

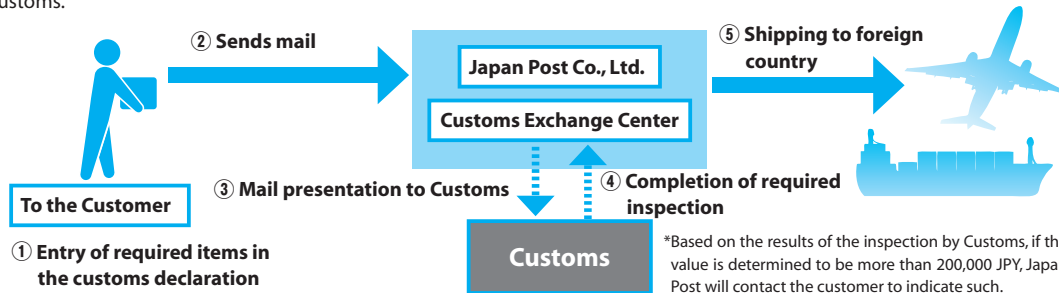
Information on customs clearance procedures for foreign-addressed mail

1. Customs clearance of foreign-addressed mail

Foreign-outbound mail (excluding letter-only items) is shipped overseas after the customs clearance procedures. Two types of customs clearance procedures are available based on the total value of the contents.

(1) If total value of contents is 200,000 JPY or less

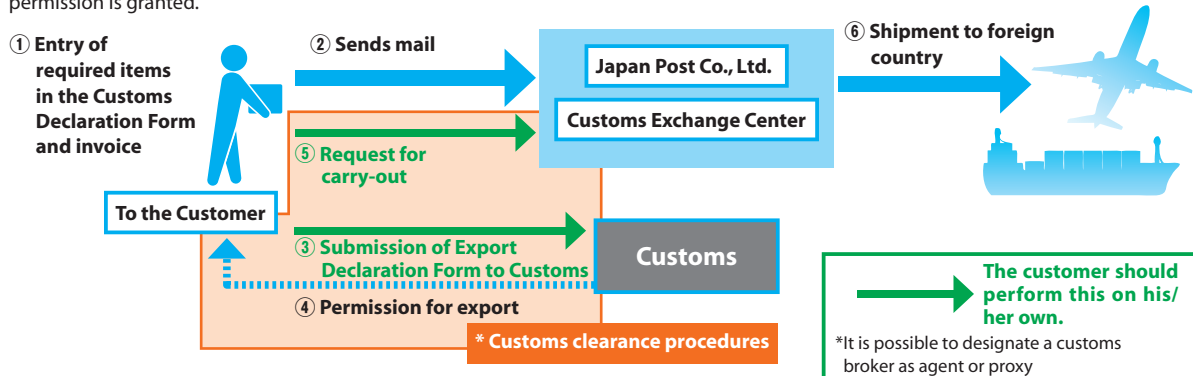
Japan Post presents the mail sent out by the customer to Customs and then sends it overseas after completion of the necessary inspection by Customs.



(2) If the total value of the contents exceeds 200,000 JPY (export declaration is required by the customer)

Mail sent by the customer requiring export declaration (items with total value exceeding 200,000 JPY) is placed on customs hold upon delivery to the Customs Exchange Center of Japan Post and is stored at the Customs Exchange Center for a certain period.

Based on the tariff laws and regulations, the customer as the exporter must do the export declaration to Customs on his/her own and be granted permission from Customs after the necessary examination and inspection by Customs. The mail is shipped overseas after permission is granted.



2. To customers sending international mail with total value of contents exceeding 200,000 JPY

Conduct of customs clearance procedures

For customs clearance procedures of mail requiring export declaration (contents with total value exceeding 200,000 JPY; items in ③ and ⑤ of 1.(2) above), the customer as the exporter, in addition to carrying out the customs clearance procedures on his/her own, may also consign the procedures to a customs broker as an agent/proxy for the customer.

Consignment of customs clearance procedures to customs broker as agent/proxy

If you wish to consign Japan Post as the agent/proxy for the customs clearance procedures, please indicate such when sending the mail. Customers using a customs broker other than Japan Post should contact the customs broker directly.

