

## Implementing Procedures

### 1. Certificate of origin

#### Rule 1 Document

- (a) A certificate of origin should be on ISO A4 size paper in conformity with the format shown in Appendix 1. It should be completed in the English language; otherwise it should not be valid.
- (b) The tariff classification numbers of the Harmonized System (HS), as amended on January 1, 2007, should be indicated on a certificate of origin at the six-digit level, and the description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.
- (c) A certificate of origin comprises the original and three copies in the case of India, and only the original in the case of Japan.
- (d) In cases where a certificate of origin is not accepted by the customs authority of the importing Party, the customs authority of the importing Party should notify the reasons therefor to the importer of the good.

#### Rule 2 Application

An application for a certificate of origin should be made by the exporter or its authorised agent, to the competent governmental authority of the exporting Party or its designees,

together with appropriate supporting documents proving that the good to be exported qualifies as an originating good of the exporting Party. The exporter's or its authorised agent's signature may be autographed or electronically printed.

### Rule 3 Issuance

- (a) In principle, a certificate of origin should be issued no later than three days from the date of shipment.
- (b) In exceptional cases where the certificate of origin has not been issued before the time limit provided for in subparagraph (a) at the request of the exporter or its authorised agent, the certificate of origin may be issued retroactively in accordance with the laws and regulations of the exporting Party within 9 months from the date of shipment, in which case it is necessary to indicate "ISSUED RETROACTIVELY" in the relevant field of the certificate of origin specified in Appendix 2. In such cases, the importer of the good who claims the preferential tariff treatment for the good may, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the certificate of origin issued retroactively. The certificate of origin issued retroactively should indicate the date of shipment in the relevant field specified in Appendix 2.
- (c) Where an importer of an originating good at the time of importation does not have in his possession a certificate of origin, the importer may, in accordance with the laws and regulations of the importing Party, apply for a refund of any excess customs duties paid or deposit imposed as a result of the goods not having been granted preferential tariff treatment, on presentation to the customs

authority of the importing Party the certificate of origin issued in accordance with Section 3 of Annex 3(OCP) and, if required, such other documentation relating to the importation of the good.

Note: Notwithstanding this paragraph, in the case of importation into Japan, refund of any excess duties paid is not applicable.

- (d) Signatures on a certificate of origin of the representatives of the competent governmental authority of the exporting Party or its designees may be autographed or electronically printed.
- (e) Each certificate of origin should bear a certification number given by the competent governmental authority of the exporting Party or its designees. The same certification number shall not be used again in issuing another certificate of origin.
- (f) In the event of theft, loss or destruction of the original certificate of origin before the expiration of its validity, the exporter or its authorised agent may request the competent governmental authority of the exporting Party or its designees to issue a new certificate of origin with a new certification number on the basis of the export documents in their possession, in which case the original certificate of origin should be invalidated. The new certificate should bear in the field 8 the words "CERTIFIED TRUE COPY". The date of issuance and the certification number of the original certificate of origin should be indicated in the new certificate of origin. The new certificate of origin should be valid during the original term of the validity of the original certificate of origin.

#### Rule 4 Modification

- (a) The exporter or its authorised agent should request the reissuance of a certificate of origin if a certificate of origin contains incorrect information, and the invalidation of the original certificate.
- (b) Notwithstanding subparagraph (a), the competent governmental authority of the exporting Party or its designees may, in response to the request for reissuance referred to in subparagraph (a) or at their own initiative, make modification on the certificate of origin by striking out errors and making any addition required. Such modification should be certified by authorised signature and seal of the competent governmental authority of the exporting Party or its designees.
- (c) Erasures, superimpositions and modifications other than those referred to in subparagraph (b) should not be allowed on the issued certificate of origin.

#### Rule 5 Minor errors

The customs authority of the importing Party should disregard minor errors, such as slight discrepancies or omissions, typing errors or overrunning the margin of the designated field, provided that these minor errors do not affect the authenticity of the certificate of origin or the accuracy of the information included in the certificate of origin.

#### Rule 6 Two or more invoices

For the purposes of paragraph 1 of Section 4 of Annex 3 (OCP), a certificate of origin, in which numbers and dates of

two or more invoices issued for a single shipment are indicated, should be accepted by the customs authority of the importing Party.

#### Rule 7 Invoice of a non-Party

The customs authority of the importing Party should not refuse to accept a certificate of origin only for the reason that the invoice is issued by either a natural person or a juridical person located in a non-Party.

