) (Keeping of Books) of

the Customs Act (hereinafter referred to as "books related to customs duties")" and "the Director General of Customs who has given approval referred to in Article 7-2, paragraph (1) (Special Provisions for Declaration) of that Act (hereinafter referred to as "the Director General of Customs who has given approval")" respectively; the term "all of the documents related to national taxes" in paragraph (2) of that Article is deemed to be replaced with "all of the documents required to be preserved pursuant to the provisions of Article 7-9, paragraph (1) of the Customs Act (hereinafter referred to as "documents related to customs duties")"; the term "all or part of the books related to national taxes" in Article 5, paragraph (1) of that Act is deemed to be replaced with "books related to customs duties"; the term "of books and documents related to national taxes" in paragraph (3) of that Article is deemed to be replaced with "of books and documents related to customs duties (meaning books related to customs duties or documents related to customs duties; the same applies hereinafter)"; the terms "the day of commencing keeping of the books related to national taxes (when the days of commencing keeping of two or more books related to national taxes, if any, are different, then the earliest day of commencing the keeping; the same applies in paragraph (5), item (i))", "the kind of books related to national taxes, such books related to national taxes" and "all or part of the books related to national taxes" in Article 6, paragraph (1) of that Act are deemed to be replaced with "the day of commencing keeping of the books related to customs duties", "books related to customs duties" and "books related to customs duties", respectively; the terms "the day to replace (if there are two or more books related to national taxes, and the days on which such books are replaced are different, the earliest day on which the books are replaced; the same applies in paragraph (5), item (i))" and "the term "the paragraphs of Article 4" in paragraph (6) of that Article" and "Article 7, paragraph (1)" in Article 9 of that Act are deemed to be replaced with "the day to replace" and "Article 7, paragraph (1)" respectively; the term "a person responsible for preservation, pertaining to income tax (except for withholding income tax) and corporation tax" in Article 10 of that Act is deemed to be replaced with "an authorized importer"; and the terms "Article 145, item (i) (Dismissal of Application for Approval of Blue Return) of the Income Tax Act (including as applied mutatis mutandis pursuant to Article 166 (Report, Payment and Return) of that 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 Article 11, paragraph (3), item (i) of that Act are deemed to be replaced with "Article 7-12, paragraph (1), item (ii) (Revocation of Approval) of the Customs Act", "pursuant to the provisions 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 is 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 If an authorized importer no longer needs to be subject to the application of the provisions of Article 7-2, paragraph (1) (Special Provisions for Declaration), the importer, pursuant to the provisions of Cabinet Order, may file a notification of this with the Director General of Customs who gave the approval referred to in that paragraph.

(承認の失効)

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

一 前条の規定による届出があつたとき。

(i) when the notification under 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 an authorized importer has died, an application under Article 48-2, paragraph (2) (Licensing Succession), as applied mutatis mutandis pursuant to Article 7-13 (Mutatis Mutandis Application of the Provisions on Licensing Succession) was not made within the period specified in Article 48-2, paragraph (2) or a disposition not to give the approval referred to in that 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 an order to commence 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) If the approval referred to in paragraph (1) of Article 7-2 ceases to be effective, the person that was given the approval or the person's heir (or the corporation surviving the merger in question or the corporation that has been established in it, if the corporation that was given the approval has ceased to exist as a result of merger) may not be exempted from the obligation to make a special declaration for the specially declared cargo for which import permission was given before the approval ceased to be effective, the obligation of payment of customs duties and other taxes to be imposed or to be paid for the cargo, and, the obligation of keeping of and entry in books and preservation of books and documents associated with specially declared cargo as prescribed in Article 7-9, paragraph (1) (Keeping 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, if any of the situations as set forth in the following occurs, may revoke the approval referred to in Article 7-2, paragraph (1) (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) when an authorized importer falls under any of the following sub-items:

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) if the importer has had a heavy additional tax under Article 12-4, paragraph (1) or (2) (Heavy Additional Tax) or a heavy additional tax under Article 68 paragraph (1) or (2) (Heavy Additional Tax) of the Act on General Rules for National Taxes imposed in connection with customs duties or in connection with consumption tax or local consumption tax on imported cargo;

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) if the importer is delinquent in paying customs duties or in paying domestic consumption taxes or local consumption taxes on imported cargo;

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) if the importer fails to submit, by the submission deadline, a special declaration form or a special tax declaration form provided for in Article 6, paragraph (2) (Special Provisions for Declaration and Payment of Duties on Taxable Items That Are Withdrawn) of the Act On Collection, etc. of National 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) if the importer fails to comply with the order under Article 7-8, paragraph (1) (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) if the importer falls under any of Article 7-5, items (i)(a) to (i)(f) or item (ii) (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) if the importer fails to take any measure in response to the request of the Director General of Customs under Article 7-6 (Measures for Improvement of Rules);

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) if keeping of or entry in books, or preservation of books and documents, as prescribed in Article 7-9, paragraph (1) (Keeping of Books) is not made in the manner prescribed by Cabinet Order as provided for in that 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) Cabinet Order prescribes the procedures for a revocation of approval under the preceding paragraph and provides for other necessary particulars concerning the application of that paragraph.

(許可の承継についての規定の準用)

(Mutatis Mutandis Application of the Provisions on Licensing Succession)

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 The provisions of Article 48-2, paragraphs (1) to (5) (Licensing Succession) apply mutatis mutandis to an authorized importer. In this case, necessary technical replacement of terms is 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 Article 7, paragraph (1) (Declaration) or a person subject to a determination under Article 7-16, paragraph (2) (Determination) pursuant to the provisions of Cabinet Order, by the time reassessment under Article 7-16, paragraph (1) or (3) (Reassessment) (hereinafter in this paragraph and in the following Article referred to as "reassessment") is made with respect to the declaration, reassessment or determination referred to in the items, may make a declaration to amend the basis for assessing duties or the amount of duties payable (hereinafter referred to as "amount of duties or assessment basis") associated with that 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) if any shortfall is found in the amount of duty to be paid on the basis of the duty payment declaration previously made (meaning a declaration referred to in Article 7, paragraph (1) or amended declaration; the same applies hereinafter), the reassessment or the determination prescribed in Article 7-16, paragraph (2);

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) if a previous duty payment declaration, a reassessment, or a determination under Article 7-16, paragraph (2) established that there was no amount of duty to be paid, but there is an amount of customs duties 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 a person may file an amended declaration prior to import permission for cargo subject to a duty payment declaration, by adjusting the amount of duties or other such information stated in a document associated with a previous duty payment declaration.

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) The provisions of Article 20 of the Act on General Rules for National Taxes (Validity of Amended Return) apply 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) If the amount of duties that a person is required to pay based on a duty payment declaration that person has made (or the reassessed amount of duties, if applicable) is greater than it should be because the amount of duties or assessment basis under the declaration was not calculated in accordance with the provisions of laws concerning customs duties or because one of these was miscalculated, the person that made the declaration may file a request with the Director General of Customs, pursuant to the provisions of Cabinet Order, to reassess the amount of duties or assessment basis subject to the declaration (or the reassessed amount of duties or assessment basis, if applicable), but only before import permission is given for the cargo subject to that declaration or within five years from the date of that permission (with respect to specially declared cargo, within five years from the submission deadline for a special declaration form) (if a person that has been given the approval of the Director General of Customs pursuant to the provisions of Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission), by the last day in the five-year-period that starts to run from the day following the date of the 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) If a person has made a request for reassessment under the preceding paragraph (hereinafter referred to as "request for reassessment"), the Director General of Customs reviews the amount of duties or assessment basis subject to the request and either makes the reassessment or notifies the person that

made the request that there are no grounds for making a reassessment

(更正及び決定)

(Reassessments and Determinations)

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っていないかつたとき、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) When a duty payment declaration has been made, if the amount of duties or assessment basis under the declaration has not been calculated in accordance with the provisions of the laws related to customs duties or if the amount of duties or assessment basis declared is different from that found as a result of examination, the Director General of Customs reassesses the amount of duties or assessment basis under the declaration based on that 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) If a duty payment declaration has not been made by the time of import for cargo established as necessitating such a declaration (with respect to specially declared cargo, within the submission deadline for a special declaration form), the Director General of Customs determines the amount of duties or assessment basis for the cargo based on an 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) Upon learning, after having made a reassessment or determination under the preceding two paragraphs or this paragraph, that the amount of duties or assessment basis reassessed or determined thereby is greater than or less than it should be, the Director General of Customs reassesses the reassessed or determined amount of duties or assessment basis, based on an 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ふ。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) The Director General of Customs makes a reassessment under paragraph (1) or the preceding paragraph (hereinafter referred to as "reassessment", except in Chapter 11, Section 2 (Disposition of Criminal Cases)) or determination under paragraph (2) by delivering a written reassessment notice or a written

determination notice, stating the assessment basis subject to the reassessment or determination, the amount of duties payable as a result of the reassessment or determination, and other such matters prescribed by Cabinet Order; provided, however, that the reassessment made prior to import permission of the cargo subject to a duty payment declaration (limited to the reassessment made before payment of the customs duties on the cargo in order to reduce the amount of duties or assessment basis payable) may be effectuated, in lieu of the procedures specified above, by requesting the person that made the declaration to rectify the amount of duties or assessment basis stated in the documents associated with the duty payment declaration or by notifying that person of the amount of duties or assessment basis 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) The provisions of Article 29 (Validity of Reassessment) of the Act on General Rules for National Taxes apply 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）

(Notice of the Amount of Duties or Assessment Basis for Cargo 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 Upon finding that there is no error in a duty payment declaration with respect to the amount of duties or assessment basis for cargo withdrawn with the approval of the Director General of Customs pursuant to the provisions of Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission), the Director General issues a written notice to the person that was approved to withdraw the cargo, of the amount of duties under the declaration, the requirement to pay that amount of duties (or that the person is not required to pay customs duties, if this is the case), and other matters 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 Duties 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

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) Before assessing customs duties on cargo to which the official assessment system applies, the Director General of Customs is to determine the particulars specified in each of the following items for the category of cases as set forth respectively therein, based on an examination:

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) for customs duties as set forth in Article 6-2, paragraph (1), item (ii)(a) or (ii)(e) (Systems for Determining Amount of Duties):

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) if the basis for assessing duties stated in an import declaration as referred to in Article 67 (Permission for Export or Import) is the same as the result of the examination conducted by the Director General of Customs: the amount of duties 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) if a declaration as referred to in Article 67 is not made by the time of import, or if such a declaration has been made but the basis for assessing duties stated in the declaration is different from that found as a result of the examination conducted by the Director General of Customs: the basis for assessing duties and the amount of duties 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) for customs duties as set forth in Article 6-2, paragraph (1), items (ii)(b) through (ii)(d): the basis for assessing duties and the amount of duties 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 seeking to impose an additional tax for deficient declaration, additional tax for non-declaration, or heavy additional tax as set forth in Article 6-2, paragraph (1), item (ii)(f), the Director General of Customs determines the amount of duties that forms the basis for calculating these through an examination.

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 reached a determination

under the preceding two paragraphs or this paragraph, learns that the basis for assessing duties (in the case set forth in paragraph (1), item (i)(a), the basis for assessing duties stated in the declaration referred to in that item, and in the case provided for in the preceding paragraph, the amount of duties that forms the basis for the calculation prescribed in that paragraph; hereinafter the same applies in this Article) or the payable amount of duties determined thereby is greater than or less than it should be, the Director General makes a determination to alter the determined basis for assessing duties or amount of duties payable, based on an examination.

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 Director General of Customs makes a determination under preceding three paragraphs by delivering a written official assessment decision notice (in the case set forth in paragraph (1), item (i)(a), a written notice to pay duties), stating the basis for assessing duties and the amount of duties payable that has been determined and other matters prescribed by Cabinet Order; provided, however, that if the determination relates to customs duties as set forth in Article 6-2, paragraph (1), item (ii)(a) or in other cases prescribed by Cabinet Order, the Director General of Customs may, instead of delivery of that written notice, have customs officials notify the person of the 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) The provisions of Article 29 (Validity of Reassessment) of the Act on General Rules for National Taxes apply 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 Duties

（申告納税方式による関税等の納付）

(Payment of Customs Duties 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) Except in a case falling under the following paragraph, a person that has made a duty payment declaration must pay the State customs duties in an amount equivalent to the amount of duties payable that is stated in documents related to the declaration or in a written reassessment notice by the

date of import of the cargo subject to the 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 duties in an amount equivalent to the amount of duties set forth in the following items must pay the customs duties to the State by that day or by that deadline, 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 duties payable as stated in a special declaration form meeting the deadline: the submission deadline for 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 duties payable as stated in a postdeadline special declaration form: the date of submitting a postdeadline special declaration form;
 - 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) as it relates to the customs duties on cargo withdrawn with the approval of the Director General of Customs pursuant to the provisions of Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission), the amount of duties declared that is stated in a document as referred to in Article 7-17 (Notice of the Amount of Duties or Assessment Basis for Cargo Withdrawn Prior to Import Permission) or the amount of duties payable that is stated in a written reassessment notice for a reassessment that was made before import permission for that cargo (including any unpaid amount of duties under a previous duty payment declaration): the final day in the one-month period that starts to run on the day following that on which the 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 duties payable as stated in a document for an amended declaration that was made after import permission: the date on which the 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 duties payable as stated in a written reassessment notice for a reassessment that was made after import permission: the final day in the one-month period that starts to run on the day following that on which the written reassessment notice 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 duties payable as stated in a written determination notice: the final day in the one-month period that starts to run on the day following that on which the written determination notice 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 duties payable as stated in a written reassessment notice for a reassessment that was made after a determination prescribed in Article 7-16, paragraph (2) (Determinations) was made: the final day in the one-month period that starts to run on the day following the date on which the written reassessment notice 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つ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 official assessment decision notice concerning additional tax for deficient declaration or a heavy additional tax as referred to in Article 12-4, paragraph (1) or (3) (Heavy Additional Tax) (with respect to paragraph (3), limited to the provisions concerning heavy additional tax referred to in paragraph (1) of that Article) (hereinafter referred to as "heavy additional tax for deficient declaration" in this paragraph) must pay additional tax for deficient declaration or heavy additional tax for deficient declaration in an amount as stated in that written notice, by the final day in the one-month period that starts to run on the day following that on which the written notice is issued, or on or before the date of import permission of cargo subject to the customs duties which have caused such additional tax for deficient declaration or heavy additional tax for deficient declaration 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 official assessment decision notice concerning additional tax for non-declaration or concerning heavy additional tax referred to in Article 12-4, paragraph (2) or (3) (with respect to paragraph

(3), limited to the provisions concerning the heavy additional tax referred to in paragraph (2) of that Article) (hereinafter referred to as "heavy additional tax for non-declaration" in this paragraph) must pay additional tax for non-declaration or heavy additional tax for non-declaration in an amount as stated in that written notice, by the final day in the one-month period that starts to run on the day following that on which the written notice is issued.

(納期限の延長)

(Extension of Payment Deadlines)

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) Notwithstanding the provisions of paragraph (1) of the preceding Article, if a person seeking to import cargo to which the self-assessment system applies has submitted an import declaration form prescribed in Article 7, paragraph (2) (Declaration), and that person submits an application form to the Director General of Customs referred to in Article 7, paragraph (2) indicating that they would like to get an extension for the deadline by which they are required to pay the customs duties as prescribed in paragraph (1) of the preceding Article (hereinafter in this paragraph and the following paragraph referred to as the "payment deadline") and provides the Director General with security in an amount equivalent to the whole or part of the amount of customs duties stated in the written import declaration form, the Director General may extend the payment deadline for up to three months, to the extent that the amount of customs duties subject to the extended payment deadline does not exceed the amount of the security with which the Director General has been 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) Notwithstanding the provisions of paragraph (1) of the preceding Article, if, before the last day of the month prior to the month in question (hereinafter the month in question is referred to as the "specified month" in this paragraph), a person seeking to import cargo to which the self-assessment system applies (excluding specially declared cargo) submits an application form to the Director General of Customs to whom the person has made a declaration under Article 7, paragraph (1) for that cargo, indicating that the person would like to be granted an extension for the payment deadline for the customs duties that are to be imposed on the cargo that the person is seeking to import during the specified month, and provides the Director General with security in an amount equivalent to the total amount of customs duties on the cargo, the Director General may extend the payment deadline for that cargo for up to three months from the day after the last day of the specified month, to the extent that the total amount of customs duties to be paid for the specified month which is subject to the extended payment deadline does not exceed the amount of the security with which the Director General has been 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) If an authorized importer or special entrusting importer has submitted a special declaration form meeting the deadline, and, by the submission deadline for the special declaration form, that importer submits an application form to the Director General of Customs referred to in Article 7-2, paragraph (2) (Special Provisions for Declaration) indicating that the importer would like to get an extension for the deadline by which the importer is required to pay customs duties for which the amount is equivalent to the amount of duties set forth in paragraph (2), item (i) of the preceding Article and provides the Director General with security in an amount equivalent to the whole or part of the amount of customs duties stated in that special declaration before the deadline, notwithstanding the provisions of paragraph (2) of the preceding Article, the Director General may extend the deadline by which the person is required to make that payment by up to two months, to the extent that the amount of customs duties subject to the extended payment deadline does not exceed the amount of the security with which the Director General has been 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) Cabinet Order prescribes the particulars that are required to be stated in an application form as referred to in the preceding three paragraphs and provides for other necessary particulars concerning the application of those provisions.

(納税の告知)

(Notice to Pay Duties)

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 seeking to collect customs duties other than those set forth in the following items under the official assessment system, the Director General must give the relevant person notice to pay duties:

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 duties on postal items to be paid pursuant to the provisions of Article 77, paragraph (3) (Payment of Customs Duties 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（留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 duties to be allocated from the proceeds of a public auction or sale of cargo pursuant to the provisions of Article 85, paragraph (1) (Allocation of Proceeds from Public Auction) (including as applied mutatis mutandis pursuant to Article 88 (Cargo Being Held)) or Article 134, paragraph (5) (Allocation of Proceeds from the Public Auction of a Retained Object);

三 過少申告加算税、無申告加算税及び重加算税

(iii) additional tax for deficient declaration, 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) Pursuant to the provisions of Cabinet Order, the notice to pay duties under the preceding paragraph is given by the Director General of Customs through delivery of a written notice to pay duties stating the amount of duties payable, the payment deadline and the place of payment; provided, however, that in the case falling under the proviso to Article 8, paragraph (4) (Oral Notice of Determination for Official Assessment), instead of delivery of the written notification, the Director General may have customs officials deliver the notification orally.

(納付の手續)

(Procedures for Payment)

第九条の四 関税（賦課課税方式が適用される郵便物に係る3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 seeking to pay customs duties (excluding customs duties on postal items to which the official assessment system applies; hereinafter the same applies in this Article) must pay the amount equivalent to that of the duties, accompanied by a written statement of payment (or a written notice to pay duties, if one has been delivered) to the Bank of Japan (including agents authorized to receive national taxes) or customs officials authorized to receive customs duties; provided, however, that payment in securities as prescribed by the Act on Payment of Revenues in Securities (Act No. 10 of 1916) or, in the case of payment 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)

第九条の五 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(昭和三十五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) 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, customs duties are collected prior to the collection of any other public charges or claims, for foreign cargo for which customs duties are to be collected.

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 duties and expenses incurred for measures to collect arrears when they are collected using the same rule as that used for collection of national taxes is the same as that for collection of national taxes and expenses incurred for measures to collect arrears as provided for by the National Tax Collection Act. In this case, application of the preceding paragraph is not 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) The provisions of Article 50 (Types of Security) of the Act on General Rules for National Taxes apply mutatis mutandis to the types of the security for customs duties that is provided pursuant to the provisions of this Act, the Customs Tariff Act, and other laws concerning customs duties.

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 particulars concerning provision of security referred to in the preceding paragraph are prescribed by Cabinet Order.

（担保を提供した場合の充当又は徴収）

(Allocation or Collection If 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) Pursuant to the provisions of Cabinet Order, a person liable to pay customs duties that has provided money as the security for customs duties may allocate the money provided as security to the payment of customs duties.

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) If security has been provided for customs duties, the provisions of Article 52 (Disposal of Security) of the Act on General Rules for National Taxes apply mutatis mutandis if a person liable to pay customs duties fails to pay the full amount of customs duties within the deadline by which the person is required to pay the customs duties pursuant to Article 9 (Payment of Customs Duties under the Self-Assessment System) (if the deadline by which the person is required to pay a customs duties has been extended pursuant to the provisions of Article 9-2, paragraphs (1) to (3) (Extension of Payment Deadline), by the extended deadline) or payment deadline referred to in Article 9-3, paragraph (2) (Notice to Pay Duties) (with respect to tax on delinquency, by the deadline for the payment of customs duties that form the basis for calculating the tax on delinquency; any such deadline is referred to as a "payment deadline" in Article 11 (Collection of Customs Duties) and in the proviso to Article 12 (Special Provisions for Calculation of the Amount of the Tax on Delinquency)).

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 Article 50, item (vi) (Types of Security) of the Act

on General Rules for National Taxes, as applied mutatis mutandis pursuant to paragraph (1) of the preceding Article, is 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)

(Handing Over Collection of Customs Duties)

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) If the Director General of Customs finds it to be necessary to do so, the Director General may hand over the collection of customs duties 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) If the collection of customs duties has been handed over pursuant to the provisions of the preceding paragraph, the Director General of Customs to whom this has been handed over is to notify the person liable to pay customs duties of this without delay.

(関税の徴収)

(Collection of Customs Duties)

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 If customs duties are not fully paid by the payment deadline (unless security is provided for the customs duties); if it is found that the amount payable that has been determined for customs duties will not be paid in full by the payment deadline in a case as set forth in one of the items of Article 38, paragraph (1) (Request for Advance Payment) of the Act on General Rules for National Taxes; or if it is found that there are customs duties payable for specially declared cargo (excluding customs duties for which the amount payable has been determined) whose collection cannot be ensured after the amount payable is determined; the collection of the relevant customs duties is governed by the rules used for the collection of national taxes.

第四節の二 附帯税

Section 4-2 Secondary Taxes

(延滞税)

(Tax on Delinquency)

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) If a person liable to pay customs duties fails to fully pay customs duties (excluding a secondary tax; hereinafter the same applies in this Article) by the statutory payment deadline, or if the person is required to pay the amount of customs duties repaid in excess or over-refunded pursuant to the provisions of Article 13-2 (Collection of Customs Duties in the Case of Over-refund), besides the amount of customs duties unpaid or to be collected, the person must pay a tax on delinquency 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 deadline (in the case of customs duties repaid in excess or over-refunded, from the day on which customs duties are so repaid or over-refunded) until the day on which the amount of customs duties are paid; provided, however, that the amount of the tax on delinquency to be paid after the final day in the two-month period that begins on the day after the payment deadline (with respect to customs duties so repaid in excess or over-refunded, from the day following the payment deadline associated with the notice to pay duties) is calculated by multiplying the amount of customs duties 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 duties has paid part of the amount of customs duties that were unpaid or subject to collection, the amount of customs duties that forms the basis for calculating the amount of the tax on delinquency in the period on or after the day following the date on which those customs duties have been paid is the amount of customs duties obtained by deducting the amount of customs duties partly paid from that of customs duties unpaid or subject to collection 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) If the amount of customs duties that is used as the basis for calculating the amount of the tax on delinquency is less than 10,000 yen, paragraph (1) does not apply; amounts of customs duties that are used as the basis for calculating this are rounded down to the nearest 10,000 yen.

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) If the amount of the tax on delinquency is less than 1,000 yen, it is not collected; amounts of tax on delinquency are rounded down to the nearest 100 yen.

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 duties paid by a person liable to pay customs duties reaches the amount of customs duties unpaid or to be collected as referred to in that paragraph, the amount of customs duties so paid is deemed to have been allocated to the amount of customs duties 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 determination of an amount of customs duties that are unpaid as referred to in that paragraph occurs after the statutory payment deadline referred to in that paragraph due to an error in the amount of duties or assessment basis that is caused by compelling grounds, and if these circumstances are confirmed by the Director General of Customs pursuant to the provisions of Cabinet Order, a waiver is given for the amount of the tax on delinquency associated with the unpaid amount of duties that is for the number of days from the day after the statutory deadline until either the day on which the person makes an amended declaration for those customs duties or the day on which a written reassessment notice or written official assessment decision notice is issued.

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, a waiver is given for the amount specified in the following items for the tax on delinquency associated with those customs duties; provided, however, that in the case set forth in item (i), if a fact has arisen that would cause a revocation under Article 49, paragraph (1) (Revocation of Tax Payment Grace Period) of the Act on General Rules for National Taxes, as applied mutatis mutandis pursuant to Article 154, paragraph (1) (Cancellation of the Discontinuance of Measures to Collect Arrears), or Article 152, paragraph (3) or (4) (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 following paragraph) pursuant to the provisions of the preceding Article, the Director General of Customs may elect not to waive the part of the amount that is for the period after the day on which that fact arises:

一 例による国税徴収法第一百五十三条第一項(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一百五十一条第一項若しくは第一百五十一条の二第一項(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) when execution of disposition of delinquency has been discontinued, as prescribed in Article 153, paragraph (1) (Requirements for Discontinuance of Measures to Collect Arrears) of the National Tax Collection Act, applied as a rule, or if conversion of assets is postponed, as prescribed in Article 151, paragraph (1) or Article 151-2, paragraph (1) (Requirements for Granting Grace Period for Asset Conversion) of the National Tax Collection Act, applied as a rule: the amount of the tax on delinquency associated with the customs duties so discontinued or postponed, equivalent to the amount corresponding to the period of the discontinuance, or equivalent to one-half of the amount corresponding to the period of postponement of such conversion (limited to the period after the final day in the two-month period that begins on the day after the payment deadline for those customs duties);

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) if the deadline by which the person in question is required to pay a customs

duties are extended pursuant to the provisions of Article 2-3, paragraph (1), (3) or (4) (Extension of Deadlines Due to Disaster): an amount of money constituting the part of tax on delinquency for the customs duties which is for the period by which the deadline has been 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) when the Minister of Finance or the Director General of Customs discontinues the execution of a disposition involving the collection of customs duties pursuant to the provisions of Article 25, paragraph (2) or (4) (Discontinuance of Execution) of the Administrative Complaint Review Act (Act No. 68 of 2014) (including as applied mutatis mutandis pursuant to Article 61 (Mutatis Mutandis Application of Provisions on Requests for Administrative Review) of that Act): an amount of money equivalent to one-half of the amount for the part of the period of discontinuance that comes after the final day in the two-month period that begins on the day after the payment deadline for those customs duties (if the tax on delinquency is waived pursuant to the provisions of the preceding items (i) and (ii) or item (i) of the following paragraph, the period subject to the waiver 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 waive the tax on delinquency for the customs duties in question, within the limit of the amount as specified respectively in the following items:

一 例による国税徴収法第一百五十一条第一項又は第一百五十一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) if the conversion of assets is postponed as governed by the provisions of Article 151, paragraph (1) or Article 151-2, paragraph (1) of the National Tax Collection Act, and the person liable to pay customs duties falls under the following sub-item (a) or (b): the amount of the tax on delinquency associated

with the customs duties so postponed (excluding the amount subject to the waiver 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 duties within that period, including the period from the day after the deadline for postponement until the day on which such unavoidable reason ceases), if it is found difficult for that person to pay the 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) if the person liable to pay customs duties is in dire financial circumstances; it is found that it would become extremely difficult for the person to continue in business or maintain a livelihood unless public charges other than customs duties or debts that have come due are to be reduced or waived; and these public charges or debts are actually reduced or waived;

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) if it is found that there are compelling grounds that make it difficult for the person liable to pay customs duties to pay the tax on delinquency, due to the person's business or life circumstances;

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) when the Director General of Customs has seized property in order to collect the full amount of customs duties in arrears using the same rules as national taxes or has been provided security in an amount equivalent to the amount of duties payable: an amount of money equivalent to one-half of the amount of the tax on delinquency calculated based on the customs duties associated with the seizure or provision of security, for the part of the period of seizure or provision of security that comes after the final day in the two-month period running from the day after the payment deadline for those customs duties (if the tax on delinquency is waived pursuant to the provisions of the items of the preceding paragraph or the preceding item, the period subject to the waiver 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 sub-items (a) through (c), for the tax on delinquency associated with the customs duties provided for in sub-items (a) through (c) (excluding the part subject to a waiver under 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) as a general rule, if the amount received as a result of the request for share distribution, as prescribed in the National Tax Collection Act, has been allocated to customs duties subject to the request: the amount corresponding to the period from the day following the date on which the monetary amount was received under the compulsory selling-out procedure conducted by an executive agency which received the request (meaning an agency provided for in Article 2, item (xiii) (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) when any situation in which customs duties 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 the situation occurs until the day on which a period of seven days elapses from the day following the day on which the situation ceases;

ハ イ又はロのいずれかに該当する事実に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) when the fact similar to that falling under sub-item (a) or (b) occurs, which is to be 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 payment deadline" as used in paragraph (1) and paragraph (11), item (i) is the day on which a person imports the cargo for which the relevant customs duties are imposed (or, with respect to cargo which require

import permission, the date of the permission); provided, however, that with respect to customs duties set forth in the following items, the "statutory payment deadline" is the deadline or day as specified respectively in the following items (when the documents referred to in item (iii) or (iv), related to customs duties 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 duties payable for specially declared cargo (excluding customs duties for which the deadline by which the relevant person is required to pay has been extended pursuant to the provisions of paragraph (3) of Article 9-2 (Extension of Payment Deadline)): the submission deadline for 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 duties for which the deadline by which the relevant person must pay has been extended pursuant to the provisions of Article 9-2, paragraphs (1) through (3): the extended deadline;

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 duties payable for cargo withdrawn with the approval of the Director General of Customs pursuant to the provisions of Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission): the date on which the documents referred to in Article 7-17 (Notice of the Amount of Duties or Assessment Basis for Cargo Withdrawn Prior to Import Permission), a written reassessment notice, or a written notice to pay duties prescribed in Article 9-3 (Notice to Pay Duties) is issued, for those customs duties;

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 duties payable for postal items received with the approval of the Director General of Customs referred to in Article 77, paragraph (6) (Payment of Customs Duties of Postal Items): the date on which a written notice to pay duties prescribed in Article 9-3 is issued for those customs duties;

五 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 当該関税に係る納税告知書に記載された納

期限

(v) customs duties imposed pursuant to the provisions of Article 7, paragraph (3) (Countervailing Duties) of the Customs Tariff Act or Article 8, paragraph (2) (Anti-Dumping Duties) of that Act, or customs duties imposed pursuant to the provisions of Article 8, paragraph (1), which is altered or maintained pursuant to the provisions of paragraph (16) of that Article: the payment deadline as stated in the written notice to pay duties that is associated with the relevant customs duties;

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

(vi) customs duties to be immediately collected, pursuant to the provisions of this Act, the Customs Tariff Act, or other laws concerning customs duties if a certain event occurs: the day on which the event occurs.

10 修正申告（偽りその他不正の行為により関税を免れ、又は関税の払戻し若しくは還付を受けた者が当該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関税を免れ、又は関税の払戻し若しくは還付を受けた者についてされた当該関税に係る更正（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当するときは、当該修正申告又は更正により納付すべき関税額に係る延滞税については、第一項に規定する日数から当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) If an amended declaration has been made (excluding an amended declaration that a person avoiding customs duties or receiving a repayment or refund of customs duties by deception or other wrongful acts has made in anticipation of a reassessment being made for the relevant customs duties as a result of an examination having been conducted into those customs duties (such an amended declaration herein is referred to as "specified amended declaration" in the following paragraph)), or if a reassessment has been made (excluding a reassessment of customs duties, the reassessment of which has been conducted against a person who, by deception or other wrongful acts, has evaded customs duties, or has received repayment or refund of customs duties (reassessment herein is referred to as "specified reassessment" in the following paragraph)), if the situation falls under any of the following items, paragraph (1) applies to the tax on delinquency associated with the customs duties to be paid on the basis of the 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) if a declaration under paragraph (1) of Article 7 (Declaration) had been made for customs duties subject to the amended declaration or reassessment (in the case of a special declaration, when a special declaration form meeting the deadline is submitted), and the amended declaration has been made or the written reassessment notice for that reassessment has been issued after the last day in the one-year period that starts to run on the statutory payment deadline referred to in paragraph (1): the number of days from the day after the last day in the one-year period that starts to run on the statutory payment deadline until the day on which the amended declaration is filed or a written reassessment notice pertaining to the 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) if a postdeadline special declaration form had been filed for the customs duties subject to the amended declaration or reassessment, and the amended declaration has been made or the written reassessment notice for that reassessment has been issued, after the day on which one year elapses from the day following the date on which the postdeadline special declaration form is submitted: the number of days from the day following the date on which one year elapses from the day following the date on which the postdeadline special declaration form is submitted until the day on which the amended declaration is made or the day on which the written reassessment notice pertaining to the 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) When an amended declaration is made or reassessment which results in an increase of the amount of duties payable (including similar reassessment prescribed by Cabinet Order; hereinafter referred to as "increase reassessment" in this paragraph) is made, if, with respect to customs duties under the declaration or increase reassessment, a declaration prescribed in Article 7, paragraph (1) (in the case of a special declaration, a special declaration form meeting the deadline) or a postdeadline special declaration form has been submitted, and, after the amount of duties payable has decreased on the basis of that declaration or postdeadline special declaration form (hereinafter referred to as "decrease reassessment" in this paragraph) as a result of reassessment, if the amended declaration or the increase reassessment is then made, notwithstanding the provisions of the preceding paragraph, paragraph (1) applies to customs duties payable on the basis of the amended declaration or increase reassessment (limited to customs duties, as prescribed by Cabinet Order, up to the amount of duties under the declaration or postdeadline special declaration form; hereinafter the same applies in this paragraph) after deducting the number of days set forth in the following items (in the case of customs duties payable on the basis of a specified amended declaration or specified reassessment or other customs duties specified 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 duties payable (if the date comes before the statutory payment deadline of the customs duties, the statutory payment deadline) is paid by submitting the declaration or postdeadline special declaration form until the day on which a written reassessment notice pertaining to the 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 written reassessment notice pertaining to the decrease reassessment is issued (when the 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 the written reassessment notice is issued) until the day on which the amended declaration is made or a written reassessment notice pertaining to the increase reassessment is issued.

(過少申告加算税)

(Additional Tax for Deficient Declaration)

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) When a declaration prescribed in Article 7, paragraph (1) (Declaration) (hereinafter referred to as "initial declaration") has been made (when a postdeadline special declaration form is submitted, this is limited to when the proviso to paragraph (1) or paragraph (6) of the following Article applies), if an amended declaration or reassessment is made, an additional tax for deficient declaration in an amount equivalent to the amount obtained by multiplying the amount of duties that the person is required to pay pursuant to the provisions of Article 9, paragraph (1) or (2) (Payment of Customs Duties under the Self-Assessment System) based the amended declaration or reassessment, by a rate of 10/100 (or, if an amended declaration has not been made in anticipation of a reassessment being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties, a rate of 5/100, instead of a rate of 10/100) is imposed on the person liable to pay customs duties.

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 (unless paragraph (4) applies), if the amount of duties payable as provided for in that paragraph (when, prior to the amended declaration or reassessment referred to in that paragraph, an amended declaration or reassessment has been made with respect to customs duties under the amended declaration or reassessment referred to in that paragraph, this means the amount obtained by adding the cumulative additional amount of duties associated with those customs duties) exceeds the amount equivalent to the amount of duties under the initial

declaration or 500,000 yen, whichever is larger, the amount of additional tax for deficient declaration referred to in that paragraph, notwithstanding the provisions of that paragraph, is the amount obtained by adding to the amount calculated pursuant to the provisions of that paragraph an amount obtained by multiplying the amount equivalent to that excess amount (or the amount of duties payable provided for in that paragraph, if this is less than the amount of duties equivalent to that excess amount) 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 a case as set forth in one of the following items, the amount calculated pursuant to the provisions of Cabinet Order as the amount of duties set forth in the relevant item is deducted from the amount of duties payable as provided for in the preceding two paragraphs, and the provisions of the preceding two paragraphs apply:

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) if, among the facts that formed the basis for calculating the amount of duties payable provided for in the preceding two paragraphs, there is a fact whose non-use as a basis for calculating the amount of duties prior to the amended declaration or reassessment there is found to be legitimate grounds for: the amount of duties calculated on the basis of the fact whose non-use there is found to be legitimate grounds for;

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) if, with respect to customs duties under an amended declaration or reassessment referred to in paragraph (1), reassessment which decreases the amount of duties 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 duties up to the amount of duties under the 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) The provisions of paragraph (1) do not apply if an amended declaration was not made in anticipation of a reassessment being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties, and the amended declaration was made before notice was given with respect to the matters set forth in Article 74-9, paragraph (1), items (iv) and (v) (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) as it pertains to an examination of the customs duties under the declaration and other matters specified by Cabinet Order (this notice is referred to as "notice of examination" in paragraph (5) of the following Article).

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) The provisions of paragraphs (3) and (4) of the preceding Article (Tax on Delinquency) apply mutatis mutandis to an additional tax for deficient declaration. In this case, the terms "amount of customs duties" and "paragraph (1)" in paragraph (3) of that Article are deemed to be replaced with "amount of duties" and "paragraphs (1) and (2) of the following Article", respectively, and the term "1,000 yen" in paragraph (4) of that Article is 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 duties" provided for in paragraph (2) means the total amount of duties: pursuant to the provisions of Article 9, paragraph (1) or (2), to be paid on the basis of an amended declaration (excluding an amended declaration to which paragraph (4) applies) or reassessment for the customs duties, which was made prior to the amended declaration or reassessment referred to in paragraph (1) (if, with respect to the customs duties, any reassessment to decrease the amount of duties payable was made, or any changes in the original disposition was made on the basis of the determination, administrative determination, or judgment given on an objection or action pertaining to reassessment, the amount equivalent to the amount of duties so decreased is deducted from the total amount of duties and if paragraph (3) was applied, then the amount which should have been

deducted pursuant to the provisions of that paragraph is deducted from the total amount of duties).

(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, an additional tax for non-declaration is imposed on a person liable to pay customs duties in an amount equivalent to the amount calculated by multiplying the amount of customs duties that the person is required to pay pursuant to the provisions of Article 9, paragraph (2) (Payment of Customs Duties under the Self-Assessment System) on the basis of the declaration, determination, or reassessment as provided for respectively in the following items by a rate of 15/100 (if submission of a postdeadline special declaration form or an amended declaration referred to in item (ii) has not been made in anticipation of a reassessment or determination prescribed in Article 7-16, paragraph (2) (Reassessment and Determination) (hereinafter referred to as "reassessment or determination" in this Section) being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties, then by a rate of 10/100, instead of 15/100); provided, however, that this does not apply if there are legitimate grounds for not having made the initial declaration by the time of import of cargo for which the declaration is required (in the case of a special declaration, within the submission deadline for 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) when a postdeadline special declaration form is submitted or a

determination under Article 7-16, paragraph (2) 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) when an amended declaration or reassessment is made after a postdeadline special declaration form was filed or a determination under 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 (but not if the proviso to the paragraph or paragraph (6) applies), if the amount of duties payable, as provided for in the preceding paragraph (if an amended declaration or reassessment as referred to in item (ii) of that paragraph has been made, the amount arrived at by adding the cumulative amounts of duties payable associated with those customs duties) exceeds 500,000 yen, the amount of the additional tax for non-declaration referred to in that paragraph, notwithstanding the provisions of that paragraph, is the amount obtained by adding to the amount calculated pursuant to the provisions of that paragraph an amount obtained by multiplying the amount of duties equivalent to the excess amount (or the amount of duties payable as provided for in that paragraph, if this is less than the amount of duties equivalent to the excess amount) 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) When the situation falls under paragraph (1) (this excludes if the proviso to the paragraph or paragraph (6) applies, or if the submission of a postdeadline special declaration form or an amended declaration referred to in paragraph (1), item (ii) has not been made in anticipation of a reassessment or determination being made in connection with the customs duties under the declaration as a result of there having been an examination into those duties), if an additional tax for non-declaration (excluding an additional tax for non-declaration that is imposed if the submission of a postdeadline special declaration form or an amended declaration referred to in that item has not been made in anticipation

of a reassessment or determination being made in connection with the customs duties under the declaration as a result of there having been an examination into those duties) or heavy additional tax (referred to as "additional tax for non-declaration, etc." in paragraph (3) of the following Article) was imposed with respect to customs duties during five years preceding the date on which the postdeadline special declaration form was submitted, or the amended declaration or reassessment or determination was made, the amount of additional tax for non-declaration referred to in paragraph (1), notwithstanding the provisions of the preceding two paragraphs, is the amount obtained by adding to the amount calculated pursuant to the provisions of the preceding two paragraphs an amount obtained by multiplying the amount of duties 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) The provisions of paragraph (3) of the preceding Article (limited to the provisions concerning item (i)) apply mutatis mutandis to the case referred to in paragraph (1), item (ii).

