

Customs Rule (Customs Procedures for Goods used in “The 2005 World Exposition,
Aichi, Japan”)

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Section 1 General

1 Overall Concept

The exhibition area of the Exposition shall be designated as a special bonded area for customs duties purposes, where construction machinery and instruments, construction material, exhibition items, exhibition equipment and other goods that Participants bring onto the exposition site from foreign countries (hereinafter referred to as "Exhibition Goods") may, provided the entry of such goods is not prohibited by other Japanese laws, be brought onto the site without incurring customs duties, internal taxes on consumption (i.e. consumption tax, liquor tax, tobacco tax, gasoline excise, local road tax, petroleum gas tax and petroleum coal tax.) and local consumption tax by declaring such goods to The Customs Administrator and obtaining approval. Such Exhibition Goods may, under the general supervision of Customs, be exhibited, stored and used (hereinafter referred to as "Exhibited") within the exhibition area, and may also, if necessary, be used outside the exhibition area with the approval of Customs. Note, specific Exhibition Goods that are sold or consumed within the exhibition area (including goods that are to be viewed or used at a charge) must be Declared for Import (and therefore are subject to applicable taxes) (hereinafter referred to as "Import Declaration"), and all customs duties, internal taxes on consumption and local consumption tax must be paid (or be exempt from such payment) in order to obtain an import permit prior to the use of such goods. In addition, goods may be imported based on the 'Customs Convention on the ATA Carnet for the temporary admission of goods' (hereinafter referred to as "ATA Agreement"), where goods that are imported under the ATA Carnet may be imported with the said carnet.

For goods whose import is restricted by Japanese legislation due to economic or sanitary reasons, goods must be cleared by the relevant authority before or after their delivery to the exhibition area, as specified in this manual.

2 Customs

From 1 October 2004, a Customs Authority affiliated to The Nagoya Customs Administrator will be located within the exposition site, and will be in charge of all major customs procedures related to the exposition. Until this time, all customs procedures shall be completed at the customs authority at the port of arrival.

From 1 October 2004, any enquires related to customs shall be made to the customs office located within the exposition site (The 2005 World Exposition, Aichi, Japan, Nagakute-Cho, Aichi-Gun, Aichi Prefecture); prior to that, enquiries should be made to the Nagoya Customs Main Office, 2-3-12, Irifune, Minato-Ku, Nagoya. The customs office that will be set up within the exposition site will be located in the same building as the administrative office of the Japan Association for the 2005 World Exposition, Aichi, Japan.

3 Definition of Terminology

In this manual,

"Exposition" refers to The 2005 World Exposition, Aichi, Japan, which is to be held in Aichi Prefecture in 2005.

"Association" refers to the Japan Association for the 2005 World Exposition, Aichi, Japan, which is in charge of preparing, opening and conducting the exposition.

"Participating Country" refers to any country or international organization that is participating in the exposition.

"Participant" refers to a Participating Country as well as a company, group or individual that is participating in the exposition with the permission or approval of the Association or the Commissioner General of Section.

"Exposition Site" refers to the place where the exposition will be held, and which has

been designated as a bonded area (bonded exhibition site) by The Nagoya Customs Administrator.

Section2 Customs duties, Internal Taxes on Consumption and Local Consumption Tax

4 Related Legislations

Customs duties, internal taxes on consumption and local consumption tax related to goods Exhibited at The 2005 World Exposition, Aichi, Japan shall be levied in accordance with the following treaties and legislations.

- (a) Convention on International Exposition, signed in Paris on 22 November 1928 and revised and supplemented by the doctrines of 10 May 1948, 16 November 1966 and 30 November 1972, prior to its revision on 24 June 1982;
- (b) Customs Law, Customs Tariff Law and other legislations related to customs;
- (c) Consumption Tax Law and other legislation related to internal taxes on consumption
- (d) Local Tax Law and Local Tax Law Enforcement Orders

A Exhibit Approval

5 Goods that may be Approved for Exhibit

The following goods that are to be Exhibited at the EXPO may be brought onto the Exposition Site without incurring customs duties, internal taxes on consumption or local consumption tax, provided the participant or its representative declare the goods to The Nagoya Customs Administrator and obtain approval (hereinafter referred to as "Exhibit Approval"). Note, goods that have been delivered under transit approval need to obtain an Exhibit Approval after the goods are delivered, and will be subject to the terms and conditions specified in Section 6.

Such goods may be subject to customs inspection, as the customs office deems necessary.

- (1) Machinery, equipment and devices (including transportation equipment) that are used for the construction, maintenance and removal of buildings and for the operation of the Exposition;
- (2) Materials required for the construction and maintenance of buildings and other facilities;
- (3) Furniture, furnishings, decorative items and display equipment for goods that are to be exhibited or sold;
- (4) Exhibition Goods and other goods used for the maintenance of such goods;
- (5) Advertisement goods;
- (6) Goods used to demonstrate the performance of exhibited machinery, devices or other goods;
- (7) Goods used for cultural, art or sporting events;
- (8) Furniture, furnishings, decorative items and office goods for the office space appointed to the Commissioner General of Section of a participating country;
- (9) Goods that may not necessarily be sold or consumed, as well as goods that are sold, consumed or made available for viewing or use at a charge, that are Declared for Import after entering the Exposition Site;
- (10) Duty-free items listed in Items 10 and 11, which shall be subject to duty-free procedures after entry to the Exposition Site; and
- (11) Goods other than those listed above, which are necessary for the construction, maintenance and removal of EXPO facilities, or for the

operation of the exposition.

6 Exhibit Approval Procedures

Parties that wish to apply for an Exhibit Approval on goods specified in Item 5 must complete an "EXPO '05 Exhibit Declaration (Transit Declaration)" form as specified in Item 26 and submit it to Customs.

7 Exhibit Approval

Goods that have obtained an Exhibit Approval, as specified in Item 5, may be Exhibited at the Exposition Site without being Declared for Import, and may also be used outside the Exposition Site with the permission of Customs. However, the following goods must be Declared for Import before their use and have all customs duties, internal taxes on consumption and local consumption tax paid or exempted in order to obtain permission for import:

- (1) Goods for retail and consumption;
- (2) Goods for viewing or use at a charge (e.g. movie films, entertainment facilities); and
- (3) Goods other than the above that are classified as duty-free in Items 10 and 11.

