

The following policy applies to items that were imported for the Tokyo 2020 Olympic Games and/or Paralympic Games and cannot be exported within the validity period of the ATA Carnet.

In principle, items imported using an ATA Carnet must be exported within the validity period, with tax exemption for sport equipment and other Games-related items. Due to the impact of COVID-19 and the postponement of the Games, Japan Customs will now allow the ATA Carnet to be extended.

### **If an extended ATA Carnet can be submitted**

If items cannot be exported due to COVID-19 or postponement of the Games, the extended ATA Carnet (also known as replacement Carnet) is considered effective.

### **If an extended ATA Carnet cannot be submitted**

In case items cannot be exported due to COVID-19 or postponement of the Games and the original version of the extended Carnet cannot be submitted due to extenuating circumstances (※ 1), one of the following two documents can act as a replacement of the original ATA Carnet. (※ 2)

Option 1: Original ATA Carnet and a copy of the extended ATA Carnet

Option 2: Original ATA Carnet and a letter of extension issued by the guarantor agency

(※ 1) If the ATA Carnet journey is cut off/discontinued, please use Option 1. If the ATA Carnet issuing country does not recognise the extended ATA Carnet, please use Option 2.

(※ 2) Games Stakeholders will not be required to submit the original version of the extended ATA Carnet at a later date.

In order to determine that exports cannot be made is due to COVID-19 or not, Tokyo 2020 will check letters issued by the overseas guarantor agency or emails between the ATA Carnet holder and the guarantor agency. Alternatively, Tokyo 2020 may contact Japan Customs to explain the relationship between the imports and the Tokyo 2020 Games.

If Games Stakeholders have any questions about this process, please contact Yamato Global Logistics Japan Co., Ltd. at [tokyo2020ygl@y-logi.com](mailto:tokyo2020ygl@y-logi.com).