Outline of Rules of Origin for EPA in Japan

Origin Administration and Investigation Center, Japan Customs

Requests concerning translation, reproduction and adaptation should be addressed to Customs and Tariff Bureau, Ministry of Finance, Japan.
What is “Rules of Origin”?

IMPORTER A
Our country has many EPAs with other countries including Thailand. Do you know that the goods imported from such countries can enjoy lower tariff rate called “preferential tariff rate on EPA”?

IMPORTER B
Sure, I know that! I would like to use the preferential tariff rate for my importation.

Wait, wait!!
Any goods imported from the countries concluded EPAs with Japan can not always apply the preferential tariff rate on EPA for your trade.
What is “Rules of Origin”? 

IMPORTER A

Why can’t we enjoy the lower tariff rate on EPA for all imported goods from countries concluded EPAs?

Let’s consider the example of “wine” for our understanding!
What is “Rules of Origin”? 

A bottle of wine through all processes above in Thailand makes us to think that this wine is a originating good of Thailand.
Thailand

A Third Party
(except for Thailand and Japan)

Only a process of bottling is conducted in Thailand

harvested → fermented → bottled

A bottle of wine through processes above may make us to think that this wine is not a originating good of Thailand.
I think the wine is originating good of Thailand because fermentation decides the taste of wine.

IMPORTER B
I know that. But the quality of grape also decides the taste of wine, so I doubt the wine is originating good of Thailand.
A rule is necessary to decide which process should be a bottled wine of a Party under EPA. This rule is called “Origin Criteria” and a good which satisfies the origin criteria is called as “a originating good of a Party”. If you want to use preferential tariff rate on EPA for goods, the goods should satisfy the origin criteria to apply such tariff rate.

**IMPORTER A**

I understand your explanation. So what is the “Origin Criteria”?

**IMPORTER B**

I have also heard that some documents are required to submit at the Customs office. I would like to know the procedures for it.
In the materials, we collect information which you should know at least. Information on “Origin Criteria” is on the page 9-50, and “Procedural Provision” for customs matters is on the page 51-99. Though it’s a long materials you may think, it’s worth to read for helping your understanding. Please read it through all materials we provide.
What is “Rules of Origin”? Why is the rules of origin necessary?

- Rules of Origin is a rule to determine the “Nationality "of goods

- Lower tariff rate (preferential tariff rate on EPA) is applied to originating goods of exporting Party
What is a good of a Party which is applied preferential tariff rate on EPA?

There are a lot of factors like materials, or manufacturing process to determine a originating good (wine) of an exporting Party.

We need to determine the good (wine) of an exporting Party which is applied preferential tariff rate on EPA.

We need to stipulate the rules of origin, and originating goods satisfied such rules are applied to preferential tariff rate on EPA.
Topics

I. General Structure of Rules of Origin

II. Origin Criteria and Consignment Criteria

III. Procedural Provisions
I. General Structure of Rules of Origin
General Structure of Rules of Origin

I. General Structure of Rules of Origin

(1) Origin Criteria

(2) Consignment Criteria

(2) Rules for determining whether or not the good in question maintains the acquired origin status during its transportation

(3) Procedural Provisions

(3) Rules for origin certification or for verification of declared origin of the good

Country A

Country B

Japan
Three Major Elements of ROO

I. General Structure of Rules of Origin

Three Major Elements of ROO

- Rules of origin
  - Origin criteria
  - Consignment criteria
  - Procedural provisions

Product Specific Rules

- Wholly obtained or produced goods
- Goods produced exclusively from originating materials
- Goods satisfied substantial transformation criterion
- Value-added criterion
- Change in tariff classification criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Accumulation
- De minimis
- Non-qualifying operations
II. Origin Criteria and Consignment Criteria
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Rules of origin

Origin criteria

Wholly obtained or produced goods

Goods produced exclusively from originating materials

Goods satisfied substantial transformation criterion

Consignment criteria

Product Specific Rules

Change in tariff classification criterion

Value-added criterion

Specific manufacturing or processing operation criterion

Procedural provisions

Certificate of origin

Transportation documents

Exceptions to the substantial transformation criterion

Accumulation

De minimis

Non-qualifying operations
Definition of Originating Goods

< e.g. Japan-Thailand EPA Art. 28 >

1. Except as otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:

(a) the good is wholly obtained or produced entirely in the Party, as defined in paragraph 2 below;

(b) the good is produced entirely in the Party exclusively from originating materials of the Party; or

(c) the good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of this Chapter, when the good is produced entirely in the Party using non-originating materials in whole or in part.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

- **Wholly obtained or produced goods**
  - Goods produced exclusively from originating materials
  - Goods satisfied substantial transformation criterion
  - Certificate of origin
  - Transportation documents

- **Product Specific Rules**
  - Change in tariff classification criterion
  - Value-added criterion
  - Specific manufacturing or processing operation criterion
  - Exceptions to the substantial transformation criterion
    - Accumulation
    - De minimis
    - Non-qualifying operations
Wholly Obtained or Produced Goods

< e.g. Japan-Thailand EPA Art. 28 para. 2 >

(a) live animals born and raised in the Party
(Livestock, etc.)

(b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party
(Captured wild animals, etc.)

(c) goods obtained from live animals in the Party
(Milk, egg, etc.)

(d) plants and plant products harvested, picked or gathered in the Party
(Cut flowers, etc.)

(e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d) above, extracted or taken in the Party (Crude oil, etc.)

(f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties

<Omission: from (g) to (k)> 

(l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (k) above
(Meat produced from slaughtered cattle, etc.)
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

- Wholly obtained or produced goods
- Goods produced exclusively from originating materials
- Goods satisfied substantial transformation criterion

Product Specific Rules
- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Accumulation
- De minimis
- Non-qualifying operations

Rules of origin
- Origin criteria
- Consignment criteria
- Procedural provisions

Certificate of origin
Transportation documents

Three Major Elements of ROO
Goods Produced Exclusively from Originating Materials

The good appears to have completed its production or manufacture in a Party because only originating materials are used for the production as primary materials, however, they actually include non-originating materials.

Flour: origin of Country B (secondary material)

Originating materials of Party A (primary materials)

Cup noodle: origin of Party A

It seems to be completely produced in a Party • • •
III. Origin criteria / Consignment criteria

Three Major Elements of ROO

- Rules of origin
  - Origin criteria
    - Wholly obtained or produced goods
    - Goods produced exclusively from originating materials
  - Consignment criteria
    - Goods satisfied substantial transformation criterion
  - Procedural provisions
    - Certificate of origin
    - Transportation documents

Product Specific Rules

- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion
- Exceptions to the substantial transformation criterion
  - Accumulation
  - De minimis
  - Non-qualifying operations
Goods Satisfied Substantial Transformation Criterion

II. Origin criteria / Consignment criteria

Other Country

Materials
(non-originating)

“New” products

Processing, etc

“Big” Change

This “Big change” is named as “substantial transformation” and a Party in which such big change happened is considered as an origin of the Party. Goods underwent big change are named as “Goods satisfied substantial transformation criterion”.

