

昭和59年度帰国研修員巡回指導

帰国研修員巡回指導班

(税関行政コース)

報告書

昭和60年3月

JICA LIBRARY



J1154467(3)

国際協力事業団

研修事業部

研管
J R
85-11



1154467(3)

帰国研修員巡回指導班

(税関行政コース)

報告書

昭和60年3月

国際協力事業団
研修事業部

はじめに

この報告書は、我が国が実施してきた集団「税関行政コース」に参加した帰国研修員に対するアフターケア業務の一環として、昭和60年1月20日から2月8日までの20日間、マレーシア、インドネシア及びタイの3ヶ国に派遣した巡回指導班の業務報告である。

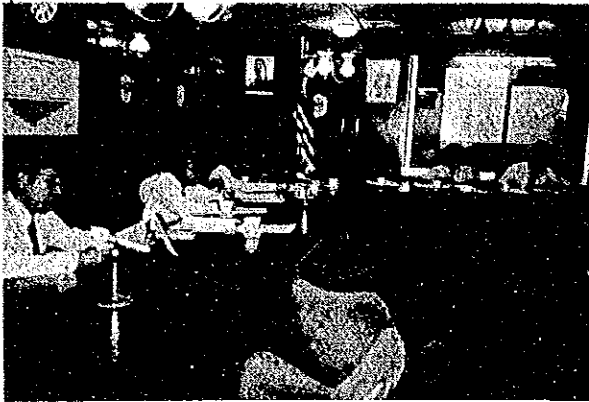
本書が、帰国研修員の活動状況、彼らが抱えている諸問題、要望等について関係各位の一層深いご理解をいただくための一助となり、今後の研修コース、また研修員受入事業の改善に資することができれば幸いである。

なお、本件の実施のためにご協力を賜った外務省、大蔵省及び現地において数々のご指導とご協力を賜った在外公館並びに関係機関の指導に深甚の謝意を表したい。

昭和60年3月

研修事業部長
宮本守也

マ レ イ シ ア



関税局にてセミナー開催



ジョホールバル地区税関にて



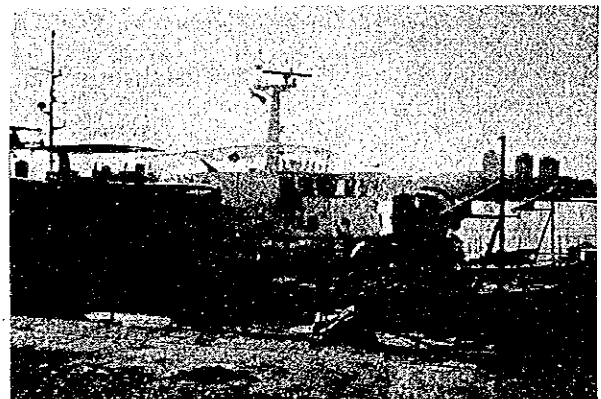
ジョホールバル・シンガポール間通関状況



同 在

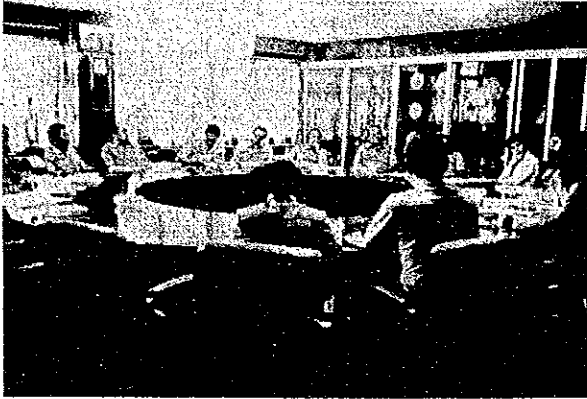


同 上



手前は税関監視艇（対岸はシンガポール）

インドネシア



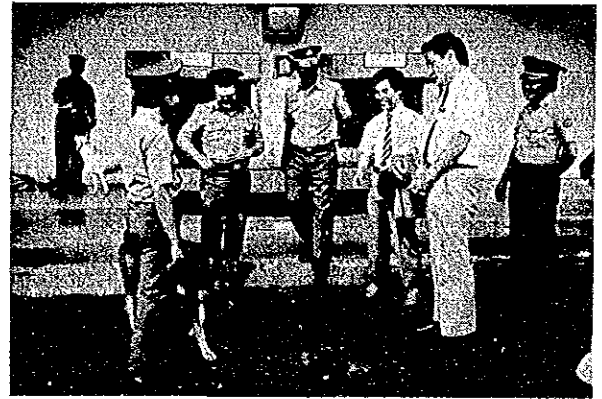
関税総局長表敬訪問



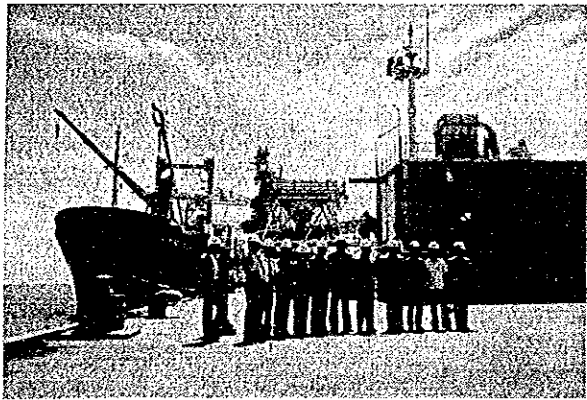
ハリム国際空港航空貨物倉庫



航空貨物倉庫



麻葉犬による旅客手荷物検査

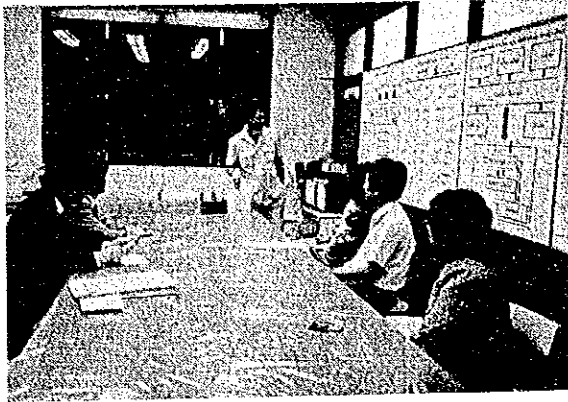


アサハンアルミプラント埠頭にて



プレジデントホテルにてセミナー開催

タ



関税局にて

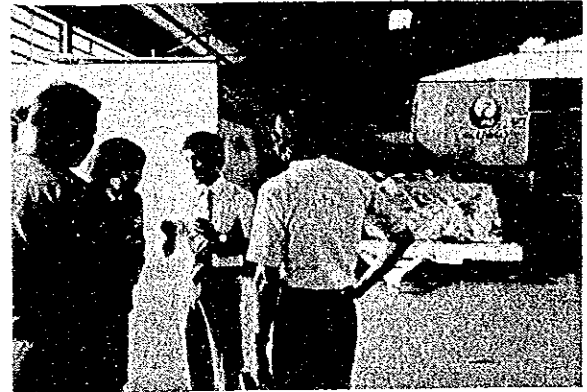
イ



関税局輸入課



バンコック国際空港旅客通関状況



航空貨物倉庫にて



関税局にてセミナー開催

目 次

I 巡回指導の概要	
1. コースの概要	1
2. 指導班派遣の目的	1
3. 指導班の編成	1
4. 調査日程	1
II 当該国の税関関連施設を視察しての所感	
1. 当該国関税行政の現状	3
2. 帰国研修員の現状	3
III 研修コースに関する調査	
1. 研修成課の活用状況	5
2. 本研修コースに対する要望、改善意見等	5
3. その他	5
IV 日本の関税行政の近況紹介(セミナー)	7
V 指導班の提言	
1. コースの継続	8
2. 改善の検討	8
3. その他	8
附属資料	
・研修員受入実績	11
・帰国研修員名簿	12
・アンケート集計結果一覧	15
・各国税関行政組織図	17
・セミナー資料	22

I 巡回指導の概要

1. コースの概要

本コースは、開発途上国の中堅税関職員を対象として、日本の税関行政制度および税関実務全般を紹介するとともに、日本および研修参加国の制度・技術を比較研究させることにより、これら各国の税関行政制度・技術の発展に寄与することを目的としている。本コースは、昭和45年に開設され、参加研修員は、59年度末現在、44ヶ国、199名に達している。（別添研修員受入実績参照）

研修期間は約2ヶ月間、毎年15名（定員）程度の研修員を受入れており、研修の具体的内容は、輸出入通関、監視・取締等、主として税関実務に関する議義、カントリーレポートに基づく参加研修員間の意見・情報交換を主とした比較研究、地方各税関の業務視察等を主たる目的とした研修旅行より構成されている。（別添59年度研修プログラム参照）

2. 指導班派遣の目的

本コースは、開設以来15年を経過し、その間、主要参加国であるASEAN各国と日本相互間の経済・社会的関係の変化に伴う我が国の技術協力事業の現状等を踏まえ、今後本コースの研修プログラムの改善に資するため、下記により調査・指導を行った。なお、本コースについては、昭和52年度に第一回巡回指導を韓国、シンガポールの両国に対し実施している。

- 1) 事前に配布したアンケート、帰国研修員及びその関係者との面談を通じ、本コースに対する調査対象国の要望を調査する。
- 2) 帰国研修員の動向を調査するとともに、日本で習得した知識・経験をどのように活用しているかを調査する。
- 3) セミナーを開催し、日本の税関行政に関する近年の情報を提供する。

3. 指導班の構成

大蔵省 関税局 国際第二課 統括調査官

三宮清朗

大蔵省 関税局 国際第二課 関税協力係長

中山大造

国際協力事業団 研修事業部 研修第一課

吉崎史明

4. 調査日程

昭和60年1月20日より2月8日まで、20日間、下記日程により行動した。日程の主な内容は、各国関税局本局、空港税関等出先機関の視察、関係者との面談およびセミナーの開催であったが、各在外公館、事業団海外事務所及び現地政府機関の関係者の努力により、所期の日程どおり調査を行なうことが出来た。

日順	月日	曜日	調査内容
1	1/20	日	東京発13:10—シンガポール着19:20(JL719)・シンガポール発—クアラ・ランプーン着(MH614)マラヤホテルにて中川事務所員と打合せ
2	21	月	JICA事務所訪問打合せ・大使館訪問、小山田書記官、鹿戸書記官と面談 人事院を訪問、Deputy Director, Mr. Encik Mohd. Zabri bin Min と面談
3	22	火	大蔵省Tax Divisionを訪問、Deputy Secretary Mr. Tuan Saed Abdul Rahman と面談 Royal Customs and Excise Department 訪問 Deputy Director General と面談
4	23	水	クアラ・ランプーン発12:00—ジョホールバル着13:00(MH105) ジョホールバル地区税関長と面談、帰国研修員Mr. Baharudinの案内で国境税関施設視察
5	24	木	ジョホールバル海峡を監視艇にて視察 / ジョホールバル発12:15クアラ・ランプーン着13:00(MH688) スバング国際空港税関施設視察
6	25	金	Royal Customs and Excise Departmentにて帰国研修員等を対象としてセミナー開催(帰国研修員6名及びMr. Yusoff Daud 出席) 帰国研修員Mr. Abdul Rahmanの案内でPort Kelung 地区税関等を視察
7	26	土	クアラ・ランプーン発15:00—ジャカルタ着16:00(MH025) プレジデントホテルにて佐々木事務所員と打合せ
8	27	日	資料整理
9	28	月	JICA事務所訪問打合せ・大使館を訪問、上田書記官と面談 Department of Finance 訪問
10	29	火	Directorate General of Customs & Excise 訪問, Bambang Soejarto 総局長, Mr. Fred Sinalae 関税局長(帰国研修員)等と面談 ハリム国際空港税関訪問, Mochario 税関長と面談, 施設視察
11	30	水	ジャカルタ発8:45—メダン着10:55(GA152)(Mr. Afifuddin, Mr. Muljo Rahardjo 同行) メダン地区税関訪問, H. K. Irooth 税関長と面談, 施設視察
12	31	木	アサハン・アルミ工場施設及び保税倉庫視察 メダン発16:45—ジャカルタ着19:00
13	2/1	金	帰国研修員等を対象としてセミナー開催(帰国研修員8名出席) 総局長主催ディナーに出席
14	2	土	大使館, JICA事務所帰国報告 ジャカルタ発16:30—バンコック着21:00(TG414)
15	3	日	資料整理
16	4	月	JICA事務所訪問打合せ・大使館訪問、小武山書記官と面談 DETEC 訪問, Deputy Director General Mr. Kasem と面談
17	5	火	Customs Department 訪問, Deputy Director General Mr. Chayut Chiraler spong (帰国研修員) と面談 Customs Formality & Assessment Division 及び Customs Laboratory 視察 帰国研修員による歓迎パーティーに出席
18	6	水	バンコック国際空港税関施設視察
19	7	木	帰国研修員等を対象としてセミナー開催(帰国研修員8名出席) 帰国研修員等を対象としてパーティ開催
20	8	金	バンコック発10:00—東京着18:00(TG740)

