



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.

Topics

I. General Structure of Rules of Origin

**II. Origin Criteria and Consignment
Criteria**

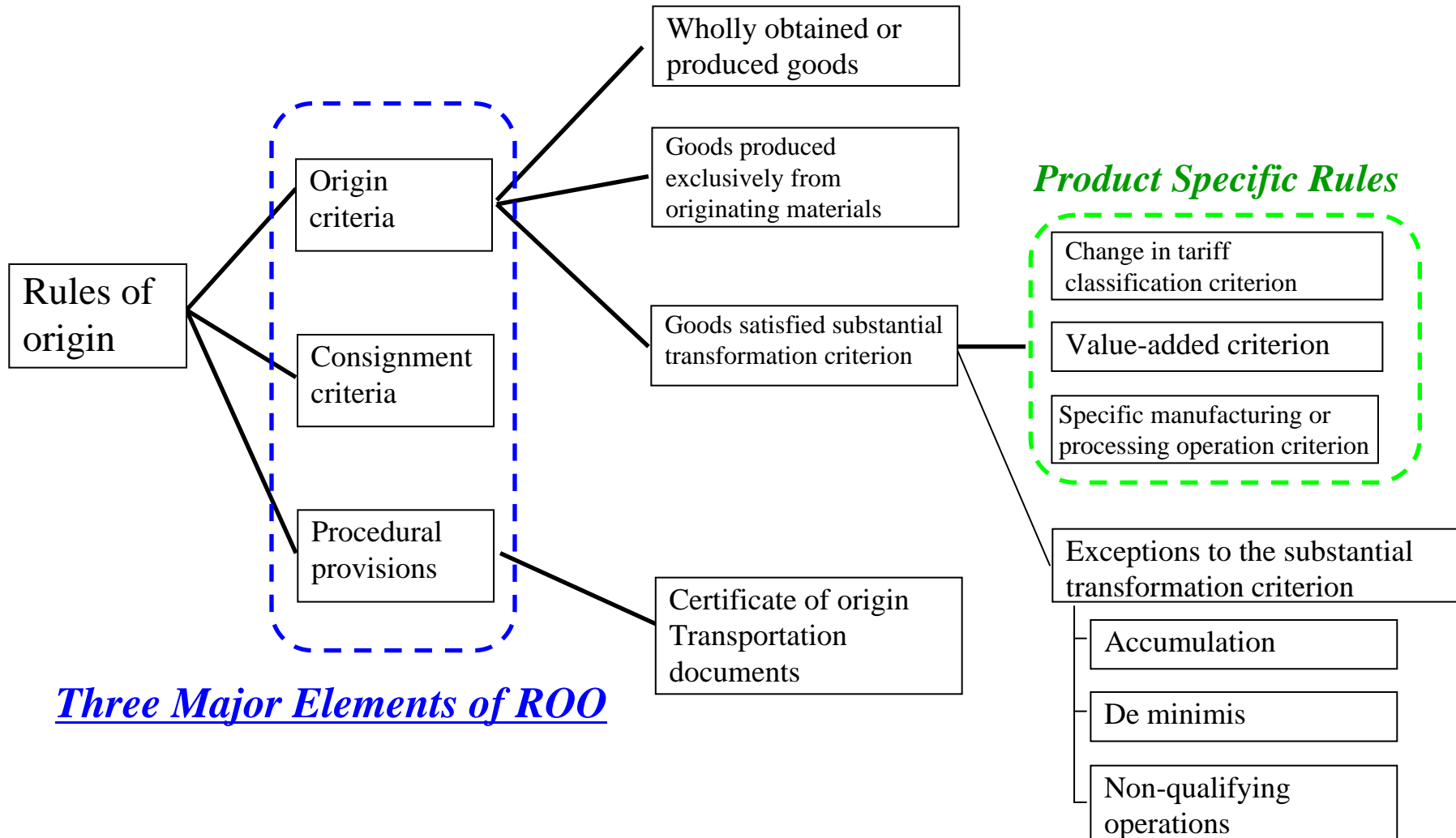
III. Procedural Provisions

I. General Structure of Rules of Origin

General Structure of Rules of Origin

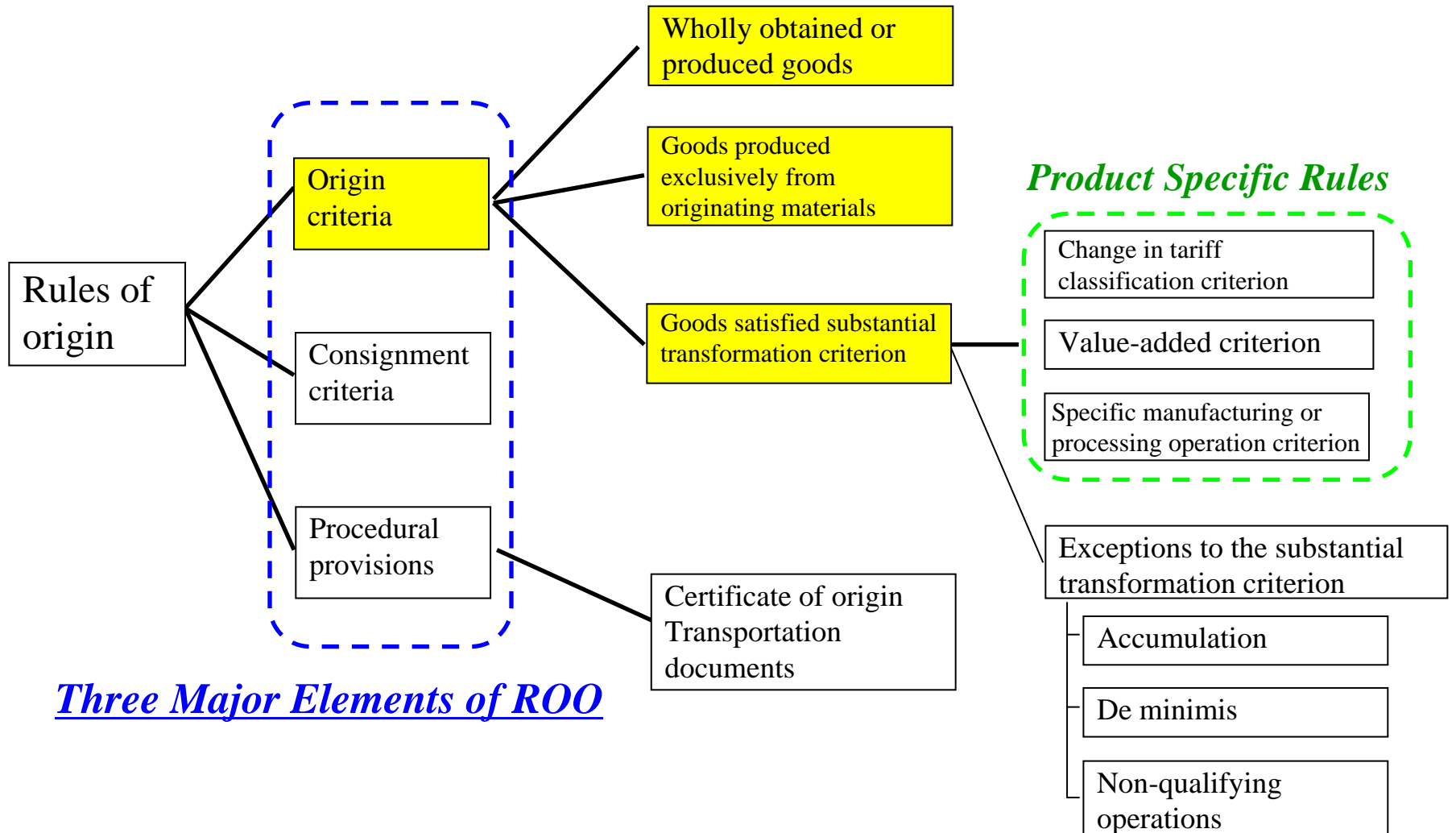


Three Major Elements of ROO



II. Origin Criteria and Consignment Criteria

Three Major Elements of ROO



Definition of Originating Goods

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

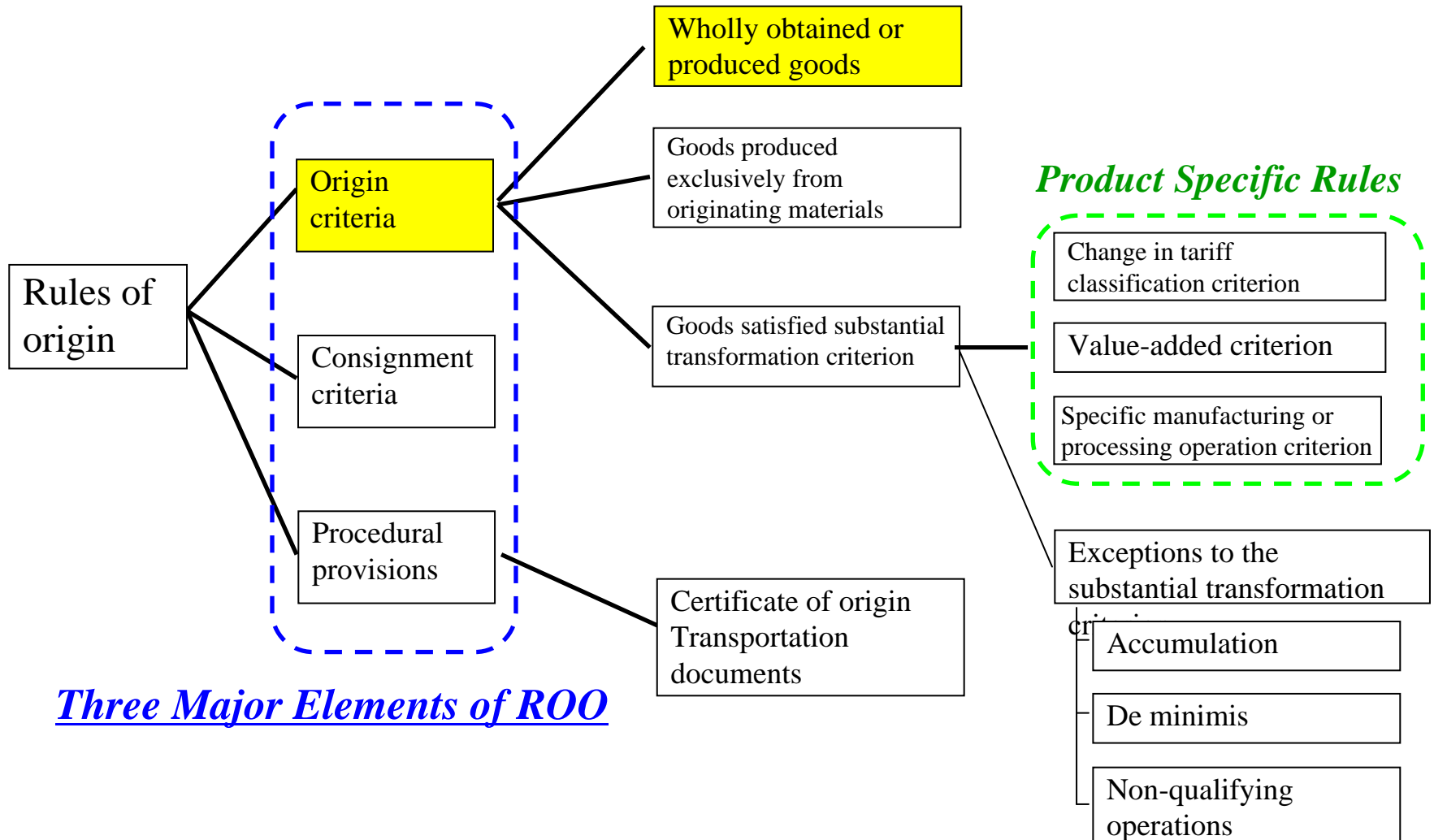
1. Except as otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:
 - (a) the good is wholly obtained or produced entirely in the Party, as defined in paragraph 2 below;
 - (b) the good is produced entirely in the Party exclusively from originating materials 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.

Wholly obtained or produced goods

Goods produced exclusively from originating materials

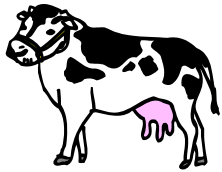
Goods satisfied substantial transformation criterion

Three Major Elements of ROO



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.)



