

Company Name (会社名)

Test Company 1
12 West Bank Rd., Floodway, Maybunga
Pasig, Philippines, 1607
09776719354

Business License #: 12345
Contact Person: Mike Coros
Contact Email: kevinjayroluna@gmail.com

Shipping Invoice (シッピングインボイス)

Invoice #: N/A
Date: N/A

Destination (送り先)

COVUE JAPAN
Sample Only Testing
Blk 20 Lot 23 Phase 4 PBK Brgy Pasong Kawayan II
ddd
9357396286

Importer of Record - IOR

Company Name: COVUE JAPAN K.K.
Japan Customs Number: P002AK300000
Address: 3/F, 1-6-19 Azuchimachi Chuo-ku,
Osaka, Japan 541-0052 Japan
Phone Number: +81 (50) 8881-2699

Country of Origin: Philippines

Incoterms: DDP

| 品名 | HS Code | 数量 | 日本小売価格 JPY/pcs(税込) | JPY |
|-------------------------------------|---------|----------|---|---|
| Product Name | HS Code | Quantity | Declared Online Selling Price/Value (per unit) | Total Declared Online Selling Pricing/Value |
| Test CBD 1 - 10-18 | 12345 | 1 | 0.00 | 0.00 |
| Total Declared Online Selling Price | | | | 0.00 |

IOR Shipping Instructions and Process for Non-Regulated Products



What you need to know?

IOR Registration

- Only the Exporter can be registered with COVUE.
- Only a legal company can be registered as the Exporter
- COVUE **cannot** register a **shipping company or supplier**.
- Registration is exclusive to the Exporter and is product specific.
- All products must be approved and registered with COVUE before shipping
 - Additional non-regulated products may be added at no cost. To add products click [here](#).
 - Do not ship products under another company name. The shipment will be stopped in customs and rejected. To register other company click [here](#)

For Commercial Invoice

- **Do not** make COVUE the destination on your shipping invoice or shipping documents.
- **List COVUE as the IOR (Consignee) ONLY.** Be sure to include the provided import number. Failing to use the import number will result in the shipment being stopped in Japan Customs
- **Ship Incoterms: DDP Only.** No other shipment term will be accepted.
- **Do not** change your Shipping Invoice after notifying COVUE and receiving confirmation from COVUE. This will result in your shipment being stopped in Japan Customs and will result in extra recovery fees.

**IMPORTANT
REMINDER**

IOR Shipping Instructions

SHIPPING TERMS AND DEFINITIONS

Exporter: Owner of the product/goods

Importer of Record (IOR): is the local company who takes customs responsibility for the product after arriving Japan. COVUE is the IOR.

Way-Bill / Shipping Form: is the shipping document provided by your shipping company and may include the “Exporter and Destination” HS CODES and Insurance information.

Commercial Invoice (also known as Shipping Invoice): This document contains the Exporter’s Information, the Destination (Buyer’s) information, the Importer of Record (IOR) (Also known as Consignee) information, product information, HS CODES and product value information.

Shipping Company: is the company responsible for moving the product to the Destination. Also known as Logistics company or Freight Forwarder.

DDP: means **Delivered Duty Paid**. This means the Exporter takes legal responsibility for paying all fees including shipping, duty (tariff) and taxes associated with shipping the product to the destination.

Declared Shipping Value for Foreign Online Sellers

Japan Import laws have changed !

1. All imports pay 10% Tax + Duty Tax
2. You cannot import (ship) any products into Japan without providing documentation (Online Account Report) that supports that your Declared Value is the Same as your Japan Online Selling Price.

If you attempt to Import your product without the Online Selling Report, your shipment will be stopped in Customs. Your shipment will not be permitted to enter Japan.

If you do not have a registered Japan company and you sell online in Japan, you are considered a Foreign Online Seller.

Value and Tax:

Japan Customs calculates your Tax Rate on the Shipping Value.

Foreign Online Sellers must make the Shipping Value the Same As your Online Selling Price.

Example:

Shipping Invoice

| Product | HS Code | Unit Price | Qty | Total |
|---------|---------|------------|-----|--------------------|
| Scarf | xxxxxxx | 1000 JPY | 10 | 10,000 JPY (Value) |

Online Store Report (your selling price on AMAZON)

| Product | SKU | Selling Price |
|---------|-------|---------------|
| Scarf | XXXXX | 1000 JPY |

Shipping Invoice and Selling Price - SAME !