II 当該国の税関関連施設を視察しての所感

1. 当該国関税行政の現状

(1) いずれの国においても国際空港税関を視察した。旅具検査については、先進国において採用されているレンド・エンド・グリーンチャネル(免税範囲内の携帯品を持つ者とその以外の者の拡具通関をブースを区別して処理するもの)はまだ採用されておらず、全ての旅客に対し、非常に厳しい検査が実施されている。また携帯品の課税にフラット・レートを使用しているのはマレーシアだけである。

これらは、いずれの国においても関税率が非常に高く、一般雑貨の密輸が多いこと、また国税収入の相当部分を占める関税の徴収を確保しなければならないということに由来しているものと思われる。加えて、外貨規制の実施が税関に委ねられているという事情もある。

(2) 一般商業貨物の通関については、審査が個々の税関職員の判断に委ねられており、統一的通関処理(分類、現物検査の要否等)に欠ける点が散見された。

(3) 輸出・入貨物の税関管理については、全て、税関職員が現場で立合うマンツー・マン方式であり、業者との信頼関係或いは電算機等を利用した業者による自主管理または、帳票、電算機による管理の導入の検討は未だなされていない。これは、行政事務の効率化或いは省力化といった観点での検討が未だ要請されていない点に由来するのではないか。

(4) 当該国税関行政組織

いずれの国の当局も大蔵省に属するが、マレーシア、インドネシアは関税に加え内国消費税の徴収も担当している。タイは、関税局である。各国の税関数は、マレーシアが14、インドネシア10、タイ55(支署、出張所を含む)である。なお各国の行政組織は別添資料のとおりである。

2. 帰国研修員の現状

(1) マレーシア

帰国研修員は昭和45年以来14名であるが、内2名が退職した。48年と49年参加の研修員が夫々本省の課長になっている。

(2) インドネシア

帰国研修員は45年以来17名であるが内2名が死亡、2名が退職した。45年参加の研修員が関税課長(他に総局長がいる)、46年参加の研修員が税関長、51年参加の研修員が本省の課長となっている。

(3) タイ

帰国研修員は45年以来16名であるが、内2名が退職している。46年参加の研修員が審

議官と人事課長になっている。

- (4) 上記の国における他の帰国研修員も、その多くは税関の課長クラスとして活躍しており、将来が属望されている（別添帰国研修員名簿）

Ⅲ 研修コースに関する調査

1. 研修成果の活用状況

研修課目ごとに、A（採用した）、B（検討中である）、C（採用が困難である）、に区別し調査した。その結果、研修科目のカテゴリー別に見ると、行政組織・機構、政策、法令（審理事務、事後調査、減免税制度、通関業法を含む）といったものは、各国法制、行政組織が相違しており、採用には法手当が必要なことから採用度は低い。しかしながら輸出・入手続（分類、評価を含む）、統計事務、職員研修といった実務については、いずれの国においても基本的な制度は共通ということもあり採用度は高い。また、国別に見てみると行政事務の近代化が相対的に進んでいるマレーシアとタイにおいて採用度が高く、インドネシアは低い（別添アンケート集計結果参照）。

2. 本研修コースに対する要望、改善意見等

(1) 要望

いずれの国の関税当局及び人事院等の派遣窓口機関においても本コースは当該国にとって有意義であり、今後も継続して欲しい、また参加希望が多いので、一国一人といわず、より多くの研修員を参加させて欲しいという共通した要請があった。

(2) 改善意見等

イ. 研修科目に関するもの

- 特定分野についてより重点的・専門的な研修を行って欲しい——電算機通関事務、コンテナ通関、麻薬、旅具通関
- 各講義の終了時に十分な討論の時間が欲しい。
- 研修旅行に時間的余裕が欲しい。
- 日本とアセアン諸国の関税当局間の協力（事後調査、犯則調査）に関する科目を設置して欲しい。
- ロ. 幹部職員を対象とした上級コースまたはリフレッシュコースを設置して欲しい。

3. その他

(1) 先方意見で関心を引かれたもの

イ. 数多い集団コースの中でも税関行政コースは希望者が多く希望優先順位をAにしたいが他のコースとの関係でBとせざるを得ない場合がある（A、B、Cの数が限られている）（マレーシア、タイ）。

ロ. HS(The Harmonized Commodity Description and Coding System)及び電

算機通関の導入に技術的援助をして欲しい(タイ)。

ハ、アセアン加盟国の関税当局間で毎年審議官レベルの監視matterに関する意見交換を行っている(ASEAN Working Meeting on Customs Matters)。また、近隣諸国(シンガポールVSマレーシア、マレーシアVSインドネシア)による合同取締の実施についても検討中であり、わが国との協力関係についても関心の向きがあった(マレーシア、インドネシア、タイ)。

(2) 巡回指導班の雑感

巡回指導班の受入れについてはいずれの国も関税当局が中心となり、幹部との懇談、税関関連施設の視察及び帰国研修員との意見交換等全てにわたり、理想的日程を作成し、指導班の目的達成のため完璧な協力体制で対応してくれた。また滞在中、非常に親日的態度で接遇し、税関職員同士のブラザーフッドを体現してくれた。これらに対し、謝意を表明したところ“自分達が受けた厚意をお返しするだけのことです”と言われ、税関行政セミナーの意義と関税当局の交流の必要性を再認識した。

Ⅳ 日本の関税行政の近況紹介（セミナー）

(1) 最近の日本における関税技術の進歩を紹介するとの観点から別添の資料に基づき、また、ビデオテープを使用し、輸入通関手続の概要について主として帰国研修員を対象として以下の諸点に重点をおき説明した。

- 輸入通関手続改善 5 項目
- 税関による他法令の確認
- 通関士制度
- コンテナ通関
- A D P システム

(2) 出席者は、迅速な通関、通関士制度及び A D P システムに関心を示し、活発な質疑応答が行なわれ、指導班のプレゼンテーションに謝意が表明された。

V 指導班の提言

1. 本研修コースの継続

今回の巡回指導を通じて最も印象深かったことはいずれの帰国研修員も非常に親日的であり、これに税関行政セミナーが大きく寄与していると思われることであった。また、関税当局の幹部も同セミナーを非常に高く評価しており、今後も同セミナーが継続され当該国の職員が受入れられることを期待している。

なお、若干観点は変るが、研修員は将来当該国において幹部となることが期待されている者が多く、将来的にはこれら帰国研修員を通じて、同セミナーがOCC等の国際場裡における我が国との協力関係に寄与することも期待できるのではないかと。

2. 改善の検討

従って、このような税関行政セミナーを今後も継続実施し、内容をより充実したものとするために、以下の諸点について検討する必要があると考える。

- (1) 特定のテーマにつき、より専門的、重点的な研修をという点については、とりあえず電算機通関のシステムの基礎的紹介から実際の通関処理実務までより重点的な講義、実務研修を設ける。
- (2) 税関実務視察のための研修旅行については日程をより余裕のあるものとするため期間を現在の10日間から2週間程度に延長する。
- (3) 各講義における質問及び意見交換の時間を長くする。
- (4) ホーム・ビジット等税関職員同士の親善・交流及び日本文化の紹介のための行事を更に充実させる。また、これらの行事は現在関税局、税関職員の善意に頼って実施しているが、実施を容易にするための財政的方策を検討する。
- (5) 上級コース或いはリフレッシュ・コースの設置については、技術供与というよりも意見交換の場となる傾向があり技術協力コースに馴染むかの検討が必要であろう。いずれにしても、アセアン諸国とわが国の関税当局の幹部による交流意見交換は意義深いものと思われる。

3. その他

以上今回の巡回指導についてとりまとめてみたが、研修員の所属当局の現状を視察し、併せて意見交換を行うことにより研修に対するニーズを把握することは、今後税関行政セミナーの改善、充実に不可欠と考えられる。従って今後は少なくとも5～6年に1回巡回指導班を派遣することが望まれる。

— 附 属 资 料 —

受入実績

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	計
(アジア地域)	12	9	9	9	9	9	8	7	6	5	5	8	11	10	13	130
大韓民国	2	2	2	2	3	2	1		1	1	1		1	1	2	21
中国													2		1	3
フィリピン	1	1		1	1	1	1	1	1			1	1	1	1	12
インドネシア	2	2	2	1	1		2	1	1			1	2	1	1	17
タイ	2	2		1		1	1	1	1	1	1	1	1	1	2	16
マレーシア	1		1	1	1	1	1	1	1	1	1	1	1	1	1	14
シンガポール			2	2	2	1	2	1	1	1	1	1	1	1	1	17
ネパール											1			1	1	3
スリランカ				1	1	1		1		1		1		1	1	8
バングラデシュ												1	1			2
ビルマ								1				1		1	1	4
インド													1	1		2
ブータン						1										1
モルディブ						1										1
台湾	2	2	2													6
香港															1	1
ベトナム	2															2
(オセアニア地域)									1		1	1	1	1		5
フィジー												1	1			2
PNG									1		1			1		3
(中近東地域)		1	3	3	2	1	1	2	2	2	1	3		2	1	24
イラン		1	1	1	1	1	1	1	1	1						9
イラク			1	1					1							3
アフガニスタン			1	1												2
サウディ・アラビア												1		1		2
シリア												1				1
ヨルダン															1	1
トルコ					1									1		2
エジプト								1			1	1				3
キプロス											1					1
(アフリカ地域)				1	2	1	2	2	2	4	3	1	2	1	2	23
スーダン								1	1							2
タンザニア									1	1					1	3
マラウイ										1	1					2
エチオピア				1	1	1		1			1				1	6
ケニア					1		1			1						3
ウガンダ													1	1		2
ナイジェリア											1	1	1			3
リベリア							1			1						2
(中南米地域)				1	3	2		1	1	2	2	2	2		1	17
パナマ								1								1
メキシコ													1			1
セントルシア															1	1
ブラジル				1	2	1			1	1	1					7
アルゼンチン												1	1			2
ボリビア												1				1
パラグアイ					1	1										2
チリ										1	1					2
	12	10	12	14	16	13	11	12	12	13	12	15	16	14	17	199