However, cement, nails, bolts, adhesives, paint, putty, varnish and wax etc., which are required for the construction and maintenance of buildings and other facilities or the maintenance of Exhibition Goods and other goods (excluding goods specified in (1) and (2) above), shall not be included in the abovementioned goods for consumption and may be put into use with just an Exhibit Approval.

8 Limitations on Particular Exhibit Approved Goods

Exhibit Approved goods that are to be sold, consumed or used raw materials etc. or those that are expected to be sold, consumed or used shall be stored in a location controlled by Customs. Customs may also request a status report on the use of goods whose properties or shapes are modifiable. A securities deposit may be required for retail goods.

9 Handling of Exhibit Approved Goods After the Exposition

Exhibit Approved goods (excluding Exhibit Approved goods that have been Declared for Import and have permission for import) must undergo one of the following actions before the end of the permitted period of the bonded exhibition area. If no action is taken within this period, the Association shall take the necessary action within the period specified by Customs, otherwise customs duties, internal taxes on consumption and local consumption tax shall be levied immediately. If the import of such goods is prohibited by Japanese law, then the goods shall be confiscated by Customs.

- (1) Export from Japan;
- (2) Import Declaration, including the payment of customs duties, internal taxes on consumption and local consumption tax, for consumption or use within Japan (for duty-free items, customs duties, internal taxes on consumption and local consumption tax shall not apply);
- (3) Import Declaration for donation to Japan or local public bodies free of charge; or
- (4) Transport to other bonded areas (e.g. bonded storage area, bonded factory) within Japan.

Participants may dispose of applicable goods under the supervision of Customs at their own cost; however any refuse or waste produced during this process shall be

Declared for Import and be removed from the Exposition Site. If such refuse or waste is taxable, customs duties, internal taxes on consumption and local consumption tax must be paid.

B Exemption from Customs duties, Internal Taxes on Consumption and Local Consumption Tax

10 Unconditional Exemption

Official catalogues, pamphlets, posters and other items of this nature issued by the Participating Country that are to be Declared for Import by the Participating Country or its representative after entering the Exposition Site with Exhibit Approval or before their entry onto the Exposition Site, shall be exempt from customs duties, internal taxes on consumption and local consumption tax.

11 Exemption from Customs Duty for Specific Use

The following goods, provided that the applicable goods are taken onto the Exposition Site with Exhibit Approval or are Declared for Import before entering the Exposition Site and are used only for their said purpose, shall be exempt from customs duties, internal taxes on consumption and local consumption tax.

- (1) Catalogues, pamphlets, posters and other items of this nature that Participants provide to visitors to the Exposition Site, free of charge. Note, this is only applicable for items whose nature and quantity etc. have been acknowledged as appropriate.
- (2) Souvenirs and samples of Exhibition Goods that Participants provide to visitors to the Exposition Site, free of charge. Note, this is only applicable for items whose nature and quantity etc. have been acknowledged as appropriate.
- (3) Goods consumed within the Exposition Site for the construction, maintenance and removal of facilities as well as the operation of the exposition (e.g. goods consumed during demonstration of instruments exhibited in the Exposition Site; goods that are damaged; paint, varnish, wall paper etc. that is consumed during the construction, mounting or decoration of display facilities.)

12 Tax Exemption Procedures

Parties that are to apply for exemption on customs duties, internal taxes on consumption and local consumption tax as specified in sections 10 and 11, must use the Import Declaration form and follow the procedures specified in Item 33.

13 Limitations on Duty-Free Goods

Goods that have been exempt from customs duties, internal taxes on consumption and local consumption tax as listed in Item 11, must not be used for any other purpose than that for which they are exempt.

14 Handling of Duty-Free Goods After the Exposition

Goods that have been exempt from customs duties, internal taxes on consumption and local consumption tax as listed in Item 11, must undergo one of the following actions before the permitted period of the bonded exhibition area terminates. If no such actions are taken, the exempted customs duties, internal taxes on consumption and local consumption tax must be paid as specified by Japanese Law.

- (1) Export from Japan;
- (2) Report to Customs and change of their stated usage to one which incurs customs duties, internal taxes on consumption and local consumption tax. (If the goods are already imported and if the newly established usage involves tax exemption provisions, then the goods concerned will be exempt from

customs duties, internal taxes on consumption and local consumption tax.)

- (3) Donation to Japan or local public bodies, free of charge

Participants may dispose of the applicable goods under the supervision of Customs and at their own cost; however any refuse or waste produced during this process shall be Declared for Import and removed from the Exposition Site. Customs duties, internal taxes on consumption and local consumption tax may apply to these items depending on their nature after disposal.

15 Other Tax Exemptions

Other than the aforementioned Exhibit Approval and tax exemption procedures, there are tax reduction and tax exemption provisions regarding customs duties, internal taxes on consumption and local consumption tax that are provided for in general domestic Japanese legislations. The aforementioned approval and tax exemption procedures do not inhibit the application of any such general tax exemption provisions.