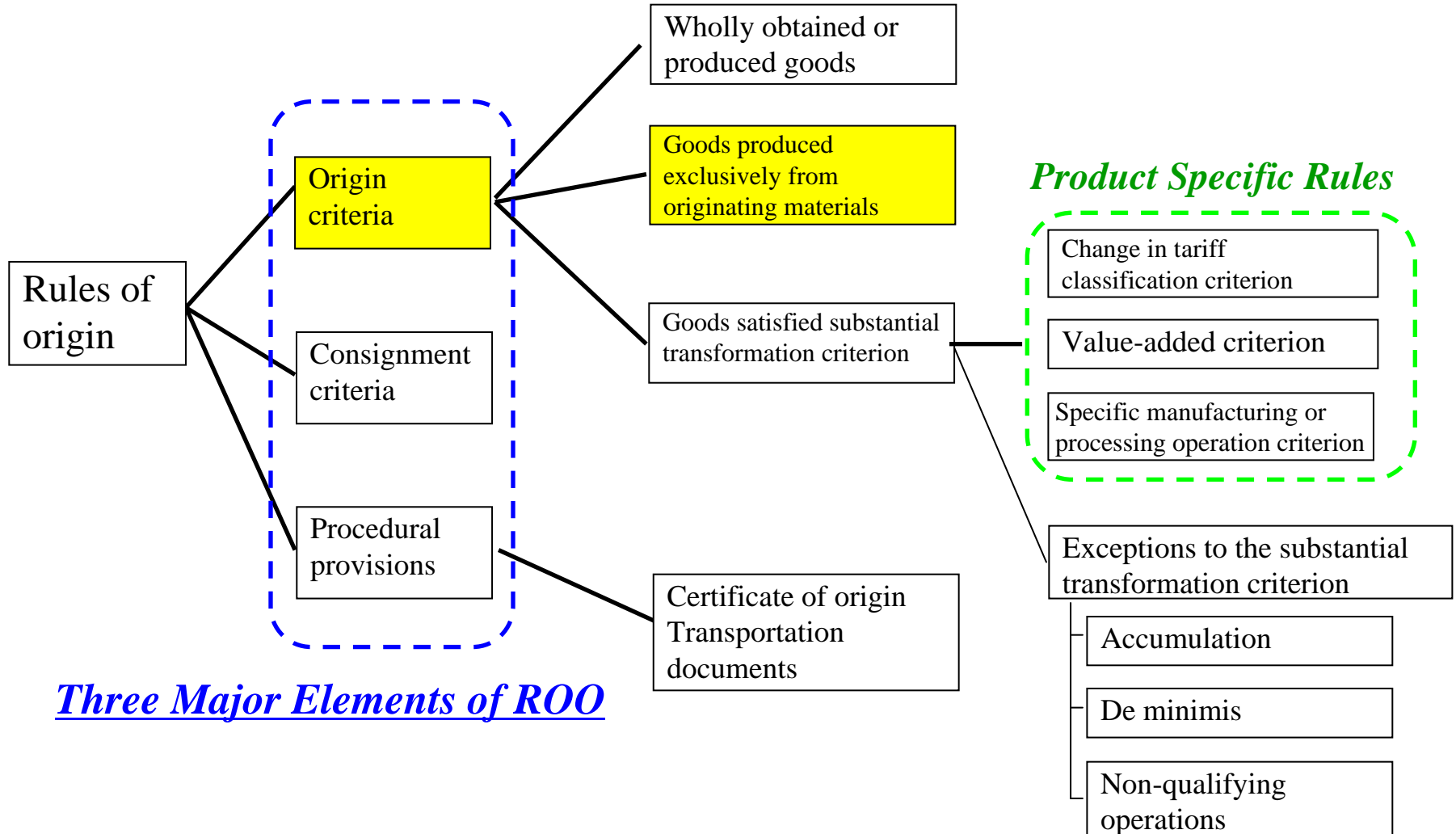
(f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties

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



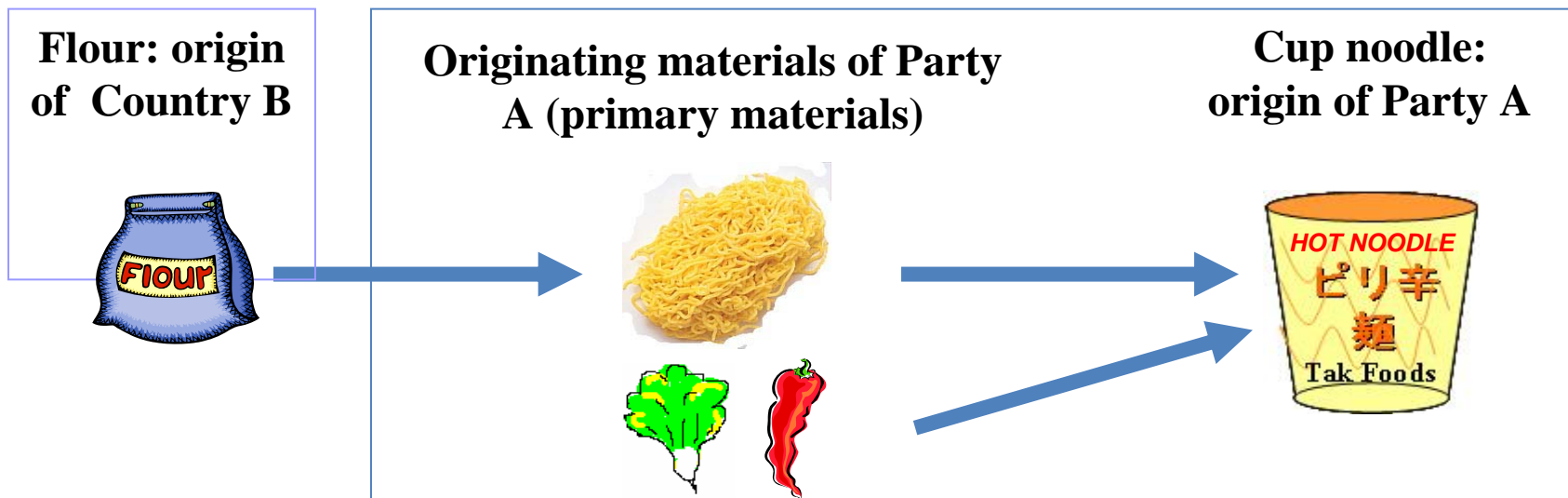
(l) goods obtained or produced in the Party exclusively from the goods referred to in subparagraphs (a) through (k) above
(Meat produced from slaughtered cattle, etc.)

Three Major Elements of ROO

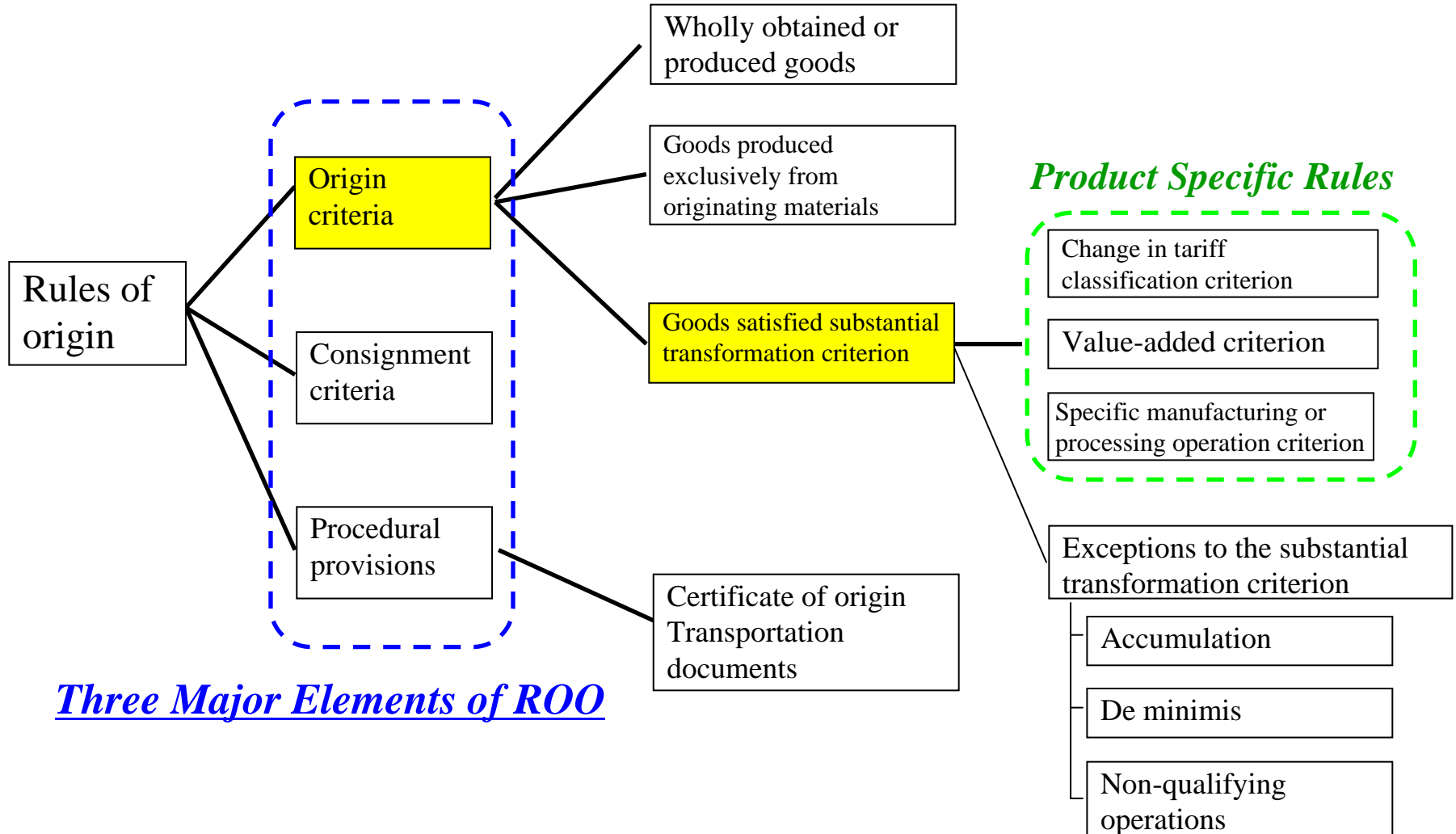


Goods Produced Exclusively from Originating Materials

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.



Three Major Elements of ROO

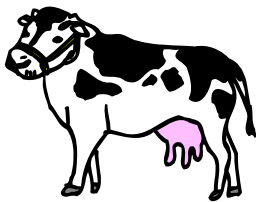


Goods Satisfied Substantial Transformation Criterion

Other Country

Materials

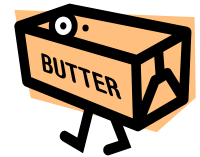
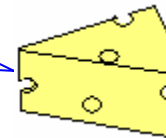
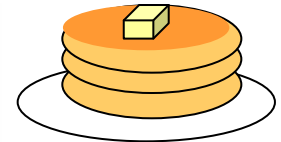
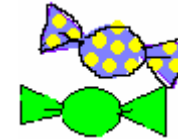
(non-originating)



“New” products

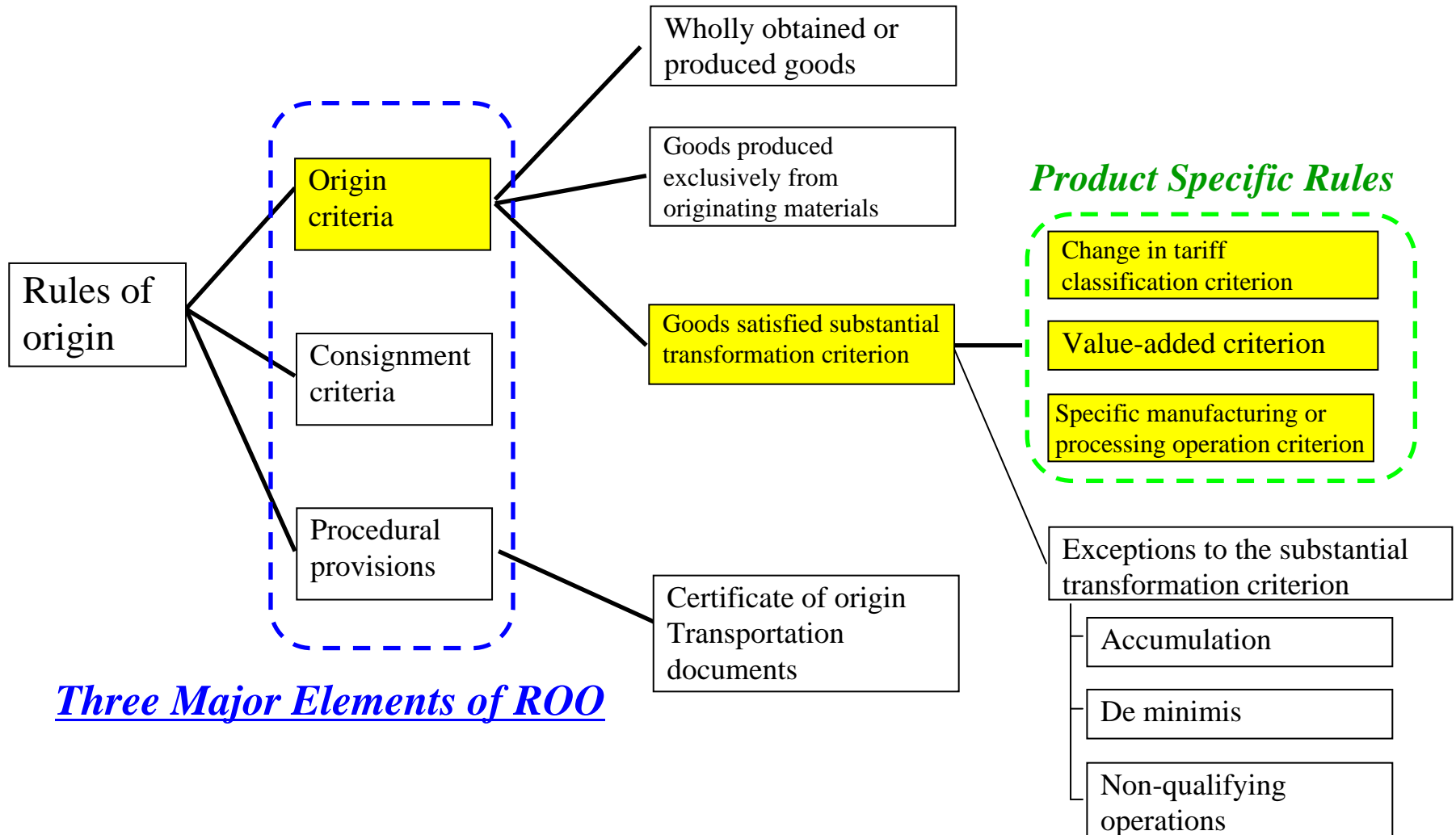
Processing, etc

“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”.

