



Outline of Rules of Origin for EPA in Japan

**Origin Administration and
Investigation Center,
Japan Customs**

Requests concerning translation, reproduction and adaptation should be addressed to Customs and Tariff Bureau, Ministry of Finance, Japan.

What is “Rules of Origin”?

IMPORTER A

Our country has many EPAs with other countries including Thailand. Do you know that the goods imported from such countries can enjoy lower tariff rate called “preferential tariff rate on EPA”?

IMPORTER B

Sure, I know that !. I would like to use the preferential tariff rate for my importation.



Wait, wait !!

Any goods imported from the countries concluded EPAs with Japan **can not always** apply the preferential tariff rate on EPA for your trade.

What is “Rules of Origin”?

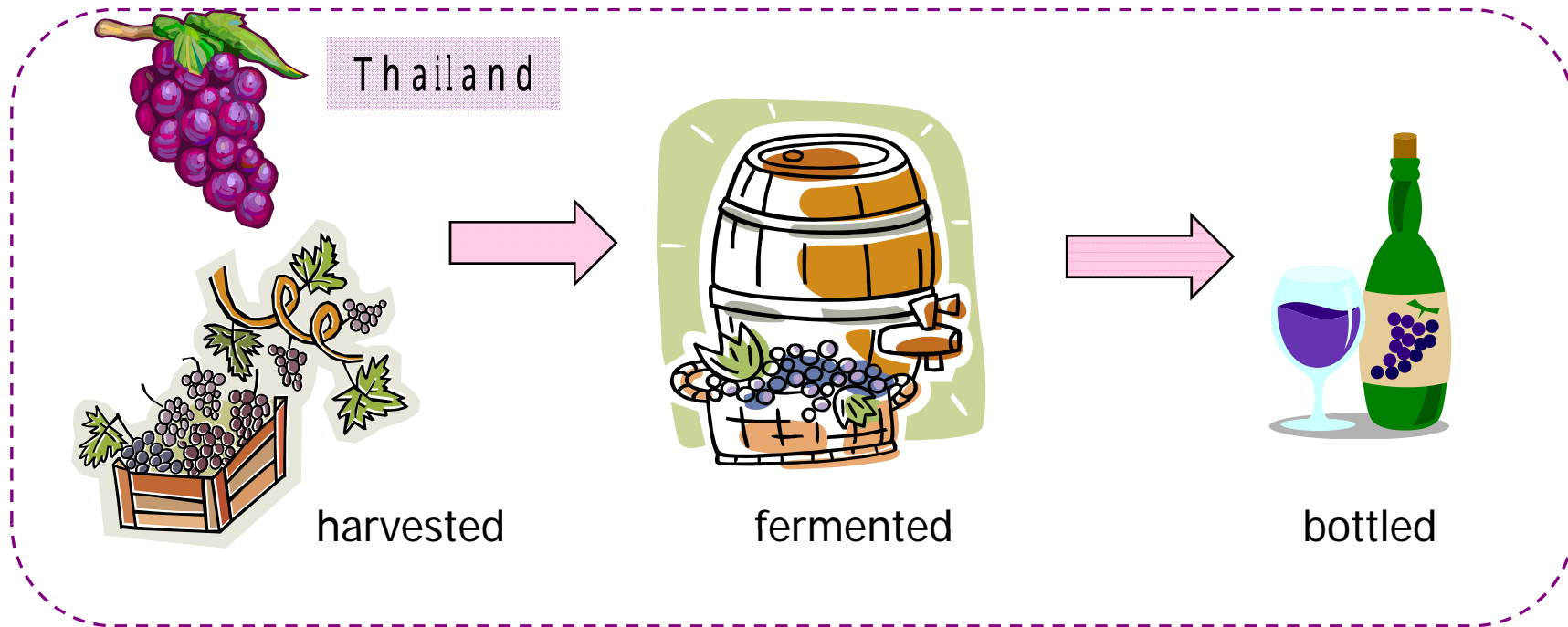
IMPORTER A

Why can't we enjoy the lower tariff rate on EPA for all imported goods from countries concluded EPAs ?

