

Part 3 Laws and Regulations other than the Foreign Exchange and Foreign Trade Act and
the Customs Act

Chapter 1 Major Laws and Regulations Related to Export

Section 1 General Comments

At customs, the legality of exports is basically checked not only in relation to the Foreign Exchange and Tariff Law, but also in relation to other laws¹. Therefore, in this chapter, I would like to briefly explain the relationship with other laws and regulations that are often problematic.

One point to note is that there is not always one law that applies to the export of a given product.

For example, when exporting rice, not only is the Food Law applied and notification required, but depending on the export item, it is necessary to undergo an export inspection based on the Plant Protection Law at the Plant Protection Station in accordance with the requirements of the exporting country or region.

As such, multiple laws may apply, therefore careful consideration should be given as to which law applies to the company/self.

The overall picture can be summarized, albeit briefly, in the following table.

Food relations	Based on the regulations of the destination country, a certificate of food safety for export or a certificate of free sale issued by the Japanese government may be required for export, and an application for the issuance of such a certificate should be made in accordance with laws and regulations.
Animal relations	In many cases, export quarantine is required in Japan side based on the Rabies Prevention Law, Domestic Animal Infectious Disease Prevention Law, Bird and Animal Protection Law, and/or regulations of the destination country (In addition, in relation to the Foreign Exchange and Foreign Trade Law, exports may not be approved based on the Washington Convention, the Law for the Conservation of Species, etc.)

Plant relations	In many cases, export quarantine is required at the Japanese side based on the Plant Protection Law and/or the regulations of the destination country (In addition, in relation to the Foreign Exchange and Foreign Trade Law, exports may not be approved based on the Washington Convention, the Law for Conservation of Species, etc.)
Pharmaceuticals	Notification is required for the manufacture, etc. of pharmaceutical products for export. In addition, if the Japanese government's approval is required for a manufacturing site of a pharmaceutical product for export in Japan based on the laws and regulations of another country, the manufacturer may request the Japanese government to approve the manufacturing site based on the provisions of the Pharmaceutical Affairs Law.
Drug relations	As for drugs (narcotics, etc.), export is basically prohibited.
Used Cars	It is necessary to apply for provisional registration of export cancellation and to receive a certificate of provisional registration of export cancellation.

Although this document basically refers only to Japanese laws and regulations, there are many cases, the laws and regulations of the importing country are more restrictive than those of Japan. It is useful to confirm in advance what kinds of goods are allowed to be imported and what kinds of certificates, procedures (quarantine, etc.), and conditions are required for importation in the country of import. From this perspective, the websites of government offices (Ministry of Agriculture, Forestry and Fisheries, Ministry of Economy, Trade and Industry, quarantine stations, etc.) and the website of the Japan External Trade Organization (JETRO) are very helpful.

Section 2 Food, etc.

Subsection 1 Export Food Safety Certificate (Food Sanitation Law)

When exporting food products from Japan to other countries, a certificate regarding the safety of the food products to be exported may be required by the destination country in accordance with the laws and regulations of the country.

In such a case, the exporter need to apply for a food safety certificate, and if the Minister of Health, Labor and Welfare approves the safety of the food, the certificate will be issued (Article 65-4 of the Food Sanitation Law)².

Subsection 3 Export Certificates (Act on the Promotion of Export of Agricultural, Forestry, Fishery and Food Products)

In cases where the governmental agency of the exporting country requires the issuance of an export certificate for food and agricultural, forestry, and marine products for which import conditions are specified, and upon application by the exporter, the Minister of Health, Labor and Welfare (/prefectural governor, etc.) may issue an export certificate after confirming that the import conditions concerned are fulfilled (Article 15 of the same law).

Specific examples include export certificates for food, etc. pertaining to radioactive material regulations in each country or region, and free sale certificates for food, feed, pet food, etc.

