

**EXPO2005 GUIDELINES
FOR
OFFICIAL PARTICIPANTS**

GL 9-2

Guidelines for Paying Expenses, Opening Bank

Accounts and Related Procedures

(November 2004)



Japan Association for the 2005 World Exposition

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1. Purpose

These guidelines are established by the Japan Association for the 2005 World Exposition (hereinafter the “Association”) to explain to official participants utilities and other expenses to be charged by the Association to official participants, the payment method and procedures necessary for payment of such charges including opening of a dedicated bank account.

2. Expenses to be paid by official participants

Official participants shall pay utilities and other expenses for the Exhibition listed below, as charged by the Association.

Each of these expenses may or may not be charged to an official participant, depending on whether the official participant actually has used the service or goods resulting in such expense.

- Royalties (Fees paid at a percentage of sales generated by commercial activities)
- Utilities expenses (charges for consumed electricity, gas, water and cold water for air conditioning, and sewage fee)
- Association warehouse fee (charges for receiving/delivering and storing goods in the Association’s warehouse, transportation charge etc.)
- Lodgings expenses (rent, common service charge, furniture rental fee, parking fee, key money etc.)
- Music copyright royalty (music royalty)
- Insurance premiums (comprehensive general liability insurance, fire insurance and movable all-risk insurance)
- Rental fees for personal computers and extension telephone lines (charges for rental of personal computers and extension telephone lines used within the Exhibition site)
- Charges for other expenses (including cost of designated plastic bags for garbage, fee for participating in admission reservation system, security deposit etc.)

3. Billing and payment method

(1) Billing by the Association

- 1) The Association shall calculate expenses to be borne by each official participant, based on the actual consumption or use of goods/service, and shall present to each official participant a summary account statement with detailed statement(s) attached, describing each item of expenses.

Fractional amounts less than one yen resulting from consumption tax calculation shall be ignored.

- 2) Each expense, excepting the Association warehouse fee, shall be calculated for the period comprising the first day through the last day of each month. The Association shall summarize the actual consumption or use of all goods/services by each official participant at the end of each month, and shall present to each official participant a summary account statement around the 10th day of the following month.

The Association warehouse fee shall be calculated for 10-day periods (1st through 10th day, 11th through 20th day, and 21st through the last day of each month) and presented by the Association to each official participant around five days after the end of each calculation period.

- 3) Please note that the Association will not issue receipts for payment of expenses by official participants.
- 4) Past due payment of key money or other expenses may result in charge of delinquent interest. Please refer to relevant guidelines for details regarding this matter.

(2) Payment by official participants

- 1) Expenses shall be paid, as defined below, by the “payer” designated in the Participant Register.
- 2) The due date of each account statement, excepting the account for the Association warehouse fee, shall be the end of the billing month for bank transfer or remittance of payment. If an official participant chooses to open a dedicated transfer account at UFJ Bank Limited for direct debit, expenses shall be directly withdrawn from such transfer account and transferred to the Association’s account on the 28th day of the billing month (or the following business day if the 28th day falls on a bank holiday). The Association warehouse fee due date shall be 20 days after the closing of each calculation period for all bank transfers, remittances and direct debits. The due date shall be indicated in each account statement. Only payment in Japanese yen is acceptable.
- 3) Expenses may be paid to the Association by bank transfer or remittance to the Association bank account, or by direct debit from a dedicated transfer account. The choice among these methods depends on the type of bank account opened by the payer for the payment of expenses. Specifically,

- (a) “**Nonresident Deposit Account in Japanese Yen,**” opened by a payer who is a foreign government or international organization, **in accordance with the Procedures for opening a bank account, described below:**

A payer who has a bank account of this type shall remit payment for expenses from the bank designated by the Association (UFJ Bank Limited) according to the following procedures. When the payer remits from this account, no bank fee shall be charged by UFJ Bank Limited.

- i: The Account Statement sent by the Association shall have attached the APPLICATION AND DECLARATION FOR REMITTANCE form, on which information necessary for remittance is printed in advance. Enter the address and signature of the account holder registered with the bank, and the date of remittance. Present the completed form together with the account bankbook to Nagoya Main Office of UFJ Bank Limited. (Remittance of payment for Exhibition expenses will also be accepted at the branch office of UFJ Bank Limited open at the Exhibition site during the Exhibition period.)

