

Shipping Manual for Japan Golf Fair 2012

Feb. 17- 19, 2012

(Transport Guidelines)

by

Nippon Express Co., Ltd.

Fine Arts Air Branch

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I. SHIPPING PROCEDURE

A. Our Service

Upon Japan Golf Fair 2012 at Tokyo Big Site, Feb.17-19, 2012, we are sure to provide any foreign exhibitors skilled and well-experienced exhibition service covering required all the inbound and outbound affairs starting from arrival airport/port upto return handling including necessary on-site attending.

This time, the show organizer does not provide any bonded exhibition area at the fair ground at Tokyo Big Site. Therefore, it is highly recommended that exhibitors should prepare ATA Carnet for return treatment. In case that an exhibitor has an agent in Japan as resident party, it is also able to treat a temporary import by tendering required BOND to customs under the name of the agent in Japan. However, this way shall take relatively time and the agent's approval shall be required.

B. Early Consultation

We strongly recommend you to consult with the designated Nippon Express office representative well **in advance of the scheduled shipping date**. By providing us with full details (total number of package, declared value, contents of shipments), it is ensured of smooth arrival of your exhibits in time for the fair. We will also be able to prepare for any special requirements.

C. Arrival Deadline:

Air ----- Must arrive at Narita Airport no later than **Feb 9th, 2012**

(Ocean ----- Must arrive at Tokyo Port no later than **Feb, 2nd, 2012 (for LCL)**

Feb, 3rd, 2012 (for FCL)

Note: Although we, Nippon Express, may be able to clear late cargo in enough time to meet the show set-up deadline, Nippon Express cannot guarantee timely arrival if your delivery is delayed. Hence, we request each exhibitor to respect the arrival deadline.

II. CUSTOMS CLEARANCE

Your goods **must first be cleared through Japanese Customs at arrival Airport / Port before they shall be transferred to Fair Ground**. Below is a brief description of how goods may be cleared and the conditions, which pertain to each.

A. Formal Consumption Entry

Items, such as below must be cleared as a **formal consumption entry**, goods intended for definite **sale, free distribution, partial or full consumption, or to be abandoned after the exhibition**.

Goods will be subject to **the 5% consumption tax** and may also be subject **to duty**. The following example calculation might help you to understand a taxation on import to be made of.

<Example of Formal Consumption Entry>

Declared value: US\$200.00 (the customs do **not** accept ¥0 declaration)

Commodity: Frame of Plastic

Duty rate for **Frame of Plastic** : **4.7%**

| | |
|------------------|--|
| FOB Value: | US\$200.00 |
| Freight: | US\$100.00 |
| Insurance: | US\$ 20.00 |
| CIF Value: | US\$320.00 |
| Duty: | US\$ 15.04 |
| Consumption tax: | US\$335.04 (duty + CIF) x 0.05 = US\$16.75 |

Note: If you decide to clear the goods as a consumption entry, please realize the duty and tax must be considered part of the total cost of participating in the show.

B. ATA Carnet Clearance

If you intend to merely display your products and take orders (**no sales, no consumption in Japan**), then you may wish to use an ATA Carnet.

The Carnet convention allows for two broad categories of goods:

Commercial samples: The term “commercial samples” means any items which are temporarily imported solely for the purpose of a product or demonstration or its sale’s promotion.

III. PACKING AND MARKING/LABELING

A. Packing by Categories

It is highly recommended to make packing by commodity categories.

- (i) Goods to be cleared through ATA Carnet and;
- (ii) Goods to be sold, abandoned, given away, partially or completely consumed.

Different categories **should not be combined** in a same package and be packed dividedly. In case that you combine exhibit product and consumable items in a same package, we shall be forced to sort out the cargo in different packages by categories.

Group i-ATA Carnet goods

Group ii-Consumption Goods

B. Packing Materials

The following regarding packing materials and packing methods help to ensure that your goods arrive safely and free from damage.

- 1) Return cargo should be packed in re-usable crates/cartons. Easily removable lids or side panels, secured by bolts or clips (removable by hand) are essential.
- 2) Non-return cargo for sale may be packed in disposable materials, but if anything remains, you will

have to provide your own packing materials to effect the return shipment.