Subsection 4 Rice

Those who intend to export rice grains (i.e. rice fir, brown rice, milled rice, and crushed rice) are basically required to notify the Minister of Agriculture, Forestry and Fisheries in advance (Food Law, Article 36)³.

Section 3 Animal Relations

Subsection 1 General Comments

There are many cases where quarantine is required for the export of animals. In addition, there are cases where CITES-related animals cannot be exported without approval based on the Foreign Exchange and Foreign Trade Law, and there are cases where export is basically prohibited based on the Species Survival Law.

It is also important to note that birds cannot be exported without a certificate of lawful capture.

Subsection 2 Rabies Prevention Law

The Rabies Prevention Law stipulates that before exporting dogs, cats, raccoons, foxes, and

skunks, it is necessary to apply for an export inspection (Article 3 of the Rules for Import and Export Quarantine of Dogs, etc.) and undergo quarantine (Article 7 of the same law). Applications for export inspection can be submitted electronically.

Customs will require the submission of an export quarantine certificate or a copy thereof.

Subsection 3 Livestock Infectious Disease Control Law

The Livestock Infectious Disease Control Law requires, in principle, quarantine for the export of livestock, as shown in the following table.

<p>Animals and other objects for which the importing country requires proof of inspection by the exporting country</p>	<p>○In order to export, it is necessary to apply for an export inspection, have an inspection by a livestock quarantine officer, and receive</p>
<p>Items designated by the Minister of Agriculture, Forestry and Fisheries as requiring quarantine ("designated quarantine items⁴"). Specifically, it refers to the following items (1) through (6).</p> <p>(1) The following animals or their carcasses Even-toed ungulates (cattle, deer, giraffes, etc.), horses ⁵, domestic animals ⁶, dogs, rabbits, bees</p> <p>(2) Eggs of domestic animals</p> <p>(3) Parts of the animals in (1) (bones, meat, fat, blood, skin, hair, horns, hooves, tendons and organs)</p> <p>(4) Dairy products of the animals in (1) (raw milk, skimmed milk, etc., cream, butter, cheese, brine, powdered milk, etc.), semen, fertilized eggs, unfertilized eggs, and feces and urine.</p> <p>(5) Bone meal of the animals in (1), meat meal, meat and bone meal, blood meal, skin meal, feather meal, hoof horn meal and organ meal.</p> <p>(6) Sausage, ham and bacon made from (3) above.</p>	<p>an export quarantine certificate (Article 45, Paragraph 1 of the Law). Electronic application for export inspection is also possible.</p> <p>○Customs requires the export quarantine certificate or a copy thereof, or a copy of the animal quarantine inspection acceptance notice.</p>

Subsection 4 Wildlife Protection Law

The Law for the Protection of Birds and Wildlife⁷ stipulates that birds and animals (including processed products⁸ thereof specified by the Ordinance of the Ministry of the Environment) or eggs of birds⁹ may not be exported without a certificate of lawful capture (Article 25, Paragraph 1 of the Law).

Section 4 Plant Relations

Subsection 1 General Comments

Plants may be required to undergo quarantine in accordance with the Plant Protection Law. In addition, the government may not approve the export of certain seeds and seedlings in accordance with the Forestry Seeds and Seedlings Act (Article 25, Paragraph 2 of the said Act). In addition, there are cases where CITES-related plants cannot be exported without approval based on the Foreign Exchange and Foreign Trade Law, and there are plants that cannot be basically exported based on the Seeds Conservation Law (see below), so care must be taken.

Subsection 2 Plant Protection Law

The Plant Protection Law requires quarantine for the export of certain plants, injurious plants and injurious animals.

The plants¹⁰ subject to quarantine are those belonging to flowering plants, pteridophytes, and helophytes. The term "injurious plants" refers to fungi, mucus, bacteria, parasitic plants, viruses, etc. that are harmful to useful plants. The term "pest animals" refers to mites and other organisms that harm useful plants.