Rule 8 A certificate of origin, containing description of goods which is not subject to preferential tariff treatment

In cases where some goods not subject to preferential tariff treatment are described in a certificate of origin together with other goods subject to preferential tariff treatment, the certificate of origin is valid only for the goods subject to preferential tariff treatment.

## 2. Administration and Enforcement

#### Rule 9 Focal points of administrative offices

- (a) The focal point of the competent governmental authority of the exporting Party is:
- in the case of India, Department of Commerce, Ministry of Commerce and Industry; and
  - in the case of Japan, the Origin Certification Policy Office of the Trade Administration Division of the Trade and Economic Cooperation Bureau of the Ministry of Economy, Trade and Industry.

- (b) The focal point of the customs authority of the importing Party is:
- in the case of India, the Central Board of Excise and Customs of the Department of Revenue, Ministry of Finance; and
  - in the case of Japan, the Customs and Tariff Bureau of the Ministry of Finance.
- (c) Both Parties should provide each other with the address, phone number, fax number and e-mail address of the focal points referred to in subparagraphs (a) and (b) upon adoption of this Implementing Procedures, and should notify any modification regarding such information within 30 days after such modification.
- (d) If the competent governmental authority of the exporting Party designates entities or bodies to carry out the issuance of the certificate of origin, or makes modification or revocation with respect to its designees, it should immediately notify the importing Party of such designation, modification or revocation.

Rule 10 Procedure to exchange the sample of a certificate of origin, specimen signatures and impressions of stamps

The Parties should provide each other with the sample of a certificate of origin, specimen signatures and impressions of stamps used for the issuance of a certificate of origin upon the date of adoption of this Implementing Procedures, as well as upon their modification thereafter.

Rule 11 Communication

- (a) For the purposes of Sections 6 through 8 of Annex 3 (OCP), any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party should be made through the Embassy of India in Japan or the Embassy of Japan in India. Such communications should be made by any method with a confirmation of receipt.
- (b) The direct communications between the competent governmental authority of the exporting Party and the customs authority of the importing Party may be made by facsimile or e-mail in parallel with the communications set out in subparagraph (a).
- (c) The period for providing the response pursuant to paragraph 2 of Section 6 and paragraph 4 of Section 7 of Annex 3 (OCP) should commence from the date of the confirmation of receipt of the request pursuant to subparagraph (a).

#### Rule 12 Goods in Transit or Storage

Preferential tariff treatment for the originating goods, which are in transit from the exporting Party to the importing Party or in temporary storage in bonded area in the importing Party on the date of entry into force of the Agreement, should be accorded subject to the submission of a certificate of origin issued retroactively to the customs authority of the importing Party in accordance with its laws and regulations.

#### Rule 13 Documents required by the Customs Authority under paragraph 4 of Section 2 of Annex 3 (OCP)

In fulfillment of the consignment criteria stipulated in

Article 34 of the Agreement, the customs authority of the importing Party may, under circumstances such as listed below, require the importer to submit document(s) provided for in paragraph 3(b) of Section 2 of Annex 3 (OCP), even when a copy of through bill of lading provided for in paragraph 3(a) has already been submitted:

- (a) where the container has been opened;
- (b) where the seal number of container has been changed;
- (c) where the container number has been changed;
- (d) where the package has been opened.

Appendix 1 Format of Certificate of Origin

Appendix 2 Instructions for Certificate of Origin

<b>Appendix 1</b>
-------------------

<p>1. Exporter's Name, Address and Country:</p>	<p>Certification No.</p>	<p>Number of page /</p>
<p>2. Importer's Name, Address and Country:</p>	<p>COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN JAPAN AND THE REPUBLIC OF INDIA</p> <p>CERTIFICATE OF ORIGIN</p>	
<p>3. Transport details (means and route)(as far as known)</p>	<p><u>Issued in</u></p>	
<p>4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number</p>	<p>5. Preference criterion</p>	<p>6. Quantity</p>
<p>7. Invoice number(s) and date(s)</p>		
<p>8. Remarks:</p> <p><input type="checkbox"/> Third Country Invoicing      <input type="checkbox"/> ISSUED RETROACTIVELY</p>		
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>- the above details and statement are true and accurate.</li> <li>- the good(s) described above meet the condition(s) required for the issuance of this certificate:</li> <li>- the country of origin of the good(s) described above is _____</li> </ul> <p>Place and Date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Competent governmental authority or Designee office:</p> <p>_____</p> <p>Stamp</p> <p>Place and Date: _____</p> <p>Signature: _____</p>	

**Parties which accept this form for the purpose of preferential treatment under the Comprehensive Economic Partnership Agreement between Japan and the Republic of India (hereinafter referred to as “the Agreement”) are Japan and India.**

General Conditions:

The conditions for the preferential tariff treatment under the Agreement are that the goods exported to Japan or India should:

- i. fall within description of goods (including HS code) eligible for concession in Japan or India;
- ii. comply with one of the requirements in Preference Criteria below, which are set out in Article 27 of the Agreement; and
- iii. comply with the provision of consignment criteria of Article 34 of the Agreement.