3) **Make sure your cargo is waterproof.** As it is transferred from plane to truck, truck to fair ground, it might be drenched with rain. We will do our best to protect from being wet, but proper, watertight packing is highly advisable.

4) Customs shall often require inspection. In this case, we have to open any packages accordingly.. To prevent damage to the contents, **be certain to interpose suitable cushionings material between the contents and the carton top** so as to prevent the contents from being cut by a razor knife when the box is opened. If you pack a cardboard carton, be certain to interpose a **“housing” material** of some kind around the contents. This extra step will minimize a possibility of damage at the time of cargo inspection by Customs.

C. Markings

1) All packing must be **marked and labelled** in large, bold, easy-to-read figures. In order to facilitate quick identification and handling, all packages should be marked on at least than two sides (opposite or top and side) as follows:

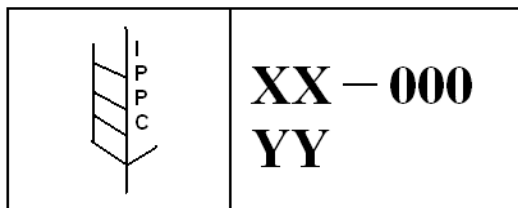
| |
|---|
| Japan Golf Fair 2012 Tokyo Big Sight 3-11-1, Ariake, Koto-ku, Tokyo, Japan C/NO. x / y (x being the fraction of the total and y being the total number of cartons) EXHIBITOR: _____ BOOTH NO: _____ HALL NO: _____ TYPE OF GOODS : GROUP i or Group ii (whichever is applicable) |
|---|

2) Also, aside from the necessary marking indicated as above, be certain to mark with THIS SIDE UP, FRAGILE, KEEP DRY, OPEN THIS SIDE ONLY, etc as also required.

D. Fumigation

When using wooden packaging materials for import of freight from abroad, please get through heat treatment.

Treated packing materials must clearly display the mark as shown below. Approval to use this mark is issued by the National Plant Protection Organization (NPPO) of an exporting country or by an organization officially recognized by the NPPO.



Where:
IPPC - Abbreviation of "International Plant Protection Convention";
XX - International Standardization Organization (ISO) two letter country code;
000 - Wood packing producing enterprise code approved by official plant quarantine authorizations in export countries or territories;
YY - The phytosanitary treatment measures, Methyl Bromide Fumigating - MB, Heat Treatment - HT

IV. SHIPPING DOCUMENTS

1) All documentation to be prepared **in English**.

- 2) Invoice value should be stated in both your national currency and US dollars. **Do not mark “no commercial value”**. Instead indicate for what purpose the goods are being imported: 1) display, 2) free distribution.
- 3) **Duty is based on CIF** (Cost of goods, Insurance, Freight) value. If your declared value includes the cost of insurance and freight, be certain to state CIF value on your invoice. It is requested to put a suitable incotems on the invoice..
- 4) When description of goods is required for documents, use general terms which are **easily understood**. Technical terminology should be avoided.
- 5) Consignment-invoice should be consigned to:

| |
|---|
| Exhibitor's Name / Booth No. _____ c/o Japan Golf Fair 2012, Hall No. _____ Tokyo Big Sight 3-21-1, Ariake, Koto-ku, Tokyo Japan |
|---|

- 6) Even if the shipment is consigned to you, be sure to include our contact details.

| |
|--|
| Nippon Express Co., Ltd. Fine Arts Air Branch Tel: +81-3-5742-3021 Fax: +81-3-5742-4363 Mr.Y.Ukon |
|--|

V. OCEAN/AIR CARGO STANDARD HANDLINGCHARGE TARIFF

- 1) The tariff/charges here with serves as reference only.
- 2) The charges listed below shall cover the all necessary operations; Inbound customs clearance, cargo transfer from Airport / Port to fair ground including necessary temporary transit storage until move-in, unpacking instlation at the fair ground, storage of empty cases.

Outbound ; re-packing at the fair ground, transfer to export shed at the Airport / Port, customs clearance.