In the event that an importing country intends to export "plants and their containers and packages" that require inspection certification by the exporting country for importation, it is necessary to apply for an export inspection review of such "plants and their containers and packages" and then pass an inspection by a plant protection officer to ensure that they conform to the requirements of the importing country (Article 10 of the same law). Electronic application for export inspection is also possible.

Customs requires a "Seal of Acceptance", a "Certificate of Acceptance for Plant Inspection", or a copy thereof.

Subsection 3 Forestry Seeds and Seedlings Act

In the case of exporting cedar, hinoki, red pine, black pine, Japanese larch, Japanese white pine, Japanese ezo pine, Japanese white pine, and Japanese yellow pine, the government may restrict the export in order to secure good quality seeds and seedlings (Article 25(2) of the Act, Article 1 of the Order).

Section 5 Law for the Conservation of Species

The Law for the Conservation of Species (officially called the "Law for the Conservation of Endangered Species of Wild Fauna and Flora") stipulates measures for the conservation of rare species of wild fauna and flora. Briefly, it stipulates the prohibition in principle of the capture, transfer, delivery, display for sale, advertisement, import and export, etc. of individuals of "rare wild animal and plant species. For the list of rare wild animal and plant species, please refer to the website of the Ministry of the Environment.

Due to the limitation of space, the following table focuses on the transfer and export.

Type		Transfer, etc. of Individuals, etc.	Export of individuals, etc.
rare domestic animal or plant species	specific type I ¹¹	<ul style="list-style-type: none"> ○ Permission is not required for individual transfers (i.e., free in principle). ○ Prior notification of the business to be transferred is required¹². 	No exports are envisioned.
	Specific type II ¹³	<ul style="list-style-type: none"> ○ In principle, prior permission is required for each individual transfer (i.e., prohibition in principle). ○ However, prior permission and prior notification are sufficient for transfers for purposes other than sales and distribution¹⁴. 	A certificate from the Minister of the Environment is required ¹⁵ .
	others	○ In principle, prior permission is required for each individual transfer (i.e., prohibition in principle) ¹⁶ .	same as above
International Rare Species of Wild Fauna and Flora ¹⁷		same as above ¹⁸	Export approval based on Article 48(3) of the Foreign Exchange and Foreign Trade Act is required ¹⁹ .
emergency species ²⁰		same as above	same as above

Since the subject of regulation is the individuals of the Domestic Rare Species of Wild Fauna and Flora or their organs²¹ or their processed products ("individuals, etc."), not only the elephant itself but also processed products²² such as ivory are included in the subject of regulation.

Section 6 Pharmaceuticals

Subsection 1 Pharmaceutical Products for Export and Application of the Pharmaceutical Affairs Law

The Pharmaceutical Affairs Law applies to the manufacture, sale, production, and marketing of pharmaceutical products in Japan.

In the case of pharmaceutical products for export, even if there is a problem with the pharmaceutical product, it is the residents of the foreign country who will be harmed, not the residents of Japan. Therefore, it may not be necessary to regulate pharmaceutical products for export as strictly as those used in Japan. For example, it is unreasonable to assume that the obligation to describe the product on the container, etc. under the Pharmaceutical Affairs Law (Article 50 of the Law) must be done in Japanese, so certain exemptions are allowed (Article 74 of the Regulations)²³.

In this way, although the Pharmaceutical Affairs Law provides certain exemptions (Article 74, Paragraph 2 of the Regulations), it is basically understood that the Pharmaceutical Affairs Law applies to all cases other than those falling under the said exemptions.

For example, even if a Japanese pharmaceutical manufacturer only manufactures pharmaceutical products for export, it is not exempted from licensing as a manufacturer and seller.

In addition, in the case where a pharmaceutical product is purchased from a domestic pharmaceutical manufacturer and distributed wholesale to a trading company, and the trading company exports the pharmaceutical product, it is understood that the business operator in question is required to obtain a wholesale distributor's license, even if it only handles pharmaceutical products for export.