General tax reduction and tax exemption provisions that may be of relevance to EXPO Participants are as follows:

- (1) The following goods shall, after import, be unconditionally exempt from customs duties, internal taxes on consumption and local consumption tax (however, there are cases where the following item (f) may not be exempt from internal taxes on consumption) :
 - (a) Goods presented to the Emperor of Japan or members of the royal family within the Palace;
 - (b) Goods belonging to the heads of state and their family that visit Japan, as well as those belonging to their attendants;
 - (c) Decorations, trophies and other commemorative awards and medals of this nature that are to be awarded to residents of Japan from foreign or local public bodies, international organizations or groups, funds or similar organizations designated by the Minister of Finance;
 - (d) Educational and publicity goods donated by the United Nations or other specialized organizations, as well as educational, scientific or cultural films, slides, recordings and other similar products that have been made by these organizations;
 - (e) Records/files and other documents;
 - (f) Samples for obtaining orders. Note, such items are limited to those that are acknowledged to be adequate only as a sample, or those that are significantly low in price;
 - (g) Goods that persons temporarily entering Japan for purposes other than relocating to Japan have with them upon their entry or are importing as unaccompanied cargo in compliance with the specified procedures (excluding motor vehicles, ships and aircrafts), and which are for personal use or equipment necessary for their business, and which Customs acknowledges as appropriate considering the reason for entry, duration of stay and profession, etc.;
 - (h) Equipment manufactured for the physically disabled and goods of this nature that have been designated by government ordinance.
- (2) The following goods shall be exempt from customs duties, internal taxes on consumption and local consumption tax (of which (e) and (f) shall be exempt from customs duties only) on condition that the goods shall, after import, be used only for the purpose for which they were exempt:
 - (a) Specimens and reference items that are to be displayed in schools,

museums, showrooms, research and test laboratories and similar facilities operated by the state, public corporative entities and local public bodies and other such facilities operated by entities other than the aforementioned that have been appointed by government ordinance; academic research items (limited to those regarding new inventions or items acknowledged as being difficult to create within Japan), educational films (limited to exposed film), slides, records, tapes (limited to recorded tapes) and other similar goods that are used in the aforementioned facilities;

- (b) Goods presented to facilities listed in (a) for academic research or educational purposes;
 - (c) Goods other than supplies donated for charity or salvation or those donated to relief centers, shelters and other social welfare facilities that are acknowledged as goods directly used for social welfare purposes;
 - (d) Goods donated on international goodwill to the state or local public bodies for such purposes;
 - (e) Goods donated to religious bodies for direct use in ceremonies or services, which has been designated by the Minister of Finance;
 - (f) Machinery and instruments donated by the International Red Cross or Overseas Red Cross Societies to the Japanese Red Cross Society, which shall be used by the Japanese Red Cross Society directly for medical purposes.
- (3) Temporary duty-free import is permitted on the following goods on condition that they are re-exported within one year from the date of permission for import (under exceptional circumstances, this period may be extended.)

In such cases, securities deposits may be requested.

- (a) Cargo that is to be processed or is to become processed material, and designated by government ordinance (e.g. raw film, which may be imported in large quantities by parties of the press, will fall under this category);
- (b) Items for academic research;
- (c) Test items;
- (d) Instruments used to test the performance of or inspect the quality of cargo for export or import, by persons who export or import such cargo;
- (e) Photographs, films, models and other similar items that are used exclusively as samples or for similar purposes, for obtaining orders or production;
- (f) Goods used in international sporting events, international conferences or other similar events;
- (g) Performance goods of traveling performers who are entering Japan, and machinery and equipment of film producers who are entering Japan for the filming of movies;
- (h) Goods to be exhibited at expositions, exhibitions, food festivals, competition fairs or other such events;
- (i) Motor vehicles, ships, aircrafts and other goods that persons temporarily entering Japan for purposes other than relocating to Japan have with them upon entry or are importing as unaccompanied cargo for their personal use and in compliance with the specified procedures, and which Customs acknowledges as appropriate considering the duration of stay of the person etc.

The aforementioned general tax reduction and tax exemption provisions shall

be applicable even for goods specified in Item 5, i.e. those Declared for Import for use or consumption outside the Exposition Site. Such provisions may also apply when the goods exempt from customs duties, internal taxes on consumption and local consumption tax are to be used for a different usage, as described in Item 11.

- (4) Items which are for long-term use and are usually imported based on a lease contract or are to be temporarily used in Japan as part of an assignment contract and are designated by government ordinance, shall be subject to customs duties at a reduced rate on condition that the items are re-exported within two years (five years for certain goods) from the date that permission for import is granted.

A securities deposit may be requested in a similar manner to that of (3) above.

C Description of Goods subject to Exhibit Approval

16 Machinery, Equipment and Devices for Construction

Machinery, equipment and devices listed in Item 5 (1) do not need to be assembled at the time of Exhibit Approval.

17 Materials Required for the Construction and Maintenance of Buildings and Other Facilities

Construction and maintenance materials listed in Item 5 (2) may be in any unprocessed, semi-processed or complete product form when they enter the Exposition Site.

Buildings and other facilities listed in Item 5 (2) shall include offices, warehouses, dining rooms, accommodation and kiosks etc. for the Participants within the Exposition Site.

Construction and maintenance material shall include, for example, cement, nails, bolts, adhesives, paint, putty, varnish and wax, etc.

18 Furniture, Furnishings, Decorative Items and Display Equipment for Exhibition Goods and Goods for Retail

Furniture, furnishings, decorative items and display equipment for Exhibition Goods and goods for retail in accordance with 5 (3) shall include carpets and rugs, awnings and blinds, and fresh flower arrangements, etc.

19 Exhibition Goods and other goods used for the maintenance of such goods

Exhibition Goods that have been taken inside the Exposition Site may be installed, adjusted and maintained etc. without having to follow additional procedures.

20 Advertisement Goods

Advertisement goods listed in 5 (5) shall include movie films, slides, recording tapes and projectors used to introduce the state of affairs of a Participating Country as well as to introduce and publicize other Participants. Goods that are used directly for viewing or for use at a charge are not included.

Note, the entrance fee to the EXPO shall not be regarded as a charge, as described in this item; goods used directly for viewing or for use at a charge shall include, for example, movie films and entertainment equipment, etc. (the same as for Item 22).

21 Goods used to Demonstrate the Performance of Exhibited Machinery, Devices or Other Goods

Demonstration goods of exhibits as listed in 5 (6) shall not include fuel oils, lubrication oils, cutting oils and other consumables used to operate such machinery.

If products that are produced from such goods are for retail or are to be removed

from the Exposition Site, the product must be Declared for Import and customs duties, internal taxes on consumption and local consumption tax must be calculated and paid in accordance with Item 45.

22 Goods used in Cultural, Art or Sporting Events

Goods that are used directly for viewing or for use at a charge shall be excluded from such goods.

