

# Duty Exemption Extension

## Tokyo 2020 Logistics



2020.7 TOKYO2020LOG-FWD004

**Games Stakeholders are reminded that customs duty exemption extension is required for Games-related items** that were imported to Japan under re-export duty exemption system before or after postponement of the Olympic and Paralympic Games. Please note the following in order to avoid customs duties and consumption tax on these items:

To avoid having to pay customs duty that was exempt during importation, **Games Stakeholders should ask the same customs broker used for import** to conduct re-export declarations and disposal procedures. The customs broker should compare the content of the freight at the time of import and re-export, and confirm the items that are discarded. **Failure to provide insufficient or inaccurate import information may delay the export process.**

In principle, **freight imported to Japan under re-export duty exemption must be re-exported within 1 year from the import permit date.** If items are not re-exported within 1 year, customs duties and consumption tax, which were exempted at the time of import, will be collected immediately.

However, if Games-related items are kept in Japan for more than 1 year for the postponed Olympic and/or Paralympic Games in 2021, **the period can be extended with the approval of Japan Customs.**

If it is necessary to extend the 1-year period, Games Stakeholders should request this via the customs broker who performed the import clearance procedures as soon as possible. If the request to the customs broker is made within 30 days of the export deadline (1 year from the import permit date), the extension request may not be submitted in time and Games Stakeholders may be liable for customs duties and consumption tax.

If Games Stakeholder's freight is subject to re-export duty exemption, customs procedures (reporting to the customs and confirmation by the customs) will be required at the time of import and re-export, and the re-export duty exemption will be finalised once final export has been confirmed by Japan Customs. To avoid having to pay customs duties and consumption taxes that were exempted at the time of import, , please ensure that the duty exempt freight is managed in the appropriate way (keeping track of quantity of items, discarded items, etc.) until it has been re-exported.

For further assistance or information, please contact Yamato Global Logistics Japan Co., Ltd. at [tokyo2020ygl@y-logi.com](mailto:tokyo2020ygl@y-logi.com).