

COMPREHENSIVE AND PROGRESSIVE AGREEMENT FOR
TRANS-PACIFIC PARTNERSHIP (CPTPP)
Guideline on 'Self-Certification System'

Japan Customs

June 2025

Table of Contents

1 . Outline of Self-Certification System	
(1) What is the Self-Certification System	2
(2) How to make an import declaration in Japan	3
(3) How to complete a Declaration of Origin	4
(4) How to arrange evidential documents on origin	5
(5) For imports from a Party that adopts Annex 3-A to the CPTPP	8
(6) Record Keeping Requirements	12
(7) Responding to the verification of origin by Japan Customs	13
(8) For exports from Japan	14
2 . Examples of completing documents	
(1) Examples of how to complete documents when imported into Japan	18
(2) Examples of how to complete documents when exported from Japan	45

【About this Guideline】

This guideline is intended for stakeholders to better understand and utilise the self-certification system. To make this guideline comprehensible, technical or legal terms may be avoided and some of the explanations are deliberately simplified. If you have any inquiries, you may get in touch with the contact points listed on the last page of this guideline.

Although every effort is made to ensure the accuracy of the information contained in the guideline, the Japan Customs does not bear responsibility for any actions taken by users using the information in the guideline.

This guideline is an English translation of ‘「自己申告制度」利用の手引き～CPTPP～’.

The Japanese version shall in all events prevail and be paramount in the event of any differences between the two version.

In addition, since contents in this guideline is to be updated, please be reminded to check the latest information on the Japan Customs website when necessary.

[<https://www.customs.go.jp/roo/english/index.htm>]

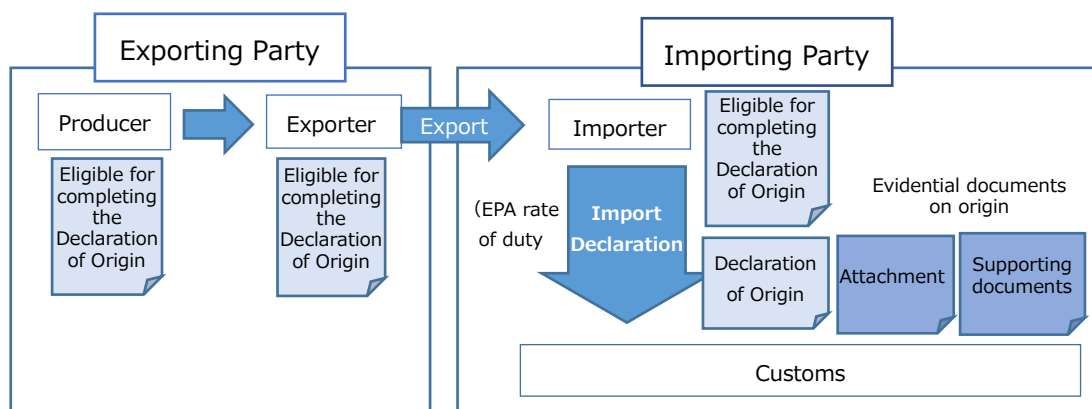
1. Outline of Self-Certification System

1. Outline of Self-Certification System

(1) What is the Self-Certification System?

The 'self-certification system' is a system which, the importer, exporter or producer of the good¹ can state that the good is originating based on information they possess, by completing and submitting the 'Declaration of Origin' to Customs of the importing Party, in order to claim for Economic Partnership Agreement (EPA) preferential rate of duty. Under the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (hereafter 'CPTPP' or 'Agreement'), the system of self-certification is adopted as the sole way to make a claim for EPA preferential rate of duty. Under the said Agreement, the Declaration of Origin is referred to as the 'Certification of Origin'.²

When making an import declaration to Japan Customs under this system, in principle, a Declaration of Origin and evidential documents which prove the good to be originating are required for submission.



【Utilisation of Advance Ruling on Origin】

Advance Ruling on Origin enhances predictability and facilitates the import clearance, in particular under the self-certification system. Advance Ruling is a system that the importer or other related parties can request Customs to examine the origin of a good prior to its actual importation, and a ruling issued

1 The term 'good' means any merchandise, product, article or material.

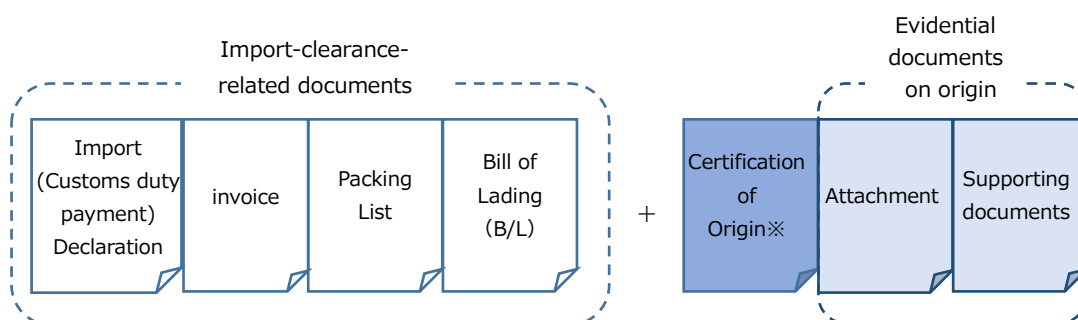
2 The expression 'Declaration of Origin' is a collective term provided for under the Customs-related laws and regulation to indicate 'Certification of Origin' (CPTPP), 'Origin Certification Document' (Japan-Australia EPA) or 'Statement on origin' (Japan-EU EPA, Japan-UK EPA).

in written form with a reference number. When a positive ruling is provided, the importer is not obliged to submit evidential documents on origin, by filling in the reference number of the advance ruling on the import (Customs duty payment) declaration form at the import declaration. Unless there is a change in circumstances, such as amendment of applicable laws and/or regulations after its issuance, the advance ruling in written form will be valid for 3 years and respected by Customs.

(2) How to make an import declaration in Japan

a. Documents to be submitted

In principle, when claiming for the EPA preferential rate of duty, a Declaration of Origin and evidential documents on origin are needed, in addition to the submission of documents required for the purpose of import clearance formalities. The evidential documents on origin include an Attachment to the Declaration of Origin (hereafter 'Attachment' for short) and its supporting documents such as a contract, price list, bill of materials (BOM) and production flowchart.



b. Waivers from submission

- i. A Declaration of Origin, Attachment and its supporting documents are waived from submission:

When the total Customs value of the goods amounts to ¥200,000 or less.

- ii. An Attachment and its supporting documents are waived from submission. (Yet, a Declaration of Origin is required):

(a) When Advance Ruling in written form is obtained and its reference number is filled in the box either for 'the attached document' or for 'Advance Ruling', in the import (Customs duty payment) declaration form.

(b) When a good is wholly obtained or produced in the territory of one or more of the CPTPP Parties (e.g., agricultural products such as beef)

(hereafter 'wholly obtained good'), and this fact can be confirmed from import-clearance-related documents, such as an invoice.

- ※ This is the case, for example, when such information as the manufacturer's name, name of the country, trademark, or country of origin marking (e.g., Made in XXXX or Product of XXXX, etc.) stated on the invoice, packing list or other documents, all combined, is taken into account and when it shows that the good concerned is wholly obtained. When the submission is waived, fill the 'EPA WO' (Economic Partnership Agreement – Wholly Obtained) in the box either for 'the attached document' or for 'remarks' in the Import (Customs duty payment) Declaration Form.

c. Notes

The person who completes a Declaration of Origin ought to possess information that shows the imported good is originating under the Agreement, and be able to make explanation regarding its originating status when asked by the Customs. For instance, the importer who completes the Declaration of Origin for a good which is wholly obtained or produced ought to possess information that shows the good meets the criterion for being wholly obtained or produced prescribed in the Agreement, and should make explanation if asked by the Customs.

Please note that this is also applicable to the case of waiving of the submission of the Attachment and its supporting documents mentioned in item b above.

(3) How to complete a Declaration of Origin

A Declaration of Origin is a document by which an importer, exporter or producer declares the good to be originating under the Agreement, based on the information that shows that the good is originating. Under the CPTPP, the exporter or producer who completes the Declaration of Origin must be located in the exporting Party.

When the importer completes a Declaration of Origin, other than information possessed by himself/herself, he/she can reasonably rely on the supporting documents, which indicate that the good is originating, provided by the exporter or producer.

a. Minimum data requirements to be stated in the Declaration of Origin

The following elements must be included in the Declaration of Origin: name, address, telephone number and e-mail address of the declarant (certifier), exporter, producer and importer, respectively; the description and HS tariff classification (6 digit) of the good; the origin criterion and the date, etc.; and the following statement must be accompanied.

「私は、この文書に記載する産品が原産品であり、及びこの文書に含まれる情報が真正かつ正確であることを証明する。私は、そのような陳述を立証することに責任を負い、並びにこの証明書を裏付けるために必要な文書を保管し、及び要請に応じて提示し、又は確認のための訪問中に利用可能なものとするに同意する。」

「I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.」

Although the Agreement stipulates that the declarant must sign a Declaration of Origin, Japan Customs accepts the Declaration of Origin without signature for imports into Japan. In addition, please note that the contents of minimum data requirements differ from one agreement to another.

b. Format and Languages to be used

A Declaration of Origin can be completed either in Japanese or English in any format containing a set of minimum data requirements provided in the Agreement. A sample of the standalone document is placed on the Japan Customs website (Rules of Origin portal site).

[<https://www.customs.go.jp/roo/english/index.htm>]

(4) How to arrange evidential documents on origin

Evidential documents on origin, which indicate the good to be originating under the Agreement, consist of two segments. One is to explain how the good concerned meets the origin criteria (as an Attachment), and the other is the supporting documents which ensure the Attachment is correct and accurate, such as a price list, bill of materials, and production flowchart.

a. Attachment to the Declaration of Origin

An Attachment is a document which explains that the good described in the Declaration of Origin meets an origin criterion under the Agreement.

i. How to complete the Attachment

An Attachment is required to cover the following elements: the number and date of the invoice, item number of the good described in the Declaration of Origin, HS tariff classification number of the good, the applicable origin criterion, the brief explanation of how the good satisfies the origin criterion, name of the holders of the evidential documents, and details of the person who completes the Attachment.

The box for brief explanation is meant for demonstrating the originating status of the good by factual information available, illustrated as below.

① For a good wholly obtained or produced

Any factual information indicating that the good is wholly obtained or produced in the territory of one or more of the CPTPP Parties.

② For a good produced exclusively from originating materials

Any factual information indicating that all of the materials which had already been originating in the CPTPP Parties, were used directly to produce the final good.