23 Furniture, Furnishings, Decorative Items and Office Goods for Offices

Office goods as listed in 5 (8) shall include personal computers, recording devices, Xerox machines, pencils and inks, etc.

24 Goods that may not necessarily be Sold or Consumed

If the sale or consumption of such goods becomes definite, import procedures must be followed immediately.

25 Goods for Official Receptions

Goods imported for the purpose of consumption at official receptions shall be Declared for Import and customs duties, internal taxes on consumption and local consumption tax must be paid.

However, if the said reception is to be hosted by an Embassy or a Legation (i.e. entities secondary to embassies, e.g. the Commissioner General of Section that is acknowledged by customs) in Japan, any goods that are imported by such Embassy or Legation shall be exempt from customs duties, internal taxes on consumption and local consumption tax in accordance with the tax exemption provisions on official goods for diplomatic establishments.

Section3 Importation Documents

26 Generally Used Documents

To apply for Exhibit Approval at the EXPO, use the form "EXPO '05 Exhibit Declaration (Transit Declaration)" (hereinafter simply referred to as 'Exhibit Declaration').

For Import Declaration as specified in Section2, Section4 and Section5, use the general Import Declaration form.

For imports under the ATA Carnet of the ATA Convention, the applicable ATA Carnet shall act as the Import Declaration form.

27 Exhibit Declaration

Six copies of the Exhibit Declaration must be submitted as follows: copy A (for the Customs Authority at the EXPO site), copy B (for the Association), copy C (for the applicant), copy D (for transit approval from the port of arrival to the Exposition Site), copy E (for Customs at the port of arrival) and copy F (for arrival certification). When goods for Exhibit Approval arrive at one of Japan's ports (including airports), copies D, E and F shall be submitted to the Customs Office in charge to apply for customs transit to the Exposition Site. The Exhibit Declaration, which shall be submitted at this point, shall have the title 'EXPO '05 Exhibit Declaration' crossed out with a double line so that it is treated as an application for customs transit approval. Furthermore, a securities deposit may be requested as necessary at this point.

If customs transit is approved, copy E of the Exhibit Declaration shall be kept at the Customs office that granted the approval, and copies D and F shall be re-issued to the applicant as a transportation approval form and a transportation approval application form for arrival certification.

Note, if the goods do not arrive at their place of destination within the period specified by Customs, then customs duties, internal taxes on consumption and local consumption tax will be charged to the person who was granted the approval, unless such delay may be acknowledged as unavoidable.

When transit approved goods arrive at the Exposition Site, copies A, B C of the Exhibit Declaration together with the reissued copies D and E, the transit approval form and the transportation approval application for arrival certification, respectively, shall be immediately submitted to the Customs office located at the Exposition Site.

28 Attached Documents

When submitting the Exhibit Declaration to Customs at the Exposition Site or at the port of arrival, a price list (CIF price) of the applicable goods, a commercial invoice including the classification of goods as specified in Item 5, and a packing list indicating the packing details must also be submitted in duplicates (one copy for Customs and one copy for the Association). If the permissions or approvals etc. of administrative organizations are required to bring certain goods onto the Exposition Site due to the provisions of laws specified in Section 6, evidence of such permission or approval must be provided to Customs.

To expedite smooth customs clearance, it is essential that all packaging and commercial invoice documents be clearly and correctly completed. Languages used in such documents should preferably be Japanese, English or French.

29 Completing an Exhibit Declaration

Exhibit Declaration forms are printed in Japanese and either English or French. The form should preferably be completed in Japanese, English or French, for the convenience of customs clearance.

30 Approval of an Exhibit Declaration

When an Exhibit Declaration is submitted to Customs inside the Exposition Site, an acceptance number is recorded. When an Exhibit is approved, an approval stamp is stamped on copy C of the application form and returned to the applicant as the approval form.

31 Report on Use

If a status report on the use of goods is request as per Item 8, three copies of the "Report on Use of Foreign Goods" (Customs Form C No. 3370)(one copy each for Customs, the Association and the person making the report) must be submitted to the Customs office located at the Exposition Site, at intervals specified by Customs.

32 Application for a Permission for Use Outside the Exposition Site

When Exhibit Approved goods as specified in Item 5 are to be used outside the Exposition Site for processing, assembly, repairs or any other reason, three copies of "Application for Permission for Goods to be Used Outside Hozei Display Area" (Customs Form C No.3390) (one copy each for Customs, the Association and the applicant) that indicates the purpose, period and place of use etc. must be submitted to the Customs office located at the Exposition Site prior to such use, in order to obtain permission.

If goods are removed from the Exposition Site without permission or if they are kept outside the Exposition Site after the permitted period has terminated, then customs duties, internal taxes on consumption and local consumption tax shall be charged.

33 Import Declaration Form

In order to Declare for Import as described in Section2, Section4 and Section5, four copies of the Import Declaration form (Customs Form C No. 5020) (one copy each for Customs, the Association, the applicant and one for statistical use) or alternatively the applicable ATA Carnet if the goods are to be imported using the ATA Carnet system of the ATA Convention must be submitted to Customs. If the goods to be Declared for Import have been Exhibit Approved, attach the Exhibit Approval form to the Import Declaration form etc. The application shall be submitted to the customs authority located at the Exposition Site (or the customs office of the jurisdiction) for Exhibit Approved goods; for all other goods applications shall be submitted the to the Customs Authority that has jurisdiction over the place where such goods are located.

For products that require permission or approval etc. from the administrative organizations for importation, as specified in the laws described in Section 6, proof of such permission or approval etc. must be presented to Customs.

Note, consumption tax will be charged on services for transporting goods that have been Declared for Import to the Exposition Site; thus it is preferable to clear customs at the customs authority within the Exposition Site.