Customs will charge you import tax (actual name of tax is called - Japan Consumption Tax)

Value 1000 JPY x 10 unit = Total Value 10,000 JPY

Japan Consumption Tax 10% = 1,000 JPY

- COVUE only accepts **DDP (Delivered Duty Paid)** shipments. Ensure your shipper provides DDP shipping before for you ship.
- Japan Customs requires Foreign Online Sellers to declare the shipping value as the same as the online sale price. You must include a copy of your **Online Account report** that displays your Selling price.
- COVUE's IOR services a Company and Product Specific. Do not shipping using a non-register company or any non-register product. Registering non-regulated products is free.

INVOICE # 100
DATE: DATE

CONSIGNEE / IMPORTER OF RECORDED
COVUE (information provided after registration)

COMMENTS OR SPECIAL INSTRUCTIONS:

| SALESPERSON | P.O. NUMBER | REQUISITIONER | SHIPPED VIA | F.O.B. POINT | TERMS |
|-------------|-------------|---------------|-------------|--------------|----------------|
| | | | | | Due on receipt |

| QUANTITY | DESCRIPTION | HS CODE | UNIT PRICE | TOTAL |
|-----------|-------------|---------|------------|-------|
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| SUBTOTAL | | | | |
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| TOTAL DUE | | | | |

How to create Online Account Seller Report

1st step: Identification

1. Go to your Japan Online Account.
 2. Go to Profile Page
 3. Print to PDF.
- We must be able to See your Legal Entity Name and your Store Name on the Report
 - Normally, your Shipping Invoice must contain your Legal Entity name and the Legal Entity Name must match your Online Store name.
 - If the Online Store Name is different from your Legal Company Name, every time you ship, you must include a report (document) that includes your Legal Entity and Online Store Name

The screenshot shows the Amazon Seller account profile page. A large red diagonal watermark "NOT APPROVED! FOR PREVIEW ONLY" is overlaid on the image. Red boxes highlight the following sections:

- Store Display Name:** Store Display Name Storefront, 100% positive lifetime (13 total ratings), is committed to providing each customer with the highest standard of customer service.
- Detailed Seller Information:** Business Name: Your Legal Company Name, Phone Number, Address, Name of Shop Representative: Primary Contact Person, Display Name: Store Display Name.
- Feedback:** A table showing feedback metrics for 30 days, 90 days, 12 months, and Lifetime.
- Best sellers in Kindle本:** A section showing four books with their covers and titles.

Other visible elements include the Amazon header with navigation links, a "Have a question" button, and a "Leave seller feedback" link.

| | 30 days | 90 days | 12 months | Lifetime |
|----------|---------|---------|-----------|----------|
| Positive | - | - | - | 100% |
| Neutral | - | - | - | 0% |
| Negative | - | - | - | 0% |
| Count | 0 | 0 | 0 | 13 |

Best sellers in Kindle本

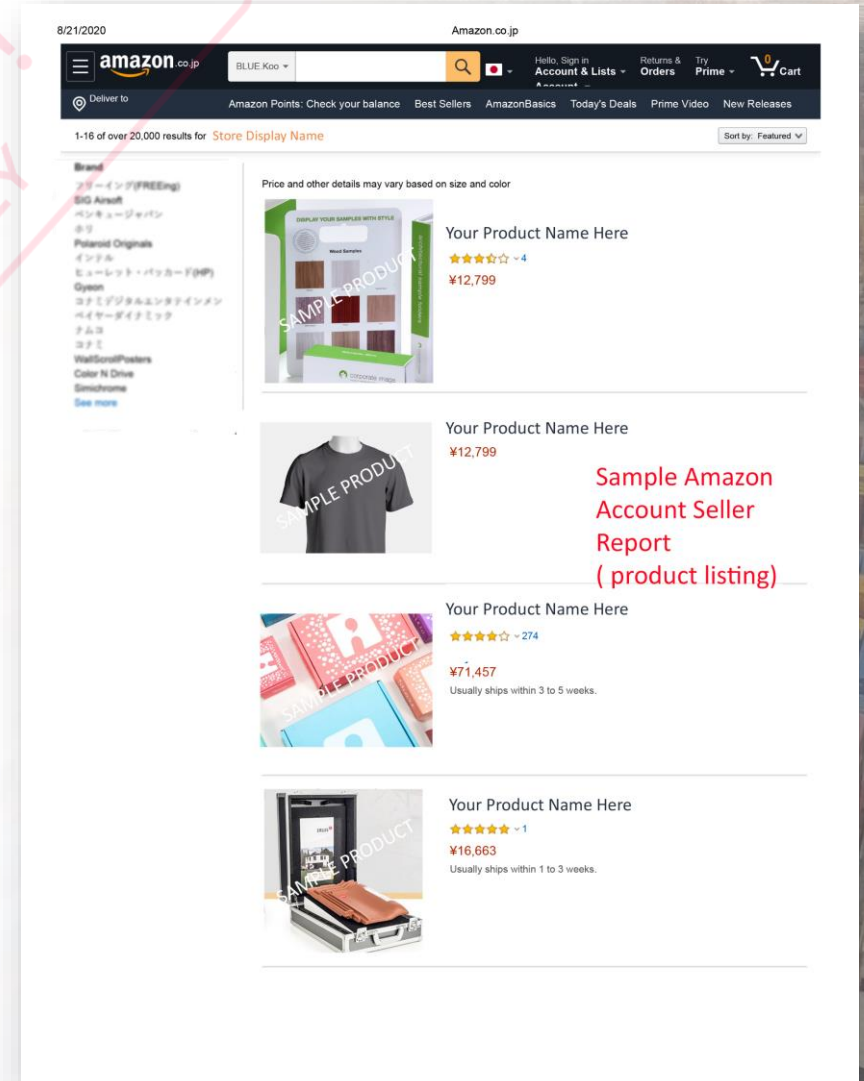
やめてみた。 本場必... 一生使える... 1日1ページ... メモの魔力...

