

| <b>Goods</b>                               | <b>Documents required</b>   | <b>Customs Prescriptions</b>  | <b>Remarks</b>  |
|--|---|---|---|
| <b>Air Shipments</b>                       | A detailed inventory (a list of all items included in the shipment with a corresponding list of values) is required   | Without this inventory, the shipment may be subjected to customs inspection   | Contact your FIDI partner in Japan for specific details and sample  |
| <b>Consolidated Shipments</b>              |   | <p>Effective May 01, 2007, Japanese Customs has indicated a change in handling Consolidated shipments for multiple shippers.</p> <p>Prior handling requirements allowed the inbound container to be taken from arrival direct to Customs for clearance processing. The new requirements call for the freight to be de-vanned at a separate location, normal declarations filed, and the clearance procedure will then be processed. This will add handling of the individual shipments, and possibly increase costs associated with consolidations. It may also increase the normal time to accomplish clearance and release of consolidations.</p> | Contact your FIDI partner in Japan for specific details and charges for consolidated shipments.   |
| <b>Removal goods<br/>Japanese Citizens</b> | <ul style="list-style-type: none"> <li>• Import declaration (Declaration of unaccompanied baggage) (customs form C-5360-2 for Non-Japanese) (customs form C-5360 for Japanese)</li> <li>• Descriptive inventory (English or Japanese)</li> <li>• Passport of the shipper</li> <li>• A clear copy of the picture and information page of shipper's passport.</li> <li>• A clear copy of VISA of the country where the shipment comes from</li> <li>• A clear copy of shipper's most recent entry stamp into Japan: <ul style="list-style-type: none"> <li>- <i>The date should be the same as a stamp on the "Unaccompanied Articles Customs Form C. No.5360"</i></li> <li>- <i>The date should be within 6 months from</i></li> </ul> </li> </ul> | <p>Duty free entry if:</p> <ul style="list-style-type: none"> <li>• Removal goods consist of used household effects, which have been in the owner's use, and they are for his continued use in his new residence.</li> </ul> <p>Owner's VISA valid for more than 1 year prior to importing household goods into Japan.</p>  | Customs Form C. No.5360 (Import declaration) can be obtained on the shipper's flight over to Japan. The shipper should request <b>two copies</b> to the flight attendant (as they must be completed in duplicates). The shipper must hand the completed cards to the customs officer at the airport upon arrival, where the cards will be stamped and one copy returned to him immediately. |

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|  | <p><i>the shipment's arrival date.</i></p> <ul style="list-style-type: none"> <li>• A clear copy of shipper's departure stamp from Japan to the country where the shipment comes from</li> <li>• A clear copy of shipper's entry stamp into the country where the shipment comes from</li> <li>• A clear copy of shipper's departure stamp from the country where the shipment comes to Japan</li> <li>• Original Unaccompanied Articles Customs Form C. No.5360 (Import declaration).</li> </ul> <p>In case the shipper does not submit a Japanese customs form upon arrival:</p> <ul style="list-style-type: none"> <li>• Apology letter to Customs (Original) is necessary. All brand new items (incl. food items) will be taxable.</li> <li>• Customs might inspect the shipment physically.</li> </ul> |                       |  |
| <p><b>Diplomates' removals</b><br/><b>Non- Japanese Citizens</b></p> | <ul style="list-style-type: none"> <li>• A clear copy of the picture and information page of shipper's passport</li> <li>• A clear copy of the visa page of the shipper's passport (working visa in Japan)*</li> <li>• A clear copy of shipper's most recent entry stamp into Japan <ul style="list-style-type: none"> <li>- The date should be the same as a stamp on an "Unaccompanied Articles Customs Form C. No.5360"</li> <li>- The date should be within 6 months from the shipment's arrival date.</li> </ul> </li> <li>• A clear copy of VISA of the country where the shipment comes from if the shipper's nationality is different from the origin country.</li> </ul>   | <p>Duty free</p>      | <p>If shipper visa is not available, a letter to Customs prepared by the company in Japan can be used in lieu of actual visa (Original copy required). This letter should be prepared for each shipment.</p> |