Subsection 2 Terminology (Difference between Manufacture and Sale and Manufacture)

To explain the terminology, "manufacture and sale" means something like placing a product on the Japanese market, and the term refers to both cases where a manufacturer (maker) places a product on the Japanese market and cases where an importer places a product on the Japanese market by importing it from a foreign country. For this reason, importers of pharmaceuticals, etc., need to pay attention to the regulations pertaining to manufacturing

and sales under the Pharmaceutical Affairs Law.

On the other hand, when the term "manufacture" is used simply, it is assumed to refer to the actual physical production of the product.

Since the two concepts are distinct, if a pharmaceutical manufacturer (with a manufacturing and sales license) outsources the entire actual manufacturing process to a manufacturer (with a manufacturing license), it will be able to manufacture and sell the product even if it does not have a manufacturing license.

Subsection 3 Manufacture and Import of Pharmaceuticals for Export

Any person who intends to manufacture (including having a contractor manufacture) or import (including having a contractor manufacture) pharmaceutical products, quasi-drugs, cosmetics, medical devices, or regenerative medicine products for the purpose of export shall notify the Minister of Health, Labor and Welfare (Articles 74, 74-2, and 74-3 of the Pharmaceutical Affairs Law). (Article 74, 74-2, 74-3 of the Pharmaceutical Affairs Law). For export medicines, special exceptions such as exemption from the obligation to label in Japanese are allowed, so notification is required, and the system is designed to enable supervision.

For example, when changes or translations of package designs, instruction manuals, etc. are made in Japan for export, the business operator who performs such work is required to submit a notification as a manufacturer of pharmaceutical products for export (Article 14-9, 14-10, 23-2-12 of the Act, Article 74, 74-2, 74-3 of the Enforcement Order, Article 265 of the Regulations, etc.).

Subsection 4 Certification of Manufacturers in Japan

A manufacturer of a pharmaceutical product, quasi-drug, medical device, or regenerative medicine product for export shall be certified by the Minister of Health, Labor and Welfare at the time of commencement of production and every five years if the manufacturer is required by a foreign government or international organization to certify that the manufacturing or quality control methods at the manufacturing site of the pharmaceutical product conform to the "Ministerial Ordinance on Standards for Manufacturing and Quality Control of Pharmaceuticals and Quasi-drugs" (GMP Ministerial Ordinance). (Article 80, paragraphs 1 to 3 of the Law, Article 70-2, Article 71, and Articles 73-2 to 73-5 of the Regulations).

The procedures for issuing certificates are handled by the Pharmaceuticals and Medical Devices Agency (PMDA)²⁴ for pharmaceuticals and quasi-drugs, the Japan Cosmetic Industry Association (JCIa)²⁵ for cosmetics, and the Overseas Medical Equipment Technical

Assistance Association (OMETA) for medical devices, in vitro diagnostic products, and regenerative medical products.

Subsection 5 Recall

(1) When a manufacturer of a drug, quasi-drug, cosmetic, medical device, or medical device for regenerative medicine, etc. for export recalls a drug, quasi-drug, cosmetic, medical device, or medical device for regenerative medicine, etc. that it has manufactured, sold, produced, or has obtained approval for, the manufacturer shall report to the Minister of Health, Labor and Welfare that it has initiated the recall and the status of the recall (Article 68-11 of the Act).

Section 7 Drugs

Exports of drug-related products are basically prohibited as shown in the following table.