③ For a good satisfying the product specific rules of origin (PSR)

(a) By the criterion of a change in tariff classification

Any factual information indicating that the good falls under a HS classification number (at 2-, 4- or 6-digit level, or specified otherwise) which is different from the HS classification numbers under which all of the non-originating materials fall.

(b) By the criterion of a value added (Regional Value Content - RVC)

Any factual information indicating that a prescribed value-added requirement is attained when calculated by the formula set out in the Agreement.

(c) By the criterion of a specific manufacturing or processing operation

Any factual information indicating that a specific manufacturing or processing has been carried out.

(d) By other origin criteria

Any factual information indicating that a specifically designated requirement under the Agreement is satisfied.

ii. Format and Languages to be used

In principle, an Attachment is completed in Japanese language, in any format. A sample format is available on the Japan Customs website (Rules of Origin portal site). If any other document submitted makes it sufficient to confirm the origin of the good, the Attachment is no longer required.

b. Supporting documents

Supporting documents are to ensure the Attachment is correct and accurate.

Such documents include:

① For a good wholly obtained or produced

A contract, proof of product (POP), certificate of manufacture, catch certificate/document, etc.

② For a good produced exclusively from originating materials

A contract, bill of materials (BOM), production flowchart, production order, record of material/parts supplied, production cost statement, invoices, price list, etc.

③ For a good satisfying the product specific rules of origin (PSR)

(a) By the criterion of a change in tariff classification

Bill of materials (BOM), list of materials/parts used, production flowchart, production order, etc.

(b) By the criterion of a value added (Regional Value Content - RVC)

Production cost statement, purchase book, cash payment journal, any related slips, bills, payment record, invoices, price list, etc.

(c) By the criterion of a specific manufacturing or processing operation

Contract, production flowchart, production order, statement of production process, etc.

④ For a good satisfying other origin criteria

Certificate of origin or other proof of origin issued for the materials used, production cost statement, otherwise any documents containing factual information indicating that a specifically designated requirement under the Agreement is satisfied.

c. The importer cannot provide evidential documents on origin:

Where the importer who makes a claim based on a statement on origin and who, when requested, cannot provide evidential documents on origin, he/she can use the NACCS platform to describe that he/she cannot provide the documents. In this case, the importer does not need to submit any evidential documents on origin, which is done by means of a simplified procedure.

- by inserting "Q" or "F" according to the following category in the third digit of the four-digit code for the Origin certification into the electronic import declaration on NACCS.

Code	Category
Q	Statement on origin made by the producer (When the importer cannot provide an additional explanation on the originating status.)
F	Statement on origin made by the exporter (When the importer cannot provide an additional explanation on the originating status.)

* Codes Q and F correspond to Codes P (Statement on origin made by the producer) and E (Statement on origin made by the exporter), respectively.

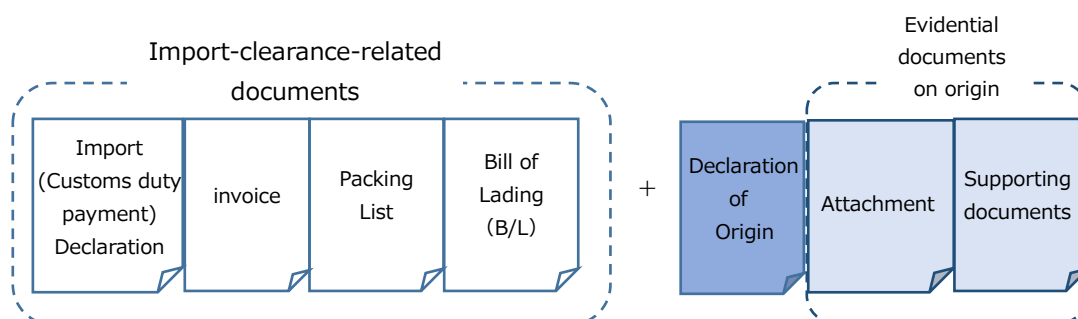
(5) For imports from a Party that adopts Annex 3-A to the CPTPP

Pursuant to Annex 3-A to the CPTPP, a Party may require that a Certification of Origin for a good exported from its territory be either:

- ① issued by a competent authority; or
- ② completed by an approved exporter

if that Party notified the other Parties at the time of entry into force of that Agreement for that Party.

Even in this case, when making an import declaration to Japan Customs, the Certification of Origin is to be treated in an equal manner as a Declaration of Origin deemed completed under the self-certification system. Thus, Japan Customs requires the importer to submit evidential documents on origin in addition to the Certification of Origin³ issued by the competent authority.



※ 'Certification of Origin' is treated in an equal manner as a Declaration of Origin completed under the self-certification system.

³ Refer to footnote 2

At this moment, the above-mentioned arrangement ① of Annex 3-A applies to Viet Nam, Malaysia and Brunei Darussalam. Therefore, when preferential tariff treatment under the CPTPP is claimed for the good imported from Viet Nam, Malaysia or Brunei Darussalam to Japan, a Certification of Origin issued by the competent authority of Viet Nam, Malaysia or Brunei Darussalam, or a Declaration of Origin completed by the importer need to be submitted to Japan Customs at the time of the import declaration. When claiming for preferential tariff treatment under the CPTPP, evidential documents along with the Certificate of Origin or Declaration of Origin are required.

Fill in this box if the exporter is not the same as a natural or juridical person who completes this Declaration (hereafter 'Declarant'). The address of the exporter should be the place within the Party where the good was physically exported.

Sample

Declaration of Origin
entitled '**Certification of Origin**' in the Agreement mentioned below
(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this declaration (certification) is completed by producer and the exporter is unknown.)			
2. Producer's name, address (including country name), telephone number and e-mail address			
3. Importer's name, address in the importing country, telephone number and e-mail address			
To be numbered on a product-by-product basis			
No.	4. Description of good(s) • Description of good(s) • Invoice number(s) (in the event the certification of origin covers a single shipment of a good and the number is known.)	5. HS tariff classification number (6 digit, HS2012) of good(s)	6. Origin criterion (WO, PE, PSR), and Other (<i>De Minimis</i> , <i>Accumulation</i>), if applicable
The description should be sufficient to relate to the good(s) covered by this Declaration.			
7. Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			
9. Certification I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.			
Date _____			
Name _____			
Please tick the box to indicate the one who completed this origin certification document: <input type="checkbox"/> Importer <input type="checkbox"/> Exporter <input type="checkbox"/> Producer			

Fill in this box if the producer is neither the Declarant nor the exporter. When several producers are involved in the production of the good, state 'several' or annex a list of producers. If such information needs to remain confidential, state 'available upon request by the importing authorities.' The address of the producer should be the place within the Party where the good was physically produced.

The criterion (either WO, PE or PSR) must be filled in. When the de minimis and/or accumulation provision is applied, the expression 'DMI' and/or 'ACU' respectively should also be filled in, if applicable.

Specify the period (not exceeding 12 months) when this Declaration covers multiple shipments of identical good(s). (e.g., 19 March 2020 to 18 March 2021)

If this Declaration is completed by an agent, fill in the name of the principal.

<div style="border: 1px solid black; display: inline-block; padding: 2px 5px;">Sample</div> Attachment (Summary of evidential documents on origin indicating that the good is originating) <div style="border: 1px solid black; display: inline-block; padding: 2px 5px;"> <input type="checkbox"/>Japan-Australia EPA <input type="checkbox"/>CPTPP </div>	
1. Invoice number(s) and date(s) (In principle, the reference number(s) and date(s) of the invoice(s) on which the import declaration to Japan Customs is based)	
2. Item number of the good(s) described in the Origin Certification Document/Certification of Origin (Item number of the good(s) corresponding to the Declaration of Origin should be filled in. Attachment is to be prepared on a product-item basis.)	3. Harmonized System (HS) tariff classification number of the good(s) (HS Code number of the good at 6-digit level is filled in.)
4. Preference/Origin criterion <div style="border: 1px solid black; display: inline-block; padding: 2px 5px;"> <input type="checkbox"/>WO <input type="checkbox"/>PE <input type="checkbox"/>PSR (<input type="checkbox"/>CTC • <input type="checkbox"/>VA • <input type="checkbox"/>SP) <input type="checkbox"/>DMI <input type="checkbox"/>ACU </div>	
5. Brief explanation of how the good(s) satisfied the applicable origin criterion in Box 4 above (According to the ticked criterion in box 4 above, factual information should follow as illustrated below.) <ul style="list-style-type: none"> • WO: information indicating that the goods is wholly obtained or produced in: one or more of the territories of the Parties (for CPTPP); or a Party (for JA EPA). • PE: information indicating that all of the materials which had already been originating in the CPTPP Parties, were used directly to produce the final good. • CTC: information indicating that the good(s) falls under a HS classification number (at 2-, 4- or 6-digit level, or specified otherwise) which is different from the HS classification numbers under which all of the non-originating materials fall. • VA: information indicating that a prescribed value-added requirement is attained when calculated by the formula set out in each of the agreements. • SP: information indicating that a specific manufacturing or processing operation has been performed. • Other origin criteria: information indicating that a specifically designated requirement under each of the agreements is satisfied. 	
6. Please tick who keeps the records to demonstrate that the good(s) satisfies the preference/origin criteria, as described in Box 5 <div style="border: 1px solid black; display: inline-block; padding: 2px 5px;"> <input type="checkbox"/> Producer <input type="checkbox"/> Exporter <input type="checkbox"/> Importer </div>	
7. Other remarks	
8. Completed by: <u>Date</u> <u>Name</u> <u>Address</u> <small>※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation</small>	

Tick either one

Tick any one of the following origin criteria under which the good(s) is considered to be originating: WO; PE; or PSR. When PSR is ticked, either CTC (change in tariff classification), VA (value added) or SP (specific manufacturing or processing operation) must be ticked as well. When the *de minimis* provision and/or the accumulation provision is applied to satisfy the origin criterion, tick also DMI and/or ACU respectively, if applicable.

Tick any one out of three.

