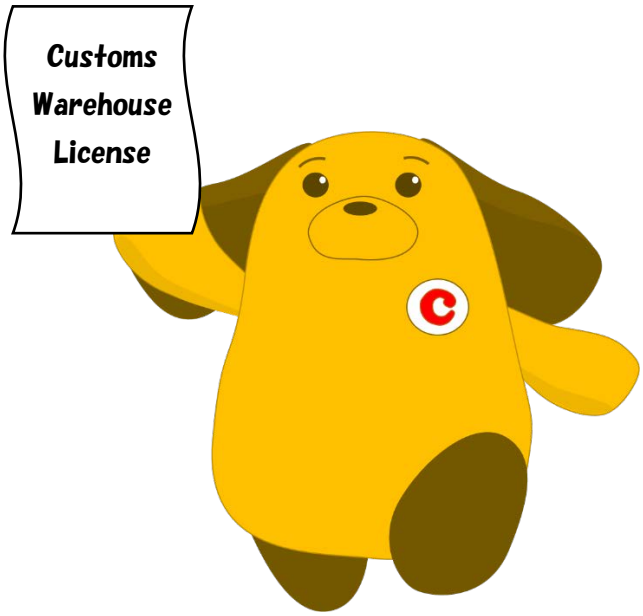
Guidelines for Applying for a New License for a Customs Warehouse



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Customs and Tariff Bureau

Ministry of Finance

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This guideline has been prepared to help first-time applicants for a Customs Warehouse license complete the licensing procedures smoothly by providing an **overview of the application process, licensing requirements, application documents, and other key points**.

Please note that certain procedures may differ depending on the types of cargo handled and the nature of operations at the Customs Warehouse. For details, please contact your nearest Customs office.

Although the application procedures for Customs Factories, Customs Display Areas, and Integrated Bonded Areas differ from those for Customs Warehouses, this guideline may also serve as a useful reference when applying for those licenses.

Customs will provide full support to facilitate smooth licensing procedures and to ensure the proper conduct of bonded operations after licensing. If you have any questions, please feel free to contact your nearest Customs office !

1. Overview of Bonded Areas

（1）What is a Bonded Areas？

A Bonded Area is a place where foreign cargo (cargo that has arrived from abroad but has not yet been granted import permission, or cargo that has been granted export permission) is kept under Customs control and supervision. Customs Bonded Areas are established to minimize the risk of cargo tampering or other irregularities before import permission or after export permission, thereby contributing to:

- Preventing the inflow into Japan of goods harmful to the society such as narcotics and firearms, and preventing the export of terrorism-related goods
- Ensuring the collection of customs duties and other taxes imposed for the protection of domestic industries
- Promoting international trade etc.

Land, warehouses, and other facilities owned by a private company may be used as Customs Warehouses and other Customs Bonded Areas upon obtaining a license from the Director-General of Customs. Once licensed as a Customs Warehouses and other Customs Bonded Areas, license holders may handle their own foreign cargo, as well as foreign cargo belonging to other companies under the responsibility of the license holders.

License holders and other relevant operators of Customs Bonded Areas are required to properly manage foreign cargo stored in the Customs Bonded Areas under their own responsibility. Accordingly, they must establish and maintain records concerning the entry, removal, and related procedures for cargo (commonly referred to as Customs Warehouse Ledger) and prepare operational rules (Bonded Operations Rules) specifying procedures and organizational structures necessary to ensure compliance with relevant laws and regulations governing Customs Bonded Area operations.

＊ In these Guidelines, “license holders and other relevant operators” means license holders of Customs Warehouses, Customs Factories, or Customs Display Areas, as well as persons responsible for managing cargo in Designated Bonded Areas or Integrated Bonded Areas.

（2）Types of Customs Bonded Areas

There are five types of Customs Bonded Areas
①. Designated Bonded Areas
②. Customs Warehouses
③. Customs Factories
④. Customs Display Areas
⑤. Integrated Bonded Areas

Depending on the types, foreign cargo may be stored, processed, manufactured, exhibited, or used.

