

1524: Origin certification procedures in making a claim for preferential tariff treatment under an Economic Partnership Agreement (EPA)

In order to apply for the preferential tariff treatment (i.e. reduced tariff rates) under an Economic Partnership Agreement (EPA), the good to be imported must be an originating good under the provisions of the applicable EPA.

When making a claim for preferential tariff treatment at the time of import declaration, the importer has to indicate that the good is an originating good by submitting, in accordance with the provisions of the applicable EPA, either: i) a certificate of origin issued by the competent authority of the exporting country; ii) origin declaration on a commercial document made by an approved exporter; or iii) an origin certification document completed by an importer, exporter, or producer.

A certificate of origin, origin declaration, or an origin certification document must fulfill the requirements set out in the respective EPAs, which include the format and data elements for a certificate of origin; the prescribed text to appear in the origin declaration; and the data elements for an origin certification document. These documents are valid for 1 year from the date of their issuance or completion.

In addition, in order to be eligible for the preferential tariff treatment under the EPA, no additional manipulation to the imported good is allowed, and in the case where the good is transported through the territory of a third country, the importer has to submit a document, such as a through bill of lading (B/L), to prove that the consignment criteria of the EPA are satisfied.

In principle, documents to prove the origin of the imported good (a certificate of origin, origin declaration, or an origin certification document above) must be submitted to Customs at the time of import declaration. However, Customs may allow for postponement of the submission if there is an unavoidable reason for the delay, such as a natural disaster, or when the importer requests and receives from Customs the approval for a “before-permit release” (see the ‘Before Permit system’ (Q&A 1113)).

For a consignment/shipment of an aggregate Customs value of 200,000 yen or less, importers are not required to submit the documents to prove the origin of the imported good when claiming preferential tariff treatment under the EPA.

(Article 68 of the Customs Law, paragraph 1, 4 through 8 of Article 61 of the Cabinet order for Enforcement of the Customs Law, paragraphs 68-5-0 to 68-5-23 of the Basic Notice of the Customs Law, paragraph 3-1 through 3-20 of the Basic Notice of the Treaties and Agreements)

Please refer to the following URL for details on the Origin certification procedures: <https://www.customs.go.jp/roo/procedure/index.htm>