A. IMPORT

| | | |
|----------------------------------|---|------------------|
| Customs clearance (Air) | Per one customs declaration refer to below i) | ¥11,800.- |
| Duty & Tax | | Actual |
| Terminal charge | | Actual |
| CFS charge (ocean) | ¥3,980.-/M3 ex Europe | Actual |
| CFS charge (ocean) | ¥4,745.-/M3 (Europe) | Actual |
| D/O Fee + THC (ocean) | | Actual |
| Inspection fee | ¥6,500.-/30min | Actual |
| X-ray Inspection (ocean) | OLT for the institution | ¥5,100.- |
| X-ray Trucking fee(ocean) | Truck charge | Actual |
| Food Sanitation fee (※) | ¥8.600/item | Actual |

i) Definition of 1declaration:

up to 2HS codes = 1declaration

beyond to 2HS codes=to be counted as additional 1declaration by 4HS codes

countable HS code: to differ subject to country of origin

Handling charge / AIR (※)

| | | | | |
|------------------|-----------------|-----------------|-----------------|--|
| Min | +100 k | +300 k | +500 k | |
| ¥25,000.- | 200 / kg | 180 / kg | 160 / kg | |

Handling charge / OCEAN (※)

| | |
|------------------------|-----------------------|
| MIN : ¥54,000.- | ¥20,000.- / M3 |
|------------------------|-----------------------|

Empty Box storage fee (※)

| | |
|-----------------------|----------------------|
| MIN : ¥6,000.- | ¥4,000.- / M3 |
|-----------------------|----------------------|

※ marked is to be charged of 5% consumption tax.

B. Re - EXPORT

| | | |
|-------------------------------|--|-------------------------------|
| Customs Entry fee(Air) | Per one customs declaration refer to below ii) | ¥5,900.- |
| AWB fee (Air) (※) | | ¥210.- |
| AMS Fee (Air to USA) | At present ¥500/AWB | Actual |
| Fuel Surcharge(Air) | At present ¥88/kg | Actual |
| FOB charge (Air) (※) | ¥50.-/kg | Actual (Min:¥5,000.-) |
| FOB charge (Ocean) (※) | ¥2,500.-/M3 | Actual (Min:¥15,000.-) |
| CFS charge (Ocean) | ¥3,980.-/M3 ex Europe | Actual |
| CFS charge (Ocean) | ¥4,745.-/M3 (Europe) | Actual |
| RASC charge (Air) | At present ¥300 / AWB | Actual |

ii)Definition of 1declaration: up to 3HS codes = 1declaration

beyond to 3HS codes=to be counted as additional 1declaration by5HS codes

countable HS code: to differ subject to country of origin

Handling charge / AIR (※)

| | | | | |
|------------------|-----------------|-----------------|-----------------|--|
| Min | +100 k | +300 K | +500 k | |
| ¥25,000.- | 200 / kg | 180 / kg | 160 / kg | |

Handling charge / OCEAN (※)

| | |
|------------------------|-----------------------|
| MIN : ¥54,000.- | ¥20,000.- / M3 |
|------------------------|-----------------------|

※ marked is to be charged of 5% consumption tax.

EXCLUDED in the charge list

1. Import Duty and consumption Tax
2. Return Air freight & Sea freight
3. Special labor and equipment charge
4. Extra packing charge & Packing materials fee
5. Cargo disposal charge
6. Fumigation charge
7. Overtime working fee / holiday working fee
8. Holiday trucking fee
9. (※)Consumption tax (inland tax)

VI. PAYMENT (IMPORTANT !)

1. Advanced payment
2. Pay by cash in Japanese Yes at the show site.(No Credit Car is available.)
3. <NEED A NEGOTIATION> -Bank remittance within 14 days from the issue date of INV.

VII. Contacting Nippon Express

If you have any questions, or require further information, please do not hesitate to contact us directly or any of the branches listed below. When sending your correspondence, please be sure to indicate **fair name and your company name**, so as to ensure smooth communication.

Nippon Express Co., Ltd. Fine Arts Air Branch

Tel: +81-3-5742-3021 Fax: +81-3-5742-4363

Email: fai-tyo@air.nittsu.co.jp

Contact person: Mr.Y.Ukon