11 December, 2015

To Our Valued Customers

Japan Airlines Co., Ltd.

(Request) Handling by JALCARGO of Taiwan Customs Rule
for Advance Electronic Presentation of Cargo Information

Thank you for your support and patronage of JALCARGO.

This is to inform you that we have been informed that Manifest information for cargo loaded on aircraft bound for Taiwan (TPE, TSA, KHH) must be presented in advance to the Customs authority, and subsequently, we will respond as follows from 01 January, 2016.

We would appreciate your understanding and cooperation.

1. Effective Date : 01 January, 2016 (Fri.) Cargo loaded on departure flights from Japan

2. Applicable Flights : All JAL flights to Taiwan (TPE, TSA, KHH)

3. Applicable Cargo : All cargo loaded on the above flights

4. How to Send Manifest Information
Send Master AWB (MAWB) Information and HAWB Information (of consolidated cargo) to JALCARGO by either means (1) or (2) as below.
(1) Via paper documents (MAWB, House Manifest with complete information, etc.) with a separate instruction sheet containing necessary information.
(2) Via electronic transmission through vendor, e.g. CCS JAPAN.

5. Fees and Cutoff Time for Presenting HAWB Information
The following fees will be collected for AWBs issued for cargo loaded on departure flights from Japan from 01 January, 2016.
Please write the fees in “Other Charge” on MAWB.

<table>
<thead>
<tr>
<th>How to Present HAWB Data</th>
<th>Fee per HAWB</th>
<th>Code for “Other Charge”</th>
<th>Cutoff Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>① Present paper documents to JALCARGO airport section</td>
<td>¥500</td>
<td>CC</td>
<td>3 hours prior to departure</td>
</tr>
<tr>
<td>② Electronic transmission through vendor, e.g. CCS JAPAN</td>
<td>¥150</td>
<td>CG</td>
<td>Prior to delivering documents</td>
</tr>
</tbody>
</table>

*If accurate information is not presented by the cutoff time, we’re afraid that it is possible to offload or not to accept your cargo. Therefore, please strictly observe the cutoff time.
*The above fees are applicable to cargo departing from the Japan Region. Fees are payable by “prepaid” or “charges collect.” Refer to the latest TACT rule for conditions of carriage of “charges collect.”
6. How to Complete Documents (MAWB and House Manifest)

(1) Commodity
For consolidated cargo, write CONSOLIDATION (AS PER ATTACHED MANIFEST) in “Nature and Quantity of Goods” on MAWB. For House Manifest of straight cargo and consolidated cargo, write the commodity accurately and concretely. Vague descriptions such as "Spare parts" and "Electronic Goods" or abbreviation like "IC" may not be accepted by the customs authority, then you cannot receive an approval to pick up your cargo. Please be careful.

(2) Pieces
When there are SLAC pieces, regardless of consolidated or straight cargo, write SLAC pieces as well as actual pieces in MAWB and House Manifest "Nature and Quantity of Goods" or "No. of Pieces", etc.

(3) Shipper, Consignee information
In case of consolidated cargo, when there is straight cargo on the House Manifest, write actual shipper's name and address and consignee's name and address without abbreviation on MAWB.

7. FWB, FHL Message

(1) Commodity
FWB: In case of consolidated cargo, write “CONSOLIDATION (AS PER ATTACHED MANIFEST)” in "Nature and Quantity of goods." For straight cargo, write accurate commodity (within 20 letters) in "Nature and Quantity of goods.”
FHL: As the text of FHL "Nature and Quantity of goods" is limited to 15 letters based on Cargo-IMP Message Format, if the formal commodity name consists of 16 or more letters, write the first 15 letters in "Nature and Quantity of goods," and then in “Free-Text Description”, write “TXT/” followed by the formal commodity name in full. If information is entered in "Free-Text Description", JALCARGO will declare it as the formal commodity to Taiwan Customs.

(2) Pieces
For FWB and FHL, send both actual pieces and SLAC pieces. However, if you can only send either FWB or FHL due to system reasons, send actual pieces.

(3) Shipper, Consignee information
In case of consolidated cargo, when there is straight cargo in FHL, send actual shipper's name and address and consignee's name and address in FWB.

(4) Correction of transmitted FWB, FHL
You may send messages whenever you need to correct information prior to delivering documents. However, we cannot accept messages for correction of information after documents have been delivered due to system reasons. Please submit again in writing.

(5) Handling of BUP (Shipper's Build Up ULD)
When consolidated cargo is built-up in several ULDs, submit HAWB build-up details of each ULD.

(6) Presentation of House Manifest for electronic transmission of HAWB Information
For electronic transmission of House Information through vendors, e.g. CCS JAPAN, JALCARGO will send and register the received information to Vietnam customs system as it is. To ensure smooth cargo handling and responses to unexpected situations, attach “House Manifest with shipper’s name and address and consignee’s name and address” to MAWB.

8. Carrier's Liability
As with other custom rules, if JALCARGO is penalized by Taiwan Customs, e.g. fine or cancellation of cargo unloading approval, landing approval, JALCARGO will investigate the situation and cause, and if the customer is confirmed liable, JALCARGO will claim compensation in accordance with Conditions of Carriage and the Civil Code. We request your understanding on this point.

9. Confidentiality of HAWB Information
From the perspective of compliance, JAL Group will not, except as required by regulations of the authorities, illegally leak, and will not, except as required for transportation, illegally use any HAWB information received from the customer.

End
Customer's Company Name

TEL

Request to Register Data for Presentation to Overseas Customs

Our company requests JALCARGO to handle our consolidated cargo as follows.

<table>
<thead>
<tr>
<th>Applicable Cargo and Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air Waybill</td>
</tr>
<tr>
<td>131 -</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Request</th>
<th>Number of House AWBs tied to Master</th>
<th>AWBs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>□ Manually register House AWB Information.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>We have confirmed that we have attached a complete H/Manifest (AWB).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>*For manual registration, we charge a fee of ¥500.- per AWB. Please write the total amount in AWB ‘Other charge due Carrier’ using Special Code:CC.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e.g.: // CC: ¥500 x 5(AWB’s) = ¥2,500 // (Others)</td>
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</tbody>
</table>

※Please attach the instruction sheet to the applicable cargo air waybill, and present to JALCARGO airport section 3 hours prior to departure of the reserved flight in case of a passenger flight.