Type	Main Functions	Storage Period	Establishment Procedure
①Designated Bonded Areas (Article 37, Customs Act)	Loading/unloading, transport, and temporary storage of foreign cargo (e.g., container yards)	1 month	Designation by the Minister of Finance
②Customs Warehouses (Article 42, Customs Act)	Loading/unloading, transport, and storage of foreign cargo (e.g., warehouses, sheds)	2 years (extendable)	License granted by the Director-General of Customs
③Customs Factories (Article 56, Customs Act)	Processing and manufacturing of foreign cargo (e.g., shipyards, steel mills, oil refineries)	2 years (extendable)	License granted by the Director-General of Customs
④Customs Display Areas (Article 62-2, Customs Act)	Exhibition and use of foreign cargo (e.g., expositions, museums)	Period deemed necessary by the Director-General of Customs	License granted by the Director-General of Customs
⑤Integrated Bonded Areas (Article 62-8, Customs Act)	Combined functions of Customs Warehouses, Customs Factories, and Customs Display Areas (e.g., Chubu Centrair International Airport)	2 years (extendable)	License granted by the Director-General of Customs

【Article 29, Customs Act】

2. Application Process

Applications for a Customs Warehouse license generally proceed through the following three steps. In most cases, obtaining a Customs Warehouse license takes several months to approximately one year from the initial consultation to the granting of the license, although the actual timeframe varies depending on the details of the application and individual circumstances. Companies applying for the license for the first time are encouraged to consult with Customs well in advance to allow sufficient time for the application process..

① Prior Consultation Regarding the Planned Application

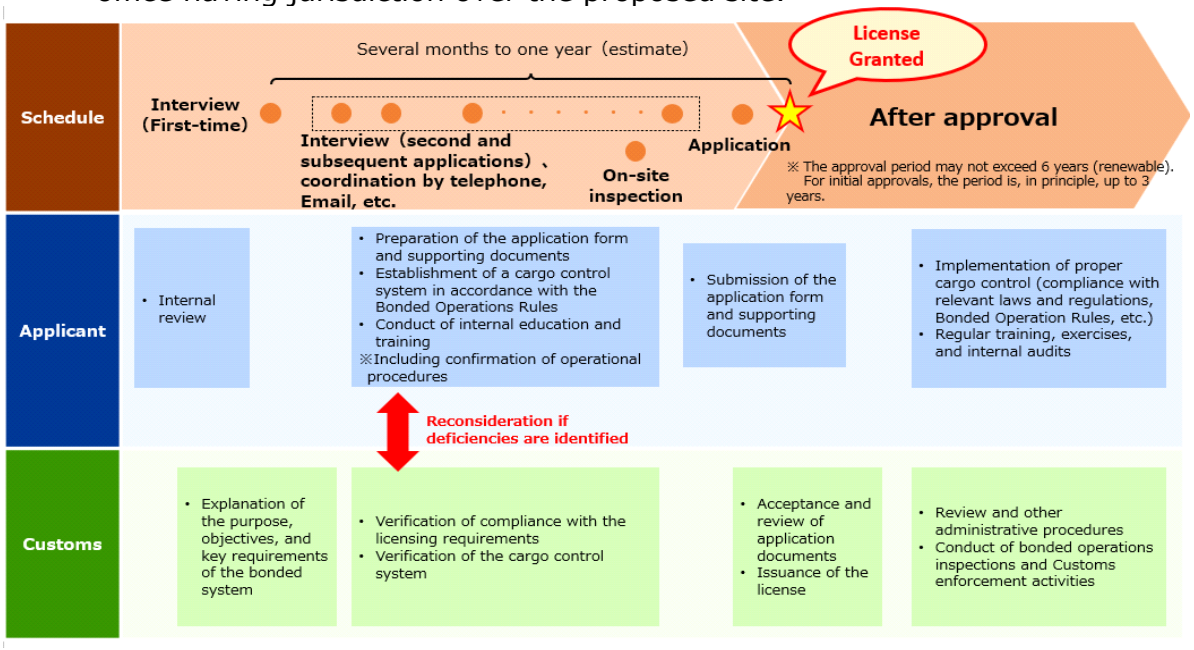
If you intend to obtain a new license for a Customs Warehouse or another bonded area, please consult in advance with the Bonded Area section of the Customs office having jurisdiction over the proposed site.