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) Notwithstanding the provisions of paragraphs (1) and (2), if the submission of a postdeadline special declaration form or an amended declaration referred to in paragraph (1), item (ii) has not been made in anticipation of a reassessment or determination being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties, and that submission or amended declaration has been made before a notice of examination for customs duties under the declaration was given, the amount of additional tax for non-declaration referred to in paragraph (1) that is associated with the amount of duties that the person is required to pay pursuant to the provisions of Article 9, paragraph (2) on the basis of that declaration is the amount obtained by multiplying the amount of duties 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) If a postdeadline special declaration form has not been filed in anticipation of a determination under Article 7-16, paragraph (2) being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties; a postdeadline special declaration form is filed in conformity with the case prescribed by Cabinet Order as the case in which it is found that a special declaration form meeting the deadline was intended to be submitted; and the postdeadline special declaration form is submitted by the final day in the one-month period that starts to run on the submission deadline, paragraph (1) does 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) The provisions of Article 12, paragraphs (3) and (4) (Tax on Delinquency) apply *mutatis mutandis* to an additional tax for non-declaration. In this case, the terms "amount of customs duties" and "paragraph (1)" in paragraph (3) of that Article are deemed to be replaced with "amount of duties" and "the main clause of paragraph (1) of Article 12-3", respectively, and the term "1,000 yen" in paragraph (4) of that Article is 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 duties payable" provided for in paragraph (2) means the total amount of duties payable, as set forth in the following items with respect to the customs duties prior to the amended declaration or reassessment as referred to in paragraph (1), item (ii) (when, with respect to the customs duties, any reassessment to decrease the amount of duties payable was made or any changes in the original disposition were made on the basis of the determination, administrative determination, or judgment given on an objection or action concerning a reassessment, the amount equivalent to the amount of duties so decreased is deducted from the total amount of duties payable and if paragraph (3) of the preceding Article, as applied *mutatis mutandis* pursuant to paragraph (4) is applied, the amount obtained after deducting an amount which should have been deducted pursuant to the provisions of that paragraph is deducted from the total amount of duties 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 duties to be paid on the basis of submission of a postdeadline special declaration form or determination under Article 7-16, paragraph (2), pursuant to the provisions of Article 9, paragraph (2);

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 duties to be paid on the basis of an amended declaration or reassessment, pursuant to the provisions of Article 9, paragraph (2).

(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) When the situation falls under Article 12-2, paragraph (1)

(Additional Tax for Deficient Declaration) (but not if an amended declaration has not been made in anticipation of a reassessment being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties), if a person liable to pay customs duties conceals or disguises either wholly or partly the basis for assessing duties or the equivalent (meaning matters to be stated in an import declaration form provided for in Article 7, paragraph (2) (Declaration) or those to be stated in a special declaration form provided for in Article 7-2, paragraph (1) (Special Provisions for Declaration); hereinafter the same applies in this Article) or the facts forming the basis for calculating the amount of duties payable and files a declaration for payment, based on the facts so concealed or disguised, pursuant to the provisions of Cabinet Order, a heavy additional tax is imposed on that person in an amount equivalent to the amount obtained by multiplying the amount of duties that forms the basis for calculating the amount of additional tax for deficient declaration by a rate of 35/100, in lieu of the additional tax for deficient declaration pertaining to the amount of duties that forms the basis for calculating the amount of those additional duties (if it

is evident that there is any amount of duties which is calculated on the basis of facts not concealed or disguised, the amount of duties obtained by deducting the amount equivalent to the amount of duties calculated, pursuant to the provisions 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) When the situation falls under paragraph (1) of the preceding Article (but not if the proviso to the paragraph or paragraph (6) of that Article applies, or if the submission of a postdeadline special declaration form or an amended declaration referred to in paragraph (1), item (ii) of that Article has not been made in anticipation of a reassessment or determination being made in connection with the customs duties under the relevant declaration as a result of there having been an examination into those duties), if a person liable to pay customs duties conceals or disguises either wholly or partly the basis for assessing duties or the equivalent or the facts that form the basis for calculating the amount of duties payable and if the situations as set forth in any of the items of that paragraph occur as a result of such concealment or disguise, pursuant to the provisions of Cabinet Order, a heavy additional tax is imposed on that person in an amount equivalent to the amount obtained by multiplying the amount of duty that forms the basis for calculating the amount of additional tax for non-declaration by a rate of 40/100, in lieu of the additional tax for non-declaration associated with the amount of duties that forms the basis for calculating the amount of the additional duties (if it is evident that there is any amount of duties which is calculated on the basis of the facts not concealed or disguised, the amount of duties obtained by deducting the amount equivalent to the amount of duties calculated, pursuant to the provisions 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) When the situation falls under the preceding two paragraphs, if an additional tax for non-declaration, etc. was imposed with respect to customs duties during five years preceding the day on which filing of a postdeadline special declaration form was made or an amended declaration or reassessment or determination was made, on the basis of concealed or disguised facts that form the basis for calculating the amount of duties provided for in the preceding two paragraphs, notwithstanding the provisions of the preceding two paragraphs, the amount of heavy additional tax referred to in the preceding two paragraphs is the amount obtained by adding to the amount calculated pursuant to the provisions of the preceding two paragraphs an amount calculated by multiplying the amount of duties that forms the basis of calculation 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) The provisions of Article 12, paragraphs (3) and (4) (Tax on Delinquency) apply mutatis mutandis to a heavy additional tax. In this case, the terms "amount of customs duties" and "paragraph (1)" in paragraph (3) of that Article are deemed to be replaced with "amount of duties" and "Article 12-4, paragraphs (1) and (2)", respectively, and the term "1,000 yen" in paragraph (4) of that Article is 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 Appropriation)

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) When there is any amount of customs duties paid in excess or in error (including charges incurred for measures to collect arrears; hereinafter the same applies in this Article), the Director General of Customs refunds the 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) When 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 provisions of paragraph (7), 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 is added to the amount to be so refunded or allocated (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 for customs duties (including associated tax on delinquency) for which the amount payable according to a reassessment, determination under Article 7-16, paragraph (2) (Reassessment and Determination) or official assessment decision (excluding the amount paid in excess as set forth in the following item) has become final and binding: the day on which the amount of customs duties paid in excess was paid (if the day comes before the statutory payment deadline of the customs duties (in the case of additional tax for deficient declaration or heavy additional tax referred to in paragraph (1) or (3) of the preceding Article (with respect to paragraph (3), limited to the provisions pertaining to heavy additional tax referred to in paragraph (1) of that Article), the customs duties that have caused that additional duties to be paid) as provided for in Article 12, paragraph (9) (Tax on Delinquency), then the statutory payment deadline);

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 for customs duties (including associated tax on delinquency) for which the amount payable has decreased as a result of the

reassessment made in response to the request for reassessment (including the decision, administrative determination, or judgment given on an objection or action pertaining to the disposition made in response to the request): the day on which a period of three months elapses from the day following the date on which the request for the reassessment is made or the day on which a period of one month elapses from the day following the date on which the 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 for customs duties 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 the payment in excess or in error is made.

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 is deducted from the period provided for in that 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 attachment order or disposition of seizure, as prescribed in the provisions 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 delivered;

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 the 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) The provisions of paragraph (2) do not apply if the amount paid in excess or in error that is used as the basis for calculating the interest on a tax refund is less than 10,000 yen; amounts paid in excess or in error that are used as the basis for calculating the interest on tax refunds are rounded down to the nearest 10,000 yen.

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) Interest is not added to a tax refund if the amount of interest on the tax refund that has been calculated pursuant to the provisions of the preceding three paragraphs is less than 1,000 yen; amounts of interest on tax refunds are rounded down to the nearest 100 yen.
- 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) when payment in excess or in error is made with respect to the customs duties paid in two or more installments, the amount of customs duties equivalent to the amount paid in excess or in error is 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 duties equivalent to the excess amount is deemed to have been paid on the day of earlier payment on which the amount of customs duties paid in 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) When the amount paid in excess or in error as referred to in paragraph (1) is to be refunded, if there are customs duties that the person entitled to receive the refund is required to pay, pursuant to the provisions of Cabinet Order, the Director General of Customs appropriates the amount to be refunded to those customs duties.

(過大な払いもどし等に係る関税額の徴収)

(Collection of Over-refunded Customs Duties)

第十三条の二 税関長は、関税定率法第十条第二項（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 When repayment or refund of customs duties as prescribed in Article 10, paragraph (2) (Refund of Customs Duties in the Case of Deterioration and Damage) of the Customs Tariff Act or other laws concerning customs duties prescribed by Cabinet Order, upon application from a person who receives the repayment or refund, has been made in excess of the amount to be repaid or refunded, the Director General of Customs collects the amount of customs duties equivalent to the excess amount from the person who has

received the repayment or refund, 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)

(Complementary Liability to Pay Customs Duties in the Case of Shortfall in Payment)

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 If there is a shortfall in the amount of customs duties paid for cargo withdrawn with import permission or with the approval of the Director General of Customs as prescribed in Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission), and the domicile or residence of a person that was determined to be the importer of the cargo at the time of the permission or approval is unknown or if that person claims that they are not the importer of the cargo, and a customs broker (meaning a customs broker provided for in Article 2, item (iii) (Definitions) of the Customs Business Act; the same applies hereinafter) that provided customs clearance services at the time of import of the cargo cannot identify the person that entrusted the broker with the services, the customs broker and the importer of the cargo are jointly and severally liable to pay the customs duties.

(端数計算)

(Numerical Rounding)

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 The provisions of Article 118, paragraphs (1) and (2) (Numerical Rounding of the Basis for Assessment of National Taxes) of the Act on General Rules for National Taxes apply mutatis mutandis to the numerical rounding of the basis for assessing customs duties, the provisions of Article 119, paragraphs (1) and (3) (Numerical Rounding of the Determined Amount of National Tax) of that Act apply mutatis mutandis to the numerical rounding of the amount of customs duties, and the provisions of Article 120, paragraphs (1)

and (2) (Numerical Rounding of Refund Money) of that Act apply mutatis mutandis to the numerical rounding of the amounts of repaid or refunded customs duties.

(更正、決定等の期間制限)

(Restrictions on the Period for Reassessments and Determinations)

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) A reassessment, determination, or official assessment decision for customs duties may not be made once five years has passed since the statutory payment deadline or equivalent day for the customs duties concerned (or, with respect to the official assessment decision associated with a customs duties provided for in Article 6-2, paragraph (1), item (ii)(a) or (ii)(e) (Systems for Determining Amount of Duties) in connection with which the basis for assessing duties has been declared, 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) Notwithstanding the provisions of the preceding paragraph, it is permissible to make the reassessment requested in a request for reassessment that has been filed within the six months prior to the day on which the provisions of the preceding paragraph render it no longer permissible to make a reassessment, or to make any official assessment decision for additional tax for deficient declaration, additional tax for non-declaration, or heavy additional tax that is made as a result of that reassessment, until the final day in the six-month period after the day on which the request for reassessment is filed.

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) Notwithstanding the provisions of the preceding two paragraphs, if a person has evaded customs duties through deception or other wrongful acts or has imported dutiable cargo without paying customs duties, the reassessment, determination, or official assessment decision regarding the cargo may be made up until the final day in the seven-year period following the statutory payment deadline or equivalent day.

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) Notwithstanding the provisions of the preceding three paragraphs, if the provisions of Article 10, paragraph (2) (Special Provisions for Computation of the Period and for Deadline) of the Act on General Rules for National Taxes, as applied mutatis mutandis pursuant to Article 2-2, or Article 2-3 (Extension of Deadlines Due to Disasters) apply to the deadline by which a person may request a reassessment, it is permissible to make the reassessment requested in a request for reassessment that has been filed within the period during which those provisions prescribe it to be permissible to make a request for reassessment, and any official assessment decision for additional tax for deficient declaration, additional tax for non-declaration, or heavy additional tax that is made as a result of that reassessment, until the final day in the six-month period after the day on which the request for the reassessment is filed.

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 payment deadline or equivalent day" as used in this Article and paragraph (1) of the following Article means the day on which a person imports the cargo (or, with respect to cargo which require import permission, the day of such permission) on which the relevant customs duties are imposed (in the case of additional tax for deficient declaration, additional tax for non-declaration or heavy additional tax, the customs duties that cause additional duties to be paid); provided, however, that the statutory payment deadline or equivalent day for the customs duties set forth in the following items means the day or deadline specified in each item:

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 duties payable on specially declared cargo: the submission deadline for 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 duties payable on cargo withdrawn with approval of the Director General of Customs pursuant to the provisions of Article 73, paragraph (1) (Withdrawal of Cargo Prior to Import Permission): the date of the 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 duties payable on postal items which are received with approval of

the Director General of Customs pursuant to the provisions of Article 77, paragraph (6) (Payment of Customs Duties on Postal Items): the date of the 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つた日

(iv) customs duties to be imposed pursuant to the provisions of Article 7, paragraph (3) (Countervailing Duties), or Article 8, paragraph (2) (Anti-Dumping Duties) of the Customs Tariff Act, or customs duties to be imposed pursuant to the provisions of paragraph (1) of that Article, which is altered or maintained pursuant to the provisions of paragraph (16) of that Article: the date on which it became permissible to impose the customs duties;

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 duties to be immediately collected pursuant to the provisions of this Act, the Customs Tariff Act, or other laws concerning customs duties if a certain event occurs: the date on which the event occurs.

（徴収権の消滅時効）

(Extinctive Prescription of Right to Collect Duties)

第十四条之二 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 duties (hereinafter in this Article referred to as "right to collect customs duties") is extinguished by prescription when the right is not exercised for a period of five years from the statutory payment deadline or equivalent day for the customs duties (with respect to customs duties to be paid as a result of the reassessment or the official assessment decision as prescribed in paragraph (2) or (4) of the preceding Article, the day on which the 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) The provisions of Article 72, paragraph (2) (Extinctive Prescription of the Right to Collect National Tax) and Article 73 (excluding paragraph (3), item (iv)) (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 duties. In this case, the term "national tax of the part" in paragraph (1) of that Article is deemed to be replaced with "customs duties of the part"; in item (i) of that paragraph, the term "Article 35, paragraph (2), item (ii) (Payment Based on Reassessment or Determination) of national tax" is deemed to be replaced with "Article 9, paragraph (2) (Payment of Customs Duties under the Self-Assessment System) of the Customs Act of customs duties"; in item (ii) of that paragraph, the term "heavy additional tax (limited to the tax prescribed in Article 68, paragraph (1), (2) or (4) (Heavy Additional Tax) (the applicable provision of paragraph (4) is limited to the provisions pertaining to the heavy additional tax referred to in paragraph (1) or (2) of that Article))" is deemed to be replaced with "heavy additional tax", the term "these national taxes" is deemed to be replaced with "these customs duties" and the term "Article 35, paragraph (3)" is deemed to be replaced with "Article 9, paragraph (3) or (4) of the Customs Act"; in the main clause of paragraph (3) of that Article, the term "national tax" is deemed to be replaced with "customs duties", the term "or refunded the whole or part of the tax amount" is deemed to be replaced with "or pertaining to the cargo when it is imported without payment of customs duties payable", the term "pertaining to income tax if the

special provisions for overseas transfer, etc. apply" is deemed to be replaced with "pertaining to" and the term "statutory payment deadline" is deemed to be replaced with "statutory payment deadline or equivalent day, as provided for in Article 14, paragraph (5) (Restrictions on the Period for Reassessment and Determination) of the Customs Act (with regard to those cases for which payment is to be made upon reassessment or official assessment decision as prescribed in paragraph (2) or (4) of that Article, the day on which the reassessment is made; hereinafter referred to as "statutory payment deadline" in this paragraph)"; in the proviso to the paragraph, the term "national tax" is deemed to be replaced with "customs duties"; in item (i) of that paragraph, the term "declaration form for tax payment" is deemed to be replaced with "a written form for a duty payment declaration (meaning the duty payment declaration provided for in Article 7-14, paragraph (1), item (i) (Amended Declaration) of the Customs Act" and the term "the declaration form" is deemed to be replaced with "the written form pertaining to the duty payment declaration"; in item (ii) of that paragraph, the term "reassessment, determination, etc. (excluding official assessment decision pertaining to additional tax)" is deemed to be replaced with "reassessment or determination prescribed in Article 7-16, paragraph (2) (Reassessment and Determination) of the Customs Act, or official assessment decision (excluding official assessment decision for additional tax for deficient declaration, additional tax for non-declaration, and heavy additional tax; hereinafter in this item referred to as "reassessment, determination, etc.)"; in item (iii) of that paragraph, the term "national tax" is deemed to be replaced with "customs duties"; in paragraph (4) of that Article, the term "deferment or postponement of tax payment" is deemed to be replaced with "deferment of duty payment," the term "national tax of the part" is deemed to be replaced with "customs duties of the part" and the term "tax on delinquency and interest tax" is deemed to be replaced with "tax on delinquency"; and in paragraph (5) of that Article, the term "national taxes (secondary tax, tax on delinquency, and national tax" is deemed to be replaced with "customs duties (secondary tax and customs duties", the term "the national tax" is deemed to be replaced with "the customs duties," and the term "national tax associated with the tax on delinquency or interest tax" is deemed to be replaced with "customs duties associated with the tax on delinquency".

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 duties.

(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 duties due to payment in excess or in error, or under the provisions of laws related to customs duties extinguish by prescription if the claim is not exercised for a period of five years from the date on which the 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) The provisions of Article 72, paragraph (2) (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 Appropriation or Collection from the Realized Proceeds)

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 cargo provided for in Article 85, paragraph (1) (Allocation of Proceeds from Public Auction) (including as applied mutatis mutandis pursuant to Article 88 (Cargo Being Held); hereinafter the same applies in this Article) or Article 134, paragraph (5) or (6) (Appropriation or Collection from the Realized Proceeds of Retained Objects), the amount of customs duties to be appropriated or collected pursuant to these provisions, and, when any shortfall in the amount of customs duties so appropriated or collected is found, the amount of customs duties to be appropriated or collected pursuant to the provisions of Article 85, paragraph (1) or Article 11 (Collection Governed by the Same Rule as Collection of National Taxes) is limited to the amount of proceeds from public auction or sale of the cargo (when there are

expenses incurred for public auction or sales and any other expenses to be collected prior to customs duties, the amount of the proceeds that deducted these expenses).

第三章 船舶及び航空機

Chapter III Vessels and Aircraft

(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) As provided by Cabinet Order, a master of a vessel engaged in foreign trade that seeks to enter an open port must report the name and nationality of the vessel engaged in foreign trade as well as the particulars provided by Cabinet Order concerning the cargo, passengers (but only if passengers are on board the vessel engaged in foreign trade), and crew members of the vessel engaged in foreign trade in advance to whichever customs has jurisdiction over the location of the open port that it seeks to enter, except in cases of faulty 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 the reporting as referred to in the preceding paragraph, immediately after the vessel engaged in foreign trade enters the port, the master must submit to customs a document specifying those particulars to be reported as provided in that 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 submit to customs a notification of arrival in port specifying the particulars as provided by Cabinet Order and a vessel's stores manifest, and present a

certificate of vessel's nationality or any document in lieu thereof to a customs official, within twenty-four hours from the time of its entry into the port (as calculated excluding the time, if any, in which the period of time overlaps with any of the holidays of administrative organs (which mean the 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 applies hereinafter); the same applies in Article 18, paragraph (1) (Simplified Procedures for Entry into or Departure from Port)).

- 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) On finding it to be necessary to do so in order to ensure the implementation of this Act, the Director General of Customs may request a master to report the particulars to be specified in a vessel's stores manifest as referred to in the preceding paragraph before its entry into a port. In such a case, the master must make the report before its entry into the port except in cases of faulty 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 the request as referred to in the preceding paragraph, a master who fails to so report before entry into the port as referred to in that paragraph must submit to 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) Notwithstanding paragraph (3), a master who so reports as referred to in paragraph (4) is not required to submit a vessel's stores manifest as referred to in that 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) Before a 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 the open port (limited to those cargo packed in containers), an operator, etc. (meaning a vessel owner, a vessel lessee or a vessel charterer that is a party to a transportation contract for those cargo as provided in this

paragraph) of the vessel engaged in foreign trade that seeks to enter an open port must report the name and nationality of the vessel engaged in foreign trade as well as the matters provided by Cabinet Order that pertain to the cargo to whichever customs has jurisdiction over the location of the open port that it seeks to enter, as provided by Cabinet Order, unless it is found that a disaster or other special circumstance as specified by Cabinet Order exists.

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) Before a departure by the vessel engaged in foreign trade from the port of loading of the cargo of a consignor, the consignor of the cargo as referred to in the preceding paragraph that constitutes a person as provided by Cabinet Order (hereinafter simply referred to as a "consignor" in this paragraph) must report the name and nationality of the vessel engaged in foreign trade as well as the matters provided by Cabinet Order that pertain to the cargo to whichever customs has jurisdiction over the location of the open port that it seeks to enter, as provided by Cabinet Order, unless it is found that a disaster or other special circumstances as specified by Cabinet Order exists.

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) As provided by Cabinet Order, a captain of an aircraft engaged in foreign trade that seeks to enter a customs airport must report the registered mark and nationality of the aircraft engaged in foreign trade as well as the particulars provided by Cabinet Order that pertain to cargo, passengers (but only if passengers are on board the aircraft engaged in foreign trade) and crew members of the aircraft engaged in foreign trade in advance to whichever customs has jurisdiction over the location of the customs airport that it seeks to enter, except in cases of faulty 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 the reporting as referred to in the preceding paragraph, immediately after the entry by the aircraft engaged in foreign trade into the airport, the captain

must submit to customs a document specifying the particulars to be reported as provided in that paragraph.

1 1 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 must immediately submit to customs a notification of arrival in port, specifying the particulars provided by Cabinet Order.

1 2 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) On finding it to be necessary to do so in order to ensure the implementation of Article 69-11 (Cargo Prohibited for Import) or any other such provisions of this Act, the Director General of Customs may request an operator of an aircraft engaged in foreign trade that seeks to enter a customs airport with passengers on board (limited to that operated by a person who is granted permission under Article 100, paragraph (1) (Permission), Article 129, paragraph (1) (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 other person as provided by Ministry of Finance Order to report the particulars provided by Cabinet Order that pertain to persons having reservations (which mean those who have booked airline tickets; the same applies hereinafter) for the aircraft engaged in foreign trade, details of their bookings, their personal effects and the procedures for boarding 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) A person that has been requested to report pursuant to the preceding paragraph must report 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) A person must use an electronic data processing system to give a report as provided under paragraph (1) (excluding a report on the particulars of cargo), submit a document as under paragraph (2) (excluding the submission of a document specifying the particulars of cargo), give a report under paragraphs (7) through (9) or the preceding paragraph, or submit a document under paragraph (10); provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to give that report or submit that document due to faulty telecommunication lines or any other such cause.

(積荷に関する事項の報告)

(Reporting on the Particulars of 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 a person has reported on the particulars of cargo pursuant to paragraph (1) or paragraphs (7) through (9) of the preceding Article, and the Director General of Customs finds it to be necessary to clarify the details thereof in order to ensure the implementation of this Act, the Director General of Customs may ask for a report from a consignee of the cargo or any other person as provided by Cabinet Order before an entry into a port or airport, pursuant to 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 must give the report without delay.

(特殊船舶等の入港手続)

(Procedures for Entry into Port for Special Vessel)

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) As provided by Cabinet Order, the master or a captain of a

special vessel or aircraft (meaning a vessel or aircraft traveling 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 applies hereinafter) that seeks to enter an open port or customs airport must report the name or registered mark and nationality of the special vessel or aircraft as well as the particulars provided by Cabinet Order that pertain to passengers (but only if passengers are on board the special vessel or aircraft) and crew members of such special vessel or aircraft in advance to whichever customs has jurisdiction over the location of the open port or customs airport that it seeks to enter, except in cases of faulty 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 or aircraft enters an open port or customs airport without the reporting as referred to in the preceding paragraph, immediately after the entry by the special vessel or aircraft into the port or airport, the master or captain must submit to customs a document specifying the particulars to be reported provided in that 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 or aircraft enters an open port or customs airport, the master or captain must immediately submit to customs a notification of arrival in port, specifying the particulars 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) On finding it to be necessary to do so in order to ensure the implementation of Article 69-11 (Cargo Prohibited for Import) or any other such provisions of this Act, the Director General of Customs may request an operator of a special aircraft (meaning an aircraft that constitutes a special vessel or aircraft; the same applies hereinafter) seeking to enter a customs airport with passengers on board (limited to that operated by an air carrier) or any other person as provided by Ministry of Finance Order to report the particulars provided by Cabinet Order that pertain to persons having reservations for the special

aircraft, details of their bookings, their personal effects and the procedures for boarding 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) A person that has been requested to report pursuant to the preceding paragraph must report 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) The relevant person must use an electronic data processing system to give a report as under paragraph (1) or the preceding paragraph or submit a document as under paragraph (2); provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to give that report or submit that document due to faulty telecommunication lines or any other such cause.

(貨物の積卸し)

(Loading and Unloading of Cargo)

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 cargo onto or from a vessel engaged in foreign trade or an aircraft engaged in foreign trade (hereinafter referred to as a "vessel or aircraft engaged in foreign trade") must not be carried out if the reporting on the particulars of cargo as provided under Article 15, paragraph (1) (Procedures for Entry into Port) is not made (except to the extent that a document specifying the particulars of cargo as provided in paragraph (2) of that Article is submitted), or if the reporting on the particulars of cargo as provided in paragraph (9) of that Article is not made (except to the extent that a document specifying the particulars of cargo as provided in paragraph (10) of that Article or Article 18, paragraph (4) (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 applies in Articles 18 and 19, Article 24, paragraph (2), and Article 63, paragraph (1)), 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) A person seeking to load or unload foreign cargo onto or from a vessel or aircraft must present a document that concerns the loading or unloading to a customs official, pursuant to the provisions of Cabinet Order. The same applies with respect to a person seeking to load or unload domestic cargo onto or from a vessel or aircraft engaged in foreign trade

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) Beyond what is provided for in paragraph (1), if with respect to any cargo as provided in paragraph (7) of Article 15, the reporting as provided in that paragraph and paragraph (8) of that Article is not made, unloading of the cargo must not be carried out; provided, however, that this does not apply when any 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 or aircraft engaged in foreign trade seeks to depart from an open port or customs airport, the master or captain must submit to customs a clearance notice specifying the matters provided by Cabinet Order, to obtain permission of the Director General of Customs. In such a case, when it is found necessary for ensuring the implementation of this Act, the Director General of Customs may request the master or captain to submit a document specifying the particulars provided by Cabinet Order that pertain to the cargo, passengers (but only if passengers are on board the vessel or aircraft engaged in foreign trade) 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), permission as referred to in that paragraph is not to be given until after that amount has been paid; provided, however, that this does not apply if security as provided in Article 9, paragraph (1) (Security) of the Tonnage Tax Act and Article 7, paragraph (1) (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) On finding it to be necessary to do so in order to ensure the implementation of Article 69-2 (Cargo Prohibited for Export) or any other such provisions of this Act, the Director General of Customs may 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 other persons as provided by Ministry of Finance Order to report the particulars 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 procedures for boarding 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) A person that has been requested to report pursuant to the preceding paragraph must report 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) The relevant person must use an electronic data processing system to submit a document as under the second sentence of paragraph (1) (excluding the submission of a document specifying the particulars of cargo) or give a report

as under the preceding paragraph; provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to submit that document or give that report due to faulty telecommunication lines or any other such cause.

(特殊船舶等の出港手続)

(Procedures for Departure from Port for Special Vessel)

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 or aircraft seeks to depart from an open port or customs airport, the master or captain must submit to customs a clearance notice specifying the particulars provided by Cabinet Order. In such a case, when it is found necessary for ensuring the implementation of this Act, the Director General of Customs may request the master or captain to submit a document specifying the particulars provided by Cabinet Order that pertain to passengers (but only if passengers are on board the special vessel or aircraft) 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) On finding it to be necessary to do so in order to ensure the implementation of Article 69-2 (Cargo Prohibited for Export) or any other such provisions of this Act, the Director General of Customs may 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 other persons as provided by Ministry of Finance Order to report the particulars provided by Cabinet Order that pertain to persons having reservations for the special aircraft, details of their bookings, their personal effects and the procedures for boarding 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) A person that has been requested to report pursuant to the preceding paragraph must report 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) The relevant person must use an electronic data processing system to submit a document as under the second sentence of paragraph (1) or give a report as under the preceding paragraph; provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to submit that document or give that report due to faulty telecommunication lines or any other such cause.

(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 cargo other than personal effects of crew members, postal items and vessel's stores, or in any other such case provided by Cabinet Order, the provisions of Article 15, paragraphs (3) through (5) (Procedures for Entry into Port) do 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 that paragraph must, no later than its departure from the port, submit to customs a notification of arrival in port, specifying the particulars 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 cargo other than personal effects of crew members, postal items and aircraft's stores, or in any other such case provided by Cabinet Order (referred to as a "case of short stay, etc." in the following paragraph), Article 15, paragraphs (9) through (11), and Article 17, paragraph (1) (Procedures for

Departure from Port) do not apply; provided, however, that with respect to the particulars of the crew members, the captain must make the reporting provided in Article 15, paragraph (9), or submission of a document provided in paragraph (10) of that 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 that paragraph must file a notification with customs no later than its departure from the airport, indicating that its stay falls within a case of short stay, etc., and must, when its stay ceases to fall within a case of short stay, etc. after its entry into the airport, submit in advance to customs a document specifying the particulars to be reported provided in Article 15, paragraph (9) (excluding any particulars reported, or specified in a document submitted, as provided in the proviso to 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) The relevant person must use an electronic data processing system to submit a document as under the preceding paragraph; provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to submit that document due to faulty telecommunication lines or any other such cause.

(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 or Aircraft)

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 or aircraft (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 in any other such case provided by Cabinet Order (referred to as a "case of short stay, etc." in that paragraph), Article 15-3 (Procedures for Entry into Port for Special Vessel or Aircraft), and Article 17-2, paragraph (1) (Procedures for Departure from Port for Special Vessel or Aircraft) do not apply; provided, however, that with respect to the particulars of the crew members, the master must make the reporting as provided in Article 15-3, paragraph (1) or the submission of a document provided in paragraph (2) of that 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 that paragraph must, no later than its departure from the port, submit to customs a notification of arrival in port, specifying the matters as provided by Cabinet Order, and must, when its stay ceases to fall within a case of short stay, etc. after its entry into the port, submit in advance to customs a document specifying the particulars to be reported as provided in Article 15-3, paragraph (1) (excluding any particulars reported, or specified in a document submitted, as provided in the proviso to 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 in any other such case provided by Cabinet Order (referred to as a "case of short stay, etc." in the following paragraph), Article 15-3, paragraphs (1) through (3) and Article 17-2, paragraph (1) do not apply; provided, however, that with respect to the particulars of the crew members, the captain must report as under Article 15-3, paragraph (1) or submit a document under paragraph (2) of that 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。

(4) In the case referred to in the preceding paragraph, the captain of the special aircraft referred to in that paragraph must, no later than its departure from the airport, notify customs that its stay falls within a case of short stay, etc., and must, when its stay ceases to fall within a case of short stay, etc. after its entry into the airport, submit in advance to customs a document specifying the particulars to be reported as provided in Article 15-3, paragraph (1) (excluding any particulars 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) The relevant person must use an electronic data processing system to submit a document as under paragraph (2) or the preceding paragraph; provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to submit that document due to faulty telecommunication lines or any other such cause.

（開庁時間外の貨物の積卸し）

(Loading and Unloading of Cargo Outside 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 Before seeking to load or unload cargo onto or from a vessel or aircraft engaged in foreign trade or any other vessel or aircraft loaded with foreign cargo, or to load foreign cargo onto a vessel or aircraft, outside of the official office hours of a customs office (meaning the hours that the Director General of Customs has established and publicly announced as the hours during which processes are handled at the customs office in consideration of the types of processes that take place at the customs office and other such circumstances; the same applies in Article 98, paragraph (1)), a person must first file a notification of this with the Director General of Customs; 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 a captain of a vessel or aircraft engaged in foreign trade must not, except with permission of the Director General of Customs, bring the vessel or aircraft engaged in foreign trade into or out of a closed port; provided, however, that this does not apply if the vessel 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 or aircraft engaged in foreign trade enters a closed port due to any accident as referred to in the proviso to the preceding paragraph, the master or captain must 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) On finding it to be necessary to do so in order to ensure the implementation of Article 69-2 (Cargo Prohibited for Export), Article 69-11 (Cargo Prohibited for Import) or any other such provisions of this Act, the Director General of Customs may request an operator of an aircraft engaged in foreign trade that seeks to enter or depart from a closed port with passengers on board (limited to that operated by an air carrier) or any other such person as provided by Ministry of Finance Order to report the particulars 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 procedures for boarding 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) A person that has been requested to report pursuant to the preceding paragraph must report 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) The relevant person must use an electronic data processing system to give a report as under the preceding paragraph; provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to give that report due to faulty telecommunication lines or any other such cause.

(特殊船舶等の不開港への出入)

(Special Vessels' and Aircrafts' Entry into and Departure from Closed Ports)

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) The master or captain of a special vessel or aircraft that seeks to enter a closed port must, as provided by Cabinet Order, report the name or registered mark and nationality of the special vessel or aircraft as well as particulars provided by Cabinet Order that pertain to passengers (but only if passengers are on board the special vessel or aircraft) and crew members of the special vessel or aircraft in advance to whichever customs has jurisdiction over the location of the closed port that it seeks to enter, except in cases of faulty 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 or aircraft enters a closed port without the reporting as referred to in the preceding paragraph, the master or captain must, immediately after the entry by the special vessel or aircraft into the port or airport, submit to customs a document specifying the particulars to be reported as provided in that 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 or aircraft enters a closed port, the master or captain must immediately submit to customs a notification of arrival in port, specifying the particulars 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 or aircraft seeks to depart from a closed port or airport, the master or captain must submit to customs a clearance notice, specifying the particulars provided by Cabinet Order. In such a case, when it is found necessary for ensuring the implementation of this Act, the Director General of Customs may request the master or captain to submit a document specifying the particulars provided by Cabinet Order that pertain to passengers (but only if passengers are on board the special vessel or aircraft) 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) On finding it to be necessary to do so in order to ensure the implementation of Article 69-2 (Cargo Prohibited for Export), Article 69-11 (Cargo Prohibited for Import) or any other such provisions of this Act, the Director General of Customs may request an operator of a special aircraft that seeks to enter or depart from a closed port with passengers on board (limited to that operated by an air carrier) or any other such person as provided by Ministry of Finance Order to report the particulars provided by Cabinet Order that pertain to persons having reservations for the special aircraft, details of their bookings, their personal effects and the procedures for boarding 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) A person that has been requested to report pursuant to the provisions of the preceding paragraph must report 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) The relevant person must use an electronic data processing system to give a report as under paragraph (1) or the preceding paragraph or submit a document as under paragraph (2) or the second sentence of paragraph (4);

provided, however, that this does not apply in a case that Ministry of Finance Order prescribes as one in which a person is unable to use an electronic data processing system to give that report or submit that document due to faulty telecommunication lines or any other such cause.

(外国貨物の仮陸揚)

(Temporary Landing of Foreign Cargo)

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 Before seeking to land foreign cargo temporarily (including unloading; the same applies hereinafter), the master of the vessel or captain of the aircraft must first file a notification with the customs office (or if no customs office is established, a customs official, or when no customs official is present, a police officer); provided, however, that if it is not possible to file a notification in advance due to a shipwreck or other unavoidable accident, the notification must be filed 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 Coastal Vessel)

第二十二条 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 coastal vessel or domestic aircraft (hereinafter referred to as a "coastal 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 must immediately file a notification of this with customs, and must, if any vessel's stores or aircraft's stores are loaded onto it in a foreign country, submit a manifest thereof to customs.

(船用品又は機用品の積み込み等)

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

第二十三条 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 cargo arriving in Japan from abroad may be loaded on board as foreign cargo, 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 an equivalent deep-sea fishing vessel or any other vessels as provided by Cabinet Order) or aircraft traveling between Japan and a foreign country. In such a case, the Director General of Customs may give blanket approval for the loading of the vessel's stores or aircraft's stores carried out within the period that the Director General of Customs designates, within the scope of the period 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。

(2) A person seeking to load vessel's stores that constitute domestic cargo onto a vessel traveling between Japan and a foreign country or to load aircraft's stores that constitute domestic cargo onto an aircraft traveling between Japan and a foreign country must make a declaration to the Director General of Customs and obtain the approval thereof, pursuant to the provisions of Cabinet Order; provided, however, that if it enters a closed port or airport due to distress or any other compelling incident, and it is urgently necessary to load such vessel's stores or aircraft's stores onto it but no customs official is present, the person must file a notification of this with a police officer in advance.

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) Approval as referred to in the preceding two paragraphs must be given if the types and quantities of the vessel's stores or aircraft's stores subject to the 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 must specify a period of loading as may be deemed to be reasonable. In such a case, when it is found necessary due to a disaster or any other unavoidable reasons, the Director General may extend the period designated.

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) A person who is given approval as referred to in paragraph (1) must, upon completion of loading of the vessel's stores or aircraft's stores subject to that approval, immediately submit to 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 that paragraph, the person may, for each of the shorter periods as designated by the Director General of Customs that has given the approval by subdividing the whole period subject to the approval pursuant to Cabinet Order, collectively submit documents certifying the fact pertaining to the vessel's stores or aircraft's stores loaded within that 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 a vessel's stores or aircraft's stores for which approval is given under paragraph (1) are not loaded on the vessel or aircraft subject to the approval within the period designated as provided in paragraph (4), customs duties are immediately collected from the person who has been given the approval; provided, however, that this does not apply if the vessel's or aircraft's stores are brought into a bonded area, are lost due to a disaster or any other unavoidable reasons, 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 for travel that falls under the following paragraph), or any loading or unloading of cargo between land and a vessel or aircraft traveling between Japan and a foreign country, except with permission

of the Director General of Customs, must 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 traveling between Japan and a foreign country, when its purpose is to deliver or receive cargo (excluding cargo whose delivery and receipt are approved or permitted as provided by this Act, and any postal items), must 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) If a person seeking the permission referred to in the preceding paragraph falls under one of the following items, it is permissible for the Director General of Customs to not give that 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) if the person has been sentenced to punishment for violating the provisions of this Act, and three years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement; or if the person has been subject to a disposition of administrative notification for violating the provisions of this Act, and three years have not passed since the day on which the person rendered the performance indicated in the notification;

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つた日から二年を経ない場合

(ii) if the person has been sentenced to imprisonment without work or a heavier punishment for violating the provisions of a law or regulation other than this Act, and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

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) if the person is a person who falls under any of the preceding two items, or an agent, employee or other worker of a corporation for which the 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) It is prohibited for transportation to be conducted between a vessel or aircraft

traveling between Japan and a foreign country and a coastal vessel, etc. 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) If seeking to use any vessel or aircraft other than a vessel or aircraft engaged in foreign trade as a vessel or aircraft engaged in foreign trade, the master or captain must first file a notification of this with customs. The same applies if a person seeks to use any vessel or aircraft engaged in foreign trade as a vessel or aircraft other than a vessel or aircraft engaged in foreign trade

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) If seeking to use a coastal vessel, etc. as a special vessel or aircraft, the master or captain must first file a notification of this with customs. The same applies if a person seeks to use a special vessel or aircraft as a coastal vessel, etc.

(船長又は機長の行為の代行)

(Acting for Master or Captain)

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 a captain as provided in any of Article 15, paragraphs (1) through (5), and paragraphs (9) through (11) (Procedures for Entry into Port), Article 15-3, paragraphs (1) through (3) (Procedures for Entry into Port for Special Vessel or Aircraft), Article 17, paragraph (1) (Procedures for Departure from Port), Article 17-2, paragraph (1) (Procedures for Departure from Port for Special Vessel or Aircraft), Article 18, paragraphs (2) through (4) (Simplified Procedures for Entry into or Departure

from Port), Article 18-2, paragraphs (1) through (4) (Simplified Procedures for Entry into or Departure from Port for Special Vessel or Aircraft), Article 20, paragraph (1) or (2) (Entry into or Departure from Closed Port), Article 20-2, paragraphs (1) through (4) (Entry into or Departure from Closed Port for Special Vessel or Aircraft), Article 21 (Temporary Landing of Foreign Cargo) or the preceding Article may also be carried out by an owner, administrator, or agent (meaning an owner or administrator, or an agent for the owner or administrator or for a master or captain) of the vessel or aircraft as provided therein.

