

Sending items to Japan using Posti's EMS services

BtoC e-commerce

When you sell to Japan

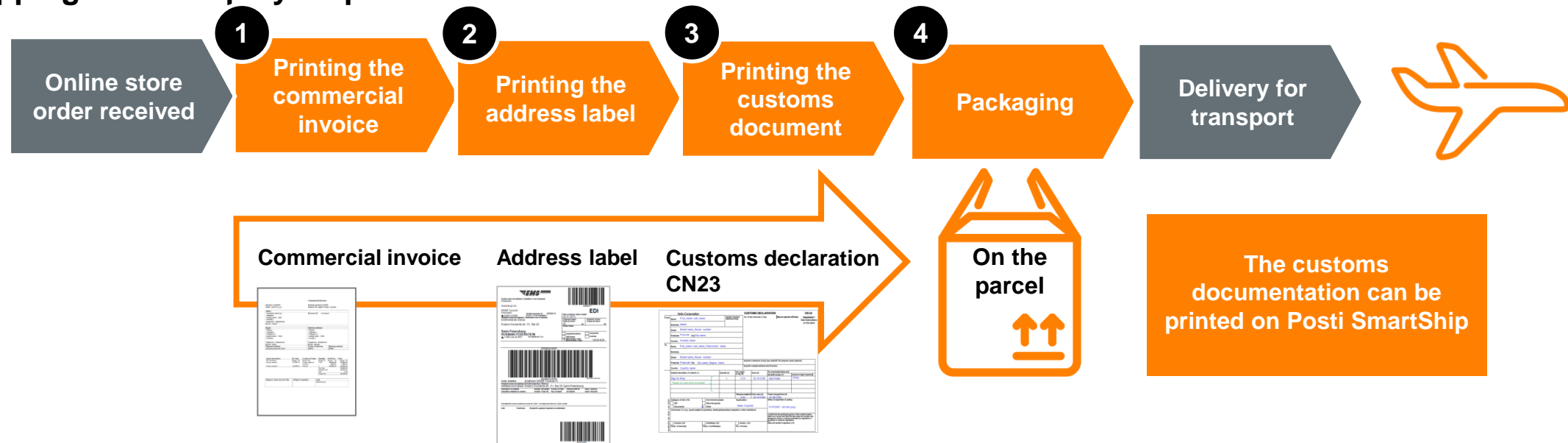
- **The limit for customs and tax exempt items is JPY 10,000**
 - Items with a value of less than JPY 10,000 are not subject to customs duties
- **The customs value for items purchased for personal use is the sales price x 0.6**
- **JPY 16,666 JPY ~ EUR 140**
- **Customs declaration in the destination country**
 - The recipient is always responsible for any customs clearance, customs duties and taxes in the destination country



Shipping online store purchases to Japan

- The EMS shipping service is well suited for e-commerce aimed at the Japanese market. Use these instructions to plan your shipping activities when you start to sell goods to Japan via an online store. While these instructions are intended to cover shipping-related matters as comprehensively as possible, Posti shall not be held liable for any information being outdated; for example, due to changes in the policies and practices of Japan Customs.
- Complete all information carefully, as insufficient or incorrect information may complicate the delivery of your item. The documentation must match the contents of the shipment.

Shipping items step by step:



Prohibitions and restrictions concerning products

Shipments to Japan are subject to various restrictions which are also influenced by customs and the shipping method used. Please make sure you are aware of any restrictions and prohibitions concerning your products. Please refer to the sources below for information. Additional details are available from the Finnish-Japanese Chamber of Commerce, for example.

General restrictions for postal items:

<http://www.posti.fi/yritysassiakkaat/posti-palvelee/ohjeet/kielletyt-lahetykset.html>

Items that cannot be shipped to Japan:

Weapons, weapon accessories, weapon components and firearm accessories. Narcotic and psychotropic substances, designer drugs, obscene drawings.

- **List published by UPU:**

http://www.upu.int/uploads/tx_sbdownloader/listCustomsProhibitedArticlesEn.pdf

- **List published by Japan Post:** https://www.post.japanpost.jp/int/use/restriction/index_en.html

- **Japan Customs list of goods that cannot be imported to Japan for personal use:**

<http://www.customs.go.jp/english/summary/prohibit.htm>

Air shipments (EMS shipments are transported by air):

Lithium batteries are subject to restrictions based on current IATA guidelines

Printing the commercial invoice

- A commercial invoice must be attached to the item.
- The commercial invoice must include the information specified in the recommendations of the Finnish Customs.
- Fill in the information in English
- Certain goods may require an import license or certificate of origin. If you sell unusual goods that may require additional information, you should contact the Finnish-Japanese Chamber of Commerce (<https://kauppayhdistys.fi/finnish-japanese/>, <http://www.fcc.or.jp>) for assistance.
- Sales to Japan are exempt from VAT in Finland. This applies to both the shipping costs and the items themselves. Posti's invoice will indicate VAT 0%.

