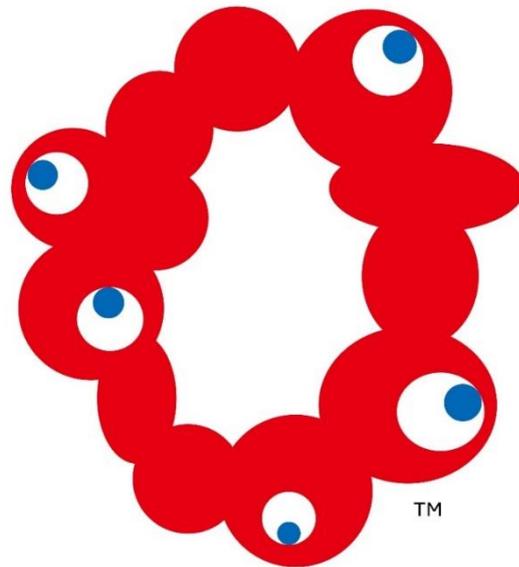


Guidelines for Customs Procedures



OSAKA, KANSAI, JAPAN

EXPO
2025

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Definition of abbreviations, contracted names, and terms

Abbreviation/contracted name	Official name
A.T.A.	Abbreviation combining the first letters of the French term <i>admission temporaire</i> and the English term "temporary admission" (refers to "Temporary admission")
BIE	Bureau International des Expositions
CIF	Cost, insurance, and freight
EPA	Economic partnership agreement
FTA	Free trade agreement
WTO	World Trade Organization
Term	Definition
Convention	Convention relating to international exhibitions signed in Paris on the 22nd of November, 1928, and subsequently amended and supplemented.
The Expo	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.
Registration Dossier	Registration document that was submitted to the BIE General Assembly and approved at the 167th session.
General Regulations	General regulations included in Chapter 8 of the Registration Dossier approved at the 167th General Assembly of the BIE.
Special Regulations	Special regulations stipulated in Article 34 of the General Regulations.
Guidelines	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	The Convention, the General Regulations, and Special Regulations; the laws of Japan, government ordinances, ministry ordinances, and government notifications and notices; bylaws, regulations, and controls of local governments; and supplementary directives, instructions, and guidelines issued by the Organiser
Commissioner General of the Exhibition	The representative of the Government of Japan for the Expo appointed by the Government of Japan in accordance with Article 12 of the Convention.
Organiser	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.
Official Participants	Foreign governments and international organisations that have accepted the formal invitation from the Government of Japan to participate in the Expo.

Non-official Participants	Those who were authorised by the Commissioner General of the Exhibition to participate in the Expo outside the sections of the Official Participants.
Concessionaires	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.
Participants	Official participants, Non-official participants and Concessionaires.
Expo Site	All areas used and administered by the Organiser as the venue for the operation of the Expo.
Customs Display Area	A place where goods temporarily admitted 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.

1. Introduction

This Guideline was created to provide an overview of Japanese customs procedures and related matters and serve as a guide for Expo 2025 Participants. The customs system for goods used for the Expo is being prepared in order among relevant parties. For swift and smooth processing of customs procedures, the cooperation of relevant parties is necessary. Therefore, we strongly ask Participants to adequately understand the content of Special Regulations No. 7 Governing Customs and Handling, and Any Particular Rates and Charges; "Treatment of Display Articles, etc. Used for the 2025 World Exposition (EXPO 2025 OSAKA KANSAI) by Japan Customs" ("Customs Rule"; rules established by the Customs and Tariff Bureau, Ministry of Finance Japan); and this Guideline before the goods for the Expo arrive to Japan and thus, carry out the Expo smoothly.

This Guideline sets forth two standards, Control and Guide, that will serve as guides when Participants process customs procedures according to this Guideline. These standards will also serve as guides when Participants determine whether particular customs-related documents need to be submitted to the Organiser or the Japan Customs. Each Control and Guide standard is indicated with an alphabetical code and number.

C-00 Control indicates items that need to be complied with and sets forth restrictions and prohibitions in customs procedures.

G-00 Guide indicates items that are preferred and describes customs procedure-related actions and proposals that the Organiser recommends to Participants.

The Official Participants can send inquiries concerning the content of this Guideline or uncertainties concerning procedures to the Organiser using the Queries function in the Online portal.

If you have any trouble using the Online portal, please contact us by email to participant@expo2025.or.jp (or otherwise).

Non-official Participants can email to pavilion-shutten@expo2025.or.jp (or other relevant email addresses).

2. Customs Display Area

The Organiser plans to apply to the Osaka Director General of Japan Customs for permission to make the land of the Expo Site a Customs Display Area for the period considered necessary based on time required for exposition preparations and time required for the removal of exhibits after the Expo event period.

C-01 Custom Display Areas are areas where foreign goods can be exhibited, warehoused, or used without being taxed, and therefore, if the goods are exhibited or warehoused in buildings in the Expo Site, the buildings, in addition to the Expo Site land, need to be authorised as Customs Display Areas. Subsequently, permission for Customs Display Area also needs to be obtained for buildings constructed by the Organiser and Participants.

2-1. Goods that can be delivered to Customs Display Areas

C-02 Foreign goods used for the Expo can be delivered to Customs Display Areas by receiving necessary customs inspections and obtaining approval from the Director General of Japan Customs according to the provisions in Laws and Regulations. Declaring to and receiving approval from the Director General of Japan Customs for the delivery of foreign goods to Customs Display Areas is referred to as "Approval for use in Customs Display Area." Note that specific goods that can be delivered to Customs Display Areas are provided in Chapter 2, Item 4 of the Customs Rule. However, pursuant to Chapter 2, Item 6 of the Customs Rule, goods that are sold or consumed, or provided for viewing or use for a charge must receive official import permission before they are provided for use or viewing.

2-2. Procedures for Approval for use in Customs Display Area

C-03 The 'Exhibition Declaration (Transportation Declaration)' (Attached form 1) must be submitted to the Japan Customs (Refer to Chapter 3, Items 25 through 28 of the Customs Rule for specific procedures and Chapter 2, Items 15 through 24 of the Customs Rule for a description of goods subject to Approval for use in Customs Display Area.).

2-3. Acts allowed in Customs Display Areas

C-04 Goods that receive Approval for use in Customs Display Areas and are delivered to Customs Display Areas for the construction, maintenance, or removal of the Expo's facilities, or for the Expo's operation may be loaded and unloaded, transported, warehoused, inspected for its content, renovated, sorted or otherwise maintained, exhibited, and used. In addition, they may be loaded and unloaded, transported, warehoused, inspected for its content, renovated, and sorted or otherwise maintained in the Customs Display Areas even during the period before the Approval for use in Customs Display Area is granted.

2-4. Temporarily taking samples outside of the Expo Site

C-05 When temporarily taking outside of the Expo Site as samples some of the goods that have been granted Approvals for use in Customs Display Area and approved for warehousing, exhibition, or use within the Expo Site, if it is deemed to be necessary for the Expo's operation and permissible in terms of the Japan Customs' regulatory control, such goods may be temporarily taken outside of the Expo Site, limited to those that are clear of tax-related issues and in small quantity. In such case, Participants must submit two copies of the 'Application for Permission to Carry-Out Samples' (Attached form 2) to the Japan Customs. For

procedures required when taking goods outside of the Expo Site for purposes other than sampling, refer to Chapter 3, Item 30 of the Customs Rule (three copies of ‘Application for Permission to use the Goods Outside the Customs Display Area (Comprehensive Bonded Area)’ (Attached form 3)). Moreover, when removing exhibit goods during the Expo event period, Participants must obtain permission from the Organiser in advance.