Three Major Elements of ROO



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 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 can be qualified as an originating good.

Stipulation of Substantial Transformation in ROO of EPA

- **ASEAN-Japan Comprehensive EPA (AJCEP), Japan-Switzerland EPA and Japan-Vietnam EPA**
 - ✓ **General rule:** “Change in tariff classification at the 4-digit level or Regional Value Content (RVC)*⁽¹⁾ of not less than 40 %” is the most typical rule in Product specific rules (PSR)*⁽²⁾ of these EPAs and this rule is stipulated as “general rule”.
 - ✓ **PSR (Product specific rules):** PSR is stipulated for the goods which are not applicable to the above mentioned general rule.

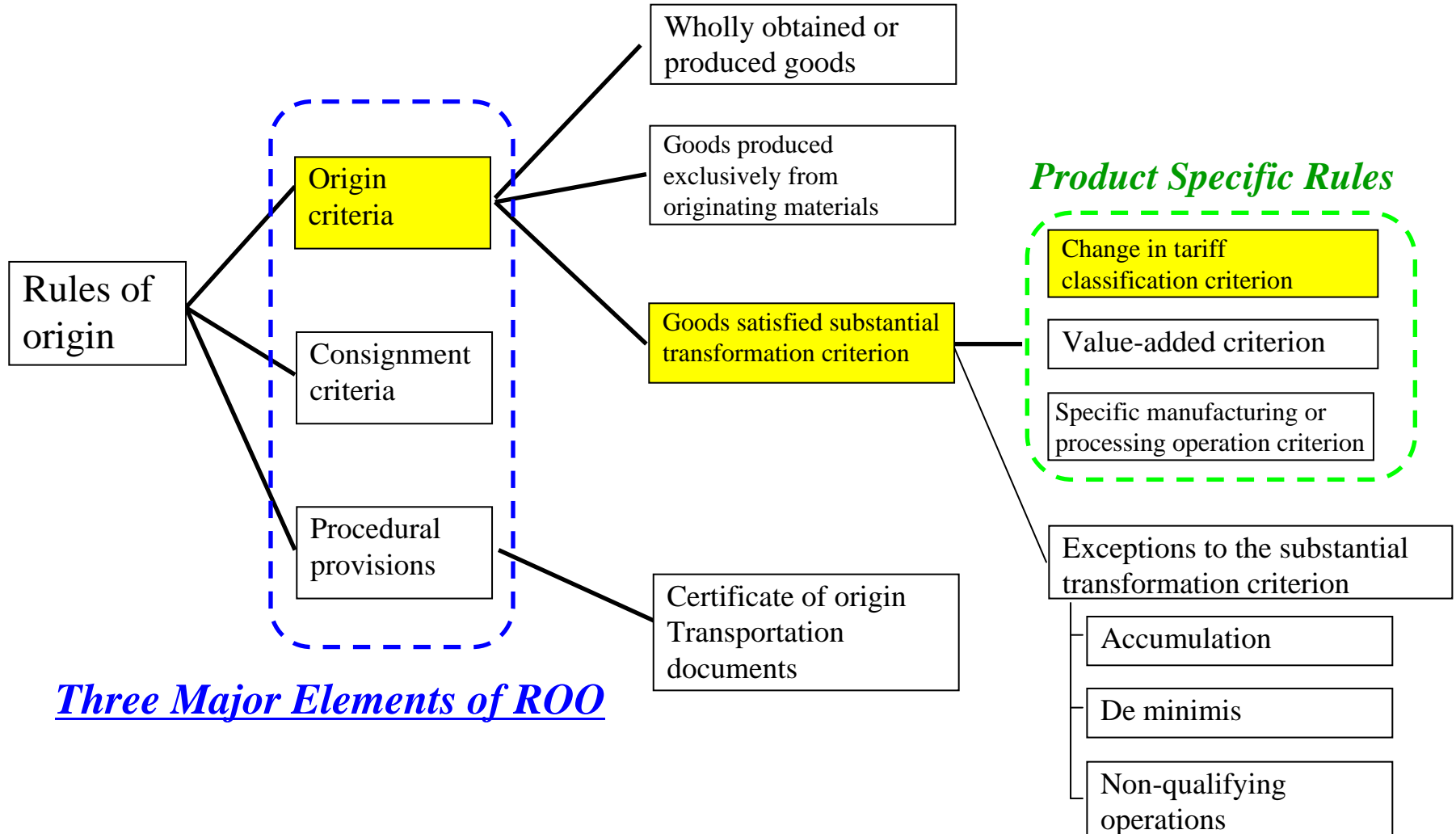
- **Japan-India EPA**
 - ✓ **General rule:** “Change in tariff classification at the 6-digit level and Regional Value Content (RVC)* of not less than 35 %” is the most typical rule in Product specific rules (PSR)* of this EPA and this rule is stipulated as “general rule”.
 - ✓ **PSR (Product specific rules):** PSR is stipulated for the goods which are not applicable to the above mentioned general rule.

- **EPAs except for AJCEP, Japan-Switzerland EPA , Japan-Vietnam EPA and Japan-India EPA**
 - ✓ General rule is not stipulated in EPAs except for AJCEP, Japan-Switzerland EPA, Japan-Vietnam EPA and Japan-India EPA.
 - ✓ PSR is stipulated for each good.

*⁽¹⁾ RVC is the abbreviation used in AJCEP. According to EPA, the abbreviation differs.

*⁽²⁾ 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).

Three Major Elements of ROO

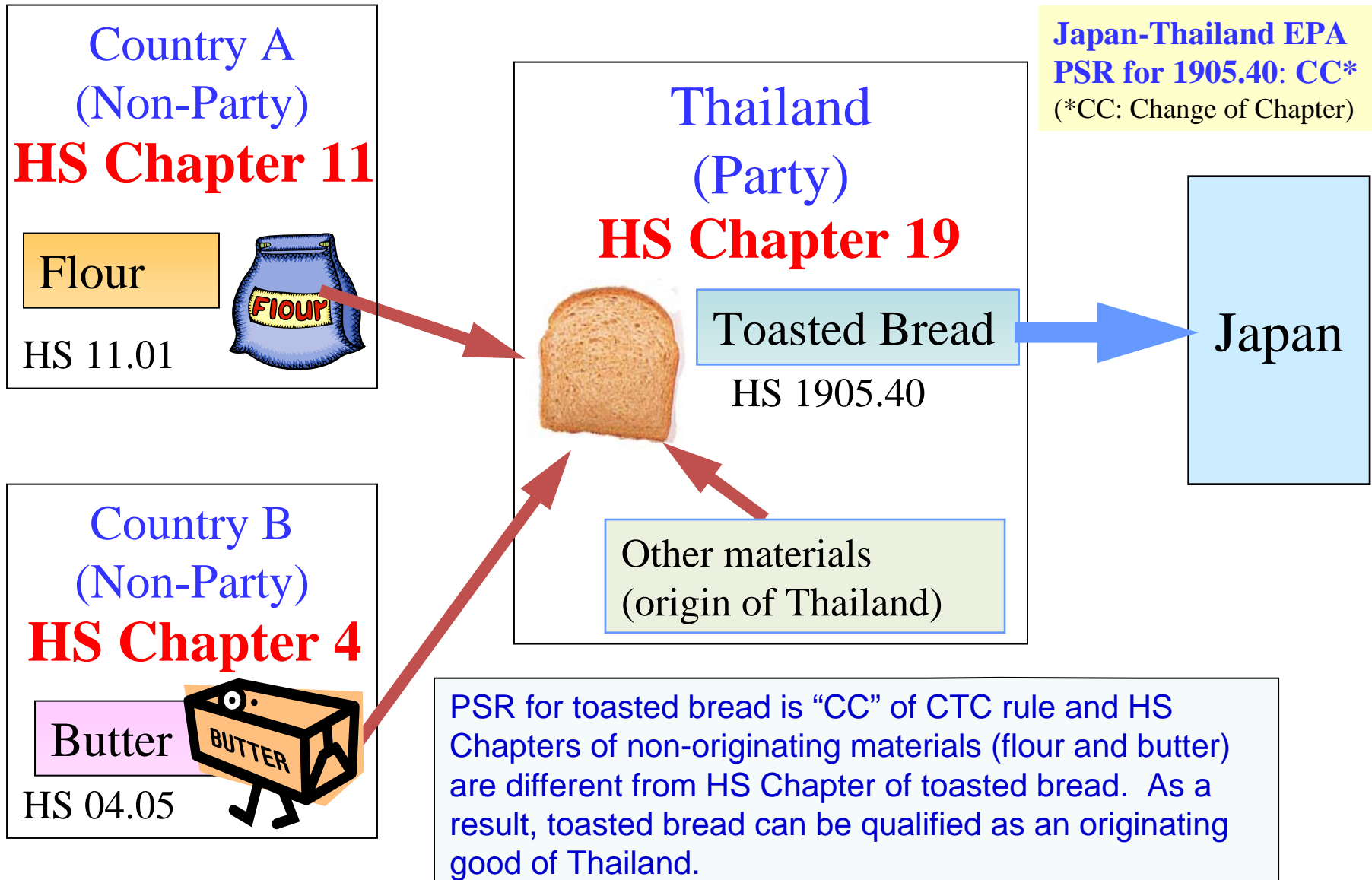


CTC Rule

(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.

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



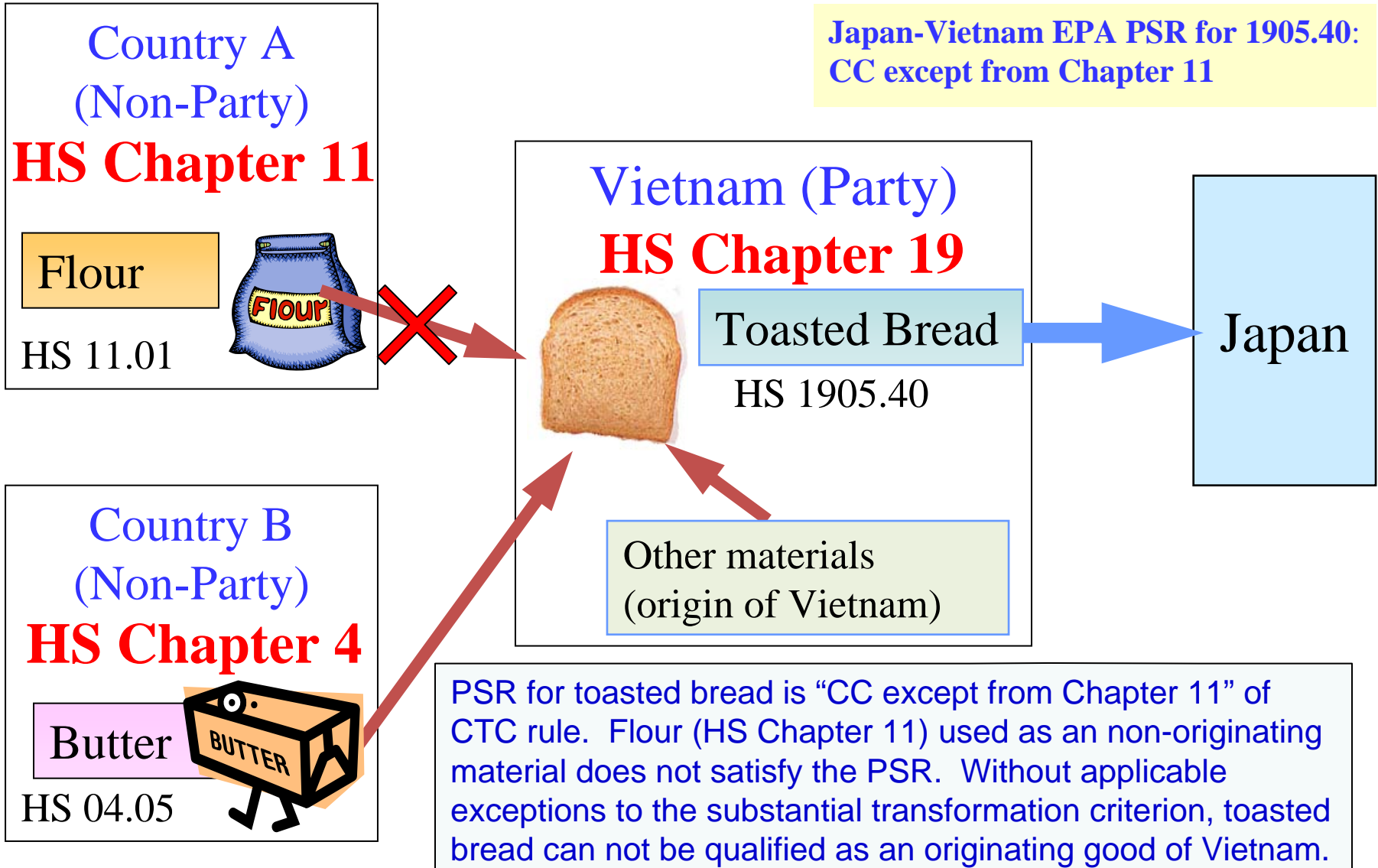
CTC Rule

(PSR of Japan-Vietnam EPA (Annex 2))