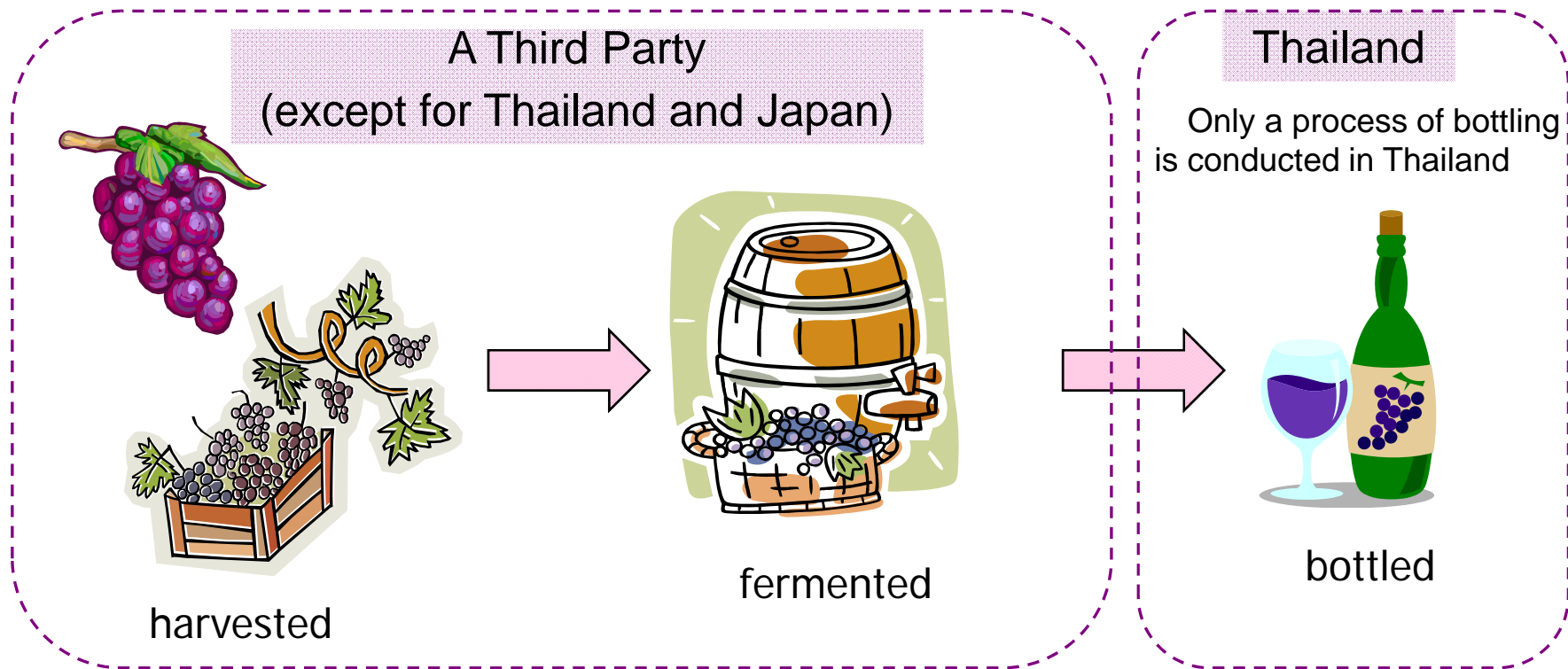


Let's consider the example of “wine” for our understanding!

What is “Rules of Origin”?

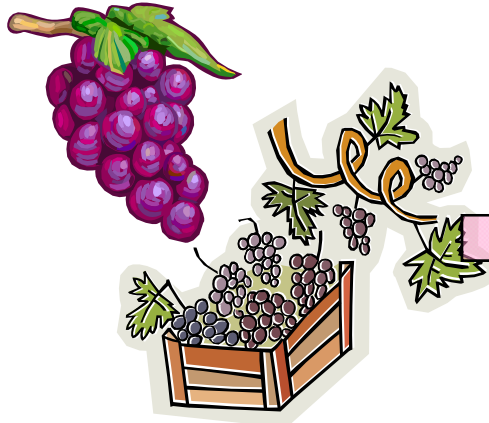


A bottle of wine through all processes above in Thailand makes us to think that this wine is **a originating good of Thailand.**



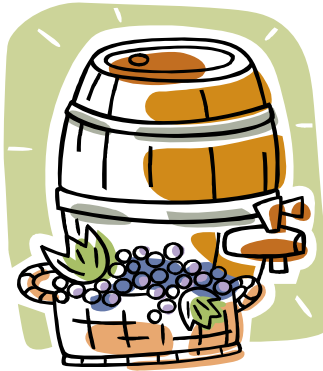
A bottle of wine through processes above may make us to think that this wine is **not a originating good of Thailand.**

**A Third Party
(except for Thailand and Japan)**

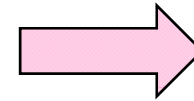


harvested

Thailand
fermented from grape of a Third Party



fermented



bottled



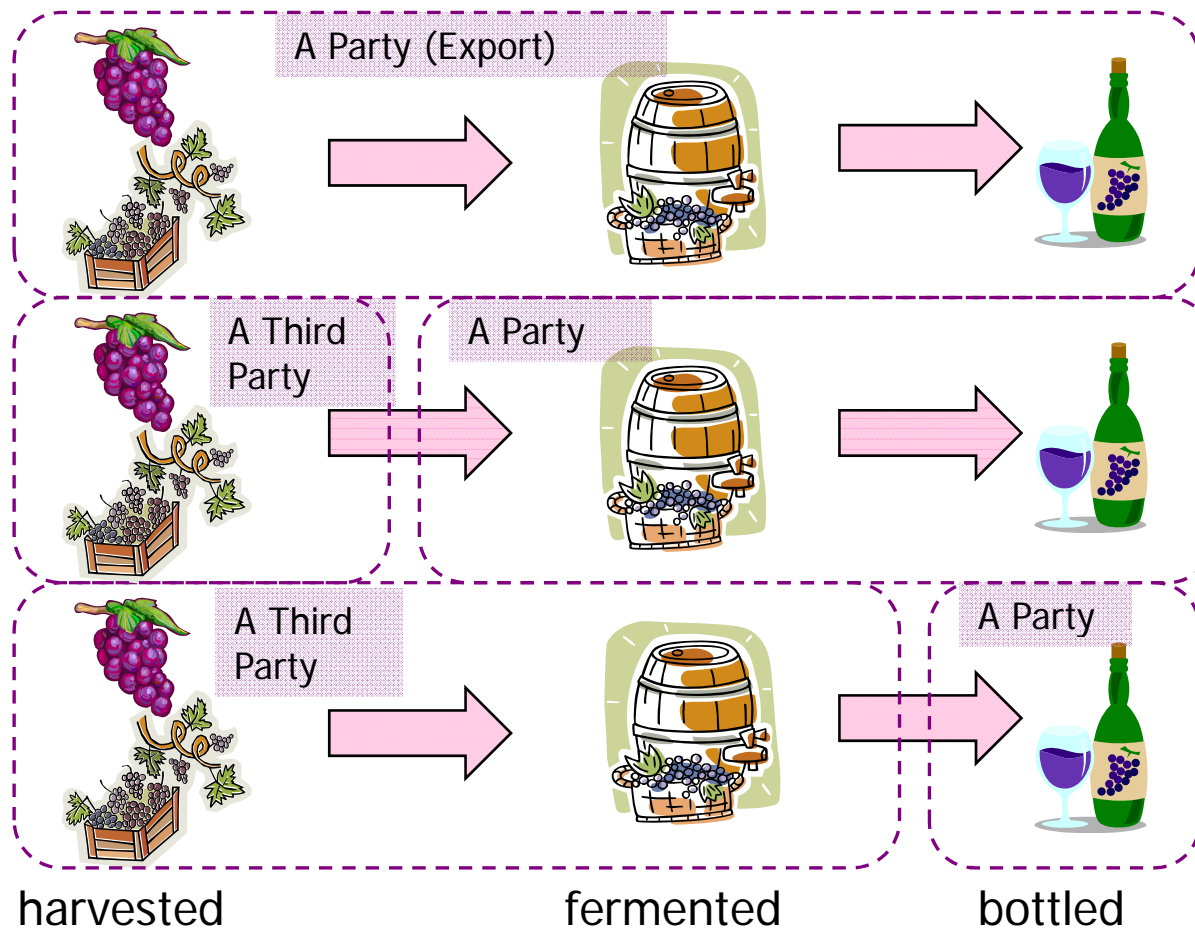
How about this case?

