

Memorandum for the ATA Carnet

as of 20 December 2012

Nippon Music Foundation ("FOUNDATION") provides the ATA Carnet ("CARNET") to _____ ("RECIPIENT") for the purposes of facilitating the Customs clearance procedure, avoiding the seizure of the instrument on loan from the FOUNDATION ("INSTRUMENT") and charges (import taxes, penalties etc.) at the Customs. The FOUNDATION assumes the cost of issuing the CARNET. In this Memorandum, the FOUNDATION and the RECIPIENT hereby agree to the terms and conditions concerning the use of the CARNET.

(Declare the INSTRUMENT at the Customs using the CARNET)

1. When entering/leaving the Countries and Customs Territories where the CARNET is in force, the RECIPIENT must declare the INSTRUMENT at the Customs using the CARNET.

(Obtain the Stamp)

2. The RECIPIENT must obtain the Stamp on the CARNET Sheet at the Customs.

(FINAL DATE FOR RE-EXPORTATION)

3. When entering the Countries and Customs Territories other than Japan, if the 'FINAL DATE FOR RE-EXPORTATION' is specified on the stamped 'IMPORTATION' Section of the CARNET Sheet, the RECIPIENT must take the INSTRUMENT out of the Country and Customs Territories before the specified date. (If the date is not specified, the INSTRUMENT can stay in that Country until the expiration date of the CARNET.)

(Expiration Date of the CARNET)

4. The RECIPIENT must bring the INSTRUMENT back to Japan before the expiration date of the CARNET specified on the Green Cover (within one year from the date of issue).

Expiration Date : _____

(Charges and Penalties)

5. The RECIPIENT is liable for the payment to the FOUNDATION of any Customs charges (import taxes, penalties etc.) imposed on the FOUNDATION if the RECIPIENT fails to:
 - (1) declare the INSTRUMENT at the Customs using the CARNET. (Article 1)
 - (2) obtain the stamp at the Customs. (Article 2)
 - (3) take the INSTRUMENT out of the Country and Customs Territories before the 'FINAL DATE FOR RE-EXPORTATION' of the CARNET. (Article 3)
 - (4) bring the INSTRUMENT back to Japan before the expiration date of the CARNET. (Article 4)

Nippon Music Foundation

I (RECIPIENT) agree to the terms and conditions concerning the use of the CARNET as mentioned above.

(Address)

(Signature)

(Date)