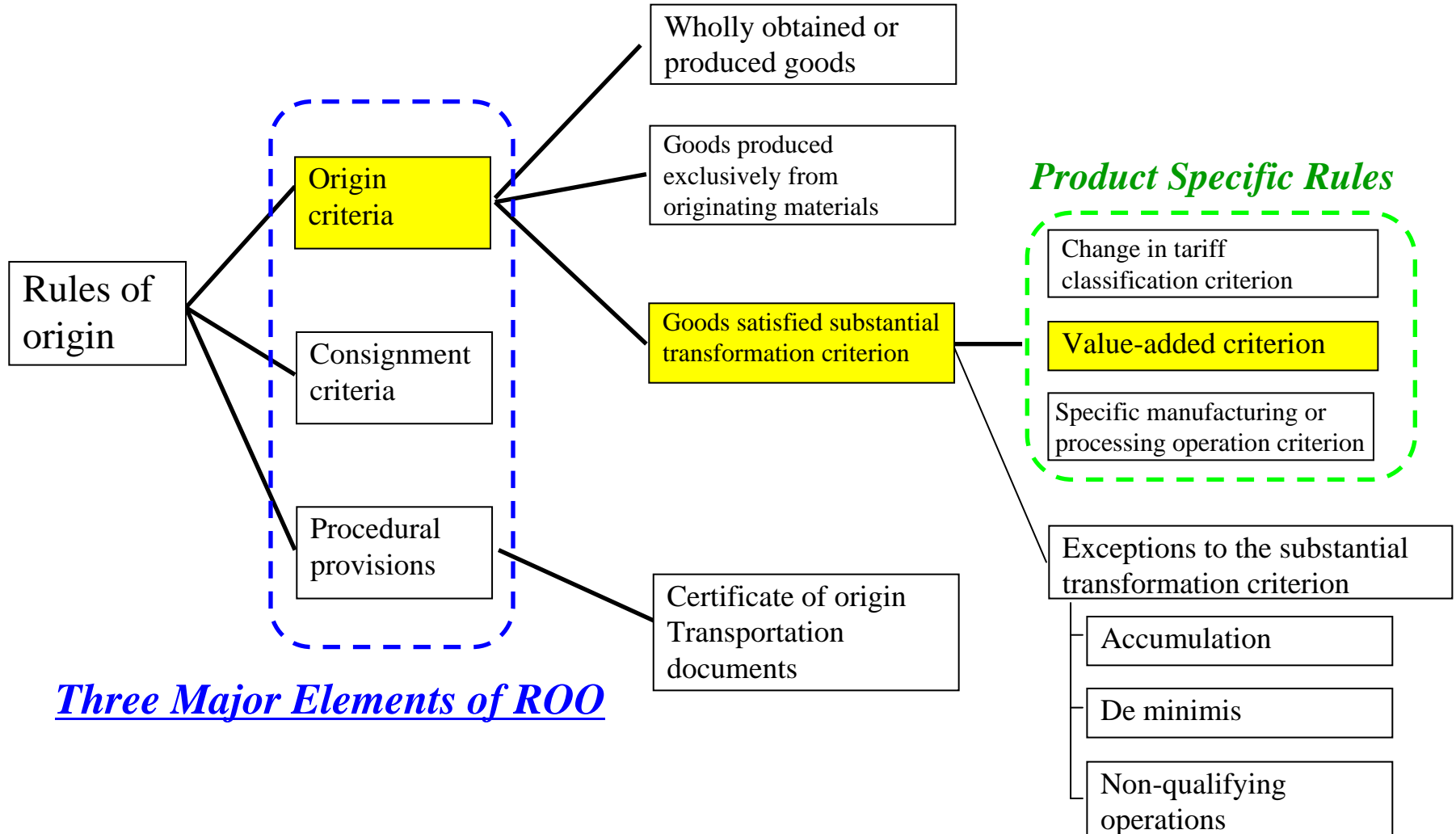
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
		1905.10	- Crispbread	CC except from Chapter 11.
		1905.20	- Gingerbread and the like	CC except from Chapter 11.
			- Sweet biscuits; waffles and wafers:	
		1905.31	-- Sweet biscuits	CC
		1905.32	-- Waffles and wafers	CC
		1905.40	- Rusks, toasted bread and similar toasted products	CC except from Chapter 11.
		1905.90	- Other	CC except from Chapter 11.

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

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



Three Major Elements of ROO

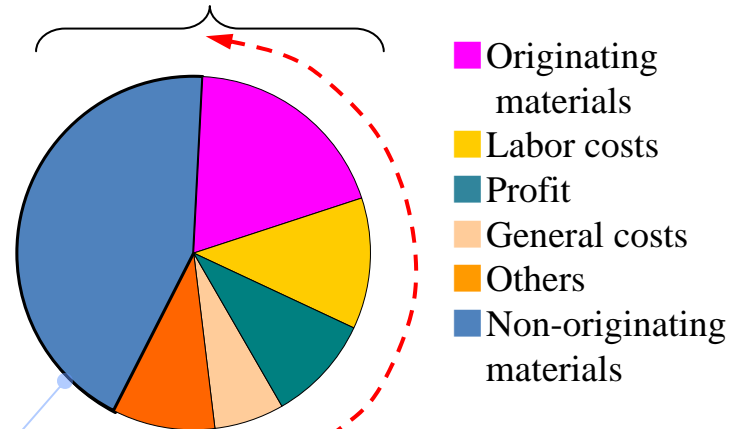


Three Major Elements of ROO

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



Added value

Value of Non-originating Material

Judging by the proportion of the added value in the price of a good.

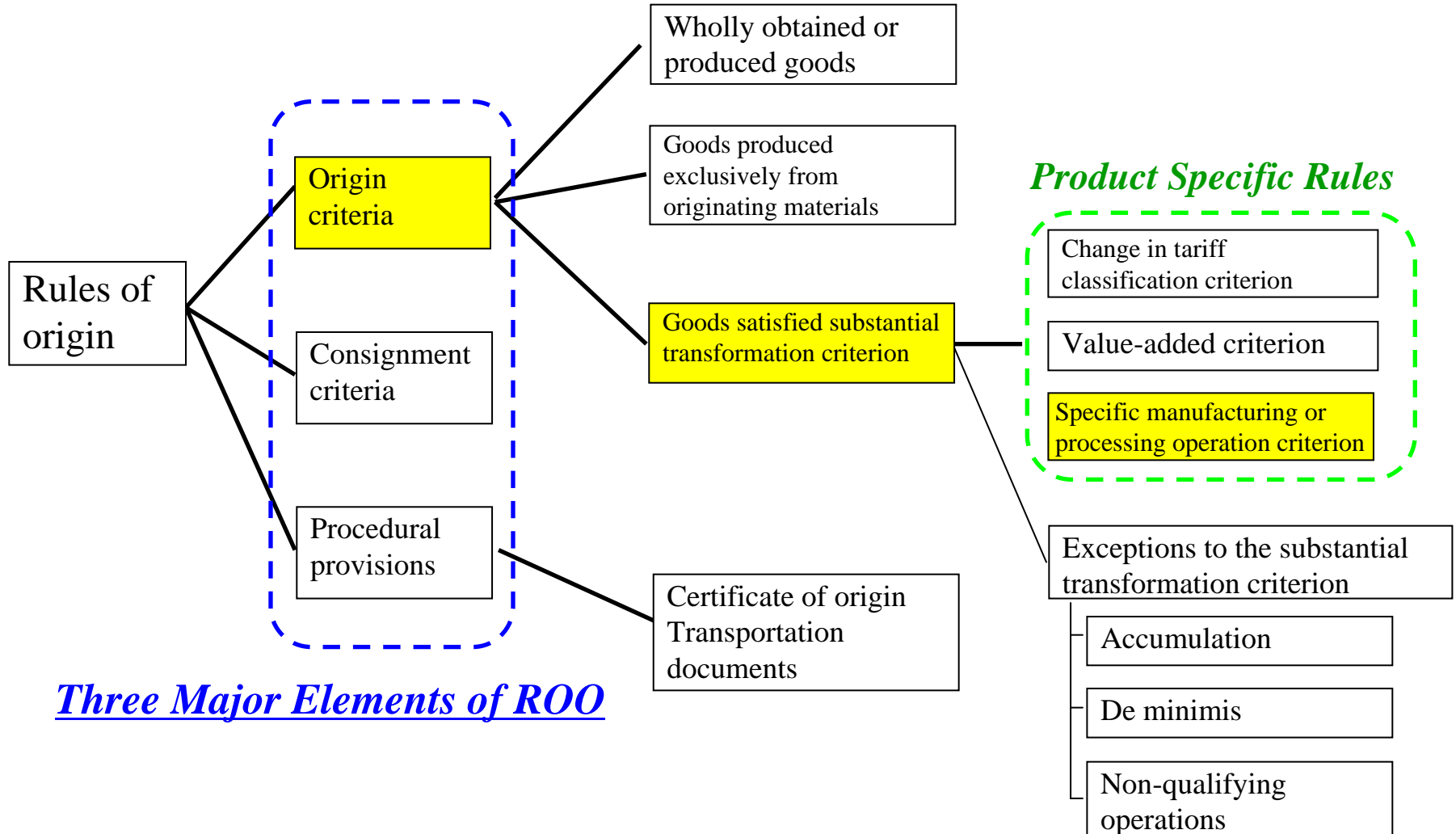
For the calculation, comparing value of non-originating materials (VNM) and FOB price of the good.

$$QVC = \frac{FOB - VNM}{FOB} \times 100 \geq X\%$$

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.

Three Major Elements of ROO



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.

Difference between 3 Types of Origin Criteria (Basic Concept)

Wholly obtained or produced goods

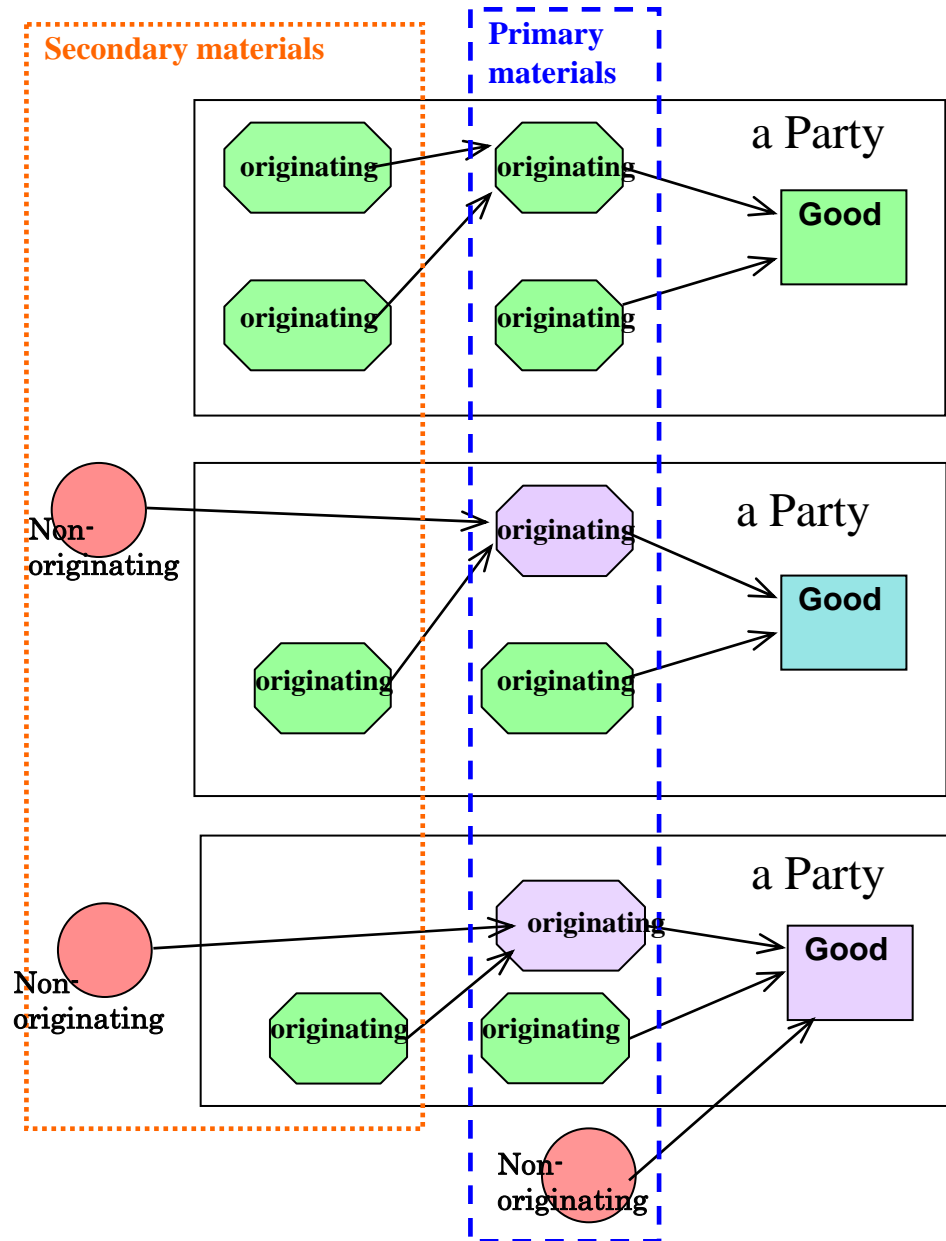
All materials used for the production of the goods are originating no matter how far the materials have been traced back in a whole stage of the production.