Sample Amazon Account Seller Profile

How to create Online Account Seller Report

2nd step: Product listing showing selling amount

1. From your online account profile, click the storefront below on your display store name.
2. Product list must shown on the page
3. Print to PDF.



IOR Shipping Instructions

Note: DO NOT SHIP unregistered products!

Your shipment will be stopped in Customs. *You will be charged a Customs Recovery Fee.*

Step 1

Prepare your Invoice using the example on the next page

- **Value Declaration:** Declare your actual cost. For Amazon Sellers: ensure your declared value is within 0-10% of your Amazon Selling price.
***Under valued shipments will be stopped in Customs**
- List COVUE as the Importer of Record (IOR) / Consignee
- **Terms: Incoterms: DDP** - make sure you ship DDP. No other shipping term will be accepted. Failure to ship DDP will result in your shipment being stopped in customs. You will be charged a Customs Recovery Fee. Pay all duties, taxes and shipping fees directly to your Shipping Company
- Make sure only the **Register Exporter** is listed on the Commercial Invoice. *Not your supplier!*
- Ensure your Buyer is the Destination Company and Address.
- **Import Declaration: If your shipment is not being transferred (sold) to a Japan company (example Amazon Sellers), you must declare the selling price as the value of your declaration.**

| | | | | | | | |
|--|-------------|---|---------------|-------------|--------------|-------------------|--|
| <div>Company Name (Owner of Goods) Street Address City, ST ZIP Code Country Phone: Phone</div> | | <div>SHIPPING INVOICE EXAMPLE</div> | | | | | |
| <div>SHIP TO: Recipient Name (Destination of Goods) Company Name (EXAMPLE: AMAZON FBA) Street Address City, ST ZIP Code Country Phone: Phone</div> | | <div>IMPORTER OF RECORD /CONSIGNEE COVUE JAPAN K.K. Customs Number: P002AK300000 3/F, 1-6-19 Azuchimachi Chuo-ku, Osaka, 541-0052 Japan +81 (0)50 8881-2699</div> | | | | | |
| <div>COMMENTS OR SPECIAL INSTRUCTIONS: INCOTERMS: DDP</div> | | <div>INVOICE # 100 DATE: DATE</div> | | | | | |
| SALESPERSON | | P.O. NUMBER | REQUISITIONER | SHIPPED VIA | F.O.B. POINT | TERMS | |
| | | | | | | Incoterms: DDP | |
| QUANTITY | DESCRIPTION | | | UNIT PRICE | TOTAL | | |
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| SUBTOTAL | | | | | | | |
| SALES TAX | | | | | | | |
| SHIPPING & HANDLING | | | | | | | |
| TOTAL DUE | | | | | | | |

IOR Shipping Instructions

Note: DO NOT SHIP unregistered products! Your shipment will be stopped in Customs.
You will be charged a Customs Recovery Fee.

Step 2 Before you Ship: Send your Commercial Invoice to iorjapan@covue.com.

The invoice will be reviewed and approved. Do not ship until you have received conformation and paid your IOR Shipping Fee.