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II. Origin criteria / Consignment criteria

Three Major Elements of ROO

**Rules of origin**

- Origin criteria
  - Wholly obtained or produced goods
  - Goods produced exclusively from originating materials
- Consignment criteria
  - Goods satisfied substantial transformation criterion
- Procedural provisions
  - Certificate of origin
  - Transportation documents

**Product Specific Rules**

- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

**Exceptions to the substantial transformation criterion**

- Accumulation
- De minimis
- Non-qualifying operations
Types of Substantial Transformation

3 types of Substantial Transformation (Big Change)

(1) Change-in-tariff-classification Criterion (CTC rule)
   When the HS code of a good differs from all HS codes of non-originating materials, the good is qualified as an originating good.

(2) Specific manufacturing or processing operation criterion (Process rule)
   When specific manufacturing or processing operation is applied to all non-originating materials, the good is qualified as an originating good.

(3) Value-added criterion (VA rule)
   When the value added to a good through its production in a Party satisfies some value content, the good is qualified as an originating good.
## Stipulation of Substantial Transformation in ROO of EPA

<table>
<thead>
<tr>
<th>Each ROO of EPA</th>
<th>Stipulation of Substantial Transformation</th>
</tr>
</thead>
<tbody>
<tr>
<td>• ASEAN-Japan comprehensive EPA (AJCEP)</td>
<td><strong>General Rule</strong>&lt;br&gt;“Change in tariff classification at the 4-digit level or Regional Value Content (RVC)* of not less than 40%” is the most typical rule in Product specific rules (PSR)** of these EPAs and this rule is stipulated as “general rule”.</td>
</tr>
<tr>
<td>• Japan-Switzerland EPA</td>
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<tr>
<td>• Japan-Vietnam EPA</td>
<td></td>
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<tr>
<td>• Japan-India EPA</td>
<td><strong>General Rule</strong>&lt;br&gt;“Change in tariff classification at the 6-digit level and Regional Value Content (RVC) of not less than 35%” is the most typical rule in Product specific rules (PSR) of these EPAs and this rule is stipulated as “general rule”.</td>
</tr>
<tr>
<td>• Other EPAs</td>
<td><strong>PSR (Product Specific Rules)</strong>&lt;br&gt;PSR is stipulated for the goods which are not applicable to the “General Rule”.</td>
</tr>
</tbody>
</table>

* RVC is the abbreviation used in AJCEP. According to EPA, the abbreviation differs.
** PSR is a rule for a good to be qualified as an originating good of a Party and stipulated in accordance with HS code. The rules are mainly composed of 3 types of substantial transformation criterion (CTC rule, Process rule and VA rule).
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

- **Rules of origin**
  - Origin criteria
  - Consignment criteria
  - Procedural provisions

- **Product Specific Rules**
  - Change in tariff classification criterion
  - Value-added criterion
  - Specific manufacturing or processing operation criterion

- **Exceptions to the substantial transformation criterion**
  - Accumulation
  - De minimis
  - Non-qualifying operations

- Wholly obtained or produced goods
- Goods produced exclusively from originating materials
- Goods satisfied substantial transformation criterion
- Certificate of origin Transportation documents
II. Origin criteria / Consignment criteria

CTC Rule
(PSR of Japan-Thailand EPA (Annex 2))

1901.10  A change to subheading 1901.10 from any other chapter.

1901.20  A change to subheading 1901.20 from any other subheading.

1901.90-1902.40  A change to subheading 1901.90 through 1902.40 from any other chapter.

19.03  A change to heading 19.03 from any other chapter, except from chapter 11.

1904.10-1905.40  A change to subheading 1904.10 through 1905.40 from any other chapter.

1905.90  A change to crisp savoury food products, made from a dough based on potato powder, of subheading 1905.90 from any other chapter, provided that, where non-originating materials of heading 11.05 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.
II. Origin criteria / Consignment criteria

CTC Rule (e.g. under Japan-Thailand EPA)

Country A
(Non-Party)
HS Chapter 11
Flour
HS 11.01

Country B
(Non-Party)
HS Chapter 4
Butter
HS 04.05

Thailand
(Party)
HS Chapter 19
Toasted Bread
HS 1905.40

Japan

PSR for toasted bread is “CC” of CTC rule and HS Chapters of non-originating materials (flour and butter) are different from HS Chapter of toasted bread. As a result, toasted bread can be qualified as an originating good of Thailand.
### CTC Rule
(PSR of Japan-Vietnam EPA (Annex 2))

<table>
<thead>
<tr>
<th>19.05</th>
<th>Bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa; communion wafer, empty cachets of a kind suitable for pharmaceutical use, sealing wafer, rice paper and similar products.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1905.10</td>
<td>- Crispbread</td>
</tr>
<tr>
<td>1905.20</td>
<td>- Gingerbread and the like</td>
</tr>
<tr>
<td></td>
<td>- Sweet biscuits; waffles and wafers:</td>
</tr>
<tr>
<td>1905.31</td>
<td>-- Sweet biscuits</td>
</tr>
<tr>
<td>1905.32</td>
<td>-- Waffles and wafers</td>
</tr>
<tr>
<td>1905.40</td>
<td>- Rusks, toasted bread and similar toasted products</td>
</tr>
<tr>
<td>1905.90</td>
<td>- Other</td>
</tr>
</tbody>
</table>
II. Origin criteria / Consignment criteria

CTC Rule (e.g. under Japan-Vietnam EPA)

Country A
(Non-Party)

HS Chapter 11
Flour
HS 11.01

Country B
(Non-Party)

HS Chapter 4
Butter
HS 04.05

Vietnam (Party)

HS Chapter 19
Toasted Bread
HS 1905.40

Japan

Japan-Vietnam EPA PSR for 1905.40:
CC except from Chapter 11

Other materials
(origin of Vietnam)

PSR for toasted bread is “CC except from Chapter 11” of CTC rule. Flour (HS Chapter 11) used as an non-originating material does not satisfy the PSR. Without applicable exceptions to the substantial transformation criterion, toasted bread can not be qualified as an originating good of Vietnam.
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

- Wholly obtained or produced goods
- Goods produced exclusively from originating materials
- Goods satisfied substantial transformation criterion

Product Specific Rules

- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion
- Exceptions to the substantial transformation criterion
  - Accumulation
  - De minimis
  - Non-qualifying operations

Certificate of origin
Transportation documents

Rules of origin

Origin criteria

Consignment criteria

Procedural provisions

Three Major Elements of ROO
II. Origin criteria / Consignment criteria

Value-added Criterion

When the value added to a good through the production in a Party satisfies some value content, the good can be qualified as an originating good of the Party.

Entire pie chart shows FOB price of the good

Judging by the proportion of the added value in the price of a good. For the calculation, comparing value of non-originating materials (VNM) and FOB price of the good.

\[
\text{QVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100 \%
\]

QVC is the qualifying value content of a good, expressed as a percentage.

VNM is the value of non-originating materials used in the production of a good.
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

Rules of origin

Origin criteria
- Wholly obtained or produced goods
- Goods produced exclusively from originating materials

Consignment criteria
- Goods satisfied substantial transformation criterion

Procedural provisions
- Certificate of origin
- Transportation documents

Product Specific Rules
- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Accumulation
- De minimis
- Non-qualifying operations
Specific Manufacturing or Processing Operation Criterion

PSR for subheading 3904.10 under Japan-Thailand EPA

(1) A change to heading 39.01 through 39.14 from any other heading;  

CTC rule

(2) No required change in tariff classification to heading 39.01 through 39.14, provided that there is a qualifying value content of not less than 40 per cent; or  

VA rule

(3) No required change in tariff classification to heading 39.01 through 39.14, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.  