② Consultation and Interviews with Customs

Customs will confirm whether the licensing requirements are satisfied through multiple interviews and other consultations. Specifically, Customs will review matters such as facility and equipment conditions, the officers' and employees' understanding of customs laws and regulations, cargo management capabilities, and application documents. Depending on the circumstances, the matters reviewed may differ from those described above.

③ Submission of Application Documents

Please submit the required application documents for a new Customs Warehouse license to the Customs Bonded Area section of the Customs office having jurisdiction over the proposed site.



Example of a Typical Bonded Warehouse Licensing Process

3. Licensing Requirements

（1）Overview of Licensing Requirements

A license may not be granted if any of the following circumstances apply:

1	The applicant has previously had a Bonded Area license revoked.
2	The applicant has previously been subject to penalties or other sanctions for violations of the Customs Act or related laws and regulations.
3	The applicant is a member of an organized crime group or other equivalent person.
4	The applicant is a corporation whose officers fall under any of the above categories (1 ～ 3), or employs such persons as agents, managers, or other key employees.
5	The applicant's business activities are controlled by members of organized crime groups or other equivalent persons.
6	The applicant lacks sufficient financial resources to bear Bonded Area licensing fees (see page 15) and potential customs duties and taxes relating to lost cargo (Personnel Requirements).
7	The applicant lacks sufficient capability to conduct Customs Warehouse operations properly (Personnel Requirements).
8	The location or facilities of the proposed Customs Warehouse are inappropriate (Location and Facility Requirements).
9	The location or facilities of the proposed Customs Warehouse have little prospect of being utilized or have limited practical value (Operational Volume Requirement).
10	The applicant has not established Bonded Operations Rules.

【Article 43, Customs Act】

（2）Detailed Licensing Requirements

The matters described in items 6 through 9 above must satisfy the following requirements.

【Customs Act Basic Circular 43-1】

① Personnel Requirements

Considering the types and volume of cargo to be handled at the proposed Customs Warehouse and the nature of the operations to be conducted, the applicant must satisfy the following requirements:

- Possess sufficient knowledge and capabilities regarding:
  - ① Laws and regulations necessary for operating a Customs Warehouse;
  - ② Accurate recordkeeping capabilities, including ledger retention;
  - ③ The ability to appropriately manage cargo receipt, storage, handling, and removal, and properly perform customs procedures in accordance with laws and regulations;
  - ④ The ability to establish organizational structures, operational procedures, and processes necessary to prevent cargo loss and ensure proper preservation of foreign cargo under the Bonded Operations Rules.
- A person recognized as having sufficient financial resources to bear economic burdens, such as licensing fees and customs duties and taxes that may become payable in relation to lost goods.
  （Customs may review business reports and other documents to confirm matters such as the existence of accumulated deficits.）

＊ Customs will verify compliance with these requirements comprehensively through interviews, on-site inspections, reviews of the Bonded Operations Rules, examination of prior bonded operations experience, and other relevant factors, taking into account the types and volume of cargo handled and the nature of operations conducted in the Customs Warehouse.

For example, knowledge of laws and regulations may be confirmed by asking questions relating to the bonded system under the Customs Act.

In Customs Warehouses handling e-commerce cargo, Customs may also conduct interviews with employees other than the cargo management supervisor who are engaged in bonded operations.

