Necessary forms and documents for import customs formalities in Japan.

•¡ Declaration of accompanied personal effects and unaccompanied articles



This form will be available during your flight to Japan.

If you have unaccompanied baggage, two copies of the written declaration are required to be submitted at the time of your entry, one of which will be returned to you with the seal of certification by a customs officer.

Exemption

You may bring in the following articles duty free.

•¡ Personal effects and professional Equipment

Clothes, toiletries, and other personal effects for your own use, as well as portable professional equipment that will be used during your stay in Japan, are all free of duties and/or taxes if they are considered appropriate and are not for sale.

Exemption

Within limits, the following articles are duty free.

•¡ Alcoholic Beverages, Tobacco Products, etc.

Allowances will be made for these and certain other articles within the limits specified below. (for an adult)

| Item | Allowance |
|------------------------|----------------|
| Alcoholic Beverages | 3 bottles |
| Cigars | 100 cigars |
| Cigarettes | 400 cigarettes |
| Other kinds of tobacco | 500 grams |
| Perfume | 2 ounces |
| Others | 200,000 YEN |

For bottles containing approximately 760cc

The total allowance is 500 grams for tobacco other than cigars or cigarettes.

The total overseas market value of all the articles other than the above items must be under 200,000 YEN.

Any item for which the total overseas market value does not exceed 10,000 YEN is always duty/tax free and is not included in the calculation for items whose combined duty/tax free limit is 200,000 YEN.

There is no duty-free allowance for articles or sets of articles that have a market value of more than 200,000 YEN.

Exemption

You may bring in the following articles duty free.

•¡ Household Effects (including Automobiles)

If you are to live in Japan for more than one year, you or your family's household effects that have been used and will be used by the members of your family may be imported free of duties and/or taxes within limits deemed reasonable by customs officials. Such household effects may include automobiles, boats, and other vehicles • Oprovided that a registration certificate or sales receipt is presented to prove that, in the case of automobiles, it is used and, in the case of boats, that it has been in use for more than one year prior to its arrival in Japan. Automobiles and other vehicles may be imported temporarily free of duties and/or taxes provided they are re-exported.

Simplified Customs Duty Rates

When your belongings exceed the limits of the allowance, the following simplified chart may be used by customs when assessing duties. In most cases, such duties are assessed only for items that exceed the allowance. However, there may be exceptions.

| Goods | Rates |
|--|----------------------------|
| Liquor (Whisky) | 375 YEN per bottle (750ml) |
| Liquor (Brandy) | 350 YEN per bottle (700ml) |
| Liquor (Gin, vodka, rum, and other liquors) | 300 YEN per bottle (750ml) |
| Liquor (Other distilled alcoholic beverages) | 225 YEN per bottle (750ml) |
| Liquor (Wine and other liquors) | 150 YEN per bottle (750ml) |
| Cigarettes | 5.5 YEN per cigarette |
| Others | 15% |

Prohibited Articles The following articles are prohibited entry by law

- •¡ Opium, narcotics, drugs and utensils for opium smoking, stimulants (including Vicks Inhalers and Sudafed), psychotropic substances (excluding those designated by an ordinance of the Ministry of Health and Welfare)
- •¡ Counterfeit, altered, or imitated of coins, paper money, banknotes, or securities
- •¡ Books, drawings, carvings, and any other article which injures public security or morals (obscene or immoral materials, i.e. Pornography)
- •¡ Articles which infringe upon rights for patents, utility-models, designs, trademarks, copyrights, neighboring rights, or layout-design of integrated circuits
- •¡ Firearms (pistols, rifles, machine guns, etc.), ammunition (bullets) thereof, and/or firearm parts.

Restricted Articles The following articles are subject to restrictions on entry by law

- •¡ Plants and animals must be presented to the plant or animal quarantine officer for quarantine inspection prior to customs examination.
- •¡ There are quantity restrictions on the import of medicine and cosmetics.

 (e.g. Pharmaceutical products: amounts should not exceed two months prescription's worth per person/strong over-the-counter drugs: 24 pieces)
- •¡ No person shall bring any firearms into Japan without a permit licensing possession.

Required forms and documents for import customs procedures in Japan.

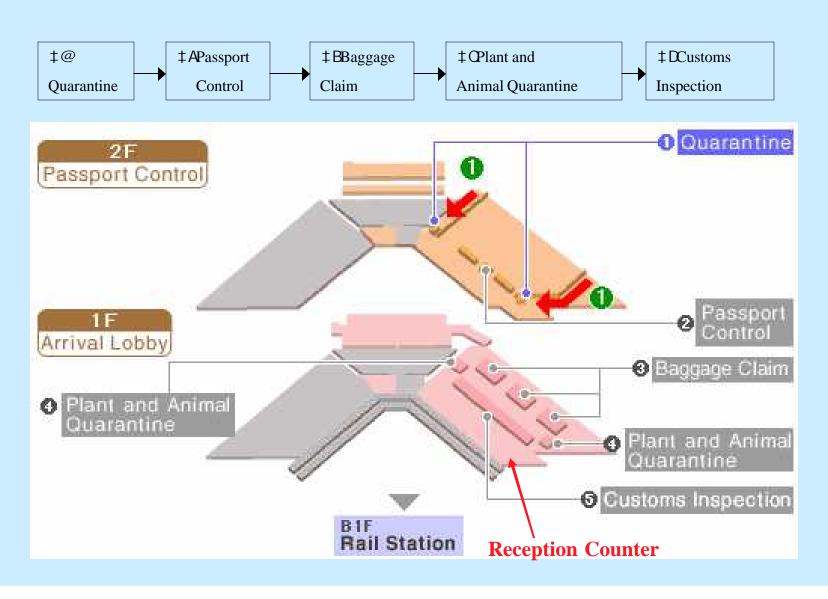
- •¡ Passport copies
 Pages w/ photo, personal data, visa, and entry stamp into Japan.
- •¡ Keys for suitcases and other locked luggage, if any
- •¡ Receipts for souvenirs and new articles, if any
- •¡ Other documents if required