Process rule

Co-equal

PSR for a good classified in subheading 3904.10 is composed of 3 criteria and there is no priority order among these criteria (Co-equal rule). If one of these criteria is met, it satisfies PSR.
II. Origin criteria / Consignment criteria

Difference between 3 Types of Origin Criteria (Basic Concept)

**Wholly obtained or produced goods**

All materials used for the production of the goods are originating no matter how far the materials have been traced back in a whole stage of the production.

**Goods produced exclusively from originating materials**

At least one of the secondary (or former) materials is non-originating.

**Goods substantially transformed**

At least one of the materials (primary materials) is non-originating.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Three Major Elements of ROO

- Rules of origin
  - Origin criteria
  - Consignment criteria
  - Procedural provisions

- Product Specific Rules
  - Change in tariff classification criterion
  - Value-added criterion
  - Specific manufacturing or processing operation criterion
  - Exceptions to the substantial transformation criterion
    - Accumulation
    - De minimis
    - Non-qualifying operations

- Wholly obtained or produced goods
- Goods produced exclusively from originating materials
- Goods satisfied substantial transformation criterion
- Certificate of origin
  Transportation documents
Accumulation

Basic concept of accumulation is to consider an originating material of other Party as an originating material of the Party in which production of a good takes place.

Consider a non-originating material for Thailand as an originating material of Thailand. An originating material of Japan which is used for the production of a good in Thailand may be considered as an originating material of Thailand.
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

Rules of origin

Origin criteria
- Wholly obtained or produced goods
- Goods produced exclusively from originating materials
- Goods satisfied substantial transformation criterion

Consignment criteria

Procedural provisions
- Certificate of origin
- Transportation documents

Product Specific Rules
- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Accumulation
- De minimis
- Non-qualifying operations
De Minimis

De Minims:
- Non-originating materials used in the production of a good that do not satisfy PSR for the good shall be disregard, provided that the totality of such materials does not exceed specific percentages in value, etc.
- Specific percentage and goods applicable for De minims differs in accordance with each EPA.

Tomato ketchup produced through the manufacturing process as the chart in this slide, it can not be qualified as an originating good of Thailand because onion does not satisfy CTC rule.

If the value of onion is lower than designated percentage (7% for Japan-Thailand EPA) comparing with the value of tomato ketchup, it can be qualified as an originating good of Thailand by applying De Minims.

Japan-Thailand EPA PSR for HS Subheading 2103.20 (e.g. Tomato ketchup) : CC except from chapter 7 or 20.
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

Rules of origin

- Origin criteria
  - Wholly obtained or produced goods
  - Goods produced exclusively from originating materials
- Consignment criteria
  - Goods satisfied substantial transformation criterion
- Procedural provisions
  - Certificate of origin
  - Transportation documents

Product Specific Rules

- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion

- Accumulation
- De minimis
- Non-qualifying operations
A good shall not be considered to satisfy the requirement of CTC rule or process rule set out in PSR by having undergone specific operations.

<J/Thailand EPA Art. 31>
(a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
(b) changes of packaging and breaking up and assembly of packages;
(c) disassembly;
(d) placing in bottles, cases, boxes and other simple packaging operations;
(e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
(f) mere making-up of sets of articles; or
(g) any combination of operations referred to in subparagraphs (a) through (f) above.
II. Origin criteria / Consignment criteria

Stipulation of “Component That Determines the Tariff Classification of a Good”

As regards a good classified in HS Chapter 61 to Chapter 63, the stipulation below is set out in the PSR of 11 EPAs* except for Japan-Switzerland EPA and Japan-India EPA.  

*As of April of 2012.

For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.
What is “Determining the Tariff Classification of a Good”

1. According to Rule 1 of General Interpretative Rules (GIR), the tariff classification of a good shall be determined according to the terms of the headings and any relative Section or Chapter notes. After the determination of the heading of the good, the subheading shall be determined according to the terms of the subheadings and any related Subheading Notes and, mutatis mutandis, to the other rules, as stipulated in Rule 6 of GIR.

2. Determining the heading of a good means that determining in which heading the good is classified by considering more than 1,200 headings respectively.

Starting point of determining the tariff classification of a good is determining the heading of the good. In the HS, one specific good is always classified in one specific heading. For example, if the good is classified in heading 62.03, the good is not classified in any other headings from heading 01.01 (live horse) to heading 97.06 (antiques).
What is the component that determines the tariff classification of a good?

For example, a good of heading 62.03, the component that determines the tariff classification of the good is determined by considering which material characterizes the good as the good of heading 62.03.

- Textile articles of Chapter 61 to Chapter 63 includes diversified goods.
- It is difficult to determine the component that determines the tariff classification of the good according to the uniform rules.
- Therefore, it is determined on case-by-case basis.
Past examples of Advance Ruling (lining..etc.) (Part 1)

Full lining: Lining is fully covered, and stitched in all circumferences

- According to the examples of advance ruling on rules of origin, material of “full lining” has been considered as the component that determines the tariff classification of the good.

- Generally, it is common that full lining will be considered as the component that determines the tariff classification of the good, if it is unified with the outer material of clothing and tone of the fabric is arranged because of such unification.
Past examples of Advance Ruling (lining..etc.) (Part 2)

Not full lining: lining is not stitched in all circumferences and possible to remove.

➢ According to the advance ruling on rules of origin, material of “not full lining” is judged by the conditions like functions, usage, unification with outer material of clothing or appearance(pattern).

➢ Generally, if it is indifferent to the component of the goods, it will not be considered as the component that determines the tariff classification of the good.

➢ Whether it is considered as the component that determines the tariff classification of the good or not is judged by case-by-case basis.
Past examples of Advance Ruling (lining..etc.) (Part 3)

Sleek (the bag of a pocket) or Inter lining

➢ So far, these materials has not been applied as the component that determines the tariff classification of the good.

➢ Generally, these materials can not be included the component that determines the tariff classification of the good because of the traits of the materials or tone of color.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Three Major Elements of ROO

Rules of origin

Origin criteria

Wholly obtained or produced goods

Goods produced exclusively from originating materials

Goods satisfied substantial transformation criterion

Value-added criterion

Change in tariff classification criterion

Specific manufacturing or processing operation criterion

Certificate of origin

Transportation documents

Exceptions to the substantial transformation criterion

Accumulation

De minimis

Non-qualifying operations

Product Specific Rules

Consignment criteria

Procedural provisions
“Consignment Criteria” is the criteria to judge whether the goods maintain originating status for preferential tariff treatment while transportation from a Party to Japan.