■ **Sample Questions**

- What information is required to be entered in the Customs Warehouse ledger, and when must such entries be made?
- Operators of Customs Warehouses and their employees must notify Customs of any irregularities in cargo discovered during the receipt or removal of cargo. In what specific situations is such notification required?
- What administrative sanctions may be imposed for violations of the Customs Act and related laws, and what types of conduct constitute violations?
- What procedures are required when changing the boundaries of a Bonded Area?

In establishing the Bonded Operations Rules, Customs may also request that operational procedures relating to cargo receipt, storage, handling, and removal be organized according to the types of cargo handled and the nature of operations conducted at the Customs Warehouse (see page 16,17). There is no prescribed format, but this may be accomplished, for example, by:

- Including the procedures directly in the Bonded Operations Rules; or
- Preparing separate operating procedure manuals as appendices to the Bonded Operations Rules.

② **Location Requirements**

Depending on the distance from the supervising Customs office, the facility must satisfy the following requirements:

Distance from Supervising Customs Office	Requirement
Up to 25 km	No specific requirement
25 km to approximately 100 km	The site and surrounding transportation infrastructure (roads, ports, airports, etc.) must be adequately developed.
Other locations	The location must be justifiable in light of the characteristics of the storage facility, cargo type, and needs of regional internationalization or economic development. Examples include: ・ Facilities storing only cargo requiring specialized storage conditions; ・ Facilities storing only export cargo; or ・ Facilities used exclusively for cargo that has already received approval for extended storage exceeding three months.

③ **Facility Requirements**

The facility must enable the establishment of arrangements to prevent cargo loss and to ensure the proper preservation of foreign cargo in accordance with the Bonded Operations Rules.

In addition, depending on the type of Customs Warehouse, the following measures are generally required:

Types of Customs Warehouses	Measures
Open storage yards and similar sites	• Installation of walls, fences, or similar barriers to prevent easy unauthorized entry; • Installation of lighting sufficient to provide an appropriate level of illumination; and • Installation of lockable gates or similar equipment at entrances and exits.
Warehouses and other cargo storage facilities	• Doors, windows, and other possible points of entry must be locked or otherwise secured to prevent unauthorized access from outside.

④ **Operational Volume Requirement**

It must be anticipated that import and export cargo will be handled on multiple occasions during the licensing period.

（3）Conditions Attached to the License

A Customs Warehouse license is subject to the following conditions.

1	The Director-General of Customs must be notified in advance if it becomes necessary to change the types of cargo to be stored.
2	Any changes to the Customs Warehouse's name, location, manager, other key employees, corporate name, or corporate officers must be reported to the Director-General of Customs without delay.
3	Records relating to stored cargo (Customs Warehouse Lodger) must be retained until two years have elapsed from the date on which the information required to be recorded arose, or until a bonded operation inspection is conducted by Customs if such inspection occurs during that period.
4	Any circumstance falling under Article 43, items 3 through 7 of the Customs Act must be reported to Customs immediately.
5	Facilities intended exclusively for cargo that has received prior approval for storage exceeding three months may only receive foreign cargo for which such approval has already been obtained.
6	The Bonded Operations Rules must be observed, and any amendments thereto must be submitted to Customs without delay.
7	Appropriate cargo management systems and customs procedures must be maintained and implemented in accordance with changes in cargo type, cargo volume, storage capacity, and surrounding circumstances, and In order to prevent cargo loss and ensure the proper preservation of foreign cargo in the Customs Warehouse, Bonded Operations Rules must be reviewed and updated in a timely manner as necessary.
8	Any incident suspected of involving a violation of customs laws and regulations must be reported to Customs immediately.

【Customs Act Basic Circular 42-11】

4. Application Documents

（1）Overview of Application Documents

The basic documents required for a license application are listed below. Please note that the required documents may vary depending on the details of the application and individual circumstances. Applicants are encouraged to discuss specific requirements during consultations with the relevant Customs office.