税関行政コース帰国研修員名簿（マレーシア）

No.	氏名	参加年度	地 位	住 所
1	Mr. Mohammed Idris Abdul Rahim	1970	退 職	
2	Mr. Mahmood Bin Haji Akil	1972	退 職 Presently Managing Director of Shipping Co.	Capina Sdn. Bdh., Room A6, 33C, Beech Street Penang
3	Mr. Michael Seng Yan Wong	1973	Senior Assistant Director of Customs (Customs Section)	Customs Ware House, Royal Customs & Excise De- partment, Jalan Brickfields, Kuala Lumpur
4	Mr. Rustum Bin Abu Bakar	1974	Senior Assistant Director of Customs	同 上
5	Mr. Naaman Bin Haji Zaini	1975	Assistant Director of Customs (Petroleum Section)	Royal Customs & Excise Dept., Subang Interna- tional Airport, Kuala Lumpur
6	Mr. Zainal Rashid Bin Dato Haji Mohd. Eusoff	1976	同 上	Royal Customs & Excise Dept, Headquarters, Block 11, Governemnt Offices Complex, Jalan Duta, Kuala Lumpur
7	Mr. Razman Sharir Bin Haji Ridzwan	1977	同 上	同 上
8	Mr. Mohd Ali Ramli Bin Mohd Salleh	1978	Assistant Director of Customs	同 上
9	Mr. Osman Bin Hanapi	1979	同 上 (Public Relations)	同 上
10	Mr. Baharudin Bin Md. Yusop	1980	Superintendent of Customs	同 上
11	Mr. Syed Y. Fadzil Bin Syed Sailuddin	1981	Deputy Director of Finance Branch	同 上
12	Mr. Khalilruddin Bin Ismail	1982	Senior Superintendent of Customs	同 上
13	Mr. Nik Ariffin	1983	Senior Superintendent of Service Tax	Royal Customs and Excise Dept. Kuantan Pahang
14	Mr. Abul Rahman Bin Ahmad	1984	Senior Superintendent of Customs	Royal Customs & Excise Deptment, P.O. Box 16, Persiaran Raja Muda Musa, Port Kelang Selangor

税関行政コース帰国研修員名簿（インドネシア）

No.	氏名	参加年度	地	位	住 所
1	Mr. Fred Sinalae	1970	Director of Customs		Directorate General of Customs and Excise, Jalan A Yani By Pass, Jakarta
2	Mr. Wigjil Poornomo	1970	死 去		
3	Mr. Rijal Bahana	1971	Secretary, Inspectorate I		Djalan Monginsidi 34 Medan, South Sumatra
4	Mr. Soepardjo	1971	Director of Region IX		K. Perak Timur No.498, Surabaya, East Java
5	Mr. Sumarno Raden	1972	Head, Division of Statistics, Directorate General of Customs and Excise		Pedjompongan Baru I/3 Djakarta
6	Mr. Muhamad Saleh	1972	退 職		
7	Mr. Hoesoe Ijptojo	1973	死 去		
8	Mr. R. Soeroso	1974	退 職		
9	Mr. Karnida Surianingrat	1976	Chief of Training Facilities, Directorate General of Customs & Excise		Directorate General of Customs and Excise, Jalan A Yani By Pass, Jakarta
10	Mr. Benny Lirungan	1976	Head of Narcotic Division		Jalan Jendral Ahmad Yani, Djakarta
11	Mr. K.A. Ridhuan	1977	Inspector at Directorate of Prevention, Investigation and Recession		Directorate General of Customs and Excise, Jalan A Yani By Pass, Jakarta
12	Mr. Tarmij Rival	1978	Head, Tariff & Valuation Division, Customs Regional Office		Kantor Bea & Cukai-Banjarmasi
13	Mr. Warsito Sukidin	1981	Head of Document Verification, VI Regional Office		Jalan Ahmad Yani 127, Jkarta Timmur
14	Mr. Sofjan Harahap	1982	Head of General Import Section in Treasury Division		The Third Regional Office of Customs and Excise at Tanjung Balai Karimun
15	Mr. Muljo Rahardjo	1982	Chief of Narcotic Section Sub-Directorate of Narcotic, Directorate of Prevention, Investigation and Recession		Directorate General of Customs and Excise, Jalan A Yani By Pass, Jakarta
16	Mr. Affiuddin K.A.	1983	Chief of Export Section, Regional Office VII		Jakarta International Airport, Halim Per Danakusuma
17	Mr. Zainal Abidin	1984	Chief of Prevention, Investigation and Recession Section		Directorate General of Customs and Excise, Kemayoran District Office, Jakarta

税関行政コース帰国研修員名簿(タイ)

No.	氏名	参加年度	地	位	住 所
1	Mr. Manoj Boonkham	1970	Customs Inspector (Level 7)		Bangkok Airport Customahouse, BKK. 10210
2	Mr. Supote Ruangmethanon	1970	Chief of Chemical & Medicine Sub-Division (Level 7)		Valuation Division, Customs Department, BKK. 10110
3	Mr. Chayut Chiralerspong	1971	Deputy Director General		Customs Department, BKK. 10110
4	Mr. Vorachai Sirisuthikul	1971	Director of Personnel Division (Level 8)		Bangkok Airport Customhouse, BKK. 10210
5	Mr. Manit Wityatem	1973	Chief of Formalities Sub-Division (Level 7)		Postal Customhouse, New Road, BKK. 10501
6	Mr. Preecha Chavalittumrong	1975	Chief of Songkhla Customs House (Level 7)		Songkhla Custom House, Maung District Songkhla Province. 90000
7	Mr. Visit Bamrungrkit	1976	Senior Customs Officer of Food Sub-Division (Scientist Level 6)		Laboratory Division, Customs Department, BKK. 10110
8	Mr. Anek Ornthanalai	1977	Chief Assessor (Level 6)		Satchip Custom House, Sarahip, Cholburi, Thailand. 20180
9	Mr. Somsak Somkul	1978	退 職		
10	Miss Sumitra Pitikantitham	1979	Scientist Level 5		Laboratory Division, Customs Department, Bangkok 10110
11	Mr. Precha Kukusamud	1980	Customs Inspector, Level 4		Chiang Daw Customhouse, Chiang Mai Province 50170
12	Miss Anchalee Pongpan	1981	退 職		
13	Mrs. Achara Sanguanpong	1982	Chief of the Principle & Production Formula Sub-Section (Level 5)		Duty Drawback and Export Promotion Div., Customs Department, BKK. 10110
14	Mr. Setha Luptasit	1983	Assessor Official of 6th Sub-Division (Level 4)		Customs Formality & Assessment Division, Customs Department, BKK.10110
15	Miss Rachanee Wongsanupat	1984	Personnel Officer, Personnel Division (Level 4)		Customs Department, Sunthorn Kosa Road, Bangkok 10110
16	Mr. Pibool Kingmaithong	1984	Economist (Taxation) Customs Tariff Division		同 上

税関行政コース巡回指導班アンケート集計結果

1. 現在の業務への適用度から見た、コース・プログラムの評価

(A:採用した, B:検討中である, C:採用が困難である)

研 修 科 目	業 務 へ の 適 用 度								
	マ レ イ シ ア			イ ン ド ネ シ ア			タ イ		
	A	B	C	A	B	C	A	B	C
1. 関税行政・組織機構	0	2	6	1	4	4	1	7	1
2. 関 税 政 策	1	1	6	1	7	1	3	6	0
3. 関 税 関 係 法 令	1	2	5	0	3	6	2	6	1
4. 保 税 制 度	3	1	4	1	7	1	3	6	0
5. 輸 出 通 関	5	3	0	0	9	0	5	4	0
6. 輸 入 通 関	5	2	1	0	8	1	5	4	0
7. 関 税 分 類	5	3	0	2	6	1	5	4	0
8. 関 税 評 価	5	3	0	2	5	2	3	6	0
9. 監 視 取 締	2	3	3	2	7	0	5	3	0
10. 審 理 事 務	1	2	5	2	6	1	4	3	1
11. 審 理 ・ 不 腹 申 立 て	2	2	4	1	4	4	3	4	1
12. 事 後 調 査	2	2	4	1	8	0	3	5	0
13. 減 免 税 制 度	2	1	5	2	7	0	4	3	1
14. 通 関 業 法	0	2	6	2	3	4	0	8	0
15. 貿 易 統 計	4	1	3	2	6	1	3	6	0
16. 人 事 管 理	4	2	2	1	8	0	3	5	0
17. 職 員 研 修	5	2	1	1	8	0	5	3	0
18. 分 析 業 務	0	3	5	1	8	0	4	4	0

2. 上記以外に必要と考える科目

マレイシア……電算機についての基礎

インドネシア……電算機による輸出入通関, コンテナシステム, 麻薬

タ イ……アセアン諸国と日本との関税協力, 旅具通関

3. 除いた方が良く考える科目

インドネシア……貿易統計

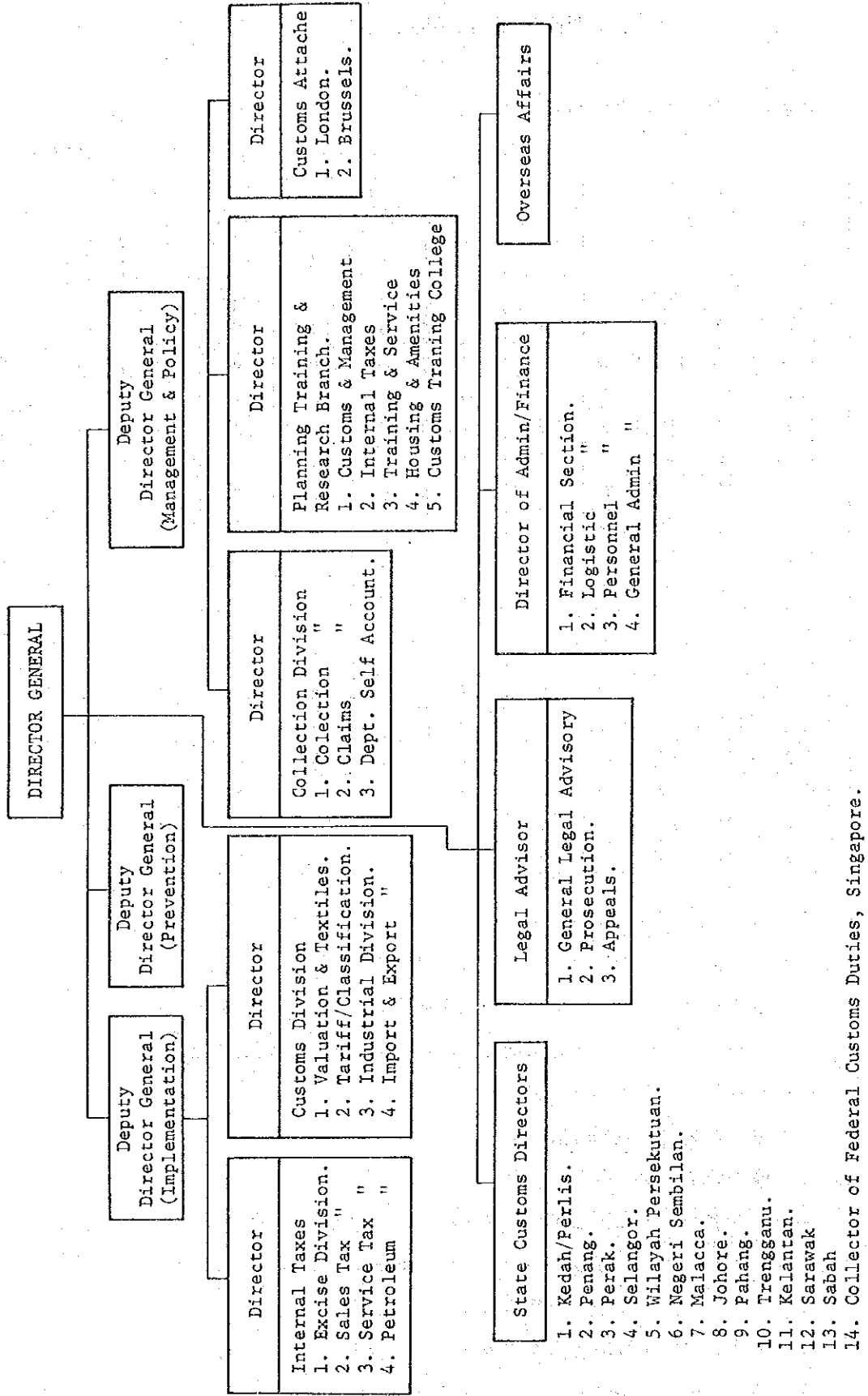
4. その他の要望, 提言等

マレイシア……今後も本コースを継続してほしい, 各科目終了時に十分な討論の時間を設けてもらいたい, refresher コースの実施, 特定のテーマについてのコースの実施, 研修旅行に時間的余裕を