2-5. Restrictions on warehousing site

C-06 Among foreign freight that is delivered to Customs Display Areas, sales products, consumable goods, goods used as raw materials, or goods that are expected to be sold, consumed, or used as raw materials may be subject to the Japan Customs' restrictions on warehousing location.

2-6. Report on status of use

C-07 For foreign goods delivered to Customs Display Areas that are altered in terms of characteristics or form, Participants may be required by the Japan Customs to report the status of its use. In such case, the Participants must submit three copies of ‘Usage Report of Sales Items (Plan / Results)’ (Attached form 4).

2-7. Sales and provision of security

C-08 If foreign goods are sold within Customs Display Areas, such sales are deemed as importation. In such case, Participants may be required by the Japan Customs to provide security for goods that are expected in advance to be sold within the extent of the amount of customs duties imposed on such goods.

2-8. Notification on various constructions in Customs Display Areas including building and renovation

C-09 Among the various constructions from the 13th of April, 2023 onward that will be performed within the Expo Site--which will be a Customs Display Area--any building, remodelling, and other constructions (e.g., addition of a mezzanine floor) will require prior notification to the Japan Customs. Thus, Official Participants must prepare related documents and submit to the Organiser three copies of ‘Notification of Changes of Cargo Storage Capacity’ (Attached form 5), with the title modified to "Notification on Construction," before commencing such constructions. Note that the Organiser will file the notifications to the Japan Customs.

[Related documents]

- a. ‘Notification of Changes of Cargo Storage Capacity’
- b. Drawing clearly indicating construction site (ground plan; three copies)
- c. Work schedule

2-9. Notification on change in storage capacity of Customs Display Areas

C-10 Pursuant to 2-8 above, when exhibiting items in buildings constructed on land within Customs Display Areas, the buildings, in addition to the Expo Site land, need to be filed as Customs Display Areas each time the construction of a building is completed. To identify a building as a Customs Display Area for the exhibition or warehousing of foreign goods, Participants must prepare related documents and submit three copies of the ‘Notification of Changes of Cargo Storage Capacity’ to the Organiser upon consideration of the amount

of time the procedure will require. Note that the Organiser will file the notifications to the Japan Customs. We caution Participants that if this procedure is not processed, the buildings will not be deemed Customs Display Areas, even if the Expo Site land is a Customs Display Area, and thus Participants will not be able to deliver foreign goods to the buildings, nor exhibit foreign goods in the buildings.

[Related documents]

- a. 'Notification of Changes of Cargo Storage Capacity'
- b. Location map of buildings (three copies)
- c. Drawing of building clearly indicating which site will be a Customs Display Area (ground plan; three copies)

3. Advance ruling system

G-01 In the Japanese customs system, even if it before exhibits and other goods arrive to Japan, Participants may query the Japan Customs about the goods' customs classification (tariff code), place of origin, customs valuation, and tax reduction or exemption before the importation, and receive responses. Note that the advance ruling system may be used by any parties with interests in the goods concerned, including importers, import contractors, and exporters of the goods concerned. Such parties may also request inquiries through their representatives. When using this system, documents and catalogs that accurately describe the content of the goods are often required; Participants are advised to prepare such materials.

4. Packing

C-11 (1) Participants must file separate declarations for exhibition to the Japan Customs according to the following usage categories. Thus, we caution Participants that if respective goods are not packed separately according to the usage categories, it will cause unnecessary expenses and work, such as re-sorting freight according to usage category when it arrives at the Expo Site or preparing additional related documents, and thus delay customs clearance.

[Usage category]

- a. Construction equipment and materials
- b. Exhibit goods
- c. Sales goods, consumable goods
- d. Other

(Refer to "5. Invoice and packing list" described later.)

C-12 (2) Exhibit freight should be separated from general freight, and each package should be labelled as follows to enable swift procedures for the Expo-related freight.

- a. Clearly indicate the following items on two exterior sides of packages, in reference to the sample form below, with writing that cannot be easily erased.
 - (a) EXPO 2025 OSAKA KANSAI, JAPAN
(as an identifier)
 - (b) Name of Participant and receiver
 - (c) Name or number of pavilion where the exhibit goods will be displayed, and labelling number of plot allotted to the Participant
 - (d) Name and address of sender
 - (e) Receiver (Representative), address, telephone number

- (f) Name of item
 - (g) Case number, gross weight, net weight, and exterior size of the package
 - (h) Mode of transport
- b. Attach tags clearly indicating the items in a-(b) and a-(c) above to each package, and attach appropriate cargo marking symbols to each piece. When doing so, if a package contains more than one piece, attach tags to each piece.
- c. Include one copy of the packing list in each package.

(Sample form for package labelling)

Goods for EXPO 2025, OSAKA KANSAI, JAPAN	
Participant, contact person, and contact details	
Booth number and pavilion number	
Sender Name, address, contact details of sender	Receiver (Representative) Name, address, contact details of receiver
Description of goods Gross weight (kg), size (length × width × height (m)) Country of origin	
Case number	Total number of cases
Mode of transport	

C-13 (3) For goods that are sold or consumed, or provided for viewing or use for a charge, customs duties, National Consumption Tax, and Local Consumption Tax (hereinafter referred to as "Customs Duties and Such") must be paid, and import permission must be obtained.

In Japanese customs-related laws and regulations, no provisions support tax refunds for re-exportation of goods whose Customs Duties and Such have been paid and import permission has been received, unless the goods are non-conforming goods. For such goods, an advantageous approach would be to pay Customs Duties and Such for each quantity needed over a certain period of time, according to respective sales, consumption, and usage plans, and to warehouse the remaining amount as bonded goods. Consequently, goods need to be packed according to such plans as well. (Note that since some of these goods are exempted from tax, refer to 13. Handling of Customs Duties and Such described later.)

In addition, a cooperative warehouse (fee-based) where Participants can warehouse goods without being taxed will be prepared within the Expo Site.

[Cautionary notes]

- a. One copy of the packing list should be included in each package.
- b. Note that the importation of some plants, such as rice straw and unhulled rice, used in packing materials, are prohibited pursuant to the provisions in the Plant Protection Act.
- c. Freight subject to quarantine should always be separately packed.

Note that if such freight is packed together with general freight, the general freight may also be disinfected together.

5. Invoice and packing list

C-14 Two copies of invoices and packing lists respectively (for the Japan Customs and Organiser of the World Expo 2025) must be submitted for each shipment of freight. These invoices are very important as attachments to the ‘Exhibition Declaration (Transportation Declaration)’ and must thus be created accurately.

C-15 (1) Goods subject to Approval for use in Customs Display Area are provided for in Chapter 2, Item 4 of the Customs Rule. Invoices need to indicate applicable categories from among the 11-item categories, pursuant to Chapter 3, Item 27 of the Customs Rule. Additionally, since declarations for exhibition are processed according to the four usage categories, the 11-item categories need to be broadly classified into the four usage categories (For correspondence to the usage categories, refer to Attachment 1 Categories of Goods Subject to Approval for Use in Customs Display Area.).