Cannabis Control Law (1948)	Marijuana (marijuana grass ²⁶ and marijuana grass products. In English, it is called marijuana.		Cannabis researchers are not allowed to export, unless they are licensed to do so (Article 4 of the same law).
Stimulants Control Law (1951)	Methamphetamine ²⁷ (e.g., amphetamine, methamphetamine) Methamphetamine raw materials (e.g. ephedrine)	General Comments	Export is prohibited (Article 13 of the same law). Permission is required for export (Article 30-6, Paragraph 3 of the same law)
		For individuals	Permission may be granted to carry and export "methamphetamine materials that are medicinal products" (e.g., sleeping pills and sedatives) for the purpose of treating one's own illness. A "Portable Export Permit" or a copy thereof is required.
		Exports by designated exporters of methamphetamine materials	Designated exporters of methamphetamine materials may obtain a permit to export methamphetamine. An export permit or a copy of the permit is required.
(Japanese) Narcotics	Narcotics (e.g., heroin,	General Comments	Permission is required for export (Articles 17 and 18 of the Law).

Control Law	cocaine, morphine, MDSA ²⁸)	For individuals	A permit may be granted to a person who has been instructed by a physician to take a "narcotic drug" (morphine, fentanyl, etc.) for the purpose of treating his or her own illness and to export it as hand luggage. Customs requires a "Portable Export Permit" or a copy thereof ²⁹ .
		Licensed drug exporters	Customs requires an export license or a copy thereof (Article 18, Paragraph 5 of the Law).
	psychotropic drug	General Comments	Exporting basically requires an export license (Article 50-11 and 50-12 of the Law).
		For individuals	A permit may be granted to carry and export "psychotropic drugs that are medicines" (diazepam, triazolam, etc.) for the purpose of treating one's own illness. Customs requires a Portable Export Permit or a copy thereof.
		Licensed psychotropic drug exporters	○Among (i) exports of Class 1 psychotropic substances and (ii) exports of Class 2 and Class 3 psychotropic substances, which are specified psychotropic substances ³⁰ and are destined for specified regions, exports cannot be made without an export license (Article 50-12 and 50-13 of the Law). Customs will require an export license or a copy thereof. ○ For the export of Class II psychotropic substances other than those listed in (ii) above, notification is required in accordance with the Law. Customs will require a duplicate of the export notification (Article 50-14,

			<p>paragraph 2 of the Law) and a copy of the export business license.</p> <p>○In the case of exports of Class 3 psychotropic substances other than those listed in (ii) above, neither permission nor notification is required. Customs will require a copy of the export license.</p>
		Export by Establishers of Psychotropic Drug Testing and Research Facilities, etc.	No export is allowed without an export license (Article 50-12, Paragraph 2 of the Law). Customs requires an export license or a copy thereof.
	Raw materials for narcotic psychotropic drugs (e.g., acetone, toluene, acetic anhydride ³¹)	General Comments	When exporting narcotic psychotropic raw materials, an export license based on the Narcotics Control Law is not required, but an export approval based on the Foreign Exchange and Foreign Trade Law is basically necessary.
		In the case of a business (= In the case of repeated and continuous export)	Both a notification of commencement of business at the time of commencement of business and a notification for each export are required (Article 72, Article 50-30 of the same law).
		If not a business	<p>○Notification of commencement of business is not required.</p> <p>○Notification is required when exporting narcotic psychotropic materials in excess of the amount specified for each narcotic psychotropic material (Article 50-32 of the same law).</p>
Opium	Opium ³²		Export is prohibited except to those

Law (1954)		who have been entrusted by the government (Article 6, Paragraph 1 of the same law).
	poppy seed, “keshi-gara” ³³	Export is prohibited in principle. A license is required for export (Article 6, Paragraph 2 of the Law).

Section 8 Used Cars

When the owner of a registered motor vehicle intends to export the motor vehicle, the owner is required to apply for temporary registration of export erasure and to obtain a certificate of temporary registration of export erasure (Article 15-2 of the Road Vehicles Act).

In addition, the owner of (i) a vehicle that has been registered for temporary termination of registration, and (ii) a light motor vehicle subject to inspection or a small motor vehicle on two wheels (excluding those "specified³⁴ by the Ordinance of the Ministry of Land, Infrastructure, Transport and Tourism") shall be required to submit a notification of planned export and obtain a certificate of planned export (Article 16, Paragraph 4, and Article 69-2, Paragraph 3 of the same law) when intending to export.

