

ENCLOSURE B

Shipping Instructions and Customs Clearance Procedures

Exhibitors requiring delivery service from the port of entry to the Exhibition Hall should contact our official forwarder, Kintetsu World Express Sales, Inc.

Kintetsu World Express Sales, Inc.

Kansai Sales Dept.
Kintetsu Namba Bldg., 4-1-15 Namba, Chuo-ku, Osaka 542-0076, Japan
Tel: +81-6-4396-5260 Fax: +81-6-6641-1710

Contact Persons:

Mr. Hirokazu Tokunaga E-mail: hirokazu.h.tokunaga@jp.kwe.com
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Kintetsu World Express Sales, Inc. offers the following services:

- Planning and supervising of inbound and outbound shipping to and from the exhibition
- Supervising and advising on imports to Japan
- Import clearance of goods upon arrival in Japan
- Special arrangements for loading, unloading, storage and installation at the site
- Return shipment to the country of origin
- Arranging local delivery upon request and waste disposal

Note that the Exhibition Hall is NOT a Bonded Exhibition Area for the show.

Exhibitors intending to display imported goods must go through customs clearance procedures.

Bill of Lading Instructions

Consignee	Congress Corporation Kosai-Kaikan Bldg., 5-1 Koujimachi Chiyoda-ku, Tokyo 102-8481 Japan Tel: +81-3-5216-5551 Fax:+81-3-5216-3115 Attn: Mr. Masahiko Hagiwara
Notify	Kintetsu World Express Sales, Inc. Kansai Sales Dept. Kintetsu Namba Bldg. 6F 4-1-15 Namba Chuo-ku Osaka 542-0076 Japan Tel: +81-6-4396-5260 Fax: +81-6-6641-1710 Attn: Mr. Hirokazu Tokunaga ISAKOS c/o Exhibitor: <u>OOOOOOO Ltd.</u> Booth No.: <u>OOOOOO</u>

Shipping instructions for approved products and other items

The instructions below will help avoid incidental delays and inconvenience during the transport and customs clearance of exhibits. It will also help to ensure the safe arrival of the cargo.

Note: Shipments of non-approved products require an importation license. Refer to the Exhibition Manual for details.

Shipping Documents

The Japanese Government requires the following shipping documents for import/re-export customs clearance. All documents must be prepared in English in the following quantities.

	Sea Shipment	Air Shipment
Bill of Lading or Air Waybill	Original 1 st and 2 nd plus 1 copy	1 copy
Invoice	5 copies	4 copies
Packing List	5 copies	4 copies
Insurance Policy	1 copy	1 copy
Catalogue	1 copy	1 copy

Packing & Case Marks

The shipper is required to package items according to their respective category as follows.

- ATA Carnet
- Permanent Import (taxable)

The exhibitor must apply the following case marks to each carton. This will help to ensure smooth clearance and delivery from port/airport to the Exhibition Hall.

ISAKOS HALL NO. ○○○ EXHIBITOR NAME : ○○○○○○ Ltd. C/NO. 1 – UP MADE IN ○○○○○(Country) (ATA CARNET / FOR PERMANENT IMPORT)

Customs Clearance

Exhibitors must pay 5% consumption tax on the CIF (cost, insurance & freight) value. This tax is not refundable even if all or part of the medical equipment is returned to the country of origin. The remainder of the medical equipment must be disposed of or sent back; it must not be sold or given to visitors.

• ATA Carnet

ATA Carnets are international customs documents issued by Chambers of Commerce in most major countries. These documents allow the temporary importation of goods free of customs duties and taxes, and they avoid the need to place bonds or deposits for duties. You are advised to obtain a carnet if you are exhibiting medical equipment or machines at the show. However, please note that it is prohibited to sell goods covered by a Carnet on the spot or to leave sold goods in Japan. All goods covered by the Carnet must be returned to the country of origin after the show. Unapproved medical equipment cannot be issued an ATA Carnet because medical equipment is considered a consumable product.

• Permanent Import (Taxable)

If you are importing medical equipment into Japan, you will not be charged customs duties; however, a 5% consumption tax applies to the CIF value of your goods. Please note that if you are importing unapproved medical equipment, you are able to use it on visitors at the show, but you are prohibited from giving away the equipment as samples or to sell it at the show. We recommend that you ship “unapproved medical equipment” as a permanent import.

Official inbound freight-handling charges (from port/airport to site)

(The following fees are charged "per exhibitor.")

	Air Shipment	Sea Shipment	Charges include: 1) Loading truck and transport charge from port/airport to Exhibition Hall 2) Unloading from truck and delivery to booth
Minimum charge	¥30,000	¥40,000	
Per kg. or 6,000 cm ³	¥180	—	
Per cubic meter or 1,000 kg	—	¥20,000	

Removal from Exhibition Site

Kintetsu World Express sales staff will visit each booth during the show to confirm and arrange re-export of your goods.