(船長又は機長の職務代行者)

(Acting Agent for Master or Captain)

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 a captain, 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 Officials)

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 must provide the customs official with space and other facilities as necessary for the 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, which are designated bonded areas, bonded warehouses, bonded factories, bonded exhibition sites and integrated bonded areas.

(外国貨物を置く場所の制限)

(Restrictions on Places for Storing Foreign Cargo)

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) Foreign cargo may not be stored in any place other than a bonded area; provided, however, that this does not apply to foreign cargo set forth in the following items:

一 難破貨物

(i) wrecked cargo;

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) cargo which is found by the Director General of Customs to be difficult or significantly inappropriate to be stored in bonded areas, and is permitted to be stored at a place and for a period 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 (meaning postal items (limited to those imported) pertaining to a notice under Article 76, paragraph (5) (Simplified Procedures for Exporting and Importing Postal Items) and postal items which contain correspondence only; the same applies in Article 63-9, paragraph (1)), objects seized pursuant to the provisions of the Code of Criminal Procedure (Act No. 131 of 1948) and other cargo 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 (meaning postal correspondence provided for in Article 2, paragraph (3) (Definitions) of the Act on Correspondence Delivery by Private Business Operators; the same applies in Article 74, Article 78-3 and Article 122, paragraphs (1) and (2)), 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) cargo for which a person has filed an export declaration under specific entrustment as provided for in the second sentence of Article 67-3, paragraph (1) (Special Provisions for Export Declaration), an export declaration of specific manufactured cargo as provided for in paragraph (2) of that Article, or a specific export declaration as provided for in paragraph (3) of that

Article, and that a person has received the permission of the Director General of Customs to export (hereinafter referred to as "special export cargo").

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 provisions of the preceding paragraph, cargo set forth in any of Article 69-11, paragraph (1), items (i) through (iv), item (v)-2, item (vi) and items (viii) through (x) (Cargo Prohibited for Import) (limited to cargo that has arrived in Japan other than for the purpose of import; in the case of cargo set forth in item (ix) of that paragraph, cargo that infringe a layout-design exploitation right only is 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 seeking to take foreign cargo stored in a bonded area out of that area temporarily as a sample must 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 Cargo)

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。）の規定により滅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 seeking to dispose of foreign cargo stored in a bonded area must first file a notification of this with customs; provided, however, that this does not apply if approval for destruction has been given pursuant to the provisions of the proviso to Article 45, paragraph (1) (Obligation of a Licensee to Pay Customs Duties) (including as applied mutatis mutandis pursuant to

Article 36, Article 41-3, Article 61-4, Article 62-7 and Article 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 that administers cargo in a bonded area (this excludes a bonded factory or bonded exhibition site) must maintain books for foreign cargo that the person administers (other than correspondence; the same applies in Article 43-2, paragraph (1), Article 43-3, paragraph (1), Article 61-3 (including as applied mutatis mutandis pursuant to Article 62-7), Article 62-3, paragraph (1), Article 62-9, Article 62-10 and Article 80, paragraph (1)) and for cargo that persons seek to export (other than correspondence), and must state therein particulars 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 handle a part of the customs processes therein.

(保税地域についての規定の準用等)

(Mutatis Mutandis Application of Provisions on Bonded Areas)

第三十六条 第三十二条（見本の一時的持出し）、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) The provisions of Article 32 (Temporary Taking out of Samples), Article 34 (Disposal of Foreign Cargo) and Article 45 (Obligation of a Bonded Warehouse Licensee to Pay Customs Duties) apply mutatis mutandis to cargo for which permission is given by the Director General of Customs pursuant to the provisions of Article 30, paragraph (1), item (ii) (Foreign Cargo Stored with Permission at a Place Other Than a Bonded Area). In this case, the term "a bonded area" in Articles 32 and 34, and the term "bonded warehouse" in Article

45 are deemed to be replaced with "the place designated by the Director General of Customs pursuant to the provisions of Article 30, paragraph (1), item (ii)."

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 seeks to check, repack, sort or carry out normal handling operations with respect to cargo for which permission has been given by the Director General of Customs pursuant to the provisions of Article 30, paragraph (1), item (ii) (Foreign Cargo Stored with Permission at a Place Other Than a Bonded Area), the person must first file a notification of this with customs.

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, structure, or other facilities owned or administered by the State, a local public entity, or a corporation engaged in the construction or administration of port and harbor or airport facilities that is prescribed by Cabinet Order, which the Minister of Finance designates as a place where foreign cargo may be loaded, unloaded, transported, or stored temporarily for the purpose of ensuring simplified and prompt administration of customs processes in an open port or customs airport.

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) If the Minister of Finance finds that it is not necessary to maintain the whole or part of a designated bonded area due to a decrease in the foreign trade being conducted using that bonded area or for other such reasons, the Minister may revoke the designation referred to in the preceding paragraph for the whole or part of that area.

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) Before designating a place as a designated bonded area, the Minister of Finance must first consult with the owner and administrator of the land, structure, or other facilities that the Minister seeks to designate, hold public hearings, and provide exporters, importers and other parties interested in the designation with the opportunities to state their opinions. The same applies if the Minister of Finance seeks to revoke 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 the designation, the Minister must immediately give public notice to that effect.

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 provisions of Cabinet Order, delegate part of their 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) Before taking an action as set forth in one of the following items, the owner or administrator of the land, structure, or other facilities designated as a designated bonded area must first consult with the Director General of Customs; provided, however, that if the owner or administrator is not the State or local public entity, it must 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 the land, structure, or other facilities, or change of 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) construction work in the land or construction of a new structure or other facilities on the 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 construction work on a

structure or other 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 that paragraph does not interfere with proper use of the designated bonded area and does not cause any problem in ensuring the implementation of this Act, the Director General must give consent to, or approve those 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 processes in a designated bonded area, the Director General may, with the consent of the owner and administrator of the area, install a fence or other similar structures in that area in order to separate the designated bonded area from other areas.

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, structure, or other facilities designated as a designated bonded area (including a person leasing port and harbor 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 refuse the loading, unloading, transport, or storage of foreign cargo or cargo that a person seeks to export, without legitimate grounds.

（入れることができる貨物）

(Cargo That May Be Brought In)

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 found necessary for the purpose of achieving the intended use of a designated bonded area, the Director General of Customs may specify the types of cargo that may be brought into the area.

（貨物の取扱い）

(Handling of Cargo)

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 cargo or cargo that a person seeks to export may undergo, in addition to the acts provided for in Article 37, paragraph (1) (Designation of a Designated Bonded Area), checking, repacking, sorting or other normal handling operations of those cargo.
- 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 cargo or cargo that a person seeks to export may undergo, in addition to the acts provided for in the preceding paragraph, the acts that 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, 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 implementation of this Act, must give permission referred to in the preceding paragraph.

（指定の取消し後における外国貨物）

(Foreign Cargo 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 When designation of a designated bonded area is revoked, if there remains foreign cargo (excluding special export cargo; the same applies in Article 47, paragraph (3) (including as applied mutatis mutandis pursuant to Article 61-4, Article 62-7, and Article 62-15) and Article 62-6, paragraph (1)) 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 the cargo for a period designated by the Director General of Customs.

（外国貨物の搬入停止等）

(Suspension of Bringing Foreign Cargo 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) If a person that administers cargo in a designated bonded area (in the case of a corporation, its officers are included; hereinafter referred to as the "administrator of cargo" in this Article) or its agent, manager, or other employee violates the provisions of this Act in connection with business in the designated bonded area, the Director General of Customs may have a person suspend their bringing of foreign cargo or cargo they seek to export which is administered by that administrator of cargo into that designated bonded area, for a specified period.

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 seeking to have a person suspend the bringing in of cargo to a designated bonded area pursuant to the provisions of the preceding paragraph, the Director General must give advance notice of this to the administrator of cargo, and the owner or administrator of the land, structure, or other facilities of the bonded area, and must 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)

(Mutatis Mutandis Application of the Provisions on Bonded 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 The provisions of Article 45 (Obligation of a Bonded Warehouse Licensee to Pay Customs Duties) apply mutatis mutandis to foreign cargo stored in a designated bonded area. In this case, the term "bonded warehouse licensee" in paragraphs (1) and (3) of that Article is deemed to be replaced with "person administering the foreign cargo".

第三節 保税蔵置場

Section 3 Bonded Warehouses

(保税蔵置場の許可)

(Licensing of Bonded Warehouses)

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 bonded warehouse means a place that, pursuant to the provisions of Cabinet Order, the Director General of Customs licenses as a place where foreign cargo 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 the licensing referred to in the preceding paragraph may not exceed ten years; provided, however, that licensing may be renewed for a specified period of up to ten years, pursuant to the provisions of Cabinet Order.

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 grants a license as referred to in paragraph (1) or renews a license as referred to in the proviso to the preceding paragraph, the Director General must immediately issue public notice of this.

(許可の要件)

(Requirements for Licensing)

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 a case falling under any of the following items, it is permissible for the Director General of Customs to not grant the license 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) if the person that seeks the licensing referred to in paragraph (1) of the preceding Article (hereinafter referred to as "applicant" in this Article) has had its bonded area licensing revoked and three years have not passed since the day on which the licensing 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) if the applicant has been sentenced to punishment for violating the provisions of this Act, and three years have not passed since the day on which the applicant finished serving that sentence or ceased to be subject to its enforcement; or if the applicant has been subject to a disposition of administrative notification for violating the provisions of this Act, and three years have not passed since the day on which the applicant rendered the performance indicated in the notification;

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) if the applicant has been sentenced to imprisonment without work or a heavier punishment for violating the provisions of a law or regulation other than this Act, and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

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った日から二年を経過していない場合

(iv) if the applicant has been sentenced to a fine for violating the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing the offense of Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), Article 208-2, paragraph (1) (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or an offense referred to in the Act on Punishment of Physical Violence and Other Acts, and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

五 申請者が暴力団員等である場合

(v) if the applicant is a member of an 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) if the applicant is a corporation whose officer falls under any of the preceding items or when 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) if the business activities of an applicant are controlled by a member of an 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) if the applicant's financial resources are found to be insufficient to enable the applicant to bear the burden imposed pursuant to this Act or if the applicant is otherwise found not to have sufficient ability to perform bonded warehousing;

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) if the location or facilities of the place for which the applicant seeks the licensing referred to in paragraph (1) of the preceding Article is found to be

unsuitable for a bonded 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) there is found to be little prospect of the place for which the applicant seeks the licensing referred to in paragraph (1) of the preceding Article being used as a bonded warehouse or there is found to be little value in it being used as such.

(外国貨物を置くことができる期間)

(Period for Which Foreign Cargo 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 cargo may be stored in a bonded warehouse is two years from the day on which approval for storage of that cargo in the bonded 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, the Director General may, upon receipt of application to extend the period referred to in the preceding paragraph, specify an additional period considered necessary.

(外国貨物を置くことの承認)

(Approval to Store Foreign Cargo)

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) If a person who brings foreign cargo into a bonded warehouse seeks to store the cargo in that warehouse for a period exceeding three months (or, when it is found necessary due to unavoidable reasons arising, for the period as specified by the Director General of Customs at the request of that person) from the day on which it is brought into the warehouse, the person must, pursuant to the provisions 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 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 must be given unless foreign cargo may not be stored in a bonded warehouse for a period exceeding the period referred to in that paragraph pursuant to the provisions of other laws and regulations, or unless proper use of a bonded 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) The provisions of Article 67-2 (Procedure for Export or Import Declaration), the first sentence of Article 67-3, paragraph (1) (Special Provisions for Export Declaration) and Article 67-19 (Special Provisions for Import Declaration) apply mutatis mutandis if 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 to Store Foreign Cargo)

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) When the Director General of Customs gives approval or provides designation, as referred to in paragraph (1) of the preceding Article, the Director General is to have customs officials conduct necessary inspection of foreign cargo referred to in that 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) The provisions of Article 68-2 (Delegation of Authority for Inspection of Cargo) apply 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 Cargo)

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) If a bonded warehouse licensee seeks to increase or decrease its storage capacity or to perform its rebuilding, relocation, or other construction work, the person must first file a notification of this with customs.

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) If a notification as referred to in the preceding paragraph has been filed and the Director General of Customs finds that the increase or decrease in storage capacity or construction work that the licensee seeks to implement would be detrimental to ensuring the implementation of this because there would be no clear demarcation between the bonded warehouse and other places after the increase or decrease or the completion of the work or because the storage facilities for foreign cargo would be insufficient after this, the Director General may request the person that filed the notification to take the necessary measures at the time of implementing the thing subject to that notification.

(許可を受けた者の関税の納付義務等)

(Obligation of a Licensee to Pay Customs Duties)

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) If foreign cargo stored in a bonded warehouse (excluding cargo permitted for export; hereinafter the same applies in this paragraph and the following paragraph) is lost or destroyed, the customs duties are immediately collected from the bonded warehouse licensee; provided, however, that this does not apply if foreign cargo is lost due to a disaster or any other unavoidable reasons, or is 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) If the Director General of Customs finds that destruction of foreign cargo stored in a bonded warehouse is unavoidable on the grounds that it is likely to spoil, deteriorate, or cause damage to other foreign cargo, the Director General must 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) If foreign cargo stored in a bonded warehouse is lost, the bonded warehouse licensee must immediately file a notification of this with 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 If a bonded warehouse licensee seeks to suspend or discontinue bonded warehousing before the expiration of the period of licensing, they must first file a notification of this with the Director General of Customs.

(許可の失効)

(Expiration of Licensing)

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) The licensing of a bonded warehouse ceases to be effective if any of the situations as set forth in the following items 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) if the licensee discontinues bonded warehousing;

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) if the licensee dies and the application prescribed in Article 48-2, paragraph (2) (Licensing Succession) is not made within the period as provided for in that paragraph or a disposition not to give the approval referred to in that paragraph is made;

三 許可を受けた者が解散したとき。

(iii) if the licensee 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) if the licensee has received a ruling for commencement of bankruptcy proceedings;

五 許可の期間が満了したとき。

(v) if the effective period of the licensing has expired;

六 税関長が許可を取り消したとき。

(vi) if the Director General of Customs has revoked the license.

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) Once the licensing of a bonded warehouse expires, the Director General of Customs must immediately issue public notice of this.

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) If the licensing of a bonded warehouse expires and foreign cargo is stored in that warehouse at the time of its expiration, the place whose licensing has expired is deemed to be a bonded warehouse as it concerns that cargo for a period specified by the Director General of Customs. In this case, the person that was granted that licensing or this person's heir (if the person granted the licensing is a corporation that has ceased to exist as a result of merger, then the corporation that survives the merger or the corporation that is established as a result of the merger; if the person that was granted the licensing is a corporation that has undergone a company split (but only one in which it has another person take over its bonded warehousing), then the corporation that has taken over the bonded warehousing; if a person who has obtained permission has transferred the business, then a person who has been transferred that business) may not be exempted from their obligations involving the bonded warehouse until all of the foreign cargo is removed therefrom.

(許可の取消し等)

(Revocation of Licensing)

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 items occurs, the Director General of Customs may have a person suspend their bringing of foreign cargo or cargo that a person seeks to export into a bonded warehouse for a specified period or may revoke the license of a bonded warehouse:

一 許可を受けた者（その者が法人である場合には、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) if the licensee (in the case of a corporation, including its officers) or its agent, manager, or other employee violates the provisions of this Act in connection with bonded warehousing;

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つたとき。

(ii) if the licensee has come to fall under one of Article 43, items (ii) through (x) **(Requirements for Licensing)**.

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) Before taking the disposition referred to in the preceding paragraph, the Director General of Customs must first give notice of this to the licensee of the

bonded warehouse that is subject to that disposition, and must request attendance of the licensee or its agent for hearing its opinions or otherwise provide them with the opportunity to submit evidence for the purpose of clarification.

(許可の承継)

(Succession of Licensing)

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) If a succession occurs regarding a bonded warehouse licensee, the heir (when 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 to the position based on that licensing, then the heir so selected) succeeds to the position based on the licensing 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 a position based on the licensing of a bonded warehouse pursuant to the provisions of the preceding paragraph (referred to as "successor" in the following paragraph) may, pursuant to the provisions 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 Licensing), it is permissible for the Director General of Customs to not give the 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) If a bonded warehouse licensee has undergone a merger or a company split (but only one in which it has another person take over its bonded warehousing) or if a bonded warehouse licensee has transferred its bonded warehousing business, if the licensee has in advance been given approval of the Director

General of Customs pursuant to the provisions of Cabinet Order, a corporation that survives the merger or is established as a result of the merger, a corporation that has taken over the business as a result of the split-up or a person who has been transferred the business (referred to as "corporation after merger, etc." in the following paragraph), notwithstanding the provisions of Article 47, paragraph (1), item (i) or (iii) (Expiration of Licensing), may take over the position based on the licensing of the corporation that has ceased to exist as a result of the merger or has been split up, or based on the licensing of the person who has transferred the 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 a corporation after merger, etc. falls under any of the items of Article 43, it is permissible for the Director General of Customs to not give the 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) Having given the approval referred to in paragraph (2) or (4), the Director General of Customs must immediately issue public notice of this.

(指定保税地域についての規定の準用)

(Mutatis Mutandis Application of the Provisions on 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 The provisions of Article 40 (Handling of Cargo in a Designated Bonded Area) apply mutatis mutandis to a bonded warehouse.

(保税蔵置場の許可の特例)

(Special Provisions for Licensing of Bonded Warehouses)

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) If a person who has gained the licensing referred to in Article 42, paragraph (1) (Licensing of Bonded Warehouses) and has obtained in advance approval of the Director General of Customs (hereinafter referred to as "holder of approval" in this Section) seeks to engage in the actions provided for in that paragraph (hereinafter referred to as "storage and other such handling of foreign cargo") at a place which meets, with respect to its location or facilities, the criteria prescribed by Ministry of Finance Order, the person may file a notification indicating this 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 licensing referred to in Article 42, paragraph (1) at the time when the notification is accepted. In such a case, notwithstanding the provisions of paragraph (2) of that Article, the period of permission associated with the place deemed to have been given permission is the same 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 seeking the approval referred to in paragraph (1) must submit an application form that states the person's domicile or residence, name, and other necessary particulars to the Director General of Customs having jurisdiction over the location of the person's 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) If not renewed every eight years, the approval referred to in paragraph (1) ceases to be effective after expiry of that period.

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) Cabinet Order prescribes the procedures for filing a notification as referred to in paragraph (1) and provides for other necessary particulars concerning the application of the preceding paragraphs.

(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 Before giving the approval referred to in paragraph (1) of the preceding Article, the Director General of Customs must 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 the person seeking 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 three years have not passed since the day on which approval referred to in paragraph (1) of the preceding Article was revoked pursuant to the provisions of Article 54, paragraph (1) (Revocation of Approval) for the person;

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 Article 42, paragraph (1) (Licensing of Bonded Warehouses), three years have not passed since the day the permission (when permission has been given two or more times, the day on which the first permission was given) was given to the person;

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 Article 43, items (ii) through (vii) (Requirements for Licensing);

ニ 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 the person seeking approval is able to conduct the business activities involved in the storage and other such handling of foreign cargo by means of an electronic data processing system or is otherwise able to properly and reliably perform those business activities;

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 the person seeking approval has established rules for the business involved in the storage and other such handling of foreign cargo, providing for the particulars that Ministry of Finance Order prescribes as for ensuring that the person (if the person is a corporation, including its officers) and its agents, managers, and other employees comply with the provisions of this Act or other laws and regulations.

（規則等に関する改善措置）

(Measures for Improvement of Rules)

第五十二条 税関長は、承認取得者がこの法律の規定に従つ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 the Director General of Customs finds it to be necessary to do so in order to ensure the implementation of this Act because a holder of approval fails to conduct the business involved in the storage and other such handling of foreign cargo in accordance with the provisions of this Act or for any other reasons, the Director General may request the holder of approval to take necessary measures to improve the rules provided for in item (iii) of the preceding Article or its performance of business activities in connection with the particulars provided for in those rules, or to newly establish the rules provided for in that 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 Licensing of Bonded Warehouses)

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 If a holder of approval no longer needs to be subject to the application of the provisions of Article 50, paragraph (1) (Special Provisions for Licensing of Bonded Warehouses), that person, pursuant to the provisions of Cabinet Order, may file a notification of this with the Director General of Customs who gave the approval referred to in that paragraph.

(承認の失効)

(Expiration 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つたときは、その効力を失う。

Article 53 The approval referred to in Article 50, paragraph (1) (Special Provisions for Licensing of Bonded Warehouses) ceases to be effective if any of the situations as set forth in the following items 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 licensing referred to in Article 42, paragraph (1) (Licensing of Bonded Warehouses) expires for a bonded 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 the provisions of Article 48-2, paragraph (2) (Licensing Succession), as applied

mutatis mutandis pursuant to Article 55 is not made within the period specified in that paragraph or when disposition not to give approval referred to in that 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つたときは、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 Article 50, paragraph (1) (Special Provisions for Licensing of Bonded Warehouses):

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 Article 51, item (i)(c) (Requirements for Approval) or the criteria referred to in item (ii) of that 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 (Measures for Improvement of Rules).

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) Before revoking approval pursuant to the provisions of the preceding paragraph, the Director General of Customs must give advance notice of the revocation to the holder of approval that would be subject to that disposition, and must request attendance of the holder or its agent for hearing its opinions or through other means, provide them 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) Cabinet Order prescribes the procedures for a revocation of approval under paragraph (1) and provides for other necessary particulars concerning the application of the preceding two paragraphs.

(許可の承継についての規定の準用)

(Mutatis Mutandis Application of the Provisions on Licensing Succession)

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 The provisions of Article 48-2, paragraphs (1) through (5) (Licensing Succession) apply mutatis mutandis to a holder of approval. In this case, Cabinet Order provides for the necessary technical replacement of terms.

第四節 保税工場

Section 4 Bonded Factories

(保税工場の許可)

(Licensing of Bonded Factories)

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 bonded factory means a factory which is, pursuant to the provisions of Cabinet Order, permitted by the Director General of Customs as a place where processing of foreign cargo, manufacturing using foreign cargo as raw materials (including blending) or repacking, sorting or other normal handling operations pertaining to foreign cargo may be conducted (hereinafter referred to as "bonded operations").

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 bonded factory licensee is deemed to have also been granted licensing for the bonded factory in question as referred to in Article 42, paragraph (1) (Licensing of Bonded Warehouses) for imported cargo used in that factory, but only for a period of up to three months from the day on which the imported cargo is 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 bonded factory licensee may also be granted licensing as referred to in Article 42, paragraph (1) for a part of the site of the bonded factory.

(外国貨物を置くことができる期間)

(Period for Which Foreign Cargo 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 cargo used in bonded operations (including manufactured products resulting from bonded operations using that cargo) may be stored at a bonded factory is up to two years from the day on which approval for storage of the cargo in that factory for the purpose of bonded operations or approval for use of the cargo for those operations in that factory is given.

(保税作業の届出)

(Notification of Bonded Operations)

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 seeking to conduct bonded operations in a bonded factory must file a notification of the commencement and completion of those operations with customs at the time of their commencement and completion; provided, however, that this does not apply to the commencement of those operations if the Director General of Customs finds that it will not cause any problem in customs control and has notified the relevant person of this.

(保税作業による製品に係る納税申告等の特例)

(Special Provisions on Duty Payment Declarations for Manufactured Products Resulting From Bonded Operations)

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 The licensee of a bonded factory that conducts bonded operations for oil refinery or other bonded operations that Cabinet Order specifies as those in which two or more kinds of products are manufactured through a single manufacturing process must, when those operations are completed, notwithstanding the provisions of Article 7, paragraph (1) (Declaration) and Article 67 (Permission for Export or Import), file a duty payment declaration with the Director General of Customs without delay after completion of the operations and obtain import permission prescribed in the Article with respect

to the foreign cargo manufactured through those operations (hereinafter referred to as "manufactured foreign cargo" in this Article), other than those foreign cargo which are to be sent back to a foreign country, and those which are to be manufactured through the operations 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 cargo (excluding cargo provided for in Article 7-2, paragraph (4) (Special Provisions for Declaration)).

(内国貨物の使用等)

(Use of Domestic Cargo)

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 cargo and domestic cargo are used in bonded operations (except repacking, sorting or other normal handling operations) at a bonded factory, manufactured products resulting from this are deemed to be foreign cargo that has arrived 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 provisions of Cabinet Order, foreign cargo is used in combination with domestic cargo with the approval of the Director General of Customs, manufactured products resulting from this which correspond to the quantity of the foreign cargo used are, notwithstanding the provisions of the preceding paragraph, deemed to be foreign cargo 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)

(Bonded Operations Outside a Bonded 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 finds that it will contribute to the promotion of trade and does not cause any problem in ensuring the implementation of this Act, the Director General, pursuant to the provisions of Cabinet Order, may designate a period and a place and permit a person to

remove foreign cargo stored in a bonded factory from that factory in order to carry out bonded operations involving that cargo.

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 the permission referred to in the preceding paragraph, the Director General may, if it is found necessary, require security to be provided in an amount equivalent to that of customs duties chargeable on the foreign cargo subject 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 cargo is removed from a bonded factory with permission referred to in paragraph (1), the Director General of Customs is to have customs officials conduct necessary inspection of the cargo 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 cargo which, with permission referred to in paragraph (1), have been removed to a place designated under the paragraph is deemed to be stored in the bonded 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) When the period designated under paragraph (1) has expired, if foreign cargo for which permission is given under the paragraph or products manufactured therefrom is stored in the designated place, the customs duties are immediately collected from the licensee of the bonded factory from which the cargo were removed.

(指定保税工場の簡易手続)

(Simplified Procedures for a Designated Bonded 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) Notwithstanding the provisions of Article 58 (Notification of Bonded Operations), the relevant person is not required to file a notification at the commencement or completion of bonded operations for manufacturing the

products in question at a bonded factory that the Director General of Customs, finding that this does not cause a problem in terms of customs control in consideration of stability in the production yield of raw materials used, the nature of the bonded operations, and other such circumstances, designates for specified products to be manufactured through those operations and for specified foreign cargo to be used as raw materials.

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) Pursuant to the provisions of Cabinet Order, a person that has obtained the designation referred to in the preceding paragraph must submit a written report to customs stating the quantities of the raw materials constituting foreign cargo and manufactured products specified by the Director General of Customs as referred to in the preceding paragraph that the person has used and manufactured each month (or, if the Director General of Customs specifies a period longer than one month for the cases such as seasonal bonded operations, etc., then within a longer period so specified) and other such particulars prescribed by Cabinet Order, on or before the tenth day of the month following the month in which they are used or manufactured (if a special period is specified by the Director General of Customs, the final day in the ten-day period that starts to run on the rightholder notice date from the day on which the special period expires) (if operations for those products are suspended, the report must be submitted without delay after the suspension).

（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 bonded factory licensee must prepare books for the foreign cargo stored therein and state in the books the particulars prescribed by Cabinet Order.

（保税蔵置場についての規定の準用）

(Mutatis Mutandis Application of Provisions on Bonded 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 The provisions of Article 42, paragraphs (2) and (3) (Licensing of Bonded Warehouses), Article 43 (Requirements for Licensing), Article 43-2, paragraph (2) (Period for Which Foreign Cargo May Be Stored) and Articles 43-3 to 48-2 (Approval to Store Foreign Cargo; Inspection at the Time of Approval to Store Foreign Cargo; Increase and Decrease in Storage Capacity of Cargo; Obligation of the Licensee to Pay Customs Duties; Notification of Suspension or Discontinuance of Business; Expiration of Licensing; Revocation of Licensing; Licensing Succession) apply mutatis mutandis to bonded factories. In this case, the terms "three months (or, when it is found necessary due to unavoidable reason arising, for the period as specified by the Director General of Customs at the request of that person) from the day on which it is brought into the warehouse", "If a person seeks to store the cargo" and "prior to the day on which the period expires" in paragraph (1) of Article 43-3 are deemed to be replaced with "three months", "If a person seeks to store the cargo for bonded operations, or use the cargo for the operations within three months from the day on which it is brought into the bonded factory" and "prior to the day on which the period expires or prior to the day on which it is used for the operations" respectively, and the term "suspend bringing into a bonded warehouse" in Article 48, paragraph (1) is deemed to be replaced with "suspend bringing into a bonded factory or performing bonded operations at a bonded factory".

(保税工場の許可の特例)

(Special Provisions for Licensing of Bonded Factories)

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) When a person who has been given the licensing referred to in Article 56, paragraph (1) (Licensing of Bonded Factories) and has in advance been given approval of the Director General of Customs, seeks to conduct bonded operations at a place whose location and facilities meet the criteria

prescribed by Ministry of Finance Order, the person may file a notification of this with 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 licensing as referred to in Article 56, paragraph (1) at the time when the notification is accepted. In this case, the period of the permission pertaining to the place deemed to be given the permission is, notwithstanding the provisions of Article 42, paragraph (2) (Licensing of Bonded Warehouses) as applied mutatis mutandis pursuant to the preceding Article, 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 seeking the approval referred to in paragraph (1) must submit an application form, stating their domicile or residence, and name and other necessary particulars, to the Director General of Customs having jurisdiction over the location of the 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) Cabinet Order prescribes the procedures for filing a notification as referred to in paragraph (1) and provides for other necessary particulars concerning the application of the preceding paragraphs.

（保税蔵置場の許可の特例についての規定の準用）

(Mutatis Mutandis Application of Provisions on Special Provisions for Licensing of Bonded Warehouses)

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; Measures for Improvement of Rules; Notification of Discontinuance of Application of Special Provisions for a Bonded Warehouse; Invalidation of Approval; Revocation of Approval; Mutatis Mutandis Application of the Provisions on Licensing Succession) apply mutatis mutandis to the approval prescribed in paragraph (1) of preceding Article. In this case, the term "Article 42, paragraph (1) (Licensing of Bonded Warehouses)" in Article 51, item (i)(b) is deemed to be replaced with "Article 56, paragraph (1) (Licensing of Bonded Factories)", the term "storage and other such handling of foreign cargo" in Article 51, items (ii) and (iii) and in Article 52 is deemed to be replaced with "bonded operations" and the term "a bonded warehouse" in Article 53, item (ii) is deemed to be replaced with "a bonded factory", and Cabinet Order provides for the necessary technical replacement of terms.

第五節 保税展示場

Section 5 Bonded Exhibition Sites

(保税展示場の許可)

(Licensing of Bonded Exhibition Sites)

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 bonded exhibition site means an area permitted, pursuant to the provisions of Cabinet Order, by the Director General of Customs to be used as a place for displaying foreign cargo at such exhibition, fair or other similar events specified 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 is the period that the Director General of Customs finds to be necessary in consideration of the duration of the 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 bonded exhibition site for those foreign cargo 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 the content, 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 for Foreign Cargo Being Brought into a Bonded Exhibition Site)

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 that brings foreign cargo into a bonded exhibition site must, pursuant to the provisions of Cabinet Order, file a declaration with the Director General of Customs and obtain their 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) When the Director General of Customs gives approval referred to in the preceding paragraph, the Director General is to have customs officials conduct necessary inspection of foreign cargo referred to in that 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) If a declaration referred to in paragraph (1) is filed and the foreign cargo in question does not constitute foreign cargo as set forth in paragraph (3) of the preceding Article, the Director General of Customs is not to give the approval referred to in paragraph (1). In such a case, the Director General notifies the person that has filed the declaration of this, and also requests that person to remove the foreign cargo from the bonded exhibition site or to take other such measures within a specified period.

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 bonded exhibition site, the acts set forth in paragraph (3), item (i) or (ii) of the preceding Article (limited to those prescribed by Cabinet Order, as provided for in that paragraph) may be performed with respect to foreign cargo

brought into that area until approval referred to in paragraph (1) is given (or, with respect to cargo regarding which a person has been notified as referred to in the preceding paragraph, until the period specified in that paragraph elapses).

(販売用貨物等の蔵置場所の制限等)

(Restriction on Places for Storing Cargo Meant for Sale, Use, or Consumption)

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) On finding it to be necessary to do so in order to ensure the implementation of this Act with respect to foreign cargo that has been brought into a bonded exhibition site and will be or is likely to be sold, used, or consumed, pursuant to the provisions of Cabinet Order, the Director General of Customs may restrict, within the bonded exhibition site, the place where the cargo may be stored, or may make a request to report on the details of the use of foreign cargo that has been brought into the bonded exhibition site and that will undergo a change to its 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) If foreign cargo brought into a bonded exhibition site is sold within that area (excluding the cases prescribed by Cabinet Order), their sale is deemed to be importation and the provisions of this Act apply. In this case, if it is found necessary, the Director General of Customs may require security to be provided in advance within the amount equivalent to that of customs duties chargeable on the cargo which are likely to be sold.

(保税展示場外における使用の許可)

(Permission for Use Outside a Bonded Exhibition Site)

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 cargo that has been brought into a bonded

exhibition site, but that needs to be used outside the bonded exhibition site (excluding cargo which fall under Article 32 (Temporary Taking out of Samples)), the Director General of Customs may, if they find that it will not cause any problem in ensuring the implementation of this Act, permit, pursuant to the provisions of Cabinet Order, use of the foreign cargo outside the bonded exhibition site, specifying the period and place for its 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 Duties on Foreign Cargo That Is at a Bonded Exhibition Site After the Expiration of the License Period)

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 cargo brought into a bonded exhibition site that is in that area when the period of the license for the site expires or when that license ceases to be effective, the Director General of Customs may request the site licensee to remove the foreign cargo or to take other measures within a fixed period, and if the person fails to take the measures within that period, the Director General immediately collects the customs duties 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) When the Director General of Customs finds that the import of the foreign cargo referred to in the preceding paragraph is not permitted under other laws and regulations or that there are other unavoidable circumstances, the provisions pertaining to collection of customs duties referred to in the preceding paragraph do 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)

(Mutatis Mutandis Application of the Provisions on Bonded Warehouses and Bonded Factories)

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 The provisions of Article 42, paragraph (3) (Licensing of Bonded Warehouses), Article 43 (Requirements for Licensing), Article 43-3, paragraph (3) (Approval to Store Foreign Cargo), Article 43-4, paragraph (2) (Inspection at the Time of Approval to Store Foreign Cargo), Articles 44 to 48-2 (Increase and Decrease in Storage Capacity of Cargo; Obligation of the Licensee to Pay Customs Duties; Notification of Suspension or Discontinuance of Business; Expiration of Licensing; Revocation of Licensing; Licensing Succession), Article 59, paragraph (1) (Use of Domestic Cargo), Article 61, paragraphs (3) through (5) (Bonded Operations Outside a Bonded Factory) and Article 61-3 (Obligation of Record Keeping) apply mutatis mutandis to a bonded exhibition site. In this case, the terms "Article 67-2" and "paragraph (1)" in Article 43-3, paragraph (3) are deemed to be replaced with "Article 67-2, paragraph (1)" and "Article 62-3, paragraph (1) (Procedures for Foreign Cargo Being Brought into a Bonded Exhibition Site)", respectively, and the term "the preceding paragraph" in Article 43-4, paragraph (2) is deemed to be replaced with "Article 62-3, paragraph (2) (Procedures for Foreign Cargo Being Brought into a Bonded Exhibition Site)."

第六節 総合保税地域

Section 6 Integrated Bonded Areas

（総合保税地域の許可）

(Licensing of Integrated Bonded Areas)

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 a unit of land and the structures and other such infrastructure located on it (referred to as a "unit of land and its infrastructure" in the following paragraph), that the Director General of Customs has licensed pursuant to the provisions of Cabinet Order as a place permitted to engage in the following actions:

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 contents, repacking, sorting or other normal handling operations for foreign cargo;

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 cargo or manufacture (including blending) using

foreign cargo 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 cargo or use related thereto (limited to the actions 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) Before granting the licensing referred to in the preceding paragraph, the Director General of Customs must 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 unit of land and its infrastructure is owned or administered by a corporation that meets the requirements prescribed by Cabinet Order, taking into account the details of its business or other particulars;

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 unit of land and its infrastructure 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 unit of land and its infrastructure in an integrated manner, and that it is considered that this will substantially contribute to facilitating imports or to promoting trade;

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, in light of the location, facilities and other circumstances of the unit of land and its infrastructure, are found not to cause any problem in ensuring the implementation 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 corporation that owns or administers the unit of land and its infrastructure (including a person, other than the corporation, that administers cargo in the unit of land and its infrastructure if any; the same applies in the following item) does not fall under any of the cases set forth in Article 43, items (i) through (vii) (Licensing Requirements);

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 corporation that owns or administers the unit of land and its infrastructure 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 corporation.

(外国貨物を置くことができる期間)

(Period for Which Foreign Cargo 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 cargo may be stored in an integrated bonded area is two years from the day on which approval for storage of the cargo in that area or for performing in that area the acts set forth in Article 62-8, paragraph (1), item (ii) or (iii) (Licensing of Integrated Bonded Areas) for the cargo.

(外国貨物を置くこと等の承認)

(Approval to Store Foreign Cargo or Take Other Such Action)

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 If a person that brings foreign cargo into an integrated bonded area seeks to store the cargo in that area for a period exceeding three months from the day on which it is brought into that area or perform the acts set forth in Article 62-8, paragraph (1), item (ii) or (iii) (Licensing of Integrated Bonded Areas) on that cargo in that area within three months from the day on which it is brought into that area, the person must, pursuant to the provisions 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 expires or on which the acts are performed.

(販売用貨物等を入れることの届出)

(Notification That Cargo Meant for Sale or Consumption Is Being Brought In)

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 seeking to bring into an integrated bonded area foreign cargo to be sold or consumed in that area or other similar cargo prescribed by Cabinet Order must first file a notification with customs.

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 Duties of Administrator of Cargo)

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 If the corporation that has been granted an integrated bonded area license becomes liable to pay customs duties on foreign cargo pursuant to the provisions of the main clause of Article 45, paragraph (1) (Obligation of a Bonded Warehouse Licensee to Pay Customs Duties) or Article 61, paragraph (5) (Obligation of a Bonded Factory Licensee to Pay Customs Duties), as applied mutatis mutandis pursuant to Article 62-15 (Integrated Bonded Areas), and the person administering the cargo in the integrated bonded area at the time when it was lost or destroyed or when it was brought out of the integrated bonded area is a person other than that corporation, the person administering the cargo and the corporation are jointly and severally liable to pay those customs duties.

(許可の取消し等)

(Revocation of Licensing)

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 items occurs, the Director General of Customs may specify the person administering the cargo and the period, and have a person suspend their bringing of foreign cargo or cargo they seek to export into an integrated bonded area, suspend their engagement in the actions set forth in Article 62-8, paragraph (1), item (ii) or

(iii) (Licensing of Integrated Bonded Areas) in that area, or revoke the license 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) if the corporation that has been granted the integrated bonded area license (including a person, other than the corporation, who administers cargo in the integrated bonded area, if any) or any officer, agent, manager or other employees, of the corporation violate 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) if any of the requirements set forth in the items of Article 62-8, paragraph (2) (Requirements for the Licensing of Integrated Bonded Areas) 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) Before taking a disposition as referred to in the preceding paragraph, the Director General of Customs must give advance notice of this to the person administering the cargo subject to that disposition or to the licensee corporation, and must request that person or its agent to appear and hear its opinions or provide it with the opportunity to submit evidence for the purpose of clarification through any other means.