Section 9 Law for the Protection of Cultural Properties

Important Cultural Properties, Important Tangible Folk Cultural Properties, Natural Monuments, and Important Art Objects³⁵ may not be exported³⁶ without an export permit.

In the case of exporting antique artworks (swords, old-style firearms, paintings, Buddhist statues, etc.), it is necessary to obtain an export audit certificate for antique artworks because they may contain important cultural properties.³⁷

Section 10 Trade Insurance

Trade insurance is insurance for overseas transactions (exports, investments, loans) conducted by Japanese companies. The trade insurance system covers the risks of war, expropriation, restrictions on foreign exchange transactions, and long-term, large-value transactions that private insurance usually cannot cover, and has a strong character as a public service.

In Japan, however, the business has been transferred to Nippon Export and Investment Insurance (NEXI) since 2001, based on the Trade Insurance Law. In Japan, however, the business has been transferred to Nippon Export and Investment Insurance (NEXI) since 2001, based on the Trade Insurance Law. NEXI was initially an independent administrative

institution, but is now a joint stock company wholly owned by the Japanese government (see Chapter 2 of the Trade Insurance Law), and is positioned as a special company under the Trade Insurance Law.

There are two main types of accidents covered by trade insurance: those caused by force majeure, such as bans on foreign currency exchange, restrictions on foreign currency remittance, restrictions or bans on imports, or war, and those caused by the responsibility of the contracting party, such as bankruptcy or default of the contracting party.

Different underwriting policies and standards are established for the types of transactions and indemnities to be covered, depending on the country risk and financial condition of the counterparty.

Section 11 Tax Law

Subsection 1 General Comments

A number of tax-related laws and regulations are relevant to export transactions, including the Consumption Tax Act, the Corporation Tax Act, customs-related laws and regulations of the exporting country, and tax treaties.

Subsection 2 Consumption Tax

1 Tax exemption on export of goods

Under the Consumption Tax Act, consumption tax is levied on the sale of goods and services, etc. However, export transactions are exempt from tax and no consumption tax is levied.

However, in order to qualify for the export tax exemption, the documents proving the export (contract, export license, and other related documents) must be kept for seven years.

2 Refund of consumption tax paid at the time of purchase of parts, etc. to make products for export

Refunds are often available for the amount equivalent to consumption tax, etc., paid at the time of contracting for the purchase of parts, etc., which are purchased from other companies to make finished products.

In other words, the cost of goods, etc. purchased for export usually includes consumption tax, which means that the company has paid too much consumption tax. By filing a tax return, an exporting company can receive a refund of the amount of consumption tax it actually paid at the time of purchase.

Companies that receive refunds are likely to be more vulnerable to tax audits and

inspections than those that do not, so careful preparation of taxation measures seems to be particularly useful.

3 Exemption from consumption tax when providing paid services to a foreign country

Exporting companies often receive orders for construction work in a foreign country to install exported equipment, online training, etc., or technology licensing contracts for the head office of a foreign company, etc. Such service contracts for construction work, licensing, etc. to foreign companies are also often exempt from export tax. (On the other hand, it may be subject to consumption tax and value-added tax in other countries where the installation work is performed.)

One more step forward: Tax audits and data strategy

The author and his colleagues have been involved in a variety of tax audits and inspections, and in some cases, all of the company's documents, computers, etc., are seized during the inspection, making it impossible to conduct business. In addition, once the documents are seized, they may not be returned for years.

In addition, tax investigations can take up days and days of your time.

In the course of my work as a tax agent, I have seen many illegal investigations by the tax authorities, and I think it is useful to protect yourself by digitizing your documents, backing them up on servers of overseas cloud service providers, and properly storing necessary documents so that your business will not be hindered even if your documents are seized.

