

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  
kevinjayroluna11111111  
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: Albania

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 Food Apparatus 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:**

1



# How to create Online Account Seller Report

## 1<sup>st</sup> 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 Central interface. A large diagonal watermark reads "NOT APPROVED! FOR PREVIEW ONLY".

**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**

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

**Best sellers in Kindle本**

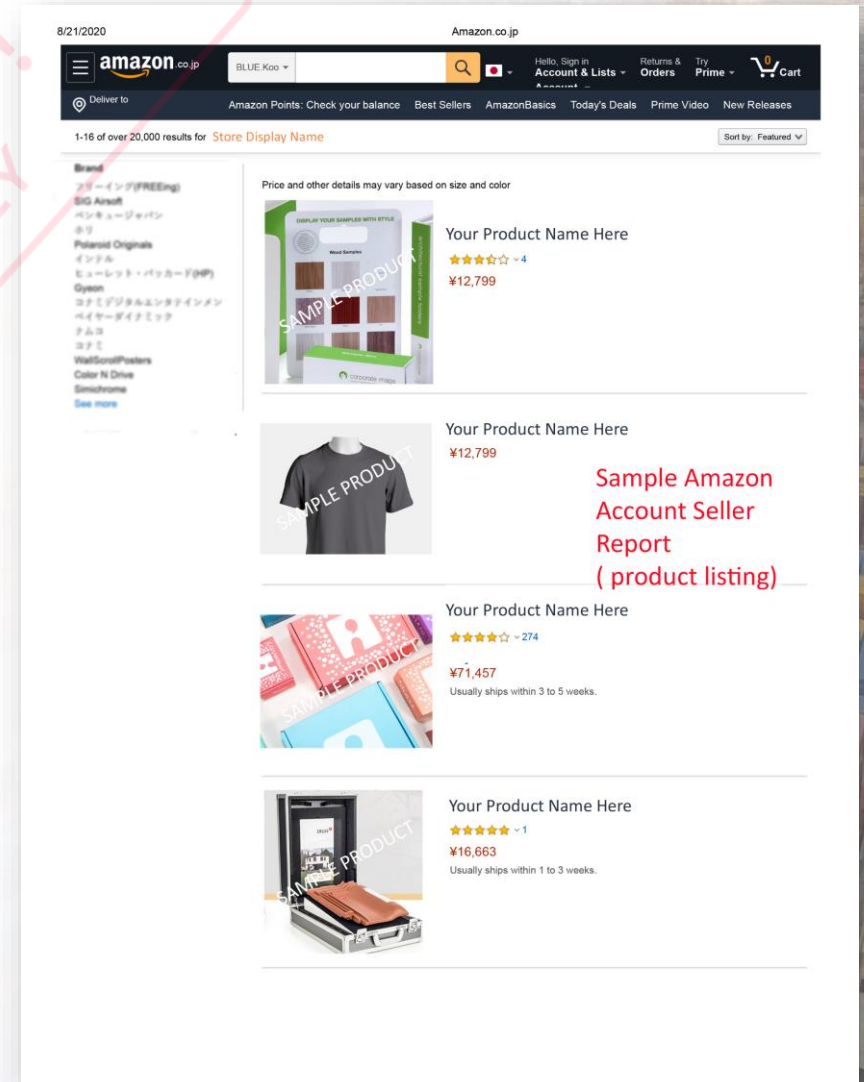
Four Kindle books are displayed: "みた やめて", "一生使える アサイン入門", "1日1ページ、読むだけ", and "メモの魔力".