（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）

(Mutatis Mutandis Application of Provisions on Bonded Warehouses, Bonded Factories, and Bonded Exhibition Sites)

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」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: Article 42, paragraphs (2) and (3) (Licensing of Bonded Warehouses), Article 43-2, paragraph (2) (Period for Which Foreign Cargo May Be Stored), Article 43-3, paragraphs (2) and (3) (Approval to Store Foreign Cargo), Articles 43-4 through 47 (Inspection at the Time of Approval to Store Foreign Cargo; Increase and Decrease in Storage Capacity of Cargo; Obligation of the Licensee to Pay Customs Duties; Notification of Suspension or Discontinuance of Business; Expiration of Licensing), Article 48-2, paragraphs (4) through (6) (Succession of Licensing), Article 58-2 (Special Provisions on Duty Payment Declarations for Manufactured Products Resulting From Bonded Operations), Article 59 (Use of Domestic Cargo), Article 61 (Bonded Operations Outside a Bonded Factory), Article 61-2, paragraph (2) (Simplified Procedures for a Designated Bonded Factory), Article 62-4 (Restriction on Places for

Storing Cargo Meant for Sale, Use, or Consumption) and Article 62-5 (Permission for Use Outside a Bonded Exhibition Site). In this case, in Article 42, paragraph (2), the term "the preceding paragraph" is deemed to be replaced with "Article 62-8, paragraph (1) (Licensing of Integrated Bonded Areas)"; in Article paragraph (3), the terms "paragraph (1)" and "the proviso to the preceding paragraph" are deemed to be replaced with "Article 62-8, paragraph (1)" and "the proviso to the preceding paragraph, as applied mutatis mutandis pursuant to Article 62-15 (Mutatis Mutandis Application of the Provisions on Bonded Warehouses, Bonded Factories, and Bonded Exhibition Sites)", respectively; in Article 43-2, paragraph (2), the term "the preceding paragraph" is deemed to be replaced with "Article 62-9 (Period for Which Foreign Cargo May Be Stored"; in Article 43-3, paragraph (2), the terms "the preceding paragraph" and "the paragraph" are deemed to be replaced with "Article 62-10 (Approval to Store Foreign Cargo or Take Other Such Action)" and "the Article", respectively; in paragraph (3) of that Article, the term "paragraph (1)" is deemed to be replaced with "Article 62-10"; in Article 43-4, paragraph (1), the terms "paragraph (1) of the preceding Article" and "the paragraph" are deemed to be replaced with "Article 62-10 (Approval to Store Foreign Cargo or Take Other Such Action)" and "the Article", respectively; in Article 47, paragraph (1), the term "the following items" is deemed to be replaced with "item (i) or items (iii) through (vi)"; in paragraph (3) of that Article, the term "licensee" is deemed to be replaced with "licensee (including a person other than the licensee that administers cargo in the integrated bonded area, if any; hereinafter the same applies in this paragraph)"; in Article 48-2, paragraph (4), the term " Article 47, paragraph (1), item (i) or (iii)" is deemed to be replaced with "Article 47, paragraph (1), item (i) or (iii) as applied mutatis mutandis pursuant to Article 62-15 (Mutatis Mutandis Application of the Provisions on Bonded Warehouses, Bonded Factories, and Bonded Exhibition Sites)"; in paragraph (5) of that Article, the term "falls under any of the items of Article 43" is deemed to be replaced with "does not meet the requirements set forth in the items of Article 62-8, item (i) or (iii) (Licensing of Integrated Bonded Areas)"; in paragraph (6) of that Article, the term "paragraph (2) or (4)" is deemed to be replaced with "paragraph (4)"; in Article 58-2, the term "the licensee of a bonded factory where there may be conducted" is deemed to be replaced with "A person who conducts in an integrated bonded area the operations"; in Article 61, paragraph (3), the term "paragraph (1)" is deemed to be replaced with " Article 62-5, paragraph (1) (Permission for Use Outside a Bonded Exhibition Site), as applied mutatis mutandis pursuant to Article 62-15 (Mutatis Mutandis Application of the Provisions on Bonded Warehouses, Bonded Factories, and Bonded Exhibition Sites)"; in paragraphs (4) and (5) of that Article, the terms "paragraph (1)" and "the paragraph" are deemed to be

replaced with "Article 62-5, paragraph (1), as applied mutatis mutandis pursuant to Article 62-15" and "these provisions", respectively; in Article 61-2, paragraph (2), the terms "person who has obtained the designation referred to in the preceding paragraph" and "foreign cargo, that have been specified by the Director General of Customs under the paragraph" are deemed to be replaced with "person who conducts bonded operations in an integrated bonded area (excluding repacking, sorting and other normal handling operations; hereinafter the same applies in this paragraph)" and "foreign cargo" respectively; in Article 62-4, paragraph (1), the term "restrict, within the bonded exhibition site, the place where the cargo may be stored, or may request to make a report on the details of use of foreign cargo that have been brought into the bonded exhibition site and are to undergo any changes in their nature or shape" is deemed to be replaced with "restrict, within the bonded exhibition site, the place where the cargo may be stored ."

第五章 運送

Chapter V Transportation

(保税運送)

(Bonded 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 cargo (excluding postal items, special export cargo and other cargo prescribed by Cabinet Order; hereinafter the same applies in this Chapter (excluding Article 63-9, paragraph (1) and Article 65-3)) may be transported as foreign cargo, subject to declaration to, and approval of the Director General of Customs, provided that it is transported between open ports, customs airports, bonded areas, customs offices and the places designated by the Director General of Customs pursuant to the provisions of Article 30, paragraph (1), item (ii) (Restrictions on Places for Storing Foreign Cargo) (referred to as "specified circuit" in paragraph (1) of the following Article and Article 63-9, paragraph (1)). In this case, if the Director General of Customs, taking into account of transportation conditions or other circumstances, finds that it will not cause any problem in customs control, may

give blanket approval for transportation of foreign cargo to be shipped within the period they specify that is within the 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 found necessary at the time of giving approval referred to in the preceding paragraph, the Director General of Customs may have customs officials inspect cargo referred to in that paragraph or may require security to be provided in an amount equivalent to that of customs duties 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 cargo under paragraph (1), a transportation manifest must, pursuant to the provisions of Cabinet Order, be presented to customs and have it confirmed by customs; provided, however, that if blanket approval has been given pursuant to the provisions of the second sentence of that paragraph, blanket confirmation may be sought for the transportation manifest pertaining to the foreign cargo shipped within each of the periods specified by the Director General of Customs who has given the approval by subdividing the period of approval pursuant to the provisions 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), the Director General may specify a transportation period deemed to be reasonable. In this case, if the Director General of Customs finds it to be necessary to do so due to a disaster or any other unavoidable grounds arising after the specification of that period, the Director General may extend the specified period.

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 cargo that has been approved pursuant to the provisions of paragraph (1) arrives at its destination, the person who has obtained the approval must immediately present the transportation manifest which was confirmed under paragraph (3) to customs located at the destination and have

it confirmed by customs; provided, however, that if blanket approval has been given pursuant to the provisions of the second sentence of paragraph (1), blanket confirmation may be sought for the transportation manifest pertaining to foreign cargo that has arrived within each of the 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 the 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) must, pursuant to the provisions of Cabinet Order, submit a transportation manifest which has been confirmed 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 Bonded 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) An authorized customs broker or international freight forwarder (an international freight forwarder is a person that has obtained the approval referred to in Article 50, paragraph (1) (Special Provisions for Licensing of Bonded Warehouses) or Article 61-5, paragraph (1) (Special Provisions for Licensing of Bonded Factories) or any other person meeting the requirements prescribed by Cabinet Order as a person engaged in business involving the transportation or administration of international freight; the same applies in Article 63-4, item (i)(b) and Article 63-7, paragraph (1), item (iii)(b)) that has received the approval of one of the Directors General of Customs in advance (hereinafter referred to as a "carrier approved for specified bonded transportation") is not required to obtain the approval under the provisions of paragraph (1) of the preceding Article for the transportation of foreign cargo on a specified circuit that constitutes a circuit as provided by Cabinet Order (hereinafter referred to as "specified bonded transportation").

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) On the occasion of specified bonded transportation, a carrier must present a transportation manifest to customs and have customs check it.

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 cargo subject to specified bonded transportation arrives at its destination, a carrier approved for specified bonded transportation must present without delay the transportation manifest which has been confirmed under the preceding paragraph to customs located at the destination and have it confirmed 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 approved for specified bonded transportation must submit the transportation manifest which has been confirmed under the preceding paragraph to the Director General of Customs having jurisdiction over the customs office where the confirmation under paragraph (2) was conducted.

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) Cabinet Order provides for the presentation of the transportation manifest referred to in paragraph (2) and provides for other necessary particulars concerning the application of the preceding paragraphs.

(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 seeking the approval referred to in paragraph (1) of the preceding Article must submit an application form, stating its domicile or residence, and its name and other necessary particulars 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) When an application form prescribed in the preceding paragraph is submitted, when the Director General of Customs gives approval referred to in paragraph (1) of the preceding Article, the Director General must immediately give public notice of the 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) Cabinet Order provides for the submission of an application form as referred to in paragraph (1) and provides for other necessary particulars concerning the application of the preceding two paragraphs.

(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 Before giving the approval referred to in Article 63-2, paragraph (1) (Special Provisions for Bonded Transportation), the Director General of Customs must 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 the person seeking 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 has been sentenced to punishment for violating the provisions of this Act, the Customs Tariff Act, any other law concerning customs duties, or an order based on one of these laws, and three years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement; or that the person has been subject to a disposition of administrative notification for violating the provisions of this Act, the Customs Tariff Act, any other law concerning customs duties, or an order based on one of these laws, and three years have not passed since the day on which the applicant rendered the performance indicated in the notification;

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 has been sentenced to punishment for violating the provisions of the laws prescribed by Cabinet Order for the types of international freight forwarders prescribed by Cabinet Order or for violating the provisions of an order based on such a law, and three years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

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 has been sentenced to imprisonment without work or a heavier punishment for violating a law or regulation other than those provided for in items (a) and (b), and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

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 has been sentenced to a fine for violating the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing an offense referred to in Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), Article 208-2, paragraph (1) (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or an offense referred to in the Act on Punishment of Physical Violence and Other Acts, and two years have not passed since the day on which the person completed the sentence or ceased to be subject to its enforcement;

ホ 暴力団員等であること。

(e) that the person is a member of an 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 corporation whose officer falls under any of items (a) through (e) with respect to its business or it uses the person as an agent, an employee or other workers;

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 an 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 three years have not passed since the day on which approval given to the person under Article 63-2, paragraph (1) was revoked pursuant to the provisions of Article 63-8, paragraph (1), item (i)(b) or item (ii) (Revocation of Approval);

ニ 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 the person seeking approval is able to conduct the business activities involved in specified bonded transportation by means of an electronic data processing system or is otherwise able to properly and reliably perform those business activities;

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 the person seeking approval has established rules for the business activities involved in specified bonded transportation, providing for the particulars that Ministry of Finance Order prescribes as particulars for ensuring that the person (if the person is a corporation, this includes its officers) and its agents, managers, and other employees comply with the provisions of this Act or other laws and regulations.

(規則等に関する改善措置)

(Measures for Improvement of Rules)

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 the Director General of Customs finds it to be necessary to do so in order to ensure the implementation of this Act because a carrier approved for specified bonded transportation has failed to conduct the transportation in accordance with the provisions of this Act or for any other reasons, the Director General may request the carrier to take the necessary measures to improve the rules provided for in item (iii) of the preceding Article or its performance of business activities in connection with the particulars provided for in those rules, or to newly establish the rules provided for in that 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 Bonded 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 If a carrier approved for specified bonded transportation no longer needs to be subject to the application of the provisions of Article 63-2, paragraph (1) (Special Provisions for Bonded Transportation), the carrier, pursuant to the provisions of Cabinet Order, may file a notification of this with the Director General of Customs who gave the approval referred to in that paragraph.

(承認の失効)

(Expiration 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つたときは、その効力を失う。

Article 63-7 (1) The approval referred to in Article 63-2, paragraph (1) (Special Provisions for Bonded Transportation) ceases to be effective if any of the situations as set forth in the following items 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 approved for specified bonded transportation has died, application prescribed in Article 48-2, paragraph (2) (Licensing Succession), as applied mutatis mutandis pursuant to Article 63-8-2 (Mutatis Mutandis Application of the Provisions on Licensing Succession) is not made within the period specified in that paragraph, or disposition not to give the approval referred to in that 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 falls under any of the cases specified in the following sub-items in accordance with the categories set forth in the following sub-items:

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 sub-item (b)): when authorization referred to in Article 79, paragraph (1) (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: when the requirements provided for in Article 63-2, paragraph (1) 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 Article 63-2, paragraph (1) ceases to be effective, the Director General of Customs must immediately issue public notice of this.

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) When approval referred to in Article 63-2, paragraph (1) has expired, a person who has obtained the approval or their heir (when a corporation that has been given approval has ceased to exist as a result of merger, then the corporation

that survives the merger or the corporation 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 concerning customs duties with respect to foreign cargo shipped before the approval expired.

(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つたときは、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 Article 63-2, paragraph (1) (Special Provisions for Bonded Transportation):

一 特定保税運送者が次のいずれかに該当するとき。

(i) if a carrier approved for specified bonded transportation falls under any of the following sub-items:

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 Article 63-4, items (i)(a) through (i)(g) (Requirements for Approval) or the criteria referred to in item (ii) of that 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 respond to the request of the Director General of Customs as prescribed in Article 63-5 (Measures for Improvement of Rules);

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 specified bonded transportation, the person fails to present the transportation manifest prescribed in Article 63-2, paragraph (2) or (3) or to have it confirmed under these paragraphs, or the person fails to submit the transportation manifest prescribed in paragraph (4) of that 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) Cabinet Order prescribes the procedures for a revocation of approval under the preceding paragraph and provides for other necessary particulars concerning the application of that paragraph.

(許可の承継についての規定の準用)

(Mutatis Mutandis Application of the Provisions on Licensing Succession)

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 The provisions of Article 48-2 (Licensing Succession) apply mutatis mutandis to a carrier approved for specified bonded transportation. In such a case, Cabinet Order provides for the necessary technical replacement of terms.

（郵便物の保税運送）

(Bonded 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) A person may file a notification with the Director General of Customs and transport postal items (excluding specific postal items) as foreign cargo, but only on a specified circuit.

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) In carrying out transportation referred to in the preceding paragraph, a transportation manifest must be presented to customs and confirmed by 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 the notification must present without delay the transportation manifest which has been confirmed under the preceding paragraph to customs located at the destination and have it confirmed by 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) must submit the transportation manifest which has been confirmed 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) Cabinet Order prescribes the procedures for filing a notification as referred to in paragraph (1) and provides for other necessary particulars concerning the application of the preceding paragraphs.

（難破貨物等の運送）

(Transportation of Wrecked Cargo)

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

ならず、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 provisions of the first sentence of Article 63, paragraph (1) (Bonded Transportation), foreign cargo set forth in the following items may be transported as foreign cargo from the place where it is stored to open ports, customs airports, bonded areas or customs offices. In such a case, the person seeking to transport the cargo must obtain approval of the Director General of Customs (or if no customs office is established, a customs official); provided, however, that if there is urgent need to transport cargo from the place where any customs office is not established, a police officer, when no customs official is present, must be notified in advance thereof:

一 難破貨物

(i) wrecked cargo;

二 運航の自由を失った船舶又は航空機に積まれていた貨物

(ii) cargo which were on board a disabled vessel or aircraft;

三 仮に陸揚げされた貨物

(iii) cargo 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) The provisions of Article 63, paragraph (4) apply 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 cargo for which a person has been given approval as referred to in paragraph (1) or of which a person has made a notification as referred to in that paragraph arrives at its destination, a person who has obtained the approval or has made the notification must immediately submit a document which certifies the approval or notification to customs located at the destination.

(運送の期間の経過による関税の徴収)

(Collection of Customs Duties Due to the Transportation Period Having Passed)

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減却された場合は、この限りでない。

Article 65 (1) If foreign cargo (other than cargo for which export permission has been received; the same applies in the following paragraph) for which approval of transportation is given under Article 63, paragraph (1) (Bonded Transportation) or paragraph (1) of the preceding Article have not arrived at their destination within the specified period for transportation, the customs duties are immediately collected from a person who has obtained the approval of transportation; provided, however, that this does not apply if the cargo is lost due to a disaster or any other unavoidable circumstances, 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) If foreign cargo subject to specified bonded transportation has not arrived at its destination within seven days from the day following the date on which it is shipped, the customs duties are immediately collected from the carrier approved for specified bonded transportation. In this case, the provisions of the proviso to the preceding paragraph apply *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) The provisions of Article 45, paragraph (2) (Obligation of the Licensee to Pay Customs Duties) apply *mutatis mutandis* to the approval referred to in the proviso to paragraph (1) (including as 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) If foreign cargo transported under transportation approval pursuant to the provisions of Article 63, paragraph (1) or paragraph (1) of the preceding Article, or foreign cargo subject to specified bonded transportation is lost before arriving at its destination, the person that obtained the approval or the carrier approved for specified bonded transportation must immediately file a notification of this with the Director General of Customs who has given that approval or the approval referred to in Article 63-2, paragraph (1) (Special Provisions for Bonded Transportation).

（運送先に到着しない郵便物に係る関税の徴収）

(Collection of Customs Duties on Postal Items Not Arriving at Their 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) If a postal item that has been transported following the filing of a notification pursuant to the provisions of Article 63-9, paragraph (1) (Bonded Transportation of Postal Items) (excluding one being exported) has not arrived at its destination within seven days from the day following the date on which it is shipped, customs duties are immediately collected from the person that filed the notification prescribed in that paragraph; provided, however, that this does not apply if the item has been lost due to a disaster or any other unavoidable circumstances, or has been destroyed with the advance 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) The provisions of Article 45, paragraph (2) (Obligation of the Licensee to Pay Customs Duties) apply mutatis mutandis to the 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) If postal items transported upon notification pursuant to the provisions of Article 63-9, paragraph (1) are lost before arriving at their destination, the person that filed the notification under that paragraph must immediately file a notification of this with the Director General of Customs with whom the person filed the first mentioned notification.

（保税運送ができない貨物）

(Cargo That May Not Be Transported Using Bonded 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 Article 24, paragraph (1) (Travel between Vessel or Aircraft and Land), Article 63, paragraph (1) (Bonded Transportation), Article 63-2, paragraph (1) (Special Provisions for Bonded

Transportation), Article 63-9, paragraph (1) (Bonded Transportation of Postal Items) or Article 64, paragraph (1) (Transportation of Wrecked Cargo), cargo set forth in Article 69-11, paragraph (1), items (i) through (iv), (v-2), (vi) and (viii) through (x) (Cargo Prohibited for Import) (limited to cargo that has arrived in Japan other than for the purpose of import; in the case of cargo set forth in item (ix) of that paragraph, those that only infringe a layout-design exploitation right are excluded) may not be transported as foreign cargo (including loading and unloading; the same applies in Article 109-2, paragraphs (1) and (2)).

(内国貨物の運送)

(Transportation of Domestic Cargo)

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 seeking to transport domestic cargo on board a vessel or aircraft engaged in foreign trade from one place to another in Japan must obtain an approval by making a declaration for the 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 cargo for which a person has been given approval as referred to in the preceding paragraph arrives at its destination, the person that was given the approval must immediately submit a document certifying the approval to customs located at the destination.

第六章 通関

Chapter VI Clearance of Cargo

第一節 総則

Section 1 General Provisions

(輸出又は輸入の許可)

(Permission for Export or Import)

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 Pursuant to the provisions of Cabinet Order, a person seeking to export or import cargo must declare to the Director General of Customs the cargo's product name, its quantity and price (or the quantity and value forming the basis for assessing duties, for cargo being imported (excluding cargo subject to a special declaration)), and other necessary particulars, and obtain

permission from the Director General of Customs after passing through the necessary cargo 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 must be made to the Director General of Customs having jurisdiction over the location of a bonded area or other such place (meaning a bonded area, or a place designated by the Director General of Customs pursuant to the provisions of Article 30, paragraph (1), item (ii) (Restrictions on Places for Storing Foreign Cargo); the same applies hereinafter) when cargo subject to the declaration is brought in 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) Notwithstanding the provisions of the preceding paragraph, having received the approval of the Director General of Customs pursuant to Cabinet Order, a person seeking to export or import cargo that needs to have an export declaration or import declaration filed for it while it is 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 file 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 is to be made after cargo subject to that declaration has been brought into a bonded area or other such place; provided, however, that this does not apply if 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) if approval prescribed in the preceding paragraph has been obtained;

二 当該貨物を保税地域等に入れないで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) if approval of the Director General of Customs is, pursuant to the provisions of Cabinet Order, given for making a declaration without bringing

the cargo into a bonded area or other such place;

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) if an authorized importer or special entrusting importer makes an import declaration for the cargo pursuant to the provisions 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 is to be made after matters concerning cargo loaded as prescribed in Article 15, paragraph (1) or (9) (Procedures for Entry into Port) are reported to customs with respect to the cargo or after a document stating particulars concerning cargo loaded as prescribed in paragraph (2) or (10) of that Article or Article 18, paragraph (4) (Simplified Procedures for Entry into or Departure from Port) is submitted to 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 provisions of paragraph (1) or (2) of the preceding Article, a person set forth in the following items, pursuant to the provisions of Cabinet Order, may file an export declaration (excluding an export declaration pertaining to cargo 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 (meaning an export declaration that that person makes for cargo that it seeks permission to import without the cargo being brought into a bonded area or other such place; the same applies in paragraph (4) and Article 79-4, paragraph (3) (Expiration of Authorization)), the person must entrust a carrier approved for specified bonded transportation with transportation of cargo subject to the declaration

from the place where it is stored to an open port, customs airport or closed port where it is to be loaded onto a vessel or aircraft engaged in foreign trade:

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 that seeks to export cargo and that 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 that seeks to export cargo and that has entrusted customs clearance procedures for exporting the cargo to an authorized customs broker (referred to as "specific entrusting exporter" in paragraph (1) of the following 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 cargo (meaning an exporter of specific manufactured cargo as provided in Article 67-13, paragraph (2) (Authorization of Manufacturer); the same applies in the following paragraph, paragraph (1) of the following Article, and Article 67-5) seeking to export cargo it has acquired from the authorized manufacturer (meaning an authorized manufacturer provided for in Article 67-14 (Measures for Improvement of Rules); hereinafter the same applies in this item and the following paragraph) that manufactured that cargo.

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 cargo, at the time of making an export declaration of specific manufactured cargo (meaning an export declaration that an exporter of specified manufactured cargo makes pursuant to the provisions of the preceding paragraph for cargo that it seeks permission to import without the cargo being brought into a bonded area or other such place; hereinafter the same applies in this Section), must submit to the Director General of Customs a document prepared by an authorized manufacturer, stating the product names, quantity and other particulars prescribed by Cabinet Order, of the

cargo subject to the export declaration (referred to as "written confirmation of cargo" in Article 67-13, paragraph (3), item (ii)(a) and Article 67-17, paragraph (1), item (iii)).

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 seeking the approval referred to in paragraph (1), item (i) must submit an application form to the Director General of Customs stating the product names and other necessary particulars of the cargo for which the person seeks to make a specific export declaration (meaning an export declaration that an authorized exporter makes pursuant to the provisions of that paragraph for cargo that it seeks permission to export without the cargo being brought into a bonded area or other such place; hereinafter the same applies in this Section).

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) Cabinet Order prescribes the particulars that are required to be stated in the export declaration under specific entrustment, the export declaration of specific manufactured cargo, and the specific export declaration, and provides for other necessary particulars concerning the application of the preceding three paragraphs.

（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 cargo, when export permission of special export cargo becomes unnecessary for the reason that it is not to be exported or for other reasons, may file an application for revocation of the permission with the Director General of Customs who has given the 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, if an application prescribed in the preceding paragraph is filed or when it is found necessary for ensuring the implementation of this Act, may revoke the export permission pertaining to the special export cargo before it is loaded onto a vessel or aircraft engaged in

foreign trade

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 found necessary at the time of revoking export permission pursuant to the provisions of the preceding paragraph, the Director General of Customs may have customs officials inspect the special export cargo.

(特例輸出貨物の亡失等の届出)

(Notification of Loss of Special Export Cargo)

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 provisions of the main clause of Article 34 (Disposal of Foreign Cargo) apply mutatis mutandis if special export cargo stored in a place outside a bonded area is disposed of, and the provisions of Article 45, paragraph (3) (Obligation of the Licensee to Pay Customs Duties) apply mutatis mutandis if special export cargo stored in a place outside a bonded area is lost. In these cases, the term "customs" in the main clause of Article 34 is deemed to be replaced with "the Director General of Customs who has given export permission", and the terms "the bonded warehouse licensee" and "the Director General of Customs" in Article 45, paragraph (3) are deemed to be replaced with "the authorized exporter, specific entrusting exporter, or exporter of specific manufactured cargo associated with that special export cargo" 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 Before the Director General of Customs gives approval referred to in Article 67-3, paragraph (1), item (i) (Special Provisions for Export Declaration), the Director General must 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 the person seeking approval does not fall under any of the following sub-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 has been sentenced to punishment or has been subject to a disposition of administrative notification for violating the provisions of this Act, the Customs Tariff Act, any other law concerning customs duties, or an order based on one of these laws, and three years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement, or on which the disposition was completed; or that the person has been subject to a disposition of administrative notification for violating the provisions of this Act, the Customs Tariff Act, any other law concerning customs duties, or an order based on one of these laws, and three years have not passed since the day on which the applicant rendered the performance indicated in the notification;

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 has been sentenced to punishment for violating the provisions concerning exportation in one of the other laws and regulations provided for in Article 70, paragraph (1) or (2) (Certification or Confirmation), and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement (excluding a person provided for in sub-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 has been sentenced to imprisonment without work or a heavier punishment for violating the provisions of a law or regulation other than those provided for in sub-item (a) or (b), and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

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 has been sentenced to a fine for violating the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing an offense as referred to in Article 204 (Injury), Article

206 (Incitement of Injury), Article 208 (Assault), Article 208-2, paragraph (1) (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or an offense referred to in the Act on Punishment of Physical Violence and Other Acts, and two years have not passed since the day on which the person finished serving the sentence or ceased to be subject to its enforcement;

ホ 暴力団員等であること。

(e) that the person is a member of an 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 corporation whose officer falls under any of the sub-items (a) to (e) with respect to its business or a corporation that uses the person as an agent, an employee or other workers;

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 an 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 three years have not passed since the day on which approval given to the person under Article 67-3, paragraph (1), item (i) was revoked pursuant to the provisions of Article 67-11, item (i) or item (ii)(b) (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 the person seeking the approval is able to make specific export declarations by means of an electronic data processing system or is otherwise able to properly and reliably perform the business activities involved in exporting cargo subject to specific export declarations (including business activities for administering the cargo until it is loaded for exportation onto a vessel or aircraft engaged in foreign trade; the same applies in the following item and Article 67-13, paragraphs (1) and (2));

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 the person seeking the approval has established rules for the business activities involved in exporting cargo subject to specific export declarations,

providing for the particulars that Ministry of Finance Order prescribes as particulars for ensuring that the person (if the person is a corporation, including its officers) and its agents, managers, and other employees comply with the provisions of this Act and other laws and regulations.

(規則等に関する改善措置)

(Measures for Improvement of Rules)

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つ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 the Director General of Customs finds it to be necessary to do so in order to ensure the implementation of this Act because an authorized exporter has failed to make a specific export declaration in accordance with the provisions of this Act or for any other reason, the Director General may request that exporter to take the necessary measures to improve the rules provided for in item (iii) of the preceding Article or its performance of business activities in connection with the particulars provided for in those rules, or to newly establish the rules provided for in that item.

(帳簿の備付け等)

(Keeping 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 must, pursuant to the provisions of Cabinet Order, keep books stating the product names, quantities, prices and other necessary particulars of specific export cargo (meaning cargo for which a specific export declaration is made and export permission is given by the Director General of Customs; the same applies in Article 67-10, paragraph (2) and Article 94, paragraph (2)), and preserve those books and documents prepared or received in connection with transaction of the cargo and other documents prescribed by Cabinet Order (referred to as "books and documents" in Article 67-10, paragraph (2) and Article 67-11, item (i)).

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) The provisions of Article 4 (Preservation of Books and Documents Related to National Taxes in Electronic or Magnetic Records), Article 5 (Preservation of Books and Documents Related to National Taxes on Computer-output Microfilm), Article 6, paragraphs (1) through (5) (Application for Approval of Preservation in Electronic or Magnetic Records), Article 7, paragraphs (1) and (2) (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; Mutatis Mutandis Application of the Relevant Provisions to Approval of Preservation on Computer-output Microfilm; Exclusion from Application of the Act on Use of Information and Communications Technology in Administrative Procedures; Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transactions) and Article 11 (excluding paragraph (3), items (ii) through (iv)) (Application of Provisions of Other Laws Concerning National Taxes), of the Act concerning Preservation of Electronic Books apply mutatis mutandis to an authorized exporter. In this case, the terms shown in the middle columns of the following table corresponding to the provisions set forth in the left-hand columns are deemed to be replaced respectively by the terms shown in the right-hand columns, and Cabinet Order provides for the necessary technical replacement of terms.

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 Article 4, paragraph (1)</p>	<p>国税関係帳簿の全部又は一部 all or part of the books related 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 kept and preserved pursuant to the provisions of Article 67-8, paragraph (1) (Keeping of Books) of the Customs Act (hereinafter referred to as "books related 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 Article 67-3, paragraph (1), item (i) (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 Article 4, paragraph (2)</p>	<p>国税関係書類の全部 all of the documents related 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 provisions of Article 67-8, paragraph (1) of the Customs Act (hereinafter referred to as "documents relating to customs duty")</p>

<p>第五条第一項 Article 5, paragraph (1)</p>	<p>国税関係帳簿の全部又は一部 all or part of the books related to national taxes</p>	<p>関税関係帳簿 books relating to customs duty</p>
<p>第五条第三項 Article 5, paragraph (3)</p>	<p>国税関係帳簿書類の of books and documents related 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 related to customs duty (meaning books related to customs duty or documents relating to customs duty; the same applies hereinafter)</p>
<p>第六条第一項 Article 6, paragraph (1)</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 the keeping of the books related to national taxes (when the days of commencing keeping of two or more books related to national taxes, if any, are different, then the earliest day of commencing the keeping; the same applies in paragraph (5), item (i))</p>	<p>関税関係帳簿の備付けを開始する日 the day of commencing keeping of the books related to customs duty</p>
	<p>国税関係帳簿の種類、当該国税関係帳簿 the type of books relating to national taxes, those books related to national taxes</p>	<p>関税関係帳簿 books related to customs duty</p>
	<p>国税関係帳簿の全部又は一部 all or part of the books related 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 related to national taxes, if the days on which those books are replaced are different, an earlier day on which the books are replaced; the same applies in paragraph (5), item (i))</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 that Article with "the paragraphs of the preceding paragraph", and "Article 7, paragraph (1)"</p>	<p>第七条第一項 Article 7, paragraph (1)</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 Article 11, paragraph (3), item (i)</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。） Article 145, item (i) (Dismissal of Application for Approval of Blue Return) of the Income Tax Act (including as applied mutatis mutandis pursuant to Article 166 (Report, Payment and Return) of that Act)</p>	<p>関税法第六十七条の十一第一号（承認の取消し） Article 67-11, item (i) (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 provisions of Cabinet Order</p>
	<p>、第五条各項 , each paragraph of Article 5</p>	<p>若しくは第五条各項 or each paragraph 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 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 If an authorized exporter no longer needs to be subject to the application of the provisions of Article 67-3, paragraph (1) (Special Provisions for Export Declaration), the exporter, pursuant to the provisions of Cabinet Order, may file a notification of this with the Director General of Customs who gave the approval referred to in item (i) of that paragraph.

(承認の失効)

(Expiration 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 Article 67-3, paragraph (1), item (i) (Special Provisions for Export Declaration) ceases to be effective if any of the situations as set forth in the following items 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 Article 48-2, paragraph (2) (Licensing Succession) as applied mutatis mutandis pursuant to Article 67-12, is not made within the period specified in that paragraph or disposition not to give the approval referred to in that 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 an order for commencing 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) When approval referred to in Article 67-3, paragraph (1), item (i) expires, a person who has obtained the approval or the person's heir (when a corporation that has been given the approval has ceased to exist as a result of merger, then the corporation that survives the merger or the corporation that has been established as a result of the merger) may not be exempted from the obligation of keeping of and entry into books, and preservation of books and documents, in connection with specific export cargo for which export permission has been given before the approval expired, as prescribed in Article 67-8, paragraph (1) (Keeping of Books) and other obligations to be imposed pursuant to the provisions of this Act and other laws concerning customs duties.

(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つたときは、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 situations as set forth in the following items occurs, revoke approval referred to in Article 67-3, paragraph (1), item (i) (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つ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 keeping of or entry into books, or preservation of books and documents, as prescribed in Article 67-8, paragraph (1) (Keeping of Books) is not made in the manner prescribed by Cabinet Order as provided for in that paragraph, or any false statement is entered into 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 sub-items:

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 Article 67-6, item (i) or (ii) (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 respond to the request made by the Director General of Customs as prescribed in Article 67-7 (Measures for Improvement of Rules).

(許可の承継についての規定の準用)

(Mutatis Mutandis Application of the Provisions on Licensing Succession)

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 The provisions of Article 48-2, paragraphs (1) through (5)

(Licensing Succession) apply mutatis mutandis to an authorized exporter. In such a case, Cabinet Order provides for the necessary technical replacement of terms.

(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) Upon application, a person who manufactures cargo may be authorized by the Director General of Customs as a person that is found to be capable of properly managing the performance of business activities involved in the exportation of the cargo that the person has manufactured, in such a way that that person, exporters, and other such persons carry out those business activities properly and reliably.

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 seeking the authorization referred to in the preceding paragraph (hereinafter in this Article referred to as "applicant") must submit an application form stating the domiciles or residences, and names of that applicant and the exporter of specific manufactured products (meaning a person that seeks to export cargo that the applicant manufactures and that engages in the business activities involved in the exportation of that cargo under the management of the applicant; hereinafter the same applies in this Section) and other necessary particulars, 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, the Director General gives 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 sub-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 applicant has been sentenced to punishment for violating the provisions of this Act, the Customs Tariff Act, any other law concerning customs duties, or an order based on one of these laws, and three years have not passed since the day on which the applicant finished serving the sentence or ceased to be subject to its enforcement; or that the applicant has been subject to a disposition of administrative notification for violating

the provisions of this Act, the Customs Tariff Act, any other law concerning customs duties, or an order based on one of these laws, and three years have not passed since the day on which the applicant rendered the performance indicated in the notification;

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 applicant has been sentenced to punishment for violating the provisions on exportation in one of the other laws and regulations provided for in Article 70, paragraph (1) or (2) (Certification or Confirmation), and two years have not passed since the day on which the applicant finished serving the sentence or ceased to be subject to its enforcement (excluding a person as provided for in sub-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 applicant has been sentenced to imprisonment without work or a heavier punishment for violating the provisions of a law or regulation other than those provided for in sub-items (a) and (b), and two years have not passed since the day on which the applicant finished serving the sentence or ceased to be subject to its enforcement;

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 applicant has been sentenced to a fine for violating the provisions of the Act on Prevention of Unjust Acts by Organized Crime Group Members or for committing an offense as referred to in Article 204 (Injury), Article 206 (Incitement of Injury), Article 208 (Assault), Article 208-2, paragraph (1) (Unlawful Assembly with Weapons), Article 222 (Intimidation) or Article 247 (Breach of Trust) of the Penal Code or an offense as referred to in the Act on Punishment of Physical Violence and Other Acts, and two years have not passed since the day on which the person completed the sentence or ceased to be subject to its enforcement;

ホ 暴力団員等であること。

(e) that the applicant is a member of an 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 corporation whose officer falls under any of the sub-items (a) through (e) with respect to its business or it uses such a 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 the applicant's business activities are controlled by a member of an 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 three years have not passed since the day on which authorization given to the applicant under paragraph (1) was revoked pursuant to the provisions of Article 67-17, paragraph (1) (Revocation of Authorization);

ニ 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 sub-items:

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 the applicant has the ability to prepare the proper cargo confirmation documents for specific manufactured cargo that an exporter of specific manufactured cargo seeks to export after acquiring it from the applicant (meaning cargo manufactured by the applicant; hereinafter the same applies in this item); to issue these documents to the exporter of specific manufactured cargo; and to perform other such business activities that are needed to ensure that an export declaration of specific manufactured cargo is filed properly;

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 has an understanding of the whole process pertaining to the management of the specific manufactured cargo until it is loaded onto a vessel or aircraft engaged in foreign trade for export and has the ability to conduct the business necessary for ensuring that the management is properly performed in accordance with the details of export declaration pertaining to the specific manufactured cargo;

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 has established rules providing for the particulars that Ministry of Finance Order prescribes as the necessary business implementation methods for the applicant to properly and reliably conduct

- the business provided for in sub-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 cargo falls under both of the following sub-items:
- 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 Article 67-6, item (i), sub-items (a) through (h) (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 is able to make an export declaration by means of an 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) Cabinet Order provides for the submission of an application form as referred to in paragraph (2) and provides for other necessary particulars concerning the application of the preceding three paragraphs.

(規則等に関する改善措置)

(Measures for Improvement of Rules)

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 the Director General of Customs finds it to be necessary to do so in order to ensure the implementation of this Act because an export declaration of specific manufactured cargo has not been made in accordance with the provisions of this Act for cargo manufactured by a person authorized under paragraph (1) of the preceding Article (hereinafter referred to as an "authorized manufacturer" in this Section) or for any other such reasons, the Director General may request the authorized manufacturer to take the necessary measures to improve the rules provided for in paragraph (3), item (ii), sub-item (c) of that Article or its performance of business activities in connection with the particulars provided for in those rules, or to newly establish the rules provided for in sub-item (c) of that 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 If an authorized manufacturer no longer needs the authorization referred to in Article 67-13, paragraph (1) (Authorization of Manufacturer) the manufacturer, pursuant to the provisions of Cabinet Order, may file a notification of this with the Director General of Customs who gave the authorization referred to in that paragraph.

（認定の失効）

(Expiration 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 Article 67-13, paragraph (1)

(Authorization of Manufacturer) ceases to be effective if any of the situation as set forth in the following items 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 Article 48-2, paragraph (2) (Licensing Succession), as applied mutatis mutandis pursuant to Article 67-18 is not made within the period specified in that paragraph or the disposition not to give the approval referred to in that 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 an order for commencing 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) When the authorization referred to in Article 67-13, paragraph (1) expires, if there remains cargo subject to an export declaration of specific manufactured cargo (limited to cargo that has not been given export permission), a person

who has been given the authorization or the person's heir (when a corporation that has been given authorization has ceased to exist as a result of merger, the corporation that survives the merger or the corporation that has been established as a result of the merger) is deemed to be authorized until customs clearance procedures pertaining to the cargo 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, in finding that an authorized manufacturer falls under any of the situations provided for in the following items, may revoke the authorization referred to in Article 67-13, paragraph (1) (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 Article 67-13, paragraph (3), item (i), sub-items (a) through (g) or ceases to fall under item (ii), sub-item (a) or (b) of that 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 respond to the request of the Director General of Customs as prescribed in Article 67-14 (Measures for Improvement of Rules);

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 issues a false written confirmation of cargo to an exporter of specific manufactured cargo;

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 cargo ceases to fall under Article 67-13, paragraph (3), item (iii), sub-item (a) or (b).

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) Cabinet Order prescribes the procedures for revoking an authorization as under the preceding paragraph and provides for other necessary particulars concerning the application of that paragraph.

(許可の承継についての規定の準用)

(Mutatis Mutandis Application of the Provisions on Licensing Succession)

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 The provisions of Article 48-2, paragraphs (1) through (5) (Licensing Succession) apply mutatis mutandis to an authorized manufacturer. In such a case, Cabinet Order provides for the necessary technical replacement of terms.

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続）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 provisions of Article 67-2, paragraph (1) or (2) (Procedures for Export or Import Declaration), file, pursuant to the provisions of Cabinet Order, an import declaration (excluding an import declaration pertaining to the cargo prescribed by Cabinet Order) with any of the Directors General of Customs.

第三節 提出書類及び検査手続

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, when an declaration prescribed in Article 67 (Permission for Export or Import) is made, if it is 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 conventions concerning customs duties (including corresponding benefits prescribed by Cabinet Order) is to be granted, may require submission of a written contract, invoice or other documents necessary for confirming the details of the declaration or other documents prescribed by Cabinet Order as

those necessary for granting the benefits.

(貨物の検査に係る権限の委任)

(Delegation of Authority to Inspect Cargo)

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 If cargo subject to a declaration under Article 67 (Permission for Export or Import) is located within the jurisdictional district of another Director General of Customs, and a Director General of Customs finds it to be necessary to conduct an inspection under the provisions of that Article on that cargo, the Director General may delegate the authority to inspect that cargo to the other Director General of Customs.