34 Timing of Delivery of Goods to the Exposition Site

- (1) Construction materials required for the construction and maintenance of buildings and other facilities, as well as machinery, instruments, devices and other goods necessary for the construction of other facilities may be taken into the Exhibition Area immediately after their arrival in Japan and completion of the Exhibit Declaration procedures.
- (2) The following goods and other similar goods may be taken onto the Exposition Site, once the Exhibit Declaration has been completed and the buildings or other facilities have been built and are in a usable condition:
 - (a) Furniture, furnishings and other decorative items
 - (b) Furniture, furnishings, decorative items and office goods for offices appointed to the representative of the Participating Country
- (3) From 15 September 2003, goods other than those listed above may be taken onto the Exposition Site after completing an Exhibit Declaration, under the terms of the operation of the exposition. In other words, goods that arrive in Japan before this date must be stored in a bonded area at the port .

35 Processing etc. before entering the Exposition Site

If goods that arrive in Japan are to be processed or are to be used as raw materials for manufacturing, such work must be performed at a designated bonded area or a bonded storage area (simple processing is permitted in such bonded areas); otherwise work must be performed in a bonded factory or a comprehensive bonded area (processing and manufacturing is permitted in these bonded areas.)

Goods that have undergone such work may be taken onto the Exposition Site with an Exhibit Declaration.

Section4 Transportation to the Exposition Site

36 Import via sea or air

Goods that have entered Japan from a seaport or an airport shall, in principle, be placed in a bonded area (designated bonded area, bonded storage area or integrated bonded area) for customs procedure. Note, if the items are extraordinarily heavy etc., they may be placed somewhere other than a bonded area, by obtaining permission from Customs.

Goods may be placed in such bonded areas for the following periods: 1 month in designated bonded areas; and 3 months in bonded storage areas and integrated bonded areas (and for a period specified by Customs in locations other than bonded areas). The following procedures shall be completed within the permitted period at the customs office that has jurisdiction over the applicable bonded area:

- (1) Bonded transit procedures (for transit to the Exposition Site, customs transit may be requested by submitting an Exhibit Declaration or a "Application for Transportation of Foreign Cargo".)
- (2) Import procedure using the Import Declaration form
- (3) Procedure for obtainment of permission for foreign goods storing at a bonded storage area, at a bonded manufacturing warehouse or at an integrated bonded area

37 Importation by Postal Mail

Goods imported by mail for the exposition need to complete the appropriate procedures to take the goods directly onto the Exposition Site using an Exhibit Declaration, or complete either of the procedures specified in Item 36(1) or (2). Such procedures shall be carried out at the customs authority in charge of customs procedures for the applicable product (customs authority at the post office).

Import procedures specified in Item 36 (2) do not require the submission of an Import Declaration; and only require a report of the intention to complete such procedures. If any customs duties, internal taxes on consumption and local consumption tax must be paid, such taxes shall be paid before such a request is granted. Note, if exemptions on customs duties or internal taxes on consumption are to be requested, (excluding duty-free goods such as drawings, design drawings and quotations etc.) or for goods that are required to obtain permission or approval for import under Japanese law, the required documents for each case must be submitted.

38 Customs Examination upon Arrival etc. at the Exposition Site

- (1) If an Exhibit Declaration has been submitted on goods arriving at the Exposition Site, Customs shall perform inspections as necessary.
- (2) Goods that have been taken onto the Exposition Site with an Exhibit Declaration which require content or quantity inspections etc. may be subject to customs inspections at a later date, as required.
- (3) If Exhibit Approved goods are to be removed from the Exposition Site for reasons such as processing, assembling or repair etc., permission must be granted in accordance with the procedures of Item 32. In such cases, Customs may perform inspections as necessary.

Section5 Procedures to conclude Exhibit Approval

A Re-Export

39 Re-Export

If Exhibit Approved goods are to be re-exported as per Item 9 (1), an "EXPO '05 Re-Export Declaration Form" (hereinafter simply referred to as a 'Re-export Declaration Form') must be submitted to the Customs office located at the Exposition Site

If goods imported using the ATA Carnet defined in the ATA Convention are to be exported, the said Carnet shall act as a Re-Export Declaration Form.

40 Re-Export Declaration Form

Four copies of the Re-export Declaration form must be submitted: i.e. copy A (for

Customs), copy B (for the Association), copy C (for the applicant) and copy D (as arrival certification for the port of loading).

The style of terminologies used in this declaration is similar to that of Item 29. In order to expedite smooth customs clearance, it is desirable to complete this form in the same manner as the Exhibit Declaration.

Customs inspections may be performed as required, and once export has been permitted, a permit (copy C) shall be re-issued together with copy D.

This re-export declaration form also acts as an approval application form for customs transit of the goods to the port of departure (including airports, and will be interpreted in this manner)

Once goods arrive at the port of loading, copies C and D shall be submitted to the Customs authority located at that port, allowing for the goods to be loaded onto vessels or planes.

This, in principle, will conclude all steps involving Exhibit Approval.

If the securities deposited at the time of customs transit or the transit goods do not arrive at the port of loading, such cases will be handled in the same manner as Item 26.

41 Attached Documents

When submitting a Re-export Declaration Form as specified in Item 40, two copies (one for Customs and one for the Association) of the packing list that gives a detailed description of the goods for re-export shall be attached.

42 Re-Export by Mail

Re-exporting of Exhibit Approved goods, as specified in Item 9 (1), may be also be done by mail. The goods shall be shipped using the ordinary method to send overseas mail, as defined by Japanese Law.

B Import Declaration

43 If Exhibit Approved goods are to be Declared for Import, as specified in Item 9(2), an Import Declaration form must be submitted to the Customs office located at the Exposition Site.

C Disposal under the Supervision of Customs

44 If Exhibit Approved goods are to be disposed under the supervision of Customs, as per Item 9, 3 copies of "Report on Disposal of Foreign Goods" (Customs Form C No.3080)(one each for Customs, the Association and the applicant) must be submitted to the Customs office located at the Exposition Site. If any refuse or waste produced during the disposal process is to be taken out of the Exposition Site, an Import Declaration form must be submitted.

D Calculating Customs Duties, Internal Taxes on Consumption and Local Consumption Tax

45 (1) If Exhibit Approved goods are Declared for Import, in principle customs duties are calculated according to their nature and quantity at the time the Exhibits were approved. However, customs duties for the following goods shall be calculated according to their nature and quantity at the times specified below.