Preference Criteria:

- A The good is wholly obtained or produced entirely in the Party, as provided for in Article 28 of the Agreement.
- B The good is not wholly obtained or produced in the Party, provided that the good satisfies the requirements of Article 29 of the Agreement.

Instructions for Certificate of Origin:

For the purposes of claiming preferential tariff treatment, the document should be completed legibly and in full by the exporter or its authorised agent and certified by the competent authority or its designees. The form should be completed in the English language. The document should be rendered invalid if it is modified after the issuance except as provided in Rule 4(b) of the Implementing Procedures.

If the space of this document is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorised agent may provide the information using additional page of Appendix 1. In that case, every additional page of Appendix 1 should be completed legibly and in full by the exporter or its authorised agent and certified by the competent authority or its designees.

- Field 1: State the full name, address and country of the exporter.
- Field 2: State the full name, address and country of the importer. As defined in subparagraph (f) of Article 26 of the Agreement, “importer” means a natural and juridical person who imports a good into the importing Party (e.g. the consignee who declares the importation).
- Field 3: Provide the name of loading port, transit port and discharging port and, the name of vessel / flight number, as far as known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or air waybill date).
- Field 4: Provide item number (as necessary), marks and numbers, number and kind of packages, tariff classification number based on HS 2007 and description of each good consigned.  
For each good, the HS tariff classification number should be indicated at the six-digit level.  
The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.
- Field 5: For each good, state which preference criterion (A or B under Preference Criteria above) is applicable. The rules of origin are contained in Chapter 3, Annex 2 and Annex 3 of the Agreement.  
Note: In order to be entitled to preferential tariff treatment, each good of a Party must meet at least one of the preference criteria given.  
Indicate “ACU” for accumulation, “DMI” for *De Minimis* and “FGM” for fungible goods or materials, if applicable.
- Field 6: For each good, indicate the quantity (weight may be indicated as gross weight or net weight).
- Field 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.  
If the invoice is issued by a person different from the exporter to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, the “Third Country Invoicing” box should be ticked (✓) and the full legal name and address of the person that issues the invoice should be indicated in field 8.  
In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in field 7. Also, the “Third Country Invoicing” box should be ticked (✓) and the full legal name and address of the person that will issue such other invoice should be indicated in field 8. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.
- Field 8: If the certificate of origin is issued retroactively, the issuing authority should tick (✓) the “ISSUED RETROACTIVELY” box in field 8 and indicate the date of shipment in field 3. If the certificate of origin is newly issued in accordance with Rule 3(f) of the Implementing Procedures, the issuing authority should indicate the words “CERTIFIED TRUE COPY”, the date of issuance and the certification number of the original certificate of origin. Other remarks as necessary.

Field 9: This field should be completed, signed and dated by the exporter or its authorised agent. The "Date" should be the date when the certificate of origin is applied for.

Note: The exporter's or its authorised agent's signature may be autographed or electronically printed.

Field 10: This field should be completed, dated, signed and stamped by the competent authority of the exporting Party or its designees.

Note: The competent authority's or its designee's signature may be autographed or electronically printed.

Notice 1. Any items entered in this form should be true and correct. False declaration or documents relating to the certificate of origin should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2. The certificate of origin should be the basis of determination of origin at the customs authority of the importing Party.

