JAPAN

CUSTOMS TARIFF LAW

(Provisional Translation)

(Law No. 54 of 1910) Final Amendment (Law No. 118 of 1994)

Article 9-2.

With regard to any goods, as may be prescribed by a Cabinet Order, for which a
rate of duty is fixed in the Annexed Tariff for a specified quantity, the rate of duty
shall be applied to such goods which are imported, within the limit of that quantity,
by a person who has been given a quota allocation by the Government, on the basis of
the quantities of the said goods which have actually been, and are estimated to be
used, and taking into account the necessity for the national economy.
 The method of the allocation and the procedure for receiving the allocation
referred to in the preceding paragraph and other matters necessary for application of
the provisions of the said paragraph shall be prescribed by a Cabinet Order.
(Reduction or Refund of Customs Duty for Deterioration and Damage, etc.)