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.**

**Company Name (Owner of Goods)**

Street Address

City, ST ZIP Code Country

Phone: Phone

**SHIPPING INVOICE  
EXAMPLE**

INVOICE # 100

DATE: DATE

**SHIP TO:**

Recipient Name (Destination of Goods)

Company Name (EXAMPLE: AMAZON FBA)

Street Address

City, ST ZIP Code Country

Phone: Phone

**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

**COMMENTS OR SPECIAL INSTRUCTIONS:**

INCOTERMS: DDP

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS	
					Incoterms: DDP	

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL

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](mailto: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

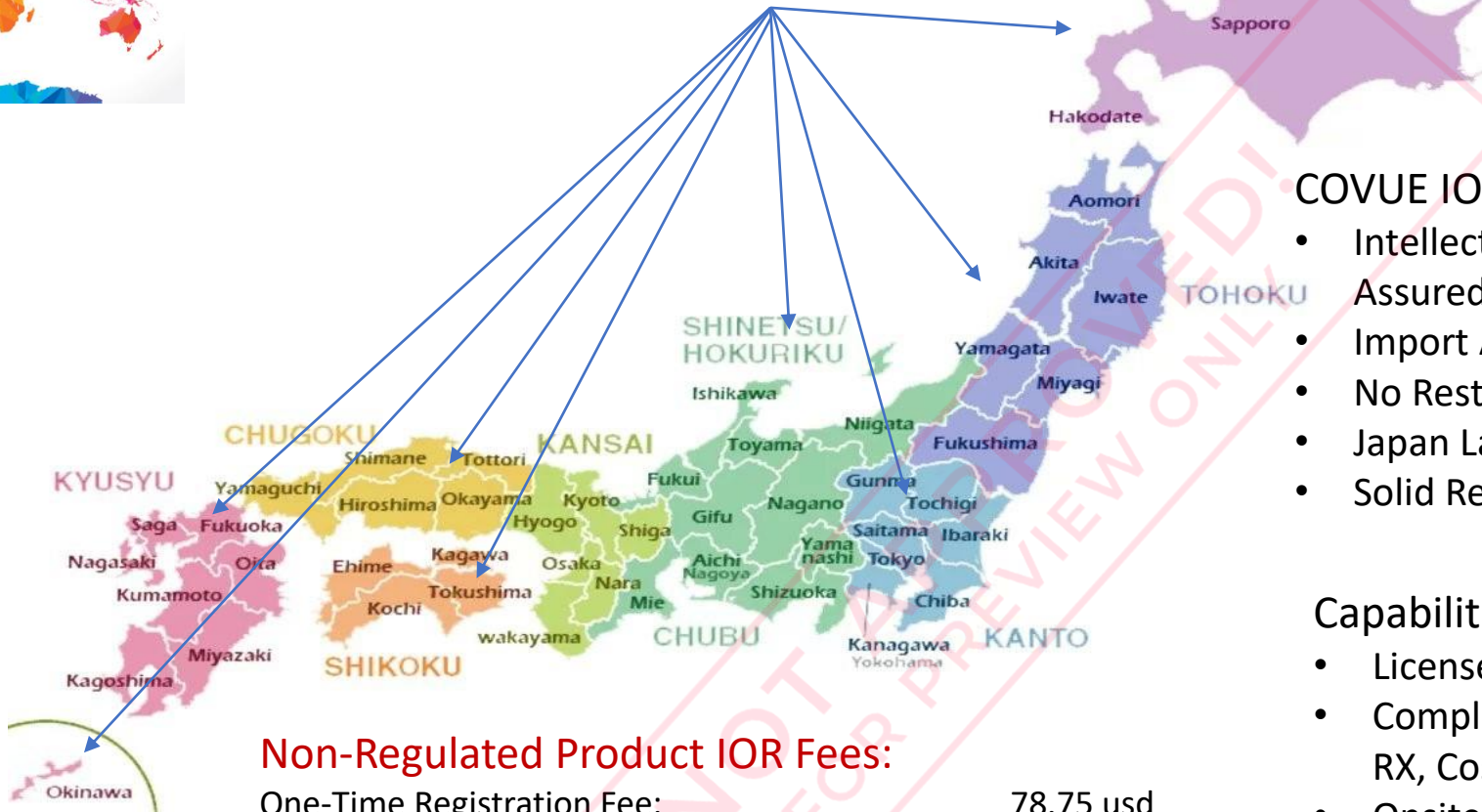
**Step 4** Shipment Confirmation

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%	