①	Application for Customs Warehouse License (Customs Form C-3120)
②	Company profile (Brochure, etc.)
③	Business reports
④	Vicinity map and facility drawings of the proposed site
⑤	Certificate of Registered Matters for the company or corporation (may be omitted)
⑥	Copy of articles of incorporation
⑦	Estimated cargo handling volume table
⑧	Cargo storage rules and storage charge schedule
⑨	Résumés of the manager, other key employees, and corporate officers
⑩	Copy of outsourcing agreement(s)
⑪	Copy of lease agreement(s)
⑫	Power of Attorney
⑬	Written Pledge
⑭	Bonded Operations Rules

【Article 35, Paragraphs 1 and 2 of the Cabinet Order for Enforcement of the Customs Act; Customs Act Basic Circulars 42-7 and 42-8】

＊ Customs may request the submission of additional documents, as necessary, to facilitate efficient examination of the application (for example, Certificates of Registered Matters relating to land or buildings).

（2）Details of Application Documents

① Application for Customs Warehouse License (Customs Form C-3120)

② Company Profile (Brochure, etc.)

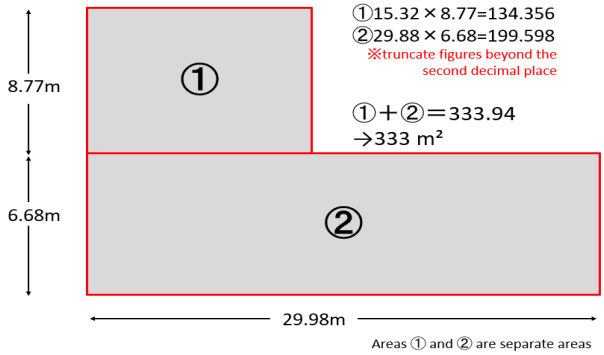
▶ Please submit documents providing an overview of the company and its business activities.

③ Business Reports

▶ Please submit business reports covering approximately the most recent one to three fiscal years.

④ Vicinity Map and Facility Drawings of the Proposed Site

▶ Please submit a vicinity map showing transportation routes from the supervising Customs office to the proposed site and the surrounding conditions of the site, including fences, locked gates, and other security measures.



The facility drawings should clearly identify the area to be licensed as a Customs Warehouse, for example by outlining the relevant area in red. In addition, in accordance with the Building Standards Act, applicants should indicate the length of each side of the building or facility and include calculations of the total floor area or site area in a margin or other available space.

【Customs Act Basic Circular 42-14】

⑤ Certificate of Registered Matters

▶ Submission of a Certificate of Registered Matters for the company or corporation is required. However, submission may be omitted if Customs is able to obtain the registration information through the Registration Information Cooperation System.

⑥ Copy of Articles of Incorporation

▶ Please submit a copy of the company's Articles of Incorporation.

⑦ Estimated Cargo Handling Volume Table

▶ Please submit information regarding the projected volume and frequency of cargo handling at the proposed Customs Warehouse.

⑧ Cargo Storage Rules and Storage Charge Schedule

▶ Submission is required for commercial Customs Warehouses, including facilities that handle cargo owned by third parties.

⑨ **Résumés of the Manager, Other Key Employees, and Corporate Officers**

▶ The term "manager and other key employees" refers to the manager, persons holding positions equivalent to that of manager, and persons who directly assist such individuals, including those designated as responsible personnel under the Bonded Operations Rules.

In addition to their résumés, applicants are required to submit CSV-format data containing each individual's full name and name in katakana, date of birth, and gender.

⑩ **Copy of Outsourcing Agreement(s)**

▶ Submission is required when part of the cargo management function is outsourced to a third party. Where bonded operations are outsourced, the following requirements must be satisfied.