Step 3 Pay your IOR Shipping Fee

You will receive confirmation of your Commercial Invoice and will be issued invoice for IOR Shipping fee. This invoice is tied directly to you Commercial Invoice. Please pay your IOR Shipping fee before you ship

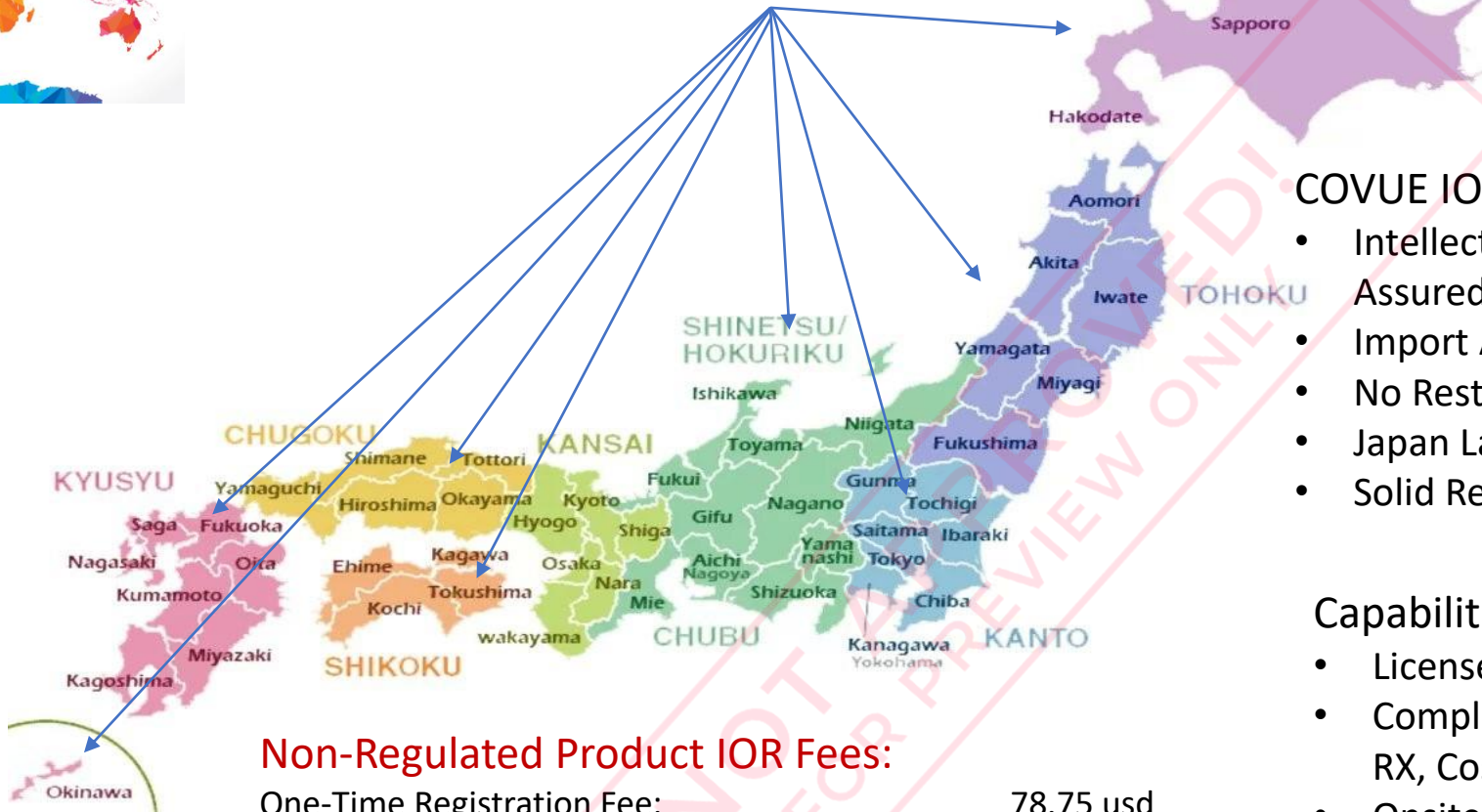
Step 4 Shipment Confirmation

After receiving payment of your IOR Shipping Fee, your will receive a payment confirmation and your commercial invoice will be registered with COVUE and Japan Customs. **DO NOT MODIFY YOUR COMMERCIAL INVOICE!**

Step 5 Product Shipment

After receiving payment confirmation from COVUE, you may ship your product.





COVUE IOR Difference

- Intellectual Property Confidentiality Assured
- Import Application Processing
- No Restriction on Distribution Channels
- Japan Labeling Compliance
- Solid Reputation across industries

Capabilities

- Licensed to Import most Products
- Compliance Compliant – PSE, Radio, Medical, RX, Cosmetics, Food, Battery
- Onsite Product Testing Compliant
- Japan Labeling Compliant
- Translation Compliant

Non-Regulated Product IOR Fees:

One-Time Registration Fee: 78.75 usd

IOR Fees (Per shipment)

Under 5000 usd in value: 26.25 usd

Under 10000 usd in value: 36.75 usd

Under 25000 usd in value: 47.25 usd

Under 50000 usd in value: 57.25 usd

Under 100000 usd in value: 99.75 usd

+ JCT (Japan Consumption Tax) = 10%