Goods produced exclusively from originating materials

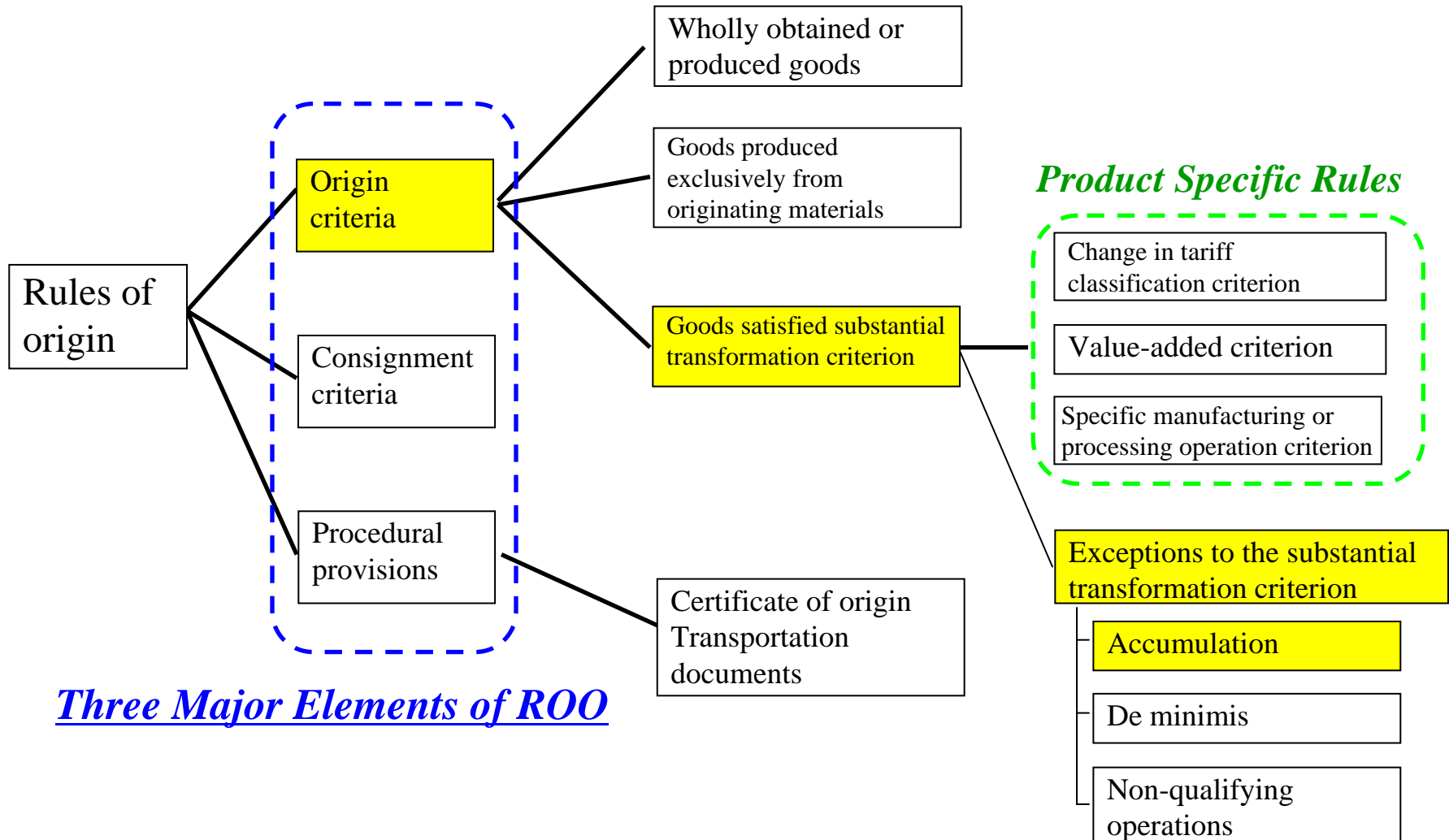
At least one of the secondary (or former) materials is non-originating.

Goods substantially transformed

At least one of the materials (primary materials) is non-originating.



Three Major Elements of ROO

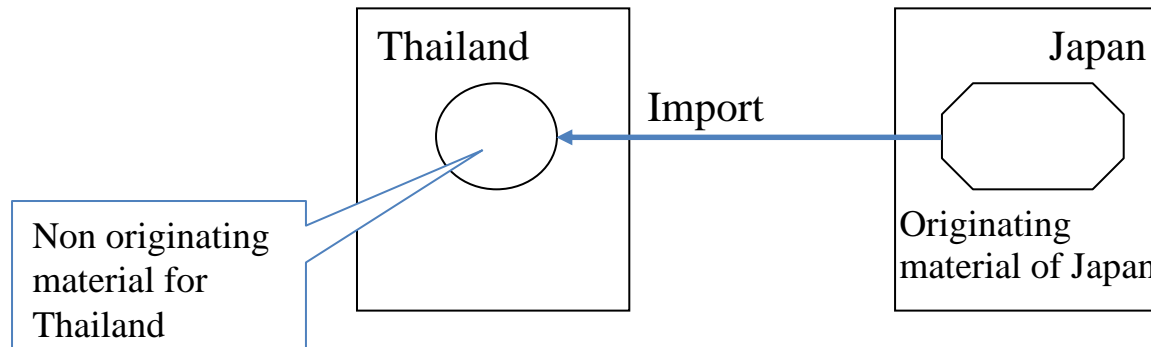


Three Major Elements of ROO

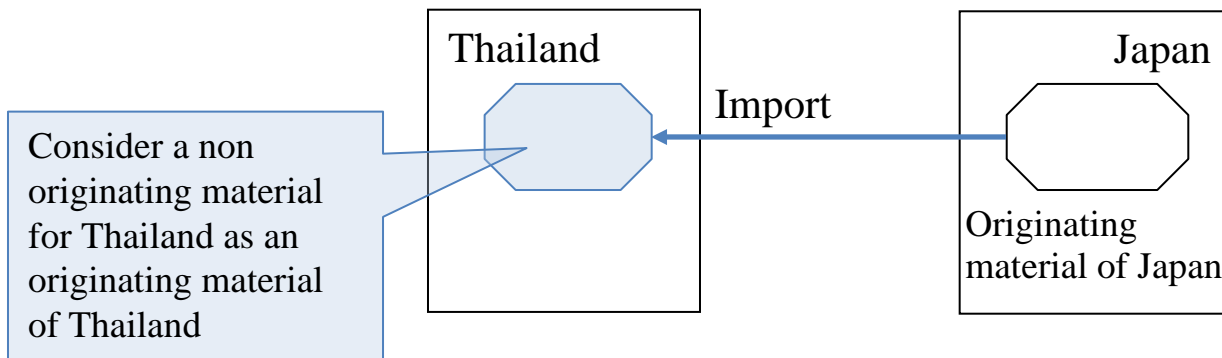
Accumulation

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.

【Not applying accumulation】

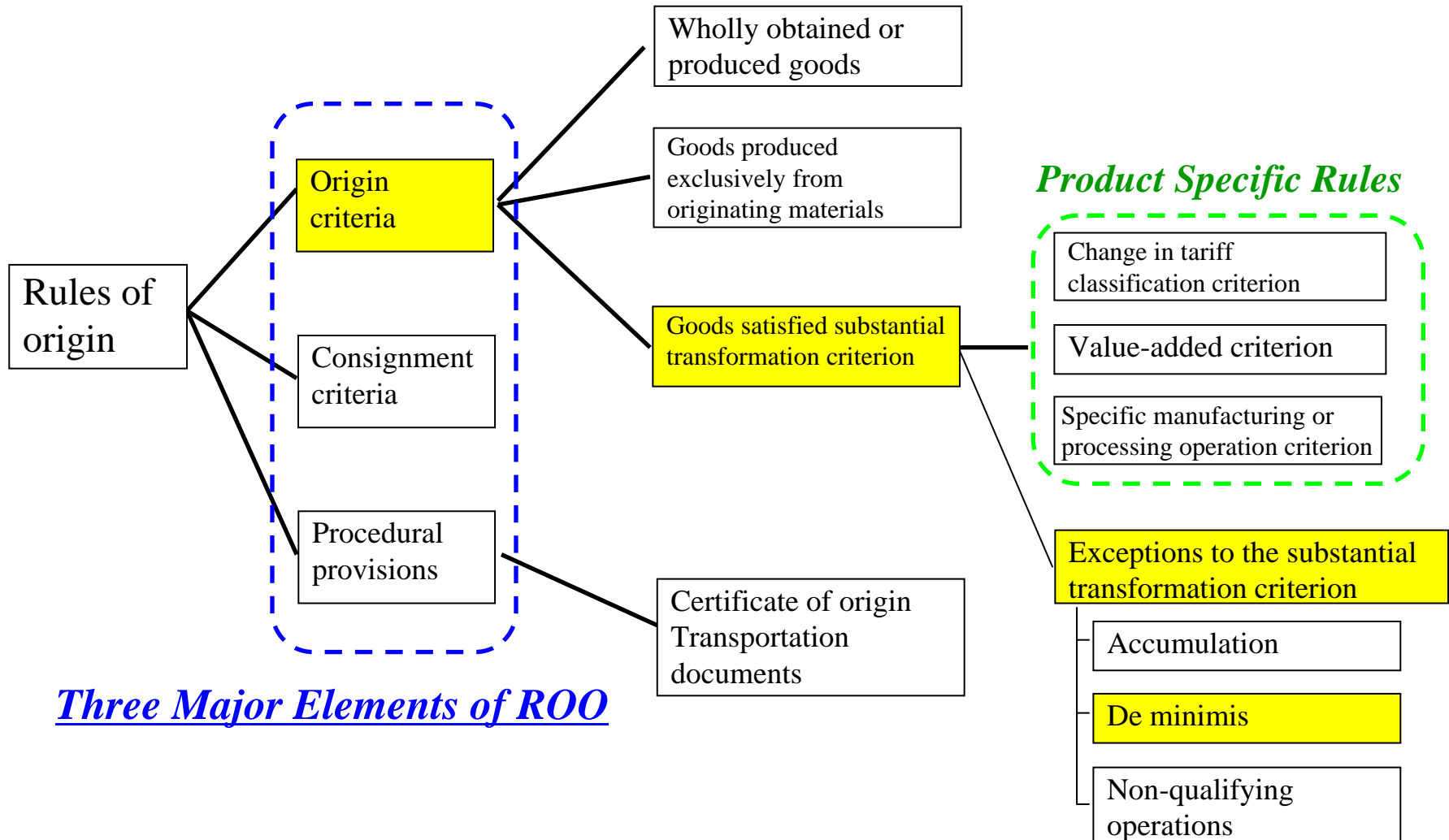


【Applying accumulation】



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.

Three Major Elements of ROO



De Minimis

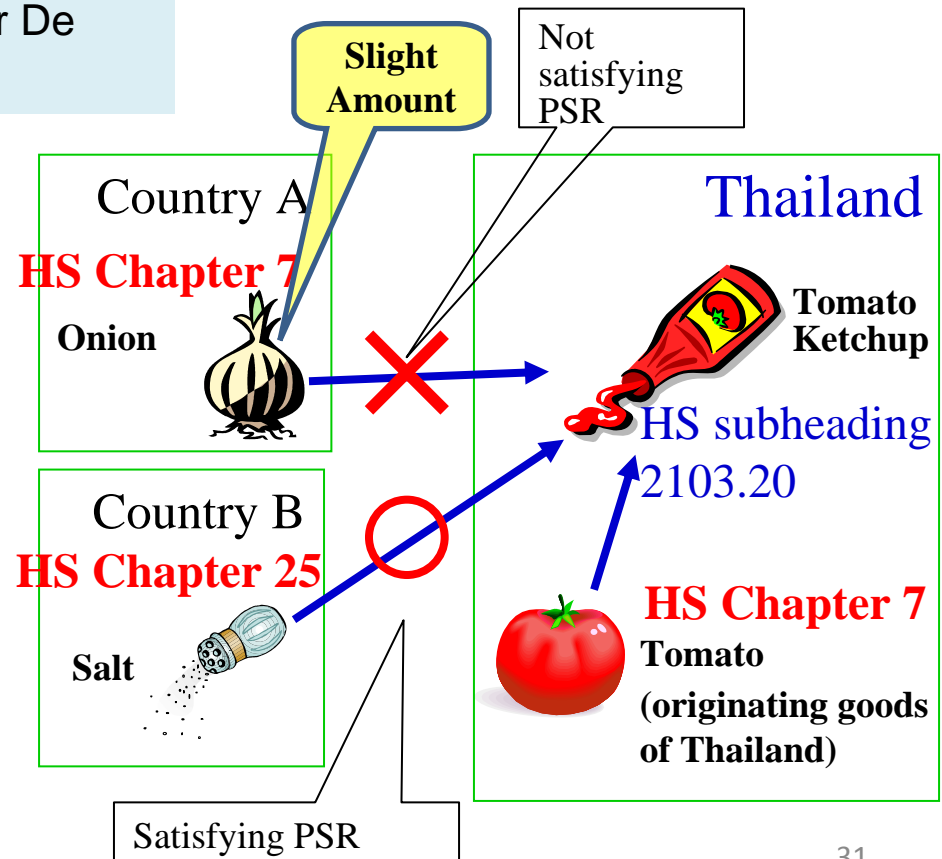
De Minimis:

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

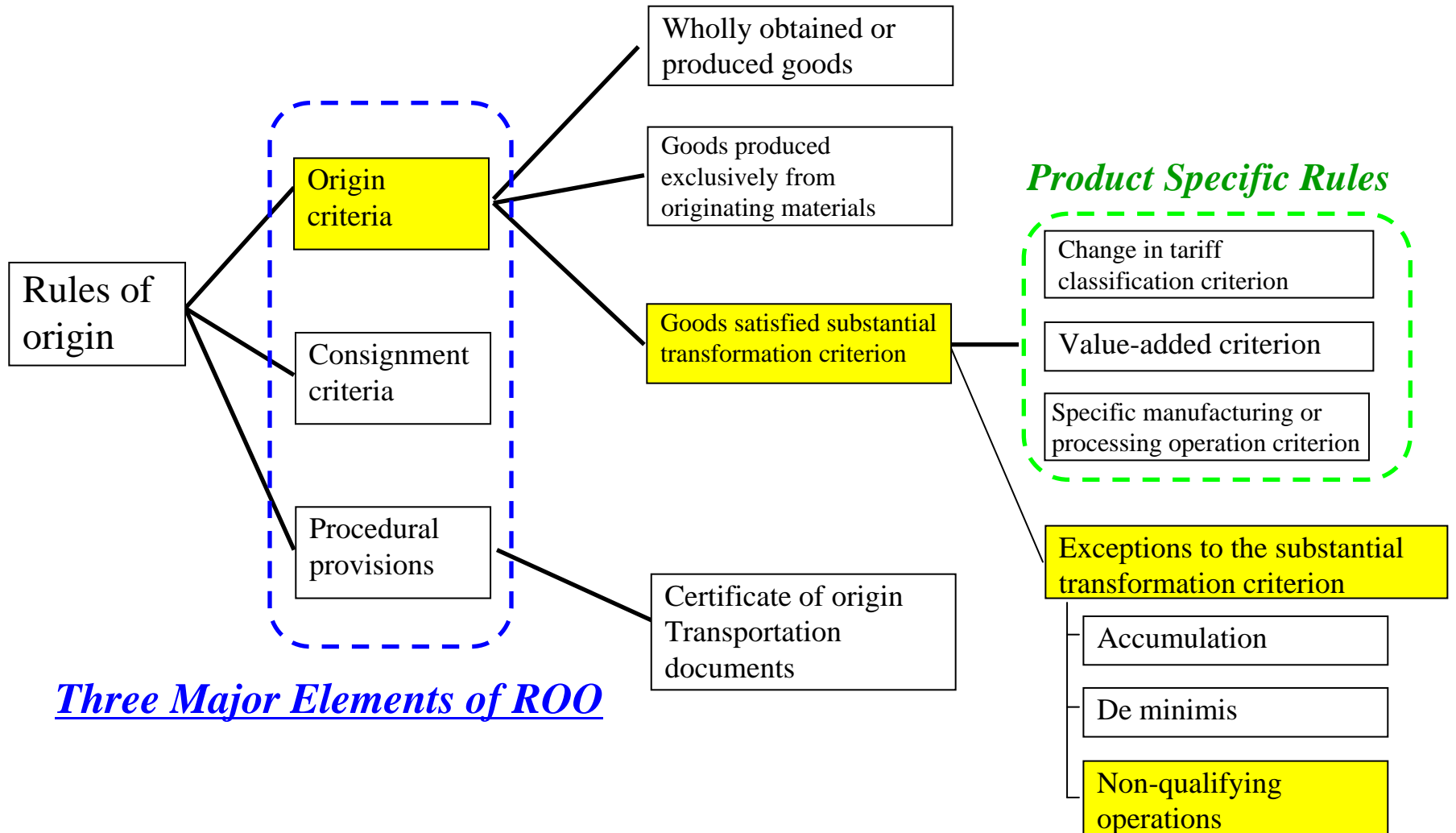
Japan-Thailand EPA PSR for HS Subheading 2103.20 (e.g. Tomato ketchup) : CC except from chapter 7 or 20.

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 Minimis.



Three Major Elements of ROO



Three Major Elements of ROO

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.

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

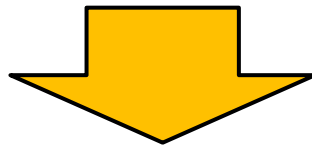
As regards a good classified in HS Chapter 61 to Chapter 63, the stipulation below is set out in the PSR of 10 EPAs* except for Japan-Switzerland EPA and Japan-India EPA.

*As of August of 2011.

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).



A frequently asked question - - -

Wrong !

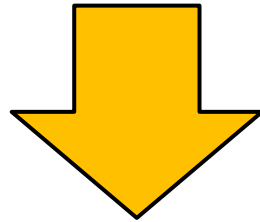
~~“The classification of a textile article is determined by materials of the outer shell according to Rule 3 (b) of GIR. Therefore, I think only the outer shell is the component that determines the tariff classification of a good.”~~

Ex. Men's suits of wool in outer shell and of synthetic fibres in lining (not containing furskin)

62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim-wear):		
		Suits:	
6203.11		Of wool or fine animal hair:	
	100	3	1 Containing furskin
	200	5	2 Other
6203.12		Of synthetic fibres:	
6203.19		Of other textile materials:	

- ➡ Men's suits are classified in heading 62.03  **It is not considered which component determines the tariff classification (i.e., heading 62.03) of the goods.**
- ➡ The subheading is not determined only by Rule 1 of GIR because the good consists of different materials.
- ➡ According to Rule 2 of GIR, the good is possibly classified in subheading 6203.11 or 6203.12.
- ➡ According to Rule 3 (b) of GIR, the good is classified in subheading 6203.11 because the outer shell gives the essential character.
- ➡ It is classified in 6203.11-200 because it does not contain furskin.
- ➡ It means the classification is determined by outer shell.  **Wrong !**

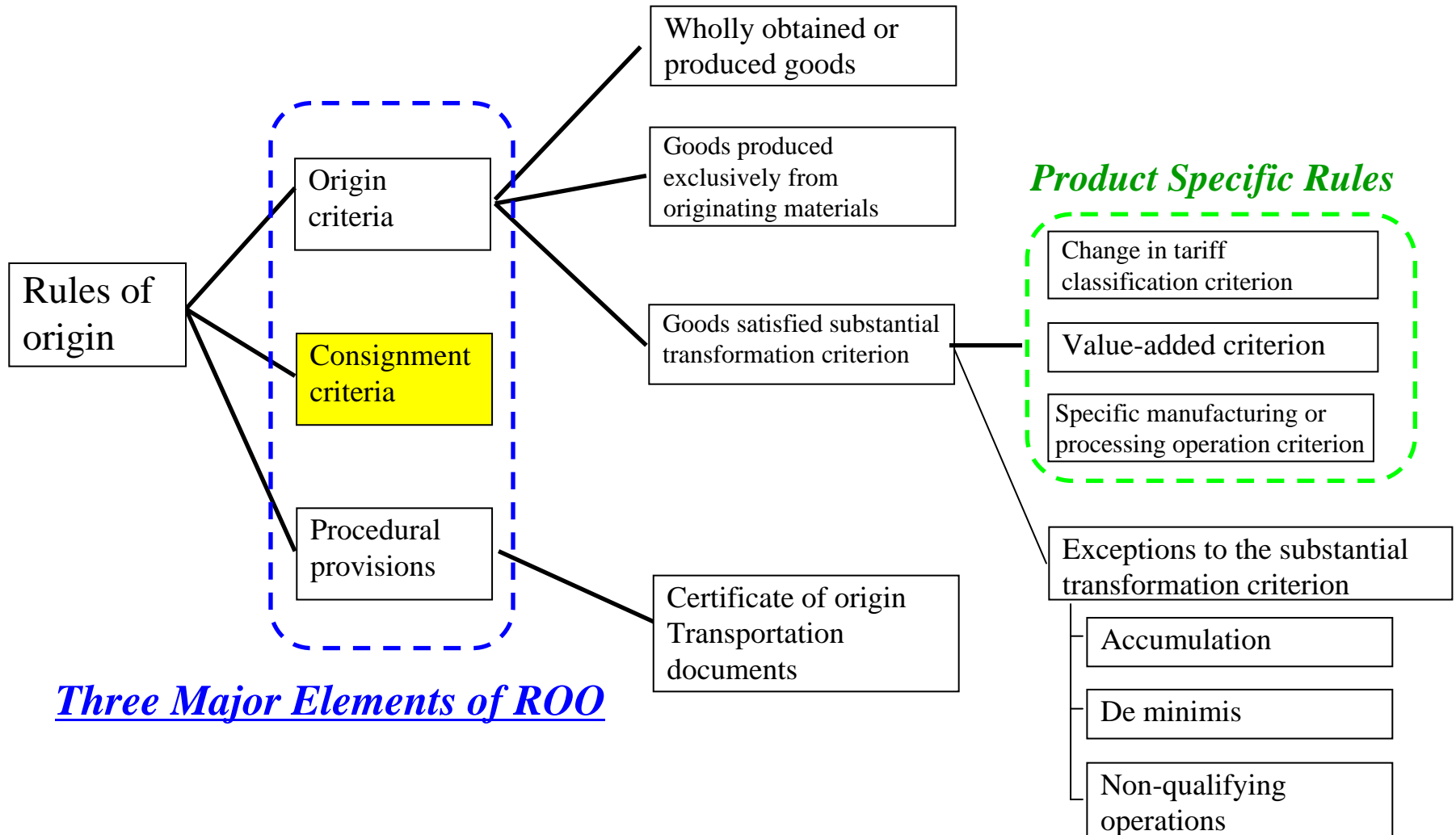
What is the component that determines the tariff classification of a good ?



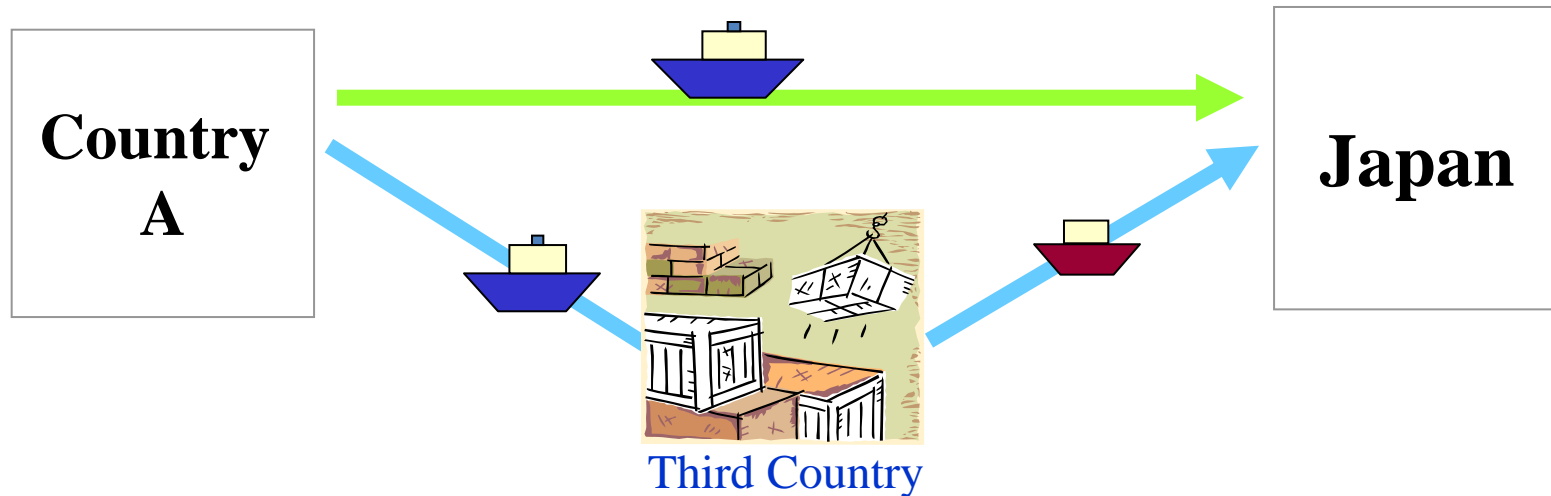
For example a good of heading 62.03, the component that determine the tariff classification of the good is determined by considering which material characterizes the good as the good of heading 62.03.

- ➡ 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.