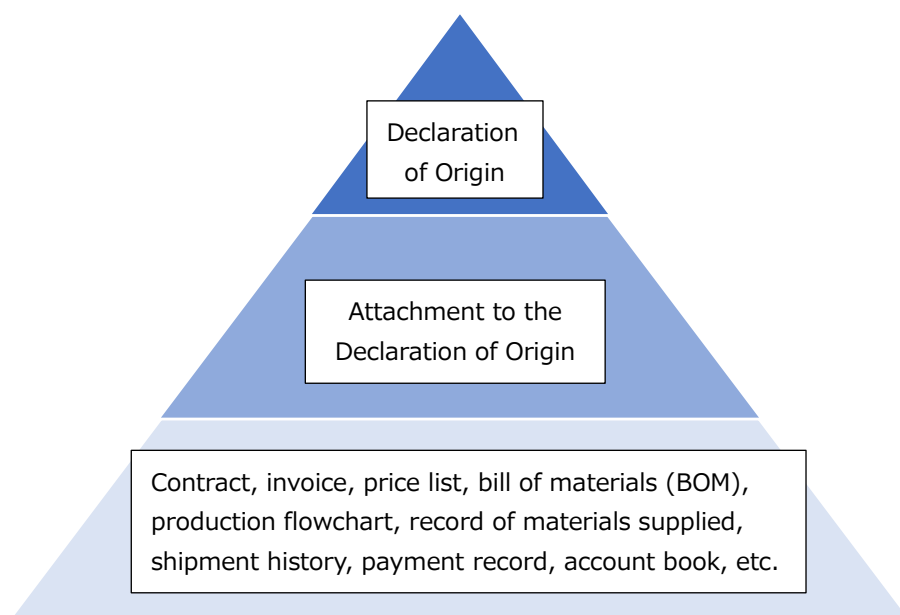
In case the relationship between the holder of records (ticked in box 6) and the person who completes this Attachment described below (box 8) is unclear, state the relation between them as appropriate.

(6) Record Keeping Requirements (Article 3.26 of the Agreement)

An importer needs to keep all records documenting that the good is originating and qualified for preferential tariff treatment for five years from the date following the date on which the importation is permitted. Such records include: A Declaration of Origin, all relevant documents (e.g., a contract, invoice, price list, bill of materials, production flowchart, etc.) on which the importer relied to claim for preference for the good concerned. Nonetheless, it should be noted that the importer, who has already submitted to Japan Customs any of those documents mentioned above at the time of the import declaration, is waived from the responsibility of keeping records.

Japan Customs may undertake further inquiry as part of the verification procedure after the import clearance, where necessary.

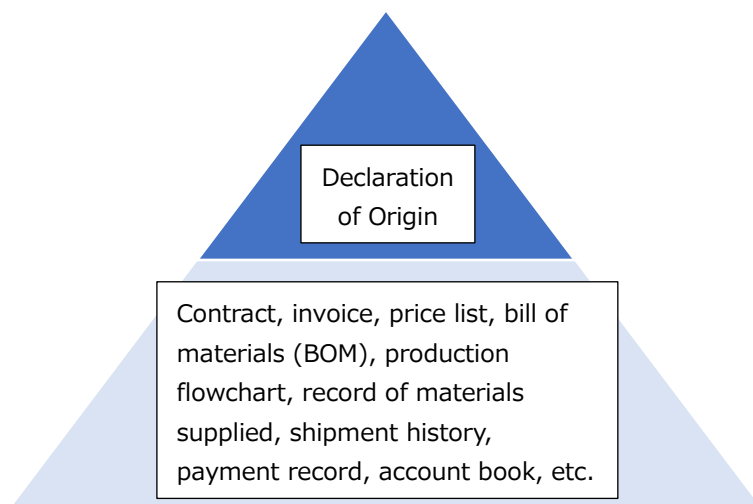
Diagram of record keeping (for importers)



The exporter or producer who completes a Declaration of Origin is required to keep all records, for a period of five years from the date the Declaration of Origin was issued. Such records include: a (copy of) Declaration of Origin, all relevant documents (e.g., a contract, invoice, price list, bill of materials (BOM), production flowchart, etc.) on which the exporter or producer relied to claim originating status for the good concerned and complete the Declaration of Origin.

Where necessary, the importing Customs authority may undertake further inquiry on that matter as part of the verification procedure after the import clearance.

Diagram of record keeping (for the exporters or producers who complete the Declaration of Origin)



(7) Responding to the verification of origin by Japan Customs

After the import clearance of the good concerned, Japan Customs may, in writing, request the importer to provide information in order to verify whether the good imported was an originating good.

a. When the importer completes the Declaration of Origin

The importer, on his/her own, is required to explain how he/she arrived at the conclusion that the good is originating based on substantiating record in its possession.

Under the situation which the importer does not respond to Customs' request for information, and which the information provided is deemed to be insufficient for proving the originating status, the claim for preferential tariff treatment may be denied.

b. When the importer submits the Declaration of Origin completed by the exporter or producer

The importer needs to obtain necessary information from the exporter or producer to respond to Japan Customs. In case the importer encounters difficulty in obtaining necessary information from the exporter or producer due to its confidentiality or any other reasons, such a fact should be stated in the

response. If the information provided by the importer is insufficient for demonstrating the originating status, Japan Customs may request directly from the exporter or producer for specific information to verify the originating status of the good when necessary. In this case, if the information provided by the exporter or producer is insufficient for proving the originating status of that good, the claim for preferential tariff treatment may be denied.

(8) For exports from Japan

Under the CPTPP an exporter or producer in Japan may complete a Declaration of Origin (Certification of Origin). The import clearance procedure may vary from one Party to another, it is advised that you check the importing party's laws and regulations beforehand.

a. How to complete a Declaration of Origin (Certification of Origin)

i. Who completes a Declaration of Origin (Certification of Origin)?

An exporter or producer in Japan may complete a Declaration of Origin (Certification of Origin) based on his/her own information that shows the good to be exported is originating under the Agreement. When an exporter is not the producer of the good and completes the Declaration of Origin (Certification of Origin), the exporter may do so based on reasonable reliance on the information provided by the producer that the good is originating. In any case, a Declarant (either the exporter or producer) should be located in Japan.

The importer may complete the Declaration of Origin (Certification of Origin) and claims for preferential tariff treatment, based on the necessary information provided by the exporter or producer.

Furthermore, it should be noted that Brunei Darussalam, Malaysia, Mexico, Peru and Viet Nam will implement the self-certification by the importer no later than five years after their respective dates of entry into force of the Agreement.

ii. Minimum Data Requirements to be stated in the Declaration of Origin

The following elements must be included in the Declaration of Origin: name, address, telephone number and e-mail address of the certifier (declarant), exporter, producer and importer, respectively; the description and HS tariff classification (6 digit) of the good; the origin criterion; and the certifier's (declarant's) authorised signature and date, etc.; and the following statement must be accompanied.

[I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.]

iii. Format and Languages to be used

In principle, a Declaration of Origin (Certification of Origin) should be completed in English in any format deemed fit (e.g., on a company letterhead, an invoice or a standalone document) containing a set of minimum data requirements provided in the Agreement. If the Declaration of Origin (Certification of Origin) is not in English, the importing Party may require the importer to submit a translation in the language of the importing Party.

b. Responding to the verification of origin by the importing Party

Under the CPTPP, the exporter or producer may be requested by the importing Customs authority to provide specific information for verifying the originating status of the good. In such a case, the exporter or producer needs to demonstrate that the good was originating based on any record which was relied on when the Declaration of Origin (Certification of Origin) was completed and maintained since then.

When the exporter or producer did not make response to information requests by the importing Customs authority, or information provided to the authority is insufficient to prove the originating status of the good, the claim for preferential tariff treatment made by the importer may be denied. Please note that a conclusion on whether the good is originating and qualified for preferential tariff preference under the CPTPP is made solely by the importing Customs authority based on the information provided by the exporter or producer.

Since the government of Japan supports exporters or producers in Japan, Japan Customs and other government authorities welcome any consultations; thus, please feel free to consult us if you encounter the following cases:

- you have concern or any questions on how to make a response;
- you are not sure whether the explanation you have prepared is sufficient to demonstrate the originating status; or

- you receive the request for a verification visit by the importing Customs authority.

In addition, under the Agreement, if the importing Party conducts a verification visit, the exporting party (Japan) shall be provided the opportunity for its officials to accompany the exporter or producer during the visit.

Contact point of Japan Customs
EPA ROO Center, Japan Customs
epa-roo-center2@customs.go.jp

2 . Examples of completing documents

2. Examples of completing documents

(1) Examples of how to complete documents when imported into Japan

- * In this guideline, explanations are provided on the assumption that the importer completes a Declaration of Origin. If the importer does not possess sufficient information to claim originating status of a good, it should be noted that either the exporter or producer should complete the Declaration of Origin and forward it to the importer.
- * Examples of 'Attachment' prepared for the purposes of this guideline are mere examples for demonstrating a good being originating in an utmost objective manner. Thus, when the Attachment is to be completed in an actual case, please include all the necessary information, to the extent possible, to demonstrate that the good is originating taking into account all the requirements applicable to the good under the rules of origin.
- * The Tariff classification number used in this guideline follows 2012 edition of the Harmonized System pursuant to the Agreement.

a. Example of a good wholly obtained or produced ①

<Wood (HS subheading 4407.10) >

* This is a hypothetical example to illustrate a case where the 'wholly obtained good' is claimed as the applicable origin criterion. Please note that the criterion of 'wholly obtained goods' is not the exclusive rule to claim the originating status of wood. Although this is introduced in a case assuming that the submission of an Attachment and its supporting documents is omitted, Japan Customs reserves the right to request further information as part of the verification procedure, where necessary.

i. Origin Criteria (a definition of a wholly obtained good)

For a good classified in subheading 4407.10 as wood to be imported into Japan from New Zealand, the good is considered to be originating if the good is wholly obtained or produced in the territory of one or more of the CPTPP Parties.

ii. Applicable rate of CPTPP preferential duty (4407.10-110)

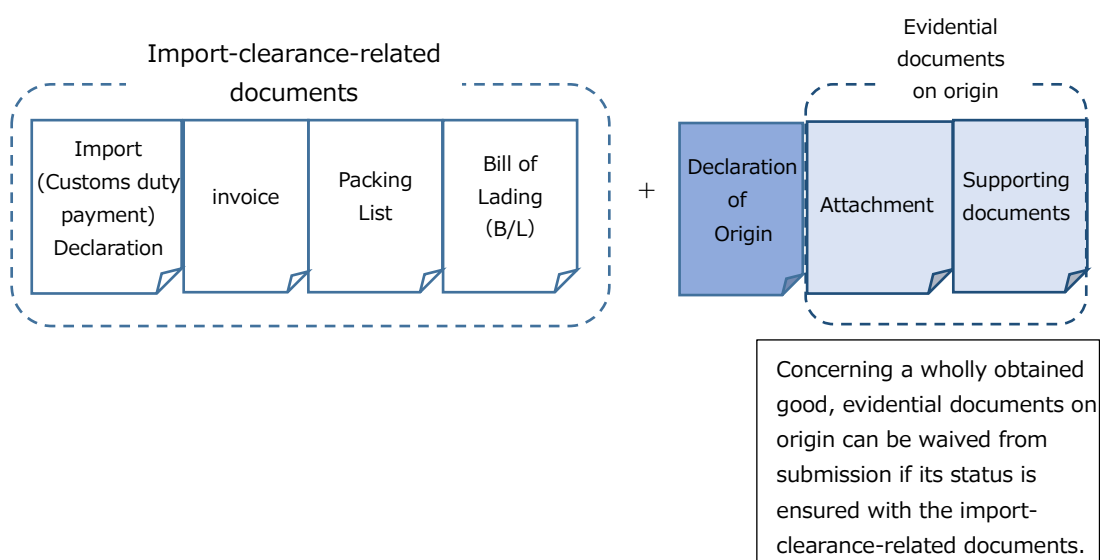
Immediately eliminated on the date of entry into force of this Agreement for the Party (New Zealand)

iii. Example of Declaration of Origin completed

An importer can complete a Declaration of Origin based on the information which demonstrates that the wood is originating under the CPTPP.

