

SPECIAL REGULATION No. 7

The regulations governing customs and handling, and any particular rates and charges

CHAPTER I - General Provisions

ARTICLE 1 - Purpose

The purpose of this Special Regulation is to specify conditions concerning customs clearance and transportation of goods imported to be utilised for Expo 2025 Osaka, Kansai, Japan, and special tariff, charges, and other matters applicable to freight handling, pursuant to the Convention Relating to International Exhibitions and its Annex, as well as Articles 25, 26 and 34 of the General Regulations.

ARTICLE 2 - Definitions

The following definitions apply to this Special Regulation No.7:

“Annex on Customs” means the ‘Customs Regulations for the Importation of Articles by the Participants in International Exhibitions’ annexed to the Convention;

“Approval for use in a Customs Display Area” means the approval granted by the Director General of Japan Customs for bringing foreign goods as bonded articles into a Customs Display Area upon submission of declaration documents to the customs office;

“BIE” means the Bureau International des Expositions;

“Commercial Activities” means the operation of food services or restaurants, merchandise sales, or service provision by the Participants pursuant to the Participation Contract;

“Commissioners General of Section” means the representatives appointed by each Official Participant for the functions provided in Article 13 of the Convention;

“Concessionaires” means those mentioned in Article 35 of the General Regulations and who have been granted by the Organiser rights solely to conduct commercial activities within the Expo Site;

“Consumption Tax” means the national tax pursuant to the provisions of the Consumption Tax Act of Japan levied on the transfer of assets (i.e., the transfers and loans of assets as well as the provision of goods/services, for a fee as part of a business) conducted in Japan by business operators, and also on some specific purchases and foreign goods withdrawn from the bonded area;

“Convention” means the ‘Convention Relating to International Exhibitions’ signed in Paris

on the 22nd of November, 1928, and subsequently amended and supplemented;

“Customs Display Area” means a place where goods temporarily imported in connection with the Expo can be exhibited and used with a waiver of customs duty and National/Local Consumption Tax. The Organiser plans to apply for the permission so that the entire Expo site will be designated as the Customs Display Area at this Expo;

“The Expo” means the International Registered Exhibition, Expo 2025 Osaka, Kansai, Japan, which will be held in Osaka, Japan, from the 13th of April to the 13th of October, 2025;

“Expo Site” means all areas used and administered by the Organiser as the venue for the operation of the Expo;

“General Regulations” means the General Regulations included in Chapter 8 of the Registration Dossier approved at the 167th General Assembly of the BIE;

“Goods and products” means the goods and products sold, exhibited or used by Participants in the Expo;

“Guidelines” means the guidelines for the Expo issued by the Organiser in relation to items stipulated in the General Regulations and Special Regulations. The Guidelines are intended to assist Official Participants in all aspects of the preparation and operation of the Expo;

“Laws and Regulations” means the Convention, the General Regulations and Special Regulations; the laws of Japan, government ordinances, ministry ordinances, government notifications and notices; bylaws, regulations and controls of local governments; and supplementary directives, instructions and guidelines issued by the Organiser. The directives, instructions and guidelines issued by the Organiser must comply with the General Regulations and Special Regulations;

“Local Consumption Tax” means the tax levied by local governments in Japan, in addition to the Consumption Tax, pursuant to the provisions of the Local Tax Act (and its prefectural ordinances);

“National Consumption Tax” means the Consumption Tax levied pursuant to the Consumption Tax Act of Japan, the taxes on alcohol, tobacco (including the special tobacco surtax), gasoline and the local gasoline excise tax, liquified gas tax, and oil and coal tax;

“Non-official Participants” means those who were authorised by the Commissioner General of the Exhibition to participate in the Expo outside the sections of the Official Participants;

“Office of the Commissioner General of Section” means any individual, corporation or other body designated in advance as Office of the Commissioner General of Section by each Official Participant through the One Stop Shop;