Three Major Elements of ROO



Consignment Criteria (1)



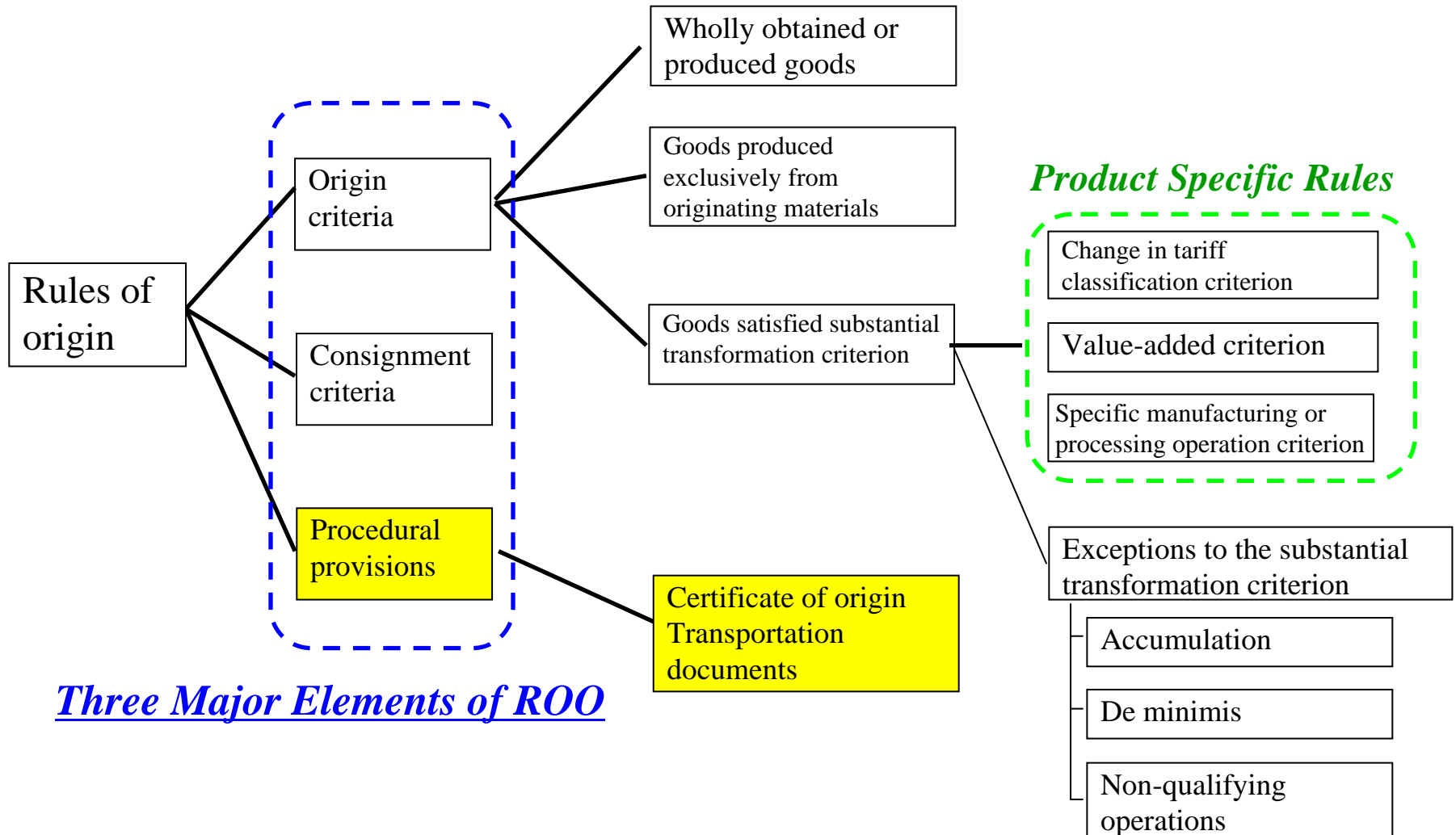
- “Consignment Criteria” is the criteria to judge **whether the goods maintain originating status** for preferential tariff treatment while transportation from a Party to Japan
- Conditions for satisfying the criteria:
 - i. transported directly;
 - ii. if transshipped, **only unloading, reloading, or 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



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

In the case of J/Thailand EPA



ORIGINAL

III. Procedural Provision 2.

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND			Reference No. 0000-00 AGREEMENT BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM JTEPA issued in... THAILAND (country)		
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN					
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 12, 2011 VESSEL : ZEIKANMARU			4. For official use "ISSUED RETROACTIVELY, date of shipment is 12/1/2011"		
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	1,000CTNS TOMATO KETCHUP HS CODE:2103.20 "DMI"	"PS"	20,000 kg	ZP001 January 19,2011
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership, for goods exported to JAPAN (importing country). CHIANGMAI January 19, 2011 Signature by exporter			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Impression of Stamp Signature CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority		

- (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

ORIGINAL



In the case of J/Thailand EPA

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

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. MARKET 4 MIHANG CHANGMAI			Reference No. 0000-00 AGREEMENT BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM JTEPA THAILAND issued in..... (country)			
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 12, 2011 VESSEL : ZEIKANMARU			4. For official use "ISSUED RETROACTIVELY, date of shipment is 12/1/2011 "			
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice	
1.	NO MARK	1,000CTNS FROZEN SAWARA HS CODE:0304.99	"WO"	20,000 kg 30,000 Seal Signature	ZP001 January 19,2011	
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership; for goods exported to JAPAN CHIANGMAI January 19, 2011 Signature by exporter			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Impression of Stamp CHIANGMAI Signature January 19, 2011			

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

ORIGINAL



In the case of J/Thailand EPA

(a) Format of a C/O

Format of a C/O of each EPA is different.

1. Goods consigned from (Exporter's business name, address, country)		Reference No.			
2. Goods consigned to (Consignee's name, address, country)		AGREEMENT THE KINGDOM OF THAILAND FOR AN ECONOMIC PARTNERSHIP CERTIFICATE (Combined declaration and certificate) FORM JTEPA THAILAND Issued in..... (country)			
3. Means of transport and route (as far as known)				4. For official use	
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country) Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		

No. 000000

ORIGINAL



In the case of J/Thailand EPA

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD.	Reference No. 0000-00 AGREEMENT BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP
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(b) Signature and impression of stamp on a C/O

ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN	Issued in THAILAND
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Delay of the notification by a Party causes trouble to the other Party.

[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.

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

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>

1.	NO MARK	1,000CTNS FROZEN SAWARA HS CODE:0304.99	19,2011
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<p>11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country).</p> <p>CHIANGMAI January 19, 2011 Place and date, signature of authorized signatory</p> <p>Signature by exporter</p>	<p>12. Certification It is hereby certified, on the basis of control exercised, that the declaration by the exporter is correct.</p> <p>CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority</p> <p>Impression of Stamp Signature</p>
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Issuing Authority of Each EPA

Country, etc.	Issuing Authority	Country, etc.	Issuing Authority
Japan	Ministry of Economy, Trade & Industry (Japan Chamber of Commerce and Industry)	Brunei	Ministry of Foreign Affairs and Trade
Singapore	Singapore Customs	Philippines	Bureau of Customs
Mexico	Ministry of Economy	AJCEP	Refer to Annex 4 Rule 1 (a) and Rule 2 para.1
Malaysia	Ministry of International Trade and Industry	Switzerland	Federal Customs Administration
Chile	General Directorate of International Economic Affairs of Ministry of Foreign Affairs (Sociedad de Fomento Fabril (SOFOFA) or Camara Nacional de Comercio Servicios y Turismo)	Vietnam	Ministry of Industry and Trade
Thailand	Ministry of Commerce or an authority succeeding this Ministry	India	Department of Commerce, Ministry of Commerce and Industry
Indonesia	Ministry of Trade		

ORIGINAL

(c) Retroactive Issuance of a C/O

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,L 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND		CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM JTEPA THAILAND Issued in..... (country)	
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		4. For official use "ISSUED RETROACTIVELY, date of shipment is 12/1/2011"	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 12, 2011 VESSEL : ZETKANIMARU		8. Origin criteria (see Note 1) "PS"	
5. Item number 1.	6. Marks and numbers of packages NO MARK	7. Number and type of packages; description (including quantity where appropriate and HS code of importing country) 50Bags ACETYLATED STARCH HS CODE:3505.10	9. Gross weight or other quantity kg
		10. Number and date of invoice January 19,2011	
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (reporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country) CHIANGMAI January 19, 2011 Place and date, signature of authorised signatory		12. Certification It is hereby certified, on the basis of content of the declaration by the exporter, that the information is correct. Impression of Stamp Signature CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority	

In the case of J/Thailand EPA

Indicate "Issued Retroactively" in field 4.

Indicate the date of shipment in field 3.

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

Retroactive issuance

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

EPA	Time of issuance of C/O	Retroactive issuance		Date of shipment	
		Items to be listed	Field to be listed	Items to be listed	Field to be listed
Singapore	Time of shipment from Shingapore	—	—	—	—
Mexico	By the time of exportation	"ISSUED RETROSPECTIVELY"	Field 11	—	—
Malaysia	By the time of shipment	"ISSUED RETROACTIVELY"	Field 8	—	—
Chile	By the time of shipment	"ISSUED RETROACTIVELY"	Field 8	Date of shipment	Field 3
Thailand	By the time of shipment	"ISSUED RETROACTIVELY"	Field 4	Date of shipment	Field 4
Indonesia	By the time of shipment or no later than three days from the date of shipment	"ISSUED RETROACTIVELY"	Field 8	Date of shipment	Field 8
Brunei	By the time of shipment	"ISSUED RETROACTIVELY"	Field 8	Date of shipment	Field 3
Philippines	One day after the date of shipment	"ISSUED RETROACTIVELY"	Field 9	Date of shipment	Field 3
AJCEP	By the time of shipment or no later than three days from the date of shipment	Tick <input type="checkbox"/> Issued Retroactively	Field 13	Date of shipment	Field 3
Switzerland	By the time of shipment	"ISSUED RETROSPECTIVELY"	Field 7	—	—
Vietnam	By the time of shipment or no later than three days from the date of shipment	"ISSUED RETROACTIVELY"	Field 8	Date of shipment	Field 3
India	By the time of shipment or no later than three days from the date of shipment	Tick <input type="checkbox"/> ISSUED RETROACTIVELY	Field 8	Date of shipment	Field 3

(d) Minor errors, modifications and reissuance**<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



In the case of J/Thailand EPA

(d) (i) Minor errors / Modification

THAILAND			CERTIFICATE OF ORIGIN		
2. Goods consigned to (Consignee's name, address) ZEIKAN SHOJI CO 2-7-11 ACHIBARA GAPAN					
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January VESSEL : ZEIKANMARU					
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	50Bags ACETYLATED STARCH HS CODE:3505.10	"PS"	50,000 kg	ZP001 January 19,2011

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>

Seal + Signature

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

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (reporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country)</p> <p>CHIANGMAI January 19, 2011</p> <p>Place and date, signature of authorized signatory</p> <p>Signature by exporter</p>	<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>CHIANGMAI January 19, 2011</p> <p>Place and date, signature and stamp of certifying authority</p> <p>Impression of Stamp</p> <p>Signature</p>
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(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

EPA	Reissuance of C/O (containing incorrect information)	Modification
Singapore	—	Certification by authorized seal
Mexico	—	Certification by authorized seal
Malaysia	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.	Approval by an official authorised to sign a certificate of origin
Chile	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.	Certification by authorized signature and seal
Thailand	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.	Certification by authorized signature and seal
Indonesia	Request reissuance of a C/O if the C/O contains incorrect information.	—
Brunei	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.	Certification by authorized signature and seal
Philippines	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.	Certification by authorized signature and seal
AJCEP	Request reissuance of a C/O if the C/O contains incorrect information.	Certification by authorized signature and seal
Switzerland	Request reissuance of a C/O if the C/O contains incorrect information.	Certification by authorized signature and seal
Vietnam	Request reissuance of a C/O if the C/O contains incorrect information.	certified by authorized signature and seal
India	Request reissuance of a C/O if the C/O contains incorrect information.	certified by authorized signature and seal

ORIGINAL



In the case of J/Thailand EPA

(d) (iii) Reissuance of a C/O in the case of theft, loss or destruction

1. Goods		2. Goods		3. Means of transport and route (as far as known)		4. For official use		5. Item number		6. Marks and numbers of packages		7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)		8. Origin criterion (see Notes Overleaf)		9. Gross weight or other quantity		10. Number	
		ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 12, 2011 VESSEL : ZEIKANMARU		"DUPLICATE, date of issuance and reference number of original C/O are 12/1/2011, 1000-01"													

Indicate "DUPLICATE", date of issuance and reference number of the original C/O.

- ✓ **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.

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (reporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country)</p> <p>CHIANGMAI January 19, 2011</p> <p>Place and date, signature of authorized signatory</p> <p>Signature by exporter</p>		<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>CHIANGMAI January 19, 2011</p> <p>Place and date, signature and stamp of certifying authority</p> <p>Impression of Stamp</p> <p>Signature</p>	
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Comparative Table for Reissuance of C/O in the case of theft, loss or destruction of each EPA

EPA	Characteristic of reissuance of C/O	Items to be listed	Field to be listed
Singapore	—	"DUPLICATE" or "DUPLICATA"	Not stipulated
Mexico	Copy of the original C/O, therefore, reference number is the same as the original one.	"DUPLICATE"	Field 11
Malaysia	New C/O with the same contents as the original one, therefore, reference number is different.	Date of issuance and reference number of the original C/O	Filed 8
Chile	New C/O with the same contents as the original one, therefore, reference number is different.	Date of issuance and reference number of the original C/O	Field 8
Thailand	New C/O with the same contents as the original one, therefore, reference number is different.	"DUPLICATE", date of issuance and reference number of the original C/O	Field 4
Indonesia	New C/O with the same contents as the original one, therefore, reference number is different.	Date of issuance and reference number of the original C/O	Filed 8
Brunei	Copy of the original C/O, therefore, reference number is the same as the original one.	"CERTIFIED TRUE COPY", date of issuance of the original C/O	Filed 8
Philippines	Copy of the original C/O, therefore, reference number is the same as the original one.	"CERTIFIED TRUE COPY", date of issuance of the original C/O	Filed 9
AJCEP	1 New C/O with the same contents as the original one, therefore, reference number is different.	Date of issuance and reference number of the original C/O	Filed 12
	2 Copy of the original C/O, therefore, reference number is the same as the original one.	"CERTIFIED TRUE COPY", date of issuance of the original C/O	
Switzerland	New C/O with the same contents as the original one, therefore, reference number is different.	"DUPLICATE", date of issuance of the original C/O	Filed 7
Vietnam	1 New C/O with the same contents as the original one, therefore, reference number is different.	Date of issuance and reference number of the original C/O	Filed 8
	2 Copy of the original C/O, therefore, reference number is the same as the original one.	"CERTIFIED TRUE COPY", date of issuance of the original C/O	
India	New C/O with the same contents as the original one, therefore, reference number is different.	"CERTIFIED TRUE COPY", date of issuance and reference number of the original C/O	Filed 8

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.

