

**Conclusions**  
**of the Committee on Rules of Origin and Customs-Related Matters of the EU-Japan**  
**EPA on the Actions to be Implemented by the Customs Authorities of Both Parties**  
**Relating to Certain Origin Procedures,**  
**26 June 2019 at Brussels**

The Committee on Rules of Origin and Customs-Related Matters (hereinafter referred to as “CROCRM”) of the EU-Japan Economic Partnership Agreement (hereinafter referred to as “the Agreement”) hereby confirms the “Conclusions” as follows:

1. On the occasion of the first meeting of the CROCRM on 26 June 2019, the representatives of Japan and the EU underlined the importance of ensuring that the Agreement is widely used by economic operators of the EU and Japan and contributes to the expansion of trade between both Parties.

2. The representatives of Japan and the EU recognised that further efforts should be made in a reciprocal manner to facilitate a smoother and more efficient implementation of the Agreement. In this regard, the representatives of Japan and the EU confirmed to implement the following actions.

**(1) Actions by Japan**

- The customs authority of Japan (hereinafter referred to as “Japan Customs”) will simplify its customs procedures for cases when an explanation is requested, based on Article 3.16.3 of the Agreement, at the time of the import declaration by which preferential tariff treatment is claimed in Japan. This simplification will be carried out in accordance with Appendix I.
- An interim simplified procedure for replying to a request for explanations will be available as of 1 August 2019 for use by importers, in accordance with Appendix I. English and Japanese versions of the draft announcement regarding the simplified procedures identified point 1.2 of Appendix I will be shared with DG TAXUD by Japan Customs for consultation by 8 July 2019, before its publication. The announcement regarding the

simplified procedures will prevail over the currently existing guidelines of Japan Customs, until those guidelines are revised, as mentioned below.

- The interim simplified procedure will be replaced by the simplified procedure in accordance with Appendix I by 1 December 2019.
- Japan Customs will further revise its guidelines to reflect the interim simplified procedure and the simplified procedure for replying to requests for explanations at the time of import declaration by 1 October 2019. English and Japanese versions of the draft revised guidelines will be shared with the EU for consultation by 16 September 2019.
- Japan Customs will disseminate information to Customs officers of Japan with regard to the “Conclusions” and the revised guidelines.
- Japan Customs will set up an “opinion box/functional mailbox” to receive questions from traders in Japan by 1 August 2019.
- Japan Customs will hold opinion hearings and seminars for stakeholders, including in Tokyo and Osaka, in order to support the correct application of the “Conclusions”.

## **(2) Actions by the EU**

- DG TAXUD of the European Commission will take measures in order to ensure proper implementation of the rules of origin of the Agreement, in particular those set out in Appendix II.
- DG TAXUD will engage with EU Member States Customs to ensure the proper implementation of the “Conclusions”, in particular by disseminating information and clarifications referred to under Appendix II, point 1 among Customs officers by 1 August 2019. DG TAXUD will share with Japan Customs by 15 July 2019 the document discussed to this end with EU Member States.
- DG TAXUD will revise its guidance or publish new guidance, as envisaged in Appendix II point 2, by 1 October 2019. The drafts of the revised guidance or the new guidance will be shared with Japan by DG TAXUD for consultation by 16 September 2019.
- DG TAXUD will set up an “opinion box/functional mailbox” to receive questions from traders in the EU by 1 August 2019.
- DG TAXUD will hold information sessions, consultations and seminars with EU stakeholders and ensure such actions are taken as well in Member States, in order to support the correct application of the “Conclusions”.

### (3) Actions by the EU and Japan

- Based on the ongoing joint work between the EU and Japan to support the implementation of the Agreement, both Japan Customs and DG TAXUD will respectively issue guidance/ guidelines, or revise the existing guidance/guidelines, concerning the issues identified in point 3 of Appendix I and point 3 of Appendix II.
- Japan Customs and DG TAXUD will establish a “hotline” to facilitate exchanges of specific information regarding the implementation of the provisions on rules of origin.

3. Japan Customs and DG TAXUD will continue sharing information and views on the state of play of implementation of the aforementioned actions by appropriate means such as video conference.

4. Japan and DG TAXUD confirmed that they will make public the present “Conclusions” by 1 July 2019, in an easily accessible medium, in order to ensure the information of traders and other stakeholders.

*Done at the 1<sup>st</sup> meeting of the Committee on Rules of Origin and Customs-Related Matters of the EU-Japan EPA*

26 June 2019

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## Measures and timeline for Japan

### 1. The customs procedures in relation to requests for explanations on origin at the time of import declaration

#### 1.1 Main elements of the simplified procedures

The following elements will apply in cases when Japan Customs request an explanation at the time of import declaration from an importer who makes a claim for tariff preferences based on a statement on origin in accordance with Article 3.16. 2(a) of the Agreement.