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|  | <ul style="list-style-type: none"> <li>Original Unaccompanied Articles Customs Form C. No.5360 Complete 2 forms and submit them to the customs official as you exit the airport – one will be stamped and returned – submit this to your removalist</li> </ul> |  |  |
| <b>Diplomats' removals - Returning Japanese diplomats</b>                                | Same conditions as for removal goods.  | Same conditions as for removal goods   | Same conditions as for removal goods   |
| <b>Wedding trousseaux</b>  | <ul style="list-style-type: none"> <li>Marriage certificate (if available).</li> <li>Descriptive inventory.</li> </ul>   | Duty free entry if goods are manifestly part of their household effects.   |  |
| <b>Inheritance</b>   |  | Liable to payment of customs duty if they have not been in the owner/shipper's previous use and possession while living abroad.  |  |
| <b>New furniture, presents, souvenirs</b>  | <ul style="list-style-type: none"> <li>Separate declaration on form C-5360-2 indicating the purchase price - This only applies to hand-carry items, not import shipments</li> <li>Receipt (if available).</li> </ul>   | Same as above.   | There is no duty-free allowance for articles or sets of articles having a market value of more than Y200,000. Each or each set. New items within that amount are duty free, subject to note under Customs Prescriptions. |
| <b>Machines, appliances and equipment</b>  | Same as for new furniture / presents and souvenirs.  | Same as for new furniture / presents and souvenirs.  | Same conditions as for new furniture/presents And souvenirs  |
| <b>Precious metal objects</b>  | Same as above.   | Same as above.   | Same as above  |
| <b>Works of art, antiques</b>  | Same conditions as for removal goods   | Duty free entry if: <ul style="list-style-type: none"> <li>Goods are forming a part of a used household goods, or</li> <li>Articles are over 100 years old. (Certificate from the Government necessary to prove that the goods are really 100 years old).</li> <li>These articles have been in the use and possession of the owner for more than 12 months and are not for re-sale.</li> </ul> | Antiques and works of art imported or for re-sale are subject to different regulations.  |
| <ul style="list-style-type: none"> <li><b>Motorcars, motor-cycles, mopeds</b></li> </ul> | <ul style="list-style-type: none"> <li>Original vehicle registration certificate at origin country</li> </ul>  | Subject to 5% tax, which applies even to use motorcars etc. Duty free entry is available when  | Must be declared on form 5360-2 upon the shipper's entry into Japan or duty will be  |

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|                           | <ul style="list-style-type: none"> <li>• Bill of sale, receipt or invoice</li> <li>• Original Customs declaration form C-5360-2 mentioning the automobile with stamp of customs at shipper's entry into Japan (very important)</li> <li>• Original passport with working VISA in Japan</li> <li>• Alien registration card in Japan</li> <li>• Engagement letter not to resale the vehicle within 2 years</li> <li>• Declaration of customs duty exemption</li> </ul> | application is made and all required documents are prepared.   | assessed.<br>May have to be modified to meet Japanese exhaust emission and safety regulations.<br>The "shaken" fee is very expensive for foreign cars to be examined and registered. |
| <b>Camping cars</b>       | Same as above.   | Same as above.   |  |
| <b>Motor boats</b>        | Same as above  | Subject to 5% tax, which applies even to used motorboats. Duty-free entry is available if: <ul style="list-style-type: none"> <li>• Documents show that the motor boat has been in the owner's use and possession abroad for more than 12 months</li> <li>• The owner has a visa valid for more than 12 months.</li> <li>• The motorboat is not sold for 2 years after import.</li> </ul>  | To be handled as ordinary commercial goods import  |
| <b>Alcoholic beverage</b> | Separate declaration on form C-5360-2 indicating quantity.   | Duty free, per person aged 20 years or more. <ul style="list-style-type: none"> <li>• 3 Bottles maximum (750 ml x 3), with proper Customs Form C5360</li> <li>• Whisky 375 yen / bottle (750cc)</li> <li>• Gin / Liquor 300 yen / bottle (750cc)</li> <li>• Wine 150 yen / bottle (750cc)</li> <li>• Brandy 350 yen / bottle (700cc)</li> <li>• Maximum number of bottles that can be cleared as HHG – 80 bottles (although no guarantee)</li> </ul> | Prepare a liquors list to ensure smooth customs clearance.   |
| <b>Food</b>               |  | Customs are strict with the import of food particularly those of Air Shipment.   | <ul style="list-style-type: none"> <li>• Avoid sending food / alcohol via air shipment. If you do check first with your</li> </ul>   |