(a) For exhibition items that are not intended for retail (excluding products that has been processed or manufactured using raw materials that have been Exhibit Approved, except those specified by government ordinance): at the time of Import Declaration;

- (b) For refuse and waste that is disposed of under the supervision of Customs: at the time when such refuse or waste is declared for Import;
- (c) For goods processed or manufactured at a bonded manufacturing warehouse with a raw materials tax approval: at the time approval was granted for use in such processing of manufacturing.

If products that have been processed or manufactured with no customs duty charges at a bonded manufacturing warehouse, integrated bonded area or the Exposition Site using the bonded system are to be declared for Import, customs duties shall be based not on the final product but on the raw materials used for such processing and manufacturing.

- (2) The nature and quantity of the goods, which is what the calculations of the amounts of internal taxes on consumption and local consumption tax when Exhibit Approved goods are Declared for Import are based on, shall be, in principle, the same as that for customs duties. The tax calculation for products that have been processed or manufactured using Exhibit Approved raw materials and products that have been processed or manufactured in bonded manufacturing warehouse before being brought to the Exposition Site shall be based on the nature and quantity at the time of Import Declaration.

E Donation to Japan or Local Public Bodies

- 46 If Exhibit Approved goods are to be donated to Japan or local public bodies free of charge, as specified in Item 9 (3), the representative of the state or local public body that will receive the goods must submit an Import Declaration form to the Customs office located at the Exposition Site.

F Transportation to Bonded Areas such as Bonded Storage Area or Bonded Manufacturing Warehouse etc.

- 47 If Exhibit Approved goods are to be transferred from the Exposition Site to bonded areas such as a bonded storage area or bonded manufacturing warehouse, as specified in Item 9 (4), Customs Transit Approval must be obtained by following the standard procedures in compliance with the Japanese Law.

Section 6 Import Regulations that apply to Imported Products

48 Related Legislations

Import regulations that apply to goods Exhibited at The 2005 World Exposition, Aichi, Japan shall be based on the following treaties and ordinances:

- (a) Convention on International Exposition, signed in Paris on 22 November 1928 and revised and supplemented by the doctrines of 10 May 1948, 16 November 1966 and 30 November 1972, prior to its revision on 24 June 1982;
- (b) Convention on International Trade in Endangered Species of Wild Fauna and Flora (hereinafter, referred to as 'Washington Convention') ;
- (c) Foreign Exchange and Foreign Trade Control Law, regarding the importation and trade;
- (d) Law for Stabilization of Supply, Demand and Prices of Staple Food, regarding the importation of rice, wheat and barley etc.;
- (e) Sugar Price Adjustment Law, regarding the importation of sugar;
- (f) The Manufacturing Milk Producer Compensation Temporary Law regarding the importation of dairy products;
- (g) Law of Alcohol Business, regarding the importation of alcohol;
- (h) Food Hygiene Act, regarding the import of foods;

- (i) Pharmaceutical Affairs Law, regarding the import of medical supplies and cosmetics etc.;
- (j) Legislations on the import of narcotics etc., i.e. Stimulant Drugs Control Law; Narcotics and Psychotropics Control Law and Cannabis Control Law, Law of Opium;
- (k) Legislations on the importation of animals and plants, i.e. Domestic Animal Infectious Diseases Control Law; Rabies Prevention Law; Law concerning Wild Life Protection and Hunting; Law Concerning the Prevention of Infections and Medical Care for Patients with Infections; Plant Quarantine Law and Law for Conservation of Aquatic Resources;
- (l) Legislations on the importation of hazardous products, i.e. Poisonous and Deleterious Substances Control Law; High Pressure Gas Safety Law; Explosives Control Law and Firearm and Sword Possession Control Law;
- (m) Fertilizer Law, regarding the import of fertilizers;
- (n) Agricultural Chemicals Regulation Law, regarding the importation of agricultural chemicals;
- (o) Legislation on the import of raw silk, i.e. The Raw Silk Import Coordination Law; and the Agriculture and Livestock Industries Corporation Law
- (p) Industrial Safety and Health Law, regarding the safety of workers;
- (q) Revenue Stamp Counterfeit Control Law regarding the importation of revenue stamps; and the Counterfeit Postage Stamps Control Law regarding the importation of postage stamps;
- (r) Law concerning the Examination and Regulation of Manufacture etc. of Chemical Substances, regarding the importation of chemical substances;
- (s) Law concerning the Quality of Petroleum Spirits, regarding the import of petroleum spirits; and Petroleum Stockpiling Law, regarding the import of petroleum etc.;
- (t) Customs Law, Customs Tariff Law and other legislations related to customs duties.

49 Enquiries on Import Regulations

Major import regulations regarding imported products have been listed above. For details, contact Customs, as specified in Item 2, or the related administrative body that is in charge of the legislation.

50 Goods that require Import Approval

If any of the following goods are for retail or used within the Exposition Site or are brought into Japan after the exhibition, then an import approval or an import confirmation must be granted from the respective authorities by the time of Exhibit Approval.

- (1) For Article Type 1 of the Import Statement such as seaweed, kelp and gunpowder etc. that are subject to an import quota, a Import Quota Certificate must be obtained from the Minister of Economy, Trade and Industry. In addition, an approval must be obtained from the Minister of Economy, Trade and Industry for goods that are imported for a charge; goods that are imported free of charge must be approved by the Customs Administrator.
- (2) For Article Type 2 of the Import Statement such as silk threads, silk textiles, fish products etc. that are produced or shipped from certain areas, an approval must be obtained from the Minister of Economy, Trade and Industry for goods that are imported for a charge. Goods imported free of charge must be approved by the Customs Administrator.

- (3) For other products, such as Article Type 3 of the Import Statement which includes tuna, etc., the prior confirmation of the Minister in charge must be obtained or the specified documents must be sent to Customs, and shall be confirmed during customs clearance.

51 Import Regulations on Goods subject to the Washington Convention

The Washington Convention controls international commercial trade of endangered species of wild fauna and flora, and its details differ depending on which appendix needs be followed.