Since three copies of the ‘Exhibition Declaration (Transportation Declaration)’ needs to be submitted to the Japan Customs according to usage category, Participants should always create invoices according to the four usage categories and clearly indicate usage category.

C-16 (2) For all invoices, particular attention should be paid to preventing any omission of the following items.

- a. Category and usage category of goods
- b. Accurate and adequate description of goods (mark, name of item, type of item, quantity)
- c. Official quotation, unit price, and settlement amount (total freight fee) of the goods at the time of arrival in Japan
- d. Country/region of manufacture or origin

C-17 (3) For all packing lists, in addition to items subject to indication in invoices, the packing style, detailed statements on content, gross and net weight, and volume of each package should be accurately indicated.

C-18 (4) For invoices and packing lists, Participants should use Forms 1 through 4 in Attached form 6 or other equivalent forms and take heed to prevent any omission when filling them in.

C-19 (5) Note that, even in such case, indicating the number of units and case number of freight, as in "number of units: XX, case number: XX," on each package will be effective in enabling swift and reliable handover of freight at the destination pavilion.

6. Importing via mail

C-20 Customs clearance for international mail is processed at international mail branch offices of the Japan Customs. Note that although customs procedures for goods that are mailed and used for the Expo do not differ from those of ordinary international mail, for swift customs procedures, when sending mail,

Participants need to put in an envelope one copy of an invoice clearly indicating name of item, quantity, number of units, official quotation, and settlement amount and one copy of a packing list indicating details on the content of each package, and attach the envelope on the exterior of the mail. Refer to Chapter 4, Item 35 of the Customs Rule, which describes import procedures for mail.

7. Import using A.T.A. Carnet

C-21 Japan is a member country of the Customs Conventions on the A.T.A. Carnet for the Temporary Admission of Goods (A.T.A. Convention; a convention on a carnet for the Temporary admission of goods), allowing simplified procedures and tax exemption when temporarily importing professional equipment, product samples, and goods for exhibitions. To receive such treatment, users need a carnet referred to as "A.T.A. Carnet," which is issued by chambers of commerce of member countries for Temporary admission goods that are expected to be re-exported within one year from the date of issuance. If requirements are met, the A.T.A. Carnet is a highly convenient means for customs clearance. However, there are several points that require special attention. The main points requiring attention are the following.

- A.T.A. Carnet cannot be used for goods intended for manufacture, processing, repair, lease, sales, and consumption in Japan.
- Issuing organisations may charge commission fees when issuing the carnet.
- Issuing organisations require warranties or security from the carnet name holder.
- For goods that require import or export permission or approval pursuant to the provisions in laws and regulations according to the provisions in Article 70 of the Customs Act, Participants need to process procedures to certify such permissions or approvals.

For any uncertainties, inquire logistic service providers.

8. Preparation for exhibition

C-22 When warehousing, exhibiting, or using foreign goods in Customs Display Areas, Participants must submit the 'Exhibition Declaration (Transportation Declaration)' and obtain Approval for use in Customs Display Area from the competent customs office of the port (including airports) at which such freight arrives or from the competent customs office of the Expo Site.

Participants must complete setting up exhibitions by the 13th of July, 2024; renovation and finishing work for interiors by the 13th of January, 2025; and installation of exhibits by the 13th of March, 2025; the procedures for Approval for use in Customs Display Area for the foreign goods need to be completed before these due dates.

9. Inspection of content

G-02 Participants may warehouse, exhibit, or use goods in Customs Display Areas upon obtaining Approvals for use in Customs Display Area. Therefore, for proper declaration, Participants are advised to complete inspections on the content of freight with the attendance of the Organiser as early as possible before declaring for exhibition.

If such inspection of content reveals any discrepancy between the actual goods and the content of freight and names of items indicated in related documents, or any excess or shortage in quantity, Participants should

immediately notify details of the incident to the Japan Customs, using the ‘Notification for Results of Content Inspection for Foreign Cargo’ (Attached form 7). This notification is essential for sorting freight, processing freight after the Expo event period, and payment of Customs Duties and Such for importation.

10. Handling of used containers

If used containers and packing materials cannot be stored within Customs Display Areas, they need to be warehoused in bonded areas outside of the Expo Site. In such case, they should be handled as the following.

- C-23** (1) For used containers and packing materials that are not intended for reuse and deemed to have minimal economic value, Participants should submit to the Japan Customs the ‘Request for Carrying-Out of Unnecessary Packing Materials’ (Attached form 8), obtain consent, and dispose of such items from the Expo Site.
- C-24** (2) Used containers and packing materials intended for reuse and re-export can be moved from the Expo Site to bonded areas outside upon application to and approval from the Japan Customs using the ‘Application for Temporary Carry-In/Out of Used Containers, Packaging Materials, etc. for Foreign Exhibits’ (Attached form 9).

11. Goods within Customs Display Areas

- C-25** Freight that have received an Approval for use in Customs Display Area and are delivered to respective exhibition pavilions for exhibition should be kept and secured under the responsibility of the Participant and will be subject to supervision by the Japan Customs.
- Accordingly, in the following cases, Participants should notify the Japan Customs and the Organiser in advance or promptly afterward. For handling procedures, Participants should follow instructions of the Japan Customs or the Organiser.
- a. When disposing of goods for the Participants' convenience (in advance)
 - b. When the quality or form of goods is altered (in advance)
 - c. When a loss in goods is found (promptly afterward)

12. Use of goods outside of Customs Display Areas

- C-26** When Participants need to temporarily move goods that have received an Approval for use in Customs Display Area and authorisation for warehousing, exhibition, and use within the Expo Site to areas outside of the Customs Display Area for external use, they may do so by submitting the ‘Application for Permission to use the Goods Outside the Customs Display Area (Comprehensive Bonded Area)’ to and receiving permission from the Japan Customs in advance. Limited to cases where such removal is necessary for the operation of the Expo, the Japan Customs permits the removal of goods to areas outside of the Customs Display Area, upon designating the period and location.
- Moreover, when removing exhibit goods during the Expo event period, Participants must obtain permission from the Organiser in advance.

13. Handling of Customs Duties and Such

C-27 (1) Handling of Customs Duties and Such

If machines, appliances, materials, and exhibit goods used, exhibited, or otherwise intended for the Expo (limited to those indicated in Chapter 2-4 (1) through (11) of the Customs Rule) receive Approval for use in Customs Display Area, they may all be delivered to the Expo Site without being imposed Customs Duties and Such and warehoused, exhibited, or used under the supervision of the Japan Customs, excluding particular goods (e.g., goods for which import to Japan is prohibited by Laws and Regulations).

However, although Participants may deliver the following goods to Customs Display Areas, before using and selling them according to respective purposes, Participants must declare them for importation, pay Customs Duties and Such (or receive tax exemption), and obtain import permission.