Do not change the remittance amount printed on the APPLICATION AND DECLARATION FOR REMITTANCE. No APPLICATION AND DECLARATION FOR REMITTANCE form with modification to the printed remittance amount will be accepted by the bank.

- ii: Upon receipt of the application form, the bank will withdraw the designated amount from the official participant's account without submitting a withdrawal request, and will remit the amount to the bank account of the Association.

The result of this procedure will be reported in the Remittance Report (customer copy)" later sent by UFJ Bank Limited.

This Remittance Report (customer copy) must be kept by the official participant as evidence of payment of Exhibition expenses.

- iii: If a payer chooses not to follow the procedure described above for remittance (such as from an account at a local bank in the payer's country and remittance from an account at any other bank in Japan), the payer must follow the procedures required by such bank.

- (b) **"Resident Deposit Account in Japanese Yen,"** opened by a payer who is a business operator or agency in Japan, **in accordance with the Procedures for opening a bank account, described below:**

In the case of a payer who has a bank account of this type, Exhibition expenses shall be paid by direct debit (automatic withdrawal from the account by the bank and transferal to the Association's account). No bank fee shall be charged by UFJ Bank Limited.

To use this payment method, the payer must submit to the Association a Direct Debit Request (Form No. 10547360, available from a teller in any branch of UFJ Bank) completed with necessary information and validated with the registered seal for the transfer account, together with a Participant Register (used for billing process), described later. The payer must make sure that funds sufficient for each payment of Exhibition expenses is maintained in the bank account.

- (c) **Payers other than those described in (a) and (b)** (such as constructors who are required to pay Exhibition expenses during the construction period):

Payers other than those described in (a) and (b) shall transfer payment for Exhibition expenses from any other bank to the Association's bank account.

A Bank Transfer Request form is attached to the Account Statement sent by the Association to the payer. Use this Bank Transfer Request for payment. Bank fees must be borne by the payer.

Do not change the transfer amount printed on the Bank Transfer Request (such as partial payment or deduction of bank fees). No Bank Transfer Request with modification to the printed transfer amount will be accepted by the bank.

If a payer transfers payment via a firm banking terminal or any other similar on-line method, the 8 digit number + the name of the payer in "katakana"

characters printed on the Bank Transfer Request must be entered in the Payer's Name field.

4. Creating and submitting participant register (used for billing process)

- (1) Each official participant must create and submit to the Association a **Participant Register (used for billing process)** in the form included in Attachment 1 for each payer of Exhibition expenses, which register shall be used by the Association as base data for the Exhibition expense billing process. This Register (used for billing process) contains data essential for billing by the Association. Each official participant must create and submit its Participant Register immediately after its delegate arrives in Japan.
(If an official participant employs a third-party operator to conduct commercial activities at the Exhibition site, and if such third-party operator pays royalties for such commercial activities, the official participant must create and submit a Participant Register for such third-party operator (payer of royalties).)
- (2) A separate Participant Register must be created and promptly submitted for any additional payer. If there is any change in submitted Participant Register data, promptly submit a modified Participant Register, indicating the registration category as "2. Modification."

Submit documents (Participant Register and/or Direct Debit Request) to:

Accounting Operation Centre

The Japan Association for the 2005 World Exposition

Address : 1533-1, Ibaragasama, Nagakute-cho, Aichi 480-1101 Japan

e-mail : keiri@expo2005.or.jp

Tel : +81-561-61-7570

Fax : +81-561-61-7627

5. Opening bank account and required documents

- (1) Each official participant is required to open a bank account in Japanese yen within Japan in order to receive/deposit sales revenues from commercial activities, receive refund of key money, pay Exhibition expenses charged by the Association and for other transactions. Each third-party operator hired by an official participant and designated as payer of Exhibition expenses is also recommended to open a bank account for Japanese yen at a bank designated by the Association.
- (2) Each official participant and each of third-party operator (payers) must submit the documents described below to open a bank account in Japanese yen at a bank designated by the Association.
Each official participant or each third-party operator (payer) must personally present all of these documents at the designated branch office of UFJ Bank Limited to open an account.

