

# International Auction and Art Fair in Customs Area

## Background

- There are growing interests in hosting international auctions and art fairs in Japan.
- Customs area in Japan is available to hold these events.
- The events can be held not only at existing Customs areas, but also new permission for Customs areas can be applied for holding the events.
- This efficient use of Customs area will contribute to promote cultural and economic activities.

## Efficient use of Customs area

### ○ What is Customs area?

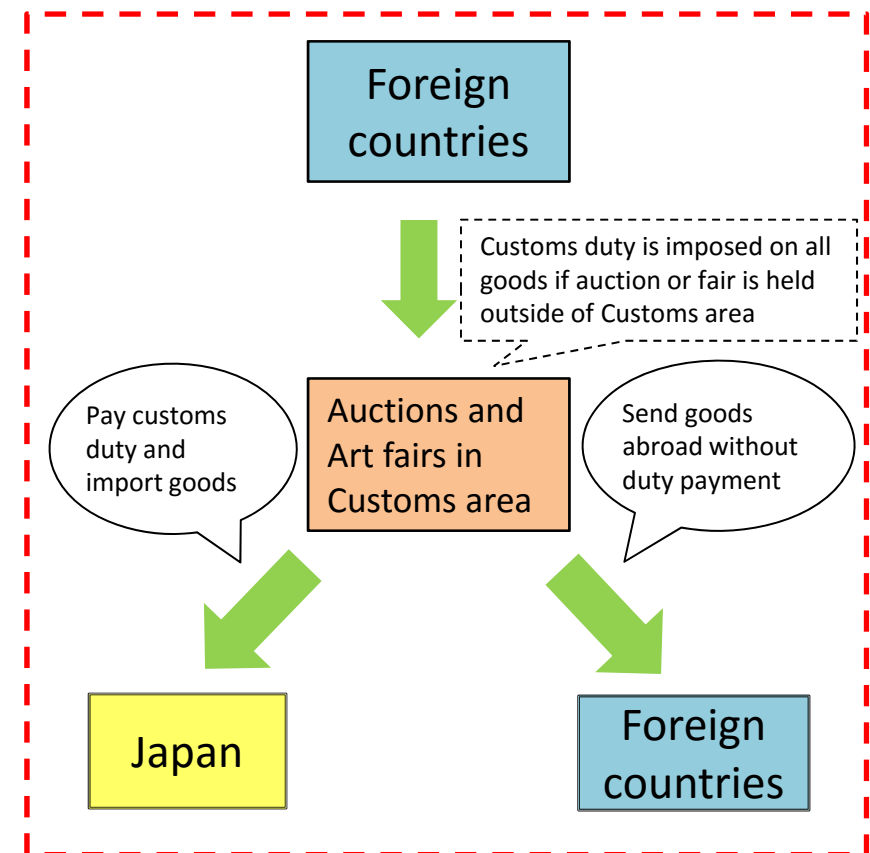
In Customs area, you can store and display foreign goods without import procedure and payment of duties and taxes.

### ○ Treatment of duties and taxes

In Customs area, you can deal with foreign goods(storage, etc.) without paying customs duties or internal and local consumption taxes.

Import procedure and the payment will be required if foreign goods are sold at auction or fair in Customs area and delivered in Japan.

The payment is not necessary if foreign goods are sent to abroad without imported to Japan.



# For holding International Auction and Art Fair in Customs Area

## International auction at customs warehouse

### What is customs warehouse?

A place where, permitted by the Director General of Customs, foreign goods can be stored

### How to get permission as a customs warehouse?

Consult customs office and submit application (subject to documentary examination).

- ① Application form for customs warehouse permit
- ② Relevant Documents (latest business report, etc.)
- ③ Plotting of the customs warehouse and its surroundings
- ④ Internal rules regarding management of goods ,etc.

### Points to consider for holding international auctions

- Control of goods
- Management of guests
- Procedures (import and customs procedures required for purchasing and delivering foreign goods)
- Storage of goods like art works expected to be traded and reshipped abroad is also possible ,etc.

## International art fair in customs display area

### What is customs display area?

A place where, permitted by the Director General of Customs, foreign goods can be displayed

### How to get permission as a customs display area?

Consult customs office and submit application (subject to documentary examination).

- ① Application form for customs display area permit
  - ②~④ same documents as stated on the left
  - ⑤ Documents stating the name, purpose, content, duration and organizer of the exposition ,etc.
- ※ Sponsorship by national or local government is needed.

### Points to consider for holding international art fair

- Control of goods
- Procedures (import and customs procedures required for purchasing and delivering foreign goods) ,etc.

### Flow chart

(example)

● Consult customs office

● Hold an event

● Procedures (import, reshipment, etc.)

● Get permission

● Request of purchase

● Delivery