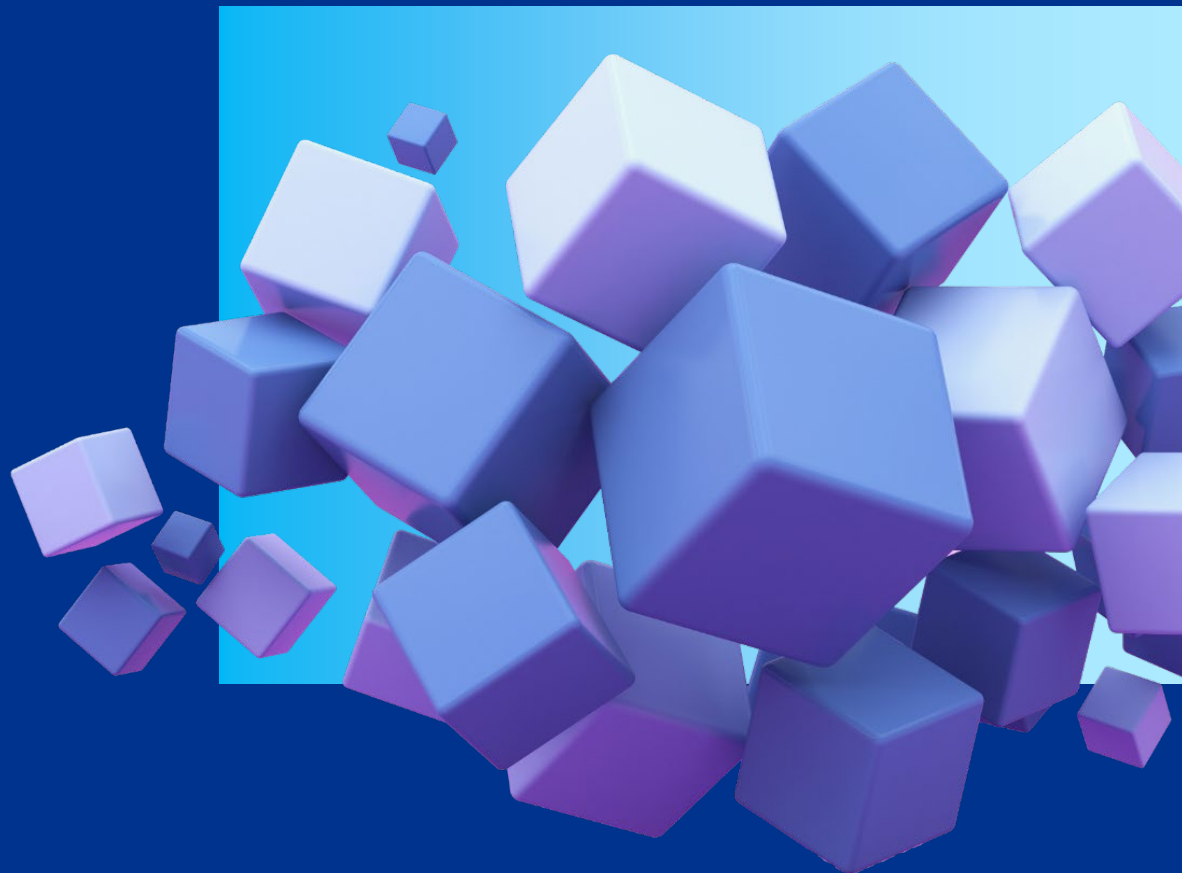


Customs Optimization Opportunities

(通関プロセスの最適化のポイント)