IMPORTER A

I think the wine is originating good of Thailand because fermentation decides the taste of wine.

IMPORTER B

I know that. But the quality of grape also decides the taste of wine, so I doubt the wine is originating good of Thailand.



A rule is necessary to decide which process should be a bottled wine of a Party under EPA. This rule is called **“Origin Criteria”** and a good which satisfies the origin criteria is called as “a originating good of a Party”. If you want to use preferential tariff rate on EPA for goods, the goods should satisfy the origin criteria to apply such tariff rate.

IMPORTER A

I understand your explanation. So what is the “Origin Criteria”?

IMPORTER B

I have also heard that some documents are required to submit at the Customs office. I would like to know the procedures for it.

Contents of this materials



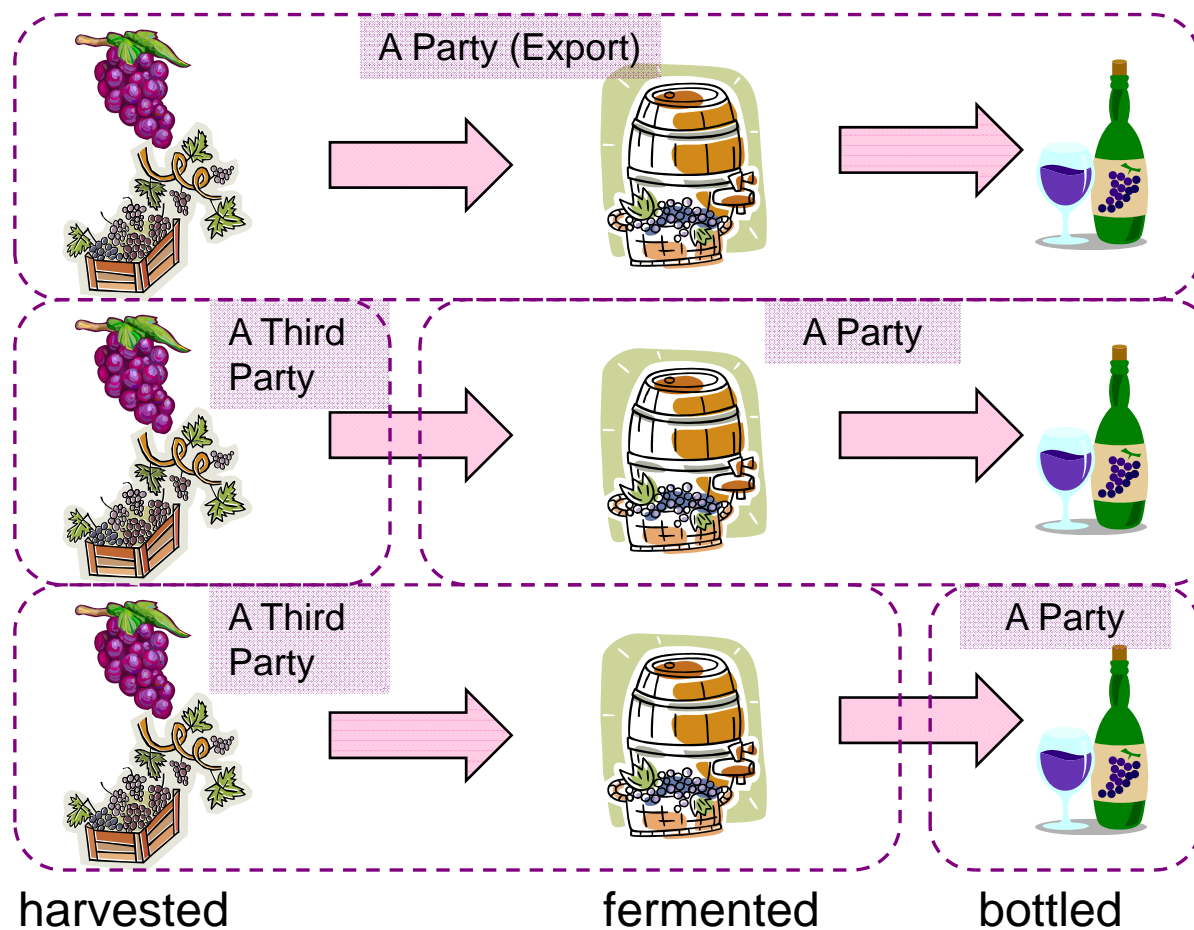
In the materials, we collect information which you should know at least. Information on “Origin Criteria” is on the page 9-50, and “Procedural Provision” for customs matters is on the page 51-99. Though it’s a long materials you may think, it’s worth to read for helping your understanding. Please read it through all materials we provide.

What is “Rules of Origin”?

Why is the rules of origin necessary?