Commercial invoice contents

The Finnish Customs recommends that the invoice enclosed with an export declaration should include at least the following information:

- Invoice number and issue date
- The complete name of the seller, mail address, telephone number, e-mail address or VAT number (or Business ID). If the seller's EORI number differs from the seller's Business ID, the EORI number must also be indicated.
- The buyer's (and recipient's, if not the buyer) full name and mail address
- The country of departure or export of the goods
- The destination country
- Shipping-related information, such as the means of transport and route
- Delivery terms and the name of the set of terms (e.g. CIF Habarovsk, Incoterms 2010) (e.g. "DDU")
- Time and method of delivery
- Payment terms and payment method (e.g. "Paid in advance")
- Marks, numbers, quantity (and any supplementary unit required by the commodity code) and type of packages
- An exact description of the goods using the common trade name in writing
- Price details of the goods in the currency used, unit and total prices according to the type of goods
- Price reductions and/or any additional charges and the grounds for them
- The purpose of export (e.g. "Sale of goods")
- Information on the export license, if any
- If necessary, the names and addresses of the forwarders used by the seller and buyer
- The exporter's signature, if required by the authorities in the country of purchase.

For items shipped to Japan, the commercial invoice must be included in two (2) copies, one of which is intended for the receiving customer (this copy may be inside the package)

EXAMPLE

Commercial Invoice					
Invoice: <order#> Date: <dd.mm.yyyy>			Invoice currency: [EUR] Reason for export: Sales of goods		
Seller: <company name oy> <address> <postal code> <city> <country> Telephone: <telephone> Email: <email>			Business ID: <y-tunnus>		
Buyer <Name> <Address> <Address 2> <postal code> <City> <country> Telephone: <telephone> Email: <email>			Delivery address <Name> <Address> <Address 2> <postal code> <City> <country> Telephone: <telephone> Email: <email>		
Payment method Advance payment (Visa)			Terms of delivery [DDU]		Delivery method [EMS]
Goods description [50 characters] Product name 1 Product name 2	HS code [length 10] 12345678 12345679	Country of Origin [length 25] United States of America Finland	Quantity [length 4] 1234 1	Unit Price [length 10] 99.999.99 99.999.99	Price [length 10] 99.999.99 99.999.99 Sub total Delivery cost: VAT Total price
Shipper's name and Job Title			Shipper's signature		Date dd.mm.yyyy

Printing the address label

- The address label can be printed
 1. Using the Posti SmartShip printing software, or
 2. your own printing software
- Take the following into consideration when printing the address label:
 - Accurately indicate the names, addresses and telephone numbers of the sender and receiver
 - The names and address details must be indicated using the Latin alphabet

Sopimusasiakkaiden materiaalitilaus

Postin sopimusasiakkaana voit tilata tällä lomakkeella lähettämiseen liittyvää materiaalia. Toimitus on kahdesta kolmeen työpäivää tilauspäivän jälkeen.

Maksullisten materiaalien tilaaminen on mahdollista laskutusasiakkaille. Tilaus maksetaan muun laskutuksen yhteydessä.

Mikäli laskun veroton loppusumma jää alle 100 euron, peritään pienlaskutuslisä. Laskun loppusummaan lasketaan kaikki laskutusjaksolla käytetyt Postin palvelut. Virheettömillä tuotteilla ei ole vaihto-/palautusoikeutta.