Additional documents may be required if a person other than the Commissioner General is designated the account holder, or depending on the economic or political situation of the country of the official participant. Therefore, we recommend that you directly contact the designated branch office of UFJ Bank Limited beforehand, to ask for more information regarding required documents.

The bank can give specific advice and information.

Designated Bank : Nagoya Main Office, UFJ Bank Limited

Contact : Foreign Exchange Division, Nagoya Main Office, UFJ Bank Limited

Address : 3-21-24, Nishiki, Naka-ku, Nagoya, Aichi

TEL : +81-52-211-0887

- 1) Documents required for an account holder who is a “nonresident” of Japan
(◆: Necessary document ◇ : Document that may be required depending on the nature of transaction)
 - (a) Forms designated by the bank (available at the bank and at the Association)
 - ◆ Application for Opening an Account:
The signature of the account holder (signature of a representative in case of a corporation) is required.
 - ◇ Proxy Registration
The signature of the account holder (signature of a representative in case of a corporation) is required.
 - ◇ Proxy Seal (Signature) Registration
The signature of designated proxy is required.
 - ◆ Registration of Signature in English
The English signature of the account holder (signature of a representative in case of a corporation) and the English signature of the proxy are required.
 - ◇ Check (bill) book receipt
The signature of the account holder (signature of a representative in case of a corporation) or of proxy is required.
 - (b) Document evidencing participation in the Exhibition
 - ◆ Copy of the participation contract with the Association
 - (c) Public documents evidencing the existence of the account holder (existence of corporation and its representative in case of a corporation). These documents are not necessary for an account holder who is Commissioner General of section.
 - ◆ Public document issued in the country in which the corporation is located that states the name, location, date of establishment and the representative name of the corporation
 - ◇ Public document issued in the country in which the corporation is located that contains the name and signature of the representative of the corporation (such

as certification by a notary public that the representative has signed the signature in the presence of the notary public)

(d) Documents certifying the identification of a person who comes to the designated bank to open an account

- ◆ Passport and public document issued in the home country of the person, indicating his/her name, address (residence) and date of birth (such as identification card issued by the government, or a driver's license)
- ◆ Document indicating the relationship of account holder and person who comes to the bank to opening the account (such as admission card to the Exhibition)

(* Different or additional documents may be required for an organization that is not a juridical body. It is recommended that such organization contact the bank in advance for detailed information.)

2) Documents required for an account holder who is a “resident” of Japan
Same documents regularly required for opening a bank account in Japan.

6. Procedures for bank account termination

- (1) A bank account opened in accordance with the above procedures must be terminated within six months of the Exhibition closing day, in principle, by personally presenting to the designated bank the required documents and any other items issued by the bank at the time of account opening. Contact the designated bank for details of termination procedures.
- (2) Notwithstanding (1) above, a bank account opened via the above procedures shall be terminated only after the Association has given official notice that it may be terminated, because such bank account must be maintained until all transactions, such as payment of Exhibition expenses and refund of key money, have been settled. Moreover, if the bank account is designated for receipt of refund of consumption taxes and other funds, the account holder must confirm that all payments have been received before terminating the account.

(Reference Information)

Opening of a bank account in the name of an exhibition staff member
or other individual

1. Procedures for opening a bank account

If an official participant wishes to open a bank account in the name of an individual, such individual must personally submit to the designated bank the documents listed below.

A bank account in the name of an individual may not be allowed for certain transactions. Contact the bank in advance for detailed rules on opening an account in the name of an individual.

- Documents required
 - Passport
 - Public document issued in the home country of the person indicating his/her name, address (residence) and date of birth (such as an identification card issued by the government, or a driver's license)
 - Document certifying that the person is related to the Association

2. Procedures for bank account termination

To terminate a bank account opened in the name of an individual, said individual must personally present to the designated bank the documents required, in addition to any other items issued by the bank at the time of account opening (such as bank book and cash card). Contact the designated bank for details of termination procedures.