<<Handling of Customs Duties and Such for goods requiring import declaration>>

- a. Goods requiring payment of Customs Duties and Such
 - (a) Sales products and consumable goods
 - (b) Goods for viewing or usage for a charge (e.g., cinema films, equipment for entertainment)
- b. Goods exempted of Customs Duties and Such
 - (a) Official catalogs, leaflets, posters, and other similar items issued by Official Participants
- c. Goods deemed to be essential to the operation of the Expo and exempted of Customs Duties and Such to the extent allowed by the Japan Customs
 - (a) Catalogs, leaflets, posters, and other similar items that Participants provide to exhibit viewers for no charge in Customs Display Areas.
 - (b) Commemorative gifts and samples of exhibit goods that Participants provide to exhibit viewers for no charge in Customs Display Areas.
 - (c) Goods consumed in Customs Display Areas for the construction, maintenance, or removal of facilities of the Expo, or for the operation of the Expo (fuel oil, lubrication oil, and other consumable goods consumed for the operation of exhibits exhibited in Customs Display Areas, or paint, varnish, and wall-paper consumed for the construction, equipment, and decoration of display facilities etc.)
- d. Items other than those in b. and c. above may also be exempted from Customs Duties and Such pursuant to the provisions in Laws and Regulations (For details, refer to Chapter 1, Item 14 of the Customs Rule.).

(2) Types and taxation standards of taxes levied when importing

When importing, Customs Duties and Such are levied.

The amount of customs duties is derived by imposing tax on CIF values (with values less than 1,000 yen being rounded down) and rounding down values less than 100 yen from the resultant amount. The amount of Consumption Tax is derived by imposing tax on the CIF values and the amount of customs duties combined (with values less than 1,000 yen being rounded down) and rounding down values less than 100 yen from the resultant amount.

Customs duties comprise *statutory tax rates* (basic tax rates, provisional tax rates, preferential tax rates, and special preferential tax rates) set forth by the country and *conventional tax rates* established with other countries with which a country has entered into economic partnership agreements, such as agreements

within the World Trade Organization (WTO) or FTA and EPA. The tax rates are prioritized in order of: (special) preferential tax rate, conventional tax rate, provisional tax rate, and basic tax rate.

The Consumption Tax uses the standard tax rate of 10% (comprising 7.8% Consumption Tax rate and 2.2% Local Consumption Tax rate).

(3) Calculation of Customs Duties and Such

- a. When goods with Approval for use in Customs Display Areas are declared for import, in principle, the amount of customs duties is calculated according to their characteristics and quantity at the time they were approved for use in Customs Display Areas. However, for the following goods, for example, it is calculated according to their characteristics and quantity at the following points in time.
 - When importing exhibits that are not intended for sales (excluding products processed or manufactured using raw materials with Approval for use in Customs Display Area (except those set forth by government ordinances)), at the time the import is declared
 - For items that are processed or manufactured at bonded factories with the approval of the Director General of Japan Customs before they are delivered to the Expo Site, at the time they receive the approval for processing and manufacturing
- b. For products that are processed or manufactured within the Expo Site using raw materials with Approval for use in Customs Display Area, their characteristics and quantity at the time of import declaration serve as the basis of tax calculations.

14. Goods subject to import regulation

C-28 Goods indicated in respective Items of Article 69-11, Paragraph 1 of the Customs Rule and goods that fall under Article 71 of the Customs Act (refer to Attachment 2) are, in principle, not permitted for importation. Additionally, Participants should pay special attention to the fact that goods that are regulated for importation pursuant to the Foreign Exchange and Foreign Trade Act and goods that are prohibited from importation or require satisfaction of certain conditions pursuant to other Laws and Regulations (refer to Attachment 3) may not be imported unless permission or approval is granted by competent authorities, notifications are filed with relevant authorities, or other necessary measures are taken pursuant to Laws and Regulations.

For such goods, Participants need to process necessary procedures by the time of declaration for exhibition or declaration for importation and obtain qualification certificates, written permissions, or written approvals pursuant to the respective laws (For details on necessary procedures, including documents that need to be attached when declaring for exhibition or importation, refer to Chapter 6 of the Customs Rule.).

C-29 (2) Goods that require quarantine (animals, livestock, plants; refer to Attachment 4 List of Main Goods Subject to Quarantine and Other Regulation), in principle, may not be delivered to Customs Display Areas unless they are imported upon attaching inspection certificates issued by government bodies of the exporting countries or their copies and quarantined at the time of importation. Japanese laws mandate that goods subject to quarantine require import through designated ports or airports, submission of application forms for import inspections to the Animal Quarantine Service and Plant Quarantine Station, and, in principle, quarantine at designated locations within ports or airports.

15. Obligation to pay Customs Duties and Such

C-30 When goods that have been delivered to the Expo Site and have received an Approval for use in Customs Display Area are later declared for importation as needed, Participants must pay Customs Duties and Such (For details on tax-exempted cases, refer to 13. Handling of Customs Duties and Such above.).

Since the responsibility for storage and security of exhibit goods in areas or buildings managed by Participants lies with the Participants, in the event the Organiser pays Customs Duties and Such on behalf of the Participants for the following reasons, the Participants must pay to the Organiser an amount equivalent to the amount of tax.

- a. When foreign goods are lost or destroyed within Customs Display Areas
 - (a) When goods are lost due to theft
 - (b) When shortages of goods are found upon comparing actual items and documents, and it is difficult to validate reasons of the shortages
 - (c) When goods are disposed of without approval from the Director General of Japan Customs

However, when goods are lost due to natural disasters and other inevitable circumstances, or when goods are destroyed upon obtaining approval from the Director General of Japan Customs in advance, Participants will not be obligated to pay Customs Duties and Such.

- b. When foreign goods are taken outside of the Expo Site upon obtaining permission to use them outside of the Expo Site and are not returned to the Expo Site within the designated period
- c. When foreign goods are not removed from the Expo Site by the time permission for Customs Display Areas expire

16. Disposition after the closing of the Expo

C-31 When removing goods for the Expo outside of the Expo Site after the event closes, one of the following procedures need to be taken (For details, refer to Chapter 2, Item 8 and Chapter 5, Items 37 through 45 of the Customs Rule.).

Note that Participants are required to submit to the Organiser copies of respective permissions, approvals, and notifications after finishing respective procedures.

- a. Re-export declaration
- b. Import declaration (including tax-free transference)
- c. Bonded transportation to other bonded areas

Additionally, pursuant to Article 17 of the General Regulations, Participants are required to restore locations allotted to them by the Organiser to their original state by the 13th of April, 2026. Accordingly, Participants should complete the procedures above by this date.

17. Customs duty exemption for special-purpose goods concerning gifted goods

C-32 If Participants give machines, appliances, materials, and exhibit goods to the Japanese government or local governments, Customs Duties and Such will be waived.

Note: There are regulations and restrictions on the purposes of gifting and on gifted goods. For details, inquire the Japan Customs or the Organiser.

18. Re-exportation

- C-33** When sending overseas goods that have received Approvals for use in Customs Display Area, Participants must submit the ‘Re-Ship Declaration of Approved Cargo for Exhibition’ (Attached form 10) and packing lists to and obtain permission from the Japan Customs. Four copies of the ‘Re-Ship Declaration of Approved Cargo for Exhibition’ must be submitted for the Japan Customs, Organiser of the World Expo 2025, declarant, and documents certifying arrival to the loading port.

When the goods arrive to the loading port via transportation, the goods may be loaded on ships and airplanes upon submission of written permissions (for the declarant) and declaration forms (for certification of arrival to the loading port) to the Japan Customs at the port (airport). After doing so, the Approval for use in Customs Display Area for the goods, in principle, will end.