Official outbound freight-handling charges (from site to port/airport)

(The following fees are charged "per exhibitor.")

	Air Shipment	Sea Shipment	Charges include: 1) Pick-up at Exhibition Hall 2) Loading truck and transport to bonded warehouse 3) Shipping charge for re-export.
Minimum charge	¥30,000	¥40,000	
Per kg. or 6,000 cm ³	¥180	—	
Per cubic meter or 1,000 kg	—	¥20,000	

Other Charges

1. Late Fee

¥15,000

Note: This fee is charged in the event of the late arrival of your shipment.

2. Correspondence Fee

Inbound (Per exhibitor)	¥5,000	1) Fee for communication by fax and telephone 2) Courier fee for shipping documents for re-export
Outbound (Per exhibitor)	¥10,000	

Customs Clearance

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Exhibitors intending to display imported goods must go through customs clearance procedures.

1. Category of import procedure

There are two types of import procedures for the exhibition goods.

- **ATA Carnet**
- **Permanent Import**

Official application fee for customs clearance

(The following tariffs apply "per declaration.")

	Import	Re-export	Charges include: Import & Re-export customs declarations
Declared Value over ¥200,000	¥11,800	¥5,900	
Declared Value under ¥200,000	¥8,600	¥4,200	
ATA Carnet	¥8,600	¥4,200	
Additional Declaration Sheet/per sheet	¥4,000	¥4,000	

Other customs clearance charges

	Import	Re-export	Charges include: 1) Documentation for import & export declarations 2) Other import and re-export procedures
Inspection Fee/per 30 minutes	¥6,500	¥6,500	
Assorting Fee	¥5,250	--	
Handling Charges	¥12,600	¥12,600	

Other Information

1. Food Sanitation Law

The following articles require special arrangements before import customs clearance.

- Foods and food additives
- Food containers and packaging
- Toys (which infants are likely to put in their mouths)

2. Quarantine of Plants and Animals

- Plants: Phytosanitary certificate
- Animals: Health certificate

Food Sanitation Law and Quarantine of Plants and Animals

		Import	Export
A. *MHLW (Food Sanitation)	1. MHLW license fee	¥8,600	--
	2. Attached sheet/per sheet	¥2,000	--
B. *MAFF (Plant or Animal)	1. MAFF license fee	¥7,000	¥7,000
	2. Attached sheet/per sheet	¥2,000	¥2,000
	3. Fumigation fee	At cost	--

*MHLW indicates Ministry of Health, Labor and Welfare of Japan

*MAFF indicates Ministry of Agriculture, Forestry and Fisheries of Japan

Optional Services

1. Special labor fee

Special labor fee	Per 30 min.	¥4,500
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2. Charges for storage of empty cases

Per cubic meter	¥4,000	Charges include: 1) Charges for pick-up at booth and delivery to booth 2) Transportation charge to and from warehouse 3) Storage at warehouse
Minimum charge	¥6,000	

3. Abandonment charges

Per cubic meter or 1,000 kg	¥8,000	Charges include: 1) Pick-up charge at booth 2) Loading on truck and transportation charge to waste disposal point
Minimum charge	¥20,000	

4. Insurance

All exhibitors must ship all goods with “**all risks**” insurance from the time of shipping at originated ex-work to the exhibit booth, including the period of the show. The insurance agent in Japan, Kintetsu Cosmos (affiliated with Kintetsu World Express Sales, Inc.), will arrange insurance for your goods on request. The insurance must include a “Waiver of Subrogation” clause and the insurance premium will be invoiced to the exhibitor.

The following services are NOT included in the above tariff.

- Duty, import consumption tax, and other tax
- Airport terminal service charge and port handling charge (CFS, storage & others)
- Extra packing materials
- Unpacking and repacking fees
- Air freight and sea freight
- Any other special requirement of the exhibitor

Important note regarding wood packaging

According to the amended regulation enforced on April 1, 2007, wood packaging material treated and certified according to ISPM No. 15 will not be subject to import quarantine procedures; however, wood packaging material lacking this certification will be inspected at the port of entry and, in the event of nonconformity, will be subject to disinfestation, incineration, or re-shipping at the choice of the consignee.

Payment Terms and Conditions

1. For import to Japan

1. Sea and/or airfreight charges must be prepaid.
2. Import customs clearance and inbound handling charges apply. These must be paid by the exhibitor during the show period at the booth. Payment must be made in cash (Japanese yen) or credit card (American Express, Visa, MasterCard).
3. Free House (free domicile) shipment

2. For re-export from Japan

All handling charges and sea or airfreight charges will be billed as all charges are collect and payable at the destination.

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| 1. Sea and airfreight charges | Collect |
| 2. Re-export customs clearance and outbound handling charges apply. | Collect on bill of lading or air waybill |