インドネシア……幹部職員を対象とした比較研究研修の実施

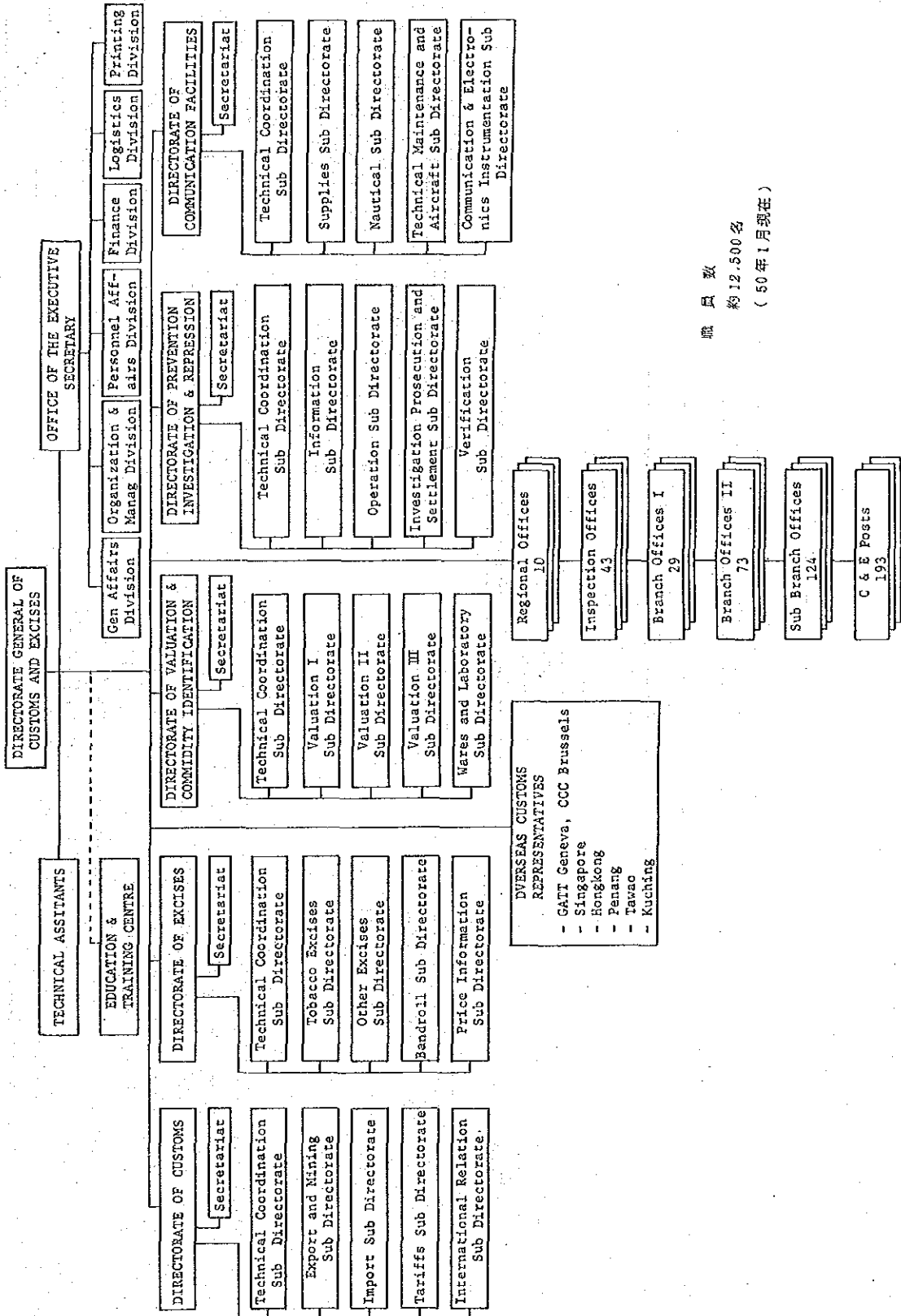
タ イ……refresher コースの実施, 科目によっては, 時間配分が不十分である

マレーシア税関行政組織図



インドネシア税関行政組織図及び行政事務フローチャート

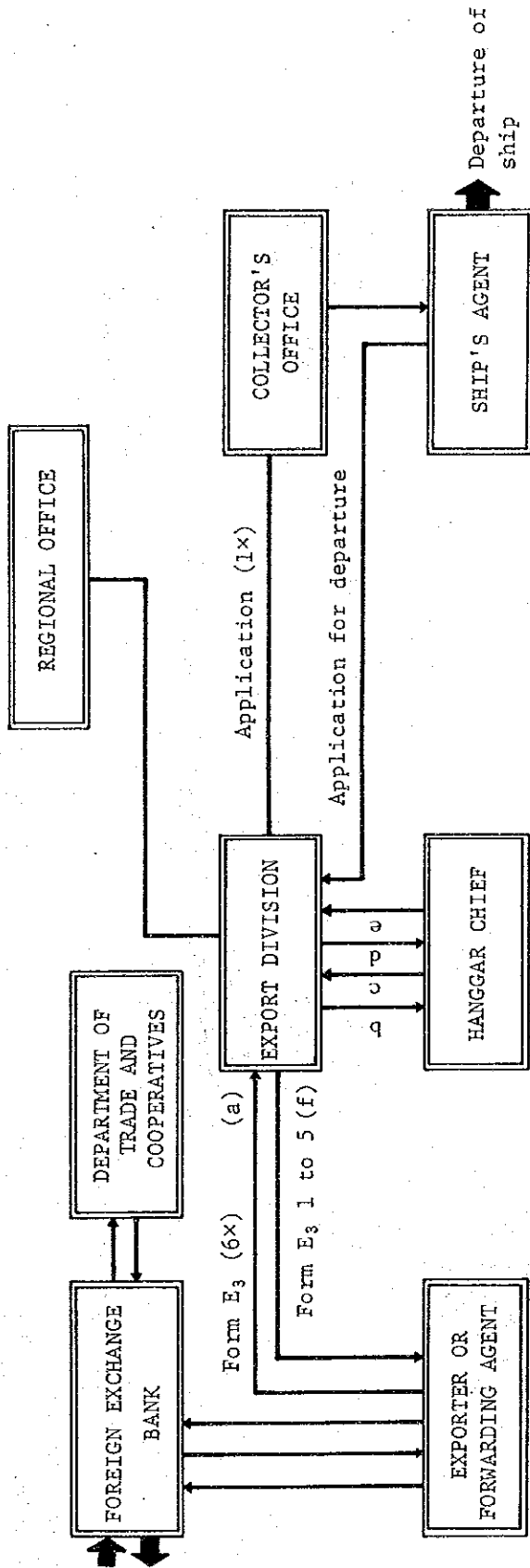
ORGANIZATIONAL STRUCTURE OF THE DIRECTORATE GENERAL OF CUSTOMS & EXCISES OF THE REPUBLIC OF INDONESIA



職員数
約12,500名
(50年1月現在)

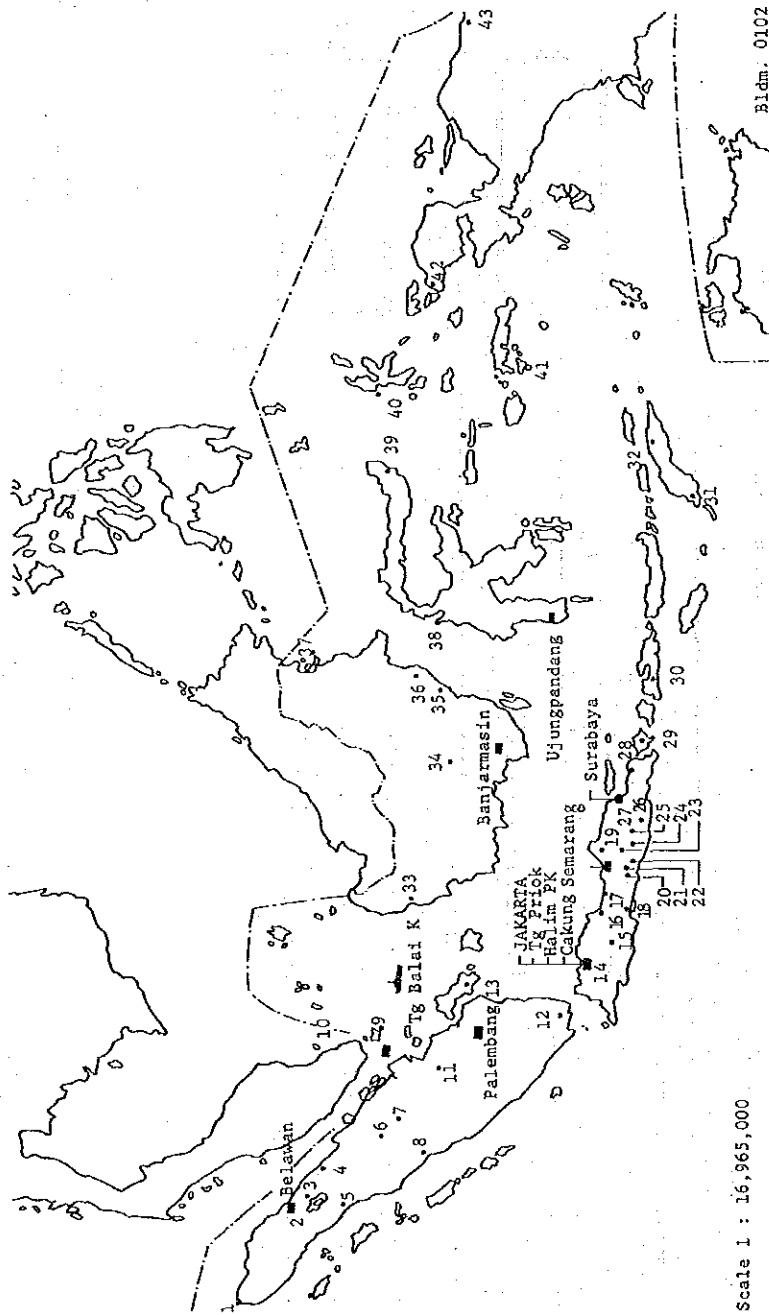
DEPARTMENT OF FINANCE. REPUBLIC OF INDONESIA
 DIRECTORATE GENERAL OF CUSTOMS & EXCISES

CUSTOMS PROCEDURES FOR EXPORT



NOTES :

- EXPORT DIVISION : a. 1. Numbering of form E₃ in Register 2 HANGGAR CHIEF : b. 1. Permit for storage of goods
 2. 6th Copy returned to Exporter/ Forwarding Agent for processing.
 Copy No.1 to 5 retain.
- c. Permit for export
 e. Based on report of Hanggar Chief, copy No.1 to 5 will be completed and returned to Exporter/Forwarding Agent.
- d. Permit for loading into ship (on the examination report)
 g. Arrangement for payment by foreign Exchange Bank.