*In some countries and regions, export is prohibited due to economic sanctions pursuant to the Foreign Exchange and Foreign Trade Act. Additionally, since re-exportation of weapons may require permission pursuant to the Foreign Exchange and Foreign Trade Act, Participants should confirm the latest information on the Ministry of Economy, Trade, and Industry's website.

19. Disposal and destruction

- C-34** When disposing of goods that have been approved for Approval for use in Customs Display Area, Participants must submit two copies of the ‘Notification of Disposal of Foreign Cargo’ (Attached form 11; for the Japan Customs and notifier) to the Japan Customs. Waste or scraps that may be generated in this case must be taken out of the Expo Site after declaring them for importation, and if the waste or scraps are taxable, Customs Duties and Such must be paid (For details, refer to the proviso in Chapter 2, Item 8 and Chapter 5, Item 42 of the Customs Rule.).

Note that for goods that are destroyed by incineration and other such methods until their forms are altered, if Participants submit two copies of the ‘Application for Approval of Destruction (Disposal)’ (Attached form 12) to the Japan Customs and obtain approval from the Director General of Japan Customs in advance, they do not have to pay Customs Duties and Such.

<<Categories of Goods Subject to Approval for Use in Customs Display Area>>

Categories of Goods Subject to Approval for Use in Customs Display Area		
Usage category		Goods
1	Equipment for construction Materials	(1) Machinery, appliances, and devices used for the construction, maintenance, and removal of buildings and other facilities, and for other operation of the Expo (including transportation equipment) (2) Materials necessary for the construction or maintenance of buildings and other facilities
2	Exhibit goods	(3) Furniture, furnishings, decorations, and display tools related to display articles or sales products (4) Display articles and articles for their maintenance
3	Sales products Consumable goods	(9) Articles for which an Import Declaration is made after they are brought into the Expo Site from among articles for which it is not certain whether they are to be sold or consumed and articles that are sold or consumed, or provided for viewing or for use for value
4	Other	(5) Advertisement tools (6) Articles that are used to demonstrate performance of exhibited machinery, devices, and other articles (7) Articles that are used for cultural, art, and sports events (8) Office furniture, furnishings, decorations, and office articles that are assigned to the Commissioners General of Section of Official Participants (10) Duty-free items for which tax exemption procedures are conducted after being brought into the Expo Site (11) In addition to the articles listed above, articles necessary for the construction, maintenance, or removal of the facilities of the Expo, or articles necessary for operating the Expo

Note: 1. Usage categories numbers are those indicated in the category number section of invoices and packing lists.

2. The numerals within parentheses in the respective sections are the numbers assigned to goods applicable to declaration for exhibition indicated in Chapter 2, Item 4 of the Customs Rule.

<<Goods prohibited from importation (Article 69-11, Paragraph 1 of the Customs Act)>>

1. Narcotics and psychotropics, cannabis, opium and opium poppies, and stimulants (including raw materials of stimulants defined in the Stimulants Control Act) and utensils for opium smoking. Provided, however, that this excludes those imported by the government and those imported by authorised parties defined in the provisions in other laws and regulations pursuant to the provisions in such laws and regulations.
- 1-2. Designated substances provided for in Article 2 (Definitions), Paragraph 15 of the Act on Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices (Act No. 145 of 1960) (excluding those imported for medical care as defined in Article 76-4 (Prohibition of Manufacturing) of the same act).
2. Pistols, rifles, machine guns, cannons, bullets of such weapons, and pistol parts. Provided, however, that this excludes those imported by authorised parties defined in the provisions in other laws and regulations pursuant to the provisions in such laws and regulations.
3. Explosives (defined in Article 1 (Use of Explosives) of the Criminal Regulations to Control Explosives (Cabinet Ordinance No. 32 of 1884; excluding those that fall under goods indicated in the preceding and following Items). Provided, however, that this excludes those imported by authorised parties defined in the provisions in other laws and regulations pursuant to the provisions in such laws and regulations.
4. Explosives (defined in Article 2 (Definitions), Paragraph 1 of the Explosives Control Act (Act No. 149 of 1950); excluding goods that fall under Item 2). Provided, however, that this excludes those imported by authorised parties defined in the provisions in other laws and regulations pursuant to the provisions in such laws and regulations.
5. Specified substances define in Article 2 (Definitions), Paragraph 3 of the Act on the Prohibition of Chemical Weapons and the Regulation of Specific Chemicals (Act No. 65 of 1995). Provided, however, that this excludes those imported by authorised parties defined in the provisions in conventions and other laws and regulations pursuant to the provisions in such conventions and laws and regulations.
- 5-2. Class I pathogens defined in Article 6 (Definitions), Paragraph 20 and class II pathogens defined in Article 6, Paragraph 21 of the Act on the Prevention of Infectious Diseases and Medical Care for Patients with Infectious Diseases (Act No. 114 of 1998). Provided, however, that this excludes those imported by authorised parties defined in the provisions in other laws and regulations pursuant to the provisions in such laws and regulations.
6. Counterfeit, altered, or imitated coins, money bills, bank notes, revenue stamps, postal stamps (including vouchers other than postal stamps indicating postal fees; the same applies hereinafter in this Item) and securities (excluding imitated revenue stamps imported with the authorisation of the Minister of Finance pursuant to the provisions in Article 1, Paragraph 2 of the Act on the Control of Imitating of Stamps (Act No. 189 of 1947) and imitated postal stamps imported with the authorisation of the Minister of Internal Affairs and Communications pursuant to Article 1, Paragraph 2 of the Act on Control of Imitation of Postal Stamps (Act No. 50 of 1972)), and unlawfully created cards comprising electromagnetic records of cards used for payment of charges and fees or for withdrawal of savings (including the cards that serve as raw materials).
7. Books, drawings, sculptures or other goods that harm public security or public morals (excluding goods that fall under those indicated in the next Item).
8. Child pornography (defined in Article 2 (Definitions), Paragraph 3 of the Act on the Regulation and Punishment of Acts Relating to Child Prostitution and Child Pornography and the Protection of Children).
9. Goods that infringe patent rights, utility model rights, design rights, trademark rights, copyrights, neighbouring rights, layout design exploitation rights, or breeder's rights.

10. Goods that are part of acts set forth in Items 1 through 3, Item 10, Item 17, and Item 18 of Article 2 (Definitions), Paragraph 1 of the Unfair Competition Prevention Act (excluding acts defined in Items 1 through 5, Item 7, and Item 9 (Exclusion) of Article 19, Paragraph 1 of the same act set forth according to the wrongful competition category specified in the Items above).

<<Goods not permitted for import (Article 71 of the Customs Rule)>>

Goods with labels which directly or indirectly represent the place of origin in a false or mislead manner.