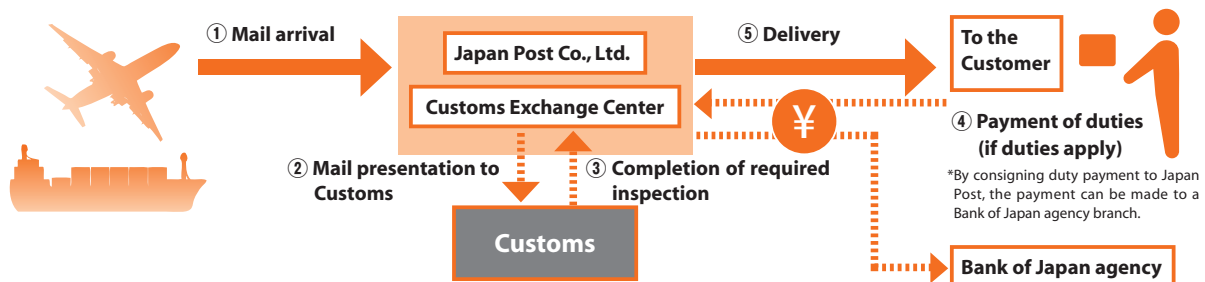
Information on customs clearance procedures for foreign-inbound mail

1. Customs clearance of foreign-inbound mail

Foreign-inbound mail (excluding letter-only items) is delivered or handed over to the customer after customs clearance procedures. Two types of customs clearance procedures are available based on the dutiable value of the mail.

(1) If dutiable value is 200,000 JPY or less

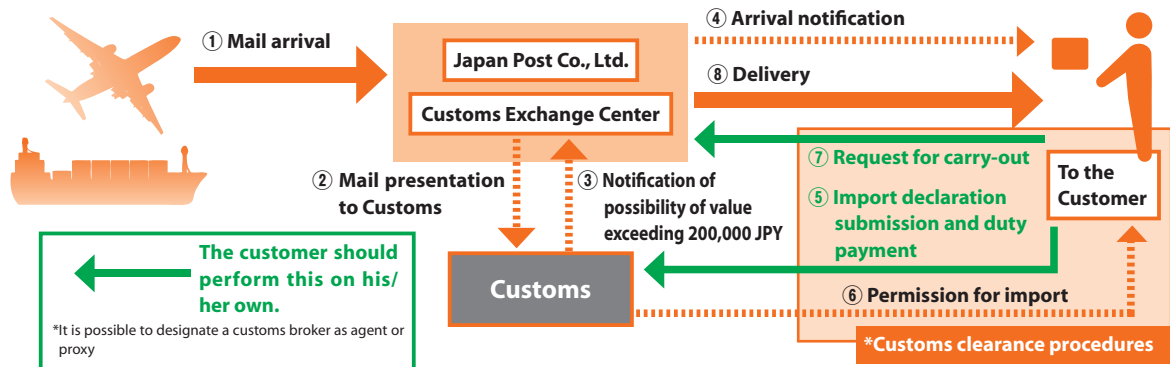
Japan Post presents the customer-addressed mail to Customs and then delivers or hands it over to the customer after the required inspection by Customs and duty payment by the Customer (for items subject to duties).



(2) If the dutiable value exceeds 200,000 JPY (import declaration is required by the customer)

Japan Post presents the customer-addressed mail to Customs, and upon the results of the customs inspection in the event that the mail potentially requires import declaration (dutiable value exceeds 200,000 JPY), places the item on customs hold, keeping it at the Customs Exchange Center of Japan Post, and notifies the customer. Based on the tariff laws and regulations, the customer as the importer must do the import declaration to Customs on his/her own and be granted permission from Customs after the necessary examination and inspection by Customs and duty payment by the Customer (for items subject to duties). The mail will be delivered or handed over after import permission is granted.

Note: For gifts or when dutiable value is not known, an import declaration is not required.



2. To customers receiving mail requiring import declaration

Conduct of customs clearance procedures

For customs clearance procedures of mail requiring import declaration (items in ⑤ and ⑦ of 1.(2) above), the customer as the importer, in addition to carrying out the customs clearance procedures on his/her own, may also consign the procedures to a customs broker as an agent/proxy for the customer.

Consignment of customs clearance procedures to customs broker as agent/proxy

If you wish to consign Japan Post as the agent/proxy for the customs clearance procedures, please indicate such when you receive the arrival notice (see ④ in 1.(2) above; note that payments for duties, etc., are to be made by the customer directly to Customs). Customers using a customs broker other than Japan Post should contact the customs broker directly.