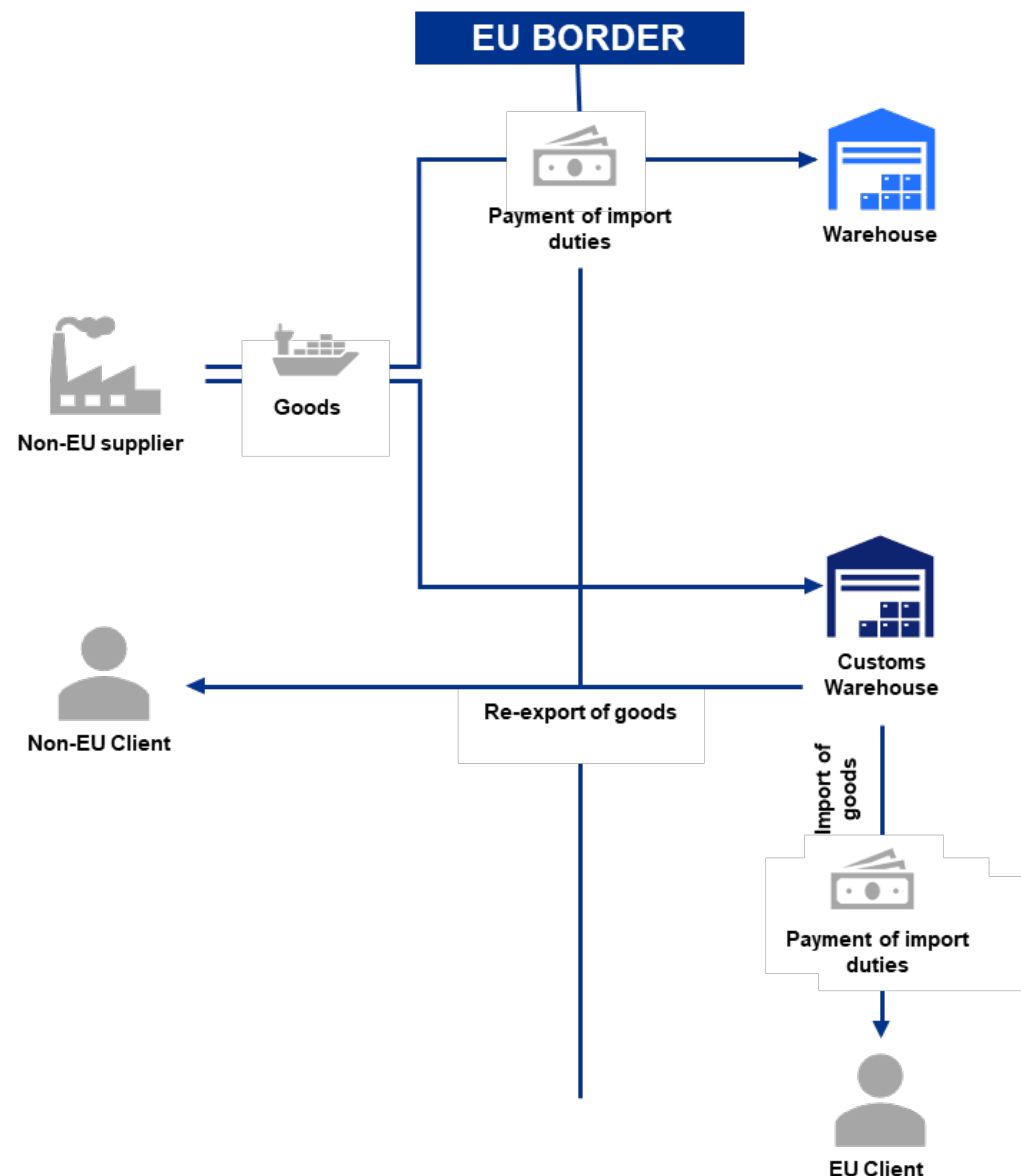
2025年4月8日

Customs warehousing

Customs warehousing allows for the indefinite storage of non-Union goods in locations approved by customs authorities and under customs supervision.

Key benefits:

- **Avoiding customs duties and tax liabilities for imported goods intended for re-export,**
- Deferring the payment of duties until the goods are released for circulation in the EU,
- Transferring the responsibility for clearance and payment of duties to another entity,
- Carrying out usual forms of handling such as sorting, packaging, or repairing goods, as well as obtaining necessary documents (e.g., CE marking) required to place the goods on the market.