<<Goods regulated pursuant to the Foreign Exchange and Foreign Trade Act>>

Animals and plants subject to the convention on international trade of wild animal and plant species that are at risk of extinction (Washington Convention), waste materials, special foreign cultural properties and cultural properties that have been taken out of occupied territories, ozone-depleting substances, items subject to fishery import allotment, diamond gemstones, items subject to import prohibition due to economic sanctions, items whose importation requires approval and permission pursuant to the provisions in the act (Ministry of Finance and Ministry of Economy, Trade and Industry)

<<Goods prohibited from importation or subject to certain import conditions pursuant to other Laws and Regulations>>

1. Wildlife, processed wildlife products, and birds' eggs regulated by the Wildlife Protection, Control, and Hunting Management Act (Ministry of Environment)
2. Firearms, crossbows, and swords regulated by the Act for Controlling the Possession of Firearms or Swords and Other Such Weapons (National Police Agency)
3. Items with exteriors that may be confused with revenue stamps which are regulated by the Act on the Control of Imitating of Stamps (National Tax Agency)
4. Poisonous and deleterious substances regulated by the Poisonous and Deleterious Substances Control Act (Ministry of Health, Labour and Welfare)
5. Cannabis and cannabis products regulated by the Cannabis Control Act (Ministry of Health, Labour and Welfare)
6. Stimulants and raw materials of stimulants regulated by the Stimulants Control Act (Ministry of Health, Labour and Welfare)
7. Narcotics, psychotropics, and raw materials of narcotics and psychotropics regulated by the Narcotics and Psychotropics Control Act (Ministry of Health, Labour and Welfare)
8. Opium and opium poppies regulated by the Opium Control Act (Ministry of Health, Labour and Welfare)
9. Pharmaceuticals, quasi-pharmaceuticals, cosmetics, medical devices, and regenerative medicine products regulated by the Act on Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices (Ministry of Health, Labour and Welfare)
10. Fertilizers regulated by the Act on the Quality Control of Fertilizers (Ministry of Agriculture, Forestry and Fisheries)
11. Agrichemicals regulated by the Agricultural Chemicals Regulation Act (Ministry of Agriculture, Forestry and Fisheries)
12. Low explosives, high explosives, and priming materials regulated by the Explosives Control Act (Ministry of Economy, Trade and Industry)
13. High pressure gas regulated by the High Pressure Gas Safety Act (Ministry of Economy, Trade and Industry)
14. Chemical substances and products regulated by the Act on the Regulation of Manufacture and Evaluation of Chemical Substances (Ministry of Health, Labour and Welfare; Ministry of Economy, Trade and Industry; and Ministry of Environment)
15. Crude oil, gasoline, kerosene, diesel, and heavy oil regulated by the Oil Stockpiling Act (Ministry of Economy, Trade and Industry)
16. Items with exteriors that may be confused with postal stamps which are regulated by the Act on Control of Imitation of Postal Stamps (Ministry of Internal Affairs and Communications)

17. Alcohol with alcoholic content of 90% or higher regulated by the Ethanol Business Act (Ministry of Economy, Trade and Industry)
18. Specified adventive organisms, unconfirmed adventive organisms, and organisms that require attachment of species name certification regulated by the Act on the Prevention of Adverse Ecological Impacts Caused by Designated Invasive Alien Species (Ministry of Environment and Ministry of Agriculture, Forestry and Fisheries)
19. Toxic items (e.g. asbestos) regulated by the Industrial Safety and Health Act (Ministry of Health, Labour and Welfare)
20. Genetically modified organisms regulated by the Act on the Conservation and Sustainable Use of Biological Diversity through Regulations on the Use of Living Modified Organisms (Ministry of Finance; Ministry of Education, Culture, Sports, Science and Technology; Ministry of Health, Labour and Welfare; Ministry of Agriculture, Forestry and Fisheries; Ministry of Economy, Trade and Industry; and Ministry of Environment)
21. Designated animals and animals subject to notification which are regulated by the Act on the Prevention of Infectious Diseases and Medical Care for Patients with Infectious Diseases (Ministry of Health, Labour and Welfare)
22. Class I and class II pathogens regulated by the Act on the Prevention of Infectious Diseases and Medical Care for Patients with Infectious Diseases (Ministry of Health, Labour and Welfare)
23. Dogs regulated by the Rabies Prevention Act (Ministry of Health, Labour and Welfare)
24. Rice and wheat regulated by the Act on Stabilization of Supply, Demand and Prices of Staple Food (Ministry of Agriculture, Forestry and Fisheries)
25. Sugars regulated by the Act on Price Adjustment of Sugar and Starch (Ministry of Agriculture, Forestry and Fisheries)
26. Dairy products regulated by the Act on Stabilization of Livestock Management (Ministry of Agriculture, Forestry and Fisheries)

Note: Indications within parentheses refer to the governing authorities.

<<List of Main Goods Subject to Quarantine and Other Regulation>>

1. Goods subject to regulation by the Plant Protection Act

(1) Items subject to quarantine

Plants (seedlings, seeds, plant bulbs, potatoes, fruits, vegetables, cut flowers, grains, beans, trees (excluding lumber and other processed trees), spices etc.) and their containers and packing. Note that even when plants are processed as raw materials, if they may be covered with toxic animals and plants subject to quarantine, they will be subject to quarantine.

However, this does not apply to the following plants.

- a. Processed products including lumber, preserved wood, woodcraft products, bamboo craft products, and furniture and household equipment
- b. Wooden packing materials (limited to those that are disinfected according to international standards and labelled as having met such standards)
- c. Wisteria and cork
- d. Textile products including gunny bags, cotton wadding, cotton wadding cloth, sponge gourd products, paper, strings, and nets, and crude fiber (including raw cotton) that have not been used as packing materials for plants
- e. Manufactured tea, dried hop flowers, and dried bamboo shoots
- f. Fermented vanilla beans
- g. Plants soaked in sulfurous acid, alcohol, acetic acid, sugar, and salt
- h. Apricots, figs, persimmons, kiwis, plums, pears, red dates, dates, pineapples, bananas, papayas, grapes, mangoes, peaches, and dried longan fruit
- i. Endocarp of coconut palm trees that are crushed into a granular form
- j. Dried spices sealed in containers for retail

(2) Items prohibited from importation

- Plants prohibited from importation which are sent from import-prohibited regions or sent via such regions
- Toxic animals and plants subject to quarantine
- Soil or plants covered with soil
- Containers and packing of such items

However, even if items are prohibited from importation, those that have obtained permission from the Minister of Agriculture, Forestry and Fisheries in advance can be exhibited. In such case, the items need to be managed based on the conditions of the permission.

[Cautionary notes]

- Some plants may not be imported unless they have attachments on inspection certifications indicating the absence of certain toxic animals and plants subject to quarantine as confirmed by certain quarantine measures taken by the government of the exporting country, such as inspections at the area of production.
- Some seeds and seedlings, potatoes, and sugar canes need to be grown in isolation in Japan after import inspections for viral disease screening.
- Since items subject to inspections or import prohibition may be added or eliminated due to amendments of laws and regulations, Participants should confirm the latest regulations on the website of the Ministry of Agriculture, Forestry and Fisheries' Plant Quarantine Station.

2. Goods subject to regulation by the Act on Domestic Animal Infectious Diseases Control

(1) Establishes countries from which items subject to quarantine can and cannot be imported

(2) Items subject to quarantine

a. Animals and carcasses

- Even-toed ungulate animals and horses
- Chickens, quails, green pheasants, ostriches, guinea fowls and turkeys, and ducks, geese, and other waterfowls
- Dogs
- Rabbits
- Honeybees

b. Eggs of chickens, ducks, turkeys, quails, and geese

c. Bones, flesh, fat, blood, skin, hair, wings, horns, hooves, tendons, and organs of the animals in a. above

d. Raw milk, milk (i.e., items whose primary raw materials are milk, skim milk, cream, butter, cheese, condensed milk, powder milk, or other milk; excluding items carried with people (including unaccompanied baggage)), semen, fertilized eggs, unfertilized eggs, feces, and urine of the animals in a. above

e. Bone powder, flesh powder, flesh-and-bone powder, blood powder, wing powder, hoof-and-horn powder, and organs of the animals in a. above

f. Sausages, ham, and bacon using items in c. above as raw materials

g. Straws of grains and forage for feed

h. Pathogens of infectious diseases among livestock

(All of a. through h. above include packing containers.)