When a good (e.g., wood) is wholly obtained or produced in the territory of one or more of the CPTPP Parties, submission of evidential documents on origin is waived provided that the Declaration of Origin and the import-clearance-related documents, such as an invoice, ensure its status of being wholly obtained or produced (in such a case, please fill the expression 'EPA WO' in the box either for 'the attached document' or for 'remarks' in the import (Customs duty payment) declaration form).

c



- ※ Under the CPTPP the good taken in this case of example is subject to different preferential rate of duty depending on the Party in which the good originates (so-called 'tariff items with a tariff differential'). Therefore, when the production of the good involves more than one CPTPP Party, careful attention is needed on whether the good in question is originating under the CPTPP as well as which preferential rate of duty is applied

<An example of Declaration of Origin completed>

Declaration of Origin

entitled 'Certification of Origin' in the Agreement mentioned below

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this declaration (certification) is completed by the producer and the exporter is unknown.) New Zealand Wood Corporation Ltd. Level XX, XXX Building, XX Shortland Street, Auckland CBD, New Zealand (64-9) XXX-XXXX XXXXXX@newzealand-timber.co.nz			
2. Producer's name, address (including country name), telephone number and e-mail address (This field can be left blank if the exporter and the producer is the same company or person. If there are multiple producers, state 'Various' or provide a list of producers. A person that wishes for this information to remain confidential may state 'Available upon request by the importing authorities'.)			
3. Importer's name, address in the importing country, telephone number and e-mail address (This field can be left blank if importer is unknown.) Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo 03-3456-XXXX XXXXXX@customs.co.jp			
No.	4. Description of goods ▪ Description of good(s) ▪ Invoice number(s)(in case the Declaration of Origin covers a single shipment of a good and if the number is known.)	5. HS tariff classification number (6 digit, HS2012) of goods	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis</i> , Accumulation), if applicable
1	Wood (Wood sawn (New Zealand Pinus Radiata)) Invoice No. ABC012345, 19 March 2021	4407.10	WO
7. Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			

9.

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021

Name of declarant Customs Corporation Ltd.

Name of the agent

Address of the agent

Please tick the box to indicate the one who completed this origin certification document:

☒ Importer ☐ Exporter ☐ Producer

(A4 Size)

b. Example of a good wholly obtained or produced ②

<Meat of swine, chilled (HS subheading 0203.19) >

※ per each kilogram, more than the gate prices of partial pig, in value for Customs duty

* This is a hypothetical example to illustrate a case where the 'wholly obtained good' is claimed as the applicable origin criterion. Please note that the criterion of 'wholly obtained goods' is not the exclusive rule to claim the originating status for chilled pork. (Under the product specific rule of origin for Chapter 2, imported live pigs from outside CPTPP Parties can be used as a starting material.) Furthermore, the Attachment and its supporting documents in this example cover information that is available at the time of filing the import declaration. Thus, it is possible for Japan Customs to request further information as part of its verification procedure, where necessary.

i. Origin Criteria (a definition of a wholly obtained good)

For a good classified in subheading 0203.19 as meat of swine, chilled to be imported into Japan from Canada, the good is considered to be originating if the good is wholly obtained or produced in the territory of one or more of the CPTPP Parties.

ii. Applicable rate of CPTPP preferential duty (0203.19-022)

The following CPTPP EPA preferential rate of duty in the table is applied starting from the date on which the Agreement entered into force.

Before effective date	30 December 2018	1 April 2019	1 April 2020	~	1 April 2024	1 April 2025	1 April 2026	1 April 2027
4.3%	2.2%	1.9%	1.7%		0.7%	0.4%	0.2%	Free

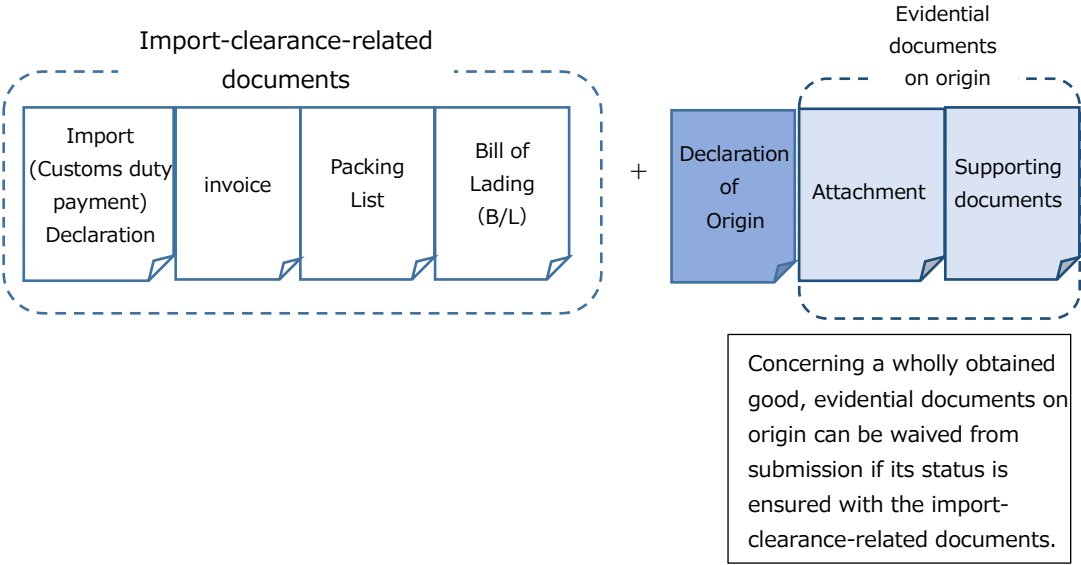
iii. Example of Declaration of Origin completed

An importer can complete a Declaration of Origin based on the information which demonstrates that the meat of swine, chilled is originating under the CPTPP.

Following the case of wood, submission of evidential documents on origin is waived provided that the Declaration of Origin and the import-clearance-related documents, such as an invoice, ensure its status of being wholly obtained or produced (in such a case, please fill the expression 'EPA WO' in

the box either for 'the attached document' or for 'remarks' in the import (Customs duty payment) declaration form).

However, if such import-clearance-related documents alone cannot ensure the good is wholly obtained or produced and consequently other information should be relied upon to claim its originating status, an Attachment should include the description about how the criterion is met and submitted to Japan Customs with the import-clearance-related documents.



<An example of Declaration of Origin completed>

Declaration of Origin

entitled 'Certification of Origin' in the Agreement mentioned below

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this declaration (certification) is completed by the producer and the exporter is unknown.) Canada Pork Corporation Ltd. XXX Sussex Drive, Ottawa, Ontario K1N 9E6, Canada (1-613) XXX-XXXX XXXXX@canada-pork.co.ca			
4. Producer's name, address (including country name), telephone number and e-mail address (This field can be left blank if the exporter and the producer is the same company or person. If there are multiple producers, state 'Various' or provide a list of producers. A person that wishes for this information to remain confidential may state 'Available upon request by the importing authorities.)			
4. Importer's name, address in the importing country, telephone number and e-mail address (This field can be left blank if importer is unknown.) Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo 03-3456-XXXX XXXXXX@customs.co.jp			
No.	4. Description of goods ▪ Description of good(s) ▪ Invoice number(s)(in case the Declaration of Origin covers a single shipment of a good(s) and if the number is known.)	5.HS tariff classification number (6 digit, HS2012) of good(s)	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis</i> , Accumulation), if applicable
1	Meat of swine, chilled (Chilled pork) Invoice No. ABC012345, 19 March 2021	0203.19	WO
7. Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			

9.

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021

Name of declarant Customs Corporation Ltd.

Name of the agent

Address of the agent

Please tick the box to indicate the one who completed this origin certification document:

☒ **Importer** ☐ **Exporter** ☐ **Producer**

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 Size)

<An example of Attachment completed>

Attachment

(Summary of the evidence that the good qualifies as an originating good)

(☐ Japan-Australia EPA ☒ CPTPP)

1. Invoice number(s) and date(s) ABC012345, 19 March 2021	
2. Item number of good(s) described in the Origin Certification Document/Certification of Origin/Statement on Origin [1]	3. Harmonized System (HS) tariff classification number (six-digits level) of good(s) 0203.19
4. Preference/Origin criterion <input checked="" type="checkbox"/> WO <input type="checkbox"/> PE <input type="checkbox"/> PSR (<input type="checkbox"/> CTC <input type="checkbox"/> VA <input type="checkbox"/> SP) <input type="checkbox"/> DMI <input type="checkbox"/> ACU	
5. Please explain how the good(s) has satisfied the preference criteria applied in Box 4. (Summary of the evidence that the good qualifies as an originating good) It was ensured from the import-clearance-related documents that the chilled pork was exported from Canada into Japan by Canada Pork Co. Ltd., which is the producer and the exporter located in Canada, and that the pigs were slaughtered and dressed in a butchering facility in XX, Canada. Moreover, in response to the e-mail inquiry about the details of pigs, the exporter stated that the pigs were born and raised in the pig farm located in XX, Canada, which is owned by the exporter. Therefore, the chilled pork is originating (as a wholly obtained good) under the CPTPP.	
6. Please tick the one who keeps the records to demonstrate that the good(s) satisfies the preference/origin criteria, as described in Box 5 <input type="checkbox"/> Producer <input type="checkbox"/> Exporter <input checked="" type="checkbox"/> Importer	
7. Other remarks	
8. Name and address of the declarant <u>Date</u> 31 March 2021 <u>Name and address</u> Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo <u>Name and address of the agent</u>	

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 Size)

- c. Example of a good which is produced exclusively from originating materials
<Cheese (HS subheading 0406.10) >

* This is a hypothetical example to illustrate a case where the 'good produced exclusively from originating materials' is claimed as the applicable origin criterion. Please note that the criterion of a 'good produced exclusively from originating materials' is not the exclusive rule to claim the originating status for cheese. Furthermore, the Attachment and its supporting documents in this example cover information that is available at the time of filing the import declaration. Thus, it is possible for Japan Customs to request further information as part of its verification procedure, where necessary.