Tuoteryhmä *

- ☐ Kotimaan kirjepalvelujen osoitekortit ja tarralipukkeet
- ☐ Ulkomaan kirjepalvelujen osoitekortit ja tarralipukkeet
- ☐ Kotimaan pakettipalvelujen osoitekortit ja tarralipukkeet
- ☒ Ulkomaan pakettipalvelujen osoitekortit ja tarralipukkeet
- ☐ Pakkaustarvikkeet
- ☐ Tulliluettelot ja muovitaskut

As Posti's contract customer, you can order address labels and sticker labels online at <http://www.posti.fi/materiaalitilaus/>

Printing the CN23 customs declaration

- The CN23 customs declaration can be 1) printed with the Posti SmartShip printing software, 2) completed using the PDF form available on Posti's website, or 3) a corresponding form printed with your own system.
- The document must be in English.
- As Japan Customs may check the original sales prices of items from the online store that sold them, it is recommended that you enter the URL of the online store in the "Name" field on the CN23 document
- Customs declarations must be signed to confirm that they are originals.
- For EMS deliveries whose value exceeds EUR 1,000, you are also required to complete an electronic export notification (<http://tulli.fi/yritysasiakkaat/vienti/vienti-ilmoittaminen>).
- EUR 1,000 includes the value of the contents and the postage fees

The recipient's information in the Latin alphabet.

The number of rows must match the number of product names included in the order

The domain/URL of the online store to allow Japan Customs to check whether the actual sales price matches the price indicated on the CN23 document

The HS tariff number is not required for items sent to private individuals.

The currency indicated as a three-letter code (e.g. EUR, JPY, USD)

CUSTOMS DECLARATION						CN 23
From		To		No. of item (barcode, if any)		Important ! See instruction on the back
Name www.verkkokauppa.fi		Name First_name Last_name				The HS tariff number is not required for items sent to private individuals.
Business Company name Oy		Business				
Street Street name_House number		Street Street name_House number				
Postcode Postal code City City name		Postcode Postal code City City name_Region name				
Country FINLAND		Country JAPAN				
				Importer's reference (if any) (tax code/VAT No./importer code) (optional)		The currency indicated as a three-letter code (e.g. EUR, JPY, USD)
				Importer's telephone/fax/e-mail (if known)		
Detailed description of contents (1)		Quantity (2)	Net weight (in kg) (3)	Value (5)	For commercial items only	
Men's cotton shirt		1	0.21	EUR 52.10	HS tariff number (7)	Country of origin of goods (8)
		Total gross weight (4)	Total value (6)	Postal charges/Fees (9)		
		0.31	EUR 52.10	EUR 23.00		
Category of item (10)		Explanation:		Office of origin/Date of posting		
<input type="checkbox"/> Gift <input type="checkbox"/> Documents		<input type="checkbox"/> Commercial sample <input type="checkbox"/> Returned goods <input checked="" type="checkbox"/> Other		FI 015301 / dd.mm.yyyy		
Comments (11): (e.g.: goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)		Sales of goods		I certify that the particulars given in this customs declaration are correct and that this item does not contain any dangerous article or articles prohibited by legislation or by postal or customs regulations		
Licence (12) No(s). of licence(s)		Certificate (13) No(s). of certificate(s)		Date and sender's signature (15)		
				dd.mm.yyyy Signature		
		Invoice (14) No. of invoice				
		100006123456				

The form and the instructions for completing it are available at: http://www.posti.fi/liitteet/lahttaminen/tulliluettelo_cn23.pdf

Items must be signed.

Packaging

- It is recommended that you package products in a basic cardboard box without product logos and other identifiers of your company or the products.
- Seal the transport package carefully using strong adhesive tape or similar.
- Place the CN23 documentation and commercial invoices in a resealable plastic folder and attach the plastic folder securely on top of the parcel.
- Place the documents in the plastic folder in such a way that the CN23 is on top with the information page facing up.
- Attach the address label on the parcel in such a way that the bar code can be read automatically. The address label may not be folded over the edge of the package or be on top of the place where the packaging is closed.

Managing product information

- Product name information is required in the online store, on the commercial invoice and on the CN23 form. If the product information in the online store is in the Japanese language, you should enter it in the commercial invoice and the CN23 form in English.
- The product name should be descriptive. You can add a product descriptor to the manufacturer's product name.
- Example:

In the online store	On the commercial invoice and the CN23 form
In the Japanese-language consumer view アディダスTシャツ English version Adidas T-shirt	Adidas T-shirt

Parcels to Japan using the EMS express service

- **EMS is a fast, scheduled transport service for parcels and documents delivered directly to the recipient. The service covers the entire country.**
- **Deliveries are made seven days per week**
 - To Tokyo in two days. Other destinations: 3–4 days
- Home delivery – two delivery attempts
- Complete item tracking
- Storage period 15 days
- The maximum compensation for lost or damaged items is EUR 500 (effective from October 1, 2017)

Maximum dimensions: Length 150 cm, length + circumference 300 cm

Maximum weight: 30 kg



EMS service information online:

<http://www.posti.fi/yritysassiakkaat/laheta/kuljetuspalvelut/ulkomaille/ems.html>

Item Tracking

- Item progress and handover information is available in [Item Tracking](#).
- The first event is sorting in Posti's process
- The item can be tracked with the unique tracking code on the address label
 - EMS tracking codes start with the letters EE
- **The following codes are used in Item Tracking**
 - Sorting
 - EMB = Arrival at outward Office of Exchange
 - EMC = Departure from outward Office of Exchange
 - EMD = Arrival at inward Office of Exchange
 - EME = Handed over to customs
 - EMF = Departure from inward Office of Exchange
 - EMH = Attempted delivery
 - EMI = Final delivery

Delivery of EMS items to Japan

- In Japan, EMS items are transported by Japan Post
- EMS items are primarily delivered directly to the recipient's home address seven days per week, between 9 a.m. and 6 p.m.
 - The recipient's telephone number must be indicated on the address label if it is necessary to try to reach the recipient
- Two delivery attempts will be made. If the item cannot be delivered, a notice of arrival is left for the recipient. The recipient must then pick up the item from a postal service point.
- The handover of the item is confirmed by the recipient's signature. The date of handover is also recorded.
- Items are stored at the postal outlet for 15 days



Japan Post in figures:

- Over 24,000 service points
- More than 200,000 employees

Export and import declarations

Items valued at **less than EUR 1,000** shipped outside the EU

- The Finnish Customs and tax authorities approve the OUT scanning of the item as an exit confirmation.

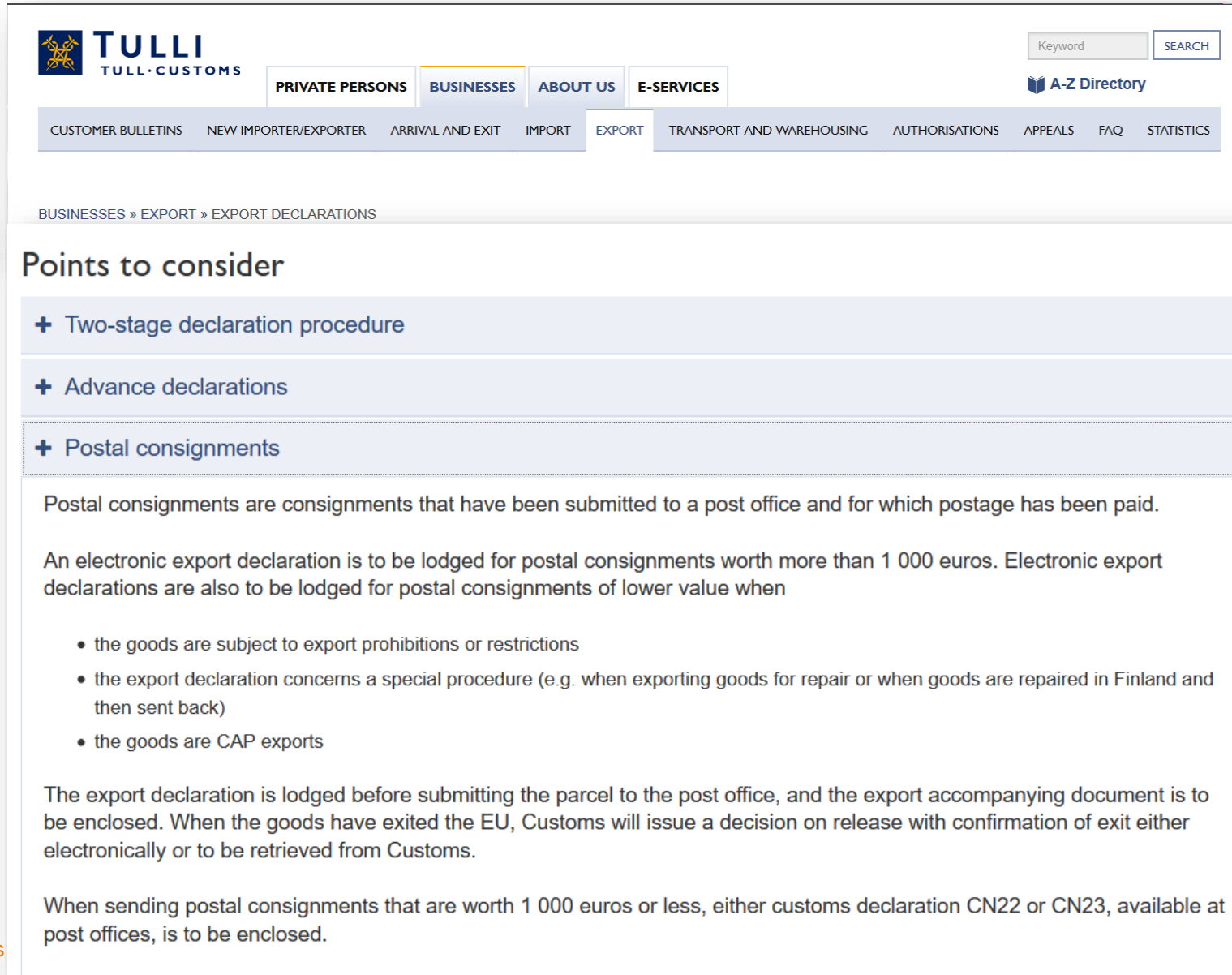
Items valued at **more than EUR 1,000** shipped outside the EU are subject to an export declaration

