

and no obligation shall be due to such unauthorized persons or to the Government of Japan or its agencies from the United Nations forces as a result of any unauthorized use of military payment scrip within Japan.

#### ARTICLE XII

1. The United Nations forces shall not be subject to taxes or similar charges on property held, used or transferred by such forces in Japan.

2. Members of the United Nations forces and of the civilian components, and their dependents shall not be liable to pay any Japanese taxes to the Government of Japan or to any other taxing agency in Japan on income received as a result of their service with or employment by such forces or by the organizations provided for in Article IX. The provisions of this Article do not exempt such persons from payment of Japanese taxes on income derived from Japanese sources, nor do they exempt citizens of the sending State who for purposes of income tax of that State claim Japanese residence from payment of Japanese taxes on income.

3. Periods during which the persons referred to in the preceding paragraph are in Japan solely by reason of being members of the United Nations forces or of the civilian components, or their dependents shall not be considered as periods of residence or domicile in Japan for the purpose of Japanese taxation.

4. Members of the United Nations forces and of the civilian components, and their dependents shall be exempt from taxation in Japan on the holding, use, transfer inter se, or transfer by death of movable property, tangible or intangible, the presence of which in Japan is due solely to the temporary presence of these persons in Japan, provided that such exemption shall not apply to property held for the purpose of investment or the conduct of business in Japan or to any intangible property registered in Japan. There is no obligation under this Article to grant exemption from taxes payable in respect of the use of roads by private vehicles.

#### ARTICLE XIII

1. Except as otherwise provided in this Agreement, the United Nations forces, members of such forces and of the civilian components, and their dependents, as well as the organizations provided for in Article IX, shall be subject to the laws and regulations administered by the customs authorities of Japan.

2. All materials, supplies and equipment imported by the United Nations forces or by the organizations provided for in Article IX exclusively for the official use of the United Nations forces or those organizations or for the use of members of the United Nations forces and of the civilian components, and their dependents shall be permitted entry into Japan free from customs duties and other such charges.

3. When the goods mentioned in the preceding paragraph are imported, a certificate signed by a person authorized for the purpose, in the form to be determined by the Joint Board, and certifying that they are being imported for the purposes stated in the preceding paragraph, shall be submitted by the United Nations forces to the customs authorities of Japan.

4. Property consigned to and for the personal use of members of the United Nations forces and of the civilian components, and their dependents shall be subject to customs duties and other such charges except that no such duties or charges shall be paid with respect to:

(a) Furniture and household goods for their private use imported by members of the United Nations forces or of the civilian components