- The cargo storage or custody contract must be concluded by the license holder.
- The responsible personnel and internal auditor designated under the Bonded Operations Rules must be employees of the license holder and must be in a position to participate substantively in bonded operations and fulfill their responsibilities.
- Customs procedures required to be carried out by the license holder must be conducted in the name of the license holder of the Customs Warehouse concerned.

【Customs Act Basic Circular 34-9】

⑪ **Copy of Lease Agreement(s)**

▶ Submission is required where the land or buildings to be used for the Customs Warehouse are leased.

⑫ **Power of Attorney**

▶ Submission is required when procedures relating to bonded operations after licensing are delegated to key employees or other authorized persons.

⑬ **Written Pledge**

▶ Submission is required as evidence that the applicant, corporate officers, and key employees do not fall under the categories prescribed in Article 43, Items 1 through 4 and Item 6 (excluding matters relating to Item 5) of the Customs Act, corresponding to Items 1, 2, 4, and 5 described in Section 3(1), "Overview of Licensing Requirements."

⑭ Bonded Operations Rules Concerning Cargo Management

▶ To ensure that cargo stored in a Bonded Area is properly managed under the responsibility of the license holder, applicants are required to establish Bonded Operations Rules based on the following fundamental elements.

■Fundamental Elements of the Bonded Operations Rules

i) Provisions concerning the establishment of an organizational framework necessary to ensure compliance with laws and regulations.

Provisions specifying duties and responsible personnel in order to clarify responsibilities (General Supervisor, Cargo Management Supervisor, Customer (Cargo Owner) Supervisor, Outsourcing Management Supervisor, Internal Auditor).

ii) Provisions concerning the detailed contents and procedures of cargo management operations.

Provisions concerning accurate recordkeeping of cargo receipt and removal, as well as management procedures at each stage of cargo receipt, storage, handling, and removal (receipt and removal control, storage control, cargo handling control, customer (cargo owner) control, and recordkeeping).

Provisions concerning the establishment of systems to ensure cargo security and preservation (such as controls on the entry and exit of persons and cargo, and patrols and security monitoring within the Bonded Area).

iii) Provisions concerning the establishment of a reporting framework to Customs.

Provisions concerning the establishment of a framework for reporting suspicious cargo, suspicious persons, and other relevant matters to Customs.

iv) Provisions concerning the establishment of a framework for education and training.

Provisions concerning the establishment of a framework for providing education and training to officers and employees (including employees of contracted companies) regarding the Bonded Operations Rules, relevant laws and regulations, and information disseminated by Customs.

v) Provisions concerning the establishment of evaluation and audit systems.

Provisions concerning the establishment of a system whereby internal auditors conduct periodic evaluations and audits and make

recommendations for improving the effectiveness of the Bonded Operations Rules.

vi) Provisions concerning disciplinary measures.
Provisions stipulating that employees who violate the Bonded Operations Rules shall be subject to disciplinary action.

vii) Other matters that may serve as useful reference.

【Customs Act Basic Circular 43-2】

▶ For Customs Warehouses handling e-commerce cargo*, a large volume of cargo processing and customs procedures tends to be concentrated within a short period. Accordingly, in addition to the fundamental elements described above, detailed provisions regarding procedures, organizational arrangements, and facilities necessary for proper operations must be established.

■Items that Should Be Specifically Prescribed for Customs Warehouses Handling E-commerce Cargo

i) Procedures for timely identification of the status and specific storage location of e-commerce cargo.

ii) Procedures for properly handling e-commerce cargo (including operations conducted by customs brokers and other service providers).

iii) Procedures for responding to Customs inspections of bonded transportation cargo, Customs sealing procedures, dispatch and arrival confirmations, and inspections and cargo verification for imported cargo.

iv) Procedures for preventing loss of cargo and ensuring proper preservation where irregularities are identified during cargo handling or inspection, and procedures for segregated storage to prevent such cargo from being mixed with other cargo.