Scale 1 : 16,965,000

Bidm. 0102

INJECTION OFFICES:

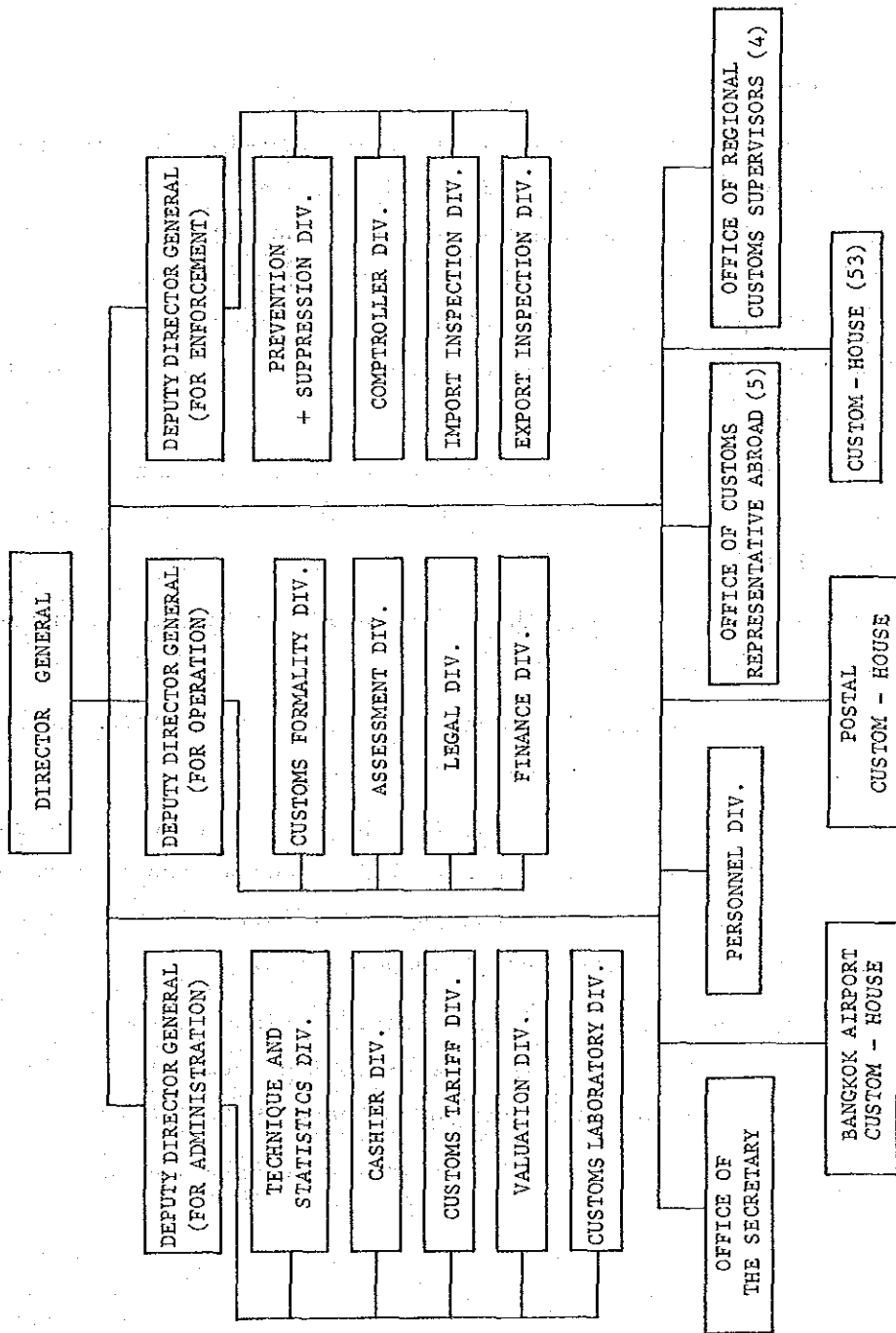
- | | | | | | | | | |
|---------------------|----------------|-------------------|----------------|------------------|-----------------------|--------------------|---------------|--------------|
| 1. Lee Leur | 6. Reken Baru | 11. Jambi | 16. Cirebon | 21. Surakarta | 26. Malang | 31. Kupang | 36. Samarinda | 41. Ambon |
| 2. Medan | 7. Dumai | 12. Panjang | 17. Pegai | 22. Madiun | 27. Surabaya | 32. Dilli (Timtim) | 37. Tarakan | 42. Sorong |
| 3. Pematang Siantar | 8. Teluk Bayur | 13. Pangkal Balan | 18. Cilacap | 23. Tulung Agung | 28. Penarukan | 33. Pontianak | 38. Donggala | 43. Jayapura |
| 4. Teluk Nibung | 9. Tg. Pinang | 14. Kemayoran | 19. Kudus | 24. Blitar | 29. Ngurah Rai (Bali) | 34. Pulaung Pisau | 39. Bitung | |
| 5. Sibolga | 10. Batu Ampar | 15. Bandung | 20. Yogyakarta | 25. Kediri | 30. Lembar | 35. Balik Papan | 40. Ternate | |

(注) 下線を付したのは、地方統廃の本図である。

タイ税関行政組織図

THAILAND

ORGANIZATION CHART OF THE CUSTOMS DEPARTMENT



職員数
約 4,700 名
(50.1 現在)

THE EXISTING CONDITION OF
THE CUSTOMS CLEARANCE FOR IMPORT

- Strong drive to meet objectives of
reasonable and fast customs clearance -

Introduction

"301 revolvers were concealed in the container". "26 kgs of hemp were discovered in a double-bottom of the wooden box". These newspaper articles will give to the outside people the impression that the customs are involved in more or less police-type job. Except for Narita and Itami International Airports, the geographical location of the customs in the port area makes it difficult for the general public to understand the kind of job carried out by the customs.

This article deals with the operation of the customs as well as the topics in commercial goods import that I believe is not familiar to the general public.

Before going further, the three keypoints in the customs operation can be summarized as follows:

First, the customs must meet the apparently conflicting two requests, i.e., faster and reasonable customs clearance procedures.

Second, the customs must deal with rapidly changing environment; import goods are replaced rapidly by newer products as a result of technological advance and changes in international physical distribution are violent as in containerization and intermodal transportation.

Third, the customs must give considerations to the international harmony in the procedural aspect in today's extensive international interchange despite the peculiar tradition that the customs have in possession.

These are the basis for the following general view.

Speed of the customs clearance

(1) Performance status of the five improvement items

In April 1982, the five improvements were put into practice as a part of improvements in import inspection procedures in connection with trade dispute problems. Five improvements include the introduction of the post permit examination system, establishment of the blanket examination system, simplified and streamlined documents attached to import declarations and improvements in the inspection structure. Two and a half years after the implementation of these measures, these practices have become firmly fixed in the customs operation. (See TABLE 1)

TABLE 1. Summary of the five points of improvement in the customs clearance procedure for import

Items	Conyents
1. Introduction of the post permit examination system	This refers to the introduction of the system wherein the examination on taxation matters is done subsequently to the import permit to be granted after the completion of the examination on withdrawal of goods from customs such as confirmation of the compliance with other laws and regulations than the Customs Law.
2. Adoption of the simplified examination system	This refers to a new system wherein the same kind of goods is subjected to ordinary examination in the beginning and the examination is simplified for the routine imports.
3. Simplification of documentation requirements	This refers to the measures whereby the attached documents are to be kept within the extent of the required minimum.
4. More selectivity in physical inspection	This refers to be measures whereby physical inspection is obviated for the subsequent goods once physical inspection is performed on the same kind of goods.
5. Ensuring uniformity of classification	This refers to the establishment of Classification Center at the Tokyo Customs with the intention of the nationwide unification of customs classification.

TABLE 2 shows the performance status. As shown in TABLE 2, the number of post permit examinations and blanket examinations is not necessarily large because of the following reasons. In April 1983, the prior instructions system on commodity classification was strengthened. Also, in general, such requests for prior instructions were required in written form. Apparently this resulted in the reduced number of post permit examinations in customs clearance examinations which otherwise would have been required because of doubts on applicable tariff numbers. Also, most Probably the importer would not feel the need for the blanket examination because of the speedup of the customs clearance procedure that will be explained in the following paragraph (2).

TABLE 2. Data on the five points

(Unit: Number)

		1982	1983
1. Number of import declarations	A	2,091,825	2,269,256
(1) Ordinary examination	B	1,225,676	1,327,236
	(B/A)	(58.59%)	(58.49%)
(2) Simplified examination	C	866,149	942,020
	(C/A)	(41.41%)	(41.51%)
2. Number of post examinations	D	10,240	12,377
	(D/A)	(0.49%)	(0.55%)
3. Number of simplified examinations performed	E	5,252	3,683
	(E/A)	(0.25%)	(0.16%)
4. Number of the application of simplified examinations	F	36,147	63,408
	(F/A)	(1.73%)	(2.79%)
5. Number of consultations with Classification Center	G	379	323
(1) Import declaration	H	286	202
(2) Prior instruction	I	93	121

(2) Time currently required for customs clearance procedures

Customs authorities have always tried to shorten the time required for the customs clearance procedure, i.e., the time required before the finish of the examination after the entry of the import declaration. Way back in 1966, the self-assessment system was introduced. In 1978, a new system was introduced to computerize the customs clearance procedure for air cargo. These new systems combined with improvements in the customs clearance operation structure explained in (1) above resulted in very fast time, about two hours on an average, required for the customs clearance. Particularly, in the case of air cargo, 32 percent of import declarations are granted permit promptly because of the computerization system.

TABLE 3 shows the abovementioned change on time series table wherein in the time required for the customs clearance after the introduction of the five improvements items was cut by half to 0.3 day (about 2 hours) compared with the preceding year (1981)

The daily customs clearance ratio was up by about 0.8 points as well.

Before 1966 when the self-assessment system was introduced, it took about five days because all import goods were subject to inspection. Today, the situation has changed completely.

In December 1982, even the U.S. stated at the Japan-U.S. Committee on Trade: "As far as the customs clearance procedure is concerned, about all problems have been solved". As far as speedup is concerned, the performance of Japan's customs supports our self-confidence on an international basis. Speedup should be given constant attention in the future as well.

(3) Future task

Also, as shown in TABLE 4, it takes 5.0 days from the arrival of goods in port to the entry of import declarations when all import procedures are viewed as a whole. This accounts for a major portion of 5.0 - 7.0 days required from the arrival of goods in port to the permit. The waiting time for unloading is partly responsible for the delay. However, it is assumed that the delay is caused by the procedures such as quarantine and food sanitation required by other Government ministries and agencies prior to the entry of import declarations to the customs. The U.S. pointed out the possibility of simplifying these procedures even slightly or of

TABLE 3. The trends of average number of days required for one customs clearance and ratio of the clearances completed within a day to all the clearances (Computation basis. One day = 7 hours)

		Average number of days required for one customs clearance (day)	Ratio of the clearances completed within a day to all the clearances (%)
Acceptance of entry ↓ Examination finish	(June 20-30) 1975	1.1	76.6
	(June 20-30) 1977	0.9	80.9
	(June 19-30) 1979	0.7	85.8
	(June 15-25) 1981	0.6	88.3
	(Sept 13-22) 1982	0.3	96.5
	(Nov. 7-19) 1983		97.8
Examination finish ↓ Permit*	(June 20-30) 1975	0.9	
	(June 20-30) 1979	0.8	
	(June 19-30) 1979	0.6	
	(June 15-25) 1981	0.6	
	(June 13-22) 1982	0.5	
	(Nov. 7-19) 1983	0.4	
Acceptance of entry ↓ Permit*	(June 20-30) 1975	2.0	58.0
	(June 20-30) 1977	1.7	63.0
	(June 19-30) 1979	1.3	68.7
	(June 15-25) 1981	1.2	72.7
	(June 13-22) 1982	0.8	83.4
	(Nov. 7-19) 1983	0.7	85.3

* This refers mainly to the waiting time for tax payment.