“Official Participants” means foreign governments and international organisations that have accepted the formal invitation from the Government of Japan to participate in the Expo;

“Organiser” means the Japan Association for the 2025 World Exposition, which was designated by the Minister of Economy, Trade and Industry on the 31st of May, 2019 to carry out tasks relating to the preparation and operation of the Expo, in accordance with the ‘Act on Special Measures Necessary for Preparing for and Managing of the International Exposition in 2025’, and which was authorised as a public interest incorporated association on the 21st of October, 2019;

“Participants” means the Official Participants, Non-official Participants, and Concessionaires;

“Registration Dossier” means the registration document that was submitted to the BIE General Assembly and approved at the 167th session;

“Representative” means an agent appointed by an Official Participant to handle matters related to importation, exportation, transportation and customs clearance of goods and products as well as freight handling in Japan;

“Special Regulations” means the Special Regulations set out in Article 34 of the General Regulations; and

“Temporary admission” means temporary importation free of customs duty, national/local consumption tax, and free of import prohibitions and restrictions in accordance with the Laws and Regulations, subject to re-exportation.

ARTICLE 3 - Compliance with the Laws and Regulations

The Participants must comply with the Laws and Regulations.

ARTICLE 4 - Customs clearance

The Participants must comply with the customs procedures as provided for by the Laws and Regulations and complete the clearance.

ARTICLE 5 - Handling of freight

1. The Participants shall, at their discretion and responsibility, select their logistics service provider that carries out for them the transportation of goods and products to the delivery point designated by the Organiser, as well as the customs procedures and freight handling. The Organiser shall provide the Participants with a list of forwarders and customs brokers that are deemed appropriate as recommended logistics service providers to aid the Participants with their selection.
2. With respect to the handling of cargos inside the Expo Site, the Organiser shall designate on-site cargo handlers in order to ensure on-site safety and enhanced efficiency.
3. The Participants or the logistics service providers contracted by the Participants shall, in

principle, delegate the handling of their cargos within the Expo Site to the designated on-site cargo handlers described in the preceding paragraph.

4. Each Official Participant shall appoint a Representative and notify the Organiser of the name, address and phone number of the said Representative no later than 45 days before the first shipment of goods.

ARTICLE 6 - Customs clearance fees, etc.

1. The Participants shall be responsible for performing all the obligations, in compliance with the Laws and Regulations, as to fees for customs clearance and transportation as well as charges for storage and other handling of their freight.
2. The Organiser shall publish separately the fees applicable to the customs clearance, transportation, storage, etc. of cargos that take place within the Expo Site. These fees shall be in accordance with corresponding market prices.

CHAPTER II - Customs Clearance, Transportation and Handling of Goods and Available Services

ARTICLE 7 - Customs clearance

1. The Participants or their Representatives shall be present during freight inspection as requested by the Japan Customs or relevant authorities.
2. The Organiser is authorised to process the goods and products on behalf of a Participant where the Participant and its Representative are unavailable for the inspection stated in the preceding paragraph, and execute measures necessary and appropriate for attaining this purpose. The Participant concerned shall be responsible for the cost and liabilities that arise from the measures performed by the Organiser.

ARTICLE 8 - Transportation and delivery of freight

1. The Participants shall submit to the Organiser a transportation plan of all goods and materials related to the Expo, detailing the name, volume, dispatch date and scheduled date of arrival of the freight no later than 45 days before the first shipping if this is international freight, and 10 days for all others. Should the transportation plan be modified, the Participant shall immediately notify the Organiser of the changes.
2. For international freight, the Participants shall provide the Organiser with the information about relevant ports/airports and B/L number in addition to the dispatch date, scheduled date of arrival, and inventory of the cargos forwarded, before shipping the freight.
3. The Participants may arrange, if they consider it necessary, a logistics insurance policy that covers the transportation of cargos between the place of origin and the Expo Site.