(貨物の検査場所)

(Place for Inspection of Cargo)

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) Inspections as referred to in Article 67 (Permission for Export or Import) are to 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 that seeks to have an inspection as referred to in Article 67 conducted at a place other than the place designated pursuant to the provisions of the preceding paragraph must obtain permission of the Director General of Customs having jurisdiction over the place where the cargo that the person seeks to have inspected undergo is 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相当であり、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 must give permission referred to in the preceding paragraph if it is found that, due to the nature or quantity of the cargo concerned, it is inappropriate to inspect them at the place which they have 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 Cargo Prohibited for Export or Import

第一款 輸出してはならない貨物
Subsection 1 Cargo Prohibited for Export

(輸出してはならない貨物)

(Cargo Prohibited for Export)

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) It is prohibited to export the following cargo:

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 psychotropic drugs, cannabis, opium and opium poppies, and stimulants (including raw materials for stimulants 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 of those laws and regulations 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 (meaning child pornography provided under Article 2, paragraph (3) (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, 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 Article 2, paragraph (1), items (i) through (iii), or items (x) through (xii) (Definitions) of the Unfair Competition Prevention Act (Act No. 47 of 1993) (excluding the acts specified in Article 19, paragraph (1), items (i) through (v), item (vii), or item (viii) (Exclusion from Application) of that 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 cargo as set

forth in item (i), item (iii), or item (iv) of the preceding paragraph that a person is seeking to export.

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) If, among cargo that a person seeks to export in accordance with the provisions of this Chapter, there is cargo that the Director General of Customs has adequate grounds to believe constitutes cargo as set forth in paragraph (1), item (ii), the Director General must notify the person seeking to export the cargo of this.

(輸出してはならない貨物に係る認定手続)

(Verification Procedures to Check for Cargo Prohibited for Export)

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 thinks that cargo constituting cargo as set forth in paragraph (1), item (iii) or (iv) of the preceding Article is among the cargo that a person seeks to export in accordance with the provisions of this Chapter, the Director General, pursuant to the provisions of Cabinet Order, must implement procedures to verify whether the cargo in question constitutes cargo as set forth in one of those items (hereinafter referred to as "verification procedures" in this Subsection). In such a case, the Director General of Customs, pursuant to the provisions of Cabinet Order, must notify the rightholder that the cargo is associated with (meaning the holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right, or right to seek an injunction against unfair competition (a person who may seek, pursuant to the provisions of Article 3, paragraph (1) (Right to Seek 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 paragraph (1), item (iv) of the preceding Article with respect to the cargo set forth in the item; hereinafter the same applies in this Subsection); hereinafter the same applies in this Article and the following Article) and the person seeking to export the cargo that the Director General is implementing verification procedures for the cargo, notify these persons that they may submit evidence and state their opinions concerning whether the cargo does or does not constitute cargo as set forth in paragraph (1), item (iii) or (iv) of the preceding Article, and notify them of any other particulars prescribed by Cabinet Order.

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) If the Director General of Customs notifies a person as under the preceding paragraph, the Director General, at the same time, is to notify the rightholder that the cargo is associated with of the names and domiciles of the person seeking to export the cargo and its consignee, and also notify the person seeking to export the cargo of the name and domicile of the rightholder.

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) When the Director General of Customs finds that the name or domicile of a manufacturer of the cargo subject to verification procedures is evident from an export declaration form or other documents submitted with respect to the cargo pursuant to the provisions of Article 67 (Permission for Export or Import) pertaining to the export of cargo subject to verification procedures, from any other documents submitted to the Director General of Customs in the verification procedures or from any indications affixed to the cargo, the Director General notifies the rightholder that the cargo is associated with of the name or domicile of the manufacturer together with the notice referred to in paragraph (1), or after that notice but while the verification procedures are being implemented.

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) The Director General of Customs must not take measures referred to in paragraph (2) of the preceding Article with respect to cargo that a person is seeking to export in accordance with the provisions of this Chapter, unless that

cargo has gone through 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) Having verified that the cargo subject to verification procedures (referred to as "suspect cargo" in the following paragraph) either constitutes or does not constitute cargo as set forth in paragraph (1), item (iii) or (iv) of the preceding Article, the Director General must notify the rightholder with which the verified cargo is associated and the person seeking to export the verified cargo of this finding and the reason for it; provided, however, that this does not apply if the Director General notifies the relevant person as under the following paragraph.

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) If, before the relevant persons are notified of the verification to which the suspect cargo under the main clause of the preceding paragraph is subject, it is decided that suspect cargo will no longer be exported, the Director General of Customs is to notify the rightholder with which the suspect cargo is associated of this and is to discontinue the verification procedures. In such a case, a person seeking to call off the export of the suspect cargo must first file a notification of this with the Director General of Customs.

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) A person that has been notified as under paragraph (2) or (3) must not divulge any matter of which the person has been notified to any other person without reason, nor 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 the Filing of Petitions to Check for Cargo Prohibited for Export)

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 rightholder may, pursuant to the provisions of Cabinet Order, submit to any of the Directors General of Customs evidence necessary for a prima facie showing of the facts of the infringement with respect to cargo which, they believe, infringe their patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right or business interests, and may file a petition with any of the Directors General of Customs for that Director General (hereinafter in this Article and in the following Article, "the Director General of Customs with whom the petition has been filed") or any other Director General to implement verification procedures for any such cargo that a person seeks to export in accordance with the provisions of this Chapter. In this case, a person who has the right to seek an injunction against unfair competition, pursuant to the provisions of Ministry of Economy, Trade and Industry Order, must seek from the Minister of the Ministry, when the cargo is as set forth in Article 69-2, paragraph (1), item (iv) (Cargo Prohibited for Export) (excluding cargo connected with Article 2, paragraph (1), item (x) (Definitions) of the Unfair Competition Prevention Act), the opinion with respect to the matters specified by the Order, which may prescribe, among other things, that the indication of cargo, etc. provided for in Article 2, paragraph (1), item (i) of that Act and related to that person is well known among consumers, or if the cargo is as set forth in Article 69-2, paragraph (1), item (iv) (limited to cargo connected with Article 2, paragraph (1), item (x) of that Act), the certification with respect to the fact that the cargo concerned has been generated by an act of unauthorized use as provided for in Article 2, paragraph (1), item (x) of that Act and that a person who is likely to export the cargo was, at the time when the cargo was transferred, not aware that it was generated by that act of unauthorized use and that the person was not grossly negligent in not knowing that it was so generated, and submit the details of those opinions or certification in writing to the Director General of Customs with whom the petition has been 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) If a petition under the preceding paragraph has been filed, it is permissible for the Director General of Customs with whom the petition has been filed to decide not to accept it upon finding insufficient evidence for a prima facie showing of the facts of the infringement to which it pertains.

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) If a petition under paragraph (1) has been filed and the Director General of Customs with whom the petition has been filed accepts it, the Director General must notify the person that filed the petition of this and of the period during which the petition will be in effect (meaning the period during which the Director General of Customs will implement verification procedures based on that petition each time during that period that the Director General finds there to be cargo that the petition concerns among the cargo that a person seeks to export in accordance with the provisions of this Chapter); if the Director General does not accept the petition pursuant to the provisions of the preceding paragraph, the Director General must notify that person of the 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 *t h a t* 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) If the Director General of Customs has accepted a petition under paragraph (1) or if such a petition has been accepted by any other Director General of Customs, and if the Director General has implemented verification procedures for cargo that the petition concerns, the Director General, pursuant to the provisions of Cabinet Order, must provide the person that filed the petition or the person seeking to export the cargo with the opportunity to inspect the cargo, at the application of the person in question; provided, however, that this does not apply if verification procedures have been discontinued pursuant to the provisions 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 Advisors with Respect to Petition 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（平成十四年法律第二百二十二号）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 If a petition under paragraph (1) of the preceding Article is filed and the Director General of Customs with whom the petition has been filed finds it to be necessary to do so, the Director General may designate persons with relevant expertise in intellectual property rights (meaning intellectual property rights as defined in Article 2, paragraph (2) (Definitions) of the Intellectual Property Basic Act (Act No. 122 of 2002); the same applies hereinafter), having no special interests with the parties involved in the cases pertaining to the petition, to serve as technical advisors and, pursuant to the provisions of Cabinet Order, may seek opinions of the technical advisors as to whether the evidence submitted pursuant to the provisions of paragraph (1) of the preceding Article is sufficient for prima facie showing of the facts of infringement pertaining to the application; provided, however, that this does not apply to the particulars with respect to which the opinion or certification of the Minister of Economy, Trade and Industry is to be sought pursuant to the provisions 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 Petition 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) If the Director General of Customs has accepted a petition under Article 69-4, paragraph (1) (Procedures for the Filing of Petitions to Check for Cargo Prohibited for Export) or if such a petition has been accepted by any other Director General of Customs, and if the Director General finds it to be necessary to do so in order for security to be provided to compensate for loss or

damage that the person seeking to export cargo that the petition concerns is likely to incur from that cargo not being exported until completion of the verification procedures, the Director General may set a deadline and order the person that filed the petition (hereinafter in this Article referred to as the "petitioner") to deposit what the Director General finds to be a sufficient amount of money with the official depository that the Director General designates.

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, if the amount of the monetary deposit provided pursuant to the provisions of the preceding paragraph is found insufficient to compensate for the damages provided for in that paragraph, may order the petitioner 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 provisions of the preceding two paragraphs may be replaced by Japanese 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 Article 278, paragraph (1) (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 to Discontinue Verification Procedures to Check for Cargo Prohibited for Export)).

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) Cabinet Order provides for the necessary particulars concerning the procedures taken with the Director General of Customs in connection with a deposit that has been made pursuant to an order under paragraph (1) or (2).

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) If a petitioner, pursuant to the provisions of Cabinet Order, enters into a contract which provides that the amount necessary to compensate for damages as provided for in paragraph (1) will be paid on the petitioner's behalf and

notifies the Director General of Customs of this by the deadline that has been established pursuant to paragraph (1) or (2), it is permissible for the petitioner to 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 cargo referred to in paragraph (1) has the right, with respect to the claim for compensation for the damages against the petitioner as provided for in that paragraph, to receive payment, in preference over other creditors, from the monetary deposit provided pursuant to the provisions of paragraphs (1) and (2) (the monetary deposit includes the securities prescribed in paragraph (3); the same applies in paragraphs (8) through (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) Cabinet Order provides for the necessary particulars concerning the enforcement of a right as referred to in the preceding paragraph.

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) A petitioner that has deposited money pursuant to the provisions of paragraph (1) or (2) may recover the money that the petitioner has deposited if the situation comes to constitute a case set forth in one of 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) if the petitioner has been notified as under the main clause of Article 69-3, paragraph (5) (Verification Procedures to Check for Cargo Prohibited for Export) that the cargo that served as the cause for the deposit to be provided constitutes cargo as set forth in Article 69-2, paragraph (1), item (iii) or (iv) (Cargo Prohibited for Export);

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) if the petitioner has been notified as under Article 69-3, paragraph (6) regarding cargo that served as the cause for 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) if the petitioner has proved to and had it confirmed by the Director General of Customs that the exporter of the cargo referred to in paragraph (1) has consented to the recovery of the deposit, that the right to claim compensation for damages as provided in that paragraph has been

extinguished by prescription, or that the deposit for compensation for damages as provided for in that paragraph is otherwise 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) if the petitioner has entered into a contract as referred to in paragraph (5) and has gained the approval of the Director General of Customs, pursuant to the provisions of Cabinet Order;

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) if the petitioner has gained the approval of the Director General of Customs, pursuant to the provisions of Cabinet Order, to provide another deposit in lieu of the thing that is on deposit at the time in question, because the petitioner will redeem deposited securities or for any other such 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) Ministry of Justice Order and Ministry of Finance Order provide for the necessary matters concerning the recovery of the monetary deposit under the preceding paragraph.

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 money pursuant to the provisions of paragraph (1) or (2) fails to deposit the full amount by the deadline that has been established pursuant to the provisions of those paragraphs and also fails to file a notification of its entering into a contract under paragraph (5), the Director General of Customs may discontinue verification procedures with respect to the cargo that was the cause of the order to provide the deposit.

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 provisions of the preceding paragraph, the Director General must notify the person that filed the petition for those procedures and the person seeking to export the cargo that is subject to those procedures of this.

(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)

(Requesting a Hearing of Opinions Concerning Cargo Prohibited for Export)

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二百二十五号）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) If verification procedures have been implemented to verify whether cargo constitutes cargo that infringes a patent right, utility model right, or design right or whether it constitutes cargo that is a component of an act set forth in Article 2, paragraph (1), item (x) (Definitions) of the Unfair Competition Prevention Act (excluding the acts provided for in Article 19, paragraph (1), item (vii) (Exclusion from Application) of that Act; hereinafter the same applies in this paragraph and paragraph (9)), the rightholder with which the cargo is associated (meaning the holder of patent right, utility model right, design right, or right to seek an injunction against unfair competition (but only such a person as it relates to cargo that is a component of an act set forth in Article 2, paragraph (1), item (x) of that Act; hereinafter the same

applies in this paragraph, paragraph (9) and Article 69-10, paragraph (1) (Request to Discontinue Verification Procedures to Check for Cargo Prohibited for Export); hereinafter the same applies in this Article) or the exporter of that cargo (meaning the person seeking to export the cargo that is subject to the verification procedures; hereinafter the same applies in this Article), pursuant to the provisions of Cabinet Order, may request that the Director General of Customs hear the opinion of the Commissioner of the Patent Office with respect to the technical scope or other scope of the matter in question (meaning the technical scope provided for in Article 70, paragraph (1) (Technical Scope of Patented Invention) of the Patent Act (Act No. 121 of 1959) (including as applied mutatis mutandis pursuant to Article 26 (Mutatis Mutandis Application of the Patent Act) of the Utility Model Act (Act No. 123 of 1959)), or the scope provided for in Article 25, paragraph (1) (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 Advisors in Verification Procedures to Check for Cargo Prohibited for Export))) if the verification procedures are being implemented to verify whether the cargo subject to the procedures constitutes cargo that infringes the patent right, utility model right, or design right of the rightholder (excluding a person who has the right seek an injunction against unfair competition), and may request that the Director General of Customs hear the opinion of the Minister of Economy, Trade and Industry as to whether the cargo that is subject to those procedures constitutes cargo that is a component of an act set forth in Article 2, paragraph (1), item (x) of the Unfair Competition Prevention Act, if the verification procedures are being implemented to verify whether the cargo that is subject to them constitutes cargo that is a component of an act as set forth in that item which involves the relevant rightholder; the rightholder or exporter may make this request during the period from the day on which the rightholder receives the notice prescribed in Article 69-3, paragraph (1) (Verification Procedures to Check for Cargo Prohibited for Export) (hereinafter in this paragraph and Article 69-10, paragraph (2) referred to as the "rightholder notice date") up until the final day in the period of ten days (the holidays of the administrative organs are not included) that starts to run on the rightholder notice date (in Article 69-10, paragraphs (1) and (2), this is referred to as the "final day in the ten-day period that starts to run on the rightholder notice date") (or until the final day in the period of twenty days (the holidays of the administrative organs are not included) that starts to run on the rightholder notice date (referred to as the "final day in the twenty-day period that starts to run on the rightholder notice date" in Article 69-10, paragraph (1)) if, before the day on which the aforementioned ten-day period expires, the Director General of Customs finds it necessary to extend that period in consideration of the

progress made with respect to verification procedures and other circumstances and notifies the rightholder and the exporter of this), but only while the verification procedures are being implemented.

- 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) When a request under the preceding paragraph has been made, the Director General of Customs, pursuant to the provisions of Cabinet Order, seeks the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office; provided, however, that this does not apply if the Director General of Customs finds it evident that the cargo subject to the request under that paragraph does or does not constitute cargo as set forth in Article 69-2, paragraph (1), item (iii) or (iv) (Cargo Prohibited for Export) or finds that it is 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) When 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 provisions of the proviso to the preceding paragraph, the Director General of Customs must notify the rightholder 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) If the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been asked for an opinion by the Director General of Customs pursuant to the provisions of the main clause of paragraph (2), the Minister or the Commissioner must provide an opinion in writing within thirty days from the day on which the opinion was 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 provisions 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 must notify the rightholder and exporter concerned of this.

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 must notify the rightholder and exporter concerned of this and of the substance of the 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っ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っ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 provisions of the main clause of paragraph (2), the Director General of Customs must not, before the opinion prescribed in paragraph (4) is provided, certify that, if a person who requests to seek the opinion referred to in paragraph (1) is a rightholder, the cargo concerned does not constitute cargo as set forth in Article 69-2, paragraph (1), item (iii) or (iv) or that, if the person requesting that the opinion referred to in paragraph (1) be sought is an exporter, the cargo concerned constitutes cargo as set forth in paragraph (1), item (iii) or (iv) of that 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っ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っ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) Having sought the opinion of the Minister of Economy, Trade and Industry or

the Commissioner of the Patent Office pursuant to the provisions of the main clause of paragraph (2), the Director General of Customs is to notify the Minister or Commissioner if the person making the request under paragraph (1) is a rightholder, and the Director General verifies, before the requested opinion under the provisions of paragraph (4) has been stated, that the cargo subject to the request constitutes cargo as set forth in Article 69-2, paragraph (1), item (iii) or (iv); if the person making the request referred to in paragraph (1) is the exporter, and the Director General verifies, before the requested opinion under the provisions of paragraph (4) has been stated, that the cargo subject to the request does not constitute cargo as set forth in paragraph (1),

item (iii) or (iv) of that Article; or if the Director General discontinues verification procedures for the cargo in question pursuant to the provisions of Article 69-3, paragraph (6) or paragraph (10) of the preceding Article before the requested opinion under the provisions of paragraph (4) has been stated. In this case, the Minister or the Commissioner is not required to provide an 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 to check whether the cargo constitutes cargo that infringes a patent right, utility model right or design right or constitutes cargo that is a component of an act as set forth in Article 2, paragraph (1), item (x) of the Unfair Competition Prevention Act, if it is found necessary for the purpose of verification prescribed in Article 69-3, paragraph (1), the Director General of Customs may, pursuant to the provisions of Cabinet Order, if verification procedures have been initiated to check whether the cargo constitutes cargo that infringes 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 cargo subject to the verification procedures does or does not constitute cargo that infringes the patent right, utility model right or design right of the rightholder that the cargo is associated with (excluding a person with the right to seek an injunction against unfair competition), or if the verification procedures have been implemented to determine whether the cargo constitutes cargo that is a component of an act as set forth in the item, seek the opinion of the Minister of Economy, Trade and Industry as to whether the cargo concerned constitutes cargo that is a component of an act as set forth in the item, pertaining to the rightholder concerned (limited to a person who has the right to seek 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) The provisions of paragraphs (4) to (6) of this Article and paragraph (5) of the following Article apply mutatis mutandis if an opinion is sought pursuant

to the provisions of the preceding paragraph. In such a case, Cabinet Order provides for the necessary technical replacement of terms.

(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 to Check for Cargo Prohibited for Export)

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 to check whether cargo constitutes cargo that infringes a breeder's right or cargo as set forth in Article 69-2, paragraph (1), item (iv) (Cargo Prohibited for Export) (excluding cargo connected with Article 2, paragraph (1), item (x) (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 Article 69-3, paragraph (1) (Verification Procedures to Check for Cargo Prohibited for Export), the Director General of Customs pursuant to the provisions of Cabinet Order, may seek, for reference purposes, the opinion of the Minister of Agriculture, Forestry and Fisheries in the case of verification procedures to check whether the cargo infringes a breeder's right, or the opinion of the Minister of Economy, Trade and Industry in the case of verification procedures to check whether the cargo constitutes cargo as set forth in Article 69-2, paragraph (1), item (iv).

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) If the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry has been asked for an opinion by the Director General of Customs pursuant to the provisions of the preceding paragraph, the Minister must provide an opinion in writing within thirty days from the date on which the opinion was 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) Having sought an opinion pursuant to the provisions of paragraph (1), the

Director General of Customs must notify the holder of breeder's rights or the right to seek an injunction against unfair competition that is involved in the verification procedures, and the person seeking to export the cargo that is subject to those procedures, of this.

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 must notify the holder of breeder's rights or the right to seek an injunction against unfair competition referred to in the preceding paragraph and the person seeking to export cargo that is subject to the verification procedures of this and of the substance of the opinion.

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) When 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 provisions of paragraph (1), if the Director General has verified, before the opinion prescribed in paragraph (2) is provided, that the cargo concerned does or does not constitute cargo that infringes a breeder's right or that it does or does not constitute cargo as set forth in Article 69-2, paragraph (1), item (iv) or if the Director General has discontinued verification procedures with respect to the cargo pursuant to the provisions of Article 69-3, paragraph (6) or Article 69-6, paragraph (10) (Deposit Pertaining to an Application for Export Suspension), the Director General notifies 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 the 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 Advisors in Verification Procedures to Check for Cargo Prohibited for Export)

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 to check whether cargo constitutes cargo as set forth in Article 69-2, paragraph (1), item (iii) (Cargo Prohibited for Export) (excluding cargo that infringe a breeder's right), the Director General of Customs may, if it is considered necessary for the purpose of verification prescribed in Article 69-3, paragraph (1) (Verification Procedures to Check for Cargo Prohibited for Export), designate persons with relevant expertise in intellectual property rights, having no special interests with the parties involved in the cases pertaining to the verification procedures, to serve as technical advisors and may, pursuant to the provisions of Cabinet Order, seek, for reference purposes, opinions of the technical advisors; 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 to Discontinue Verification Procedures to Check for Cargo Prohibited for Export)

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) If verification procedures have been implemented for cargo that is the subject of a petition under Article 69-4, paragraph (1) (Procedures for the Filing of Petitions to Check for Cargo Prohibited for Export) that was filed by a holder of a patent right, utility model right, design right, or right to seek an injunction against unfair competition (hereinafter in this Article referred to as the "petitioning rightholder") and that has been accepted, a person seeking to export that cargo may request that the Director General of Customs discontinue the verification procedures, pursuant to the provisions of Cabinet Order and after the day specified in the relevant of the following items for the category of cases set forth in that item, but only while those verification procedures are being implemented:

- 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) when it is notified that the period until the final day in the ten-day period that starts to run on the rightholder notice date is extended pursuant to the provisions of Article 69-7, paragraph (1) (Seeking the Opinion Pertaining to Cargo Prohibited for Export): the final day in the twenty-day period that starts to run on the rightholder notice date (when a notice indicating that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provisions of Article 69-7, paragraph (5) (including as applied mutatis mutandis pursuant to Article 69-7, paragraph (10); the same applies in the following item) has been received, the final day in the twenty-day period that starts to run on the rightholder notice date, or the final day in the ten-day period that starts to run on the rightholder notice date from the date of receipt of the notice under Article 69-7, paragraph (6), pertaining to seeking the opinion (including as applied mutatis mutandis pursuant to Article 69-7, paragraph (10); the same applies in the following 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 final day in the ten-day period that starts to run on the rightholder notice date (when a notice indicating that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provisions of Article 69-7, paragraph (5) has been received, the final day in the ten-day period that starts to run on the rightholder notice date or the final day in the ten-day period that starts to run on the rightholder notice date from the date of receipt of the notice under Article 69-7, paragraph (6) pertaining to seeking the 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) Having implemented verification procedures for cargo that is the subject of the petition of a petitioning rightholder, the Director General of Customs must notify the person seeking to export the cargo of the rightholder notice date, before the final day in ten-day period that starts to run on the rightholder notice date.

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 provisions of paragraph (1), the Director General notifies the petitioning rightholder that filed the petition for those verification procedures of the request, and must order the person making the request (hereinafter in this Article referred to as the "requester") to deposit, within a specified period, the amount of money found sufficient to cover the damages that may be incurred by the applicant from the export of the cargo subject 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 provisions of the preceding paragraph may be replaced by Japanese 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) Cabinet Order provides for the necessary particulars concerning the procedures taken with the Director General of Customs in connection with a deposit that has been made pursuant to an order as under paragraph (3).

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) If a requester, pursuant to the provisions of Cabinet Order, enters into a contract which provides that the amount of money necessary to compensate for the damage provided for in paragraph (3) will be paid on the requester's behalf and notifies the Director General of Customs of this by the deadline that has been established pursuant to the provisions of that paragraph, it is permissible for the requester to not deposit the whole or part of the amount referred to in that 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) A petitioning rightholder as referred to in paragraph (3) has the right, with respect to the right to claim for compensation for the damages against the requester as provided for in that paragraph, to receive payment in preference

over other creditors, from the monetary deposit provided pursuant to the provisions of that paragraph (the monetary deposit includes the securities prescribed in paragraph (4); the same applies in paragraphs (9) through (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) Cabinet Order provides for the necessary particulars concerning the enforcement of a right as referred to in the preceding paragraph.

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 that has provided the monetary deposit pursuant to the provisions 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) when it has been proved to, and confirmed by the Director General of Customs that a petitioning rightholder as 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 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) when the requester has entered into a contract referred to in paragraph (6) and the contract has been, pursuant to the provisions of Cabinet Order, 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) when, pursuant to the provisions of Cabinet Order, the Director General of Customs has approved to provide another deposit, in lieu of the deposit actually provided, for the reason of redemption of the deposited securities or for other grounds;

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 provided for in the preceding three items, when a petitioning rightholder as referred to in paragraph (12) fails to file, within thirty days from the date on which of receiving the notice under that paragraph, any judicial action for claiming for 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) Ministry of Justice Order and Ministry of Finance Order provide for the necessary matters concerning the recovery of the monetary deposit under the preceding paragraph.

11 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 money pursuant to the provisions of paragraph (3) deposits the full amount by the deadline that has been established pursuant to the provisions of that paragraph or notifies the fact of entering into a contract prescribed in paragraph (6), the Director General of Customs is to discontinue the verification procedures with respect to the cargo that was the cause of the order to provide the deposit.

12 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 provisions of the preceding paragraph, the Director General must notify the person seeking to export the cargo subject to those verification procedures and the petitioning rightholder that filed the petition for those verification procedures of this.

第二款 輸入してはならない貨物

Subsection 2 Cargo Prohibited for Import

(輸入してはならない貨物)

(Cargo Prohibited for Import)

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) It is prohibited to import cargo as set forth in the following items:

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 psychotropic drugs, 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（昭和三十一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 Article 2, paragraph (15) (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 that 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 (explosives provided for in Article 1 (Use of Explosives) of the Criminal Regulations to Control Explosives (Cabinet Order No. 32 of 1884); excluding those set forth in the preceding item and the following item); 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) gunpowder (gunpowder provided for in Article 2, paragraph (1) of (Definitions) of the Explosives Control Act (Act No. 149 of 1950); excluding those that constitute cargo as set forth in 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 substances provided for in Article 2, paragraph (3)

(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 conventions or other laws and regulations, to import them 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 them 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 and imitated coins, money bills, bank notes, revenue stamps or postal stamps (including identification cards with marks representing postage, other than postal stamps; hereinafter the same applies in this item) or securities (excluding imitated revenue stamps imported with the authorization of the Minister of Finance under Article 1, paragraph (2) 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 Article 1, paragraph (2) of the Act on Control of Imitation of Stamps, etc. (Act No. 50 of 1972)) and the cards (including materials used in the production of the cards) which 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 applies hereinafter) of the card created unlawfully for the payment of charges or fees or for the withdrawal of deposits and savings;

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, pictures, sculptures or other goods that are detrimental to public security or that corrupt public morals (excluding those that constitute cargo as set forth in the following 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 (meaning the child pornography referred to in Article 2, paragraph (3) (Definitions) of the Act on 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 Article 2 (Definitions) paragraph (1), items (i) through (iii), or items (x) through (xii) of the Unfair Competition Prevention Act (excluding the acts specified in Article 19, paragraph (1), items (i) through (v), item (vii,) or (viii) (Exclusion from Application) of that Act for the category of unfair competitions as set forth respectively in those items).

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 dispose of cargo as set forth in items (i) through (vi), (ix), or (x) of the preceding paragraph that a person seeks to import, or may order the person seeking to import that cargo to send it back.

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) If, among the cargo that a person seeks to import in accordance with the provisions of this Chapter, there is cargo that the Director General of Customs has adequate grounds to believe constitutes cargo as set forth in paragraph (1), item (vii) or (viii), the Director General must notify the person seeking to import that cargo of this.

(輸入してはならない貨物に係る認定手続)

(Verification Procedures to Check for Cargo Prohibited for Import)

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 thinks that cargo constituting cargo as set forth in paragraph (1), item (ix) or (x) of the preceding Article is among the cargo that a person seeks to import in accordance with the provisions of this Chapter, the Director General, pursuant to the provisions of Cabinet Order, must implement procedures to verify whether the cargo in question constitutes cargo as set forth in one of those items (hereinafter referred to as "verification procedures" in this Subsection). In such a case, the Director General of Customs, pursuant to the provisions of Cabinet Order, must notify the rightholder that the cargo is associated with (meaning the holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right, layout-design exploitation right, breeder's right, or right to seek an injunction against unfair competition (meaning a person that, pursuant to the provisions of Article 3, paragraph (1) (Right to Seek an Injunction) of the Unfair Competition Prevention Act, is entitled to seek the cessation or prevention of infringement of its business interests by an act as set forth in paragraph (1), item (x) of the preceding Article in connection with the cargo set forth in that item; hereinafter the same applies in this Subsection); hereinafter the same applies in this Article) and the person seeking to import the cargo that the Director General is implementing verification procedures for the cargo, notify these persons that they may submit evidence and state their opinions concerning whether the cargo does or does not constitute cargo as set forth in paragraph (1), item (ix) or (x) of the preceding Article, and notify them of any other particulars prescribed by Cabinet Order.

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) If the Director General of Customs notifies a person as under the preceding paragraph, the Director General, at the same time, is to notify the rightholder that the cargo is associated with of the names and domiciles of the person seeking to import the cargo and its consignor, and also notify the person seeking to import the cargo of the name and domicile of the rightholder.

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) When the Director General of Customs finds that the name or domicile of a manufacturer of the cargo subject to verification procedures is evident from an import declaration form and other documents filed with respect to the cargo pursuant to the provisions of Article 67 (Permission for Export or Import), any other documents submitted to the Director General of Customs in the verification procedures or from any indications affixed to the cargo, the Director General is to notify the rightholder that the cargo is associated with of the name or domicile of the manufacturer either together with the notice referred to in paragraph (1), or after that notice but while the verification procedures are being implemented.

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) The Director General of Customs may not take a measure referred to in paragraph (2) of the preceding Article for cargo that a person seeks to import in accordance with the provisions of this Chapter unless the cargo has 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 whether the cargo subject to verification procedures (hereinafter in this Article and Article 69-16 (Inspection of Samples of Suspect Cargo by Applicant), referred to as "suspect cargo") constitutes cargo as set forth in paragraph (1), item (ix) or (x) of the

preceding Article, the Director General must notify the rightholder with which the verified cargo is associated and the person seeking to import the verified cargo of the findings and the reason therefor; provided, however, that this does not apply if notice is given as under the following paragraph.

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 comes to fall under any of the following items before the Director General of Customs notifies the relevant person of the verification of suspect cargo under the main clause of the preceding paragraph, the Director General is to notify the rightholder associated with the suspect cargo of this, and is also to 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) if the suspect cargo has been disposed of pursuant to the provisions of Article 34 (Disposal of Foreign Cargo);

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) if the suspect cargo has been destroyed pursuant to the provisions of the proviso to Article 45, paragraph (1) (Obligation of the Licensee to Pay Customs Duties) (including as applied mutatis mutandis pursuant to Articles 36, Article 41-3, Article 61-4, Article 62-7 and Article 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) if the suspect cargo has been sent back pursuant to the provisions of Article 75 (Sending Back Foreign Cargo);

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) if it has been decided that the suspect cargo will not be imported, beyond what is provided for in the preceding three items.

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 been notified as under paragraph (2) or (3) or any applicant provided for in Article 69-16, paragraph (2) whose application has been approved pursuant to the provisions of that paragraph must not divulge any particulars they have been notified or any other particulars they 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 persons without reason, nor use such particulars 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 the Filing of Petitions in Connection with Cargo Prohibited for Import)

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) The holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right, or right to seek an injunction against unfair competition may, pursuant to the provisions of Cabinet Order, submit to any of the Directors General of Customs evidence necessary for prima facie showing of the facts of infringement with respect to cargo that the person considers to infringe its patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right, or business interests, and may file a petition with any of the Directors General of Customs for that Director General or any other Director General of Customs to undertake verification procedures for any such cargo that a person seeks to import in accordance with the provisions of this Chapter (hereinafter in this Article and in the following Article, the Director General of Customs with whom the petition is filed is referred to as "the Director General of Customs with whom the petition has been filed"). In this case, a person who has the right to seek an injunction against unfair competition must, pursuant to the provisions of Ministry of Economy, Trade and Industry Order, seek from the Minister of the Ministry, when the cargo constitutes cargo as set forth in Article 69-11, paragraph (1), item (x) (Cargo Prohibited for Import) (excluding

cargo connected with Article 2, paragraph (1), item (x) (Definitions) of the Unfair Competition Prevention Act), the opinion with respect to the particulars specified by the Order, which may prescribe, among other things, that the indication of cargo, etc. provided for in Article 2, paragraph (1), item (i) of that Act and related to that person are well known among consumers, or when the cargo constitutes cargo as set forth in Article 69-11, paragraph (1), item (x) (limited to those pertaining to Article 2, paragraph (1), item (x) of that Act), the certification with respect to the fact that the cargo concerned is something that was generated by an act of unauthorized use as provided for in Article 2, paragraph (1), item (x) of that Act and that a person who is likely to import the cargo was, at the time when they were transferred, not aware that it was generated by that act of unauthorized use and that the person was not grossly negligent in knowing that the cargo was so generated, and must submit the details of the opinion or certification in writing to the Director General of Customs with whom the petition has been 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) If a petition under the preceding paragraph has been filed, it is permissible for the Director General of Customs with whom the petition has been filed to decide not to accept it upon finding insufficient evidence for a prima facie showing of the facts of the infringement to which the petition pertains.

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) If a petition as under paragraph (1) is filed and the Director General of Customs with whom the petition has been filed accepts the petition, the Director General must notify the person who has filed the petition of the acceptance and the effective period of the petition (meaning the period during which the Director General of Customs will implement verification procedures based on that petition each time during that period that the Director General finds there to be cargo that the petition concerns among the cargo that a person seeks to import in accordance with the provisions of this Chapter); if the Director General of Customs with whom the petition has been filed does not accept the petition pursuant to the provisions of the preceding paragraph, the Director General must notify that person of this and of 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) If the Director General of Customs has accepted a petition under paragraph (1) or if such a petition has been accepted by any other Director General of Customs, and if the Director General has implemented verification procedures for cargo that the petition concerns, the Director General, pursuant to the provisions of Cabinet Order, must provide the person that filed the petition or the person seeking to import the cargo with the opportunity to inspect the cargo, at the application of the person in question; provided, however, that this does not apply if verification procedures have been discontinued pursuant to the provisions 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 Advisors with Respect to Petition 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 If a petition as prescribed in paragraph (1) of the preceding Article has been filed and the Director General of Customs with whom the petition has been filed finds it to be necessary to do so, the Director General may designate persons with relevant expertise in intellectual property rights, that have no special interests with the parties involved in the cases to which the petition pertains, to serve as technical advisors and may, pursuant to the provisions of Cabinet Order, seek the opinions of the technical advisors as to whether the evidence submitted pursuant to the provisions of that paragraph is sufficient for a prima facie showing of the facts of infringement to which the petition pertains; 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 provisions of the second sentence of that paragraph.

(輸入差止申立てに係る供託等)

(Deposit Pertaining to Petition 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) If the Director General of Customs has accepted a petition under Article 69-13, paragraph (1) (Procedures for the Filing of Petitions in Connection with Cargo Prohibited for Import) or if such a petition has been accepted by any other Director General of Customs, and if the Director General finds it to be necessary to do so in order for security to be provided to compensate for loss or damage that the person seeking to import the cargo that the petition concerns is likely to incur from that cargo not being imported until completion of the verification procedures, the Director General may set a deadline and order the person that filed the petition (hereinafter in this Article referred to as the "petitioner") to deposit what the Director General finds to be a sufficient amount of money with the official depository that the Director General designates.

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 provisions of the preceding paragraph is considered insufficient to compensate for the damages provided for in that paragraph, order the petitioner 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 provisions of the preceding two paragraphs may be replaced by Japanese 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 Article 278, paragraph (1) (Depositing Transferred Bonds) of the Act on Book-Entry Transfer of Corporate Bonds and Shares; hereinafter the same applies in this Article and in Article 69-20 (Request for Discontinuance of Verification Procedures to Check for Cargo Prohibited for Import)).

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) Cabinet Order provides for the necessary particulars concerning the procedures taken with the Director General of Customs in connection with a deposit that has been made pursuant to an order as under paragraph (1) or (2).
- 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) If a petitioner, pursuant to the provisions of Cabinet Order, enters into a contract which provides that the amount necessary to compensate for damage as provided in paragraph (1) will be paid on the petitioner's behalf and notifies the Director General of Customs of that fact by the deadline that has been established pursuant to the provisions of paragraph (1) or (2), it is permissible for the petitioner to 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 cargo referred to in paragraph (1) has the right, with respect to its claim for compensation for the damages against the petitioner as provided for in that paragraph, to receive payment, in preference over other creditors, from the monetary deposit provided pursuant to the provisions of paragraphs (1) and (2) (the monetary deposit includes securities prescribed in paragraph (3); the same applies in paragraphs (8) through (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) Cabinet Order provides for the necessary particulars concerning the enforcement of a right as referred to in the preceding paragraph.
- 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) A petitioner who has provided the monetary deposit pursuant to the provisions 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) when the petitioner has been notified under the main clause of Article 69-12, paragraph (5) (Verification Procedures to Check for Cargo Prohibited for Import) that the cargo that was the cause of the deposit being provided constitutes cargo as set forth in Article 69-11, paragraph (1), item (ix) or (x)

(Cargo Prohibited for Import);

二 供託の原因となつた貨物について第六十九条の第十二第六項の規定による通知を受けた場合

(ii) when the petitioner has been notified under Article 69-12, paragraph (6) for the cargo that was the cause of the deposit being 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) when it has been proved to, and confirmed by the Director General of Customs that the importer of the cargo 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 that paragraph has been extinguished by prescription or that the deposit for compensation for damages as provided for in that 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) when the petitioner has entered into the contract referred to in paragraph (5) and the contract has been, pursuant to the provisions of Cabinet Order, 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) when, pursuant to the provisions 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 reasons.

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) Ministry of Justice Order and Ministry of Finance Order provide for the necessary particulars concerning recovery of the monetary deposit under the preceding paragraph.

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 money pursuant to the provisions of paragraph (1) or (2) fails to deposit the full amount by the deadline that has been established pursuant to the provisions of these paragraphs and also fails to file a notification of entering into a contract under paragraph (5), the Director General of Customs may discontinue verification procedures with respect to the cargo that was the cause of the deposit being

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) If the Director General of Customs discontinues verification procedures pursuant to the provisions of the preceding paragraph, the Director General must notify the person that filed the petition for the verification procedures and the person seeking to import the cargo subject to those procedures of this.

(申請者による疑義貨物に係る見本の検査)

(Inspection of Samples of Suspect Cargo 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す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) The holder of a patent right, utility model right, design right, trademark right, copyright, neighboring right, breeder's right, or right to seek an injunction against unfair competition that has had a petition under Article 69-13, paragraph (1) (Procedures for the Filing of Petitions in Connection with Cargo Prohibited for Import) accepted may file an application with the Director General of Customs for the Director General to approve that person's inspection of a sample of the suspect cargo that is subject to the verification procedures, but only within the period in which the verification procedures are being carried out with respect to cargo that is subject to that petition. In this case, the Director General of Customs with whom such an application has been filed must notify the person seeking to import the suspect cargo of this.

- 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, if all of the requirements set forth in the following items are met, in response to an application filed under the preceding paragraph, gives approval to the person who has filed the 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 cargo subject to the verification procedures; provided, however, that this does not apply if the Director General of Customs finds it evident that the cargo that the application concerns does or does not constitute cargo as set forth in Article 69-11, paragraph (1), item (ix) (Cargo Prohibited for Import) (cargo that infringe a layout-design exploitation right are excluded; the same applies in this paragraph and paragraph (5)) or paragraph (1), item (x) of that Article, or when the Director General considers it unnecessary to give 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 opinions to the Director General of Customs with regard to the fact that the suspect cargo subject to the sample constitutes cargo as set forth in Article 69-11, paragraph (1), item (ix) or (x);

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 the person seeking to import the suspect cargo from which the sample was taken 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 provided for in the preceding items, that it is found 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 found 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) When the Director General of Customs approves inspection of a sample by an applicant pursuant to the provisions of the preceding paragraph, the Director General must notify the applicant (excluding a person who has been entrusted) and the person seeking to import the suspect cargo from which the sample comes of this.