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|                            |   | In case food items are in the shipment, inspection will be done at the clearance at a cost (approx. 7,000 yen)   | agent in Japan<br><ul style="list-style-type: none"> <li>Meat products including beef jerky, sausage, and ham are prohibited</li> </ul>   |
| <b>Tobacco</b>             | Same as above.  | If declared, 400 cigarettes and 100 cigars (pc.) are duty free per person aged 20 years or more.   | If the combined weight of cigarettes, cigars, and other tobacco does not exceed 500 grams, these may also be admissible free of duty.   |
| <b>Firearms</b>            |   | Importation prohibited<br>Firearms and swords (longer than 15 cm blade)  | For Japanese antique swords, importation is allowed under certain regulations.  |
| <b>Dogs, cats</b>          | <ul style="list-style-type: none"> <li>Certificate of vaccination (vaccination against rabies) (required for dogs only).</li> <li>Health certificate.</li> <li>Micro-chip implantation certificate</li> </ul> | Passport copy and visa required.   | Latest information is available at <a href="http://www.maff.go.jp/aqs/english/animal/dog/im-port-other.html">http://www.maff.go.jp/aqs/english/animal/dog/im-port-other.html</a><br><br>This certificate of vaccination must be dated not less than 30 days but not more than 6 months before the entry into Japan.<br>Dogs only:<br>The period of stay at the animal quarantine kennel (Narita airport) for inspection is 14 days but may differ according to the country of origin. |
| <b>Other pets</b>          | Regulations differ according to kinds of pets   |  | For more information you may visit: <a href="http://www.maff-aqs.go.jp/english/index.htm">http://www.maff-aqs.go.jp/english/index.htm</a>   |
| <b>Stuffed animals</b>     | Cannot be imported as part of HHGs shipment. Independent documents for import required  |  | Some animals are prohibited to import under certain regulations.  |
| <b>Prohibited Articles</b> |   | Importation prohibited: <ul style="list-style-type: none"> <li>Pornography, narcotics, straw or straw products</li> <li>Endangered species and plants</li> <li>Certain foods including beef jerky, sausage, and ham</li> <li>Quantity restrictions on medicines and cosmetics ( details available upon request)</li> </ul> |   |

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| <p><b>Fumigation of imported and exported wooden crates</b></p> |                    | <p>The Japanese Government adopted ISPM-15 (International standards for Phytosanitary Measures Publication 15) Guidelines for Regulating Wood Packaging Material in International Trade (aka NIFM-15) to standardise the treatment of wood packing materials used for the transport of goods.</p> <p>With a view to harmonizing our regulation with the international standards, definition of good packaging material and measures for it in the regulation is equivalent to that provided in ISPM No.15. Wood packaging material treated and certified according to ISPM No.15 will not be subject to import quarantine procedures. Wood packaging material without the mark (Annex II, ISPM No.15) will be inspected at ports of entry by plant quarantine officers for confirmation of compliance with the regulation. Detection of a quarantine pest constitutes non-compliance, and which is, according to Japanese domestic law, it is subject to disinfection, incineration or re-shipping by consignee's choice according to the Japanese domestic law.</p> | <p>Based on the result of a pest risk analysis for wood packaging material, Japan amended its Import Plant Quarantine Regulation (MAF Notification No.206, 1950). This amendment to it was published on 6 October 2006 and will be put into force on 1 April 2007. As of this date</p> <p>An outline of this regulation can be found online at <a href="http://www.pps.go.jp/english/woodpack/index.html">http://www.pps.go.jp/english/woodpack/index.html</a></p> |