4. Pursuant to Special Regulation No.8, the Participants shall make necessary insurance arrangements for their exhibit objects, etc.
5. The Participants shall label their cargos with the delivery address, etc. in the manner specified in the following items:
 - (1) The delivery address, etc. shall be clearly indicated on the outer surface of the cargo unit-load. The Organiser shall specify the detailed labelling styles separately;
 - (2) A tag shall be attached to each unit-load; if the unit-load contains more than one packages, each package must also be tagged; and
 - (3) A packing list shall be included in each packing.

ARTICLE 9 - Transportation of hazardous items

The Participants intending to ship hazardous items must comply with the Laws and Regulations as well as the international treaties and agreements to which Japan is a signatory.

ARTICLE 10 - Packing requirements

1. For packing goods and products, the Participants shall comply with the Laws and Regulations and preferably use wooden boxes or crates that facilitate easy reuse and re-shipping, in which the content shall be fixed and protected.
2. The Participants shall be responsible for the removal and disposal of the used packing boxes that are not intended for reuse. Should a Participant fail to comply, the Organiser shall dispose of such used packing boxes at the cost of the Participant.
3. Relevant Guidelines shall be consulted for details of the requirements concerning packing, methods of reuse and disposal, and storage of used packing boxes.

ARTICLE 11 - Labelling

1. Each cargo shall be labelled on two or more sides with standard symbols for shipping. The size and weight shall be indicated using the standard metric units. Goods that require hoisting shall be marked where to rig/anchor, and those with irregular shapes shall be marked to indicate the centre of gravity.
2. Shipping label shall indicate the information specified by the Guidelines (the title of the Expo, name of the Participant, name and phone number of the liaison officer and the booth/pavilion number, as well as the gross weight (kg), size, case number, place of origin of the cargo, etc.).
3. As for certain goods that require special care for handling, the Participants shall strictly abide by the international standard on packaging and labelling, ISO780: Graphical symbols for handling and storage of packages, by attaching “Fragile” and “This Side Up” labels or other special symbols in addition to the labels for shipping that are stated in the previous paragraph.

ARTICLE 12 - Documentation

1. The Participants shall obtain and prepare documents in relation to freight forwarding in the manner specified in the following items:
 - (1) Shipping documents, etc. shall be obtained from logistics service providers, such as shipping company and air freight company, and sent to the consignee without delay;
 - (2) Advance shipping notice shall include the method of transportation, port/station of destination and transit port, packing style, number of units, packing numbers, gross weight and volume per package, freight name, and place of origin; and
 - (3) For international freight, the invoice shall state the CIF value of each item contained, and the packing list shall include lists of the content of every package.
2. The Participants shall make necessary arrangements to ensure that the logistics service providers (with respect to the Official Participants, their Representatives and logistics service providers) receive the documents specified in the following items before the freight reaches its destination:
 - (1) Advance shipping notice 2 copies
 - (2) Invoice and packing list 5 copies each
 - (3) Bill of lading, etc. 1 copy
 - (4) Insurance policy 1 copy

ARTICLE 13 - Delivery and removal of cargos into/from the Expo Site

1. The service gates designated by the Organiser shall be used for delivering cargos into, and removing them from, the Expo Site. The delivery/removal and registration at the gates are subject to the rules provided by the Organiser separately.
2. Incoming freight shall be given instructions by the Organiser or the designated on-site cargo handlers at the service gates concerning the handling of freight.
3. Accepting cargos within the Expo Site, delivered by the designated on-site cargo handlers, shall take place at the destination of freight and with the Participants in question or its Representative present to inspect the shipment by the advance shipping notice and the packing list before handing over the cargos. At the handover of international cargos, an official of the Organiser shall witness it in person if necessary.
4. Where the Participant and its Representative are absent from the shipment handover, the Organiser shall keep the cargos in question in the storage area stipulated in Article 15 at the risk and cost of the Participants, and notify the Participants. Upon receiving the notification, the Participant shall promptly retrieve the cargos.