Section 4: Customs Laws and Regulations of the Destination Country

Subsection 1 General Comments

Although tariffs may be imposed in the destination country, there may be cases where reduction or exemption of tariffs is available through EPAs, etc., and it is useful to consider such cases.

Subsection 2 Withholding Tax

When an exporting company enters into a contract with a foreign business partner (purchaser of goods) for technical licensing, provision of technology, training, etc. in connection with the export of goods, the payment of such contract may be subject to withholding tax in the country of the business partner.

With regard to withholding tax, if there is a tax treaty between Japan and the other country, there may be cases where a reduction or exemption of withholding tax can be obtained based on the tax treaty. However, basically, the notification must be made prior to the payment of the tax, and even if the taxpayer notices the tax after the payment, the taxpayer will not be able to obtain such a reduction or exemption. Therefore, in the cases in which our firm is

involved, we often make allowances in advance in contracts with business partners.

Subsection 3 Tariffs, Consumption Taxes, etc.

When an exporting company exports to a foreign business partner (purchaser of goods), it should be aware that the other country may impose customs duties, consumption taxes, liquor taxes, and other taxes.

Above.

¹ The answer to customs custom answer number 5501 on the National Tax Agency website is also helpful.

² In addition, the Minister of Health, Labor and Welfare may issue an export food safety certificate even without an application from the exporter, if he/she deems it appropriate (Article 65-5 of the same law).

³ For cases in which notification is not required, see each item of the same article and Article 10 of the Order.

⁴ See Article 45 of the Regulations of the Law for the Prevention of Infectious Diseases in Domestic Animals.

⁵ Horses are odd-toed ungulates.

⁶ Poultry" means chickens, quail, pheasants, ducklings, scaly birds, turkeys, and gulls.

⁷ The term "birds and animals" refers to mountain goats, mandarin ducks, blackbirds, mallards, larks, cormorants, white-eyes, thrushes, robins, nongomas, corvids, kikitaki, orioles, kawarabis, mahiwa, isca, lies, koi karu, ikaru, great tits, great tits, noddies, raccoons, foxes, marten, weasels, Japanese nightingales, badgers, Japanese antelopes, northern squirrels, Japanese squirrels, and murrets (Article 25, Item 1 of the Wildlife Protection Law). The term "wildlife" is used to refer to the following animals: the Chinese weasel, badger, Japanese serow, Japanese squirrel, Japanese squirrel, and Japanese flying squirrel (Article 25, Item 1 of the Avian Beast Protection Law).

⁸ The term "processed products thereof, as specified by the Ordinance of the Ministry of the Environment" refers to amber, specimens, fur, fur products, and feather products of landbirds, mandarin ducks, foxes, raccoons, marten, weasels, storks, badgers, Japanese serows, northern squirrels, Japanese squirrels, and flying squirrels (Article 25, Item 2 of the Ordinance on the Protection of Birds and Animals).

⁹ Eggs of domestically rare wild animal and plant species for which export licenses are required under the Law for Preservation of Species are excluded (Article 25, Item 3 of the Regulations of the Bird and Beast Protection Law).

¹⁰ This includes its parts, seeds, fruits, as well as straw, wheat, and other similar processed

products.

¹¹ Thirty-five species of plants are designated, including *Angelica keiskei*, *Asplenium incisum*, and woodland bittercress.

¹² See Section 30, Article 12.1.2 of the Species Survival Act.

¹³ *Lethocerus deyrollei* and other species are designated.

¹⁴ If the person receiving the transfer or delivery has the purpose of distributing it to a third party, the person receiving the transfer, etc. needs permission (see Article 12, Paragraph 1 of the Species Survival Law).

¹⁵ Article 15, Paragraph 1 of the Species Survival Law, and Article 7, Paragraph 1, Item 2 of the Order.

¹⁶ See Article 12, Section 1 of the Species Survival Law.