TABLE 4. Average number of days required for customs clearance (November 7 ~ November 19, 1983)

(Unit: day)

Cargo	All cargo								
				Marine cargo			Air cargo		
	Arrival in port	Acceptance of entry	Examination finish	Arrival in port	Acceptance of entry	Examination finish	Arrival in port	Acceptance of entry	Examination finish
Classification	f	f	f	f	f	f	f	f	f
	Acceptance of entry	Examination finish	Permit	Acceptance of entry	Examination finish	Permit	Acceptance of entry	Examination finish	Permit
Average number of days required for customs clearance (Survey in Sept., 1982)	5.0	0.3	0.4	6.2	0.3	0.6	3.0	0.3	0.1
	(5.3)	(0.3)	(0.5)	(7.0)	(0.3)	(0.8)	(2.9)	(0.3)	(0.0)

incorporating quarantine into the customs procedures in view of an insufficient number of quarantine stations. (Reference: Report of the Foreign Relations Committee, the Senate of the U.S. and others)

Although basically other Government ministries and agencies have jurisdiction over these procedures, the customs should not remain unconcerned and the fact is that the customs have continued negotiations with other Government ministries and agencies. The reason is that Article 70 of the Customs Law requires the final checks by the customs on the fulfillment of necessary conditions called for by other laws and regulations.

35 percent of goods imported to Japan requires these procedures in accordance with other laws and regulations. However, as shown in TABLE 5, the import permit is granted by the customs alone for part of pharmaceuticals, foodstuffs and aerosol products. The same step was taken for goods for personal use and sample fertilizer. In addition, the blanket import permit system was initiated in August 1983 for liquefied petroleum gas imports loaded on oil tankers.

Also, improvements in the standards and authentication procedures prior to the customs clearance means simplified procedures to confirm compliance with other laws and regulations.

Strong drive to simplification with approach from this viewpoint is even more needed in the future.

(NOTE)

Improvements in clearance-related administration were taken up by the First Extraordinary Administrative Council and the recommendation was given on the ① construction of the joint Government office building in the port area, ② delegation of the authority to the customs director of receiving documents submitted to the quarantine station and ③ unification of documents to be submitted. (1964)

TABLE 5. Current treatment by the customs only of the matters relating to other laws and regulations than the Customs Law

(1) Pharmaceuticas

Survey period: November 7 ~ November 19, 1983 (13 days)

		Number	Ratio to the total number of import declarations (%)
Number of import declarations		2,936	
Treatment finished by customs only	Presentation of the import sales permit (drugs and cosmetics listed in the Japanese Pharmacopeia)	424	15
	Pharmaceuticals for personal use, commercial samples	1,039	35
	Total	1,463	50

(2) Foodstuffs

Survey period: November 7 ~ November 19, 1983 (13 days)

		Number	Ratio to the total number of import declaration (%)
Number of import declarations		20,209	
Treatment finished by customs only	Foodstuffs not for sale (foodstuffs weighing not more than 10 kg)	8,656	43
	Items not clearly defined as foodstuffs (such as salt)	132	0
	Total	8,788	43

(3) Aerosol products

Survey period: November 7 ~ November 19, 1983 (13 days)

		Number	Ratio to the total number of import declaration (%)
Number of import declarations		125	
Treatment finished by customs only	Aerosol products not for sale	5	4
	Aerosol products with test certificates certificates	17	14
	Total	22	18

(4) Liquefied petroleum gas imports loaded on oil tanker

Survey period: September 1 ~ December 31, 1983 (4 months)

		Number	Ratio to the total number of import declarations (%)
Number of import declarations		859	
Number of blanket import permits included		648	75

Drive to the reasonable customs clearance - Fact-finding survey on examination, inspection and investigation

(1) Functions of the customs

The basic functions of the customs ("Tax-Checkpoint" in Japanese) have two aspects; tax collection function and checkpoint function.

The tax function is to impose customs duty on imports from the standpoint of protection of domestic industries, and, at the same time, to collect tax on imports where internal excise taxes are to be imposed. In 1983, the customs tax and stamp revenue totalled ¥1,246,400 million.

(See TABLE 6)

TABLE 6. Data on Customs duty and stamp revenue

(Unit: Million Yen, %)

Classification	Fiscal Year	1979	1980	1981	1982	1983
Customs duty		698,413	646,883	681,210	689,267	640,041
Petroleum tax		296,398	403,367	408,335	394,722	336,679
Liquor tax		79,118	65,025	67,756	74,327	68,918
Commodity tax		57,615	45,045	43,188	51,186	49,752
Tonnage due and special tonnage due		18,918	19,998	19,282	18,837	19,004
Other taxes (see Note)		158,046	138,810	129,943	128,104	132,001
Total revenue collected by Customs		1,308,508	1,319,128	1,349,714	1,356,443	1,246,395
Total revenue		24,352,297	27,560,719	29,674,822	31,237,955	33,155,491
Composition ratio of revenue collected by Customs		5.4	4.8	4.5	4.3	3.8

(Note) Other taxes include sugar excise tax, gasoline tax, playing card tax, local road tax and crude petroleum customs duty.

If the total revenue is divided 2,500, the total number of Import Division, Tax Collection Division at Narita, etc. in charge of baggage inspection and Foreign Mail Division, the tax amount collected per head is about ¥500 million.

The checkpoint function is to carry out water's edge operations to prevent the social ills such as narcotics and firearms from entering Japan and to perform the final checks on the compliance with other laws and regulations. Specific import control is imposed on specific goods to protect the safety and health of the people at the water's edge.

Various functions are placed within the customs to meet these objectives. Inspection Division is in charge of surveillance and baggage inspection. Import Division in charge of import clearance positively provides preclearance prior instructions or information, for example, on tariff number. Import Division has within its organization Import Clearance Department responsible for paper examination on the suitability of import declarations after entry and for physical examination of import goods when deemed necessary and Post Permit Investigation Department responsible for checking the reasonableness of import declarations on individual importers after import permit was granted with emphasis on prices. Sufficient information exchange on departmental level is maintained.

(2) Case studies of checks

In case of doubt on violation of the law such as an evasion of customs duty and internal excise tax as well as prohibited goods import, Examination Department of Inspection Division of the customs will be on the move immediately and eventually it develops into indictment and criminal case. However, it is extremely difficult to gain clues in the course of customs clearance procedure, examination, inspection and investigation. If the malicious intention of an importer is established, criminal action is taken. In the case of tax evasion, reassessment procedures are taken. If the importer has no malicious intention, this does not constitute a violation of the law from the beginning. However, in the case of prohibited imports, administrative actions such as the return to the country of export are taken. Also, in the case of discrepancies on commodity name or price, the amendment declaration shall be filed.

The following cases are some of the violations discovered in post permit investigations.

[CASE 1]

On the parallel import basis, Company A purchased from Company B in Country X handbags manufactured by Company C at retail prices sold by stores operated directly by Company C in Country X plus commissions whereas the import declarations were filled with invoices, sent as requested by Company A, with reduced prices for expensive commodity tax items taking the exchange rate into consideration, increased prices for items free of commodity tax, and lower prices as a whole to ease the duty burden.

The on-the-spot investigation on Company A revealed these facts. Also, similar facts were discovered with importers engaged in parallel imports other than Company A. The payment for imports was done in advance with additional remittances at each time of import after the confirmation of the balance amount.

[CASE 2]

Company D started the sea food business with Company E in Country Y. Actual prices were verbally arranged between both parties over international telephone calls at each time of shipment, with payment by remittance by Company D in a lump sum for a fixed period of time, whereas import declarations to the customs were filed at a fixed low price regardless of the fact that sea food prices are naturally subject to the kind, freshness and season. The on-the-spot investigation by Post Permit Examination Department revealed these facts as a result of discovery of double invoice.

[CASE 3]

Company F tried to import dried flowers from Country Z. Since Company F is a manufacturer of bearings, such import was considered unusual. In addition, the nomenclatures of goods included much of incomprehensibility. As a result, the physical inspection was performed on the goods in the customs clearance examination. The reaction to the opium alkaloids proved positive ⊕ and the appraisal of the Narcotics Control Office of Ministry of Health and Welfare revealed the fact of violation against the Opium Law. However, the subject goods are sold in the open market in Country Z and

importer F had no malicious intention. As a result, strict warning and destruction by fire of the goods were instructed.

[CASE 4]

In the "flow" inspection of parcel post (the inspection by opening parcel post forwarded by the postal authorities is at the option of the customs. The preliminary inspection in this case is referred to as "flow".), a sample baseball bat gained suspicion because it was addressed to an individual. The inspection by opening revealed that stimulant drug wrapped in vinyl bag had been concealed in the hollow of "meat" or top portion with larger diameter of the bat.

Facts in cases 1 and 2 above were revealed by on-the-spot investigations after obtaining some information from Customs Clearance Department that has developed customs' unique investigation techniques borrowing from spot check techniques employed in national tax.

In view of the fact that Customs Clearance Department has to stand on the defensive in some sense in clearance procedures and that detailed checks, for example, on prices have become impracticable virtually from the viewpoint of fast clearance, supplementing operations are performed by Post Permit Investigation Department within the system in which both departments contribute to the realization of reasonable customs clearance.

Also, as a result of a shift from sales prices under perfect competition to the principle of realistic sales prices in the customs valuation method under the Tokyo round agreement, Post Permit Investigation Department is required even more in-depth investigations such as investigations for justifying evidence.

Cases 3 and 4 above refer to the checks on imports selected for inspection out of a large amount of declarations and naturally it is vitally important to select those imports with inspection. (See TABLE 7 for the changes in the number of import declarations and the number of parcel post forwarded by the postal authorities for the customs inspection.) The customs are naturally equipped with a wide variety of know-how and efforts are continued to keep fast clearance in reasonably good balance with inspection that should be done where it is needed.

TABLE 7. Changes in the number of import declarations

(Unit: 1,000)

Year Classification	1971	1975	1980	1981	1982	1983
Number of import declarations	1,280(100)	1,441(113)	1,974(154)	2,055(161)	2,116(165)	2,211(173)
Marine cargo	801(100)	797(100)	1,036(129)	1,053(131)	1,081(135)	1,112(139)
Air cargo	479(100)	645(135)	938(196)	1,001(209)	1,035(216)	1,099(229)
Number of foreign mails Presented for inspection	44,947(100)	48,255(107)	59,669(133)	61,254(136)	63,091(140)	60,132(134)
Ordinary mail	43,606(100)	46,710(107)	58,058(133)	59,641(137)	61,552(141)	58,599(134)
Parcel post	1,341(100)	1,544(155)	1,611(120)	1,612(120)	1,538(115)	1,533(114)

(Note) The figures given in () above are computed as 1971 - 100.

(3) Responsiveness to changing physical distribution

Changes in international physical distribution refer to substantially increased volume of air cargo and containerized marine cargo. To cover substantially increased volume of air cargo, the computerization program called NACCS (Nippon Air Cargo Clearance System) was introduced. Also, in response to containerized marine cargo, the notification was issued in June 1984 whereby the inspection method was established for declarations for imports of goods as loaded in the container.

The container transportation started in 1965 changed the conventional transportation of "port to port" to "door to door". Recently containerized goods represent 60 - 70 percent (Almost same percentage for both weight and number of declarations) of the total marine cargo. (See TABLE 8)

About 70 percent of these containerized goods are unloaded in the port area for customs declaration in the same manner as other conventional cargoes.

However, customs declarations for the remaining 30 percent of containerized goods are made with goods as loaded in the container.

These containerized goods as loaded in the container are transported to warehouses in the interior in the loaded condition if the customs waived inspection.

Inspection in the port area of all goods the represent 30 percent of the total containerized goods after divanning them from containers in the same manner as other conventional goods is physically impossible, particularly when containers are stacked up high. Also, such inspection impairs the merits of container transportation. As a result, inspection was not easy from the practical viewpoint.

However, we have seen the cases such as the concealment of firearms in the container and false declarations stating cotton thread for silk thread subjected to import control or stating lemon for orange. These cases justify the view that inspection such as looking through the container door is definitely insufficient. Therefore, it was decided that the following actions will be taken by the customs after the trial period.

