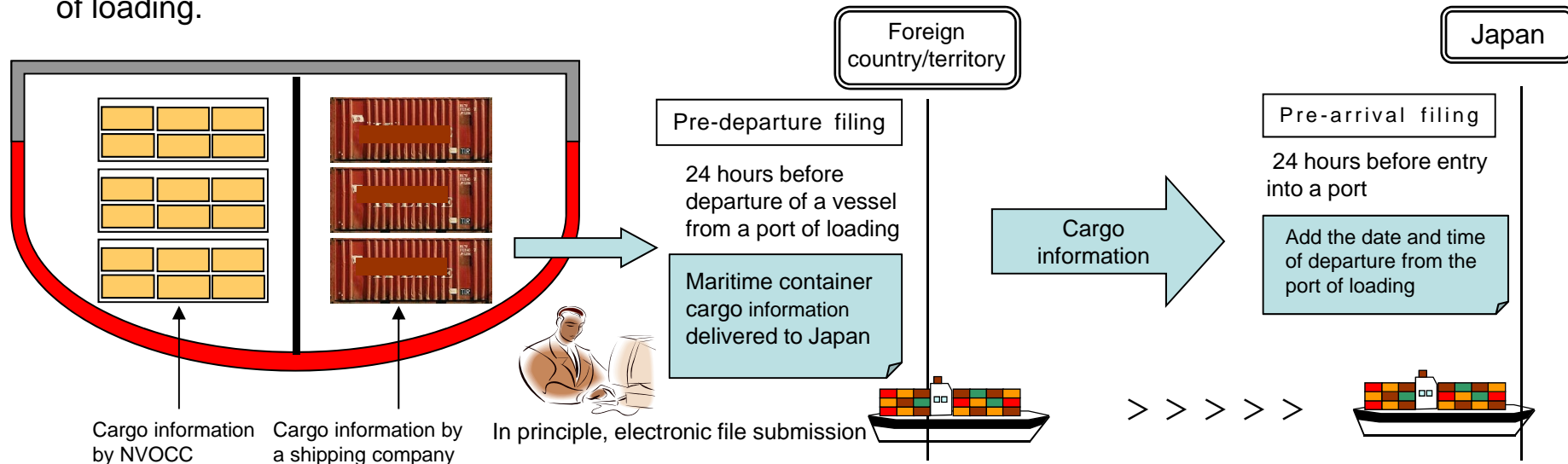


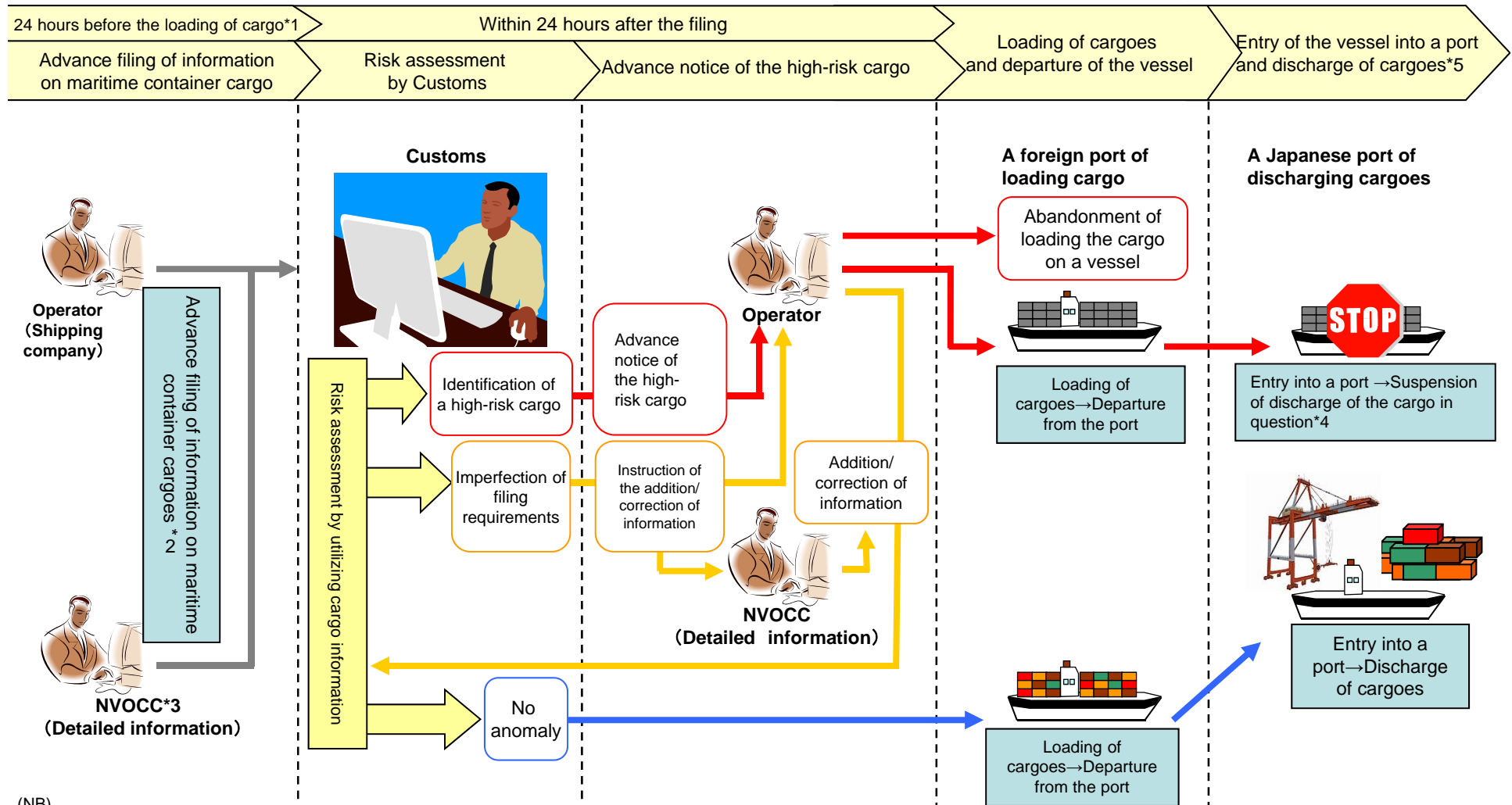
Summary of the Advance Filing Rules on Maritime Container Cargo Information