【Customs Act Basic Circular 42-18】

＊ The following Customs Warehouses are excluded:

- Customs Warehouses into which cargo unloaded from foreign-trade vessels or aircraft is directly brought.
- Locations subject to notification under Article 50, Paragraph 1 of the Customs Act.
- Customs Warehouses that Customs determines do not require detailed procedures after comprehensively taking into account the volume of e-commerce cargo handled and the knowledge and

capabilities necessary to conduct bonded operations.

5. Matters Requiring Attention After Licensing and Cargo Handling Procedures

（1）Important Points

① Bonded Area Licensing Fees

Depending on the size of the Customs Warehouse and other factors, a prescribed fee must be paid to Customs on a monthly basis.

Area	Monthly Fee (JPY)	
		Designated User* (JPY)
Less than 500 m²	9,500	9,400
500 m² to less than 1,000 m²	12,200	12,200
1,000 m² to less than 2,000 m²	16,400	16,200
2,000 m² to less than 3,500 m²	21,800	21,700
3,500 m² to less than 7,000 m²	27,300	27,100
7,000 m² to less than 15,000 m²	32,800	32,600
15,000 m² to less than 25,000 m²	42,100	41,800
25,000 m² to less than 35,000 m²	54,800	54,400
35,000 m² to less than 50,000 m²	63,300	62,900
50,000 m² to less than 70,000 m²	76,000	75,400
70,000 m² or more	88,700	88,000

＊ “Designated User” means a person who has demonstrated to the Director-General of Customs that they are capable of using NACCS (Nippon Automated Cargo and Port Consolidated System).

【Article 100 of the Customs Act; Article 2 of the Customs-Related Fee Order】

② Liability for Customs Duties in the Event of Cargo Loss

If foreign cargo stored in a Customs Warehouse is lost, the license holder is liable for the payment of customs duties. However, duties are not payable where the loss results from a natural disaster or other circumstances beyond the control of the license holder.

【Article 45 of the Customs Act】

③ Bonded Operation Inspections and Enforcement Activities

Customs may conduct inspections and enforcement activities to verify

whether cargo is being properly managed. Such activities may include examinations of ledger entries, cargo management systems, and on-site verification of cargo.

【Article 105 of the Customs Act】

④ Administrative Dispositions

If inspections or other examinations reveal violations, such as failures to comply with recordkeeping requirements, Customs may impose administrative dispositions commensurate with the seriousness of the violation. Such dispositions may include revocation of the Customs Warehouse license or suspension of bringing cargo into a Customs Warehouse. License holders are therefore expected to maintain proper cargo management practices at all times.

【Article 48 of the Customs Act; Customs Act Basic Circular 48-1】

（2）Cargo Handling Procedures

① Recordkeeping Obligation

The license holder is responsible for managing foreign cargo responsibility and is required to maintain ledgers containing the prescribed information. Such ledgers are not limited to paper records and may be maintained electronically. Existing business records, storage cards, or similar records may also be used, provided that they contain all required information.

The Bonded Operations Rules must specify the general framework of the ledger system, including methods of record retention.

【Article 34 of the Customs Act; Article 29-2 of the Cabinet Order for Enforcement of the Customs Act; Customs Act Basic Circulars 34-3 and 34-4】