3. Goods subject to regulation by the Rabies Prevention Act

Dogs, cats, raccoons, foxes, and skunks

4. Goods subject to regulation by the Act on the Prevention of Infectious Diseases and Medical Care for Patients with Infectious Diseases

Monkeys, prairie dogs, bats, mastomys, masked palm civets, racoon dogs, and ferret badgers

5. Goods subject to regulation by the Act on Food Sanitation

(1) Food (all foods and beverages (excluding pharmaceuticals, quasi-pharmaceuticals, and regenerative medicine products defined in the Act on Securing Quality, Efficacy and Safety of Products Including Pharmaceuticals and Medical Devices))

(2) Food additives (preservatives, sterilizers, antioxidants, food coloring, brine, etc.)

(3) Equipment (tableware for beverages and food, cooking utensils, machines and tools used for the manufacturing, processing, cooking, storage, and display of food and additives and come in direct contact with food, etc.)

(4) Containers and packing (bottles, cans, boxes, bags, and packing paper, etc.)

(5) Toys (toys, *hozuki* (toy which is put in the mouth to make sounds), sketches, *origami*, balloons, and toy vehicles that infants and young children directly contact, etc.)

(6) Detergents (for vegetable and fruit cleansing)

6. Act on the Protection of Marine Resources (Ministry of Agriculture, Forestry and Fisheries)

Salmonid fishes, carps, goldfish, and other carassius fishes; penaeid shrimps, palaemonid shrimps, and other crustacea; tokobushi (small abalones), abalones, scallops, and other shellfishes; and their processed products used for cultivation

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20. Forms

(Attached forms)

1. Exhibition Declaration (Transportation Declaration)
2. Application for Permission to Carry-Out Samples
3. Application for Permission to use the Goods Outside the Customs Display Area (Comprehensive Bonded Area)
4. Usage Report of Sales Items (Plan / Results)
5. Notification of Changes of Cargo Storage Capacity
6. Invoice and packing list (6-1 to 6-4)
7. Notification for Results of Content Inspection for Foreign Cargo
8. Request for Carrying-Out of Unnecessary Packing Materials
9. Application for Temporary Carry-In/Out of Used Containers, Packaging Materials, etc. for Foreign Exhibits
10. Re-Ship Declaration of Approved Cargo for Exhibition
11. Notification of Disposal of Foreign Cargo
12. Application for Approval of Destruction (Disposal)

*Attached forms 1 through 5 and 7 through 12 are translated into English and French. However, we ask that the official Japanese forms are used when submitting to customs authorities.

Exhibition Declaration (Transportation Declaration)



(Transportation Declaration Form)

- | | |
|---|---|
| Usage category | Destination |
| 1. Construction equipment and materials | Name of Customs Display Area |
| 2. Exhibit goods | Location of loading and shipment |
| 3. Sales goods, consumable goods | Place of origin |
| 4. Other | Transportation method 1. Ship 2. Airplane 3. Mail |

Warehouse location (exhibition area) number	*Acceptance number

Name and address of representative _____

Name and address of Participant _____

Name of registered customs specialist _____

Item, Number of units, Mark and number	Unit	Net weight	Declared price (CIF) yen	Number in customs duty rate table	Type of Japanese Consumption Tax	
(1)						
(2)						
(3)						
Date of transportation declaration	*Seal for transportation approval			Date of exhibition declaration		*Seal for Approval for use in Customs Display Area
*Number of transportation approval				*Section filled in by the Japan Customs		
Destination of transportation				-----		
Period From DD MM, YYYY To DD MM, YYYY				-----		
Warehouse location	*Customs at location of departure	*Administrator	*Customs at location of arrival	*Acceptance	*Examination (Inspection)	*Examination
						*Date of Approval for use in Customs Display Area

Note: (1) Do not fill in sections marked with asterisks (*).

(2) Fill in this declaration form for each usage category of freight above. Enclose the number of applicable usage category with parentheses.

(3) Petition for reassessment: if there are any objections to the disposition of this declaration, the declarant may request re-inspection to the Director General of Japan Customs or request review to the Minister of Finance within three months from the day following the day the declarant learns of the disposition.

(Specification: A4)

Application number

Application for Permission to Carry-Out Samples

DD MM, YYYY

To: Director General of Japan Customs

Applicant

Address

Name (name of organisation and representative)

The applicant requests to temporarily take out foreign goods as samples as follows, pursuant to the provisions in Article 32 of the Customs Act.

Details

<u>Warehouse location</u>				
Date on which the goods were delivered to above location: <u>DD MM, YYYY</u>				
Period during which the goods will be taken out: From DD MM, YYYY <u>To DD MM, YYYY</u>				
<u>Destination</u>				
Mark and number	Name of item	Number of units	Quantity	Price
Reasons for taking the goods out				

Note: 1. Corporations are asked to fill in the address and name of the corporation and the name of the representative in the "Applicant" section.

Applicants are, in principle, asked to fill in the name of the corporation, i.e., the owner of the goods, and the name of its representative (or applicant, if the applicant is an individual). However, if customs operators are applying on behalf of the owner, they are asked to fill in the names of both themselves and the owners, upon clearly indicating that they are representing the owners.

2. Submit two copies of this application form.

(Specification: A4)

Application number

Application for Permission to use the Goods Outside the Customs Display Area (Comprehensive Bonded Area)

DD MM, YYYY

To: Director General of Japan Customs

Exhibition (warehouse) location number

Address of Participant

Name of individual or organisation

The applicant requests permission for use outside of Customs Display Area (Comprehensive Bonded Area) as follows, pursuant to the provisions in Article 62-5 (Article 62-15) in the Customs Act.

Details

Use in areas outside of Customs Display Areas (Comprehensive Bonded Area)	Period		Location	Purpose	*Seal for permission	
	From DD MM, YYYY	To DD MM, YYYY				
Goods to be used in areas outside of Customs Display Area (Comprehensive Bonded Area)						
Acceptance number and approval date of the Exhibition Declaration	Name of item		Quantity	Price	Name of item	Quantity
Products generated through the use of the goods in areas outside of Customs Display Area (Comprehensive Bonded Area)						

(Specification: A4)

Report number

Usage Report of Sales Items (Plan / Results)

DD MM, YYYY

To: Director General of Japan Customs

Participant

Address

Name of individual or organisation

The reporting party reports the status on use of sales products as follows, pursuant to the provisions in Article 62-4, Paragraph 1 of the Customs Act.

Details

Acceptance number and approval date of the Declaration for Exhibition form, or number and permission date of import declaration	Name of item	Quantity	Status of use			Items manufactured by using the sales products		Remaining quantity
			Quantity	Use	Date of use	Name of item	Quantity	
Exhibition (warehouse) location number			Location of use					

(Specification: A4)

Notification of Changes of Cargo Storage Capacity

DD MM, YYYY

To: Director General of Japan Customs

Notifier

Address

Name (name of organisation and representative)

The notifier notifies, with attachments, requested changes in the storage capacity for goods in Customs Display Areas as follows, pursuant to the provisions in Article 44, Paragraph 1 (Article 61-4, Article 62-15) of the Customs Act.