¹⁷ Basically, animal and plant species listed in Annex I of the Washington Convention are designated as "internationally rare species of wild animals and plants. Recently, in November 2019, the Asian small-clawed otter and velvet otter were newly designated.

¹⁸ Cases in which permission is not required include, for example, the case of transfer, etc. of individuals, etc. of the internationally rare species of wild animals and plants that have been registered, which takes place during the registration organization (Article 12, Paragraph 1, Item 6 of the said Act).

¹⁹ See Article 15.2 of the Species Survival Law.

²⁰ On September 8, 2009, the Ministry of the Environment designated the "kerama lizard" as an urgent species for the three-year period ending September 7, 2020, the first such designation in nine years. At the time of writing this report, it is assumed that there is no urgent designation of this species.

²¹ except in the case of Class I Domestic Rare Species of Wild Fauna and Flora.

²² The term "individuals, etc." includes not only living organisms and eggs (individuals), but also feathers, tusks, etc. (organs), and processed products such as fur and bags.

²³ Based on the results of past inquiries by my staff, I believe that the government may allow certain exemptions based on interpretation, even in cases where the exemption does not apply.

²⁴ Issuance of Certificates for Pharmaceuticals for Export and Medical Devices for Export" (Notification of the Director-General of the Pharmaceutical and Food Safety Bureau, Ministry of Health, Labor and Welfare, No. 1125-12)

²⁵ "Regarding the issuance of certificates for cosmetics for export."

²⁶ Marijuana grass is also known as "Cannabis Sativa El".

²⁷ Due to a change in the law, the term "覚醒剤" is used instead of "覚せい剤".

²⁸ Opium is regulated by the Opium Act and is excluded from the definition of a drug.

²⁹ The "Guide to Procedures for Importing and Exporting Medical Narcotics by Carrying" is a good reference for the procedures.

³⁰ For the scope of specific psychotropic drugs, see Article 50-13 of the Law, Article 5 of the Enforcement Order of the Law, and the attached table.

³¹ Types of poppy whose cultivation, etc. is regulated by the Opium Law are not included in narcotic psychotropic raw materials.

³² The term "opium" refers to coagulated poppy juice (raw opium) and processed opium, excluding processed opium for medicinal purposes (Opium Law, Article 3, Item 2). The target poppy species are the poppy (*Somniferum* species) and the poppy (*Setigerum* species). The liquid juice of the regulated poppy contains narcotic components that have analgesic and sedative effects, and is addictive. Opium is used in the manufacture of narcotics such as morphine and heroin.

³³ The term "keshi-gara" refers to the part of the regulated poppy, excluding the poppy seeds, from which the poppy drug can be extracted (Article 3, Item 3 of the Opium Law). (Article 3, item 3 of the Opium Law). Shells, seed coats, and dried flowers after removing the seeds of the poppy are also considered to be poppy husks.

³⁴ The "specified by the Ordinance of the Ministry of Land, Infrastructure, Transport and Tourism" are (1) light vehicles subject to inspection that have never been designated with a vehicle number, (2) light vehicles subject to inspection that are towed vehicles, (3) light vehicles on two wheels, and (4) light vehicles subject to inspection that have received a registration certificate (Article 40-5 of the Enforcement Regulations of the Law).

³⁵ In addition, the export of registered tangible cultural properties and registered tangible folk cultural properties requires notification (Article 65, Paragraph 1 and Article 90, Paragraph 3 of the Law for the Protection of Cultural Properties), and export without notification is subject to punishment. In many cases, prefectures also have systems for separately designating cultural properties, and similar export restrictions may be imposed by ordinance (e.g., Tokyo Metropolitan Ordinance on the Protection of Cultural Properties, Article 14, Paragraph 1).

³⁶ See Article 44, Article 82, Article 125(1), and Article 4 of the Supplementary Provisions of the Act.

³⁷ For the application procedures, please refer to the "Guidelines for Applying for Export Inspection Certification of Antique Art Objects".