Conditions for satisfying the criteria:
- transported directly;
- if transshipped, only unloading, reloading, or any other operations necessary to preserve the goods in good condition is allowed.
III. Procedural provisions
III. Procedural Provisions

1. Customs Procedures for Preferential Tariff Treatment in Japan

2. Documentary Examination on a C/O
   (1) Checking whether a C/O is issued properly or not
   (2) Matching the imported goods with the goods certified by a C/O
   (3) Checking whether the goods satisfy origin criteria or not

3. Documentary Examination on Consignment Criteria

4. Dealing with Incomplete C/O
Three Major Elements of ROO

III. Procedural Provision

Rules of origin

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Wholly obtained or produced goods

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Goods satisfied substantial transformation criterion

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Product Specific Rules

Change in tariff classification criterion

Value-added criterion

Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion

Accumulation

De minimis

Non-qualifying operations
1. Customs Procedures for Preferential Tariff
Treatment in Japan

◆ **When to submit a C/O**: at the time of import declaration

* Deferred submission of a C/O (up to 2 months):
  □ Having force majeure reasons of deferment (e.g. disaster)
  □ Not having C/O at the time of import declaration

  <Stipulated in the internal Laws>

◆ **Exemption from submission of a C/O**

  ➢ Originating goods whose aggregate Customs value does not exceed JPY200,000

  <Stipulated in the Internal Laws>

◆ **Valid period of a C/O**: within a year from issuance

  <Stipulated in each EPA>
2. Documentary examination on a C/O

- Using Example of the Japan-Thailand EPA -

(1) Checking whether a C/O is issued properly or not

(2) Matching the imported goods with the goods certified by a C/O

(3) Checking whether the goods satisfy origin criteria or not
III. Procedural Provision 2.

- (1) Checking whether a C/O is issued properly or not
- (2) Matching the imported goods with the goods certified by a C/O
- (3) Checking whether the goods satisfy origin criteria or not
Minimum Data Requirement for Certificate of Origin

<J/Thailand EPA Annex 3 >

1. Exporter’s name, address and country
2. Importer or consignee’s name, address and country
3. Certification number
4. Origin of good(s)
5. Invoice number and date
6. Transport details (if known)
7. HS tariff classification number
8. Marks, numbers, number and kind of packages; Description of good(s)
9. Quantity (Unit)
10. Preference criterion
11. Other instances
12. Declaration by the exporter
13. Certification
14. Others
2. Documentary Examination on a C/O

(1) Checking whether a C/O is issued properly or not

(2) Matching the imported goods with the goods certified by a C/O

(3) Checking whether the goods satisfy origin criteria or not
(1) Checking whether a C/O is issued properly or not

(a) Format of a C/O
(b) Signature and impression of stamp on a C/O
(c) Retroactive issuance of a C/O
(d) Minor errors, modifications and reissuance
   (i) Minor errors / Modifications
   (ii) Reissuance of a C/O (if a C/O contains incorrect information)
   (iii) Reissuance of a C/O in the case of theft, loss or destruction
In the case of J/Thailand EPA

Items to check whether a C/O is issued properly or not.

- (1) Checking whether a C/O is issued properly or not
In the case of J/Thailand EPA

Format of a C/O of each EPA is different.
III. Procedural Provision 2.(1)

(b) Signature and impression of stamp on a C/O

Delay of the notification by a Party causes trouble to the other Party.

Check whether the signature and the impression of stamp are the same as registered ones.

In case modification of specimen signature or impression of stamp is made in a Party

If the notification of modification by a Party is delayed, a C/O with the modified signature or stamp will not be treated as valid until the notification.

The Parties should provide each other with --- specimen signatures --- and impressions of stamps --- upon the date of adoption of this Operational Procedures, as well as their modification thereafter.

<Section 2 Rule10, OP>
# Issuing Authority of Each EPA

<table>
<thead>
<tr>
<th>Country, etc.</th>
<th>Issuing Authority</th>
<th>Country, etc.</th>
<th>Issuing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Japan</td>
<td>Ministry of Economy, Trade &amp; Industry (Japan Chamber of Commerce and Industry)</td>
<td>Brunei</td>
<td>Ministry of Foreign Affairs and Trade</td>
</tr>
<tr>
<td>Singapore</td>
<td>Singapore Customs</td>
<td>Philippines</td>
<td>Bureau of Customs</td>
</tr>
<tr>
<td>Mexico</td>
<td>Ministry of Economy</td>
<td>AJCEP</td>
<td>Refer to Annex 4 Rule 1 (a) and Rule 2 para.1</td>
</tr>
<tr>
<td>Malaysia</td>
<td>Ministry of International Trade and Industry</td>
<td>Switzerland</td>
<td>Federal Customs Administration</td>
</tr>
<tr>
<td>Chile</td>
<td>General Directorate of International Economic Affairs of Ministry of Foreign Affairs (Sociedad de Fomento Fabril (SOFOFA) or Camara Nacional de Comercio Servicios y Turismo)</td>
<td>Vietnam</td>
<td>Ministry of Industry and Trade</td>
</tr>
<tr>
<td>Thailand</td>
<td>Ministry of Commerce or an authority succeeding this Ministry</td>
<td>India</td>
<td>Department of Commerce, Ministry of Commerce and Industry</td>
</tr>
<tr>
<td>Indonesia</td>
<td>Ministry of Trade</td>
<td>Peru</td>
<td>Ministry of Foreign Trade and Tourism, or its successor</td>
</tr>
</tbody>
</table>
In the case of J/Thailand EPA

(c) Retroactive Issuance of a C/O

Indicate “Issued Retroactively” in field 4.

Retroactive issuance: C/O may be issued within 12 months from the date of shipment. < Section 2 Rule 3 OP>

If a C/O is not issued by the time of shipment

Check the date of shipment by B/L, etc.

Firstly, check the date of issuance

C/O is valid for 12 months from the date of issuance.
### Comparative Table on Indication of Retroactive Issuance and Date of Shipment of each EPA

<table>
<thead>
<tr>
<th>EPA</th>
<th>Time of issuance of C/O</th>
<th>Retroactive issuance</th>
<th>Date of shipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singapore</td>
<td>Time of shipment from Singapore</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mexico</td>
<td>By the time of exportation</td>
<td>&quot;ISSUED RETROSPECTIVELY&quot;</td>
<td>Field 11</td>
</tr>
<tr>
<td>Malaysia</td>
<td>By the time of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 8</td>
</tr>
<tr>
<td>Chile</td>
<td>By the time of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 3</td>
</tr>
<tr>
<td>Thailand</td>
<td>By the time of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 4</td>
</tr>
<tr>
<td>Indonesia</td>
<td>By the time of shipment or no later than three days from the date of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 8</td>
</tr>
<tr>
<td>Brunei</td>
<td>By the time of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 3</td>
</tr>
<tr>
<td>Philippines</td>
<td>One day after the date of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 9</td>
</tr>
<tr>
<td>AJCEP</td>
<td>By the time of shipment or no later than three days from the date of shipment</td>
<td>Tick  Issued Retroactively</td>
<td>Field 13</td>
</tr>
<tr>
<td>Switzerland</td>
<td>By the time of shipment</td>
<td>&quot;ISSUED RETROSPECTIVELY&quot;</td>
<td>Field 7</td>
</tr>
<tr>
<td>Vietnam</td>
<td>By the time of shipment or no later than three days from the date of shipment</td>
<td>&quot;ISSUED RETROACTIVELY&quot;</td>
<td>Field 8</td>
</tr>
<tr>
<td>India</td>
<td>By the time of shipment or no later than three days from the date of shipment</td>
<td>Tick  &quot;ISSUED RETROACTIVELY</td>
<td>Field 8</td>
</tr>
<tr>
<td>Peru</td>
<td>By the time of shipment</td>
<td>&quot;ISSUED RETROSPECTIVELY&quot;</td>
<td>Field 9</td>
</tr>
</tbody>
</table>
<In case a C/O is incomplete>
- Minor errors:
  - Customs can decide whether it can be regarded as valid or not.