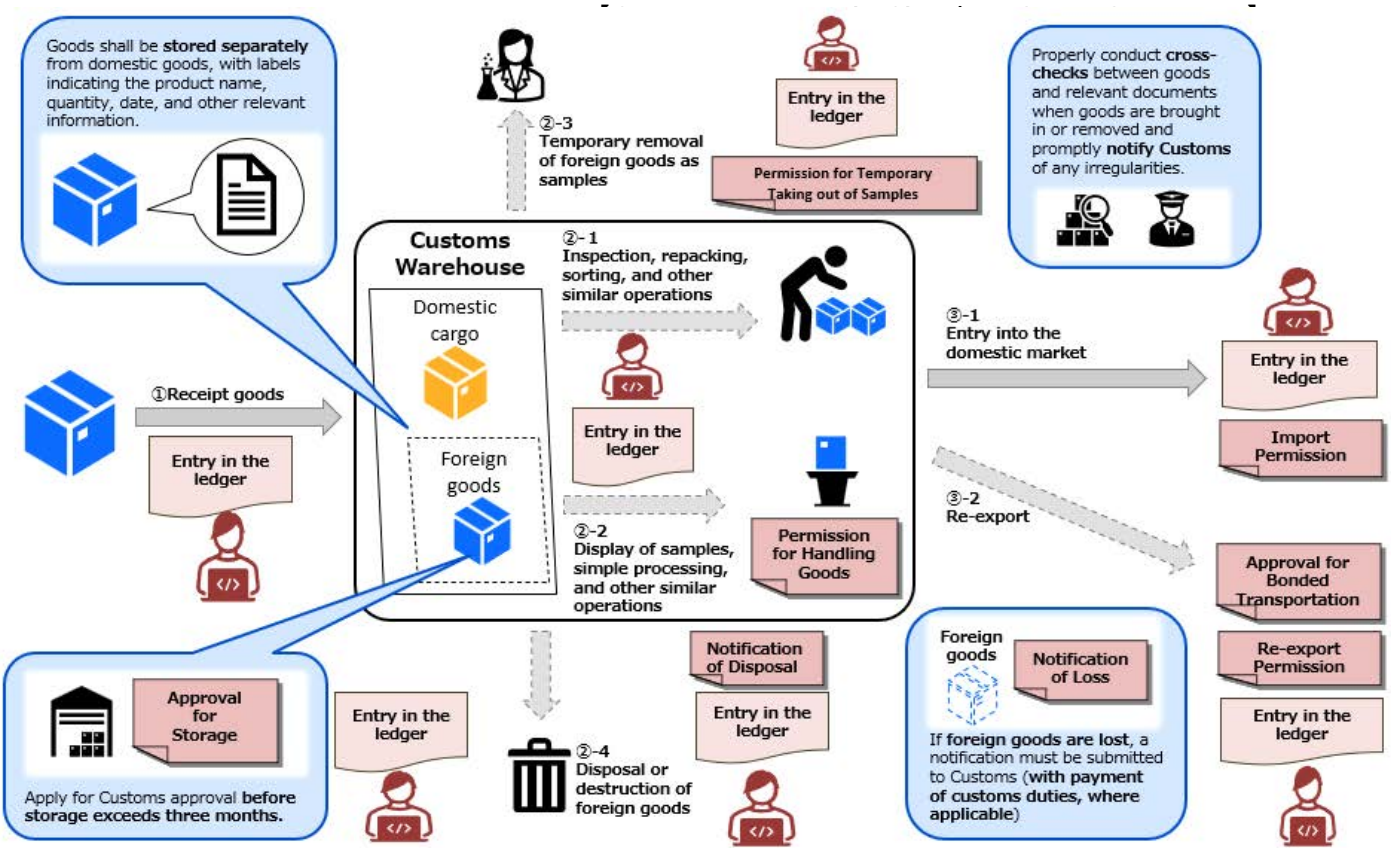
② Receipt, Removal, and Storage of Cargo

When receiving, removing, storing, or otherwise handling cargo, the license holder must carry out operations appropriately in accordance with the Bonded Operations Rules, including the following:

- Verifying cargo against accompanying documents at the time of receipt and removal;
- Reporting irregularities relating to cargo or documents to Customs;
- Marking foreign cargo and cargo intended for export with information such as the cargo description, quantity, and relevant dates, and storing such cargo separately from domestic cargo;
- Completing various procedures, including applications to Customs

- Recording cargo movements and completed various procedures in the relevant ledgers.

In addition, these procedures may be carried out through NACCS (Nippon Automated Cargo and Port Consolidated System).



Import Procedures for Cargo in a Customs Warehouses（Illustration）