ARTICLE 14 - Handling service

Concerning exhibit objects that are overweight and oversized or that require special attention for unloading and positioning, the Representative shall visit the Expo Site in advance to provide the Organiser with a detailed arrangement plan and oversee the unloading and positioning.

Should the Representative be absent, the Organiser may arrange the positioning according to the arrangement plan provided by the Representative at the cost and liability of the Participant.

ARTICLE 15 - Storage service

1. The Organiser shall provide storage areas within the Expo Site for the purpose of storing goods and products. A storage service is provided in accordance with relevant Guidelines and charged at the unit prices specified in the tariff determined by the Organiser in accordance with corresponding market prices.
2. Where the Participants need storage/withdrawal of their exhibit objects or other related articles in/from the storage area to be arranged during the Expo event period, the Participants shall notify the Organiser or the designated on-site cargo handlers that this will be arranged according to the aforementioned tariff with immediate effect.
3. The Participants shall be responsible for storage and related requirements of goods and products outside the areas managed by the Organiser.

ARTICLE 16 - On-site support

The designated on-site cargo handlers shall provide the Participants with information and support during the Expo event period in accordance with relevant Guidelines.

CHAPTER III - Importation of Goods

ARTICLE 17 - Customs declaration

1. Goods described in the following items, normally subject to customs duty and National and Local Consumption tax according to the Laws and Regulations, may be exempt from taxation if the Japan Customs approves the goods for their total value and quantity being appropriate with respect to the nature of the Expo, number of visitors and extent of the exhibitor's participation:
 - (1) small samples which are representative of foreign goods exhibited at the Expo, including such samples of foods and beverages, either imported in the form of such samples or produced at the Expo from imported bulk materials, provided that:
 - (i) they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the Expo, for individual use or consumption by the persons to whom they are distributed;
 - (ii) they are identifiable as advertising samples and are individually of little value;
 - (iii) they are unsuitable for commercial purposes and are, where appropriate, packed in quantities appreciably smaller than the smallest retail package; and
 - (iv) they are samples of foods and beverages which are not distributed in packs as

- provided for in (iii) above and are consumed at the Expo.
- (2) goods imported solely for demonstration or for the purpose of demonstrating the operation of a foreign machine or apparatus exhibited at the Expo and consumed or destroyed in the course of such demonstrations;
 - (3) printed matter, catalogues, trade notices, price lists, advertising posters, calendars, whether or not illustrated, and unframed photographs, which are demonstrably publicity material for the foreign goods exhibited at the Expo, provided that they are supplied free of charge from abroad and are used solely for distribution free of charge to the visiting public at the Expo.
2. In accordance with the Laws and Regulations, the Commissioners General of Section may import the following goods into Japan with a waiver of taxation if the Japan Customs approves the goods for their total value and quantity being appropriate with respect to the nature of the Expo, number of visitors and extent of the exhibitor's participation:
 - (1) goods intended for official receptions;
 - (2) goods to be presented as gifts to important guests from their own countries, the host country, or other countries; and
 - (3) other goods required by the Commissioners General of Section to perform their duties.
 3. The goods described in the following items are exempt from taxation:
 - (1) products which are imported and which are used up in constructing, setting up, decorating, animating, or furnishing the stands of Participants at the Expo, such as paint, varnish, wall-paper, rectified spirit, fireworks, seeds, plants, etc. which are disposed of by the use to which they are put;
 - (2) official catalogues, leaflets, posters and other printed matter, whether or not illustrated, which are published by Official Participants; and
 - (3) plans, drawings, files, records, forms and other documents which are imported for use as such at the Expo.