- Rules of Origin is a rule to determine the "Nationality "of goods
- Lower tariff rate (preferential tariff rate on EPA) is applied to originating goods of exporting Party

What is a good of a Party which is applied preferential tariff rate on EPA?



There are a lot of factors like materials, or manufacturing process to determine a originating good (wine) of an exporting Party.

We need to determine the good (wine) of an exporting Party which is applied preferential tariff rate on EPA.

We need to stipulate the rules of origin, and originating goods satisfied such rules are applied to preferential tariff rate on EPA.

Topics

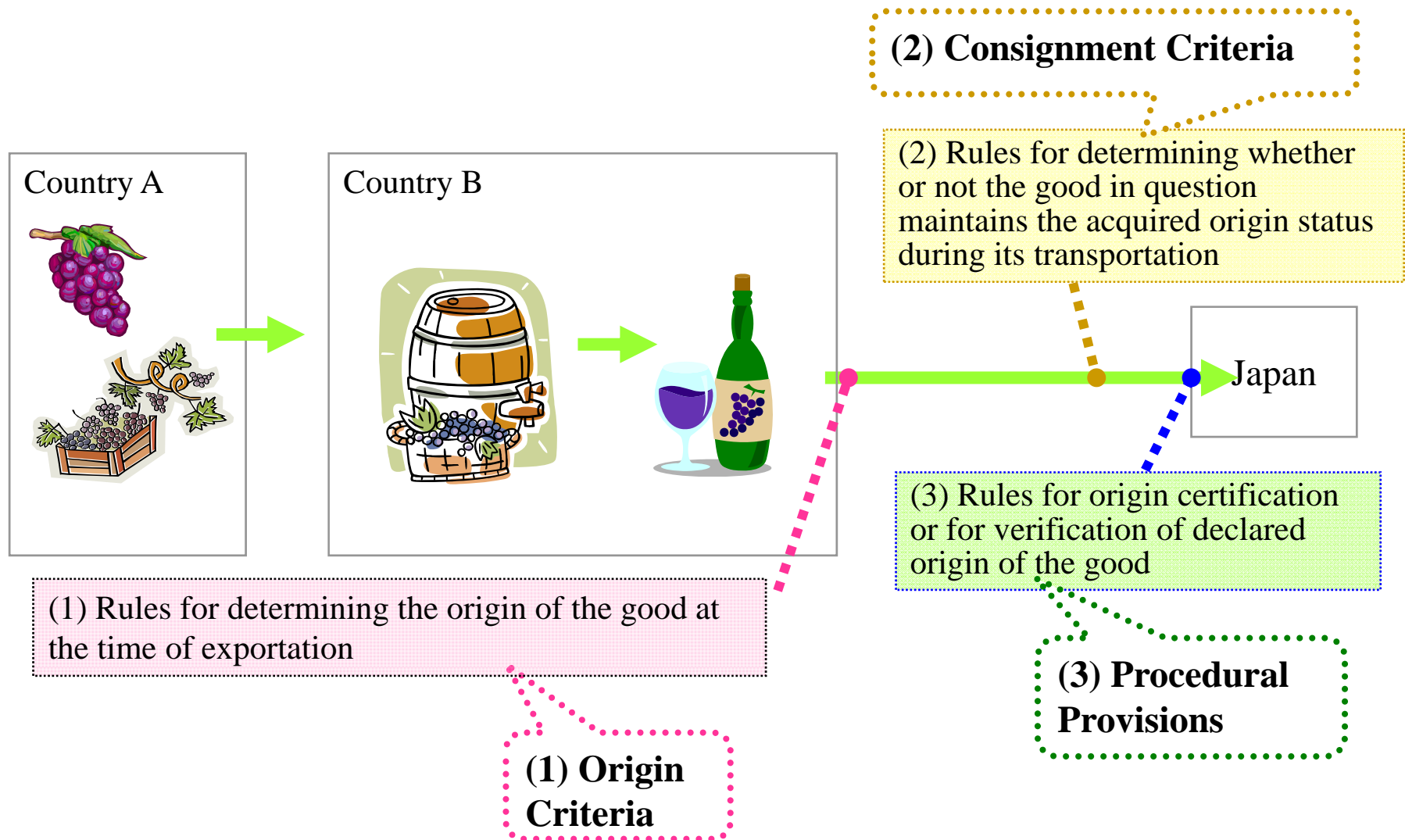
I. General Structure of Rules of Origin

**II. Origin Criteria and Consignment
Criteria**

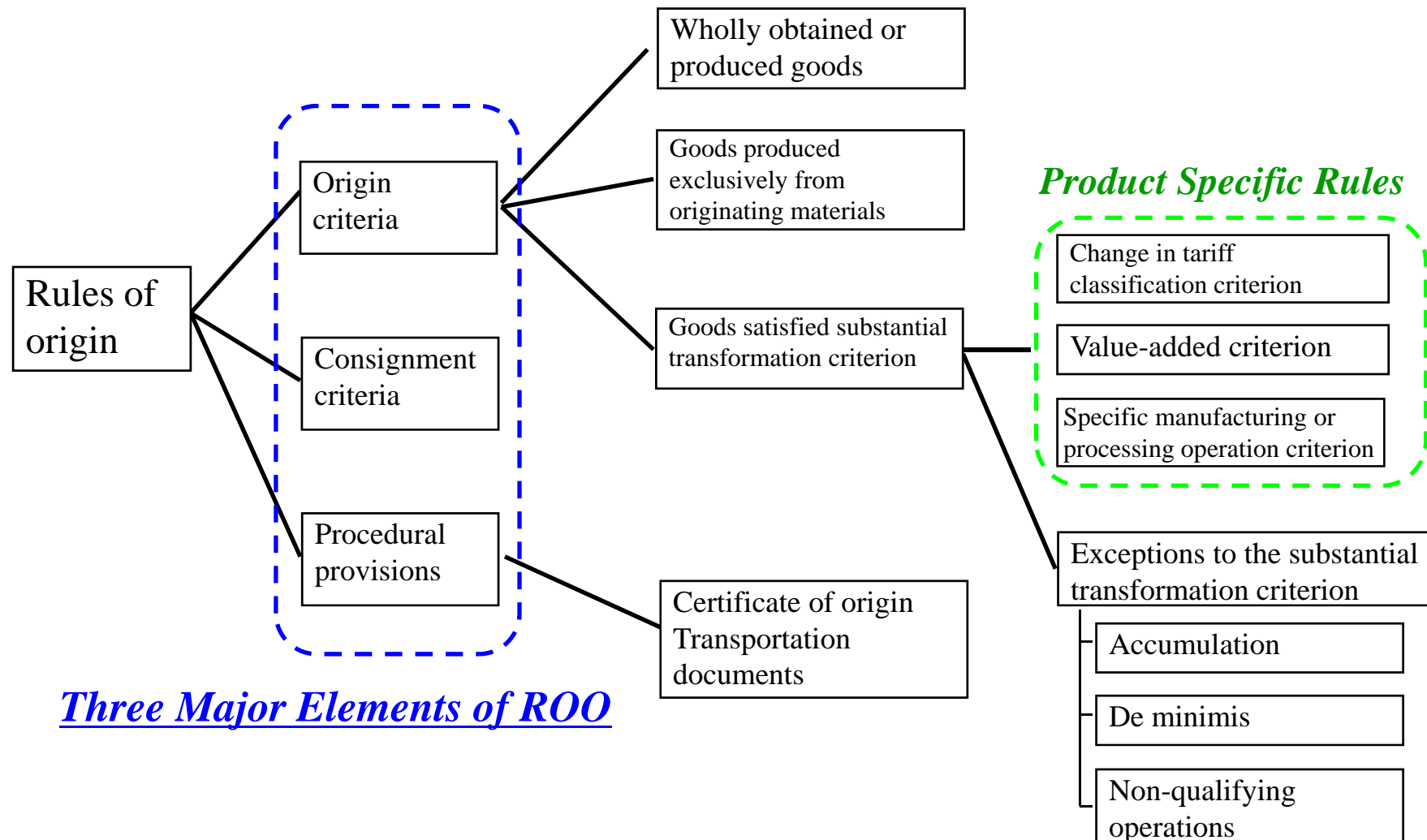
III. Procedural Provisions