- i. Origin Criteria (a good produced exclusively from originating materials)
For a good, cheese, classified in HS subheading 0406.10 to be imported into Japan from New Zealand, when the good (cheese) is produced in the territory of a Party from [antecedent] materials (milk, salt, rennet⁴) originating from the CPTPP Parties, that good is originating as well, by meeting the criterion of a good produced exclusively from originating materials. These materials (milk, salt, rennet) should be used directly in the production of the good (cheese).
- ii. Applicable rate of CPTPP preferential duty (0406.10-090 - fat content is less than 45% of the total weight)

The following CPTPP EPA preferential rate of duty in the table is applied starting from the date on which the Agreement entered into force.

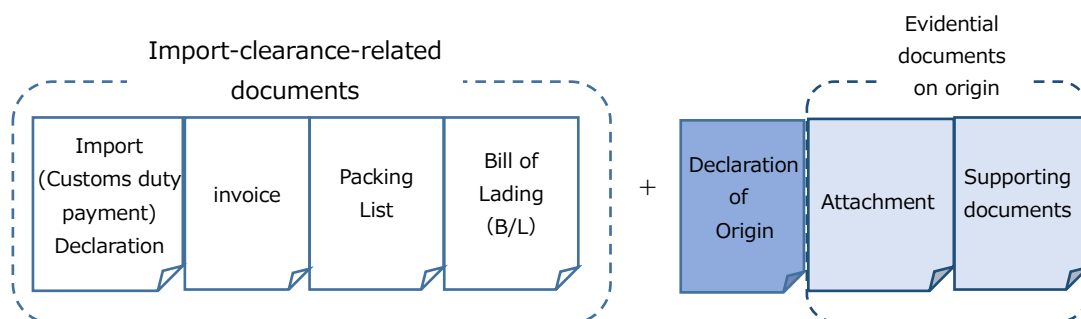
Before effective date	30 December 2018	1 April 2019	1 April 2020	~	1 April 2030	1 April 2031	1 April 2032	1 April 2033
29.8%	27.9%	26.0%	24.2%		5.5%	3.7%	1.8%	Free

- iii. Example of Declaration of Origin completed

An importer can complete a Declaration of Origin based on the information which demonstrates that the cheese is originating under the CPTPP. No matter who completes the Declaration of Origin from among the importer, exporter or producer, the Declaration of Origin and evidential

⁴ Rennet (an antecedent of cheese) is produced from materials such as sodium benzoate (Germany (heading 29.16)), and gelatine (New Zealand), rennet enzymes and salt (other CPTPP Parties). The applicable product specific rule of origin for rennet (heading 35.07), i.e., a change in tariff heading, is satisfied. Hence, all antecedent materials of cheese are originating.

documents on origin (an Attachment and its supporting documents) are required in addition to the ordinarily required import-clearance-related documents.



iv. Example of evidential documents on origin

Any supporting document which ensures that the good is produced exclusively from originating materials, such as a contract, list of materials used, production flowchart or production order

<An example of Declaration of Origin completed>

Declaration of Origin

entitled 'Certification of Origin' in the Agreement mentioned below

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this declaration (certification) is completed by the producer and the exporter is unknown.) New Zealand Cheese Corporation Ltd. Level XX, Majestic Centre, XXX Willis Street, Wellington 1, New Zealand (64-4) XXX-XXXX XXXXXXX@newzealand-cheese.co.nz			
2. Producer's name, address (including country name), telephone number and e-mail address (This field can be left blank if the exporter and the producer is the same company or person. If there are multiple producers, state 'Various' or provide a list of producers. A person that wishes for this information to remain confidential may state 'Available upon request by the importing authorities.)			
3. Importer's name, address in the importing country, telephone number and e-mail address (This field can be left blank if importer is unknown.) Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo 03-3456-XXXX XXXXXXX@customs.co.jp			
No.	4. Description of goods ▪ Description of good(s) ▪ Invoice number(s)(in case the Declaration of Origin covers a single shipment of a good and if the number is known.)	5. HS tariff classification number (6 digit, HS2012) of good(s)	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis</i> , Accumulation), if applicable
1	Cheese Invoice No. ABC012345, 19 March 2021	0406.10	PE
7. Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			

9.

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021

Name of declarant Customs Corporation Ltd.

Name of the agent

Address of the agent

Please tick the box to indicate the one who completed this origin certification document:

☒ Importer ☐ Exporter ☐ Producer

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 Size)

<An example of Attachment completed>

Attachment

(Summary of evidential documents on origin indicating that the good is originating)

(☐ Japan-Australia EPA ☒ CPTPP)

1. Invoice number(s) and date(s) ABC012345, 19 March 2021	
2. Item number of good(s) described in the Origin Certification Document/ Certification of Origin/Statement on Origin [1]	3. Harmonized System (HS) tariff classification number (six-digits level) of good(s) 0406.10
4. Preference/Origin criterion <input type="checkbox"/> WO <input checked="" type="checkbox"/> PE <input type="checkbox"/> PSR <input type="checkbox"/> CTC <input type="checkbox"/> VA <input type="checkbox"/> SP) <input type="checkbox"/> DMI <input type="checkbox"/> ACU	
5. Please explain how the good(s) has satisfied the preference criteria applied in Box 4. (Summary of the evidence that the good qualifies as an originating good) <Ingredients used> ① Fresh milk (heading 04.01): Milked in the contracted farm in New Zealand (originating material) ② Salt (heading 25.01): Obtained by solar drying in Australia (originating material) ③ Rennet (heading 35.07): produced by the exporter from sodium benzoate imported from Germany (heading 29.16), and gelatine originating in New Zealand, rennet enzymes and salt (originating material) <Production processes> Cheese was produced in the exporter's 'A' factory in New Zealand using materials mentioned above, and underwent fermentation and maturity processes. Although the production of rennet (ingredient ③) involved non-originating material, the applicable product specific rule of origin for rennet (heading 35.07), i.e., a change in tariff heading, is satisfied. Thus, the rennet is regarded as an originating material under the CPTPP. Since materials ① and ② are both originating materials (wholly obtained goods) under the CPTPP, the cheese is produced exclusively from originating materials, and originating under the CPTPP. The factual statements mentioned above are ensured by the bill of materials (list of materials used) annexed to this Summary.	
6. Please tick the one who keeps the records to demonstrate that the good(s) satisfies the preference/origin criteria, as described in Box 5 <input type="checkbox"/> Producer <input type="checkbox"/> Exporter <input checked="" type="checkbox"/> Importer	
7. Other remarks	
8. Name and address of the declarant <u>Date</u> 31 March 2021 <u>Name and address</u> Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo <u>Name and address of the agent</u>	

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 Size)

<An example of supporting document to the Attachment>

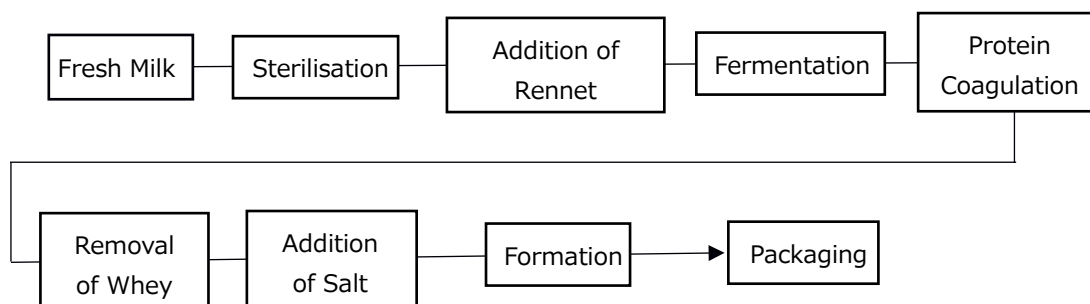
Bill of Materials (List of materials used)

Product name: Cheese

Product code: XXXXX

	Ingredients	HS code	Remarks
1	Fresh milk	04.01	
2	Salt	25.01	
3	Rennet	35.07	Gelatine (New Zealand)
			Rennet enzymes (derived from cow) (New Zealand)
			Salt (Australia)
			Sodium benzoate (Germany)

<Production process>



- d. Example of a good which satisfies a product specific rule of origin (change in tariff classification criterion)

<Prepared or preserved meat of swine (HS subheading 1602.42) >

* This is a hypothetical example made to illustrate a case where the 'change in tariff classification' is claimed as the applicable origin criterion. Please note that the criterion of 'change in tariff classification' is not the exclusive rule to claim the originating status for prepared or preserved meat of swine. Furthermore, the Attachment and its supporting documents in this example cover information that is available at the time of filing the import declaration. Thus, it is possible for Japan Customs to request further information as part of its verification procedure, where necessary.

- i. Origin Criteria (change in tariff classification criterion)

For a good classified in subheading 1602.42 as prepared or preserved meat of swine to be imported into Japan from Canada, when non-originating materials are used in the production of the good, that good is considered to be originating if one of the following alternative requirements is met:

- A change to a good of subheading 1602.41 through 1602.50 from any other chapter, except from Chapter 2; or
- No change in tariff classification required for a good of subheading 1602.41 through 1602.50, provided there is a regional value content of not less than 45 per cent under the build-down method.

The following is the explanation of a case where a 'change to a good of subheading 1602.41 through 1602.50 from any other Chapter, except from Chapter 2' (as a criterion of change in tariff classification) is applied among those requirements mentioned above.

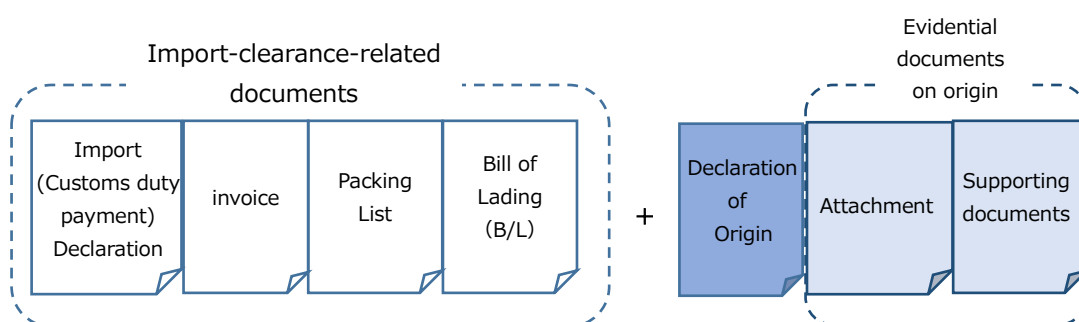
- ii. Applicable rate of CPTPP preferential duty (1602.42-090)

The following CPTPP EPA preferential rate of duty in the table is applied starting from the date on which the Agreement entered into force.