- (i) An importer is not obliged to provide any additional explanation besides the statement on origin, on the originating status of the product which is not available to him/her.
- (ii) To reply to a request for explanation, an importer is not asked to obtain additional information from the exporter who has made out the statement on origin, and the exporter is not obliged to provide such information.
- (iii) An importer, who states that he/she cannot provide an explanation in addition to the “statement on origin” issued by the exporter, does not need to specify a reason why he/she cannot provide any such explanation.
- (iv) The absence of an explanation in addition to the “statement on origin” will not lead to a rejection of the claim or a denial of the preferential tariff treatment under the Agreement.
- (v) When necessary, a verification may be conducted based on Articles 3.21 and 3.22 of the Agreement which includes the use of risk assessment methods.

#### 1.2 Simplified procedures

An importer who makes a claim based on a statement on origin and who, when requested, cannot provide an additional explanation on the originating status of the product, may use electronic means to state that fact as follows:

- (i) Interim simplified procedure from 1 August 2019

- by typing the text mentioned below into the text field of the electronic import declaration

“I cannot provide an additional explanation on the originating status of the product.”

In Japanese, type the following text:

“私は産品が原産品であることに係る追加的な説明は提供できません”

(ii) The simplified procedure by 1 December 2019

- by inserting a predetermined code (to be developed) into the electronic import declaration.

## **2. Revision of guideline by Japan**

In order for business operators to be able to enjoy the full benefit of the Agreement and to be fully informed of the matters referred to in point 1 above, Japan Customs will publish the revision to the existing guideline by 1 October 2019. The draft of revised guideline will be shared by 16 September 2019 by Japan Customs with DG TAXUD for consultation.

## **3. Development of guideline by Japan**

With regard to the issues set out below, based on their ongoing joint work, which both Japan and the EU will endeavour to complete by 1 October 2019, Japan Customs will publish a new guideline or revise the existing guideline as soon as possible. Prior to publication, Japan Customs will consult with DG TAXUD on the draft new guideline or the revised guideline.

- Appropriate treatment of a statement on origin made out by a producer
- Providing examples of “any other commercial document”
- Appropriate treatment of a statement on origin used together with an invoice issued in a third country

## Measures and timeline for the EU

### 1. Dissemination of information and clarifications among Customs officers in the EU

DG TAXUD will engage with EU Member States Customs to ensure the proper implementation of the Agreement and, based on these “Conclusions”, to disseminate information and clarification to Customs officers in the EU on the following points arising from the Agreement by 1 August 2019. DG TAXUD will share with Japan Customs by 15 July 2019 the document discussed to this end with EU Member States.

- A “statement on origin” may cover multiple shipments as envisaged in Article 3.17.5(b) of the Agreement.
- Where a “statement on origin” has been issued by an exporter, there is no need for certificates of origin for the purpose of claiming for preferential tariff treatment under the Agreement issued by a third party (e.g. a Chamber of Commerce).
- For a “statement on origin” to be valid there is no requirement that it bears the signature of exporter or the company seal.
- REX numbers are relevant for EU exporters only, while Japanese exporters include their Japan Corporate Number in “statements on origin” in accordance with Annex 3-D of the Agreement.
- Products in transit or in storage benefit from the transitional measures envisaged under Article 3.29 of the Agreement.
- A claim for preferential tariff treatment may be based on the “importer’s knowledge” in accordance with Article 3.18 of the Agreement.
- Based on the joint understanding between DG TAXUD and Japan Customs, the statement on origin can be printed on a separate document (e.g. a paper with a company letterhead) provided that the invoice or any other commercial document makes a reference to that other document which can then be seen as part of the invoice or any other commercial document.

### 2. Development of EU’s guidance on the EU-Japan EPA

As part of its regular practice, in order for business operators to be able to enjoy the full benefit of the Agreement and to be fully informed of the matters referred to in point 1 above, DG TAXUD will publish guidance, or revise the existing guidance by 1 October 2019. The

drafts of the guidance or the revised guidance will be shared by 16 September 2019 with Japan Customs by DG TAXUD for consultation, before its publication.

### **3. Development of guidance by the EU**

With regard to the issues set out below, based on their ongoing joint work, which both the EU and Japan will endeavour to complete by 1 October 2019, DG TAXUD will publish a new guidance or revise the existing guidance as soon as possible. Prior to publication, DG TAXUD will consult with Japan Customs the draft new guidance or the revised guidance.

- Appropriate treatment of a statement on origin made out by a producer
- Providing examples of “any other commercial document”
- Appropriate treatment of a statement on origin used together with an invoice issued in a third country