I. General Structure of Rules of Origin

General Structure of Rules of Origin

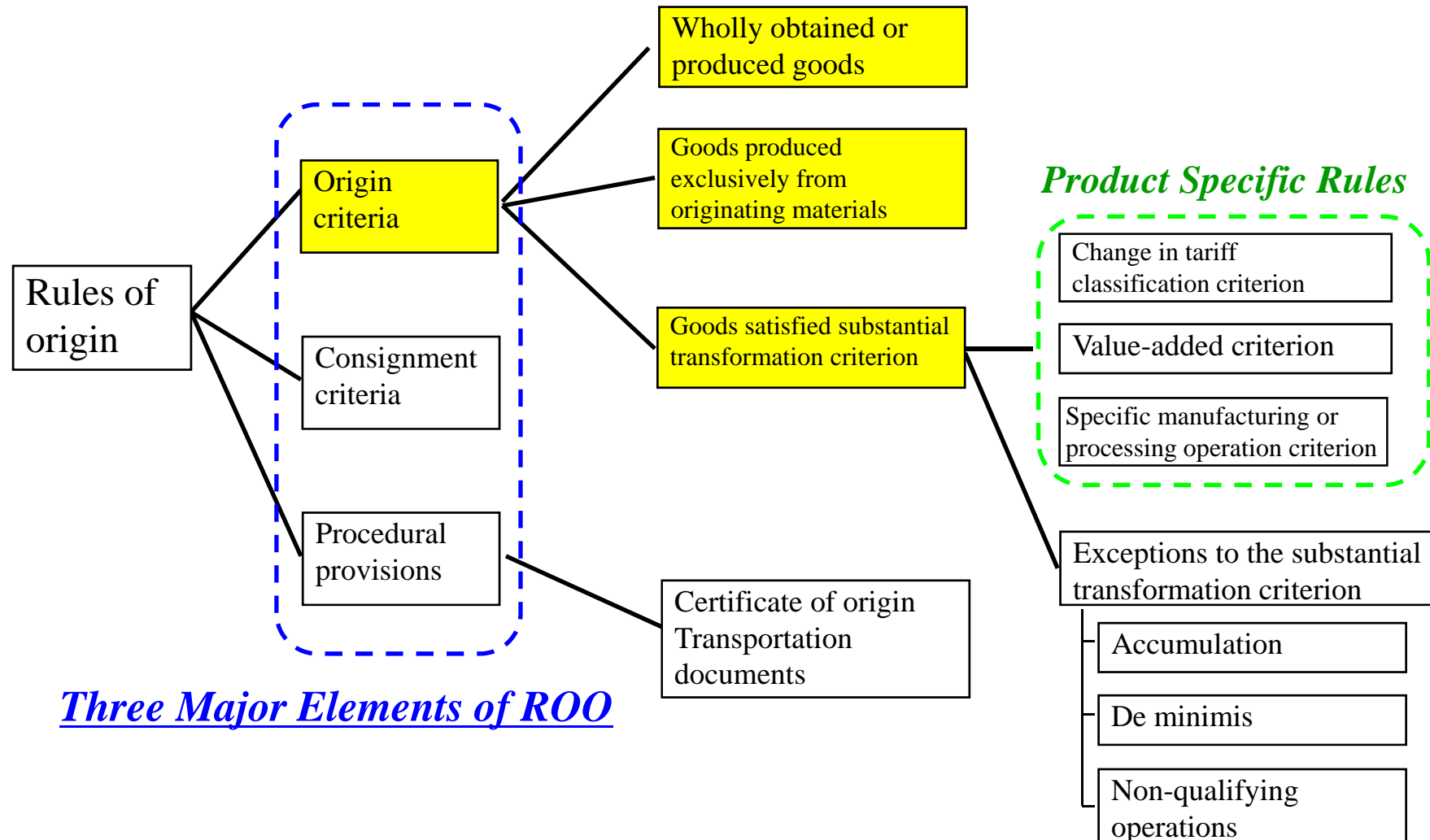


Three Major Elements of ROO



II. Origin Criteria and Consignment Criteria

Three Major Elements of ROO



Definition of Originating Goods

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

1. Except as otherwise provided for in this Chapter, a good shall qualify as an originating good of a Party where:

(a) the good is wholly obtained or produced entirely in the Party, as defined in paragraph 2 below;

Wholly obtained or produced goods

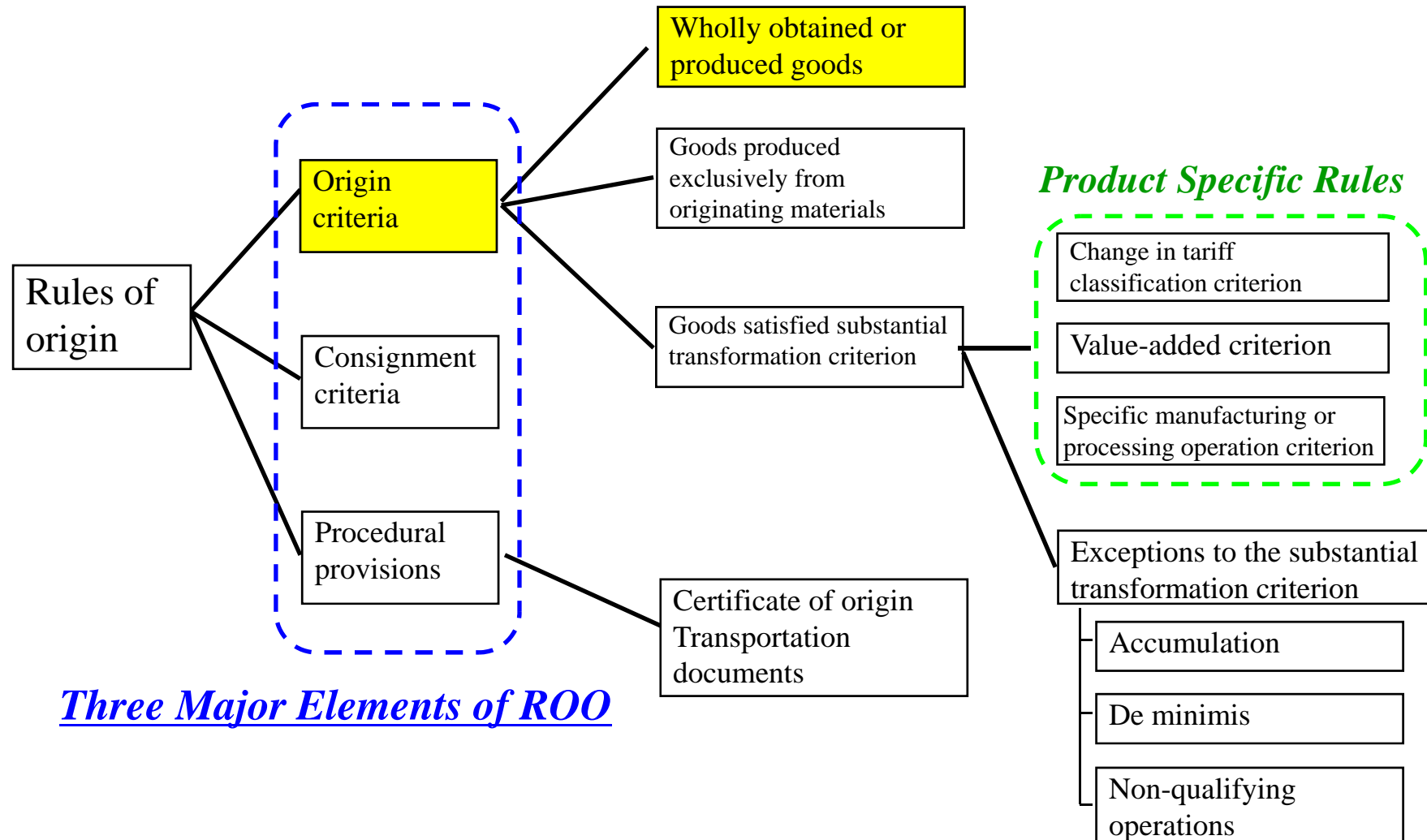
(b) the good is produced entirely in the Party exclusively from originating materials of the Party; or

Goods produced exclusively from originating materials

(c) the good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of this Chapter, when the good is produced entirely in the Party using non-originating materials in whole or in part.

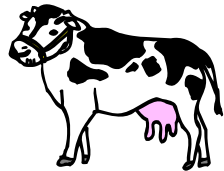
Goods satisfied substantial transformation criterion

Three Major Elements of ROO



Wholly Obtained or Produced Goods

< e.g. Japan-Thailand EPA Art. 28 para. 2 >



(a) live animals born and raised in the Party
(Livestock, etc.)



(b) animals obtained by hunting, trapping, fishing, gathering or capturing in the Party
(Captured wild animals, etc.)



(c) goods obtained from live animals in the Party
(Milk, egg, etc.)



(d) plants and plant products harvested, picked or gathered in the Party
(Cut flowers, etc.)



(e) minerals and other naturally occurring substances, not included in subparagraphs (a) through (d) above, extracted or taken in the Party
(Crude oil, etc.)