The Rules require to electronically submit information for maritime container cargoes to be loaded on a vessel intended for entry into a port in Japan, in principle 24 hours before departure of the vessel from a port of loading.



Cargoes to be filed		Maritime container cargoes to be loaded on a vessel intended for entry into a port in Japan ※Empty containers, cargoes loaded on platform containers and transit cargoes will be excluded for the time being from the application of the Advance Filing Rules on Maritime Container Cargo Information
Persons obliged to file and filing particulars	Shipping company	Cargo information based on the Master B/L level
	NVOCC	Cargo information based on the House B/L level
Filing methods (In principle, mandatory electronic file submission)		Filing in electronic form by utilizing Nippon Automated Cargo and Port Consolidated System (hereinafter referred to as "NACCS")
Deadline of filing		In principle, 24 hours before departure from a port in a foreign country/territory * (NB) *For the time being until the implementation of the rules is well-established, the deadline will be relaxed to by no later than before departure of the vessels from the ports of loading with regard to the certain short-distance shipping routes, i.e., in the case of maritime container cargoes to be loaded on vessels at certain ports of neighboring countries/territories (e.g., South Korea and China) which are destined for certain Japanese ports.
Penal provisions		Any person who submit no (or false) cargo information until the deadline will be liable to imprisonment with labor for up to a maximum period of one year or a fine not exceeding five hundred thousand yen.

Overview of the Advance Filing Rules on Maritime Container Cargo Information



(NB)

(*1) Japan Customs give an advance notice in principle within 24 hours after receiving the cargo information when the cargo is identified high-risk from the viewpoint of Japanese security e.g., terrorism as a result of risk analysis of the cargo information by the Advance Filing Rules on Maritime Container Cargo Information. Therefore, Operator (shipping company) and NVOCC who filed the cargo information can receive an advance notice before loading of the cargo on a vessel and stop the loading of the cargo in case the filing was made 24 hours before loading of the cargo like other countries, although deadline as set forth in the legislation is 24 hours before departure of the from a port of loading.

(*2) Filing in electronic form by utilizing NACCS is mandatory.

(*3) "NVOCC (Non Vessel Operating Common Carrier)" means an operator who does not own the asset of physical transport (vessels) but utilize services by a shipping company for the transport of cargoes.

(*4) Strict inspection will be conducted after the inspection arrangement is made.

(*5) In case the cargo information is not filed until the deadline, penal provisions could be applied and the cargo cannot be unloaded the cargo without the permission of discharge by Customs.