- You can submit an export declaration yourself on the Finnish Customs web service or you can purchase this service from Posti or some other service provider
- When you submit the export declaration yourself in the Finnish Customs web service, for example, you can print the EAD (Export Accompanying Document) at the same time. It must be attached on the top of the parcel in a visible place.
- Once the parcel reaches Posti's international terminal, Posti's forwarding will deliver the said document to the Finnish Customs who will then send the exit confirmation to the sender to be attached to their bookkeeping.



Import clearance: Any import customs clearance transactions, customs fees and taxes in the destination country are always the responsibility of the recipient.

Instructions on the Finnish Customs website



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Keyword

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Points to consider

- + Two-stage declaration procedure
- + Advance declarations
- + Postal consignments

Postal consignments are consignments that have been submitted to a post office and for which postage has been paid.

An electronic export declaration is to be lodged for postal consignments worth more than 1 000 euros. Electronic export declarations are also to be lodged for postal consignments of lower value when

- the goods are subject to export prohibitions or restrictions
- the export declaration concerns a special procedure (e.g. when exporting goods for repair or when goods are repaired in Finland and then sent back)
- the goods are CAP exports

The export declaration is lodged before submitting the parcel to the post office, and the export accompanying document is to be enclosed. When the goods have exited the EU, Customs will issue a decision on release with confirmation of exit either electronically or to be retrieved from Customs.

When sending postal consignments that are worth 1 000 euros or less, either customs declaration CN22 or CN23, available at post offices, is to be enclosed.

Tulli.fi – postal consignments

<http://tulli.fi/en/businesses/export/export-declarations>

- Postal consignments are consignments that have been submitted to a post office and for which postage has been paid. A postal consignment can weigh 25–35 kg. The maximum weight varies by destination country.
- An electronic export declaration is to be lodged for postal consignments worth more than EUR 1,000 euros. Electronic export declarations are also to be lodged for postal consignments of lower value when:
 - the goods are subject to export prohibitions or restrictions
 - the export declaration concerns a special procedure (e.g. when exporting goods for repair or when goods are repaired in Finland and then sent back)
 - the goods are Feoga (agricultural subsidy) exports
- The export declaration is lodged before submitting the parcel to the post office, and the export accompanying document is to be enclosed. When the goods have exited the EU, Customs will issue a decision on release with confirmation of exit either electronically or to be retrieved from Customs.
- When sending postal consignments that are worth EUR 1,000 or less, either customs declaration CN22 or CN23, available at post offices, is to be enclosed.

Import of returned goods

- Goods may be returned exempt from customs from outside the EU, also known as third countries, to the European Union within three years of the goods being exported out of the EU.
- The previous exportation to a country outside the EU must be verified
 - a decision on release with confirmation of exit
 - Form INF 3
 - other reliable documentation
 - Posti's tracking information is also acceptable as evidence of exit
- If the goods were sold tax-free to a country outside the EU and are declared to customs as a returned item, they are subject to VAT
- More information: <http://tulli.fi/en/businesses/import/import-of-returned-goods>

Customer service

- Item Tracking online at <http://www.posti.fi>
- Review the country-specific guidelines:
<http://www.posti.fi/hinnatjaohjeet/maatiedot/>
- Dedicated customer service for international parcels:
 - customerservice@posti.com
 - Open from 8 a.m. to 6 p.m.