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) When approval is given by the Director General of Customs pursuant to the provisions of paragraph (2), the applicant must bear, to the extent necessary for the inspection of the sample, the expenses necessary for the transport, storage or inspection of the 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 provisions of the preceding Article (excluding paragraph (11)) apply mutatis mutandis if the Director General of Customs gives approval pursuant to the provisions of paragraph (2). In this case, the terms reproduced in the middle columns of the following table, which are used in that paragraphs of the left-hand columns are to be replaced respectively by the terms shown in the right-hand 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 Article 69-15, paragraph (1)	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 Article 69-11, paragraph (1), item (ix) or (x)
	申立てをした者（以下この条において「申立人 a person who has filed the 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 Article 69-15, paragraphs (2), (5), (6) and (8)	申立人 applicant	申請者 applicant
第六十九条の十五第十項 Article 69-15, paragraph (10)	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) When an applicant that has been given approval pursuant to the provisions of paragraph (2) inspects a sample, customs officials are to be present at the inspection. In such a case, the person seeking to import the suspect cargo from which the sample comes may apply to the Director General of Customs to be present at 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) Beyond what is provided for in the preceding paragraphs, Cabinet Order prescribes the application procedures referred to in paragraph (1) and the bearing of expenses referred to in paragraph (4), and provides for other necessary particulars concerning the inspection of a sample by an applicant.

(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)

(Requesting a Hearing of Opinions Concerning Cargo Prohibited for Import)

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っては技術的範囲等（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っ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) If verification procedures have been implemented to verify whether cargo constitutes cargo that infringes a patent right, utility model right, design right or whether it constitutes cargo that is a component of an act set forth in Article 2, paragraph (1), item (x) (Definitions) of the Unfair Competition Prevention Act (excluding the acts provided for in Article 19, paragraph (1), item (vii) (Exclusion from Application) of that Act; hereinafter the same applies in this paragraph and paragraph (9)), the rightholder with which the cargo is associated (meaning the holder of a patent right, utility model right, design right, or right to seek an injunction against unfair competition (but only such a person as it relates to cargo that is a component of an act set forth in Article 2, paragraph (1), item (x) of that Act; hereinafter the same applies in this paragraph, paragraph (9) and Article 69-20, paragraph (1) (Request for Discontinuance of Verification Procedures to Check for Cargo Prohibited for Import); hereinafter the same applies in this Article) or the importer of that cargo (meaning the person seeking to import the cargo that is subject to the verification procedures; hereinafter the same applies in this Article), pursuant to the provisions of Cabinet Order, may request that the Director General of Customs hear the opinion of the Commissioner of the Patent Office with respect to the technical scope or other scope of the matter in question (meaning the technical scope provided for in Article 70, paragraph (1) (Technical Scope of Patented Invention) of the Patent Act (including as applied mutatis mutandis pursuant to Article 26 (Mutatis Mutandis Application of the Patent Act) of the Utility Model Act), or the scope provided for in Article 25, paragraph (1) (The Scope of Registered Design) of the Design Act (the same applies in paragraph (9) and Article 69-19 (Seeking Opinions of Technical Advisors in Verification Procedures to Check for Cargo Prohibited for Import))), if the verification procedures are being implemented to verify whether the cargo subject to the procedures constitutes cargo that infringes the patent right, utility model right, or design right of the rightholder (excluding a person who has the right seek an injunction against unfair competition), and may request that the Director General of Customs hear the opinion of the Minister of Economy, Trade and Industry as to whether the cargo that is subject to those procedures constitutes cargo that is a component of an act set forth in Article 2, paragraph (1), item (x) of the Unfair Competition Prevention Act, if the verification procedures are being implemented to verify whether the cargo that

is subject to them constitutes cargo that is a component of an act as set forth in that item which involves the relevant rightholder; the rightholder or importer may make this request during the period from the day on which the rightholder receives the notice prescribed in Article 69-12, paragraph (1) (Verification Procedures to Check for Cargo Prohibited for Import) (hereinafter in this paragraph and Article 69-20, paragraph (2) (Request for Discontinuance of Verification Procedures to Check for Cargo Prohibited for Import) referred to as the "rightholder notice date") up until the final day in the period of ten days (the holidays of the administrative organs are not included) that starts to run on the rightholder notice date (in Article 69-20, paragraphs (1) and (2), this is referred to as the "final day in the ten-day period that starts to run on the rightholder notice date") (or until the final day in the period of twenty days (the holidays of the administrative organs are not included) that starts to run on the rightholder notice date (referred to as the "final day in the twenty-day period that starts to run on the rightholder notice date" in Article 69-20, paragraph (1)) if, before the day on which the aforementioned ten-day period expires, the Director General of Customs finds it necessary to extend that period in consideration of the progress made with respect to verification procedures and other circumstances and notifies the rightholder and the importer of this), but only while the verification procedures are being implemented.

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) When a request under the preceding paragraph has been made, the Director General of Customs, pursuant to the provisions of Cabinet Order, is to 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 if the Director General of Customs finds it evident whether or not the cargo subject to the request under that paragraph constitutes cargo as set forth in Article 69-11, paragraph (1), item (ix) or (x) (Cargo Prohibited for Import) or finds it 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) If a request under paragraph (1) has been made but 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 provisions

of the proviso to the preceding paragraph, the Director General must notify the rightholder or importer that made the request under paragraph (1) of this and of 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) If the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been asked for an opinion by the Director General of Customs pursuant to the provisions of the main clause of paragraph (2), the Minister or Commissioner must provide an opinion in writing within thirty days from the day on which the opinion was 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 provisions 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 must notify the rightholder and importer concerned of this.

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 must notify the rightholder and importer concerned of this and of the substance 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っ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っ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 provisions of the main clause of paragraph (2), the Director General must not determine that, before the opinion prescribed in paragraph (4) is provided, when the person who requests them to seek the opinion referred to in paragraph (1) is the rightholder, the cargo concerned does not constitute cargo as set forth in Article 69-11, paragraph (1), item (ix) or (x), or that, when the person who requests them to seek the opinion referred to in paragraph (1) is an importer, the cargo concerned constitutes cargo as set forth in paragraph (1), item (ix) or (x) of that 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) If 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 provisions of the main clause of paragraph (2), if the Director General has determined that, before the opinion prescribed in paragraph (4) is provided, when a person who makes the request under paragraph (1) is the rightholder, the cargo concerned constitutes cargo as set forth in Article 69-11, paragraph (1), item (ix) or (x), or that, when a person who makes the request under paragraph (1) is an importer, the cargo concerned does not constitute cargo as set forth in paragraph (1), item (ix) or (x) of that Article, or if the Director General has discontinued verification procedures with respect to the cargo concerned pursuant to the provisions of Article 69-12, paragraph (6) or Article 69-15, paragraph (10) (Deposit Pertaining to Petition for Import Suspension), the Director General notifies the Minister of Economy, Trade and Industry or the Commissioner of that fact. In this case, the Minister or Commissioner is not required to state their opinion as 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 the cargo constitutes cargo that infringes a patent right, utility model right, or design right or constitutes cargo that is a component of an act as set forth in Article 2, paragraph (1), item (x) of the Unfair Competition Prevention Act, if it is considered necessary for the purpose of verification prescribed in Article 69-12, paragraph (1), the Director General of Customs may, pursuant to the

provisions of Cabinet Order, when verification procedures have been initiated to determine whether the cargo constitutes cargo that infringes 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 or not the cargo subject to the verification procedures constitutes cargo that infringes the patent right, utility model right, or design right of the rightholder that the cargo is associated with (excluding a person with the right to seek an injunction against unfair competition), or when the verification procedures have been implemented to check whether cargo constitutes cargo that is a component of an act as set forth in the item, seek the opinion of the Minister of Economy, Trade and Industry as to whether the cargo concerned constitutes cargo that is a component of an act as set forth in the item, the rightholder that the cargo is associated with (limited to a person that has the right to seek 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) The provisions of paragraphs (4) through (6) of this Article and paragraph (5) of the following Article apply mutatis mutandis if an opinion is sought pursuant to the provisions of the preceding paragraph. In such a case, Cabinet Order provides for the necessary technical replacement of terms.

(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 to Check for Cargo Prohibited for Import)

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 to check whether cargo constitutes cargo that infringes a breeder's right or cargo as set forth in Article 69-11, paragraph (1), item (x) (Cargo Prohibited for Import) (excluding cargo connected with Article 2, paragraph (1), item (x) (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 certification prescribed in Article 69-12, paragraph (1) (Verification Procedures to Check for Cargo Prohibited for Import), the Director General of Customs may seek for

reference purposes, pursuant to the provisions of Cabinet Order, the opinion of the Minister of Agriculture, Forestry and Fisheries in the case of verification procedures to check whether it constitutes cargo that infringes a breeder's right, or the opinion of the Minister of Economy, Trade and Industry in the case of verification procedures to check whether it constitutes cargo as set forth in Article 69-11, paragraph (1), item (x).

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) If the Minister of Agriculture, Forestry and Fisheries or the Minister of Economy, Trade and Industry has been asked for an opinion by the Director General of Customs pursuant to the provisions of the preceding paragraph, the Minister must provide an opinion in writing within thirty days from the date on which the opinion was 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) Having sought an opinion pursuant to the provisions of paragraph (1), the Director General of Customs must notify the holder of breeder's rights or the right to seek an injunction against unfair competition that is involved in the verification procedures and the person seeking to import the cargo that is subject to the verification procedures, of this.

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 under paragraph (2) is provided, the Director General of Customs must notify the holder of breeder's rights or the right to seek an injunction against unfair competition and the person seeking to import the cargo subject to the verification procedures of this and of 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) When 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 provisions of paragraph (1), if the Director General

has determined, before the opinion prescribed in paragraph (2) is provided, that the cargo concerned does or does not constitute cargo that infringe a breeder's right or cargo as set forth in Article 69-11, paragraph (1), item (x) or if the Director General has discontinued verification procedures with respect to the cargo pursuant to the provisions of Article 69-12, paragraph (6) or Article 69-15, paragraph (10) (Deposit Pertaining to a Petition for Import Suspension), the Director General notifies 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 state their opinion as 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 Advisors in Verification Procedures to Check for Cargo Prohibited for Import)

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 to check whether cargo constitutes cargo as set forth in Article 69-11, paragraph (1), item (ix) (Cargo Prohibited for Import) (excluding cargo that infringes a breeder's right), the Director General of Customs may, if they consider it necessary for the purpose of the certification prescribed in Article 69-12, paragraph (1) (Verification Procedures to Check for Cargo Prohibited for Import), designate persons with relevant expertise in intellectual property rights, having no special interests with the parties involved in the cases pertaining to the verification procedures, to serve as technical advisors and may seek for reference purposes, pursuant to the provisions of Cabinet Order, the opinions of the technical advisors; 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 to Check for Cargo Prohibited for Import)

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) If verification procedures have been implemented for cargo that is the subject of a petition under Article 69-13, paragraph (1) (Procedures for the Filing of Petitions in Connection with Cargo Prohibited for Import) that was filed by a holder of patent right, utility model right, design right, or a right to seek an injunction against unfair competition (hereinafter in this Article referred to as a "petitioning rightholder") and that has been accepted, a person seeking to import that cargo may request that the Director General of Customs discontinue the verification procedures, pursuant to the provisions of Cabinet Order and after the day specified in the relevant of the following items for the category of cases set forth in that item, but only while those verification procedures are being implemented:

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) if the person is notified that the period until the final day in the ten-day period that starts to run on the rightholder notice date is extended pursuant to the provisions of Article 69-17, paragraph (1) (Seeking the Opinion Pertaining to Cargo Prohibited for Import): the final day in the twenty-day period that starts to run on the rightholder notice date (when a notice that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provisions of Article 69-17, paragraph (5) (including as applied mutatis mutandis pursuant to Article 69-17, paragraph (10); the same applies in the following item) has been received, the final day in the twenty-day period that starts to run on the rightholder notice date, or the final day in the ten-day period that starts to run on the rightholder notice date from the date of receipt of the notice under Article 69-17, paragraph (6) concerning the seeking of the opinion (including as applied mutatis mutandis pursuant to Article 69-17, paragraph (10); the same applies in the following 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 referred to in the preceding item: the final day in the ten-day period that starts to run on the rightholder notice date (when a notice indicating that the opinion of the Minister of Economy, Trade and Industry or the Commissioner of the Patent Office has been sought pursuant to the provisions of Article 69-17, paragraph (5) has been received, the final day in the ten-day period that starts to run on the rightholder notice date or the final day in the ten-day period that starts to run on the rightholder notice date from the date of receipt of the notice under Article 69-17, paragraph (6) pertaining to seeking the 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 implemented verification procedures for cargo that the petition of a petitioning rightholder concerns, the Director General must notify the person seeking to import the cargo of the rightholder notice date before the final day in the ten-day period that starts to run on the rightholder notice date.
- 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 provisions of paragraph (1), the Director General must notify the petitioning rightholder that filed the petition for the verification procedures of the request, and order the person making the request (hereinafter in this Article referred to as the "requester") to deposit, within a specified period, the amount of money found sufficient to cover the damages that may be incurred by the petitioning rightholder from the import of the cargo subject 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 provisions of the preceding paragraph may be replaced by Japanese 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) Cabinet Order provides for the necessary particulars concerning the

procedures taken with the Director General of Customs in connection with a deposit that has been made pursuant to an order under paragraph (3).

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) If a requester, pursuant to the provisions of Cabinet Order, enters into a contract which provides that the amount of money necessary to compensate for damage as provided in paragraph (3) will be paid on the requester's behalf and notifies the Director General of Customs of this by the deadline that has been established pursuant to the provisions of that paragraph, it is permissible for the requester to not deposit the whole or part of the amount referred to in that 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 petitioning rightholder referred to in paragraph (3) has the right, with respect to its right to claim compensation for damages against the requester as provided for in that paragraph, to receive payment in preference over other creditors, from the monetary deposit provided pursuant to the provisions of that paragraph (the monetary deposit includes the securities prescribed in paragraph (4); the same applies in paragraphs (9) through (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) Cabinet Order provides for the necessary particulars concerning the enforcement of a right as referred to in the preceding paragraph.

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 provisions 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) when it has been proved to, and confirmed by the Director General of Customs that the petitioning rightholder referred to in paragraph (12) has consented to the recovery of the deposit, that the right to claim compensation for damages as provided for in paragraph (3) has been extinguished by prescription or 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) when the requester has entered into a contract referred to in paragraph (6) and pursuant to the provisions of Cabinet Order, the contract has 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) when, pursuant to the provisions 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 reasons;

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 provided for in the preceding three items, when the petitioning rightholder referred to in paragraph (12) fails to institute, within thirty days from the date of having been notified as under that paragraph, any judicial action 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) Ministry of Justice Order and Ministry of Finance Order provide for the necessary particulars concerning the recovery of monetary deposit under the preceding paragraph.

11 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 provisions of paragraph (3) deposits the full amount by the deadline that has been established pursuant to the provisions of that paragraph or files a notification of its entering into a contract prescribed in paragraph (6), the Director General of Customs discontinues the verification procedures with respect to the cargo that was the cause of the order to provide the deposit.

12 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 verification procedures pursuant to the provisions of the preceding paragraph, the Director General must notify the person seeking to import the cargo that is subject to the verification procedures and the petitioning rightholder that filed the petition

for those verification procedures of this.

第三款 専門委員

Subsection 3 Technical Advisors

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 advisors whose opinions are sought by the Director General of Customs pursuant to the provisions of Article 69-5 (Seeking Opinions of Technical Advisors with Respect to Application for Export Suspension), Article 69-9 (Seeking Opinions of Technical Advisors in Verification Procedures to Check for Cargo Prohibited for Export), Article 69-14 (Seeking Opinions of Technical Advisors with Respect to Application for Import Suspension) and Article 69-19 (Seeking Opinions of Technical Advisors in Verification Procedures to Check for Cargo Prohibited for Import), must 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) Cabinet Order provides for the designation of technical advisors and other necessary particulars concerning technical advisors.

第五節 輸出又は輸入に関する証明等

Section 5 Export and Import Certifications and Confirmations

（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) For cargo that the provisions of other laws and regulations establish as needing the permission, approval, or other such disposition of an administrative organ, or anything equivalent to this, in connection with its export or import (hereinafter in this paragraph referred to as "permission, approval, or other such measure"), a person must certify to customs, at the time of filing an export or import declaration, that the cargo is subject to that

permission, approval, or other such measure.

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) For cargo whose export or import, pursuant to the provisions of other laws and regulations, requires completion of inspection or fulfillment of conditions, the completion or fulfillment prescribed by those laws and regulations must be proved to, and confirmed by customs at the time of inspection referred to in Article 67 ((Permission for Export or Import) or 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 is given unless the certification referred to in paragraph (1) or the confirmation referred to in the preceding paragraph is made for the cargo concerned.

（原産地を偽った表示等がされている貨物の輸入）

(Importation of Cargo Whose Origin Is Being Represented Falsely or Misleadingly)

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) Import permission is not given for foreign cargo whose origin is being represented falsely or misleadingly, either directly or indirectly.

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 must immediately notify the person that has filed the import declaration for foreign cargo as referred to in the preceding paragraph that the origin of the cargo is being represented falsely or misleadingly, specify a period, and require that person to erase or correct the representation, or to send back the cargo, according to the person's choice.

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 Cargo

（関税等の納付と輸入の許可）

(Payment of Customs Duties 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 cargo for which customs duties are to be paid, unless specially declared cargo is imported (excluding when security is not provided when provision of security is ordered pursuant to the provisions of Article 7-8, paragraph (1) (Provision of Security)) or the deadline by which the relevant person is required to pay the customs duties is extended pursuant to the provisions of Article 9-2, paragraph (1) or (2) (Extension of Payment Deadline), import permission may be given only after customs duties (excluding additional tax for deficient declaration and heavy additional tax referred to in Article 12-4, paragraphs (1) and (3) (Heavy Additional Tax) (with respect to paragraph (3), limited to the provisions concerning heavy additional tax referred to in paragraph (1) of that Article)) is paid (when monetary security or proceeds of public auction of collateral (other than monetary security) are allocated to customs duties pursuant the provisions of Article 10, paragraph (2) (Appropriation or Collection If Security Has Been Provided), import permission is not given unless the required procedures are completed, and when provision of security is ordered to be provided pursuant to the provisions of Article 7, paragraph (10) (Countervailing Duties) or Article 8, paragraph (9), item (ii) or paragraph (18) (Anti-Dumping Duties) of the Customs Tariff Act, import permission is not given unless such security is provided and customs duties are paid at the rate set out in the Appended Table of that Act). The same applies to payment of domestic consumption tax and local consumption tax pertaining to foreign cargo (excluding penalty tax for deficient declaration and heavy penalty tax to be imposed in lieu of the penalty tax for deficient declaration), except when the payment deadline is extended or in other cases prescribed by Cabinet Order.

(輸入の許可前における貨物の引取り)
(Withdrawal of Cargo 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 seeking to withdraw the foreign cargo (excluding specially declared cargo) after import declaration, but prior to import permission must obtain approval of the Director General of Customs by providing security in an amount equivalent to that of customs duties chargeable (excluding the amount equivalent to that of additional tax for deficient declaration and heavy additional tax referred to in Article 12-4, paragraphs (1) and (3) (Heavy Additional Tax) (with respect to paragraph (3), limited to the provisions concerning heavy additional tax referred to in paragraph (1) of that 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) If import permission cannot be given (excluding the case prescribed in the preceding Article), the Director General of Customs must 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) To apply this Act with the exception of Article 4 (Time of Determination of Taxable Items), 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), foreign cargo for which a person has been given the approval referred to in paragraph (1) is deemed to be domestic cargo.

（輸出を許可された貨物とみなすもの）

(Things That Are Deemed to Be Cargo Permitted for Export)

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 To apply this Act, a postal item of which a person has been notified pursuant to the provisions of Article 76, paragraph (5) (Simplified Procedures for Exporting and Importing Postal Items) (limited to a postal item to be exported) is deemed to be cargo that a person has been permitted to export.

（輸入を許可された貨物とみなすもの）

(Things That Are Deemed to Be Cargo Permitted for Import)

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)若しくは第一百八条第一項(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)及び第三百三十三条第三項(領置物件等の処置)において準用する場合を含む。)若しくは第三百三十三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、第三百三十四条第三項(領置物件等の還付等)の規定により国庫に帰属したもの、第四百六条第一項(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 To apply this Act, the following cargo is deemed to be cargo a person has been permitted to import: 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 that falls under 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 cargo for which customs duties have been collected pursuant to the provisions of Article 62-6, paragraph (1) (Collection of Customs Duties on Foreign Cargo That Is at a Bonded Exhibition Site After the Expiration of the License Period), foreign cargo confiscated pursuant to the provisions of Article 69-2, paragraph (2) (Cargo Prohibited for Export), Article 69-11, paragraph (2) (Cargo Prohibited for Import) or paragraph (1) of Article 118 (Forfeiture), foreign cargo which were offered for public auction or for sale by negotiated contract and have been purchased by a purchaser pursuant to the provisions of Article 84, paragraphs (1) to (3) (Public Auction or Sale of Housed Cargo) (including as applied mutatis mutandis pursuant to Article 88 (Mutatis Mutandis Application of Provisions on Housed Cargo) and Article 133, paragraph (3) (Disposal of Retained Objects)) or Article 133, paragraph (2)), foreign cargo that is vested in the national treasury pursuant to the provisions of Article 134, paragraph (3) (Return of Retained Objects), foreign cargo offered pursuant to the provisions of Article 146, paragraph (1) (Disposition of Administrative Notification by the Director General of Customs), foreign cargo sold, confiscated or vested in the national treasury pursuant to the provisions of the Code of Criminal Procedure, foreign cargo 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 other

similar foreign cargo prescribed by Cabinet Order.

第七節 外国貨物の積戻し

Section 7 Sending Back Foreign Cargo

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續）、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續・輸出してはならない貨物に係る申立て手續等・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續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續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續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 the sending back of foreign cargo from Japan to a foreign country (excluding foreign cargo temporarily landed (excluding cargo subjected to permission prescribed in Article 48, paragraph (1) (Export Permission) of the Foreign Exchange and Trade Act (Act No. 228 of 1949); the same applies in Article 108-4, paragraphs (1) and (2) and Article 111, paragraph (1), item (i)): Article 67 (Permission for Export or Import), Article 67-2, paragraphs (1) and (2) (Procedures for Export or Import Declaration), Article 67-3, paragraph (1) (excluding the second sentence and item (iii)) (Special Provisions for Export Declaration), Articles 68 through 69-10 (Documents to be Submitted at the Time of Export or Import Declaration; Delegation of Authority for Inspection of Cargo; Place for Inspection of Cargo; Cargo Prohibited for Export; Verification Procedures to Check for Cargo Prohibited for Export; Procedures for the Filing of Petitions to Check for Cargo Prohibited for Export; Seeking Opinions of Technical Advisors with Respect to Petition for Export Suspension; Deposit Pertaining to Petition for Export Suspension; Seeking the Opinion Pertaining to Cargo Prohibited for Export; Seeking the Opinion of the Minister of Agriculture, Forestry and

Fisheries in Verification Procedures to Check for Cargo Prohibited for Export; Seeking Opinions of Technical Advisors in Verification Procedures to Check for Cargo Prohibited for Export; Request to Discontinue Verification Procedures to Check for Cargo Prohibited for Export) and Article 70 (Certification or Confirmation). In this case, the term "cargo" in Article 69-2, paragraph (1) is deemed to be replaced with "cargo (excluding cargo ordered to be sent back pursuant to the provisions of Article 69-11, paragraph (2))" and the term "goods" in items (iii) and (iv) of that paragraph is deemed to be replaced with "goods (excluding those sent back pursuant to the provisions of other laws and regulations by a person who is permitted to send them back pursuant to the provisions of those other laws and regulations)".

第八節 郵便物等に関する特則

Section 8 Special Provisions Concerning Postal Items

(郵便物の輸出入の簡易手続)

(Simplified Procedures for Exporting and Importing 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続・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 other goods prescribed by Cabinet Order) (if it is imported goods, the value that forms the basis for

assessing duties) 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 Article 114-2, item (xiv)), the following provisions do not apply: Articles 67 to 69 (Permission for Export or Import; Procedures for Export or Import Declaration; Special Provisions for Export Declaration; Revocation of Export Permission; Notification of Loss of Special Export Cargo; Requirements for Approval; Measures for Improvement of Rules; Keeping of Books; Notification of Discontinuance of Application of Special Provisions for Export Declaration; Invalidation of Approval; Revocation of Approval; Mutatis Mutandis Application of the Provisions on Licensing Succession; Authorization of Manufacturer; Measures for Improvement of Rules; Notification of Discontinuance of Authorization of Authorized Manufacturer; Invalidation of Authorization; Revocation of Authorization; Mutatis Mutandis Application of the Provisions on Licensing Succession; Special Provisions for Import Declaration; Documents to Be Submitted at the Time of Export or Import Declaration; Delegation of Authority for Inspection of Cargo; Place for Inspection of Cargo) and Articles 70 to 73 (Certification or Confirmation; Importation of Cargo Whose Origin Is Being Represented Falsely or Misleadingly; Payment of Customs Duties and Import Permission; Withdrawal of Cargo Prior to Import Permission), and in applying the preceding Article, the term "(excluding those subjected to permission prescribed in Article 48, paragraph (1) (Export Permission) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949); the same applies in Article 108-4, paragraphs (1) and (2) and Article 111, paragraph (1), item (i))" is deemed to be replaced with the term "(limited to those subjected to the permission prescribed in Article 48, paragraph (1) (Export Permission) of the Foreign Exchange and Foreign Trade Act (Act No. 228 of 1949))"; provided, however, that the Director General of Customs, pursuant to the provisions of Cabinet Order, has 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 must not violate the privacy of personal correspondence at the time of conducting inspection referred to in the proviso to 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 being exported or imported (excluding those containing correspondence only), it must present those postal

items to the Director General of Customs, unless it has been informed by the person seeking to export or import those items that the person is making a declaration as referred to in Article 67 for the items or in other cases 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) The provisions of Article 70 apply mutatis mutandis to postal items subjected to inspection pursuant to the provisions of the proviso to paragraph (1). In this case, the terms "export or import declaration" in paragraph (1) of that Article and "inspection referred to in Article 67 (Permission for Export or Import) or otherwise at the time of customs examination pertaining to export or import declaration" in Article 70, paragraph (2) are respectively deemed to be replaced with "inspection referred to in the proviso to Article 76, paragraph (1) or at the time of customs examination pertaining to postal items," and the term "No export or import permission is given" in Article 70, paragraph (3) is deemed to be replaced with "Japan Post Co., Ltd. does not dispatch those postal items nor delivers 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, when inspection referred to in the proviso to paragraph (1) is completed or when the Director General considers it unnecessary to conduct the inspection, notifies Japan Post Co., Ltd. thereof.

(交付前郵便物に係る関税の徴収)

(Collection of Customs Duties on Pre-Delivery Postal Items)

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) If a postal item connected with a notice under paragraph (5) of the preceding Article (limited to a postal item to be imported) that has not yet been delivered to the addressee (hereinafter referred to as a "pre-delivery postal item" in this Article) is lost or destroyed, the customs duties chargeable thereon is immediately collected from Japan Post Co., Ltd.; provided, however, that this does not apply if a pre-delivery postal item is lost due to a disaster or

any other unavoidable circumstances, or is 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) The provisions of Article 45, paragraph (2) (Obligation of the Licensee to Pay Customs Duties) apply 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) If a pre-delivery postal item is lost, Japan Post Co., Ltd. must immediately file a notification of this with the Director General of Customs, pursuant to the provisions of Cabinet Order.

（郵便物の関税の納付等）

(Payment of Customs Duties 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 duties are 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, through Japan Post Co., Ltd., must notify the addressee of the postal items in writing of the basis for assessing duties and the amount of duties for those 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., before delivering postal items referred to in the preceding paragraph, must deliver to the addressee a document as referred to in that 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 seeking to collect a postal item as referred to in the preceding paragraph, before collecting it, must pay customs duties in an amount equivalent to that stated in a document as referred to in that paragraph or entrust Japan Post Co., Ltd. with payment of customs duties pursuant to the provisions of paragraph (1) of the following Article; provided, however, that

this does not apply if a person seeking to collect that postal item obtains the approval referred to in Article 63, paragraph (1) (Bonded Transportation) for that item and collects the item after presenting a document pertaining to the 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 seeking to pay customs duties pursuant to the provisions of the preceding paragraph must pay money equivalent to the amount of customs duties, accompanied by a written statement of payment, to the Bank of Japan (this includes an agent authorized to receive national taxes); provided, however, that payment in securities as provided for in the Act on the Payment of Revenues in Securities is not 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) If an addressee of postal items referred to in paragraph (1) pays customs duties on those items pursuant to the provisions of paragraph (3) or delivers to Japan Post Co., Ltd. the amount of money equivalent to that of customs duties for those items pursuant to the provisions of paragraph (1) of the following Article, the document referred to in paragraph (1) for the items is deemed to be a written official assessment decision notice as provided for in Article 8, paragraph (4) (Official Assessment Decision).

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) The addressee of postal items referred to in paragraph (1), if approval of the Director General of Customs is given in advance, pursuant to the provisions of Cabinet Order, may receive the postal items before determination is made with respect to the basis for assessing duties and the amount of duties on the items. In this case, when the Director General of Customs becomes able to determine the basis for assessing duties and the amount of duties chargeable, the Director General must without delay, make a determination prescribed in Article 8, paragraph (1) (Official Assessment Decision) and issue a notice to pay duties prescribed in Article 9-3, paragraph (1) (Notice to Pay Duties).

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, if it is considered necessary, the Director General may require security to be provided in an amount equivalent to that of customs duties 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) To apply this Act with the exception of Article 4 (Time of Determination of Taxable Goods) and Article 5 (Applicable Laws and Regulations), a postal item collected with the approval referred to in paragraph (6) is deemed to be domestic cargo.

（郵便物に係る関税の納付委託）

(Entrustment of Payment of Customs Duties for 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 seeking to pay customs duties on postal items may deliver money equivalent to the amount of the duties stated in the document referred to in paragraph (1) of the preceding Article, accompanied by a written statement of payment referred to in paragraph (4) of that Article, to Japan Post Co., Ltd., and entrust Japan Post Co., Ltd. with the payment of customs duties.

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) If a person seeking to pay customs duties on a postal item delivers money equivalent to the amount of duties that the person seeks to pay pursuant to the provisions of the preceding paragraph to Japan Post Co., Ltd., the customs duties are deemed to have been paid on the day of the delivery and the provisions of Article 12 (Tax on Delinquency) apply.

（日本郵便株式会社による関税の納付等）

(Payment of Customs Duties 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 money equivalent

to the amount of customs duties for postal items under entrustment from a person seeking to pay those customs duties pursuant to the provisions of paragraph (1) of the preceding Article, it must pay to the Bank of Japan (including agents authorized to receive national taxes) the amount of money equivalent to that of customs duties 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 the 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) If Japan Post Co., Ltd. has been delivered money equivalent to the amount of customs duties for postal items under entrustment from a person seeking to pay those customs duties pursuant to the provisions of paragraph (1) of the preceding Article, it must report that fact and the date of delivery to the Director General of Customs without delay, pursuant to the provisions of Ministry of Finance Order.

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 duties referred to in paragraph (1) on or before the day prescribed by Cabinet Order as provided for in that paragraph, the Director General of Customs collects the customs duties from Japan Post Co., Ltd., using the rules for collection involving the guarantor of a national tax liability.

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 duties to be paid by Japan Post Co., Ltd. pursuant to the provisions of paragraph (1), unless any balance to be collected remains even after disposition under Article 40 (Measures to Collect Arrears) of the Act on General Rules for National Taxes which is to be applied as a rule pursuant to the provisions of the preceding paragraph is made to Japan Post Co., Ltd., the Director General of Customs may not collect the amount of balance from a person who entrusts payment of customs duties 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) If a report under paragraph (2) is made and the Director General of Customs finds it to be necessary to do so, the Director General may have Japan Post Co., Ltd. provide security in an amount equivalent to that of the customs duties for the postal items subject to the report.

(帳簿の備付け)

(Keeping 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., pursuant to the provisions of Cabinet Order, must keep books stating the particulars of the functions involved in paying customs duties as entrusted pursuant to the provisions of Article 77-2, paragraph (1) (Entrustment of Payment of Customs Duties for 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, when they find that Japan Post Co., Ltd. violates or is likely to violate the provisions of Article 77-3, paragraph (2) (Payment of Customs Duties by Japan Post Co., Ltd.) or the preceding Article, may request Japan Post Co., Ltd. to take necessary measures to rectify those 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., when requested by the Director General of Customs under the preceding paragraph, must take measures to rectify the acts or other measures considered necessary without delay and report the details of the 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 Whose Origin Is Being Represented Falsely or Misleadingly)

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, either directly or indirectly, the origin of a thing other than correspondence that is contained in imported postal item is being represented falsely or misleadingly, the Director General of Customs must notify Japan Post Co., Ltd. of this.

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. is notified as referred to in the preceding paragraph, it must have the addressee either erase or correct the representation referred to in that paragraph, at their own choice.

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 representation referred to in paragraph (1), Japan Post Co., Ltd. may not deliver the postal item.

(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 for 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) When Japan Post Co., Ltd. is requested by a sender to recover a postal item that has been given permission for export, but which has not yet been exported or in other cases prescribed by Cabinet Order, it must immediately notify the Director General of Customs of this and bring the item into the bonded area where it was being stored when export permission was received (or, in the case of postal items for which export permission is deemed to have been given under Article 73-2 (Things That Are Deemed to Be Cargo Permitted for Export), at the time when a notice was issued pursuant to the provisions of Article 76, paragraph (5) (Simplified Procedures for Exporting and Importing 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) If the Director General of Customs is notified as under the preceding paragraph and the postal items referred to in that paragraph have been brought into a bonded area referred to in that paragraph, the Director General must revoke export permission of those 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 provisions of the preceding paragraph, the Director General must notify the sender referred to in paragraph (1) of this.

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 provisions of the preceding three paragraphs apply mutatis mutandis to postal items permitted for import that 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 (Things That Are Deemed to Be Cargo Permitted for Export), at the time when notice was issued pursuant to the provisions of Article 76, paragraph (5) (Simplified Procedures for Exporting and Importing Postal Items))" in paragraph (1) is deemed to be replaced with "at the time of their import permission" and the term "the sender referred to in paragraph (1)" in the preceding paragraph is deemed to be replaced with "the addressee of the postal items," and Cabinet Order provides for the necessary technical replacement of terms.

(信書等に係る郵便物についての規定の準用)

(Mutatis Mutandis Application of Provisions on Postal Items for 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 provisions of the main clause of Article 76, paragraph (1) (Simplified Procedures for Exporting and Importing Postal Items) apply mutatis mutandis to the correspondence which does not fall under postal items, and the provisions of paragraph (2) of that Article apply mutatis mutandis if postal correspondence is inspected pursuant to the provisions 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 properly and surely carrying out the customs clearance services and other such export- and import-related services.

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 seeking the authorization referred to in the preceding paragraph must submit an application form stating their domicile or residence, and name and other necessary particulars to 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, the Director General is to give the 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 the person seeking authorization does not fall under any of the following sub-items:

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 three years have not passed since the day on which authorization referred to in paragraph (1) was revoked pursuant to the provisions of Article 79-5, paragraph (1) (Revocation of Authorization) for the person;

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 Article 3, paragraph (1) (Permission for Customs Brokerage) of the Customs Business Act, three years have not passed since the day of the permission for the person;

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 person does not meet the criteria set forth in the items of Article 5 (Licensing Requirements) of the Customs Business Act;

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 Article 6, item (i), items (iii) through (vii), items (x) and (xi) (Grounds for Disqualification) of the Customs Business 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 Article 6, item (vi) or (vii) of the Customs Business Act as an agent, employee or other workers;
- 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 the person seeking authorization is able to provide customs clearance services by means of an electronic data processing system or is otherwise able to properly and reliably perform export- and import-related services 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 the person seeking authorization has established rules for its export- and import-related services, providing for the particulars that Ministry of Finance Order prescribes as particulars for ensuring that the person (if the person is a corporation, this includes its officers) and its agents, managers, and other workers 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), the Director General must immediately issue public notice of this.
- 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) Cabinet Order provides for the submission of an application form as referred to in paragraph (2) and any other necessary particulars concerning the application of the preceding paragraphs.

(規則等に関する改善措置)

(Measures for Improvement of Rules)

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 the Director General of Customs finds it to be necessary to do so in order to ensure the implementation of this Act because a person that has obtained the authorization referred to in paragraph (1) of the preceding

paragraph (hereinafter referred to as an "authorized customs broker") has failed to conduct export- and import-related services in accordance with the provisions of this Act or for any other reason, the Director General may request that person to take the necessary measures to improve the rules provided for in paragraph (3), item (iii) of that Article or its performance of business activities in connection with the particulars provided for in those rules, or to newly establish the rules provided for in that 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 If an authorized customs broker no longer needs the authorization referred to in Article 79, paragraph (1) (Authorization of a Customs Broker), the broker, pursuant to the provisions of Cabinet Order, may file a notification of this with the Director General of Customs who gave the authorization referred to in that paragraph.

(認定の失効)

(Expiration 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つたときは、その効力を失う。

Article 79-4 (1) Authorization referred to in Article 79, paragraph (1)

(Authorization of a Customs Broker) ceases to be effective if any of the situations set forth in the following items 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 the provisions of Article 48-2, paragraph (2) (Licensing Succession), as applied mutatis mutandis pursuant to Article 79-6 (Mutatis Mutandis Application of the Provisions on Licensing Succession) is not made within the period specified in that paragraph or disposition not to give the approval referred to in that 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 provisions of Article 10, paragraph (1) (Expiration of Permission) of the Customs Business 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 provisions of Article 11, paragraph (1) (Revocation of Licensing) of the Customs Business Act;

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 expires, the Director General of Customs must immediately issue public notice of this.

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) When authorization referred to in Article 79, paragraph (1) expires, if any customs clearance procedures (limited to those involving a special declaration (limited to a declaration from a special entrusting importer) or involving an export declaration under specific entrustment; hereinafter the same applies in this paragraph) are being processed, a person that has been given the authorization or their heir (when a corporation that has been given authorization has ceased to exist as a result of merger, the corporation that survives the merger or the corporation that has been established as a result of the merger) is deemed to be given the authorization in connection with those 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) If an authorized customs broker falls under any of the following items, the Director General of Customs may revoke the authorization referred to in Article 79, paragraph (1) (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 Article 79, paragraph (3), item (i), sub-items (c) through (e), or the criteria referred to in item (ii) of

that 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 respond to the request made by the Director General of Customs as prescribed in Article 79-2 (Measures for Improvement of Rules).

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) Cabinet Order prescribes the procedures for a revocation of authorization under the preceding paragraph and provides for other necessary particulars concerning the application of that paragraph.

（許可の承継についての規定の準用）

(Mutatis Mutandis Application of the Provisions on Licensing Succession)

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、必要な技術的読替は、政令で定める。

Article 79-6 The provisions of Article 48-2 (Licensing Succession) apply mutatis mutandis to an authorized customs broker. In such a case, Cabinet Order provides for the necessary technical replacement of terms.