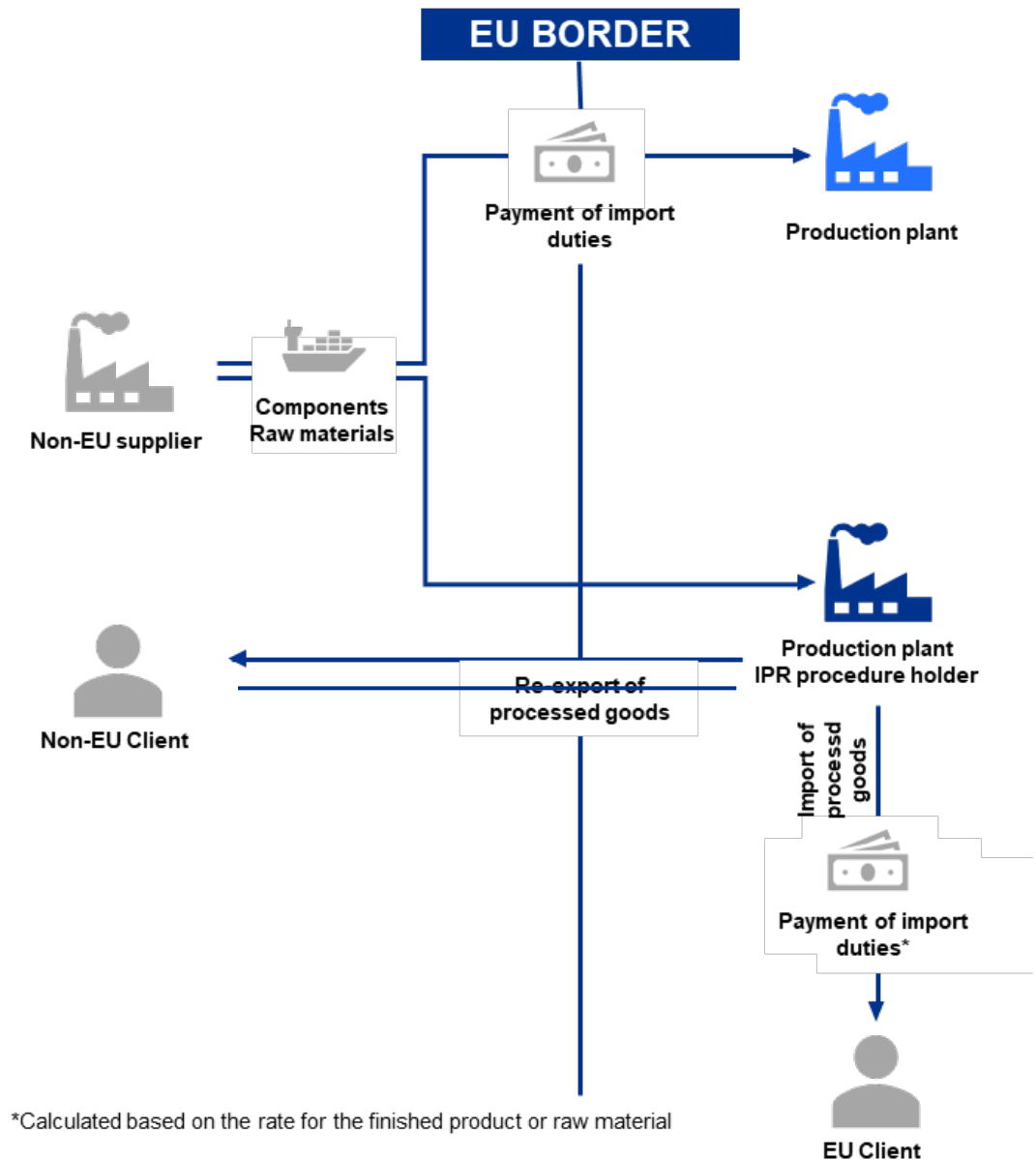
Inward processing

The inward processing procedure allows for the use of non-EU goods within the EU customs territory through one or more processing operations, exempting these goods from:

- **import duties**
- **charges defined in other regulations (e.g., VAT)**
- **trade policy measures.**

After processing, the processed goods can be:

- Re-exported, thus avoiding the payment of customs duties and other charges,
- Released for circulation in the EU, which (with exceptions) allows for the calculation of duties based on the rate for the finished product,
- Stored in a customs warehouse, which allows for the deferral of duty payment.