<b>Appendix 1</b>
-------------------

<p>1. Exporter's Name, Address and Country:</p>	<p>Certification No.</p>	<p>Number of page /</p>	<p>COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT BETWEEN THE REPUBLIC OF INDIA AND JAPAN</p> <p>CERTIFICATE OF ORIGIN</p> <p><u>Issued in</u></p>	
<p>2. Importer's Name, Address and Country:</p>				
<p>3. Transport details (means and route)(as far as known)</p>				
<p>4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number</p>	<p>5. Preference criterion</p>	<p>6. Quantity</p>	<p>7. Invoice number(s) and date(s)</p>	
<p>8. Remarks:</p> <p><input type="checkbox"/> Third Country Invoicing      <input type="checkbox"/> ISSUED RETROACTIVELY</p>				
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>- the above details and statement are true and accurate.</li> <li>- the good(s) described above meet the condition(s) required for the issuance of this certificate:</li> <li>- the country of origin of the good(s) described above is _____</li> </ul> <p>Place and Date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Competent governmental authority or Designee office:</p> <p>_____</p> <p>Stamp</p> <p>Place and Date: _____</p> <p>Signature: _____</p>			

**Parties which accept this form for the purpose of preferential treatment under the Comprehensive Economic Partnership Agreement between the Republic of India and Japan (hereinafter referred to as “the Agreement”) are India and Japan.**

General Conditions:

The conditions for the preferential tariff treatment under the Agreement are that the goods exported to India or Japan should:

- i. fall within description of goods (including HS code) eligible for concession in India or Japan;
- ii. comply with one of the requirements in Preference Criteria below, which are set out in Article 27 of the Agreement; and
- iii. comply with the provision of consignment criteria of Article 34 of the Agreement.

Preference Criteria:

- A The good is wholly obtained or produced entirely in the Party, as provided for in Article 28 of the Agreement.
- B The good is not wholly obtained or produced in the Party, provided that the good satisfies the requirements of Article 29 of the Agreement.

Instructions for Certificate of Origin:

For the purposes of claiming preferential tariff treatment, the document should be completed legibly and in full by the exporter or its authorised agent and certified by the competent authority or its designees. The form should be completed in the English language. The document should be rendered invalid if it is modified after the issuance except as provided in Rule 4(b) of the Implementing Procedures.

If the space of this document is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorised agent may provide the information using additional page of Appendix 1. In that case, every additional page of Appendix 1 should be completed legibly and in full by the exporter or its authorised agent and certified by the competent authority or its designees.

- Field 1: State the full name, address and country of the exporter.
- Field 2: State the full name, address and country of the importer. As defined in subparagraph (f) of Article 26 of the Agreement, “importer” means a natural and juridical person who imports a good into the importing Party (e.g. the consignee who declares the importation).
- Field 3: Provide the name of loading port, transit port and discharging port and, the name of vessel / flight number, as far as known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or air waybill date).
- Field 4: Provide item number (as necessary), marks and numbers, number and kind of packages, tariff classification number based on HS 2007 and description of each good consigned.
- For each good, the HS tariff classification number should be indicated at the six-digit level.
- The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.
- Field 5: For each good, state which preference criterion (A or B under Preference Criteria above) is applicable. The rules of origin are contained in Chapter 3, Annex 2 and Annex 3 of the Agreement.
- Note: In order to be entitled to preferential tariff treatment, each good of a Party must meet at least one of the preference criteria given.
- Indicate “ACU” for accumulation, “DMI” for *De Minimis* and “FGM” for fungible goods or materials, if applicable.
- Field 6: For each good, indicate the quantity (weight may be indicated as gross weight or net weight).
- Field 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.
- If the invoice is issued by a person different from the exporter to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, the “Third Country Invoicing” box should be ticked (✓) and the full legal name and address of the person that issues the invoice should be indicated in field 8.
- In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in field 7. Also, the “Third Country Invoicing” box should be ticked (✓) and the full legal name and address of the person that will issue such other invoice should be indicated in field 8. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.
- Field 8: If the certificate of origin is issued retroactively, the issuing authority should tick (✓) the “ISSUED RETROACTIVELY” box in field 8 and indicate the date of shipment in field 3. If the certificate of origin is newly issued in accordance with Rule 3(f) of the Implementing Procedures, the issuing authority should indicate the words “CERTIFIED TRUE COPY”, the date of issuance and the certification number of the original certificate of origin. Other remarks as necessary.

Field 9: This field should be completed, signed and dated by the exporter or its authorised agent. The "Date" should be the date when the certificate of origin is applied for.

Note: The exporter's or its authorised agent's signature may be autographed or electronically printed.

Field 10: This field should be completed, dated, signed and stamped by the competent authority of the exporting Party or its designees.

Note: The competent authority's or its designee's signature may be autographed or electronically printed.

Notice 1. Any items entered in this form should be true and correct. False declaration or documents relating to the certificate of origin should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2. The certificate of origin should be the basis of determination of origin at the customs authority of the importing Party.