第七章 収容及び留置

Chapter VII Housing and Holding of Cargo

（貨物の収容）

(Housing of Cargo)

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 house cargo set forth in the following items for the purpose of removing any obstacles to the use of a bonded area or ensuring collection of customs duties. In this case, the State does not bear the risk of any damages, unless damage is caused intentionally or by negligence:

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 cargo stored in a designated bonded area for a period exceeding one month from the date on which it is 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 cargo stored in a bonded warehouse for a period exceeding the period specified in Article 43-2 (Period for Which Foreign Cargo 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)-1 foreign cargo stored in a bonded factory for a period exceeding the period specified in Article 57 (Period for Which Foreign Cargo 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 cargo stored in an integrated bonded area for a period exceeding the period specified in Article 62-9 (Period for Which Foreign Cargo 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 cargo stored in a bonded warehouse, bonded factory or integrated bonded area for a period exceeding the period specified in Article 43-3, paragraph (1) (Approval to Store Foreign Cargo) (including as applied mutatis mutandis pursuant to Article 61-4) or Article 62-10 (Approval to Store Foreign Cargo or Take Other Such Action), 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 cargo stored in a place deemed to be a designated bonded area, bonded warehouse, bonded factory, bonded exhibition site or integrated bonded area pursuant to the provisions of Article 41 (Foreign Cargo After Revocation of Designation) or Article 47, paragraph (3) (Expiration of Permission) (including as 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 cargo permitted to be stored in a place specified pursuant to the provisions of Article 30, paragraph (1), item (ii) (Restrictions on Places for Storing Foreign Cargo), and stored in that place for a period exceeding the period specified pursuant to the provisions 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) cargo that is stored in a bonded area and pursuant to the provisions of Article 106, item (i) (Authority of the Director General of Customs in Special Cases), is ordered to be brought out of that area where it is stored for a period exceeding the period specified by the Director General of Customs pursuant to the provisions 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) cargo which is, with the approval prescribed in Article 83, paragraph (1) (Release of Housed Cargo), 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 the approval (excluding foreign cargo over which custody is exercised pursuant to the provisions of the proviso to paragraph (3) of the following Article and for which permission referred to in Article 67 (Permission for Export or Import) or approval referred to in Article 73, paragraph (1) (Withdrawal of Cargo 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) When cargo set forth in each item of the preceding paragraph consists of live animals or plants, if the cargo has spoiled or deteriorated, is likely to spoil or deteriorate, or is likely to damage any other foreign cargo, 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) Having taken in cargo to house it pursuant to the provisions of paragraph (1) or the preceding paragraph, the Director General of Customs must immediately give public notice of this pursuant to the provisions of Cabinet Order. In such a case, if the period is shortened as under the preceding paragraph, the Director General must notify the known owner, administrator, or any other interested persons of the cargo, of this.

(収容の方法)

(How Cargo Is Housed)

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) Customs is to take possession of cargo to house it.

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) Pledges or lienholders of cargo that will be housed must deliver the cargo to customs notwithstanding the provisions of other laws and regulations.

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) Custody is exercised over cargo that is housed at a place administered by customs; provided, however, that if it is considered difficult or inappropriate to exercise custody over the cargo at that place, customs may, with the consent of the administrator of the place where it is stored, have the administrator act as custodian of the cargo. In such a case, customs must make it clear that the cargo is cargo that is being housed, by putting it under seal or other means.

(収容の効力)

(Effect of Cargo Being Housed)

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 cargo being housed extends to the natural fruits of the cargo that is being housed.

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 does not preclude execution of the housing of cargo.

(収容課金)

(Housing Charges)

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 Housing charges in an amount prescribed by Cabinet Order are imposed on cargo that has been housed, on the basis of the type, volume or weight and the period of housing of that cargo.

(収容の解除)

(Release of Housed Cargo)

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 seeking the release of cargo from housing, pursuant to

the provisions of Cabinet Order, must pay to customs the cost required for housing it and the housing charges and 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) When the Director General of Customs finds it to be certain that cargo that is being housed will be taken away, the Director General must 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 Housed Cargo)

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 cargo that is being housed has been housed for a period exceeding four months from the date on which it was initially housed, the Director General of Customs, pursuant to the provisions of Cabinet Order, after giving public notice, may offer the cargo for public auction. In this case, if the period is shortened under the following paragraph for the cargo offered for public auction, the provisions of the second sentence of Article 80, paragraph (3) (Housing of Cargo) apply 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) If cargo that is being housed consists of live animals or plants or if the cargo has spoiled or deteriorated, is likely to spoil or deteriorate, or is likely to damage any other foreign cargo, 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) If cargo that is being housed cannot be offered for public auction or if there is no purchaser at the public auction, pursuant to the provisions of Cabinet Order, the Director General of Customs may sell the cargo under a 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) When cargo referred to in Article 71, paragraph (1) (Cargo Whose Origin Is Being Represented Falsely or Misleadingly) is offered for public auction or sold

under a negotiated contract pursuant to the provisions of paragraph (1), (2) or the preceding paragraph, customs must erase the false or misleading representation of its 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 of cargo being housed that is likely to cause an imminent danger that jeopardizes human life or damages property, or cargo being housed that has depreciated significantly in value due to spoilage, deterioration, or other compelling reasons and that has no purchaser.

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) The provisions of Article 81, paragraph (2) (Housing and Provisional Seizure or Provisional Disposition) apply mutatis mutandis to public auction or sale under a negotiated contract, as prescribed in paragraph (1) or (2), or (3).

（公売代金等の充当及び供託）

(Appropriation 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) If cargo is offered for public auction or is sold under a negotiated contract pursuant to the provisions of paragraph (1) or (2), or (3) of the preceding Article, customs duties and any other national taxes on the cargo are immediately collected. In such a case, pursuant to the provisions of Cabinet Order, the proceeds from the sale are allocated to the expenses for public auction or sale under negotiated contract, costs required for housing, housing charges, customs duties and other national taxes, in the order of those expenses, and the remaining amount, if any, is delivered to the person who owned the cargo at the time of public auction or sale under 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) If there is any remaining amount referred to in the preceding paragraph, and there is a person that held in pledge, or had a right of retention over, the cargo offered for public auction or sold under a negotiated contract at the time when

it was taken in to be housed, the amount of money up to the amount of claim secured by the pledge or right of retention is delivered to the person who had the pledge or right of retention, prior to delivery of the remaining amount to the owner of the cargo pursuant to the provisions of that 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 provisions of Cabinet Order.

(旅客等の携帯品の留置)

(Holding of Personal Effects of Passengers and Others)

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 the personal effects of a passenger or crew member constitute cargo that falls under Article 70, paragraph (3) (Cargo That Cannot Be Certified or Confirmed), the Director General of Customs may hold the cargo in exchange for a certificate of holding.

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 seeking the return of cargo held pursuant to the provisions of the preceding paragraph must pay customs the cost required to hold it.

(原産地を偽った表示等がされている貨物の留置)

(Holding of Cargo Whose Origin Is Being Represented Falsely or Misleadingly)

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) When a person who makes an import declaration of the cargo referred to in Article 71, paragraph (1) (Cargo Whose Origin Is Being Represented Falsely or Misleadingly) does not erase or correct the false or misleading representation of origin, or does not send back the cargo, within the period specified pursuant to the provisions of paragraph (2) of that Article, the Director General of Customs holds the cargo.

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) Cargo being held pursuant to the provisions of the preceding paragraph is returned only after the false or misleading representation of origin is erased or corrected, or if it is found that the cargo will be sent back pursuant to the

provisions of Cabinet Order.

3 前条第二項の規定は、前項の返還について準用する。

(3) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to the return referred to in the preceding paragraph.

(収容についての規定の準用)

(Mutatis Mutandis Application of Provisions on the Housing of Cargo)

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 provisions of the second sentence of Article 80, paragraph (1) (Housing of Cargo), Article 80-2 (How Cargo Is Housed), Article 81 (Effect of Housing Cargo), Article 84 (Public Auction or Sale of Housed Cargo) and Article 85 (Appropriation and Deposit of Proceeds from a Public Auction) apply mutatis mutandis to the holding of cargo referred to in the preceding two Articles.

第七章の二 行政手続法との関係

Chapter VII-2 This Act's Relationship to the 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) Beyond what is provided for in Article 3, paragraph (1) (Exclusion from Application) and Article 4, paragraph (1) (Exclusion from the Application of Dispositions Rendered towards National Government Organs) of the Administrative Procedure Act (Act No. 88 of 1993), 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 a disposition or other act involving the exercise of public authority based on this Act or other laws concerning customs duties (excluding those based on the provisions of Article 71, paragraph (2) (Importation of Cargo Whose Origin Is Being Represented Falsely or Misleadingly)).

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) Beyond what is provided for in Article 3, paragraph (1) and Article 35, paragraph (4) (Means of Administrative Guidance) of the Administrative Procedure Act, the provisions of Article 35, paragraph (3) and Article 36 (Administrative Guidance Directed to More Than One Person) of the Administrative Procedure Act do not apply to administrative guidance performed for the purpose of properly discharging the obligations to pay customs duties pursuant to the provisions of this Act or other laws concerning customs duties (meaning administrative guidance as provided for in Article 2, item (vi) (Definitions) 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 dispositions made by the Director General of Customs as prescribed in the provisions of this Act or any other laws concerning customs duties.

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 dispositions made by customs officials prescribed in the provisions of this Act or other laws concerning customs duties are deemed to be a disposition made by the Director General of Customs having jurisdiction over the customs office to which the 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二百十号）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 administrative review is filed regarding a disposition made by the Minister of Finance or the Director General of Customs under the provisions of this Act or other laws concerning customs duties, except in a case that falls under any of the following items, the Minister of Finance must consult with the Council, etc. (meaning the organs provided for in Article 8 (Councils) of the National Government Organization Act (Act No. 120 of 1948)) 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) if there is a filing from the person requesting the administrative review indicating that the person does not wish for the Council, etc. to be consulted (but not if an intervenor (an intervenor provided for in Article 13, paragraph (4) (Intervenors) of the Administrative Complaint Review Act) has raised an objection to the Council, etc. not being consulted);

二 審査請求が不適法であり、却下する場合

(ii) if the request for administrative review is unlawful and the reviewing agency dismisses 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) if the disposition subject to the administrative 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 provisions of Article 46, paragraph (1) (Upholding of Request for Administrative Review with Regard to Disposition) of the Administrative Complaint Review Act or if the de facto acts subject to the administrative review are ordered to be wholly eliminated pursuant to the provisions of Article 47, item (i) or (ii) (Upholding of Request for Administrative Review with Regard to Disposition) of the Act or are to be eliminated (other than if 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 or if 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) if the measures specified in the items of Article 46, paragraph (2) 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 (other than if a written opinion that opposes the upholding of the relevant application in full has been submitted or if 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 Administrative 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 A civil action for the revocation of an administrative disposition or notice set forth in the following items may not be filed until after an administrative determination is reached regarding the request for an administrative review of that disposition or notice:

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) a disposition concerning determination or collection of customs duties or a measure to collect arrears (meaning a measure to collect arrears in a case in which customs duties are collected using the same rules as for 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) a notice under Article 69-2, paragraph (3) (Cargo Prohibited for Export) or Article 69-11, paragraph (3) (Cargo Prohibited for Import).

第九章 雑則

Chapter IX Miscellaneous Provisions

(帳簿の備付け等)

(Keeping 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 that, in the course of trade, imports cargo to which the self-assessment system applies (excluding specially declared cargo of an authorized importer; referred to as "general import cargo" in paragraph (3)), pursuant to the provisions of Cabinet Order, must keep books stating the product names, quantities, prices, and other such necessary particulars of the cargo and preserve these books and documents prepared or received in connection with transactions involving that cargo and other documents prescribed by Cabinet Order; provided, however, that this does not apply to documents submitted to customs pursuant to the provisions 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 provisions of the preceding paragraph apply *mutatis mutandis* to a person who exports cargo in the course of trade (excluding cargo exported as accompanied cargo by a person upon departure from Japan, postal items and specific export cargo; referred to as "general export cargo" in the following 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) The provisions of Articles 4 to 10 (Preservation of Books and Documents Related to National Taxes in Electronic or Magnetic Records; Preservation of Books and Documents Related to National Taxes on Computer-Output Microfilm; 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; *Mutatis Mutandis* Application to Approval of Preservation on Computer-Output Microfilm; Exclusion from Application of the Act on Use of Information and Communications Technology in Administrative Procedure; Preservation of Electronic or Magnetic Records Pertaining to Information on Electronic Transaction) and Article 11, paragraphs (1) and (2) (Application of

Provisions of Other Laws Related to National Taxes) of the Act concerning Preservation of Electronic Books apply mutatis mutandis to a person who, in the course of trade, imports general import cargo or exports general export cargo. In this case, the terms shown in the middle columns of the following table, which correspond to the provisions set forth in the left-hand columns are replaced respectively by the terms shown in the right-hand columns, and Cabinet Order provides for the necessary technical replacement of terms.

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
第四条第一項 Article 4, paragraph (1)	国税関係帳簿の全部又は一部 all or part of the books relating to national taxes	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 kept and preserved pursuant to the provisions of Article 94, paragraph (1) (Keeping of Books) of the Customs Act (including as applied mutatis mutandis pursuant to paragraph (2) of that Article; the same applies in the following paragraph) (hereinafter referred to as "books relating to customs duty")

	<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 (meaning the general import goods provided for in paragraph (1) of that Article; the same applies in Article 10) are to be imported or the place where such general export goods meaning the general export goods provided for in Article 94, paragraph (2) of that Act) are to be exported (hereinafter referred to as "the competent Director General of Customs")</p>
<p>第四条第二項 Article 4, paragraph (2)</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 Article 94, paragraph (1) of the Customs Act (hereinafter referred to as "documents relating to customs duty")</p>
<p>第五条第一項 Article 5, paragraph (1)</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 Article 5, paragraph (3)</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 (meaning books relating to customs duty or documents relating to customs duty; the same applies hereinafter)</p>
<p>第六条第一項 Article 6, paragraph (1)</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 keeping 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 Article 6, paragraph (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）

(Customs Process Administrator)

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) If a declarant or other such person (meaning a person that is required to undertake customs procedures; hereinafter the same applies in this Article) who is an individual does not have or ceases to have a domicile and residence in Japan (excluding the office and place of business), or if a declarant or other such person that is a corporation without a headquarters or principal office in Japan does not have or ceases to have an office or place of business in Japan, and if it is necessary for the declarant or other such person to deal with customs procedures and matters related to them (hereinafter in this paragraph and paragraph (3) referred to as "customs procedures and related matters"), the declarant or other such person must appoint a customs process administrator from among persons that have a domicile or residence in Japan (in the case of a corporation, the headquarters or principal office) and that provide services for handling the relevant customs procedures and related matters, in order to have the administrator handle those customs procedures and related matters.

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) When a declarant or other such person has appointed a customs process administrator pursuant to the provisions of the preceding paragraph, they must file a notification of this with the Director General of Customs who is concerned in the customs procedures that will be handled by that administrator, pursuant to the provisions of Cabinet Order. The same applies if the declarant or other such person dismisses the administrator.

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) A customs process administrator that has handled customs procedures and related matters, when it is requested by the Director General of Customs to present books and documents that the declarant or other such person is required to preserve in connection with the customs procedures and related matters pursuant to the provisions of Article 7-9, paragraph (1), Article 67-8, paragraph (1) (Keeping of Books) and paragraph (1) of the preceding Article (including as applied mutatis mutandis pursuant to paragraph (2) of that Article), must present those books and documents to the Director General of

Customs. In this case, the declarant or other such person must provide the administrator necessary facilities for presenting the 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 procedure" as used in paragraphs (1) and (2) means an import declaration or any other procedure based on the provisions of this Act, the Customs Tariff Act or other laws concerning customs duties (this excludes procedures that a person entering or departing from Japan undertakes upon entry into or departure from Japan, and excluding other procedures 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 Except as provided for by Cabinet Order, the port area of an open port is the area of port as provided for by the Act on Port Regulations (Act No. 174 of 1948); Cabinet Order provides for the port area of a customs airport.

（警察官等の通報）

(Reports 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) If a police officer accepts a notification under Article 20, paragraph (2) (Entry into or Departure from Closed Port), Article 21 (Temporary Landing of Foreign Cargo), the proviso to Article 23, paragraph (2) (Loading of Vessel's or Aircraft's Stores) or the proviso to Article 64, paragraph (1) (Transportation of Wreckage), they must immediately report this to customs.

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) If foreign cargo is a part of the object that will be subject to the disposition in question in a case in which the mayor of a municipality sells an object at public auction, approves the sale of an object, or delivers an object pursuant to the

provisions of the Sea Casualties Rescue Act (Act No. 95 of 1899), in which the chief of a police station returns or sells an object or allows an object to be retrieved pursuant to the provisions 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 in which any other public employee who is not a customs official disposes of an object; that person must notify customs of this in advance.

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 in which the provisions of Article 118, paragraph (5) (Collection of Customs Duties on Offending Cargo) or Article 134, paragraph (6) (Collection from the Realized Proceeds of Retained Objects) apply, customs duties on foreign cargo are immediately collected from the person acquiring the foreign cargo as a result of the disposition referred to in the preceding paragraph (excluding persons 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 duties on the foreign cargo referred to in that paragraph are to be collected pursuant to the provisions of that paragraph at or after the time when the foreign cargo comes into the possession of the person making the disposition referred to in that paragraph, even if customs duties should have been paid for the reason that the foreign cargo was imported. In this case, if procedures for determination of customs duties prescribed in Article 7-16, paragraph (2) (Determination) or other procedures for determination of customs duties have been performed, the procedures are deemed not to have been performed.

（開庁時間外の事務の執行の求め）

(Request for Customs Services Outside 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 seeking to request that customs perform a customs function prescribed by Cabinet Order outside the official office hours of

customs offices must first file a notification of this with the Director General of Customs.

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 a case as referred to in the preceding paragraph, if the Director General of Customs finds that doing so does not cause any problem in terms of the performance of customs functions, the Director General performs the function subject to the notification referred to in that 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 implementation of this Act, approval referred to in Article 59, paragraph (2) (Use of Domestic Cargo) (including as applied mutatis mutandis pursuant to Article 62-15), Article 63, paragraph (1) (Bonded Transportation), Article 64, paragraph (1) (Transportation of Wrecked Cargo) or Article 66, paragraph (1) (Transportation of Domestic Cargo), or permission referred to in the proviso to Article 16, paragraph (3) (Loading and Unloading of Cargo), Article 20, paragraph (1) (Entry into or Departure from Closed Port), Article 24 (Travel between Vessels or Aircraft and Land), Article 30, paragraph (1), item (ii) (Restrictions on Places for Storing Foreign Cargo) or Article 32 (Temporary Taking Out of Samples) (including as applied mutatis mutandis pursuant to Article 36), must be given.

(手数料)

(Fees)

第百条 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 or licensing set forth in the following items, pursuant to the provisions of Cabinet Order, must pay customs a fee in an amount prescribed by Cabinet Order on the basis of the particulars 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 Article 20, paragraph (1) (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) licensing referred to in Article 42, paragraph (1) (Licensing of Bonded Warehouses), Article 56, paragraph (1) (Licensing of Bonded Factories), Article 62-2, paragraph (1) (Licensing of Bonded Exhibition Sites) or Article 62-8, paragraph (1) (Licensing of Integrated Bonded Areas): the type, total floor space and validity period of the license of the bonded warehouse, bonded factory, bonded exhibition site, or integrated bonded area subject to that licensing, and the type of customs services to be provided in the bonded warehouse, bonded factory, bonded exhibition site, 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 Article 69, paragraph (2) (Place for Inspection of Cargo) (including as applied mutatis mutandis pursuant to Article 75): the time required for inspection related to that permission.

（手数料の軽減又は免除）

(Reduction or Waiver of 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, if they find it particularly necessary for increasing the use of a designated bonded area or for contributing to the promotion of trade or international cultural exchange, pursuant to the provisions of Cabinet Order, may reduce the fees to be paid pursuant to the provisions of the preceding paragraph by a person with the licensing referred to in Article 42, paragraph (1) (Bonded Warehouse), Article 56, paragraph (1) (Bonded Factory), Article 62-2, paragraph (1) (Bonded Exhibition Site) or Article 62-8, paragraph (1) (Integrated Bonded Area), or the fees may be waived.

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) When a person with the licensing referred to in Article 42, paragraph (1), Article 56, paragraph (1), Article 62-2, paragraph (1), or Article 62-8, paragraph (1), files a notification of the suspension of its business pursuant to the provisions of Article 46 (Notification of Suspension or Discontinuance of Business) (including as applied mutatis mutandis pursuant to Article 61-4, Article 62-7 and Article 62-15), the Director General of Customs, pursuant to the provisions of Cabinet Order, may waive the fees that a person is required to pay pursuant to 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) If a vessel engaged in foreign trade enters the same closed port four times or more in one year, the Director General of Customs may reduce or waive the permission fees set forth in item (i) of the preceding Article for the fourth and any subsequent entry, pursuant to the provisions of Cabinet Order.

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 is 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いるときは、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いるときは、これをその者の閲覧に供しなければならない。

Article 102 (1) Pursuant to the provisions of Cabinet Order, customs must deliver certificates concerning customs processes if any person requests such certificates to be delivered, and prepare statistics concerning the following matters and make the 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) cargo exported, sent back, or imported;

二 入港し、又は出港した外国貿易船等

(ii) vessels or aircrafts engaged in foreign trade that have entered or departed from a port;

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) beyond what is provided for in the preceding two items, other particulars

concerning foreign trade 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, pursuant to the provisions of Cabinet Order, must 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 must prepare the statistics referred to in paragraph (1) and, pursuant to the provisions 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, when any person wishes to inspect the statistics prepared under the preceding paragraph, pursuant to the provisions of Cabinet Order, must make the statistics available to that person for inspection, and when any person requests recording of the statistics on a tape by providing magnetic tape for an computer or such other recording medium prescribed by Cabinet Order (hereinafter referred to as "magnetic tape, etc." in this paragraph and in the following paragraph), the Minister must 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) The provisions of paragraph (2) apply mutatis mutandis to the person who requests recording of statistics on magnetic tape, etc. In this case, the term "the number of sheets of paper used for certificates" in that paragraph is deemed to be replaced with "the number of magnetic tape, etc."

(災害による手数料の還付、軽減又は免除)

(Refund, Reduction, or Waiver of Fees Due to a 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, with respect to the fees paid pursuant to the provisions of Article 100, item (iii) (Fees) by a person with the

licensing referred to in Article 69, paragraph (2) (Place for Inspection of Cargo) (including as applied mutatis mutandis pursuant to Article 75; the same applies in the following paragraph) for cargo set forth in the following items, if it is found necessary, may refund, pursuant to the provisions 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) cargo that constitutes supplies donated for relief purposes as prescribed in Article 15, paragraph (1), item (iii) (Waiver of Customs Duties on Goods for Specific Uses) of the Customs Tariff Act and which are intended for supporting victims of a specified 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) cargo which are kept in a bonded area located in a designated area (including a place for cargo that the Director General of Customs has permitted pursuant to the provisions of Article 30, paragraph (1), item (ii) (Restrictions on Places for Storing Foreign Cargo); hereinafter the same applies in this item and in paragraph (3), item (ii)) at the time of occurrence of a specified disaster in that designated area, and which need to be urgently removed from that bonded area for preservation or for other reasons, or any other cargo recognized as equivalent to those cargo 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一百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) If the Director General of Customs finds it to be necessary to do so when granting the permission referred to in Article 69, paragraph (2) for cargo set forth in the items of the preceding paragraph, the Director General, pursuant to the provisions of Cabinet Order, may waive the fees that the person being granted that permission is required to pay pursuant to the provisions of Article 100, item (iii).

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) On finding it to be necessary to do so, the Director General of Customs, pursuant to the provisions of Cabinet Order, may return an amount of money equivalent to the amount of the fees that a person requesting delivery of a

certificate as follows that is provided for in paragraph (1) of the preceding Article has paid pursuant to the provisions of paragraph (2) of that Article:

一 第一項第一号に掲げる貨物に係る証明書類

(i) a certificate for the cargo set forth in paragraph (1), item (i);

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 related to the damage caused by a specified disaster in a designated area to cargo kept in a bonded area located in the designated area at the time of occurrence of the specified 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) a certificate that is identical in substance to a certificate that was issued to a victim of a specified disaster in a designated area before the occurrence of the specified disaster, that was lost, burned, or significantly damaged due to the specified disaster and that the victim has come to need; or a certificate regarding an administrative disposition of the Director General of Customs for which a written notice was issued to a victim of a specified disaster in a designated area before the occurrence of the specified disaster in a designated area, but was lost, burned, or significantly damaged due to the specified disaster, and the victim has come to need it.

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) If the Director General of Customs finds it to be necessary to do so when issuing a certificate as set forth in the items of the preceding paragraph, the Director General, pursuant to the provisions of Cabinet Order, may waive the fees that the person requesting issuance of that certificate is required to pay pursuant to the provisions of paragraph (2) of the preceding Article.

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, when finding that the facilities set forth in the left-hand 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 specified disaster in the designated area,

pursuant to the provisions of Cabinet Order and according to the extent of the damage, may wholly or partly refund the amount of money equivalent to that of the fees paid, pursuant to the provisions shown in the right-hand columns of the table, by the person who received the administrative disposition shown in the middle columns of the table for the facilities set forth in the left columns, or reduce or waive the fees to be paid by the person pursuant to the provisions shown in the right columns of the table.

一 保税蔵置場 (i) bonded warehouse	第四十二条第一項の規定に基づく許可 permission under Article 42, paragraph (1)	第百条第二号 Article 100, item (ii)
二 保税工場 (ii) bonded factory	第五十六条第一項の規定に基づく許可 permission under Article 56, paragraph (1)	第百条第二号 Article 100, item (ii)
三 保税展示場 (iii) bonded exhibition site	第六十二条の二第一項の規定に基づく許可 permission under Article 62-2, paragraph (1)	第百条第二号 Article 100, item (ii)
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 Article 62-8, paragraph (1)	第百条第二号 Article 100, item (ii)
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 laws relating to customs duty pertaining to the 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 laws relating to customs duty, which order the payment of fees for the 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 If collateral for customs duties, cargo being housed or held, cargo that has been confiscated, or a retained object or a seized object is offered for

public auction or for sale under a negotiated contract by customs, it is not permissible for a customs official or the owner of the article in question to purchase it, through any means.

(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) Until otherwise provided by law, a customs official may carry small weapons if it is particularly necessary for the official to do so when acting in a regulatory capacity in connection with the export or import of cargo or investigating in a criminal case pursuant to the provisions of this Act.

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 acting in a regulatory capacity or conducting an investigation as 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 public duties, a customs official 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。）又は関税定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) A customs official, when it is necessary for performing the 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 concerning customs duties, may perform the acts set forth in the following items 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 or aircraft engaged in foreign trade or a vessel, aircraft or a vehicle other than a vessel or aircraft engaged in foreign trade, which carry on board foreign cargo, cargo loaded thereon, cargo kept in, or brought into or removed from, a bonded area, or foreign cargo other than those specified above, to question the owner, possessor, administrator, master of a vessel, captain of an aircraft, carrier or any other person concerned, to inspect the vessels, aircraft, vehicles or cargo, or to have, instead of taking those actions, those persons present or submit relevant documents (including electronic or magnetic records when the records are prepared or preserved in lieu of those 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 cargo set forth in the preceding item (including electronic or magnetic records, if the records are prepared or preserved in lieu of preparing or preserving books or documents; the same applies in items (iv)-2 through (vi) and Article 105-3) or to place the cargo or the place where it is stored under seal;

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 to Store Foreign Cargo) (including as applied mutatis mutandis pursuant to Article 61-4 (Mutatis Mutandis Application of Provisions on Bonded Warehouses) and Article 62-15 (Mutatis Mutandis Application of Provisions on Bonded Warehouses, Bonded Factories and Bonded Exhibition Sites)), Article 61, paragraph (3) (Bonded Operations Outside a Bonded Factory) (including as applied mutatis mutandis pursuant to Article 62-7 (Mutatis Mutandis Application of Provisions on Bonded Warehouses and Bonded Factories) or Article 62-15), Article 62-3, paragraph(2)of (Procedures for

Foreign Cargo Being Brought into a Bonded Exhibition Site), Article 63, paragraph (2) (Bonded Transportation), Article 67 (Permission for Export or Import) (including as applied mutatis mutandis pursuant to Article 75), Article 67-4, paragraph (3) (Revocation of Export Permission), or the proviso to Article 76, paragraph (1) (Simplified Procedures for Exporting and Importing 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)-1 to board a vessel or aircraft engaged in foreign trade or a vessel or aircraft other than a vessel or aircraft engaged in foreign trade, which loads or is to load foreign cargo 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 cargo, a customs broker who provided customs clearance services for that export, the person that entrusted the export, or other persons concerned (referred to as "exporter or other related party" in the following paragraph), to inspect books and documents concerning the cargo and any other objects, or to request to present or submit the books, documents and other objects (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 cargo for which customs duties are reduced or waived pursuant to the provisions of Article 13, paragraph (1) (Reduction or Waiver of Customs Duties on Raw Materials for Manufacture) or Article 19, paragraph (1) (Reduction, Waiver, or Refund of Customs Duties on Raw Materials for the Manufacture of Cargo for Export) of the Customs Tariff Act, cargo subject to refund of customs duties under that paragraph, cargo subject to a deduction for customs duties under paragraph (6) of that Article, products manufactured from the cargo, machineries and equipment used for the 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った者その

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 cargo, a customs broker who provided customs clearance services for the import of that cargo, a person that entrusts the import of that cargo, or a person who has domestically sold cargo that has been dumped in the sense as provided for in Article 8, paragraph (1) (Anti-Dumping Duties) of the Customs Tariff Act (including the import of cargo that is deemed to be dumped cargo pursuant to the provisions of paragraph (36) of that Article) or other persons concerned (referred to as "importer or other related party" in the following paragraph), to inspect the cargo, books and documents or other objects concerning the cargo, or to request to present or submit the books, documents and other objects (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, when they request exporter or other related party or importer or other related party to submit objects pursuant to the provisions of item (iv)-2 or (vi) of the preceding paragraph, if it is considered necessary, may 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, when they perform their duties pursuant to the provisions of paragraph (1), pursuant to the provisions of Ministry of Finance Order, must 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 ask questions or inspect cargo, etc. as prescribed in paragraphs (1) and (2) must 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) Beyond what is provided for in the preceding paragraph, Cabinet Order provides for the necessary particulars concerning the application of paragraph (2).

（輸入者に対する調査の事前通知等）

(Prior Notice of Examination to Importers)

第百五条の二 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続）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 The provisions of Articles 74-9 (excluding paragraphs (3), (5) and (6)) through 74-11 (excluding paragraphs (4) and (5)) (Prior Notice of Examination to a Person Liable to Pay Taxes; Cases in Which Prior Notice Is Not Required; Procedures for Terminating Examination) of the Act on General Rules for National Taxes apply mutatis mutandis if the Director General of Customs has customs officials ask importers questions, conduct inspections, or request importers to present or submit books and documents, as provided for in paragraph (1), item (vi) of the preceding Article. This being the case, beyond the technical replacement of terms shown in the middle columns of the following table that correspond to the provisions set forth in the left-hand columns with the terms shown in the right-hand columns, Cabinet Order provides for the necessary particulars concerning the application of these provisions.

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

<p>第七十四条の九第一項 Article 74-9, paragraph (1)</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. (meaning the Commissioner of National Tax Agency, the Director 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 the customs officials, limited to the examination carried out after the objects 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 that 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 through 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 (Authority 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 the taxpayer, including the tax agent)</p>	<p>輸入者</p> <p>importer</p>
第七十四条の九第二項 Article 74-9, paragraph (2)	<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 paragraph (3), item (i) of that 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 Article 74-11, paragraph (1)	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 of Article 36, paragraph (1) (Notice of Tax Due) (limited to the notice pertaining to item (ii) of that 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 (meaning taxpayer set forth in Article 74-9, paragraph (3), item (i) (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 Article 74-11,	国税 national taxes	関税 customs duty

paragraph (2)	納税義務者 taxpayer	輸入者 importer
第七十四条の十一第三項 Article 74-11, paragraph (3)	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 deadline prescribed in Article 7-4, paragraph (1) (Special Declaration after Deadline) 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 those declarations
第七十四条の十一第六項 Article 74-11, paragraph (6)	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 the deadline 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 the deadline as provided for in Article 7-4, paragraph (2) 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) Article 105, paragraph (1), item (vi) (Authority of Customs Officials) of the Customs Act

(官公署等への協力要請)

(Request for Cooperation to Public Agencies)

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, when it is necessary for performing their duties pursuant to the provisions of this Act, the Customs Tariff Act or other laws concerning customs duties, may request a public agency or government-affiliated agencies to enable them to inspect or provide them with books and documents or other objects useful 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, if there are adequate grounds to believe that it is unavoidably necessary for ensuring the implementation of this Act, may 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 temporarily suspend the loading of cargo onto, or unloading of cargo from, a vessel or aircraft engaged in foreign trade or a vessel or aircraft other than a vessel or aircraft engaged in foreign trade, which carries foreign cargo on board, or temporary suspension of handling of cargo stored in a bonded area, or to require any cargo 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 temporarily postpone the departure of a vessel or an aircraft or to temporarily suspend 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, pursuant to the provisions of Cabinet Order, may delegate part of their authority to the chief of customs branch or of other customs office.

(外国とみなす地域)

(Territory Deemed to Be a 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 To apply this Act, the areas of Japan that are prescribed by Cabinet Order are deemed to be a foreign country until otherwise provided for by law.

(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 following Article) equivalent to this Act, the Customs Tariff Act and other laws concerning customs duties (hereinafter referred to as "customs laws and regulations" in this Article and the following Article) with information which is found to contribute to the execution of their duties (limited to the duties equivalent to those of customs as prescribed by customs laws and regulations; hereinafter the same applies in this Article and the following Article); provided, however, that this does not apply if it is found that provision of the information is likely to cause difficulty in properly enforcing customs laws and regulations or 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, at the time of providing information provided for in the preceding paragraph to foreign customs authorities, must confirm the following particulars:

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 able to provide Japanese customs authorities with information equivalent to the information prescribed 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 ensured 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 provisions 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 provisions of the preceding paragraph is not used by the foreign customs authorities for the purposes other than those contributing to the execution of their 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 must be taken with respect to the information provided pursuant to the provisions 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 following paragraph) without the consent prescribed in the following 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) Except in a case falling under any of the following items, if requested to do so by foreign customs authorities, the Minister of Finance may give consent to use the information that the Minister has provided pursuant to the provisions of paragraph (1) in criminal proceedings that the request concerns:

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) if the crime subject to the criminal proceedings that the request concerns is a political crime or if the request is found to have been made for the purpose of conducting 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) if the actions involved in the offense that is subject to the criminal proceedings that the request concerns would not constitute a crime under the laws and regulations of Japan if those actions had taken place 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) if the foreign country making the request does not guarantee that it will comply with 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, when giving the consent referred to in the preceding paragraph, must obtain in advance confirmation of the Minister of Justice that items (i) and (ii) of that paragraph are not applicable or confirmation of the Minister of Foreign Affairs that item (iii) of that 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, when any foreign customs authority requests approval of attendance of their officials at the time when Japanese customs officials make inquiries based on customs laws and regulations, on the grounds that those officials' attendance is necessary for the execution of their duties, if it is considered appropriate to accept the request, may approve the attendance; provided, however, that this does not apply if it is found that approval of the attendance is likely to cause difficulty in properly enforcing customs laws and regulations or to infringe on the interests of Japan or if no consent is obtained from the person to be inquired under Article 105 (Authority of Customs Officials) (including as applied mutatis mutandis pursuant to other laws concerning customs duties).

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, at the time of providing approval of attendance of officials of foreign customs authorities as prescribed in the preceding paragraph, must 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 the attendance of the officials of Japanese customs authorities that corresponds 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 ensured 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 prescribed 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 cargo set forth in Article 69-2, paragraph (1), item (i) (Cargo Prohibited for Export) (including a person that sends back (excluding when this is done as ordered pursuant to the provisions of Article 69-11, paragraph (2) (Cargo Prohibited for Import)) foreign cargo (excluding cargo temporarily landed) from Japan to a foreign country) is subject to 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 that exports cargo as set forth in Article 69-2, paragraph (1), items (ii) through (iv) (including a person sending back (excluding when this is done by a person who may, under other laws and regulations, send back cargo set forth in items (iii) and (iv) of that paragraph pursuant to the provisions of those other laws and regulations and when this is done as ordered pursuant to the provisions of Article 69-11, paragraph (2)) foreign cargo (excluding cargo temporarily landed) from Japan to a foreign country) is 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 also apply to a person that began to commit an offense as referred to in one of those paragraphs but did not accomplish 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 makes preparations with the intention of committing the offense referred to in paragraph (1) is 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 makes preparations with the intention of committing the offense referred to in paragraph (2) is 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 has imported cargo as set forth in Article 69-11,

paragraph (1), items (i) through (vi) (Cargo Prohibited for Import) is 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 has imported cargo set forth in Article 69-11, paragraph (1), items (vii) through (x) is 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 also apply to a person that began to commit an offense as referred to in one of those paragraphs but did not accomplish 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 makes preparations with the intention of committing the offense referred to in paragraph (1) is 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 makes preparations with the intention of committing the offense referred to in paragraph (2) is 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 cargo (limited to cargo that has arrived in Japan other than for the purpose of import) set forth in Article 69-11, paragraph (1), items (i) through (iv), (v)-2 and (vi) (Cargo Prohibited for Import) in a bonded area in violation of Article 30, paragraph (2) (Restrictions on Places for Storing Foreign Cargo) or transports the cargo as foreign cargo in violation of Article 65-3 (Cargo That May Not Be Transported Using Bonded Transportation) is 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 cargo set forth in Article 69-11, paragraph (1), items (viii) through (x) (limited to cargo that has arrived in Japan other than for the purpose of import; in the case of cargo set forth in item (ix) of that paragraph, those which solely infringe layout-design exploitation right are excluded) in a bonded area in violation of Article 30 paragraph (2), or a person who transports such cargo as foreign cargo in violation of Article 65-3 is 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 also apply to a person that began to commit an offense as referred to in one of those paragraphs but did not accomplish it.

4 第一項の罪を犯す目的をもっ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 makes preparations with the intention of committing the offense referred to in paragraph (1) is 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っ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 makes preparations with the intention of committing the offense referred to in paragraph (2) is 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 is 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 using deception or other wrongful actions to avoid customs duties or to get a refund of customs duties;

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 using deception or other wrongful actions to import cargo for which duties must be paid without paying customs duties.

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っ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) The preceding paragraph also applies to a customs broker that has used deception or other wrongful actions to evade customs duties or get them

refunded, or to import cargo for which customs duties must be paid without paying customs duties.

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 also apply to a person that began to commit an offense as referred to in one of those paragraphs but did not accomplish 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) When ten times the amount of customs duties or the amount of a refund of customs duties that is involved in an offense as referred to in one of the preceding three paragraphs exceeds ten million yen, the fine referred to in the preceding three paragraphs, in the light of circumstances, may be more than ten million yen, but not more than the amount equivalent to ten times the amount of the customs duties or the amount of the refund of customs duties.

5 第一項又は第二項の罪を犯す目的をもっ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 makes preparations with the intention of committing the offense referred to in paragraph (1) or (2) is 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) When ten times the amount of customs duties or the amount of refund of customs duties that is involved in an offense as referred to in one of the preceding paragraph exceeds five million yen, the fine prescribed in the preceding paragraph, in the light of circumstances, may be more than five million yen, but not more than the amount equivalent to ten times the amount of the customs duties or the amount of refund of customs duties.

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 is 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 when five times the value of cargo involved in the offense exceeds ten million yen, the fine is not to be more than five times that 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ないで当該貨物を輸出（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 sending back foreign cargo (excluding cargo temporarily landed) from Japan to a foreign country; the same applies in the following item and the following paragraph) or imports cargo that requires the permission referred to in Article 67 (Permission for Export or Import) (including as applied mutatis mutandis pursuant to Article 75 (Reshipment of Foreign Cargo); the same applies in the following item and the following 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 that has imported or exported cargo while 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) The preceding paragraph also applies to a customs broker who exported or imported cargo based on a false declaration or a false certification made, or on false documents submitted by the customs broker at the time of declaration or inspection referred to in Article 67.

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 also apply to a person that began to commit an offense as referred to in one of those paragraphs but did not accomplish 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 makes preparations with the intention of committing the offense referred to in paragraph (1) or (2) is 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 when five times the value of cargo involved in the offense exceeds five million yen, the fine is not to be more than five times the 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）又は第十條第一項（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 the "transportation or other such handling" of cargo in this Article) cargo involved in the offense referred to in Article 108-4, paragraph (1) or (2) (Offense of Exporting Cargo Prohibited for Export), Article 109, paragraph (1) or (2) (Offense of Importing Cargo Prohibited for Import), Article 109-2, paragraph (1) or (2) (Offense of Storing Cargo Prohibited for Import in Bonded Area) or Article 110, paragraph (1) (Offense of Evading Customs Duties), is 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百十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) When five times the amount of customs duties or the amount of refund of customs duties that is involved in an offense as referred to in Article 110, paragraph (1) which is connected with the cargo involved in an offense as referred to in the preceding paragraph exceeds five million yen, the fine referred to in the preceding paragraph, in the light of circumstances, may be more than five million yen, but not more than the amount equivalent to five times the amount of the customs duties or amount of refund of customs duties.