ARTICLE 18 - Approval for use in a Customs Display Area on the Expo Site

1. Goods with adequate proof documentation can be brought into the Expo Site under the Approval for use in a Customs Display Area, provided that these goods are specified in the Annex on Customs. They are only permitted under the name, and in the interest, of the Participant included in the Participation Contract.
2. The Participants may bring into the Expo Site the shipments described in the following items with a waiver of customs duty and National/Local Consumption Tax if they declare it, in compliance with the Laws and Regulations, for the Approval for use in a Customs Display Area:
 - (1) materials and raw materials necessary for the Expo;
 - (2) construction materials necessary for the construction, maintenance and dismantling of their pavilions (including machine, apparatus and equipment, as well as cement, adhesives, bolts, plywood and other materials required in the work);

- (3) furniture, interior decoration, supplies and consumables intended for use by the Participants for their exhibitions or in their offices; and
 - (4) showcases, exhibition stands, exhibition counters, etc. intended for use by the Participants for their exhibitions and events.
3. Customs declaration for the Approval for use in a Customs Display Area will be outlined in the Guidelines, which will be provided separately by the Organiser.

ARTICLE 19 - Taxable goods

- 1. Goods and products imported by the Participants and sold in Japan are subject to customs duty and the National as well as Local Consumption Tax according to the categories of goods set forth by the Laws and Regulations.
- 2. The items which Commissioners General of Section, etc. bring into Japan for the purposes of private use or use by their family members will be exempt from customs duty and the National/Local Consumption Tax upon verification by customs official. However, the taxes will be levied on the articles which are deemed by the customs official to be for commercial use on account of their quantities.
- 3. The Offices of the Commissioner General of Section may receive a refund of the Consumption Tax and the Local Consumption Tax paid in the procurement of the following goods and services in Japan under certain conditions and procedures in accordance with the laws and regulations on the Consumption Tax and Local Consumption Tax of Japan:
 - (1) goods and services procured for the construction, installation and dismantlement of their pavilions in the Expo; and
 - (2) goods and services procured for the operation of the Offices of the Commissioner General of Section.

ARTICLE 20 - Restriction on importation

- 1. The shipments of the items listed in each item of Article 69-11, Paragraph 1 of the Customs Act are in principle not permitted for importation.
- 2. Goods that require quarantine upon importation; goods that are regulated for importation pursuant to the Foreign Exchange and Foreign Trade Act; and goods whose importation is prohibited or requires certain conditions to be met by other Laws and Regulations, may not be imported unless permission or approval is granted by competent authorities, or declaration is made to relevant authorities, or other necessary measures are implemented, in compliance with the Laws and Regulations. The details of import regulations will be outlined in the Guidelines, which will be provided separately by the Organiser.
- 3. Besides the goods specified in the previous two paragraphs, foreign goods may not be imported if they are labelled with false (directly or indirectly) or misleading information.
- 4. The provisions in the preceding three paragraphs are subject to alteration should the Laws and Regulations be amended after the enforcement of this Special Regulation.

CHAPTER IV - Handling of Cargos during and after the Expo Event Period

ARTICLE 21 - Re-exportation of goods approved for use in a Customs Display Area on the Expo Site

The Participants shall undergo re-export procedures in conformity with the Laws and Regulations in order to return to their countries or forward to another country the goods brought into the Expo Site with an Approval for use in a Customs Display Area after the end of the Expo period. It shall be noted that the Participants shall submit flora and fauna to inspections for animal quarantine or phytosanitation of the destination country.

ARTICLE 22 - Removal of goods

1. The Participants shall obtain prior permission from the Organiser if they wish to remove their exhibit objects from the Expo Site during the Expo period.
2. The Participants wishing to transport freight concerning their exhibit objects, buildings or facilities after the end of the Expo shall notify the Organiser of the dispatch timing and method of transportation and follow the instructions given by the Organiser.
3. The Participants wishing to dispose of their goods shall do so by ensuring that necessary procedures are followed in conformity with the Laws and Regulations and bear the cost incurred thereby.