ORIGINAL



In the case of J/Thailand EPA

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

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND		2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in..... THAILAND (country)	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU			4. For official use		
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	1,000CTNS FROZEN SAWARA HS CODE:0304.99	"WO"	20,000 kg	ZP001 January 19,2011

(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.

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership, for goods exported to JAPAN (importing country).</p> <p>CHIANGMAI January 19, 2011 Place and date, signature of authorized signatory</p> <p>Signature by exporter</p>	<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority</p> <p>Impression of Stamp</p> <p>Signature</p>
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No. 000000

In the case of J/Thailand EPA



ORIGINAL

(a) Description or quantity of goods

1. WATKRET A/WIOWANG CHANGMAI THAILAND		CERTIFICATE OF ORIGIN (Combined declaration and certificate)			
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		FORM JTEPA issued in..... THAILAND (country)			
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	1,000CTNS FROZEN SAWARA HS CODE:0304.99	"WO"	20,000 kg	ZP001 January 19,2011

Basically, preferential tariff treatment can be applied only to goods and quantity described in C/O.

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (reporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country)</p> <p>CHIANGMAI January 19, 2011</p> <p>Place and date, signature of authorized signatory</p> <p>Signature</p>	<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>CHIANGMAI January 19, 2011</p> <p>Place and date, signature and stamp of certifying authority</p> <p>Impression of Stamp</p> <p>Signature</p>
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ORIGINAL



(b) Invoice / importer and exporter

1. Goods consigned to (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A, MIANG CHIANGMAI THAILAND The goods are invoiced in a non-Party. Full legal name and address of the person.		Reference No.		THE F	
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		FORM J/TEPA		issued in..... THAILAND (country)	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	50Bags ACETYLATED STARCH HS CODE: 2505 10	"PS"	50,000 kg	ZP001 January 19,2011

In the case of J/Thailand EPA

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

- 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

CHIANGMAI January 19, 2011 by exporter
 Place and date, signature of authorized signatory

CHIANGMAI Signature January 19, 2011
 Place and date, signature and stamp of certifying authority

No. 000000

Comparative Table for Non-Party Invoice of Each EPA (1)

EPA	Number of invoice is known at the time of issuance of C/O				Number of invoice is <u>not</u> known at the time of issuance of C/O				
	(1) Number and date of invoice		(2) Other related items		(1) Number and date of invoice		(2) Other related items		Others
	Items to be indicated	Field	Items to be indicated	Field	Items to be indicated	Field	Items to be indicated	Field	
Singapore	—	—	—	—	—	—	—	—	—
Mexico	Number of non-Party invoice	Field 10	"The goods will be invoiced in the third country." with full legal name and address of the person issuing the invoice.	Field 11	Blank	Field 10	—	—	Submit sworn declaration, etc. that clarifies the relationship.
Malaysia	Number and date of non-Party invoice	Field 7	"The goods will be invoiced in a third state." with full legal name and address of the person issuing the invoice.	Field 8	Blank	Field 7	—	—	Submit sworn declaration, etc. that clarifies the relationship.
Chile	Number and date of non-Party invoice	Field 7	"The goods will be invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 8	Blank	Field 7	"The goods will be invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 8	Submit sworn declaration, etc. that clarifies the relationship.
Thailand	Number and date of non-Party invoice	Field 10	"The goods are invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 1	Number and date of exporter's invoice	Field 10	"The goods are invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 1	Submit related document that clarifies transaction.
Indonesia	Number and date of non-Party invoice	Field 7	"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 7	"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	Submit related document that clarifies transaction.

Comparative Table for Non-Party Invoice of Each EPA (2)

EPA	Number of invoice is known at the time of issuance of C/O				Number of invoice is <u>not</u> known at the time of issuance of C/O				
	(1) Number and date of invoice		(2) Other related items		(1) Number and date of invoice		(2) Other related items		Others
	Items to be indicated	Field	Items to be indicated	Field	Items to be indicated	Field	Items to be indicated	Field	
Brunei	Number and date of non-Party invoice	Field 7	"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 7	"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	Submit related document that clarifies transaction.
Philippines	Number and date of non-Party invoice	Field 7	"Non-Party invoicing" with full legal name and address of the person issuing the invoice.	Field 9	Blank	Field 7	"Non-Party invoicing" with full legal name and address of the person issuing the invoice.	Field 9	Submit sworn declaration, etc. that clarifies the relationship.
AJCEP	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 "Third Country Invoicing."	Field 7 and 13	Number and date of exporter's invoice	Field 10	Field 7: "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 "Third Country Invoicing."	Field 7	Submit related document that clarifies transaction.
Switzerland	Number and date of non-Party invoice	Field 10	—	—	—	—	—	—	Submit related document that clarifies transaction.
Vietnam	Number and date of non-Party invoice	Field 7	"The goods will be invoiced 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 7	"The goods will be invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 8	Submit related document that clarifies transaction.
India	Number and date of non-Party invoice	Field 7	Full legal name and address of the person issuing the invoice, and Tick the box for "Third Country Invoicing."	Field 8	Number and date of exporter's invoice	Field 7	Full legal name and address of the person issuing the non-Party invoice, and Tick the box for "Third Country Invoicing."	Field 8	Submit related document that clarifies transaction.



In the case of J/Thailand EPA

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

JAPAN	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011	4. For official use
NIMARU	
7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country) NO MARK 50Bags ACETYLATED STARCH HS CODE:3505.10	

HS code should be indicated at the six-digit level in field 7.

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

(a) Product specific rules for the HS code described in a C/O and HS code applied to the imported good are the same.

(b) There is a considerable reason for the discrepancy of HS codes.

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country).</p> <p>CHIANGMAI, September 15, 2010</p> <p>Place and date, signature of authorized signatory</p> <p>Signature by exporter</p>	<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Impression of Stamp</p> <p>CHIANGMAI, September 15, 2010</p> <p>Place and date, signature and stamp of certifying authority</p> <p>Signature</p>
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In the case of J/Thailand EPA



(d) Specific product requiring special description

ZEIKAN SHOJI CO.,LTD.
2-7-11 AOMI, KOTO-KU, TOKYO,
JAPAN

Issued in.....**THAILAND**
(country)

3. Means of transport and route (as far as known)
FROM CHIANGMAI THAILAND
TO TOKYO JAPAN BY SEA
ON BOARD DATE : January 19, 2011
VESSEL : ZEIKANMARU

4. For official use

5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criteria (see Note Overleaf)
1.	NO MARK	500CTNS MEKONG WHISKY HS CODE:2208.90 Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel Certificate for Distilled Alcoholic Beverages No.xxxx	"PS"

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)

11. Declaration by the exporter
The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in
THAILAND
(exporting country)
and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to
JAPAN
(importing country)
Signature by exporter
CHIANGMAI January 19, 2011
Place and date, signature of authorized signatory

12. Certification
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.
Impression of Stamp
Signature
CHIANGMAI January 19, 2011
Place and date, signature and stamp of certifying authority

Comparative Table for Specific Product Requiring Special Description of Each EPA (1)

EPA	1.Special description (name of goods, etc.)	2. Special description (use of material of ASEAN, IOTC registered vessels)	Field
Singapore	[Ornamental fish and Kayajam] State a specific explanation specified in Annex IIB in addition to the description of the goods.	[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.	Field 10
Mexico	The description of goods listed in Annex 2-B, will be in accordance with the description provided for in such Annex.	—	Field 6
Malaysia	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.	[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).)	Field 4
	—	[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 above mentioned materials used in the production of the good and classified in Chapter 7, 8, 11 or 17 of the HS).	
	—	[Goods of Chapter 50-63] Materials of the other Country or third States which are member countries of the ASEAN, the processes or operations conducted in the territory of such Country or third States, and the names of such Country or third States shall be indicated (if such materials were used in the production of good).	
Chile	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.	—	Field 4

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

EPA	1.Special description (name of goods, etc.)	2. Special description (use of material of ASEAN, IOTC registered vessels)	Field
Thailand	[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.	[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)).	Field 7
	—	[Goods of Chapter 7, 16, 18, 19 or 20] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.	
	—	[Goods of Chapter 61 and 62] Refer to [Goods of Chapter 50-63] of Malaysia.	
Indonesia	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.	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	Field 4
Brunei	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.	[Good of Chapter 4,11,16,17,18,19,20 or 29] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.	Field 4
	—	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	
Philippines	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.	[Goods of Chapter 16] Refer to [subheading 1604.14] of Thailand.	Field 4
	[Small banana] The variety should be specified.	[Goods of Chapter 18 or 20] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.	
	[Tropical fruit wine] Tropical fruit/s used should be specified.	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	
AJCEP	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”)	—	Field 7
Switzerland	[Certain natural cheeses or certain preparations made from cheeses] Specified text of declaration shall be indicated.	—	Field 8
Vietnam	If the good requires a specific description (e.g. curry, tung oil and its fractions), such description of specific products should be indicated.	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	Field 4
India	—	—	—

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.

ORIGINAL



In the case of J/Thailand EPA

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

1. Goods consigned from (Exporter's business name, address, telephone number, fax number, e-mail address, website address) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND		2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		issued in..... THAILAND (country)	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use			

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

PSR differs according to HS code.

6. Marks and numbers of packages NO MARK	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country) 1,000CTNS TOMATO KETCHUP HS CODE:2103.20 "DMI"	8. Origin criterion (see Notes Overleaf) "PS"	9. Gross weight or other quantity 50,000 kg	10. Number and date of invoice 7P001 January 19,2011
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Indicate "ACU" for Accumulation and "DMI" for De Minimis in field 7, if these stipulations are applied.

Origin Criteria	
Wholly obtained or produced goods	WO
Goods produced entirely in a Party exclusively from originating materials	PE
Good satisfies the product specific rules	PS

11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (reporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country) CHIANGMAI January 19, 2011 Signature of exporter	12. Certification It is hereby certified declaration by the CHIANGMAI January 19, 2011 Signature of certifying authority
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Comparative Table for Origin Criteria of Each EPA

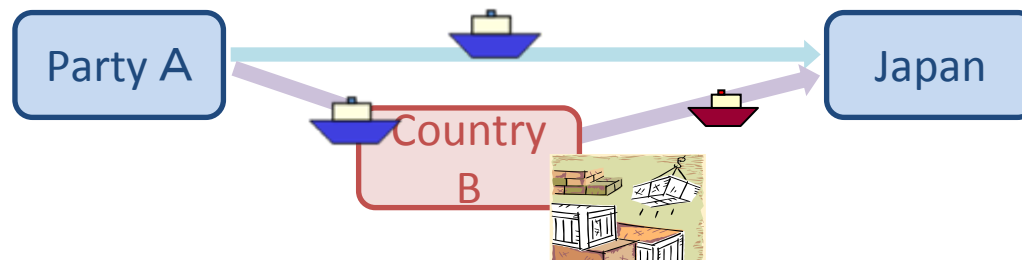
EPA	Wholly obtained or produced goods	Goods produced exclusively from originating materials	Goods satisfied substantial transformation criterion	Field	Others	Field
Mexico	A	B	C	Field 8	Indicate appropriately ACU, DMI, FGM, IM or N/A	Field 9
Malaysia	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Chile	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Indonesia	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Brunei	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Philippines	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Thailand	WO	PE	PS	Field 8	Indicate ACU or DMI if applicable.	Field 7
AJCEP	WO	PE	(1)CTH or RVC or (2)RVC, CTC, SP	Field 8	Indicate ACU or DMI if applicable.	Field 8
Vietnam	WO	PE	(1)CTH or LVC or (2)LVC, CTC, SP	Field 5	Indicate ACU, DMI or IIM, if applicable.	Field 5
India	A	B		Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Singapore	—	—	—	—	—	—
Switzerland	—	—	—	—	—	—

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



ORIGINAL



In the case of J/Thailand EPA

Consignment criteria

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND		Reference No.
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		issued in.
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN VIA SINGAPORE BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description (including quantity where appropriate and HS importing country)
1.	NO MARK	50Bags ACETYLATED STARCH HS CODE:3505.10
CHIANGMAI January 19, 2011 <small>Place and date, signature of authorized signatory</small>		CHIANGMAI January 19, 2011 <small>Place and date, signature and stamp of certifying authority</small>
No. 000000		

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

↓ In case of 2.

[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

《Before declaration》		《After declaration》
<p>◆ <u>Not hurry to receive cargo:</u></p> <ul style="list-style-type: none"> - Modification of a C/O or - Reissuance of a C/O 	<p>◆ <u>Hurry to receive cargo:</u></p> <ul style="list-style-type: none"> - Import declaration not applying EPA preferential tariff rate or - Deferred submission of a C/O with releasing cargo before import permit and providing security 	<p>◆ Approved by Customs as a valid C/O</p> <ul style="list-style-type: none"> - Applying EPA preferential tariff rate <p>◆ Not approved by Customs as a valid C/O</p> <p>[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.]</p> <ul style="list-style-type: none"> - 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

《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.

**Thank you for your kind
attention.**