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きは、罰金は、当該価格の三倍以下とする。

(3) A person who knowingly engages in the transportation or other such handling of cargo involved in an offense as referred to in paragraph (1) of the preceding Article is 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 if three times the value of the cargo involved in the offense exceeds five million yen, the fine is not to be more than three times the value.

第百十二条の二 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 Article 13, paragraph (6) (Uses for Purposes Other Than for Those Intended) of the Customs Tariff Act (including as applied mutatis mutandis pursuant to Article 19, paragraph (2) of that Act) or Article 20-2, paragraph (2) (Uses for Purposes Other Than for Those Intended) of that Act, is 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 that performs the duties on behalf of a master or captain; hereinafter the same applies in Article 114, paragraph (1) and Article 115, paragraph (1) (Offense of Failing to Make a Report)) who brings a vessel or aircraft engaged in foreign trade into or out of a closed port in violation of Article 20, paragraph (1) (Entry into Departure from Closed Port) is 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と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 submit a special declaration form by the submission deadline without reasonable grounds is 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 exempted from punishment, in 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 is 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 Article 15, paragraph (1), (4) or (9) (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 Article 15, paragraph (2), (5) or (10) 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 a notification of arrival in port or vessel's stores manifest provided for in Article 15, paragraph (3), in violation of that

- paragraph or submits a false notification of arrival in port 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 Article 15, paragraph (3), a certificate of vessel's nationality or a document in lieu thereof, as provided for in that 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, in violation of paragraph (11) of Article 15, who fails to submit a notification of arrival in port provided for in that paragraph or submits a false notification of arrival in port;
- 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 Article 17, paragraph (1) (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 Article 17, paragraph (1) 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 a notification of arrival in port provided for in Article 18, paragraph (2) (Simplified Procedures for Entry into or Departure from Port) in violation of that paragraph or submits a false notification of arrival in port, or a captain of aircraft, in violation of paragraph (4) of that Article, who brings aircraft out of an airport without making a notification prescribed in that paragraph or makes 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 Article 18, paragraph (3) 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 Article 18, paragraph (3), or Article 18, paragraph (4), 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 make a notification prescribed in Article 20, paragraph (2) (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 make a notification prescribed in Article 21 (Temporary Landing of Foreign Cargo), or makes 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 make a notification prescribed in Article 22 (Notification of Call at Foreign Port for Coasting Vessels) 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 make a notification or makes a false notification in violation of Article 25, paragraph (1) (Change in the Status of Vessel or Aircraft) and uses a vessel or aircraft other than a vessel or aircraft engaged in foreign trade as a vessel or aircraft engaged in foreign trade, or uses a vessel or aircraft engaged in foreign trade as a vessel or aircraft other than a vessel or aircraft engaged in foreign trade

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) When the act to be performed by a master or captain of a vessel or aircraft engaged in foreign trade pursuant to the provisions of Article 26 (Acting for Captain or Master) is performed by an owner, administrator, or agent of that vessel or aircraft (meaning an owner, administrator, or agent provided for in that Article), if the owner, administrator, or agent falls under any of the following items, they are 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, administrator, or agent that makes a false report for a report prescribed in Article 15, paragraph (1), (4) or (9) (but only if a vessel or aircraft engaged in foreign trade that the report concerns 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つた書類を提出

- した者
- (ii) an owner, administrator, or agent that submits a false document for a document under Article 15, paragraph (2), (5) or (10);
- 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つた入港届又は船用品目録を提出した者
- (iii) an owner, administrator, or agent that submits a false notification of arrival in port or a false vessel's stores manifest with respect to the notification of arrival in port or a vessel's stores manifest provided for in Article 15, paragraph (3);
- 四 第十五条第十一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
- (iv) an owner, administrator, or agent that submits a false notification of arrival in port with respect to the notification of arrival in port provided for in Article 15, paragraph (11);
- 五 第十七条第一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
- (v) an owner, administrator, or agent that submits a false document for a document under the second sentence of Article 17, paragraph (1);
- 六 第十八条第二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又は同条第四項の規定による届出について偽つた届出をした者
- (vi) an owner, administrator, or agent who submits a false notification of arrival in port with respect to a notification of arrival in port provided for in Article 18, paragraph (2) or makes a false notification for a notification under paragraph (4) of that 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つた報告をした者（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, administrator, or agent that makes a false report for a report under the proviso to Article 18, paragraph (3) (but only if aircraft engaged in foreign trade that the report concerns 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つた書類を提出した者
- (viii) an owner, administrator, or agent that submits a false document for a document under the proviso to Article 18, paragraph (3) or paragraph (4);
- 九 第二十一条の規定による届出について偽つた届出をした者
- (ix) an owner, administrator, or agent that makes a false notification for a notification under Article 21;
- 十 第二十五条第一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, administrator, or agent that makes a false notification for a notification under Article 25, paragraph (1) (but only if a vessel or aircraft other than a vessel or aircraft engaged in foreign trade that the notification

concerns is used as a vessel or aircraft engaged in foreign trade or a vessel or aircraft engaged in foreign trade, that the notification concerns is used as a vessel or aircraft other than a vessel or aircraft engaged in foreign trade).

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 is 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 Article 15, paragraph (7), (8) or (13) (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 Article 15-2, paragraph (2) (Reporting on the Particulars of 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 cargo without making a report prescribed in Article 16, paragraph (1) (Loading and Unloading of Cargo) and without submitting documents, or by making a false report or submitting false documents, or a person who loads or unloads cargo without submitting documents prescribed in paragraph (2) of that 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 in violation of Article 16, paragraph (3), who unloads cargo 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 Article 17, paragraph (4) (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 Article 20, paragraph (4) (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 Article 23, paragraph (1) or (2) (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 Article 23, paragraph (5) 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 cargo in violation of Article 24, paragraph (1), (2) or (4) (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 cargo in violation of Article 63, paragraph (1) or (3) (Bonded Transportation), Article 63-2, paragraph (1) or (2) (Special Provisions for Bonded Transportation) or Article 63-9, paragraph (1) or (2) (Bonded 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 certification prescribed in the main clause of Article 63, paragraph (5), Article 63-2, paragraph (3) or Article 63-9, paragraph (3);
- 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 Article 64, paragraph (1) (Transportation of Wrecked Cargo), foreign cargo set forth in the items of that paragraph, or a person who fails to submit documents in violation of paragraph (3) of that 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 cargo on board a vessel or aircraft engaged in foreign trade from one place to another in Japan in violation of Article 66, paragraph (1) (Transportation of Domestic Cargo), or who fails to submit documents in violation of paragraph (2) of that 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 Article 76, paragraph (1) (Simplified Procedures for Exporting and Importing Postal Items) or other customs inspection of 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 Article 77-5, paragraph (2) (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 questions made by customs officials prescribed in Article 105, paragraph (1) (Authority of Customs Officials) or makes a false statement, or refuses, interferes with or evades the execution of their 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 reasonable grounds, the request to present or submit objects prescribed in Article 105, paragraph (1), item (iv)-2 or (vi), or presents or submits books and documents or other objects (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 provisions 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 is 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 Article 15-3, paragraph (1) (Procedures for Entry into Port for Special Vessel or Aircraft) 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 Article 15-3, paragraph (2) 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 Article 15-3, paragraph (3), fails to submit a notification of arrival in port provided for in that paragraph or submits a false notification of arrival in port;

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 Article 17-2, paragraph (1) (Procedures for Departure from Port for Special Vessel or Aircraft), brings a vessel or an aircraft out of a port without submitting a clearance notice provided for in that 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 Article 17-2, paragraph (1) 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 an aircraft into a port, without making a report prescribed in the proviso to Article 18-2, paragraph (1) or paragraph (3) (Simplified Procedures for Entry into or Departure from Port for Special Vessel or Aircraft) 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 provisions of the proviso to Article 18-2, paragraph (1), Article 18-2, paragraph (2), paragraph (3) or paragraph (4), 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 Article 18-2, paragraph (2) brings a vessel out of a port without submitting a notification of arrival in port provided for in that paragraph or submits a false notification of arrival in port, or a captain who, in violation of paragraph (4) of that Article, brings an aircraft out of an airport without making a notification prescribed in that paragraph or by making 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 an aircraft into a port, without

making a report prescribed in Article 20-2, paragraph (1) (Entry into or Departure from Closed Port for Special Vessel or Aircraft) 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 Article 20-2, paragraph (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 Article 20-2, paragraph (3), fails to submit a notification of arrival in port provided for in that paragraph or submits a false notification of arrival in port;

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 Article 20-2, paragraph (4), brings a vessel or an aircraft out of a port without submitting a clearance notice provided for in that 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 Article 20-2, paragraph (4) 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 coastal vessel, etc. as a special vessel or aircraft or uses a special vessel or aircraft as a coastal vessel, etc. without making a notification in violation of Article 25, paragraph (2) (Change in the Status of Vessels or Aircraft) or by making 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) When the acts which are required to be performed by a master or a captain of a special vessel or aircraft under Article 26 (Acting for Captain or Master) are performed by an owner, administrator, or agent of the special vessel or aircraft (meaning an owner, administrator, or agent as provided for in the Article), if the owner, administrator, or agent falls under any of the following items, they are 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, administrator, or agent who makes a false report for a report under Article 15-3, paragraph (1) (but only if a special vessel or aircraft that the report concerns 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, administrator, or agent who submits a false document for a document under Article 15-3, paragraph (2);
- 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, administrator, or agent who submits a false notification of arrival in port with respect to a notification of arrival in port provided for in Article 15-3, paragraph (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, administrator, or agent who submits a false clearance notice with respect to a clearance notice provided for in the first sentence of Article 17-2, paragraph (1);
- 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, administrator, or agent who submits a false document with respect to a document provided for in the second sentence of Article 17-2, paragraph (1);
- 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, administrator, or agent who makes a false report for a report under the proviso to Article 18-2, paragraph (1) or paragraph (3) (but only if a special vessel or aircraft that the report concerns 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, administrator, or agent who submits a false document for a document under the provisions of the proviso to Article 18-2, paragraph (1), paragraph (2), or paragraph (3), or of paragraph (4);
- 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, administrator, or agent who submits a false notification of arrival in port for a notification of arrival in port provided for in Article 18-2, paragraph (2), or makes a false notification for a notification under paragraph (4) of that 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, administrator, or agent who makes a false report for a report

under Article 20-2, paragraph (1) (but only if a special vessel or aircraft that the report concerns 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, administrator, or agent who submits a false document for a document under Article 20-2, paragraph (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った入港届を提出した者

(xi) an owner, administrator, or agent who submits a false notification of arrival in port with respect to a notification of arrival in port provided for in Article 20-2, paragraph (3);

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った出港届を提出した者

(xii) an owner, administrator, or agent who submits a false clearance notice with respect to a clearance notice provided for in the first sentence of Article 20-2, paragraph (4);

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った書類を提出した者

(xiii) an owner, administrator, or agent who submits a false document for a document under the second sentence of Article 20-2, paragraph (4);

十四 第二十五条第二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, administrator, or agent that makes a false notification for a notification under Article 25, paragraph (2) (but only if a coastal vessel, etc. that the notification concerns is used as a special vessel or aircraft or a special vessel or aircraft that the notification concerns is used as a coastal 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 is 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 Article 7-9, paragraph (1), Article 67-8, paragraph (1), or Article 94, paragraph (1) (including as applied mutatis mutandis pursuant to paragraph (2) of that Article) (Keeping of Books), fails to make entries in the books or makes a false statement in the books, or conceals the 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、又は偽った報告をした者

(ii) a person who fails to make a report provided for in Article 15-3, paragraph

- (5) (Procedures for Entry into Port for Special Vessel or Aircraft) 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、又は偽った報告をした者
- (iii) a person who does not make a report provided for in Article 17-2, paragraph (3) (Procedures for Departure from Port for Special Vessel or Aircraft) 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、又は偽っ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 and Unloading of Cargo Outside Official Office Hours), fails to make a notification, or loads or unloads cargo after making 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、又は偽った報告をした者
- (v) a person who fails to make a report provided for in Article 20-2, paragraph (6) (Entry into or Departure from Closed Port for Special Vessel or Aircraft) 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 as applied mutatis mutandis pursuant to Article 36, paragraph (1) (Mutatis Mutandis Application of Provisions on Bonded Area)), temporarily brings out foreign cargo 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 as applied mutatis mutandis pursuant to Article 62-7 (Mutatis Mutandis Application of Provisions on Bonded Warehouses and Bonded Factories)), fails to make entries in the books or makes a false statement in the books, or conceals the 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 Article 36, paragraph (2), performs checking, repacking, sorting the content or other normal handling operations of cargo;
- 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 bonded warehouse pursuant to the provisions of Article 40, paragraph (1) or (2) (Handling of Cargo) (including as applied mutatis mutandis pursuant to Article 49 (Mutatis Mutandis Application of Provisions on Designated Bonded Areas)) with respect to foreign cargo or cargo that a person seeks to 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 Article 61, paragraph (1) (Bonded Operations Outside a Bonded Factory) (including as applied mutatis mutandis pursuant to Article 62-15 (Mutatis Mutandis Application of the Provisions on Bonded Warehouses, Bonded Factories, and Bonded Exhibition Sites)), brings, without permission, foreign cargo out of a bonded factory or an integrated bonded area for bonded operations;

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 Article 43-3, paragraph (1) (Approval to Store Foreign Cargo), as applied mutatis mutandis pursuant to Article 61-4 (Mutatis Mutandis Application of Provisions on Bonded Warehouses) or Article 62-10 (Approval to Store Foreign Cargo or Take Other Such Action), uses foreign cargo for bonded operations or who performs the acts set forth in Article 62-8, paragraph (1), item (ii) or (iii) (Licensing of Integrated Bonded Areas), 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 bonded exhibition site or an integrated bonded area with respect to foreign cargo pursuant to the provisions of Article 62-2, paragraph (3) (Licensing of Bonded Exhibition Sites) or Article 62-8, paragraph (1);

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 Article 62-3, paragraph (1) (Procedures for Foreign Cargo Being Brought into a Bonded Exhibition Site) or makes a false declaration, or performs, without obtaining

approval of the Director General of Customs referred to in that paragraph, acts referred to in Article 62-2, paragraph (3) (excluding acts deemed to be permitted to be performed pursuant to the provisions of Article 62-3, paragraph (4));

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、若しくは偽つた報告をした者

(xiv) a person who, in violation of Article 62-4, paragraph (1) (Restrictions on Places for Storing Cargo Meant for Sale, Use, or Consumption) (including as applied mutatis mutandis pursuant to Article 62-15), stores cargo 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 that 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 for Use Outside a Bonded Exhibition Site) (including as applied mutatis mutandis pursuant to Article 62-15), brings foreign cargo out of a bonded exhibition site or an integrated bonded area for use at a place other than a bonded exhibition site 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、又は偽つ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 cargo provided for in Article 62-11 (Notification That Cargo Meant for Sale or Consumption Is Being Brought In) into an integrated bonded area, without making a notification prescribed in the Article or after making 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 secrets, in violation of Article 69-21, paragraph (1) (Technical Advisors), is 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（報告を怠つた等の罪）又は第百十五条の二（第一号、第七号及び第十六号を除く。）（帳簿の記載を怠つた等の罪）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 offense prescribed in Article 111, paragraph (1), item (ii) (Offense of Exporting or Importing Cargo without Permission), Article 113 (Offense of Entering or Departing from Closed Port without Obtaining Permission), Article 114, Article 114-2 (excluding items (xvi) and (xvii)), Article 115 (Offense of Failure to Make Reports) or Article 115-2 (excluding items (i), (vii) and (xvi)) (Offense of Failure to Make Entries in Books) is 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一百十二条まで（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）、第一百十二条の二（用途外に使用する等の罪）、第一百三十二条の二（特例申告書を提出期限までに提出しない罪）、第一百四十二条の二（報告を怠つた等の罪）、第一百五十二条の二（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（同条中第一百三十二条（許可を受けないで不開港に出入する罪）、第一百四十二条及び第一百五十二条（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 corporation or an agent, an employee or other workers of a corporation or of an individual has, with respect to the business or assets of the corporation or individual, committed a violation falling under Articles 108-4 to 112 (Offense of Exporting Cargo Prohibited for Export; Offense of Importing Cargo Prohibited for Import; Offense of Storing in Bonded Area Cargo Prohibited for Import; Offense of Evading Customs Duties; Offense of Exporting or Importing Cargo without Permission; Offense of Transporting Smuggled Cargo), Article 112-2 (Offense of Using Cargo for Purposes Other Than Their Intended Purpose), Article 113-2 (Offense of Failure to File Special Declaration Form by the Submission Deadline), Article 114-2 (Offense of Failure to Make Report), Article 115-2 (Offense of Failure to Make Entries in Books) or the preceding Article (excluding a violation that Article 113 (Offense of Entering or Departing from Closed Port without Permission) or Articles 114 and 115 (Offense of Failure to Make Report) concern), not only is the offender punished, but also the corporation 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一百九条の二まで、第一百十条第一項から第三項まで若しくは第五項、第一百十一条第一項から第三項まで又は第一百十二条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 if a fine is, pursuant to the provisions of the preceding paragraph, imposed on a corporation or an individual for having

committed the offense referred to in Articles 108-4 to 109-2, Article 110, paragraphs (1) through (3) or (5) or Article 111, paragraphs (1) through (3) or Article 112, paragraph (1) is the period of prescription applicable to the offenses 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. (meaning an unincorporated association or foundation that has a provision for its representative or manager; the same applies in the following paragraph) is deemed to be a corporation 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) When paragraph (1) applies to an association without legal personality, etc., its representative or manager represents the association without legal personality, etc. for its procedural acts, and the provisions of laws concerning criminal procedures that are applicable when a corporation stands as the accused or suspect apply mutatis mutandis.

第百十八条 の四から第百第八条十一条まで（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) Cargo involved in an offense as referred to in Articles 108-4 through Article 111 (Offense of Exporting Cargo Prohibited for Export; Offense of Importing Cargo Prohibited for Import; Offense of Storing in Bonded Area Cargo Prohibited for Import; Offense of Evading Customs Duties; Offense of Exporting or Importing Cargo without Permission) (cargo involved in an offense as referred to in Article 110 or 111 is limited to import-restricted cargo and equivalent goods), a vessel or an aircraft used for the criminal acts or cargo involved in an offense as referred to in Article 112 (Offense of Transporting Smuggled Cargo) (limited to cargo involved in an offense as referred to in Article 108-4 or 109 and import-restricted cargo and equivalent goods) (hereinafter referred to collectively as "offending cargo" in this Article) is to be confiscated; provided, however, that this does not apply if the offending cargo is owned by a person other than the offender and the person falls under

any of the following items:

一 第八條の四から第十二條までの犯罪が行われることをあらかじめ知らずに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) when it is found that the person without knowing in advance about the commitment of offense referred to in Articles 108-4 through 112, has continuously possessed offending cargo since the offense was committed;

二 前号に掲げる犯罪が行われた後、その情を知らずに犯罪貨物等を取得したと認められるとき。

(ii) when it is found that the person unknowingly acquired offending cargo after the offense 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十二條（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、同條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) If offending cargo (excluding a vessel or an aircraft referred to in the preceding paragraph; hereinafter the same applies in this paragraph) which is to be confiscated pursuant to the provisions of the preceding paragraph cannot be confiscated or if it is not confiscated pursuant to the provisions of item (ii) of that paragraph (in both cases, if the offense is as referred to in Article 112 (Offense of Transporting Smuggled Cargo), this is limited to if it involves the acquisition of cargo referred to in Article 112, paragraph (1) or (3)), an amount equivalent to the value of cargo (meaning the value at the time when the offense was committed) which cannot be confiscated or which is not confiscated is to 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 cargo and equivalent goods" as used in paragraph (1) means cargo for import that falls under one of the following items at the time the offense referred to in that paragraph was committed with respect to the cargo:

一 次に掲げる貨物

(i) cargo set forth in the following sub-items:

イ 酒税法（昭和二十八年法律第六号）第二條第一項（定義）に規定する酒類

(a) liquors provided for in Article 2, paragraph (1) (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）第二條第三号（定義）に規定する製造たばこ（同法第三十八條第二項（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 Article 2, item (iii) (Definitions) of

the Tobacco Business Act (Act No. 68 of 1984) (including substitutes for manufactured tobacco provided for in Article 38, paragraph (2) (Substitutes for Manufactured Tobacco) of that 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) other than cargo otherwise falling under the preceding item, cargo constituting non-liberalized import items (meaning 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 cargo to which an approval for import referred to in Article 52 (Import Approval) of that Act is granted, cargo which are permitted to be imported without the approval, cargo imported as accompanied cargo by a person upon their entry into Japan or imported, as unaccompanied cargo, by that person pursuant to the provisions 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) If offending cargo is confiscated or an equivalent value is collected in lieu of confiscation pursuant to the provisions of paragraphs (1) and (2), no customs duties are imposed on that offending cargo.

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) If offending cargo is not confiscated pursuant to the provisions of paragraph (1), item (i) and customs duties are to be collected, they are collected immediately from the owner of the cargo; provided, however, that if this cargo is brought into a bonded area as foreign cargo within the period specified by the Director General of Customs, it is deemed not to have been imported.

6 関税を納付すべき貨物につき、第百十二条（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）又は第百三十四条第四項から第六項まで（領置物件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) If the offense referred to in Article 112 (Offense of Transporting Smuggled

Cargo) is committed with respect to cargo for which customs duties are to be paid (but only if Article 97, paragraph (3) (Collection of Customs Duties on Lost Property) or Article 134, paragraphs (4) through (6) (Collection of Customs Duties on Retained Objects) are not applicable), if the cargo associated with the offense does not fall under a case as referred to in paragraph (2) and a person who imported the cargo is unknown, the customs duties to be so paid are to be immediately collected from the offender that committed the offense.

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) The provisions of Article 97, paragraph (4) (Adjustment of Procedures for Official Assessment) apply mutatis mutandis to the case referred to in paragraph (5). In this case, the term "when the foreign cargo comes into the possession of the person making the disposition referred to in that paragraph" in Article 97, paragraph (4) is deemed to be replaced with "when the foreign cargo is 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（以下この項及び第二百一十一条第一項（臨検、搜索又は差押え等）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, when it is necessary for investigating a criminal case, may request appearance of a suspected violator or a witness (hereinafter referred to as a "suspect or witness" in this paragraph and Article 121, paragraph (1) (On-Site Inspection Search or Seizure)), question a suspect or witness, inspect any object possessed or abandoned by a suspect or witness, or retain any object voluntarily submitted or abandoned by a suspect or witness.

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 particulars for investigating a criminal

case.

(開示の請求)

(Request for Disclosure)

第百二十条 税関職員は、犯則の事実を証明するに足りる物件を身邊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 When a person is considered to conceal around them any object sufficient to substantiate the fact of any criminal offense, a customs official may request disclosure of that object.

(臨検、捜索又は差押え等)

(On-Site Inspection, Search or Seizure)

第百二十一条 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捜索、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、捜索をすることができる。

Article 121 (1) When it is necessary for investigating a criminal case, a customs official may conduct an on-site inspection, a search of the body, objects, residence or any other place of a suspect or witness, a seizure of objects of evidence or objects that are considered to be seized, or a seizure with an order to produce a copy of records (meaning 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 applies 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, objects, residence or any other place of a witness may be searched when there is sufficient circumstances to suppose that objects 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写した上、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 object to be seized is a computer and when 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, the computer or other recording media, after copying the electronic or magnetic records retained on the recording medium onto the 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、捜索すべき身体、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 the preceding two paragraphs under a permit issued in advance by a judge of a district court or summary court having jurisdiction over the object or place to be on-site inspected, the person, object or place to be searched, the object to be seized, or the domicile 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（鑑定等の囑託）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, when requesting a permit referred to in paragraph (1) or the preceding paragraph (hereinafter referred to as a "permit" except in Article 136 (Commission of Expert Examination)), must 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、捜索すべき身体、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 must issue to the customs official a permit with the judge's name and seal affixed thereto, specifying the name of the suspected violator (when the suspect is a corporation, its name), the charged offense, and the object or place to be inspected on-site, the person, object or place to be searched, the object 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 is not to be started and the permit is to 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 must 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、搜索、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 that customs official conduct an on-site inspection, search, seizure or seizure with an order to produce a copy of records.

(通信事務を取り扱う者に対する差押え)

(Seizure Against a Person Handling Communications Processes)

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, when it is necessary for investigating a criminal case, after receipt of a permit, may seize a postal item, correspondence, or a document related to telegrams sent by or to a suspected violator and retained or possessed by a person handling communications processes 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, after receipt of a permit, may seize a postal item, correspondence, or a document related to telegraphic communications that does not fall under the preceding paragraph that is retained or possessed by a person handling communications processes pursuant to the provisions of laws and regulations, only when there is sufficient circumstances to suppose 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, when a disposition pursuant to the preceding two paragraphs is taken, must notify the sender or the recipient of this; provided, however, that this does not apply if notifying that person 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, when it is necessary for conducting a seizure or seizure with an order to produce a copy of records, may specify which electronic or magnetic records are needed among those with a given sender, recipient, date and time of transmission, or other transmission log data for 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 the 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 a case when it is no longer deemed necessary to conduct a seizure or seizure with an order to produce a copy of records with respect to the electronic or magnetic records, the customs official must revoke the 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 the history pursuant to the provisions of 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 the 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 making the request as provided for in paragraph (1), when necessary, the customs official may request the person not to divulge any particulars of the request without reason.

(現行犯事件の臨検、捜索又は差押え)

(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、捜索又は差押え等）の臨検、捜索又は差押えをすることができる。

Article 124 (1) If a person is in the process of committing or has just finished committing an offense, and if it is necessary for a customs official to do so in order to gather something that it is found will serve as evidence of the offense and the official is unable to get a permit issued because of the urgency required, the official may conduct an on-site inspection, search, or seizure pursuant to Article 121, paragraph (1) (On-Site Inspection, Search or Seizure) at the scene of the 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、捜索又は差押えをすることができる。

(2) If a person is in possession of an object that has been used in or obtained through an offense, or if there are notable traces of an offense from which a person can clearly be found to have just committed the offense, and if it is necessary for a customs official to do so in order to gather something that is found to serve as evidence of the offense and the official is unable to get a permit issued because of the urgency required, the official may conduct an on-site inspection, search, or seizure as referred to in Article 121, paragraph (1), for the object in the possession of that 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 object to be seized is a recording medium containing an electronic or magnetic record, a customs official may make any of the following dispositions in lieu of a seizure of that object:

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 the 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 having 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 the 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) If it is necessary to do so in order to conduct an on-site inspection, search, seizure, or seizure with an order to produce a copy of a record, a customs official may release a lock, open a seal, or take any other necessary action.

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 actions referred to in the preceding paragraph may also be taken with respect to a retained object, seized object, or object seized with an order to produce a copy of a record.

(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 object to be inspected on-site or to be seized is a recording medium containing an electronic or magnetic record, a customs official may request a person subject to the on-site inspection or to the 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 with an order to produce a record must be presented to a person subject to the disposition.

(身分の証明)

(Proof of Identity)

第百二十九条 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, when conducting a questioning, inspection, retention, on-site inspection, search, seizure or seizure with an order to produce a record, or requesting a disclosure pursuant to the provisions of this Section, must carry a certificate of identification and present it when requested to do so by any person concerned.

(警察官等の援助)

(Assistance from Police Officers)

第百三十条 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, when it is necessary in the course of conducting an on-site inspection, search, seizure or seizure with an order to produce a record, may request assistance from police officers or coast guard officials.

(所有者等の立会い)

(Attendance of Owners)

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、捜索、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, when conducting an on-site inspection, search, seizure or seizure with an order to produce a record at a person's residence, building or other place that a person watches over, or on a vessel, aircraft, vehicle, or in a warehouse or any other place, must have its owner or administrator (including its representative or agent, or any other persons who may act on their behalf), or their employee or cohabiting adult relative to attend the 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, the person referred to in that paragraph is not available for attendance, the customs official must have an adult neighbor, or a police officer or an official of a local public entity to attend the on-site inspection, search or seizure.

3 第百二十四条（現行犯事件の臨検、捜索又は差押え）の規定により臨検、捜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捜索をするときは、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 conducting a body search involving a woman, customs officials must have an adult woman present at the search; provided, however, that this does 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, when conducting a retention, seizure or seizure with an order to produce a record, prepare an inventory and deliver a certified copy thereof to a person who owns, possesses, or has custody of a retained object, seized object, or object seized with an order to produce a copy of a record (including a person who has received the 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 Retained Objects)

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 the consent of the owner or possessor of the object in question or any other person that a customs official finds to be appropriate, the customs official may collect a storage certificate and have a person store a retained object, seized object, or object seized with an order to produce a copy of a record that is unfit for transportation or storage.

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, when any retained or seized object spoils or deteriorates, or is likely to spoil or deteriorate, pursuant to the provisions of Cabinet Order, may offer the object for public auction after issuing public

notice, and store the proceeds from the 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) The provisions of Article 84, paragraphs (3) and (4) (Public Auction or Sale of Housed Cargo) apply mutatis mutandis to the public auction referred to in the preceding paragraph, and the provisions of paragraph (5) of that Article apply mutatis mutandis to any retained or seized objects.

（領置物件等の還付等）

(Return of Retained Objects)

第三百三十四条 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) If it becomes unnecessary to keep a retained object, seized object, or object seized with an order to produce a copy of a record, a customs official must return the object to the person to whom it should be returned.

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) If it is not possible to return a retained object, seized object, or object seized with an order to produce a copy of a record as referred to in the preceding paragraph because the domicile or residence of the person to whom the object should be returned is unknown or for any other such reason, the Director General of Customs must issue public notice of this.

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) If there is no request for the return of a retained object, seized object, or object seized with an order to produce a copy of a record subject to a public notice as referred to in the preceding paragraph even though it has been six months since the day of the public notice, the object 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) In the case referred to in paragraph (1), if customs duties have not been paid for a retained or seized object referred to in that paragraph, the customs duties are to be collected immediately from a person to whom the object is to be returned (excluding a person that is found to have come to possess the object without knowledge of the fact that customs duties have not been paid; hereinafter the same applies 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 object offered for public auction as provided in paragraph (2) of the preceding Article, or sold as provided in Article 84, paragraph (3) (Public Auction or Sale of Housed Cargo) as applied mutatis mutandis pursuant to paragraph (3) of the preceding Article, are returned to a person that should receive the return as provided in paragraph (1), and when customs duties or any other national taxes have not been paid for the object, the customs duties and other national taxes are immediately collected. In such a case, the proceeds are applied to the customs duties and other national taxes.

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, if those proceeds from a retained or seized object 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 cargo 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, if customs duties have not been paid for the objects or cargo, immediately collects the customs duties 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) The provisions of Article 97, paragraph (4) (Reports by Police Officers) apply mutatis mutandis to the cases referred to in the preceding three paragraphs. In such a case, the phrase "when the foreign cargo comes into the possession of the person issuing the disposition referred to in that paragraph" in paragraph (4) of that Article is deemed to be replaced with "when the foreign cargo is 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った場合において、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, when it is no longer necessary to hold a recording medium seized after being transferred or having it 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, must deliver the 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) The provisions of paragraph (2) of the preceding Article apply mutatis mutandis to any delivery or copying as provided for 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 the delivery or copying as referred to in the preceding paragraph after six months have elapsed since the day of the public notice as provided in paragraph (2) of the preceding Article as applied mutatis mutandis pursuant to the preceding paragraph, it is not required to make the delivery or copy.

(鑑定等の嘱託)

(Commission of 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, when it is necessary for investigating a criminal case, may commission a person with relevant expertise conduct an expert examination of a retained object, seized object, or object seized with an order to produce a copy of a record, or commission interpretation or translation.

2 前項の規定による鑑定嘱託を受けた者(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 commission for an expert examination as provided for in the preceding Article (referred to as an "expert" in paragraphs (4) and (5)), upon permission by a judge of a district court or summary court having jurisdiction over the location of the office to which the customs official belongs as referred to in the preceding paragraph, may destroy the object for

which the expert examination is conducted.

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 the permission as referred to in the preceding paragraph must 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 the request as referred to in the preceding paragraph, when a judge finds that the request is appropriate, the judge must issue to the customs official a permit with the judge's name and seal affixed thereto, specifying the first and last name of the suspected violator (or its name, if it is a corporation), the charged offense, the object to be destroyed, the name of the expert, and the government position and name of the requester, the valid period, the fact that execution must not be initiated and the permit must be returned after the valid period has elapsed, 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 must present the 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 with an order to produce a copy of a record must not be executed between sunset and sunrise unless a permit specifies that it may be executed at night; provided, however, that the same does not apply if the disposition is to be made against a hotel, a restaurant or any other place accessible by the public at night during business hours thereof, or if the disposition is to be 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 with an order to produce a copy of a record 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、搜索、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、許可を受けずに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, while conducting a questioning, inspection, retention, on-site inspection, search, seizure or seizure with an order to produce a copy of a record, or requests for disclosure as provided for in this Section, may prohibit any person from entering or leaving, without permission, the place subject to the disposition during the disposition.

(執行を中止する場合の処分)

(Disposition in the Case of Suspension of Execution)

第三百三十九条 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 with an order to produce a copy of a record, the place subject to execution may be closed, or have a guard in place until the execution is completed.

(搜索証明書の交付)

(Issuance of Search Certificate)

第三百四十条 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, when there is not any object of evidence or object to be seized, a certificate to that effect must be delivered upon request by a person subject to the search.

(調書の作成)

(Preparation of Written Evidence)

第三百四十一条 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, when a questioning pursuant to the provisions of this Section is conducted, must prepare a written evidence of the questioning, and have 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 written evidence, the customs official

must include the person's statement in that record, and have the record signed and sealed by the official and the person questioned; provided, however, that when the person questioned fails to, or is unable to sign and seal the written evidence, it is sufficient to append a note to that effect

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) When conducting an inspection or retention pursuant to the provisions of this Section, a customs official must prepare a written evidence 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) When conducting an on-site inspection, search, seizure or seizure with an order to produce a copy of a record pursuant to the provisions of this Section, a customs official must prepare a written evidence thereof, and present the written evidence to, and have the record signed and sealed by the official and a witness; provided, however, that when the witness fails to, or is unable to sign and seal the written evidence, it is sufficient to append a note to that effect.

(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, when it is necessary for investigating a criminal case, may perform its 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)

(Notice by Public Employees Other Than Customs Officials)

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 If a public employee other than a customs official has discovered or is investigating a suspected criminal case, they must notify customs of this immediately.

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)

(Accusations in Criminal Cases Related to Customs Duties on Cargo to Which

the Self-Assessment System Applies)

第四百四十四条 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（第一百十条第一項（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。）が第一百一十一条第一項第二号（許可を受けないで輸出入する等の罪）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 must immediately file an accusation with the public prosecutor if the customs official considers that a crime has been committed, based on the investigation of a criminal case involving customs duties for cargo to which the self-assessment system applies (this is limited to a case concerning an offense as referred to in Article 110, paragraph (1) (Offense of Evading Customs Duties) (this is limited to an offense by a person that has evaded customs duties as provided in item (i) of that paragraph; this includes an offense by a person that began to commit the offense in question but did not accomplish it, which paragraph (3) of that Article establishes is to be governed by paragraph (1) of that Article); a case concerning an offense as referred to in Article 111, paragraph (1), item (ii) (Offense of Exporting or Importing Cargo without Permission) is included if the deception or other wrongful act provided for in Article 110, paragraph (1), item (i) (limited to an act by person that has evaded customs duties, as provided in that item) constitutes an offense as referred to in Article 111, paragraph (1), item (ii); referred to as a "criminal case involving customs duties based on the self-assessment system" in the following Article).

（税関職員の報告又は告発）

(Reporting or Accusation by Customs Official)

第四百四十五条 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, upon completion of the investigation of a criminal case (excluding a criminal case involving customs duties based on the self-assessment system; the same applies hereinafter), must report the result of the investigation to the Director General of Customs; provided, however, that the official must immediately file an accusation with the public prosecutor if the situation falls under one of the following items:

- 一 犯則嫌疑者の居所が明らかでないとき。

(i) if the residence of the suspected violator is unknown;

二 犯則嫌疑者が逃走するおそれがあるとき。

(ii) if the suspected violator 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) if it is likely that a person will conceal or destroy an object that is found to constitute evidence.

(税関長の通告処分等)

(Disposition of Administrative Notification by the Director General of Customs)

第四百四十六条 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) If the Director General of Customs has become convinced, during the investigation of a criminal case, that a violation has occurred, the Director General must make clear the grounds for this and issue a notification, in writing, indicating that the person in question is required to deliver to customs an amount of money equivalent to a fine, objects subject to confiscation, an amount of money equivalent to a surcharge, and the expenses required to deliver documents and to transport and store objects subject to seizure or seizure with an order to produce a copy of a record. In such a case, the Director General may issue a notice indicating that, with respect to an object subject to confiscation, the person in question is required only to file a request to deliver it.

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) Notwithstanding the provisions of the preceding paragraph, in a case as referred to in that paragraph, the Director General of Customs must immediately file an accusation with a public prosecutor on finding that one of the following applies:

一 情状が懲役の刑に処すべきものであるとき。

(i) if the circumstances warrant that imprisonment with work be imposed;

二 犯則者が通告の旨を履行する資力がないとき。

(ii) if the violator does not have the financial resources to render the performance indicated in the notice.

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 errors with respect to the notice as referred to in paragraph (1), the Director General

Customs may, by its own authority, correct the notice before the violator renders the performance indicated in the notice, or before 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 a notice is issued pursuant to paragraph (1), the statute of limitations for prosecution is suspended, and resumes once twenty days has passed counting from the day following the day on which the violator 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 a violator renders the performance indicated in a notice as referred to in paragraph (1) (or that indicated in the corrected notice, if there has been a correction as under paragraph (3); the same applies in the following paragraph and paragraph (1) of the following Article), prosecution is not instituted in that 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 a violator has rendered the performance indicated in a notification as referred to in the second sentence of paragraph (1) and has possession of an object subject to confiscation, the offender bears the obligation to store the object until public auction or any other such necessary disposition takes place; provided, however, that the violator is not entitled to claim any expenses required to store it.

(通告処分の不履行と告発)

(Non-Performance under a Disposition of Administrative Notification and Accusation)

第四百七条 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) If a violator has been issued a notification as referred to in paragraph (1) of the preceding Article (or a correction as provided in paragraph (3) of that Article, if applicable; hereinafter referred to as "notification or correction" in this Article), but fails to render the performance indicated in the notification within the twenty-day period that starts to run on the day after that on which the violator was issued the notification or correction, the

Director General of Customs must file an accusation with the public prosecutor; provided, however, that this does not apply if the violator renders performance before the accusation is filed, even if it is after that period has passed.

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) The preceding paragraph also applies if a notification or correction cannot be issued because the violator's residence is unknown, because the violator refuses to receive a document concerning the notification or correction, or due to any other such reason.

(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 is not to be subject to criminal proceedings until an accusation is filed by a customs official as provided in the proviso to Article 145 (Reporting or Accusation by Customs Official), or until an accusation is filed by the Director General of Customs as provided in Article 146, paragraph (2) (Disposition of Administrative Notification 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) The relevant person must file an accusation under Article 144 (Accusations in Criminal Cases Related to Customs Duties on Cargo to Which the Self-Assessment System Applies) or an accusation as referred to in the preceding paragraph in writing and attach thereto the written evidence provided for in the paragraphs of Article 141 (Preparation of Written Evidence), and if there is a retained object, seized object, or object seized with an order to produce a copy of a record, this must be transferred to the public prosecutor together with an inventory for retention, an inventory for seizure or an inventory for seizure with an order to produce a copy of a record.

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 a retained object, seized object, or object seized with an order to produce a copy of a record as referred to in the preceding paragraph is subject to storage under paragraph (1) of Article 133 (Handling of Retained Objects), it must be transferred to the prosecutor using a certificate of storage as referred to in that paragraph, and the person who was made to store that object must be notified of this.

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) If a retained object, seized object, or object seized with an order to produce a copy of a record has been transferred pursuant to either of the preceding two paragraphs, the object is deemed to have been seized by a public prosecutor pursuant to 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) It is not permissible to retract an accusation as referred to in paragraph (1).

(犯則の心証を得ない場合の通知等)

(Notice if not Convinced about Criminal Offense)

第四百四十九条 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 Upon investigating a criminal case and failing to become convinced that a criminal offense has been committed, the Director General of Customs must notify the person suspected of having committed the criminal offense of this. In such a case, the Director General must order that any retention, seizure or seizure with an order to produce a copy of a record of objects, be lifted.