- (1) Commercial trade is prohibited on items which fall under Appendix I. Japan has an import quota system, and certificates for academic use, breeding or obtainments prior to effectuation of the Convention must be submitted to the Minister of Economy, Trade and Industry to obtain approval.
- (2) Items which fall under Appendix II and Appendix III shall be controlled by one of the following three methods: prior approval, prior confirmation or confirmation at Customs.
 - ① If items are shipped from countries that have no controlling authority etc. such as a country not party to the Washington Convention, then an approval for import must be obtained from the Minister of Economy, Trade and Industry (prior approval.) However, in principle, such approvals are not granted.
 - ② If a country party to the Washington Convention attempts to import items from countries that prohibit the export of such items, the confirmation of the Minister of Economy, Trade and Industry must be obtained by submitting an export permit or a re-export permit etc. issued by the controlling authority of the exporting country (prior confirmation.)
 - ③ If a country party to the Convention ships goods from a member country etc., an export permit or a re-export permit etc. issued by the controlling office etc. in the country where shipping took place must be submitted to Customs (confirmation at Customs.)

Note, the customs authority in charge of animals and plants controlled by the Convention shall be limited to the main customs offices as well as the authorities (flight authorities and authorities that handle international mail) listed in the 1985 Notification No. 56 of the Ministry of Finance. To re-export plants etc. of species listed in Appendix I or Appendix II of the Washington Convention, export approval must be granted by the Minister of Economy, Trade and Industry in accordance to export trade control laws.

52 Importation of Rice, Barley and Wheat

To import rice, barley and wheat etc., a contribution must be paid to the government unless such import is conducted by the government or by assignment of purchase from the government, or is exempt from customs duties in accordance with Article 14 of the Customs Tariff Law (unconditional exemption) etc. Hence, if rice, barley or wheat etc. is Declared for Import after it is brought onto the Exposition Site for retail, consumption, or to be provided to visitors free of charge, a copy of the notice of contribution or a receipt etc. that certifies the payment of the abovementioned contribution must be submitted to Customs.

53 Importation of Sugar

To import sugar, the importer must sell its sugar to the Agriculture and Livestock Industries Corporation if the average import price of the sugar is less than the

rationalized target price for Japanese sugar. On the other hand, if the import price is greater than such target price, the importer may request the Corporation to sell the sugar back, and the Corporation shall re-sell the sugar they had purchased to the importer they had purchased the sugar from.

If the sugar Declared for Import involves any trading with the Corporation, Customs will need to confirm that all such trade have been completed; thus if sugar is Declared for Import after it is brought onto the Exposition Site for the purpose of retail, consumption or to be provided to visitors free of charge, a 'Re-sale Consent Form' etc. must be attached.

54 Importation of Dairy Products

To import dairy products such as butter, powdered skimmed milk and condensed milk etc., the importer must sell the products to the Agriculture and Livestock Industries Corporation, unless the import is being conducted by entities that have been assigned to import dairy products by the Corporation. Thus if such dairy products are Declared for Import after they are brought onto the Exposition Site for retail, consumption or to be provided to visitors free of charge, a 'Business Consignment Certificate' etc. must be attached.

55 Importation of Alcohol

If the importation of alcohol (including alcohol of 90% or more) is for business purposes, it requires the permission of the Minister of Economy, Trade and Industry. If alcohol is Declared for Import for retail, consumption or to be provided to visitors free of charge within the Exposition Site, an 'Alcohol Import Business Permit' must be attached.

56 Import regulations on Foods for Sanitary Reasons

To prevent any sanitary hazards concerning foods (including additives, equipment, containers and packaging of food), the import of goods that are acknowledged as not meeting the standards set by the Minister of Health, Labor and Welfare or those acknowledged as harmful, shall be completely prohibited. Thus, if foods are to be Declared for Import for retail, consumption or to be provided to visitors free of charge within the Exposition Site, documents which certify that reports have been accepted by the food sanitation inspector of the Ministry of Health, Labor and Welfare shall be attached; otherwise, for items which the food sanitation inspector acknowledged as requiring inspection, a inspection clearance certificate which certifies that the goods have passed all inspections must be attached.

57 Importation of Medical Supplies

All medicines, quasi-drugs, cosmetics and medical devices (hereinafter collectively referred to as 'Medical Supplies') that do not conform with the standards set by the Japanese government or are undesirable due to sanitary reasons are forbidden from being imported. Thus, if Medical Supplies are to be Declared for Import after such supplies are brought onto the Exposition Site for retail, consumption or to be provided to visitors free of charge, the permission of the Minister of Health, Labor and Welfare or documents which certify that the Governor of Aichi Prefecture has permitted the sale of such medical goods must be attached.

If veterinary assay are to be Declared for Import as above, documents which certify the approval or permission of the Minister of Agriculture, Forestry and Fisheries must be attached.

58 Importation of Narcotics

Stimulant drugs, narcotics, mind-altering drugs, marijuana, opium and poppy

seeds are, in principle, prohibited from entering Japan

59 Importation of Animals

In order to prevent the spread of contagious diseases in livestock, certain animals (including carcasses, meat, transportation sheets, containers and packaging) are prohibited from entering Japan.

Designated quarantine items (artiodactyls, horses, chickens, ducks, quails, geese, turkeys, rabbits, honey and products that contain the aforementioned items or their carcasses such as sausages, ham, bacon etc., eggs, milk, semen and blood powder, bones, fat, blood, skin, fur, wings, thorns etc.) and dogs may not be brought into Japan unless an inspection certification or a vaccination certificate issued by the government organizations of the exporting country is submitted to the quarantine authority at the port (including airports) designated by the Domestic Animal Infectious Diseases Control Law and Rabies Prevention Law, and the items pass inspection.

Therefore, if such designated quarantine items or dogs are to be taken onto the Exposition Site, a certificate indicating that they have passed the inspection must be attached to the Exhibit Declaration form.

The entry of certain wildlife species into Japan is controlled to protect wildlife. If such wildlife is to be taken onto the Exposition Site, a certificate issued by the exporting government must be attached to the Exhibit Declaration form.