- Except for minor errors
  - Modification
  - Reissuance of a C/O

<In the case of theft, loss or destruction of a C/O>
  - Reissuance of a C/O
(d) (i) Minor errors / Modification

Customs --- should disregard minor errors, such as slight discrepancies or omissions, typing errors ---, provided that these minor errors may not affect the authenticity of the C/O or the accuracy of the information included in the C/O. <Section 2 Rule 5, OP>

- Making modification on a C/O: by striking out errors and making any addition.
- Modification should be certified by authorised signature and seal of the competent governmental authority. <Section 2 Rule 4, OP>
In the case of J/Thailand EPA

III. Procedural Provision 2.(1)

(d) (ii) Reissuance of a C/O
(if a C/O contains incorrect information)

- request of the reissuance of a C/O if the C/O contains incorrect information, and such original C/O should be invalidated.

- a C/O with new reference number and date of issuance will be reissued.
## Comparative Table for Reissuance of a C/O (containing incorrect information) and Modification

<table>
<thead>
<tr>
<th>EPA</th>
<th>Reissuance of C/O (containing incorrect information)</th>
<th>Modification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singapore</td>
<td>-</td>
<td>Certification by authorized seal</td>
</tr>
<tr>
<td>Mexico</td>
<td>-</td>
<td>Certification by authorized seal</td>
</tr>
<tr>
<td>Malaysia</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.</td>
<td>Approval by an official authorised to sign a certificate of origin</td>
</tr>
<tr>
<td>Chile</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.</td>
<td>Certification by authorized signature and seal</td>
</tr>
<tr>
<td>Thailand</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.</td>
<td>Certification by authorized signature and seal</td>
</tr>
<tr>
<td>Indonesia</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information.</td>
<td>-</td>
</tr>
<tr>
<td>Brunei</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.</td>
<td>Certification by authorized signature and seal</td>
</tr>
<tr>
<td>Philippines</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.</td>
<td>Certification by authorized signature and seal</td>
</tr>
<tr>
<td>AJCEP</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information.</td>
<td>Certification by authorized signature and seal</td>
</tr>
<tr>
<td>Switzerland</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information.</td>
<td>Certification by authorized signature and seal</td>
</tr>
<tr>
<td>Vietnam</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information.</td>
<td>certified by authorized signature and seal</td>
</tr>
<tr>
<td>India</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information.</td>
<td>certified by authorized signature and seal</td>
</tr>
<tr>
<td>Peru</td>
<td>Request reissuance of a C/O if the C/O contains incorrect information.</td>
<td>certified by authorized signature and seal</td>
</tr>
</tbody>
</table>
Reissuance of a C/O in the case of theft, loss or destruction <Section 2 Rule 3, OP>

- In the event of theft, loss or destruction of a C/O, exporter may request issuing authority to issue a new C/O with the same contents as the original one.
- Date of issuance and reference number of the new C/O are different from the original one.
- Validity of a new C/O: same as the original C/O.
- The original C/O should be invalidated.

**Indicate “DUPLICATE”, date of issuance and reference number of the original C/O.**
## Comparative Table for Reissuance of C/O in the case of theft, loss or destruction of each EPA

<table>
<thead>
<tr>
<th>EPA</th>
<th>Characteristic of reissuance of C/O</th>
<th>Items to be listed</th>
<th>Field to be listed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singapore</td>
<td>Copy of the original C/O, therefore, reference number is the same as the original one.</td>
<td>&quot;DUPLICATE&quot; or &quot;DUPLICATA&quot;</td>
<td>Not stipulated</td>
</tr>
<tr>
<td>Mexico</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>&quot;DUPLICATE&quot;</td>
<td>Field 11</td>
</tr>
<tr>
<td>Malaysia</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>Date of issuance and reference number of the original C/O</td>
<td>Filed 8</td>
</tr>
<tr>
<td>Chile</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>Date of issuance and reference number of the original C/O</td>
<td>Field 8</td>
</tr>
<tr>
<td>Thailand</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>&quot;DUPLICATE&quot;, date of issuance and reference number of the original C/O</td>
<td>Field 4</td>
</tr>
<tr>
<td>Indonesia</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>Date of issuance and reference number of the original C/O</td>
<td>Filed 8</td>
</tr>
<tr>
<td>Brunei</td>
<td>Copy of the original C/O, therefore, reference number is the same as the original one.</td>
<td>&quot;CERTIFIED TRUE COPY&quot;, date of issuance of the original C/O</td>
<td>Filed 8</td>
</tr>
<tr>
<td>Philippines</td>
<td>Copy of the original C/O, therefore, reference number is the same as the original one.</td>
<td>&quot;CERTIFIED TRUE COPY&quot;, date of issuance of the original C/O</td>
<td>Filed 9</td>
</tr>
<tr>
<td>AJCEP</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>Date of issuance and reference number of the original C/O</td>
<td>Filed 12</td>
</tr>
<tr>
<td>Switzerland</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>&quot;DUPLICATE&quot;, date of issuance of the original C/O</td>
<td>Filed 7</td>
</tr>
<tr>
<td>Vietnam</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>Date of issuance and reference number of the original C/O</td>
<td>Filed 8</td>
</tr>
<tr>
<td>India</td>
<td>New C/O with the same contents as the original one, therefore, reference number is different.</td>
<td>&quot;CERTIFIED TRUE COPY&quot;, date of issuance and reference number of the original C/O</td>
<td>Filed 8</td>
</tr>
<tr>
<td>Peru</td>
<td>Copy of the original C/O, therefore, reference number is the same as the original one.</td>
<td>&quot;DUPLICATE OF THE ORIGINAL CERTIFICATE OF ORIGIN NUMBER__DATED__&quot;, date of issuance and reference number of the original C/O</td>
<td>Filed 9</td>
</tr>
</tbody>
</table>
2. Documentary Examination of a C/O

(1) Checking whether a C/O issued properly or not.

(2) Matching imported goods with goods certified by a C/O.

(3) Checking whether the goods satisfy origin criteria or not.
(2) Matching imported goods with goods certified by a C/O

(a) Description or quantity of goods
(b) Invoice / importer and exporter
(c) Discrepancy between the HS code described in a C/O and the HS code applied to the imported good
(d) Specific product requiring special description
What is “matching imported goods with goods certified by a C/O”?

To check whether

Cargo declared to Customs
<in importing Party>

and

Cargo certified for the C/O to issuing authority
<in exporting Party>

are the same cargo or not.
In the case of J/Thailand EPA

III. Procedural Provision 2.(2)

Items to match imported goods with goods certified by C/O.

- (2) Matching the imported goods with the goods certified by a C/O

To check whether these information matches with submitted documents for the import declaration to Customs.
### (a) Description or quantity of goods

<table>
<thead>
<tr>
<th>1.</th>
<th>Description and quantity of goods</th>
<th>2.</th>
<th>Goods consigned to (consignee’s name, address, country)</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO MARK</td>
<td>1,000 CTNS FROZEN SAWARA</td>
<td>ZEI KAN SHOJI CO., LTD.</td>
<td>2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN</td>
</tr>
</tbody>
</table>

### III. Procedural Provision 2.(2)

**Basicall[y, p referential tariff treatment can be applied only to goods and quantity described in C/O.**
### III. Procedural Provision 2.(2)

#### (b) Invoice / importer and exporter

- **Non-Party Invoice:** Invoice which is not issued in Parties.