Details

Name and location of Customs Display Area	
Change in storage capacity for goods or remodelling, transference, or other construction (for remodelling, transference, or other construction, provide an overview)	
Total floor area before change	square metres
Planned amount of difference in total floor area	square metres
Total floor area after change	square metres
Reasons for notification	

- Note: 1. Corporations are asked to fill in the address and name of the corporation and the name of the representative in the "Notifier" section.
 Note that if the notifier is a corporation and submits to the Japan Customs in advance a letter of attorney indicating delegation to its officers or employees along with applications for bonded areas, it may file this notification with the name of the delegated person.
2. Submit two copies (or three copies when notifying the Japan Customs branches or branch offices, or other government offices) of this notification.
3. Delete unnecessary sections.
4. When remodelling, transferring, or performing other constructions, the sections "Total floor area before change," "Planned amount of difference in total floor area," and "Total floor area after change" do not need to be filled in.

(Specification: A4)

INVOICE

Seller

Invoice No. and Date

Reference No.

Buyer		CATEGORY No.		
		L/C No.	Date	
Vessel or	On or about	Issuing Bank		
From	Via			
To		Other Payment Terms		

Marks and Nos.	Description of Goods	Quantity	Unit Price	Amount
----------------	----------------------	----------	------------	--------

(Describe the individual
settlement value for each
item of goods)

NAME OF PARTICIPANT

SIGNATURE

CONTINUATION SHEET FOR [INVOICE • CERTIFICATE OF ORIGIN]

Seller		Invoice No.		
Marks and Nos.	Description of Goods	Quantity	Unit Price	Amount

NAME OF PARTICIPANT

SIGNATURE

PACKING LIST

Seller

Invoice No. and Date

Reference No.

Buyer	CATEGORY No.			
	L/C No.	Date		
Vessel or	On or about	Issuing Bank		
From	Via			
To	Other Payment Terms			

Marks and Nos.

Description of Goods

Quantity

Weight

Measurement

NAME OF PARTICIPANT

SIGNATURE

CONTINUATION SHEET FOR PACKING LIST

Seller		Invoice No.		
Marks and Nos.	Description of Goods	Quantity	Weight	Measurement

NAME OF PARTICIPANT

SIGNATURE

Notification number

Notification for Results of Content Inspection for Foreign Cargo

DD MM, YYYY

To:

Name and address of Participant
Name and address of representative

The notifier notifies that the content of the following foreign goods have been confirmed.

Details

Transportation approval number		Transportation approval date	
Warehousing location of the goods		Inspection date	
Name of item and quantity indicated in written transportation approval			
Content indicated in invoice			
Results of inspection			
Quantity of excessive or lacking goods			
Condition of goods (exterior)			

Note: If there are any abnormalities, promptly submit three copies of this notification (for the Japan Customs, Organiser of the World Expo 2025, and notifier).

Request for Carrying-Out of Unnecessary Packing Materials

DD MM, YYYY

To:

Name and address of Participant

Name and address of representative

The applicant requests the removal of the following unnecessary items that were used as packing materials for foreign goods.

Details

Name of item	Number of units	Quantity	Exhibition (warehouse) location number

Subject goods

Date and number of customs clearance approval	
Name of item and number of units	
Removal date	
Notes	

Note: Submit three copies of this application form (for the Japan Customs, Organiser of the World Expo 2025, and notifier).

Acceptance number

Application for Temporary Carry-In/Out of Used Containers, Packaging Materials, etc. for
Foreign Exhibits

DD MM, YYYY

To:

Name and address of Participant

Name and address of representative

The applicant requests the temporary removal of used containers and packing materials of the following goods.

Details

Exhibition (warehouse) location number			
Name of item	Customs declaration form number	Name and number of units of Carried-In/Out items	
Destination of removal (name of bonded area or other warehouse location)	Carry-Out date	Carry-In date	
Notes		Organiser of the World Expo 2025 (Carry-out)	Organiser of the World Expo 2025 (Carry-In)

Note: Submit three copies of this application form (for the Japan Customs, Organiser of the World Expo 2025, and notifier).

Re-Ship Declaration of Approved Cargo for Exhibition

To:

Name of ship loaded on _____

Date of declaration _____ (name of airplane) _____

Destination _____ Planned date of departure from port _____

Name and address of representative _____

Name and address of Participant _____ Name of registered customs specialist _____

Acceptance number of the Exhibition Declaration form	Item, Number of units, Mark and number	Unit	Quantity	Declared price (FOB) yen	
(1)					
(2)					
(3)					
(4)					
(5)					
Bonded transportation *Approval <input type="checkbox"/> Destination of transportation Period From DD MM, YYYY To DD MM, YYYY		* Seal for confirmation of loading * Date of confirmation of loading	*Section filled in by the Japan Customs _____ _____ _____ _____		* Seal for permission * Date of permission
*Administrator	* Customs at location of departure		* Customs at location of arrival	*Acceptance	

Note: (1) Do not fill in sections marked with asterisks (*).

(2) Petition for reassessment: if there are any objections to the disposition to this declaration, the applicant may request re-inspection to the Director General of Japan Customs or request review to the Minister of Finance within three months from the day following the day the applicant learns of the disposition.

Notification number

Notification of Disposal of Foreign Cargo

DD MM, YYYY

To Japan Customs

Notifier

Address

Name of individual or organisation

Mark and number	Name of item	Number of units	Quantity	Warehouse location	Delivery date
Method of disposal					
Date/time of disposal					
Reason for disposal					

Note: Submit two copies of this application form.

(Specification: A4)

Application number

Application for Approval of Destruction (Disposal)

DD MM, YYYY

To: Director General of Japan Customs

Applicant

Address

Name of individual or organisation

The applicant requests the destruction (disposal) of the following goods.

* Applicable laws and regulations	1. Customs Act: Article 45, Paragraph 1 (Article 36, Paragraph 1; Article 41-3; Article 61-4; Article 62-7; Article 62-15) 2. Customs Act: Article 65, Paragraph 1 3. Customs Act: Article 65, Paragraph 1 applied pursuant to Article 65, Paragraph 2 4. Customs Act: Article 65-2, Paragraph 1 5. Customs Tariff Act: Article 17, Paragraph 5 6. Customs Tariff Act: Article 20, Paragraph 2 7. Order for Enforcement of Customs Tariff Act: Article 11, Paragraph 2 applied pursuant to Article 61		
Mark, Number	Name of item	Number of units	Quantity
Customs permitting import		Date of import permission	
		Number of written import permission	
Location of warehouse			
Date of destruction (disposal)			
Method and location of destruction (disposal)			
Name of loaded ship (airplane) and date of arrival at port			
Reason for destruction (disposal)			

- Note:
1. Submit two copies of this application form.
 2. Attach to this application form written permissions or other alternative customs certificates for the importation.
 3. When using this form as an application form for approval of disposal, attach documents verifying that the disposal is inevitable.
 4. In the section marked with an asterisk (*), circle the number of applicable laws and regulations.

(Specification: A4)



**Bureau
International
des Expositions**