Before effective date	30 December 2018	1 April 2019	1 April 2020	1 April 2021	1 April 2022	1 April 2023
20.0%	16.6%	13.3%	10.0%	6.6%	3.3%	Free

iii. Example of Declaration of Origin completed

An importer can complete a Declaration of Origin based on the information which demonstrates that the prepared or preserved meat of swine is originating under the CPTPP. No matter who completes the Declaration of Origin from among the importer, exporter or producer, the Declaration of Origin and evidential documents on origin (an Attachment and its supporting documents) are required in addition to the import-clearance-related documents.



iv. Example of evidential documents on origin

Any supporting document which ensures the changes in tariff classification required under the applicable product specific rule of origin, such as a list of materials used, production flowchart or production order

<An example of Declaration of Origin completed>

Declaration of Origin

entitled 'Certification of Origin' in the Agreement mentioned below

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address Canada Meat Co. Ltd. XXXX West Hastings Street, Vancouver, B. C., V6E 2K9, Canada (1-604) XXXXXXXX XXXXXX@canada-meat.co.ca			
2. Producer's name, address (including country name), telephone number and e-mail address			
3. Importer's name, address in the importing country, telephone number and e-mail address Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo 03-3456-XXXX XXXXXX@customs.co.jp			
No.	4. Description of good(s) • Description of the good(s) • Invoice number(s) (in case the Declaration of Origin covers a single shipment of a good and if the number is known.)	5. HS tariff classification number of good(s) (6 digit, HS2012)	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis</i> , Accumulation), if applicable
1	Frozen prepared or preserved meat of swine (Frozen Ground Seasoned Pork) Invoice No. : ABC012345, 19 March 2021	1602.42	PSR
7 . Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			

9.

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021
Name of declarant Customs Corporation Ltd.
Name of the agent _____
Address of the agent _____

Please tick the box to indicate the one who completed this origin certification document:

☒ **Importer** ☐ **Exporter** ☐ **Producer**

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 size)

<An example of Attachment completed>

Attachment

(Summary of evidential documents on origin indicating that the good is originating)

(☐Japan-Australia EPA ☒CPTPP)

1. Invoice number(s) and date(s) ABC012345, 19 March 2021	
2. Item number of good(s) described in the Origin Certification Document/ Certification of Origin/Statement on Origin [1]	3. Harmonized System (HS) tariff classification number (six-digits level) of good(s) 1602.42
4. Preference/Origin criterion <input type="checkbox"/> WO <input type="checkbox"/> PE <input checked="" type="checkbox"/> PSR (<input type="checkbox"/> CTC <input type="checkbox"/> VA <input type="checkbox"/> SP) <input type="checkbox"/> DMI <input type="checkbox"/> ACU	
5. Please explain how the good(s) has satisfied the preference criteria applied in Box 4. (Summary of the evidence that the good qualifies as an originating good) <Ingredients used> ① Pork (boneless shoulder) (heading 02.03): Pigs born and raised in the contracted Canadian farm were slaughtered and dressed in a butchering facility. (originating material) ② Pepper (heading 09.04): imported from India. (non-originating material) Since non-originating materials are used in the production of the good, one of the following product specific rule of origin for goods classified under subheading 1602.42 should be satisfied: <ul style="list-style-type: none"> • A change in Chapter, except from Chapter 2; or • a regional value content of not less than 45 per cent under the build-down method. Taking into account the ingredients described above, the good satisfied a 'change in Chapter, except from Chapter 2' required under the product specific rule of origin. Therefore, the good is originating under the CPTPP Agreement. The factual statements mentioned above are ensured by the bill of materials (list of materials used) annexed to this Summary.	
6. Please tick the one who keeps the records to demonstrate that the good(s) satisfies the preference/origin criteria, as described in Box 5 <input type="checkbox"/> Producer <input type="checkbox"/> Exporter <input checked="" type="checkbox"/> Importer	
7. Other remarks	

Date 31 March 2021

Name and address Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo

Name and address of the agent

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 size)

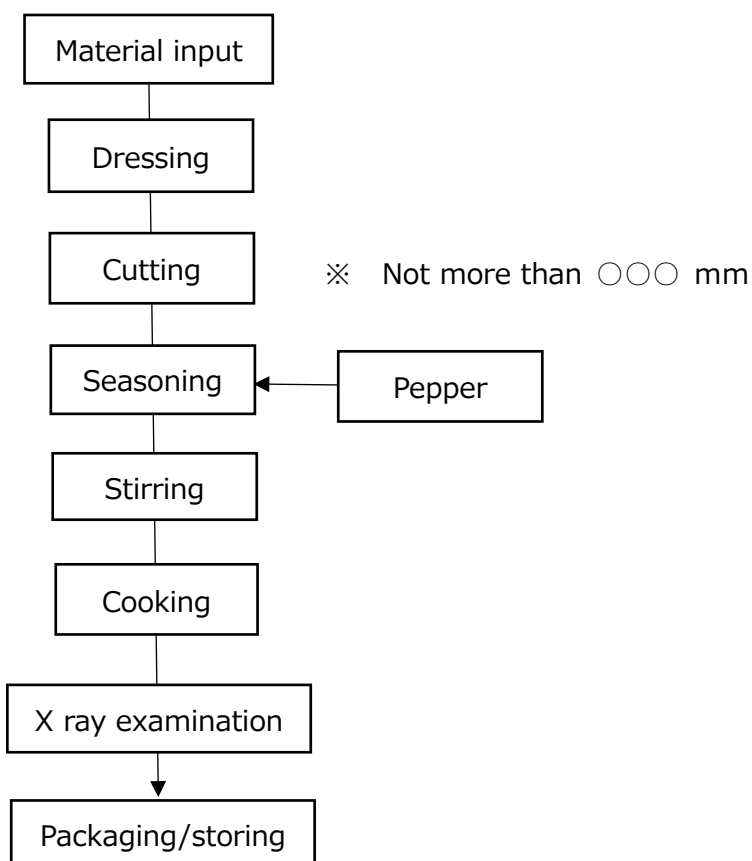
<An example of supporting document to the Attachment>

Bill of Materials (list of materials used)

Product's name : Frozen Ground Seasoned Pork (Prepared or preserved meat of swine)

	Name of ingredients	HS Code	Remarks
1	Pork	02.03	Born and raised in the contracted farm in Canada
2	Pepper	09.04	

<Production process>



- e. Example of a good which satisfies a product specific rule of origin (value added criterion)

<Parts of seat (of leather, a kind used for motor vehicles) (HS subheading 9401.90) >

* This is a hypothetical example to illustrate a case where the 'value added' is claimed as the applicable origin criterion. Please note that the criterion of 'value added' is not the exclusive rule to claim the originating status for parts of seat. Furthermore, the Attachment and its supporting documents in this example cover information that is available at the time of filing the import declaration. Thus, it is possible for Japan Customs to request further information as part of its verification procedure, where necessary.

- i. Origin Criteria (value added criterion)

For a good classified in subheading 9401.90 as parts of seat to be imported into Japan from Mexico, when non-originating materials are used in the production of the good, that good is considered to be originating if one of the following alternative requirements is met:

A change to a good of subheading 9401.90 from any other heading; or

No change in tariff classification required for a good of subheading 9401.90, provided there is a regional value content of not less than:

- (a) 30% under the build-up method; or
- (b) 40% under the build-down method; or
- (c) 50% under the focused value method taking into account only the non-originating materials of heading 94.01.

The following is the explanation of a case where a 'Regional Value Content of not less than 40%' (as a criterion of value added (build-down method)) is applied among those requirements mentioned above.

- ii. Applicable rate of CPTPP preferential duty (subheading 9401.90)

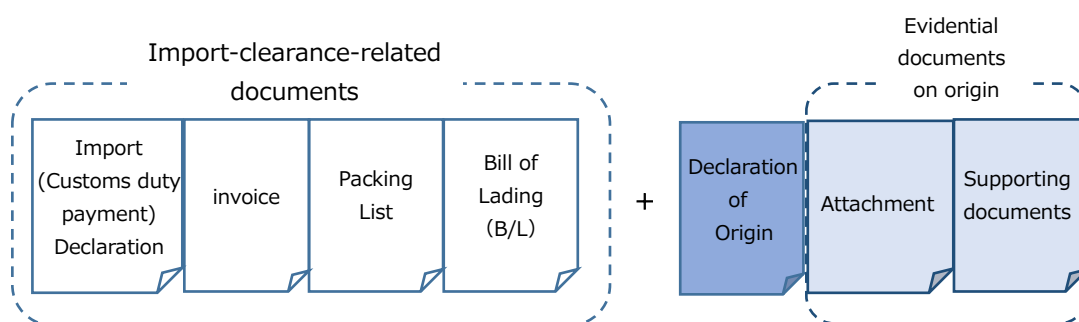
The following CPTPP EPA preferential rate of duty in the table is applied starting from the date on which the Agreement entered into force.

Before effective date	30 December 2018	1 April 2019	1 April 2020	~	1 April 2025	1 April 2026	1 April 2027	1 April 2028
3.8%	3.4%	3.1%	2.7%		1.0%	0.6%	0.3%	Free

※ If this good is originating under the Japan/Mexico EPA, its preferential rate of duty has already been eliminated as of 31 March 2021.

iii. Example of Declaration of Origin completed

An importer can complete a Declaration of Origin based on the information which demonstrates that the parts of seat is originating under the CPTPP Agreement. No matter who completes the Declaration of Origin from among the importer, exporter or producer, the Declaration of Origin and evidential documents on origin (an Attachment and its supporting documents) are required in addition to the import-clearance-related documents.



iv. Example of evidential documents on origin

Any supporting document which ensures the added value required under the applicable product specific rule of origin, such as a list of materials used, production cost statement or payment record

<An example of Declaration of Origin completed>

Declaration of Origin

entitled 'Certification of Origin' in the Agreement mentioned below

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this declaration (certification) is completed by the producer and the exporter is unknown.) Mexico Automobile parts Corporation Ltd. Paseo de la Reforma No.XXX Torre Mapfre piso XX Col.Cuanhtemoc, C.P. XXXXXX, Ciudad de Mexico, Mexico (52-55)XXXX-XXXX XXXXXX@mexico-seat.co.mx			
2. Producer's name, address (including country name), telephone number and e-mail address (This field can be left blank if the exporter and the producer is the same company or person. If there are multiple producers, state 'Various' or provide a list of producers. A person that wishes for this information to remain confidential may state 'Available upon request by the importing authorities'.)			
3. Importer's name, address in the importing country, telephone number and e-mail address (This field can be left blank if importer is unknown.) Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo 03-3456-XXXX XXXXXX@customs.co.jp			
No.	4. Description of goods ▪ Description of good(s) ▪ Invoice number(s)(in case the Declaration of Origin covers a single shipment of a good and if the number is known.)	5. HS tariff classification number (6 digit, HS2012) of good(s)	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis</i> , Accumulation), if applicable
1	Part of seat, of leather, a kind used for motor vehicles (Leather seat parts) Invoice No. ABC012345, 19 March 2021	9401.90	PSR
7. Blanket Period (Specified period that covers multiple shipments of identical good(s).			
8. Other (any other applicable origin criterion or other indication)			

9. Certification

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021

Name of declarant Customs Corporation Ltd.