<table>
<thead>
<tr>
<th>Field 1</th>
<th>Field 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicate the goods are invoiced in a non-Party, identifying the full legal name and address of the person.</td>
<td>Indicate number and date of invoice which is used for the importation.</td>
</tr>
</tbody>
</table>

**In principle:**

- Field 10: Indicate number and date of invoice which is used for the importation.

**In case of non-Party invoice:**

- **Number of invoice is known at the time of issuance:**
  - Field 10: Indicate the invoice number and date.
  - Field 1: Indicate the goods are invoiced in a non-Party, identifying the full legal name and address of the person.

- **Number of invoice is not known at the time of issuance:**
  - Field 10: Indicate the invoice number and date of the invoice issued in exporting country.
  - Field 1: Indicate the goods are invoiced in a non-Party, identifying the full legal name and address of the person.
### Comparative Table for Non-Party Invoice of Each EPA (1)

<table>
<thead>
<tr>
<th>EPA</th>
<th>Number of invoice is known at the time of issuance of C/O</th>
<th>Number of invoice is not known at the time of issuance of C/O</th>
<th>Others</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1) Number and date of invoice</td>
<td>(2) Other related items</td>
<td>(1) Number and date of invoice</td>
</tr>
<tr>
<td>Items to be indicated</td>
<td>Field</td>
<td>Items to be indicated</td>
<td>Field</td>
</tr>
<tr>
<td>Singapore</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Mexico</td>
<td>Number of non-Party invoice</td>
<td>Field 10</td>
<td>&quot;The goods will be invoiced in the third country.&quot; with full legal name and address of the person issuing the invoice.</td>
</tr>
<tr>
<td></td>
<td>Submit sworn declaration, etc. that clarifies the relationship.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Malaysia</td>
<td>Number and date of non-Party invoice</td>
<td>Field 7</td>
<td>&quot;The goods will be invoiced in a third state.&quot; with full legal name and address of the person issuing the invoice.</td>
</tr>
<tr>
<td></td>
<td>Submit sworn declaration, etc. that clarifies the relationship.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chile</td>
<td>Number and date of non-Party invoice</td>
<td>Field 7</td>
<td>&quot;The goods will be invoiced in a non-Party.&quot; with full legal name and address of the person issuing the invoice.</td>
</tr>
<tr>
<td></td>
<td>Submit sworn declaration, etc. that clarifies the relationship.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thailand</td>
<td>Number and date of non-Party invoice</td>
<td>Field 10</td>
<td>&quot;The goods are invoiced in a non-Party.&quot; with full legal name and address of the person issuing the invoice.</td>
</tr>
<tr>
<td></td>
<td>Submit related document that clarifies transaction.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indonesia</td>
<td>Number and date of non-Party invoice</td>
<td>Field 7</td>
<td>&quot;The goods will be subject to another invoice to be issued in a non-Party.&quot; with full legal name and address of the person issuing the invoice.</td>
</tr>
<tr>
<td></td>
<td>Submit related document that clarifies transaction.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Comparative Table for Non-Party Invoice of Each EPA (2)

<table>
<thead>
<tr>
<th>EPA</th>
<th>Number of invoice is known at the time of issuance of C/O</th>
<th>Number of invoice is not known at the time of issuance of C/O</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1) Number and date of invoice (2) Other related items</td>
<td>(1) Number and date of invoice (2) Other related items</td>
</tr>
<tr>
<td></td>
<td>Items to be indicated Field Items to be indicated Field</td>
<td>Items to be indicated Field Items to be indicated Field</td>
</tr>
<tr>
<td>Brunei</td>
<td>Number and date of non-Party invoice Field 7 &quot;The goods will be subject to another invoice to be issued in a non-Party. “ with full legal name and address of the person issuing the invoice. Field 8 Number and date of exporter's invoice</td>
<td>Field 7 &quot;The goods will be subject to another invoice to be issued in a non-Party. “ with full legal name and address of the person issuing the invoice. Field 8 Number and date of exporter's invoice Field 8 Submit related document that clarifies transaction.</td>
</tr>
<tr>
<td>Philippines</td>
<td>Number and date of non-Party invoice Field 7 &quot;Non-Party invoicing&quot; with full legal name and address of the person issuing the invoice. Field 9 Blank</td>
<td>Field 7 &quot;Non-Party invoicing&quot; with full legal name and address of the person issuing the invoice. Field 9 Submit sworn declaration, etc. that clarifies the relationship.</td>
</tr>
<tr>
<td>AJCEP</td>
<td>Number and date of non-Party invoice Field 10 Field 7 full legal name and address of the person issuing the invoice. Field 13: Tick the box for &quot;Third Country Invoicing.&quot; Field 7 and 13 Number and date of exporter's invoice</td>
<td>Field 7 &quot;The goods will be subject to another invoice to be issued in a third country. “ with full legal name and address of the person issuing the invoice. Field 13: Tick the box for &quot;Third Country Invoicing.&quot; Field 7 Submit related document that clarifies transaction.</td>
</tr>
<tr>
<td>Switzerland</td>
<td>Number and date of non-Party invoice Field 10 - - - -</td>
<td>- - - -</td>
</tr>
</tbody>
</table>
### Comparative Table for Non-Party Invoice of Each EPA (3)

<table>
<thead>
<tr>
<th>EPA</th>
<th>Number of invoice is known at the time of issuance of C/O</th>
<th>Number of invoice is not known at the time of issuance of C/O</th>
<th>Others</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(1) Number and date of invoice</td>
<td>(2) Other related items</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Items to be indicated FIELD</td>
<td>Items to be indicated FIELD</td>
<td>Items to be indicated FIELD</td>
</tr>
<tr>
<td>Vietnam</td>
<td>Number and date of non-Party invoice</td>
<td>Field 7</td>
<td>Field 7</td>
</tr>
<tr>
<td>India</td>
<td>Number and date of non-Party invoice</td>
<td>Field 7</td>
<td>Field 8</td>
</tr>
<tr>
<td>Peru</td>
<td>Number and date of non-Party invoice</td>
<td>Field 8</td>
<td>Field 9</td>
</tr>
</tbody>
</table>

**Notes:**
- The goods will be invoiced in a non-Party with full legal name and address of the person issuing the invoice.
- Submit related document that clarifies transaction.
III. Procedural Provision 2.(2)

(c) Discrepancy between the HS code described in a C/O and the HS code applied to the imported good

In case of the discrepancy of HS codes, if one of the conditions below is satisfied, it can be treated as valid.

(a) Origin criteria described in a C/O is either “the good is wholly obtained or produced in a Party (WO)” or “the good is produced entirely in a Party exclusively from originating materials of the Party (PE)”, and there is no doubt to determine a good as the originating good of a Party.

(b) Except for (a) above, Product specific rules for the HS code described in a C/O and HS code applied to the imported good are the same, and there is no doubt to determine a good as the originating good of a Party.

(c) Except for (a) and (b) above, there is a considerable reason for the discrepancy of HS codes, and a good was confirmed as the originating good of a Party.