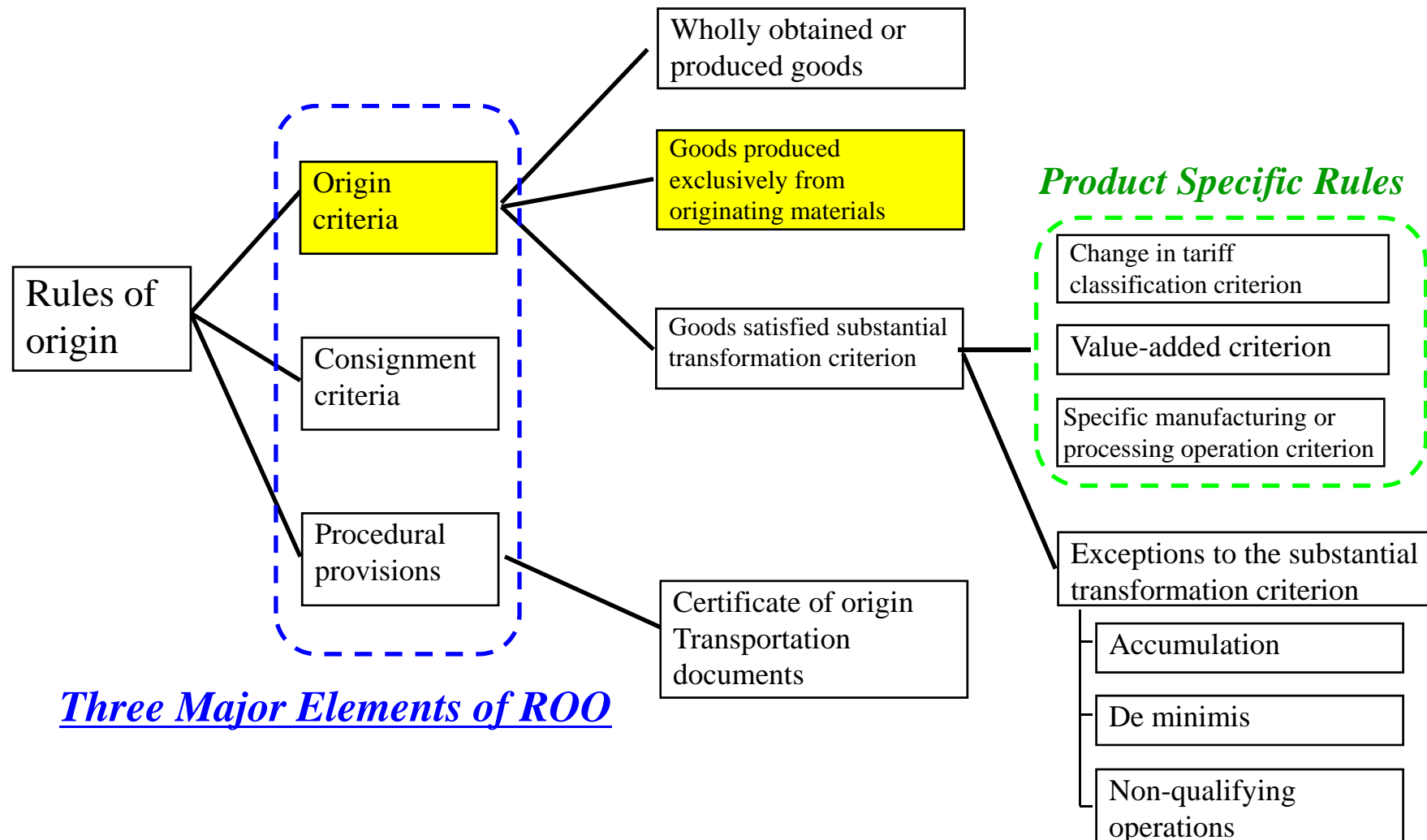
(f) goods of sea-fishing and other goods taken by vessels of the Party from the sea outside the territorial seas of the Parties