The Law Concerning the Prevention of Infections and Medical Care for Patients with Infections prohibits the importation of monkeys and prairie dogs; these species generally cannot be imported.

To prevent the entry of diseases contagious to marine animals into Japan, the Law for Conservation of Aquatic Resources stipulates that permits must be obtained from the Minister of Agriculture, Forestry and Fishery to import carp fry, fertile salmon eggs and salmon fry, and prawn fry.

60 Importation of Plants

To prevent the spread of animals and plants that may be harmful to other plants, it is forbidden to bring harmful animals and plants, soil, plants with soil on them and specific plants from specific areas or their containers and packaging into Japan. However, those with special permission from the Minister of Agriculture, Forestry and Fishery are exempt.

Plants which may be imported shall be inspected together with their containers and packaging at the port of import (including airports) by a health official who shall also be responsible for checking the certificate issued by a government organization of the exporting country. Plants may be investigated in further detail, disinfected or cultivated in isolation etc., as plants cannot be imported into Japan until their safety has been confirmed. Therefore, if any such plants etc. are to be brought onto the Exposition Site, a certificate from the health officer must be attached to the Exhibit Declaration form.

61 Importation of Toxic and Deleterious Substances

All toxic and deleterious substances that do not meet the criteria set by the Japanese government or that are undesirable due to sanitary reasons are prohibited from being imported into Japan. If any toxic or deleterious substances are to be Declared for Import after such substances are brought onto the Exposition Site for retail, consumption or to be provided to visitors free of charge, customs clearance can only be gained after registering in advance as an importer of toxic and deleterious substances with the Minister of Health, Labor and Welfare, and also registering as a seller of deleterious substances with the Governor of Aichi Prefecture.

62 Importation of High-Pressured Gas

For disaster prevention and public safety, all entities manufacturing, selling, storing or consuming high-pressured gas must obtain a permit and follow the technical criteria specified by High Pressure Gas Safety Law. Therefore, if high-pressured gas is to be brought onto the Exposition Site, a permit etc. must be attached to the Exhibit Declaration form.

63 Importation of Gunpowder

For reasons of public safety, it is undesirable to have any gunpowder brought onto the Exposition Site. Thus, Item 3, Article 12 of the General Regulations for The 2005 World Exposition, Aichi, Japan forbids the entry of gunpowder onto the Exposition Site. However, fireworks may be brought onto the site, although an import permit issued by the governor of the prefecture that has jurisdiction over the port of its arrival must be attached to the Exhibit Declaration form.

Fireworks must be stored in a warehouse licensed by the Governor of Aichi Prefecture.

If fireworks are to be Declared for Import for consumption, a permit from Aichi Prefecture and the Head of the Fire Department in charge of the Exposition Site must be attached.

64 Importation of Firearms and Swords

In Japan, the possession of firearms or swords is prohibited unless a license is issued by the prefectural Public Safety Commission. However, firearms and swords that may be considered as important artifacts or have antique value may be possessed by registering such items with the prefectural board of education.

65 Importation of Fertilizers

If fertilizers are to be Declared for Import after being brought onto the Exposition Site for retail, consumption or to be provided to visitors free of charge, then a registration certificate must be attached.

66 Importation of Agricultural Chemicals

Agricultural chemicals brought onto the Exposition Site may not be sold unless they have been registered with the Minister of Agriculture, Forestry and Fishery.

67 Importation of Raw Silk and Silkworms

To facilitate stability of the Japanese raw silk industry, if entities other than those who import raw silk by assignment of the Agriculture and Livestock Industries Corporation and those that import duty-free threads are to import raw silk, they must sell it to the Agriculture and Livestock Industries Corporation. Therefore, if raw silk is to be Declared for Import after it is brought onto the Exposition Site for retail, consumption or to be provided to visitors free of charge, documents such as a 'Report on the Arrival of Imported Raw Silk' etc. must be attached

68 Importation of Yellow Phosphorous Matches etc.

Yellow phosphorous matches, agents than in include benzene and other items that may severely impair the health of workers, or have been so designated by government ordinance may not be manufactured, imported, transferred, distributed or used in any way.

However, if these substances are manufactured, imported or used for experimental or research purposes, import etc. may be permitted if they meet specific requirements.

69 Importation of Chemical Substances

If a chemical substance to be imported is not controlled by other legislation and is neither listed in the existing chemical substances list nor as a chemical substance that belongs to a specific chemical substance group, the substance must be reported to the Minister of Health, Labor and Welfare as well as the Minister of Economy, Trade and Industry to obtain notification indicating that the substance does not belong to any particular chemical substance group.

If class 1 specified chemical substances, such as Polychlorinated biphenyl (P.C.B.), polychlorinated naphthalene, aldrin, DDT, dieldrin, chlordane substances and bis (tin trytil) = oxide are to be imported, permission must be obtained from the Minister of Economy, Trade and Industry.

The importation of products etc. that use such class 1 specified substances (lubrication oils, paints, printing ink etc.) and which are specified by government ordinance is prohibited.

70 Importation of Petroleum

If petroleum products such as petroleum spirits, light oil and kerosene etc. are to be imported, the product must meet the specifications defined by the Minister of Economy, Trade and Industry, and its quality and quantity etc. must be reported to the Minister of Economy, Trade and Industry.

To conduct business in the importation of crude oil, petroleum spirits, kerosene, light oil and heavy oil, one must be registered with the Minister of Economy, Trade and Industry as a petroleum importer.

71 Other Import Regulations

Other than the goods specified above, the following items must not be brought into Japan.

- (1) Utensils for opium smoking;
- (2) Counterfeits, forgeries and copies of coins, banknotes or securities; components that compose illegally produced cards that are used to pay for charges and make withdrawals from accounts, including the electromagnetic recording device and the card itself;
- (3) Literature, drawings, sculptures and other goods that harm public safety and public morals;
- (4) Articles that infringe upon patent rights, utility model rights, design rights, trademark rights, copyrights, neighboring rights, or layout designs rights.
- (5) Goods whose place of origin indication is directly or indirectly untrue; or is indicated in a misleading manner.