Name of the agent

Address of the agent

Please tick the box to indicate the one who has completed this origin certification document:

☒ **Importer** ☐ **Exporter** ☐ **Producer**

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 size)

<An example of Attachment completed>

Attachment

(Summary of evidential documents on origin indicating that the good is originating)

(☐Japan-Australia EPA ☒CPTPP)

1. Invoice number(s) and date(s) ABC012345, 19 March 2021	
2. Item number of good(s) described in the Origin Certification Document/Certification of Origin/Statement on Origin [1]	3. Harmonized System (HS) tariff classification number (six-digits level) of good(s) 9401.90
4. Preference/Origin criterion <input type="checkbox"/> WO <input type="checkbox"/> PE <input checked="" type="checkbox"/> PSR (<input type="checkbox"/> CTC <input checked="" type="checkbox"/> VA <input type="checkbox"/> SP) <input type="checkbox"/> DMI <input type="checkbox"/> ACU	
5. Please explain how the good(s) has satisfied the preference criteria applied in Box 4. (Summary of the evidence that the good qualifies as an originating good) <Materials used> ① Bovine leather: bovine skin was tanned in Mexico and further worked. ② Textile materials: imported from country XX. (non-originating material) ③ Sewing thread: imported from country XX. (non-originating material) <Value content> Total value of non-originating materials: 1,000 US dollars as described in the annexed production cost statement. Value of the good: 10,000 US dollars as described in the annexed production cost statement. Since non-originating materials are used in the production of the good, one of the following product specific rule of origin for good classified under subheading 9401.90 should be satisfied: <ul style="list-style-type: none"> • a change in tariff heading; • Regional value content not less than 30% (build-up method); • Regional value content not less than 40% (build-down method); or • Regional value content not less than 50% (focused value method). Materials used, the total value of non-originating materials, and the value of the good are as specified above. Thus, Regional Value Content of this good calculated by the build-down method is: $\frac{10,000 - 1,000}{10,000} \times 100 = 90\%$ This is evident that the required RVC not less than 40% (by build-down method) is satisfied, consequently the good is originating under the CPTPP. The factual statements mentioned above are ensured by the annexed production cost statement.	
6. Please tick the one who keeps the records to demonstrate that the good(s) satisfies the preference/origin criteria, as described in Box 5 <input type="checkbox"/> Producer <input type="checkbox"/> Exporter <input checked="" type="checkbox"/> Importer	
7. Other remarks	

Date 31 March 2021

Name and address Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo

Name and address of the agent

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

<An example of supporting document to the Attachment>

Production cost statement

Product's name : Parts of seat, of leather, a kind used for motor vehicles

Product number : ○○○○

Items	Amounts (USD)	Remarks
Materials	3,000	
Bovine leather	2,000	※CPTPP originating goods
Textile materials	950	※ The amount indicated in the left column is the CIF value
Thread	50	※ The amount indicated in the left column is the CIF value.
Labour costs	3,000	
Overhead costs	500	
Electricity/fuels	150	
Depreciation	300	
Consumables	50	
Production costs (in total)	6,500	
Value of the good	10,000	

- f. Example of a good which satisfies a product specific rule of origin (Specific manufacturing or processing operations criterion)

<Polypropylene (HS subheading 3902.10) >

* This is a hypothetical example to illustrate a case where the 'specific manufacturing or processing operation' is claimed as the applicable origin criterion. Please note that the criterion of 'specific manufacturing or processing operation' is not the exclusive rule to claim the originating status for polypropylene. Furthermore, the Attachment and its supporting documents in this example cover information that is available at the time of filing the import declaration. Thus, it is possible for Japan Customs to request further information as part of its verification procedure, where necessary.

- i. Origin Criteria (specific manufacturing or processing operation criterion)

For a good classified in subheading 3902.10 as polypropylene to be imported into Japan from Singapore, when non-originating materials are used in the production of the good, that good is considered to be originating if one of the following requirements is met:

A chemical reaction*; or

A change to a good of subheading 3902.10 from any other heading, except from heading 29.01; or

A change to a good of subheading 3902.10 from any other heading, provided that not less than 50 per cent by weight of the total polymer content is originating; or

No change in tariff classification required for a good of subheading 3902.10, provided there is a regional value content of not less than:

(a) 35 per cent under the build-up method; or

(b) 45 per cent under the build-down method.

* see Chapter Note to Chapter 39.

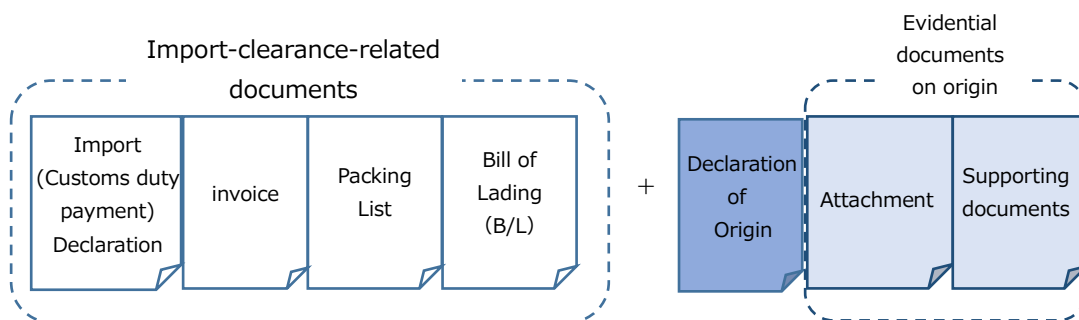
The following is the explanation of a case where a 'chemical reaction' (as a criterion of specific manufacturing or processing operation) is applied among those requirements mentioned above.

- ii. Applicable rate of CPTPP preferential duty

Immediately eliminated on the date of entry into force of this Agreement for the Party

iii. Example of Declaration of Origin completed

An importer can complete a Declaration of Origin based on the information which demonstrates that the polypropylene is originating under the CPTPP. No matter who completes the Declaration of Origin from among the importer, exporter or producer, the Declaration of Origin and evidential documents on origin (an Attachment and its supporting documents) are required in addition to the import-clearance-related documents.



iv. Example of evidential documents on origin

Any supporting document which ensures that the 'chemical reaction' required under the applicable product specific rule of origin was met, such as a contract, production flowchart or production order

<An example of Declaration of Origin completed>

Declaration of Origin

entitled 'Certification of Origin' in the Agreement mentioned below

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address Singapore Chemical Co. Ltd. XXXX Nassim Road, Singapore, XXXXX, Republic of Singapore (65) XXXXXXXX XXXXXX@singapore-chemical.co.sg			
2. Producer's name, address (including country name), telephone number and e-mail address			
3. Importer's name, address in the importing country, telephone number and e-mail address Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo 03-3456-XXXX XXXXXX@customs.co.jp			
No.	4. Description of good(s) ▪ Description of the good(s) under declaration ▪ Invoice number(s) (in case the Declaration of Origin covers a single shipment of a good and if the number is known.)	5. HS tariff classification number (6 digit, HS2012) of good(s)	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis, Accumulation</i>), if applicable
1	Polypropylene Invoice No. : ABC012345, 19 March 2021	3902.10	PSR
7 . Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			

9.

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021

Name of declarant Customs Corporation Ltd.

Name of the agent Zaimu Logistic Co. Ltd.

Address of the agent 3-1-1, Kasumigaseki, Chiyoda-ku, Tokyo, Japan

Please tick the box to indicate the one who completed this origin certification document:

☒ **Importer** ☐ **Exporter** ☐ **Producer**

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 size)

<An example of Attachment completed>

Attachment

(Summary of evidential documents on origin indicating that the good is originating)

(☐Japan-Australia EPA ☒CPTPP)

1. Invoice number(s) and date(s) ABC012345, 19 March 2021	
2. Item number of good(s) described in the Origin Certification Document/ Certification of Origin/Statement on Origin [1]	3. Harmonized System (HS) tariff classification number (six-digits level) of good(s) 3902.10
4. Preference/Origin criterion <input type="checkbox"/> WO <input type="checkbox"/> PE <input checked="" type="checkbox"/> PSR (<input type="checkbox"/> CTC <input type="checkbox"/> VA <input checked="" type="checkbox"/> SP) <input type="checkbox"/> DMI <input type="checkbox"/> ACU	
5. Please explain how the good(s) has satisfied the preference criteria applied in Box 4. (Summary of the evidence that the good qualifies as an originating good) <Production Processes> Polypropylene was produced through the following production processes at the factory in Singapore. ① Crude oils imported from Saudi Arabia was distilled and refined, then transformed to naphtha. ② Naphtha was decomposed and refined, thus propylene was produced. ③ Finally, adding catalyst to the propylene to undergo polymerisation, and resulted in polypropylene. Since non-originating materials are used in the production of the good, one of the following product specific rule of origin for good classified under subheading 3902.10 should be satisfied: <ul style="list-style-type: none">• a chemical reaction;• a change in tariff heading (except from heading 29.01);• a change in tariff heading, provided that not less than 50% by weight of the total polymer content is originating; or• a regional value content of not less than: (a) 35% under the build-up method; or (b) 45% under the build-down method. Taking into account the production processes described above, the polypropylene has undergone a chemical reaction required under the product specific rule of origin. Therefore, the polypropylene is originating under the CPTPP Agreement. The factual statements mentioned above are ensured by the annexed production flowchart.	
6. Please tick the one who keeps the records to demonstrate that the good(s) satisfies the preference/origin criteria, as described in Box 5 <input type="checkbox"/> Producer <input type="checkbox"/> Exporter <input checked="" type="checkbox"/> Importer	
7. Other remarks	

Date 31 March 2021

Name and address Customs Corporation Ltd. 2-7-68, Kaigan, Minato-ku, Tokyo

Name and address of the agent Zaimu Logistics Co. Ltd. 3-1-1, Kasumigaseki, Chiyoda-ku, Tokyo