Our import sales department requires the declaration form detailed on page 1 in addition to the above-mentioned documents for import customs clearance of your personal effects/household goods.

For your convenience, Nippon Express has reception counters for Declaration forms at each airport (Tokyo, Nagoya and Osaka).

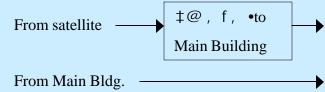
Narita Airport (TYO)

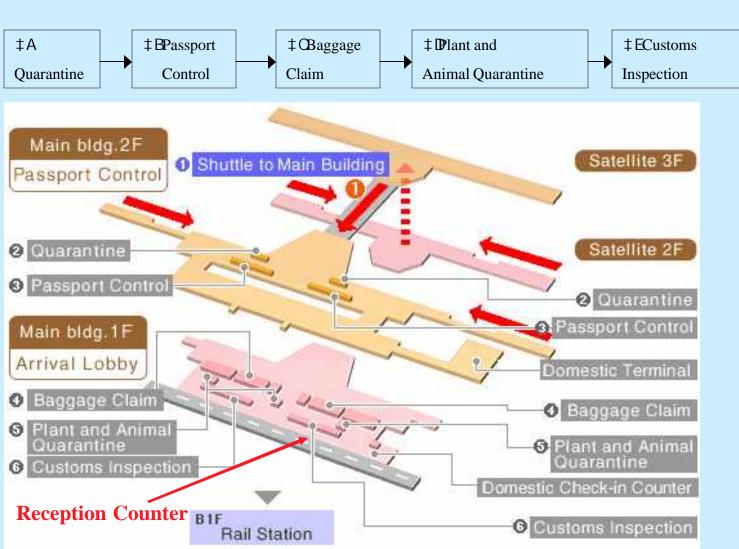
Terminal 1 Arrival Procedures



Narita Airport (TYO)

Terminal 2 Arrival Procedures



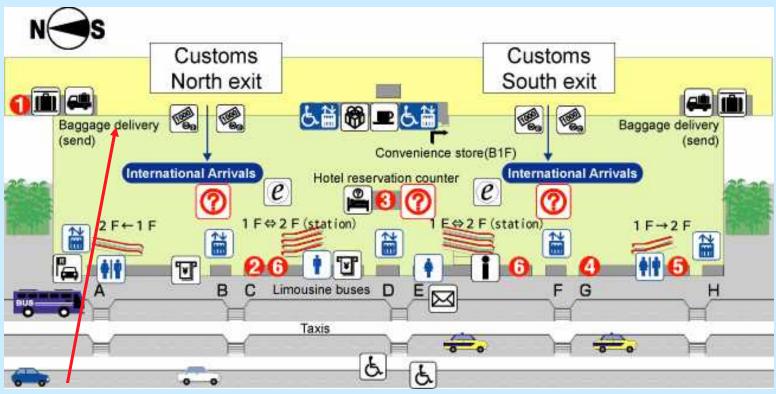


Kansai International Airport (KIX)

Passenger Terminal Building 1F

‡ AR West Japan Information Counter ‡ By Gate shuttle counter

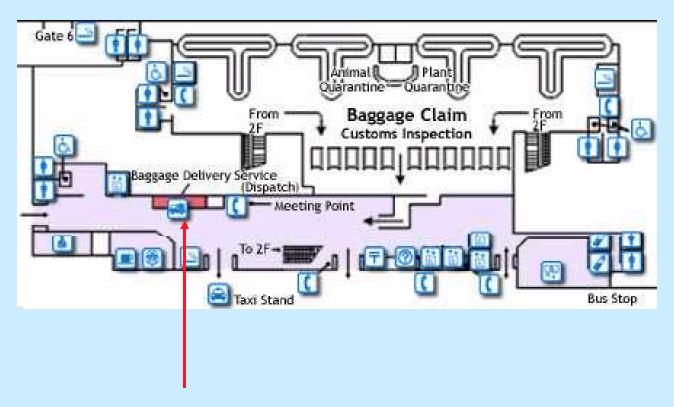
‡Erravel Counter ‡Eimousine Bus Information Counter



Reception Counter

Nagoya Airport (NGO)

International Arrival Floor



Reception Counter