First, the inspection of all divanned goods that has been done insufficiently in the past will be performed positively in the port area with

TABLE 8. Cargo containerization ratio trends at major ports

(Unit: 1,000 T, %)

Classification	Year	1975	1976	1977	1978	1979	1980	1981
Regular cargo	Export	34,288	41,026	46,268	46,219	43,820	51,457	54,559
	Import	17,009	21,403	22,277	25,608	26,758	26,723	27,249
	Total	51,297	62,429	68,545	71,827	70,578	78,180	81,808
Containerized cargo	Export	14,174	19,578	22,848	24,672	23,765	28,949	33,125
	Import	10,213	13,998	15,680	18,785	19,131	19,622	20,298
	Total	24,387	33,576	38,528	43,457	42,896	48,571	53,423
Containerization ratio	Export	41	48	49	53	54	56	61
	Import	60	65	70	73	71	73	74
	Total	48	54	56	61	61	62	65

(Note) Major ports refer to eight ports, Tokyo, Yokohama, Shimizu, Nagoya, Yokkaichi, Osaka, Kobe and Kitakyushu.

priority principle and efficiency to improve the function of checking containerized goods.

Second, the inspection at the place of unloading will be exceptionally authorized if the required conditions are satisfied to allow such inspection at the place of unloading because of the physical difficulty of divanning goods out of the container in the port area.

It is hoped that this inspection will have effect in due course.

Classification of commodity items that systematizes all things in nature

(1) Classification of goods

Among all bureaus and departments of Ministry of Finance, no other job is more closely and directly related to goods than the classification of commodity items. It appears that the only place we can see this kind of work that classifies all goods into sections, chapters and headings is the customs.

The classification work at the customs will become even more difficult, because an increasing pattern of soft-type and service-type industries is evident in imports as well. For example, strengthened Japanese corporate information and development capabilities resulted in increasing unique imports of fuels and resources. Off-shore processing has been increasing as well. Also, a great influx of new products is expected in the future.

Specifically, the objectives of the classification work are: First, the determination of customs tariff to specific goods. Second, the judgment as to whether or not import control such as IQ (import quota commodity item) is established.

The classification work, therefore, holds an important position in import clearance procedures, but the tasks are many and difficult. For example; ① the classification in Japan should be done in accordance with the international arrangement called CCCN (Customs Cooperation Council Nomenclature) (Annex to "Convention on Nomenclature for the Classification of Goods in Customs Tariffs".) and Japan is not allowed to make an arbitrary change for internal reasons. ② With two million declarations per year, constant efforts are required for unified handling between customs. (For CCCN, refer to the articles in August issue and September issue of this

magazine.)

This is certainly not the case of good importers, but wicked importers who want to make a fortune by IQ (import quota) evasion rack their brains to cheat the customs by hook or by crook. For example, they place AA goods (automatic approval goods or liberalized goods) near the container door with IQ goods (import quota goods) being concealed in the interior. In some cases, they first submit the sample of AA goods to the customs and then actually try to import IQ goods.

Or, they state on the declaration that goods are low tariff items, but try to import highly similar goods with high tariff. And, many more similar cases.

To check these problem cases and establish the unified classification of new products, Classification Center was organized at Tokyo Customs in 1982. The reasonable classification work is under way while maintaining sufficient communication with Ministry of Finance.

Also, while classification work on tariffs can be defined as being proper to Ministry of Finance, IQ (import quota) is subject to Foreign Exchange and Foreign Trade Control Law and Import Trade Control Order and the scope of application is specifically prescribed by the Ministry of International Trade and Industry Notification (referred to as Import Notices) or the Notice of Director General of International Trade and Administration Bureau of Ministry of International Trade and Industry (referred to as Import Notes) and the law enforcement organization is customs. (In addition, the authority of command and control of Minister of International Trade and Industry is prescribed under Article 54 of Foreign Exchange and Foreign Trade Control Law.)

Needless to say, less import control under Import Trade Control Order is definitely desirable for the promotion of free foreign trade.

However, these controls are imposed on specific goods by the customs authorities from the viewpoint of administrative efficiency while consultations are maintained with the related Government ministries and agencies and Ministry of International Trade and Industry with a view to protect individual domestic industries.

(2) Current customs tariff schedule and its changes

Current customs schedule begins with "Section 1: Animals (live animals only) and animal products" and covers 21 sections, 99 chapters, 1,010 commodity items (those items prescribed by CCCN) and 2,840 (in 1984) tariff items (the number of segmented tariffs in Japan).

Before a shift to the current CCCN system in 1961, Japan had virtually followed the tariff schedule established in 1911. (See TABLE 9) Today, after over 21 years since the adoption of CCCN in response to trade liberalization, Japan is making preparations to introduce International Harmonized Commodity Description System (Harmonized System = H.S.).

The merits expected from a shift to Harmonized System include: ① The formation of the mutual foundation for trade negotiations with the commodity description system common to all countries including the U.S. and Canada and ② the availability of an easy-to-understand classification in response to technological advance (Commodity classification was initiated for earth satellite and optical fiber.).

Other import controls

(1) Checks on counterfeit goods

In today's strong brand-oriented environment, any department stores display in the windows neckties, belts and handbags manufactured by Gucci, Celine, Lanvin and Louis Vitton.

There are no problem if these goods are genuine. But, if they are counterfeit goods, those counterfeit goods must be confiscated and destroyed or returned to the country of export as directed by the customs because the customs prohibit such imports. These controls are based on Article 21 of Customs Tariff Law therein "articles that constitute an infringement of patent right, utility model right, design right, trademark right, copyright or right adjacent to copyright" are defined as import prohibited goods.

Because of a huge number of these intangible property rights, the customs concentrate efforts while requesting the information such as claims for import prohibition from the person who owns the right. However, it is difficult to appraise whether goods are fake or not. In addition, if this is handled erroneously, this can result in a kind of trade restrictions

TABLE 9. Customs tariff schedule changes

Amendment Agreement of
the Treaty of Amity and
Commerce
(1866)

(1911)

(1978)

	Number of commodity items; 647 Number of tariff items; 1,566	Number of commodity items; 1,010 Number of tariff items; 2,571 (2,840 as of 1984)
<p>Import duty</p> <p>Class 1. Goods subject to specific duty equivalent to 5 percent ad valorem. 89 items such as medicines, metals, cotton fabrics and woolen fabrics.</p> <p>Class 2. Nondutiable goods. 29 items such as foodstuffs, animals, coal, foreign clothing, gold and silver, grains and oil cakes.</p> <p>Class 3. Prohibited goods Opium only.</p> <p>Class 4. Goods subject to 5 percent ad valorem duty 26 items such as arms, shoes, clocks and watches, corals, cutlery, Western ceramics, porcelain, furnishings glassware, machinery, wood and all other items not listed under Classes 1, 2 and 3.</p>	<p>Chapter 1. Vegetables and animals (live only)</p> <p>Chapter 2. Grains, grain flour, starch and seeds.</p> <p>Chapter 3. Beverages and comestibles, tobacco.</p> <p>Chapter 4. Skins, hair, bones, horns, teeth, fangs, shells and articles thereof.</p> <p>Chapter 5. Oils, fats, waxes and articles thereof.</p> <p>Chapter 6. Medicine, materials, chemicals, medicines manufactured and prepared articles thereof.</p> <p>Chapter 7. Dyestuffs, pigments, paints and filling materials.</p> <p>Chapter 8. Yarns, ropes and materials thereof.</p> <p>Chapter 9. Textiles and textile articles.</p> <p>Chapter 10. Clothing and accessories thereof.</p> <p>Chapter 11. Pulp for papermaking, paper, paper products, books and paintings.</p> <p>Chapter 12. Minerals and mineral products.</p> <p>Chapter 13. Ceramics and porcelain, glass and glassware.</p> <p>Chapter 14. Ores and metals.</p> <p>Chapter 15. Metal products.</p> <p>Chapter 16. Clocks and watches, scientific apparatus, firearms, vehicles, vessels and machinery.</p> <p>Chapter 17. Miscellaneous articles.</p>	<p>Section 1. Live animals (live only), animal products.</p> <p>Section 2. Vegetable products.</p> <p>Section 3. Animal and vegetable fats and oils and their cleavage products, prepared edible fats, animal and vegetable waxes.</p> <p>Section 4. Prepared foodstuffs, beverages, spirits and vinegar, tobacco.</p> <p>Section 5. Mineral products.</p> <p>Section 6. Products of the chemical and allied industries.</p> <p>Section 7. Artificial resins and plaster materials; cellulose esters and ethers and ethers and articles thereof; rubber, synthetic rubber, factice, and articles thereof.</p> <p>Section 8. Raw hides and skins, leather, fur skins and articles thereof, saddlery and harness; travel goods, handbags and similar containers; articles of gut.</p> <p>Section 9. Wood and articles of wood, wood charcoal; cork and articles of cork; manufactures of straw, of esparto and of other plaiting materials; basketware and wicker work.</p> <p>Section 10. Papermaking materials, paper and paperboard and articles thereof.</p> <p>Section 11. Textiles and textile articles.</p> <p>Section 12. Footgear, headgear, umbrellas, sunshades, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair.</p> <p>Section 13. Articles of stone, of plaster, of cement, of asbestos, of mica and similar materials, ceramic products, glassware.</p> <p>Section 14. Pearls, precious and semi precious stones, precious metals, rolled precious metals, and articles thereof, imitation jewellery, coin.</p> <p>Section 15. Base metals and articles of base metals.</p> <p>Section 16. Machinery and mechanical appliances, electrical equipment, parts thereof.</p> <p>Section 17. Vehicles, aircraft, and parts thereof, vessels and certain associated transport equipment.</p> <p>Section 18. Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; clocks and watches; musical instruments; sound recorders or reproducers; television image and sound recorders of reproducers; parts thereof.</p> <p>Section 19. Arms and ammunition; parts thereof.</p> <p>Section 20. Miscellaneous articles.</p> <p>Section 21. Works of art, collector's pieces and antiques.</p>

and it is highly possible that parallel importers can be thrown out of business. This is certainly where a careful responsiveness is desired.

(2) Enforcement of Washington Treaty

Convention on International Trade in Endangered Species of Wild Fauna and Flora (generally referred to as Washington Treaty) became effective in Japan in November 1980 and export-import control in accordance with Washington Treaty is enforced under Foreign Trade Control Order.

Endangered species of wild fauna and flora that need protection are classified into three types for the purpose of control.

① ANNEX I.

This refers to the most strict control. Transaction mainly for commercial purpose is prohibited. In case of academic research, the export permit issued by the control authorities (organizations issuing the permit or certificate) or import license is required. Ministry of International Trade and Industry provides the import quota and the confirmation of the import license, same as for ordinary IQ (import quota) goods as well as the checks on the export permit should be made by the customs.

Presently approximately 500 species including longarmed apeleopard and tiger fall under this category. In March 1984 giant panda joined the group.

② ANNEX II.

This refers to cases wherein control is needed to some degree, but not as strict as ANNEX I. The confirmation of the permit issued by the country of export or the certificate of origin is required by the customs at the time of customs clearance. ANNEX II specifies approximately 265 species.

③ ANNEX III.

This refers to the species that any of the treaty countries deems the control necessary in home country and that the cooperation of other treaty countries is required. The confirmation of the export permit

or the certificate of origin is required by the customs at the time of customs clearance. A presently approximately 75 species are specified.

These controls are applicable not only to live animals but also stuffed animals or coats made of skins of applicable animals.

Because of the difficulty in some cases of the applicability in the enforcement of Washington Treaty, the customs provide various seminars. In addition, in case of doubt, sufficient consultations with Ministry of International Trade and Industry and Environment Agency are held immediately for proper enforcement.