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

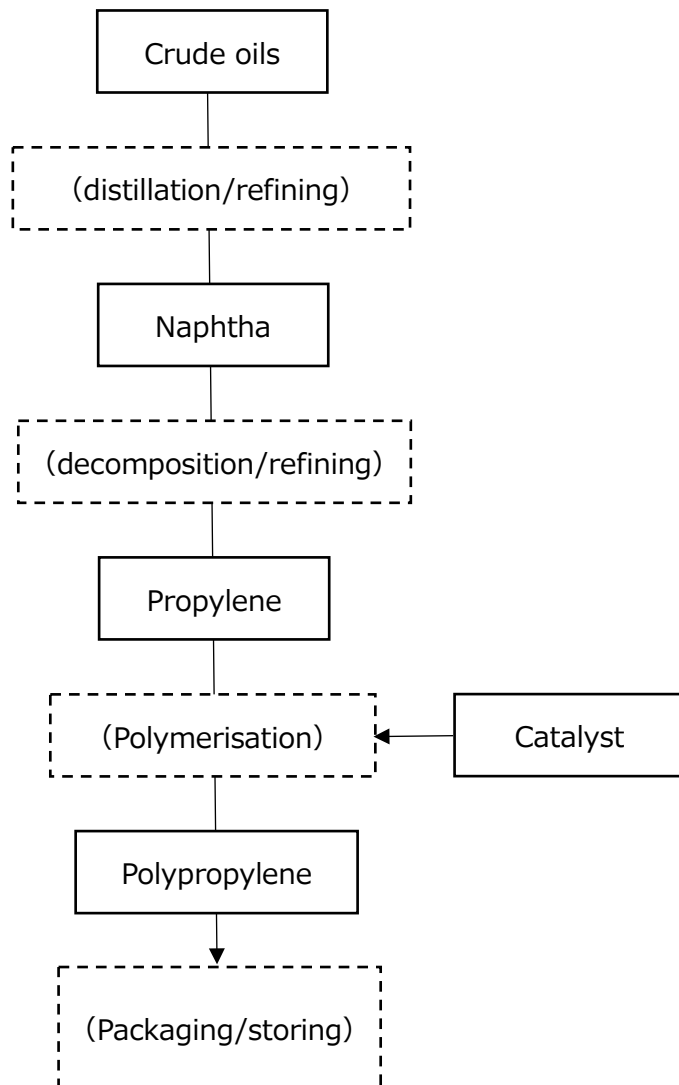
(A4 size)

<An example of supporting document to the Attachment>

Production flowchart

Product's name : Polypropylene (pellet shape)

Product number : XXXXX



(2) Examples of how to complete documents when exported from Japan

a. 〈Toilet linen (HS subheading 6302.60)〉

i. Origin Criteria

For a good classified in subheading 6302.60 as a toilet linen to be exported from Japan to Canada, when non-originating materials are used in the production of the good, that good is considered to be originating if the following requirements are met:

A change to a good of heading 63.01 through 63.04 from any other Chapter, except from heading 51.06 through 51.13, 52.04 through 52.12 or 54.01 through 54.02, subheading 5403.33 through 5403.39 or 5403.42 through 5403.49, or heading 54.04 through 54.08 or 55.03, subheading 5506.30, or heading 55.08 through 55.16, 58.01 through 58.02, 59.03 or 60.01 through 60.06, provided the good is cut or knit to shape, or both, and sewn or otherwise assembled in the territory of one or more of the Parties.

Chapter Note 1:

For the purposes of determining whether a good of this Chapter is originating, 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 requirements of the change in tariff classification set out in the rule for that good.

Chapter Note 2:

Notwithstanding Chapter Note 1, a good of this chapter containing sewing thread of heading 52.04, 54.01 or 55.08, or yarn of heading 54.02 used as sewing thread is originating only if such sewing thread is wholly formed in the territory of one or more of the Parties.

ii. Applicable rate of CPTPP preferential duty

Immediately eliminated on the date of entry into force of this Agreement for the Party

iii. Example of Declaration of Origin (Certification of Origin) completed

An exporter or producer can complete a Declaration of Origin (Certification of Origin) based on the information which demonstrates that the toilet linen is originating under the CPTPP Agreement. The exporter or producer may let his/her importer complete the Declaration of Origin (Certification of Origin) by forwarding necessary information to the importer located in another Party of the CPTPP.

- iv. Example of documents related to the originating status of the good, which should be maintained by the exporter or producer
- (a copy of) Declaration of Origin (Certification of Origin)
 - Any supporting document which ensures that the requirements under the applicable product specific rule of origin was met, such as a list of materials used, production flowchart.

<An example of Certification of Origin completed>

Certification of Origin

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this certification is completed by the producer and the exporter is unknown.) Customs Corporation 2-7-68, Kaigan, Minato-ku, Tokyo, JAPAN +81-3-3456-XXXX XXXXXX@customs.co.jp			
2. Producer's name, address (including country name), telephone number and e-mail address (This field can be left blank if the exporter and the producer is the same company or person. If there are multiple producers, state 'Various' or provide a list of producers. A person that wishes for this information to remain confidential may state 'Available upon request by the importing authorities.')			
3. Importer's name, address in the importing country, telephone number and e-mail address (This field can be left blank if importer is unknown.) Canada Corporation Suite XXX, XXX-XXth Avenue SW Calgary, Alberta T2R 0A8, Canada +1-403-XXX-XXXX XXXXXX@canada.co.ca			
No.	4. Description of goods • Description of good(s) • Invoice number(s) (in case the Certification of Origin covers a single shipment of a good and if the number is known.)	5. HS tariff classification number (6 digit, HS2012) of good(s)	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis</i> , Accumulation), if applicable
1	Toilet linen of cotton Invoice No. ABC012345, 19 March 2021	6302.60	PSR
7. Blanket Period (Specified period that covers multiple shipments of identical good(s).)			
8. Other (any other applicable origin criterion or other indication)			

9. Certification

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021 _____

Name Customs Corporation _____ **(signature)**

Please tick the box to indicate who completed this origin certification document:

☐ Importer ☒ Exporter ☐ Producer

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 size)

b. 〈 Frames and mountings for spectacles, goggles or the like (HS No.9003.19) 〉

i. Origin Criteria

For a good classified in HS subheading 9003.19 as a frame and mounting for spectacles, goggles or the like to be exported from Japan to New Zealand, when non-originating materials are used in the production of the good, that good is considered to be originating if one of the following requirements is met:

A change to a good of subheading 9003.11 through 9003.19 from any other heading; or

No change in tariff classification required for a good of subheading 9003.11 through 9003.19, provided there is a regional value content of not less than:

- (a) 30 per cent under the build-up method; or
- (b) 40 per cent under the build-down method; or
- (c) 50 per cent under the focused value method taking into account only the non-originating materials of heading 90.03.

ii. Applicable rate of CPTPP preferential duty

Immediately eliminated on the date of entry into force of this Agreement for the Party

iii. Example of Declaration of Origin (Certification of Origin) completed

An exporter or producer can complete a Declaration of Origin (Certification of Origin) based on the information which demonstrates that the frame, etc. is originating under the CPTPP Agreement. The exporter or producer may let his/her importer complete the Declaration of Origin (Certification of Origin) by forwarding necessary information to the importer located in another Party of the CPTPP.

iv. Example of documents related to the originating status of the good, which should be maintained by the exporter or producer

- (a copy of) Declaration of Origin (Certification of Origin)
- Any supporting document which ensures that the requirement under the applicable product specific rule of origin was met, such as a bill of materials, production flowchart, production cost statement

<An example of Certification of Origin completed>

Certification of Origin

(Comprehensive and Progressive Agreement for Trans-Pacific Partnership)

1. Exporter's name, address (including country name), telephone number and e-mail address (This field can be left blank if this certification is completed by producer and the exporter is unknown.) Customs Corporation 2-7-68, kaigan, Minato-ku, Tokyo, JAPAN +81-3-3456-XXXX XXXXXX@customs.co.jp			
2. Producer's name, address (including country name), telephone number and e-mail address (This field can be left blank if exporter and producer is the same company or person. If there are multiple producers, state 'Various' or provide a list of producers. A person that wishes for this information to remain confidential may state 'Available upon request by the importing authorities'.)			
3. Importer's name, address in the importing country, telephone number and e-mail address (This field can be left blank if importer is unknown.) New Zealand Corporation XX Peterborough Street, Christchurch, New Zealand +64-3-XXX-XXXX XXXXXX@newzealand.nz.co			
No.	4. Description of goods ▪ Description of good(s) ▪ Invoice number(s)(in case the Certification of Origin covers a single shipment of a good and if the number is known.)	5.HS tariff classification number (6 digit, HS2012) of goods	6. Origin criterion (WO, PE, PSR); and Other (<i>De Minimis, Accumulation</i>), if applicable
1	Frames for spectacles Invoice No. ABC012345, 19 March 2021	9003.19	PSR
7. Blanket Period Specified period that covers multiple shipments of identical good(s).			
8. Other (any other applicable origin criterion or other indication)			

9. Certification

I certify that the goods described in this document qualify as originating and the information contained in this document is true and accurate. I assume responsibility for proving such representations and agree to maintain and present upon request or to make available during a verification visit, documentation necessary to support this certification.

Date 31 March 2021

Name Customs Corporation (signature)

Please tick the box to indicate who completed this origin certification document:

☐ Importer ☒ Exporter ☐ Producer

※ WO: Wholly obtained or produced goods; PE: Goods produced exclusively from originating materials; PSR: Goods satisfying a substantial transformation criterion; CTC: Change in tariff classification criterion; VA: Value-added criterion; SP: Specific manufacturing or processing operation criterion; DMI: De Minimis or Tolerance; ACU: Accumulation

(A4 size)

【Contact Points】 Regarding imports to Japan

Regional Customs	Telephone No.	e-mail address
Office of Rules of Origin, Customs Clearance Division, Hakodate Customs	0138-40-4255	hkd-gyomu-gensan@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Tokyo Customs	03-3599-6527	tyo-gyomu-origin@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Yokohama Customs	045-212-6174	yok-gensanchi@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Nagoya Customs	052-654-4205	nagoya-gyomu-gensanchi@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Osaka Customs	06-6576-3196	osaka-gensanchi@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Kobe Customs	078-333-3097	Kobe-gensan@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Moji Customs	050-3530-8369	moji-gyomu@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Nagasaki Customs	095-828-8801	nagasaki-gensanchi@customs.go.jp
Office of Rules of Origin, Customs Clearance Division, Okinawa Customs	098-943-7830	oki-9a-gensanchi@customs.go.jp

【Contact Points】 Regarding exports from Japan

	Telephone No.	e-mail address
EPA ROO Center, Japan Customs	03-3456-2171	epa-roo-center2@customs.go.jp