



September 1, 2020

Notification of duty/tax special handling fee revision and implementation of additional line items fee

Dear Customer,

Thank you for your continued business with TNT.

Effective October 1, 2020 we will revise the duty/tax special handling fee and implement additional line items fee. If you have any inquiries, please contact your Sales representative or call our Customer Service.

1. Duty/tax special handling fee revision

Applicable to the shipments cleared from customs on or after October 1, 2020.

The total amount of import consumption tax, duty and other taxes	Current fee	Revised fee
Less than JPY 1,000	JPY 455 (JPY 500 include tax)	2% of total tax advanced payment or JPY 1,000 (whichever greater) *Duty/tax special handling fee is exempted from consumption tax to align with FedEx.
JPY 1,000 to JPY 4,999	JPY 910 (JPY 1,000 include tax)	
JPY 5,000 to JPY 29,999	JPY 1,364 (JPY 1,500 include tax)	
JPY 30,000 to JPY 99,999	JPY 2,728 (JPY 3,000 include tax)	
JPY 100,000 to JPY 249,000	JPY 4,546 (JPY 5,000 include tax)	
JPY 250,000 or greater	The total amount of import consumption tax, duty and other taxes $\times 2\% \div 1.10$	

When you pay the duties and taxes directly to Customs using direct payment methods such as monthly deferred or from your designated checking account, the above fee will not be charged. For direct payment details, please go to

https://www.customs.go.jp/tetsuzuki/mpn/index_mpn.htm or consult with the Customs authorities.

2. Implementation of additional line items fee

Applicable to customs declaration on or after October 1, 2020.

Additional line items fee (exempted from consumption tax)	Number of item	Fee
	Up to 5 items	Not applicable
	6 items	JPY 500
	Per additional item from 7 th item	JPY 300

* Example: No charge from 1 to 5 items. JPY 500 on 6 items, JPY 800 on 7 items ((JPY 500+300) , JPY 1,100 on 8 items (JPY 500+300+300)