Pre-clearance instructions/information and O.T.O. (Office of Trade and Investment Ombudsman)

(1) Customs Councillor's function as information provider

Since the introduction of the self-assessment system, the customs have provided prior instructions positively in accordance with Article 7, Paragraph 3 wherein adequate prior instructions on the classification of commodity items and the basis of assessment are prescribed. Also, beginning in 1980, customs councillors were stationed all over Japan to improve the administrative service in the wake of tax councillors in national tax.

Customs councillors stationed are well experienced in export-import customs clearance procedures and the amount of their work is expected to increase considerably in the future, because in many cases consultations involve the procedures under the jurisdiction of other Government ministries and agencies as well. Presently 26 customs councillors are placed at Ministry of Finance and the customs. They assume an important role in facilitating the market access to Japan since they also act as the window for O.T.O. that is to be referred to later. Customs councillor's visits to import fairs, for example, are encouraged positively to provide importers with a wide variety of information on overall import procedures. Customs councillors are involved in the disposition of claims as well. This new approach is worth notice as a unique style of administrative activities.

(2) Current O.T.O. conditions

Since the establishment of O.T.O. (Office of Trade and Investment Ombudsman) 2 years and 10 months ago, O.T.O. has expanded its functions that include ① the formation of the O.T.O. advisory council and sending the members of the committee to overseas markets, ② holding the regional O.T.O. meetings, ③ the expanded windows for receiving claims and the establishment of the proxy claims system and ④ the expanded scope of receivable claims to include direct investment to Japan, in addition to import inspection procedures.

O.T.O. was initiated in response to the foreign criticism that the Japanese market is closed, but this is a strong plus factor in that Government ministries and agencies are constantly compelled to review their import formalities including customs clearance procedures by dealing with individual claims under the Ombudsman system within the administrative authorities.

On the other hand, the ambiguity did exist as to whether O.T.O. intended the solution of individual procedural problems or institutional reform (such as tariff reduction and extension of the IQ (import quota) ceiling) and in some cases even the institutional reform was treated as procedural problems. However, O.T.O. is primarily an organization to deal properly with individual claims with regard to individual import inspection procedures and the extended general discussion to cover the institutional reform is considered inappropriate.

The complaint entry and disposition status for Ministry of Finance is shown in TABLE 10. On the ministerial level, Ministry of Finance ranks second in the number of claims received to Ministry of Health and Welfare. Claims received include 27 for custom clearance procedures, 3 for liquor tax, 2 for commodity tax and 5 for Government Monopoly in Alcohol (Salt, Tobacco) Act.

TABLE 11 shows examples of recent claims received by Ministry of Finance. The causes are varied, but O.T.O. gives the customs the opportunity of checking a proper performance of the related procedures. In this sense, it is conceived that this kind of operating audit will result in the procedural improvement and the elevation of the administrative level.

TABLE 10. Complaint entry and treatment at O.T.O.
(Office of Trade and Investment Ombusman)

[Complaints and treatment related to the Ministry of Finance only]

I) Complaint entry

(1) Monthly entry

	Ministry of Finance	O.T.O. total
Fib. 1982 ~ Dec. 1982	22	88
Jan. ~ Dec. 1983	13	50
Jan. ~ Mar. 1984	1	5
Apr. 1984	0	3
May 1984	0	3
June 1984	0	6
July 1984	1	1
Aug. 1 ~ 29 1984	0	3
Total	37	159

	Ministry of Finance	O.T.O. total
Japan	7	54
Foreign (U.S.A.)	30	105
(U.S.A.)	(10)	(49)
(EC)	(13)	(31)
Total	37	159

	Ministry of Finance	O.T.O. total
U.S.A.	14	66
EC	13	47
(West Germany)	(8)	(28)
(United Kingdom)	(2)	(7)
Others	8	30
General	2	16
Total	37	159

(4) By receiving authorities

	Aggregate
Economic Planning Agency	62
Ministry of International Trade and Industry	64
(JETRO)	(39)
Ministry of Foreign Affairs	26
Ministry of Finance	3
Ministry of Posts and Telecommunications	2
Ministry of Health and Welfare	2
Total	159

(5) By competent authorities

	Aggregate
Ministry of Health and Welfare	62
Ministry of Finance	37
Ministry of International Trade and Industry	31
Ministry of Agriculture, Forestry and Fisheries	14
Ministry of Transport	6
Ministry of Posts and Telecommunications	5
Ministry of Home Affairs	4
Ministry of Education	4
National Police Agency	3
Ministry of Construction	2
Ministry of Labor	2

II) Data on treatment

(1)

Treatment	Ministry of Finance	O.T.O. total
1 Treatment finished	37	153
2 Being treated	0	4
3 Being reviewed	0	0
4 Being confirmed	0	2
Total	37	159

(2) (Breakdown of treatment finished)

Classification of treatment	Ministry of Finance	O.T.O. total
A Improvement measures will be taken	9	42
C Misunderstandings on related facts were broken down	19	75
(Ca ... Produced the import stimulating effect)	(9)	(49)
(Cc ... Other than Ca above)	(10)	(26)
D Same as at present	9	36
Total number of complaints treated	37	153

Note 1)

Treatment finished
This refers to the complaint in which the complainant was notified of the contents of the treatment.

Being treated
This refers to the complaint in which the authorities in charge finished the review and the contents of the treatment is in the process of being notified to the complainant.

Being reviewed
This refers to the complaint in which the direction of treatment is not definite.

Being confirmed
This refers to the complaint in which related facts are being confirmed with the other party or the related persons or such facts are being experimented.

Note 2)

Breakdown of treatment finished relating to the Ministry of Finance

Matters related to customs clearance procedure for import	27
Matters related to liquor tax	3
Matters related to commodity tax	2
Matters related to Government Monopoly in Alcohol (Salt, Tobacco) Act	5

TABLE II. Examples of recent complaint entry and treatment
(Complaints and treatments related to the Ministry of Finance only)

OTO No.	Minis-terial No.	Date of entry	Related laws and regulations	Title of case (Origin country of imports)	Complain-ant	Contents of treatment	Treatment status	Treatment Classification
140	NOF-42	January 24, 1984	Customs Law	Clarification of the standards of valuation customs Clearance of T-shirts exhibited at American Fair. (U.S.A.)	A state Government, U.S.A.	Japan's practice on the value for customs purpose of imported goods is to add expenses such as ocean freight to the goods price. In this particular case, the explanation was provided to the importer that a customs broker failed to compute an appropriate ocean freight, and, at the same time, the basis for customs valuation and duties paid were reassessed and the excessive amount of duties was refunded to the importer. Also, the explanation was given to the importer as to the strengthened guidance to customs brokers to prevent a recurrence of similar cases.	Finished	A
156	MDF-43	July 11, 1984	Customs Law	Whether or not a copy of the maker's bill should be submitted to the customs to confirm the effectiveness of the generalized system of preferences certificates of origin in the triangular trade in which the foreign sales dealer exports to Japan the product manufactured by the third-country maker. (Brazil)	A West German dealer	The explanation was provided to the complainant that customs does not request to submit a copy of the maker's bill, and, at the same time, it was made available for thorough understanding by the related personnel including customs brokers.	Finished	Ca

Afterword

One aspect of the customs administration has been briefly discussed in the above with focus on import procedures. Customs are the oldest organization in Ministry of Finance, while at the same the customs require the most up-to-date information on various subjects in the sense that the customs have to deal with highly advanced goods. As explained earlier, the task of the customs is a balanced administration with considerations given to both, reasonableness and speed. To accomplish the task, speedup has been a constant challenge and the sustained effort for the simplification and speedup of the procedures has been continued, bearing in mind the international harmony at all times.

Some of the keypoints of check functions on the water's edge that the customs are requested in the future include:

(1) Proper enforcement of tax law

In terms of tax, recent expectations for the customs will continue to increase with the background of an increasing weight of internal excise taxation (including new commodity tax for surfboard, new tax for liquefied petroleum gas, increased petroleum tax) and the appeals to invoke special custom duty. Needless to say, the weight of the tariff revenue in the total national tax revenue in the Meiji era defies comparison with the current weight. Nonetheless, contrary to declining tariff, the collection of internal excise taxes will become to play a very important role to secure financial revenue. In addition, with a strong push from NICS (newly industrialized countries), an increasing number of appeals to invoke special custom duty are expected. If this is the case, perhaps the responsiveness on the part of the customs authorities in this area will have a significant meaning.

(2) Organic link between "checkpoint" functions and procedures

Import procedure is a flow process. Most desirable thing in import procedures is to have each procedure, i.e., pre-clearance procedure, clearance procedure and post clearance procedure, function most efficiently in accordance with respective forms of control. As far as the customs territorial coverage is concerned, the customs will have to function most efficiently as an administrative organ with an organic linkage between consultation and prior instructions providing preclearance information,

examination and inspection at the time of clearance and post permit investigation, while giving considerations to maintain the clearance speed.

In this connection, the simplification of procedures required by other laws and regulations as well as the unification of customs clearance procedures are desired as much as possible.

Also, it is desired that the customs as the enforcement organization of Foreign Exchange and Foreign Trade Control Law and Import Trade Control Order should have closer cooperation with related Government ministries and agencies (such as Ministry of International Trade and Industry and Ministry of Agriculture, Forestry and Fisheries).

(3) Mechanization of work and development of inspection devices

Mechanization and computerization of the customs clearance procedures are essential for the simplified and streamlined administration. However, it is considered that the customs have made advances in this area relatively as shown by the computerized import procedures for air cargo and computerized baggage clearance at Narita and Itami International Airports.

A big future task is the computerization program in marine cargo. Coupled with this, the development of inspection devices and analysis apparatus will contribute to an accurate and fast examination and inspection that are highly important.

(Assistant Manager, Import Section, Customs and Tariff Bureau,
Ministry of Finance)

59年度研修日程

月日	研修内容		研修場所
	午前	午後	
9月6日	来日		
7日			
8日			
9日			
10月			国際協力事業団
11日			"
12日	国際協力事業団一般オリエンテーション		"
13日			"
14日			"
15日			
16日			
17日	局長表敬, セミナーガイダンス	関税行政, 組織機構	大蔵省関税局
18日	関税政策	関税関係法令	"
19日	関税評価	関税評価	"
20日	関税評価比較研究	関税評価比較研究	"
21日	人事管理	輸入事務	"
22日			
23日			
24日			
25日	事後調査	輸入通関	"
26日	監視行政	審議官特別講義	"
27日	輸入通関	輸入通関	東京税関
28日	保税制度	保税制度	関税局
29日			
30日			

月日	研修内容		研修場所
	午前	午後	
10月1日	輸出通関	輸出比較研究	関税局
2日	輸出比較研究	郵便物の通関	"
3日	監視取締	減免税制度	"
4日	(旅具通関)	(旅具通関)	東京税関 成田支所
5日	通関業務	分析業務	関税中央分析所
6日			
7日			
8日	審理・不服申立て事務	審理・不服申立て事務	関税局
9日	(監視取締)	(監視取締)	横浜税関
10日			東京→大阪
11日	(審理事務)	(審理事務)	大阪税関
12日	"	"	"
13日			
14日			
15日			
16日			
17日	(コンテナ通関と税関相談)	(コンテナ通関と税関相談)	大阪→神戸 神戸税関
18日	"	"	"
19日	(保税と輸出)	(保税と輸出)	神戸一名古屋 名古屋税関
20日			
21日			
22日	貿易統計	貿易統計	名古屋→東京 関税局
23日	旅具通関	旅具通関比較研究	"
24日	電算機による通関	航空貨物通関	東京出張所
25日	旅具通関比較研究	国際貿易問題	関税局
26日	CCCの活動	CCCの活動	"
27日	CCCの活動(HS)	CCCの活動	"

月日	曜		修 場 所	
	日	日	前	後
10. 27				
28				
29			個別質問	税関研修所
30			ファイナルレポート	
31			評価会議	
11. 1			〃	国際協力事業団
2			閉講式	〃
3			帰国準備	
4			帰 国	