ARTICLE 23 - Handling of goods for sale

If the Participants wish to sell or assign their goods approved for use in a Customs Display Area, they shall clear customs in conformity with the Laws and Regulations before the goods are removed from the customs bonded area. The importer shall pay the customs duty as well as the National and Local Consumption Tax.

ARTICLE 24 - Discarded, destroyed, damaged or lost goods

1. If goods on Temporary admission were damaged, destroyed, discarded or lost and hence not to be re-exported after the end of the Expo period, the Participants shall submit to the Japan Customs in conformity with the Laws and Regulations the documents that prove such damage, destruction, disposal, or loss.
2. Upon the approval of the facts described in the preceding paragraph by the Japan Customs, the Participants shall promptly proceed to submit the declaration documents to the Japan Customs and other relevant authorities according to the requirements for standard imports and undergo necessary procedures for inspection, quarantine and clearance.
3. The Participants shall declare the goods to be discarded in Japan with precise information

as to their types, volumes and value, and proceed with the clearance procedures for standard imports. There are, however, cases in which customs duty and National/Local Consumption Tax are waived, provided that the Japan Customs verifies the intended disposal in advance and oversees the disposal themselves. In such cases, the Participants shall be responsible for the removal of said goods from the Expo Site under the supervision of the Japan Customs and bear the entire cost incurred thereby.

4. Of the goods brought into the Expo Site with the Approval for use in a Customs Display Area in accordance with the Laws and Regulations as stipulated in Article 18, Participants shall declare to the Japan Customs for standard import for the portion damaged or lost within the Expo Site, diminished for unknown reasons from the volume stated on the list of imported goods, or disposed of by the Participant without an approval of the Japan Customs.
5. The Participants shall re-export the goods that benefit from the special customs clearance provided in Article 18 after the end of the Expo and no later than 13th of April, 2026.

CHAPTER V - Handling of Used Containers and Packing Materials

ARTICLE 25 - Disposal of used containers and packing materials

1. The Participants shall keep containers and packing materials used for the goods approved for use in a Customs Display Area until these goods are re-exported.
2. The Participants intending to dispose of the containers and packing materials for the goods approved for use in a Customs Display Area shall do so after completing the procedures required by the Laws and Regulations.
3. The Organiser shall arrange warehouses on and external to the Expo Site and provide a storage service for used containers and packing materials. Upon using this service, Participants shall bear the cost of transporting, storing and returning the used containers and used packing materials as separately specified by the Organiser.
4. To use the service described in the preceding paragraph, Participants shall label all containers and packing materials with the following information:
 - (1) name of the Participant who is invoiced for the cost of transportation and storage;
 - (2) name or assigned number of the pavilion to which the used containers and packing materials will be returned after the end of the Expo; and
 - (3) a serial number for each container.
5. The Organiser may remove and discard the used containers and packing materials left on the Expo Site at the cost of the Participant to whom they belong, on a date prior to the start of the Expo period, and the Organiser shall notify the Participant of the specific date separately. In doing so, the Organiser, the on-site cargo handler and the logistics service provider shall not be held responsible for any object left inside such empty containers or packing materials, and they may dispose of these by any means convenient to them.

6. The Participants shall accept the tariff published by the Organiser separately, concerning the rates charged for the storage service and removal and disposal of used containers and packing materials.

CHAPTER VI - Giving Goods Approved for Use in Customs Display Area as Gifts or Donations

ARTICLE 26 - Giving goods approved for use in a Customs Display Area as gifts or donations

If the Official Participants give their goods to local governments or other specified organisations for specific purposes, such as friendship, in a manner conforming to the Laws and Regulations, customs duty and the National/Local Consumption Tax will be waived on such goods. The conditions for the waiver of customs duty and the National/Local Consumption Tax are outlined in the instructions concerning the customs clearance in Japan, which will be provided separately by the Organiser.