

Aikou Logistics Corporation

Primetower Yokohama 5F, Yamashitachou 89-6, Naka-ku, Yokohama-Shi, Kanagawa-Ken 231-0023 Japan TEL: +81-45-263-8837 FAX: +81-45-263-8862

AIKOU LOGISTICS ACP SERVICE TERMS OF SERVICE

Thank you for choosing Aikou Logistics Corporation ("AIKOU") as your Attorney for Customs Procedures("ACP") Service(s) provider. These Terms of Service incorporated herein ("the AGREMENT") set forth your obligations, the obligations of AIKOU, and the rules which you must follow when you use AIKOU provisioned services related to your shipment to/from Japan.

"You" or "your" refers to the overseas company/ individual who ships their products/ commodities to/from Japan using ACP service provided by AIKOU.

PLEASE READ THIS AGREEMENT CAREFULLY TO ENSURE THAT YOU UNDERSTAND AND ACCEPT EACH PROVISION.

1. Scope of services:

AIKOU shall provide you with the below mentioned services regarding your shipment to/from Japan. ("SERVICE")

- a) ACP registration at Japan customs offices.
- b) Export support using the ACP service for your shipments from Japan.
- c) Import support using the ACP service for your shipments to Japan.

2. Billing and Fees:

Fees for our SERVICE includes registration fees and service fee, and the amounts are as specified in ACP Service Fees Chart which will be provided separately.

- i. Registration fee
 - <u>Registration fee is paid for ACP documentation and its submission to customs.</u> Registration fee must be paid in advance of registration process.
- ii. Service fee
 - <u>Service fee is paid for the services b) or c) as mentioned in Article 1.</u> Service fee is requested basically at the end of each calendar month. AIKOU can suspend the bill until AIKOU handles 5 or more shipments of yours in one calendar month.

You shall make the payments within 14 calendar days after the date of your receipt of our invoice. Without of your payment of the amount on or before the deadline mentioned, AIKOU have right temporarily to suspend our services until your payment is completed. <u>Account details</u> will be provided in the invoice issued by the AIKOU.

3. Confidential Information:

You and AIKOU agree that any information received by each party during any furtherance in accordance with the AGREEMENT, which concerns the personal, financial, or other affairs of the other party will be treated in full confidence and will not be revealed to any other persons, firms or organizations, unless otherwise requested by the customs and other government authorities.

4. SERVICE conditions:

i. You shall arrange and provide all the information and documents requested by AIKOU for the purpose of customs registration and declaration, including the official statement to show your company status, proof of your selling price in Japan, or supplier invoice (if applicable) or calculation formula as the evidence of fair value declaration.

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- ii. ACP registration is valid only to the regional customs office you register with and cannot be used for customs offices in other regions in Japan. AIKOU will provide information of the regional customs office(s) necessary for your shipping destination and method, and you agree to register additional registration for the necessary customs office(s).
- iii. AIKOU work with Japanese customs department for providing you necessary information to calculate declaration value in accordance with the Japanese law. You shall arrange and provide shipping documents according to that. This article does not prevent your arranged customs broker from changing or updating calculating method according to instructions given by the Customs to your custom broker.
- iv. Your shipment to Japan shall be on the DDP basis to be arranged to the final destination on your own responsibility. All the shipping costs including the destination tax and duties shall be borne by you. If your shipment comes from your supplier or any other third parties, you let the local shipper understand the same and arrange any those costs borne by you or your supplier without charging anything to AIKOU or recipient. When you arrange shipment from Japan, transportation conditions are not a concern, but you shall arrange to ensure that no claims are made against AIKOU.
- v. You understand that AIKOU is not allowed to handle items regulated by Japanese laws and regulations in this service. Those regulated items include, but not limited to, food, kitchen tools or other food contact materials, cosmetics, drugs, or electric appliances. If you import such products into Japan or export such products from Japan, regardless of your intention, you shall deal with them properly by your own responsibility. AIKOU will not take any responsibility for such products.
- vi. Prior to your shipment, you must notify AIKOU your plan of any shipment to/from Japan and submit the commercial invoice or product details or other information requested by AIKOU. If you fail to do so, your shipment may be suspended, delayed, returned, destructed, or disposed by any other way by the customs office. AIKOU will not be responsible for any results caused. Even if those shipments clear the customs without AIKOU's awareness and instruction, AIKOU will not take any responsibility for any lawsuit, customs inspection or any other results caused.
- vii. You will be solely responsible for making your shipment and sales in Japan to be compliant with the Japanese law.
- viii. (If you use/ become to use Fulfillment By Amazon ("FBA") service) You agree to follow Amazon's rules regarding your sales and delivery to Amazon warehouses. This will be done on your own responsibility and keep AIKOU harmless in this matter.
- 5. Disclaimer: AIKOU will perform the duties as an ACP subject to Paragraph 2, Article 95 of Customs Act and Paragraph 2, Article 117 of General Act of National Taxes in Japan. Those duties are to keep the accounting records for the period specified in the applicable law in Japan, assist you to submit the customs documents, and support you to file tax to the Japanese tax authority, and are not to guarantee that your shipment will always be imported, or that your shipment and products are compliant with Japanese law or international transportation rules. You will be solely responsible for your own shipment, merchandise, and sales to be conducted under this AGREEMENT, and indemnify AIKOU from and against any claims, damages, expenses and liability arising from or related to any injuries, damages or losses resulting in whole or part, directly or indirectly, from your use of the SERVICES.



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6. Changes to this AGREEMENT and/or the SERVICE: AIKOU may change any terms, conditions, rates, fees, expenses, or charges regarding the SERVICE at any time. AIKOU also reserve the right to modify or discontinue the SERVICE, temporarily or permanently. AIKOU will provide you with notice of material changes on AIKOU's official website. It is your responsibility to check for any such notices. Your continued subscription to the SERVICE after the effective date of the change constitutes your acceptance of such changes.

Revised date: 2024/02/29