

1502: Certificate of origin under GSP scheme

In order for goods to be imported to receive the preferential tariff treatment under GSP scheme, it is necessary for importers to submit, in principle at the time of import declaration, a certificate of origin which proves that the goods originate from a GSP-designated beneficiary.

This certificate of origin is called the “Combined Declaration and Certificate of Origin: Form A,” or for short, “GSP (Generalized System of Preferences): Form A”. The certificate has to be issued, at the time of exportation, by customs authorities or any other officially-authorized entities or bodies such as the Chamber of Commerce and Industry of the country of origin, based on the declaration made by the exporter who exports the goods concerned. Such a certificate is to be valid for one year from the date of issuance.

In order to receive the preferential tariff treatment, the goods to be imported have to be directly consigned to Japan in principle. Where the goods are transshipped in a third country on the way to Japan, a through bill of lading or other relevant documents are necessary to obtain the preferential tariff treatment.

As mentioned above, a certificate of origin should be submitted, in principle, at the time of import declaration. Importers are, however, allowed to defer to submit a certificate of origin when they have unavoidable reasons for deferring approved by the Director-General of regional customs, such as disaster, or when the Director-General of regional customs approves to release the goods prior to import permission in exchange for security submission..

Importers are not required to submit a certificate of origin in relation to an importation of a consignment of a good whose aggregate customs value does not exceed 200,000 yen. It is also not necessary for importers to submit a certificate of origin for the specific items which the Director-General of regional customs waives the submission thereof., with some exceptions (For the list of such goods and exceptions, see code# 1505)

(Articles 26 to 31 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law, items 1 to 17, paragraph 8 bis of Basic Notice of the Temporary Tariff Measures Law)