---

HS code should be indicated at the six-digit level in field 7.
<table>
<thead>
<tr>
<th>(d) Specific product requiring special description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZEIKAN SHOJI CO., LTD., 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN</td>
</tr>
<tr>
<td>ZAIMU INTERNATIONAL CO., LTD., 1111-1 CENTER BLD. WATKET A MUANG CHIANGMAI THAILAND</td>
</tr>
</tbody>
</table>

**III. Procedural Provision 2.(2)**

As regards to a certificate for “tropical fruit wine” (2206.00-229ex) and a certificate for “distilled alcoholic beverages” (2208.90-129ex), exporter should explicitly indicate specific text* and Product Certificate number in the field 7. (* refer to Appendix 1-B, OP)
<table>
<thead>
<tr>
<th>EPA</th>
<th>1. Special description (name of goods, etc.)</th>
<th>2. Special description (use of material of ASEAN, IOTC registered vessels)</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Singapore</td>
<td>[Ornamental fish and Kayajam] State a specific explanation specified in Annex IIB in addition to the description of the goods.</td>
<td>[Rules for goods using materials of a member country of ASEAN] State a specific explanation specified in Annex IIB in addition to the description of the goods.</td>
<td></td>
</tr>
<tr>
<td>Mexico</td>
<td>The description of goods listed in Annex 2-B, will be in accordance with the description provided for in such Annex.</td>
<td>-</td>
<td>Field 6</td>
</tr>
<tr>
<td></td>
<td>If the goods is subject to a product specific rule in Annex 2 that requires a special description (e.g. igusa goods), indicate such description.</td>
<td>[Goods of Chapter 16, 18, 19 or 20] Materials of third States which are member countries of the ASEAN and the names of such third States must be indicated. (if such materials were used in the production of the good(s).)</td>
<td></td>
</tr>
<tr>
<td>Malaysia</td>
<td></td>
<td>[Goods of Chapter 19 or 20] Materials harvested, picked or gathered in the territory of either Country or third States which are member countries of the ASEAN and the names of such Country or third States shall be indicated (if such materials were used in the production of the good and classified in Chapter 7, 8, 11 or 17 of the HS).</td>
<td>Field 4</td>
</tr>
<tr>
<td>Chile</td>
<td>If the good is a specific product requiring a special description (e.g. “instant curry and other curry preparations of subheading 2103.90”), such description of specific products should be indicated.</td>
<td>-</td>
<td>Field 4</td>
</tr>
</tbody>
</table>
### III. Procedural Provision  2.2

#### Comparative Table for Specific Product Requiring Special Description of Each EPA (2)

<table>
<thead>
<tr>
<th>EPA</th>
<th>1. Special description (name of goods, etc.)</th>
<th>2. Special description (use of material of ASEAN, IOTC registered vessels)</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thailand</td>
<td>[Certificate for tropical fruit wine or distilled alcoholic beverages] Exporter should explicitly indicate specified text as a description of the good and Product Certificate number.</td>
<td>[Goods of subheading 1604.14] Materials taken by the authorized fishing vessels on the IOTC Record, and names, registered numbers and nationalities of such vessels must be indicated (if such materials were used in the production of the good(s)).</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>-</td>
<td>[Goods of Chapter 7, 16, 18, 19 or 20] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.</td>
<td></td>
</tr>
<tr>
<td>Indonesia</td>
<td>If the good is a specific product requiring a special description (e.g. instant curry and Igusa goods), such description of specific products should be indicated.</td>
<td>[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.</td>
<td>4</td>
</tr>
<tr>
<td>Brunei</td>
<td>If the good is a specific product requiring a special description (e.g. “Ebi preparations of subheading 1605.40”), such description of specific products should be indicated.</td>
<td>[Good of Chapter 4,11,16,17,18,19,20 or 29] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.</td>
<td>4</td>
</tr>
<tr>
<td>Philippines</td>
<td>If the good is a specific product requiring a special description (e.g.2208.90: “sake compound and cooking sake (Mirin), such description of specific products must be indicated.</td>
<td>[Goods of Chapter 16] Refer to [subheading 1604.14] of Thailand.</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>[Small banana] The variety should be specified.</td>
<td>[Goods of Chapter 18 or 20] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.</td>
<td></td>
</tr>
</tbody>
</table>
### Comparative Table for Specific Product Requiring Special Description of Each EPA (3)

<table>
<thead>
<tr>
<th>EPA</th>
<th>1. Special description (name of goods, etc.)</th>
<th>2. Special description (use of material of ASEAN, IOTC registered vessels)</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>AJCEP</td>
<td>If the good is a specific product requiring a special description, such description of specific products should be indicated. (e.g. “sake compound and cooking sake (Mirin) of subheading 2208.90”)</td>
<td>-</td>
<td>Field 7</td>
</tr>
<tr>
<td>Switzerland</td>
<td>[Certain natural cheeses or certain preparations made from cheeses] Specified text of declaration shall be indicated.</td>
<td>-</td>
<td>Field 8</td>
</tr>
<tr>
<td>Vietnam</td>
<td>If the good requires a specific description (e.g. curry, tung oil and its fractions), such description of specific products should be indicated.</td>
<td>[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.</td>
<td>Field 4</td>
</tr>
<tr>
<td>India</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Peru</td>
<td>If a product specific rule(e.g. note of Chapter3 or rule of subheading 2202.90) applies to goods specifically described within the rule, such specific description shall be indicated.</td>
<td>-</td>
<td>Field 5</td>
</tr>
</tbody>
</table>
2. Documentary Examination of a C/O

(1) Checking whether a C/O issued properly or not.

(2) Matching imported cargoes with goods certified by a C/O.

(3) Checking whether the goods satisfy origin criteria or not.
In the case of J/Thailand EPA

**III. Procedural Provision 2.(3)**

Items to check whether the goods satisfy origin criteria or not.

Origin criterion should be indicated according to each EPA’s stipulation.

PSR differs according to HS code.

Indicate “ACU” for Accumulation and “DMI” for De Minimis in field 7, if these stipulations are applied.
## Comparative Table for Origin Criteria of Each EPA

<table>
<thead>
<tr>
<th>EPA</th>
<th>Wholly obtained or produced goods</th>
<th>Goods produced exclusively from originating materials</th>
<th>Goods satisfied substantial transformation criterion</th>
<th>Field</th>
<th>Others Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mexico</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>Field 8</td>
<td>Indicate appropriately ACU, DMI, FGM, IM or N/A Field 9</td>
</tr>
<tr>
<td>Malaysia</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>Field 5</td>
<td>Indicate ACU, DMI or FGM, if applicable. Field 5</td>
</tr>
<tr>
<td>Chile</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>Field 5</td>
<td>Indicate ACU, DMI or FGM, if applicable. Field 5</td>
</tr>
<tr>
<td>Indonesia</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>Field 5</td>
<td>Indicate ACU, DMI or FGM, if applicable. Field 5</td>
</tr>
<tr>
<td>Brunei</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>Field 5</td>
<td>Indicate ACU, DMI or FGM, if applicable. Field 5</td>
</tr>
<tr>
<td>Philippines</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>Field 5</td>
<td>Indicate ACU, DMI or FGM, if applicable. Field 5</td>
</tr>
<tr>
<td>Thailand</td>
<td>WO</td>
<td>PE</td>
<td>PS</td>
<td>Field 8</td>
<td>Indicate ACU or DMI if applicable. Field 7</td>
</tr>
<tr>
<td>AJCEP</td>
<td>WO</td>
<td>PE</td>
<td>(1)CTH or RVC or (2)RVC, CTC, SP</td>
<td>Field 8</td>
<td>Indicate ACU or DMI if applicable. Field 8</td>
</tr>
<tr>
<td>Vietnam</td>
<td>WO</td>
<td>PE</td>
<td>(1)CTH or LVC or (2)LVC, CTC, SP</td>
<td>Field 5</td>
<td>Indicate ACU, DMI or IIM, if applicable. Field 5</td>
</tr>
<tr>
<td>India</td>
<td>A</td>
<td></td>
<td></td>
<td>Field 5</td>
<td>Indicate ACU, DMI or FGM, if applicable. Field 5</td>
</tr>
<tr>
<td>Peru</td>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>Field 6</td>
<td>-</td>
</tr>
<tr>
<td>Singapore</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Switzerland</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
3. Documentary Examination on Consignment

Criteria

- **Direct transportation**: submission of transportation documents is not required.
- **Transported through third country**: submission of transportation documents is required.

