

ARTICLE 4

Bodies of members of the Armed Forces of the Commonwealth Countries shall not be exhumed from the graves in which they rest without the consent of the Commission.

ARTICLE 5

(1) The Government of Japan recognizes the Commission as an association possessing juridical personality for the purpose of ensuring the upkeep of the Commonwealth cemetery.

(2) The Commission is accordingly authorized at its own cost to enclose and lay out the Commonwealth cemetery according to a scheme approved by itself, to erect sepulchral monuments or other suitable structures therein, to make plantations therein, to enact regulations governing visits to the Commonwealth cemetery, and to select persons who may be nationals of the Commonwealth Countries to take charge of and to maintain the Commonwealth cemetery.

(3) Subject to the authorization granted in the preceding paragraph, the Commission shall conform to Japanese laws and regulations relating to cemeteries, graves, memorials and other structures.

ARTICLE 6

(1) A Japanese-Commonwealth Joint Committee shall be established to advise the Commission on the exercise of the rights reserved to the latter under the present Agreement.

(2) The Joint Committee referred to in the preceding paragraph shall be composed of three Commonwealth diplomatic representatives who shall be appointed by the Commission, and three Japanese members who shall be appointed by the Commission on recommendation by the Government of Japan, such recommendation to be transmitted through diplomatic channels.

(3) The members of the Joint Committee shall be appointed for a period not exceeding three years and shall be eligible for re-appointment.

(4) The Commission shall appoint a Secretary-General of the Joint Committee.

ARTICLE 7

None of the following national and local taxes or charges of Japan shall be levied on the Commonwealth cemetery, on the Commission, or on such structures as are or may be erected within the Commonwealth cemetery and which are solely and directly necessary for the maintenance and care of the Commonwealth cemetery:

- (a) Registration Tax
- (b) Prefectural and Municipal Inhabitant Tax
- (c) Real Property Acquisition Tax.
- (d) Municipal Property Tax.
- (e) All taxes or charges which may be levied in the future in place of the taxes mentioned in (a), (b), (c) and (d) above.

ARTICLE 8

(1) The Commission shall be at liberty to import, in reasonable quantity, into Japanese territory free of customs or import dues monuments (including headstones), stone, marble, or other building material, tools (including mechanical appliances such as lawn mowers), automobiles (not including passenger