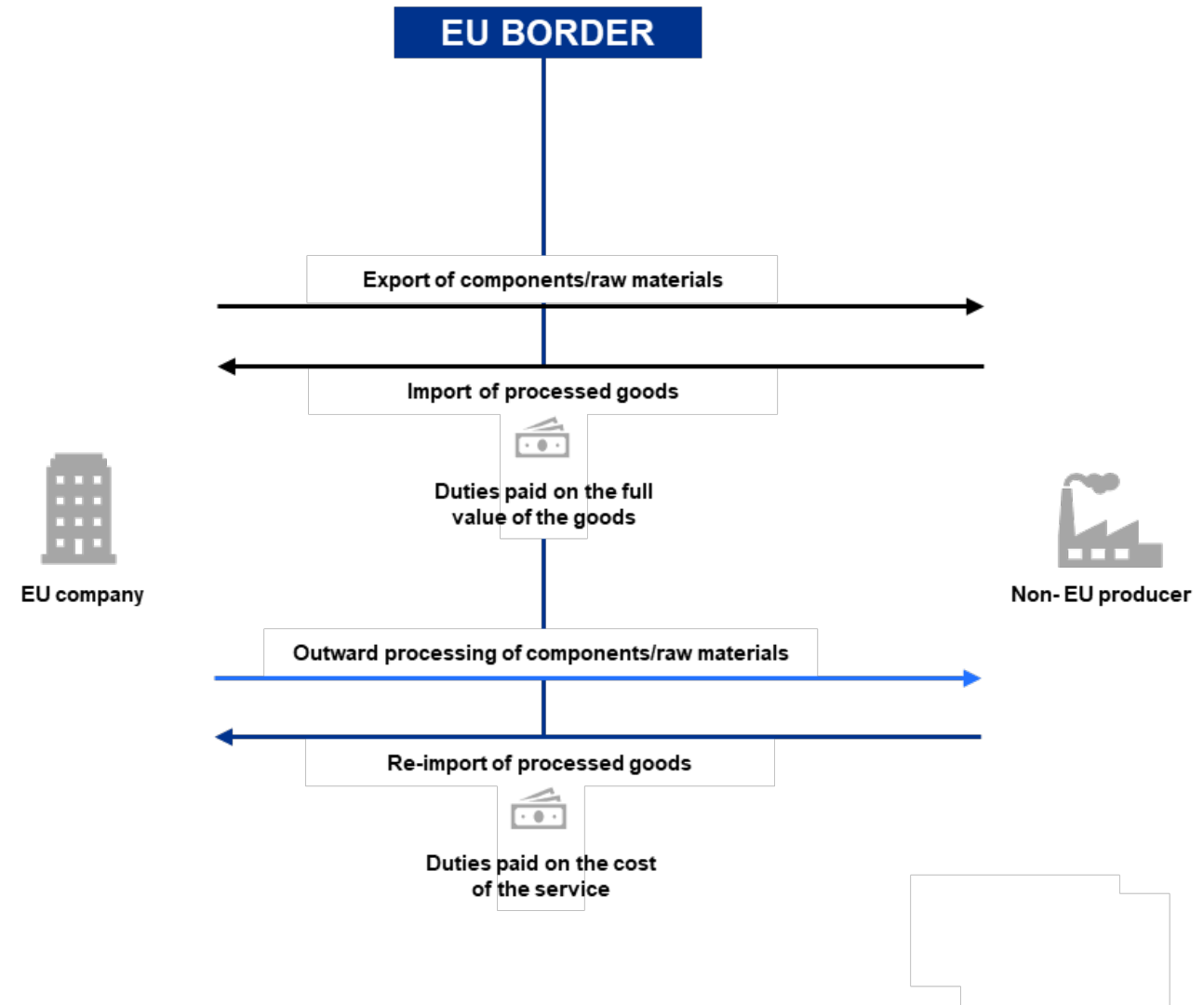


Outward processing

The outward processing procedure similarly allows for the temporary export of EU goods outside the EU customs territory for processing operations such as assembly, or repair.

The imported products resulting from these goods can then be released for free circulation in the EU with a total or partial exemption from import duties. The amount of duty in this case depends on the cost of the service performed in the third country.

This solution allows businesses to take advantage of lower production costs or technology that is unavailable in the EU.



Entry in the Declarant's Records

Entry in the Declarant's Records (EIDR) is a simplified customs procedure under the Union Customs Code (UCC), allowing customs clearance to take place at an approved location within the company's premises by making an entry in the declarant's records instead of submitting a traditional customs declaration to the customs authorities.

Key benefits of the EIDR procedure:

- **Faster customs clearance,**
- **Optimization of logistics processes,**
- **Deferred payment of duties,**
- Reduced formalities and costs,
- Possibility of obtaining an additional waiver from the obligation to notify customs authorities.

Tariff suspensions

Tariff suspensions are a mechanism used in the European Union that temporarily reduces or completely eliminates duties on certain goods imported from outside the EU. This applies to raw materials, semi-finished products, and components that are either not available or are insufficiently available within the EU.

Key benefits:

- Reduction of production costs,
- Increased competitiveness of EU businesses,
- Support for industries reliant on imports,
- Stimulating innovation and industrial development,
- Supporting global supply chains.



Thank you!

ご清聴ありがとうございました。



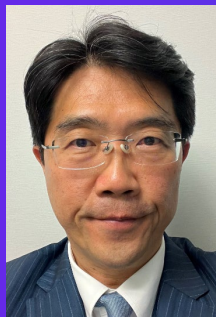
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