<Transportation documents>

1. a copy of through bill of lading
2. a certificate or any other information given by Customs of non-Parties or other relevant entities
3. Documents approved by Director-General of regional Customs
In the case of J/Thailand EPA

III. Procedural Provision 3.

Consignment criteria

In case there are considerable reasons for not to submit transportation documents (1) and (2), it can be approved if the conditions below met:

- Indication of place of transshipment in field 3 and
- Rational explanation

1. Direct transportation
2. Transported through third country

[Submission of transportation documents]
(1) a copy of through bill of lading
(2) a certificate or any other information given by the customs of third country or other relevant entities
(3) Documents approved by Director-General of regional Customs
### 4. Dealing with Incomplete C/O

<table>
<thead>
<tr>
<th>Before declaration</th>
<th>After declaration</th>
</tr>
</thead>
</table>
| ◆ Not hurry to receive cargo:  
- Modification of a C/O  
or  
- Reissuance of a C/O | ◆ Approved by Customs as a valid C/O  
- Applying EPA preferential tariff rate  
◆ Not approved by Customs as a valid C/O  
[In case it prospects to take long time to confirm validity of C/O, such as delay of notification of impression of stamp as its modification from a Party, either of them below as alternative option.]  
- Suspension of import permit until the confirmation by Customs  
- Not applying EPA preferential tariff rate and applying MFN tariff rate  
- Releasing cargo before import permit and providing security until the confirmation by Customs |
| ◆ Hurry to receive cargo:  
- Import declaration not applying EPA preferential tariff rate  
or  
- Documents of both Deferred submission of a C/O and releasing cargo before import permit with providing security | |

### Important notice

- If balance of Customs duties has come out due to the denial of application of preferential tariff treatment, in principal, additional duty is levied.
- “Revision of import declaration” for applying EPA preferential tariff rate after the import permit applying MFN tariff rate is not approved even though a valid C/O can be submitted after the permit.
- In principal, “System of examination for settlement of Customs duty after import permit” is not applicable to preferential tariff treatment.
These agreements below are allowed to use “Origin Declaration” which certifies to meet origin criteria by “approved exporters”*.

- Japan-Switzerland EPA
- Japan-Peru EPA
- Japan-Mexico EPA

*Origin declaration by approved exporters is also called “self-certification system by approved exporters”.

Reference: Proof of Origin other than Certificate of Origin - Origin Declaration -
Pursuant to the Article XV of Annex Ⅲ of the Agreement, importer may choose either of document to certify originating goods of a Party*

** In case of the goods whose aggregate Customs value does not exceed JPY200,000, submission of certificate of origin is waived or indication of text of origin declaration in invoice is waived.

(*) The delivery note or any other commercial document which describes the product concerned in sufficient detail to enable it to be identified are also allowed to use as origin declaration.

The exporter of the products covered by this document (The authorisation number of the approved exporter) declares that, except where otherwise clearly indicated, these products are of (The origin of the products) preferential origin.**
Features of Japan-Switzerland EPA
-Outline of self-certification system by approved exporters

Switzerland

Approved Exporters (Exporters)

Verifying the proper use of the authorisation

Competent Governmental Authority: The Federal Customs Administration

Japan

Export Approved Exporters (Exporters)

Submitting Proof of Origin

Applying preferential tariff rates

Customs Authority: The Ministry of Finance

Self-certification system by approved exporters
Under the system, exporters who have been authorised by the competent governmental authority of the exporting Party as approved exporters meeting criteria set out in Article XIX of Annex I may produce an origin declaration on a commercial document such as the invoice, in which they declare that the exporting goods qualify as originating products. Importers may submit the origin declaration to the Customs authority of the importing Party for applying the preferential tariff treatment under Japan-Swiss EPA.

Approved exporters may choose which system they use, certification system by a third party or self-certification system by approved exporters. It enables them to reduce cost and time regarding proof of origin along with an additional option of certifying originating goods, which is expected to make the export procedure smooth and promote the trade between both countries.

The competent governmental authority authorising approved exporters is:
- In the case of Switzerland, the Federal Customs Administration,
- In the case of Japan, the Ministry of Economy, Trade and Industry.
Pursuant to the Article 53 of the Agreement, importer may choose either of document to certify originating goods of a Party*

** In case of the goods whose aggregate Customs value does not exceed JPY200,000, submission of certificate of origin is waived or indication of text of origin declaration in invoice is waived.
Features of Japan-Peru EPA
- Outline of self-certification system by approved exporters

**Self-certification system by approved exporters**
Under the system, exporters who have been authorized by the competent governmental authority of the exporting Party as approved exporters meeting criteria set out in Article 58 of the Agreement may produce an origin declaration on a commercial document such as the invoice, in which they declare that the exporting goods qualify as originating products. Importers may submit the origin declaration to the Customs authority of the importing Party for applying the preferential tariff treatment under Japan-Peru EPA.

Approved exporters may choose which system they use, certification system by a third party or self-certification system by approved exporters. It enables them to reduce cost and time regarding proof of origin along with an additional option of certifying originating goods, which is expected to make the export procedure smooth and promote the trade between both countries.

The competent governmental authority authorizing approved exporters is:
- In the case of Peru, the Ministry of Foreign Trade and Tourism, or its successor,
- In the case of Japan, the Ministry of Economy, Trade and Industry.
Pursuant to the Article 39 of the Agreement, importer may choose* either of document to certify originating goods of one or both Parties**

* Notwithstanding the provisions of Article39, the importer shall submit a Certificate of Origin for claiming preferential tariff treatment for the originating goods specified as “Specifically Described Goods” in Annex 2-B of the Uniform Regulations referred to in Article10.

** In case of the goods whose aggregate Customs value does not exceed JPY200,000, submission of certificate of origin is waived or indication of text of origin declaration in invoice is waived.
Features of Japan-Mexico EPA
-Outline of self-certification system by approved exporters

Self-certification system by approved exporters
Under the system, exporters who have been authorized by the competent governmental authority of the exporting Party as approved exporters meeting criteria set out in Article 39B of the Agreement may produce an origin declaration on a commercial document such as the invoice, in which they declare that the exporting goods qualify as originating products. Importers may submit the origin declaration to the Customs authority of the importing Party for applying the preferential tariff treatment under Japan-Mexico EPA.

Approved exporters may choose which system they use*, certification system by a third party or self-certification system by approved exporters. It enables them to reduce cost and time regarding proof of origin along with an additional option of certifying originating goods, which is expected to make the export procedure smooth and promote the trade between both countries.

The competent governmental authority authorizing approved exporters is:
- In the case of Mexico, the Ministry of Economy,
- In the case of Japan, the Ministry of Economy, Trade and Industry.

*Exception (Article40)
Thank you for your kind attention.