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



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

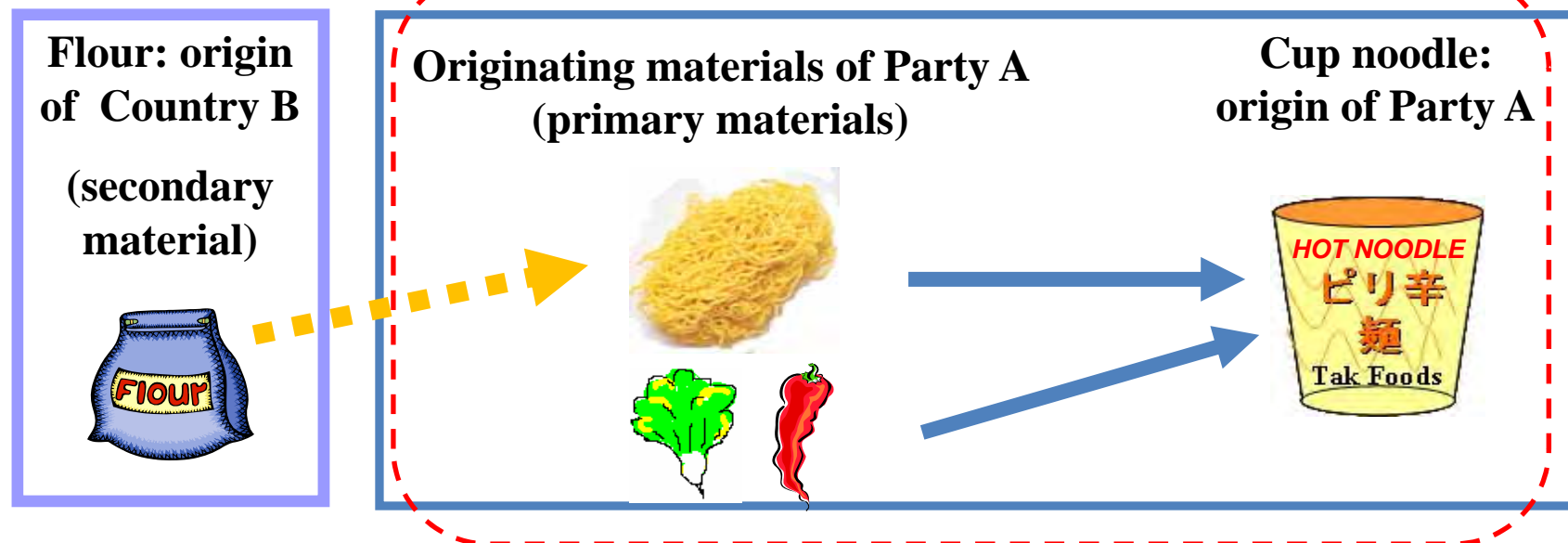
Three Major Elements of ROO



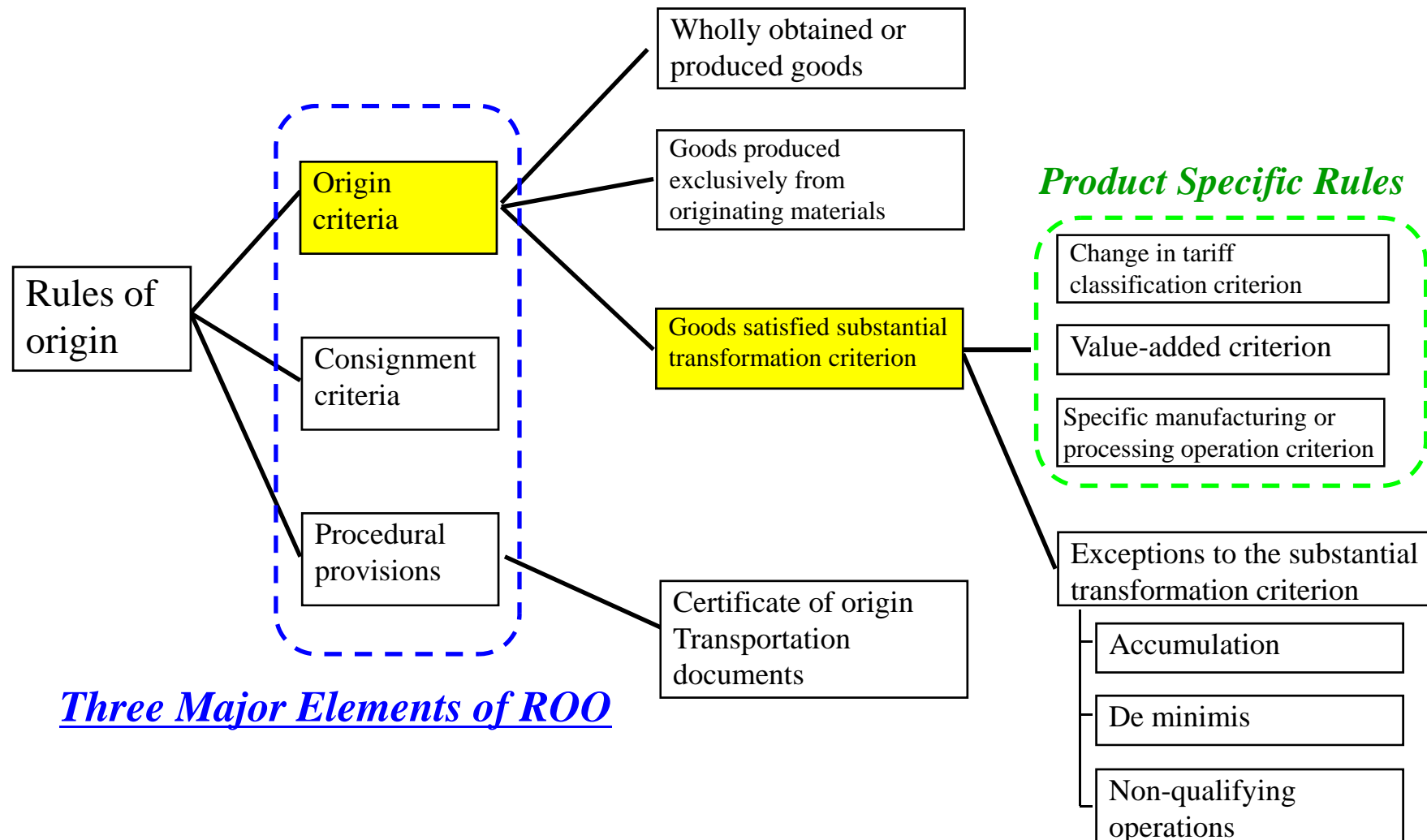
Goods Produced Exclusively from Originating Materials

The good appears to have completed its production or manufacture in a Party because only originating materials are used for the production as primary materials, however, they actually include non-originating materials.

It seems to be completely produced in a Party...



Three Major Elements of ROO

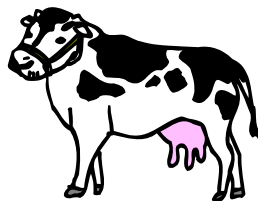


Goods Satisfied Substantial Transformation Criterion

Other Country

Materials

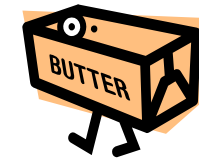
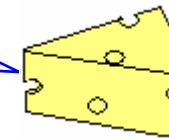
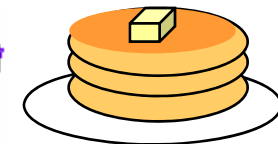
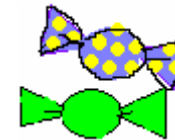
(non-originating)



“New” products

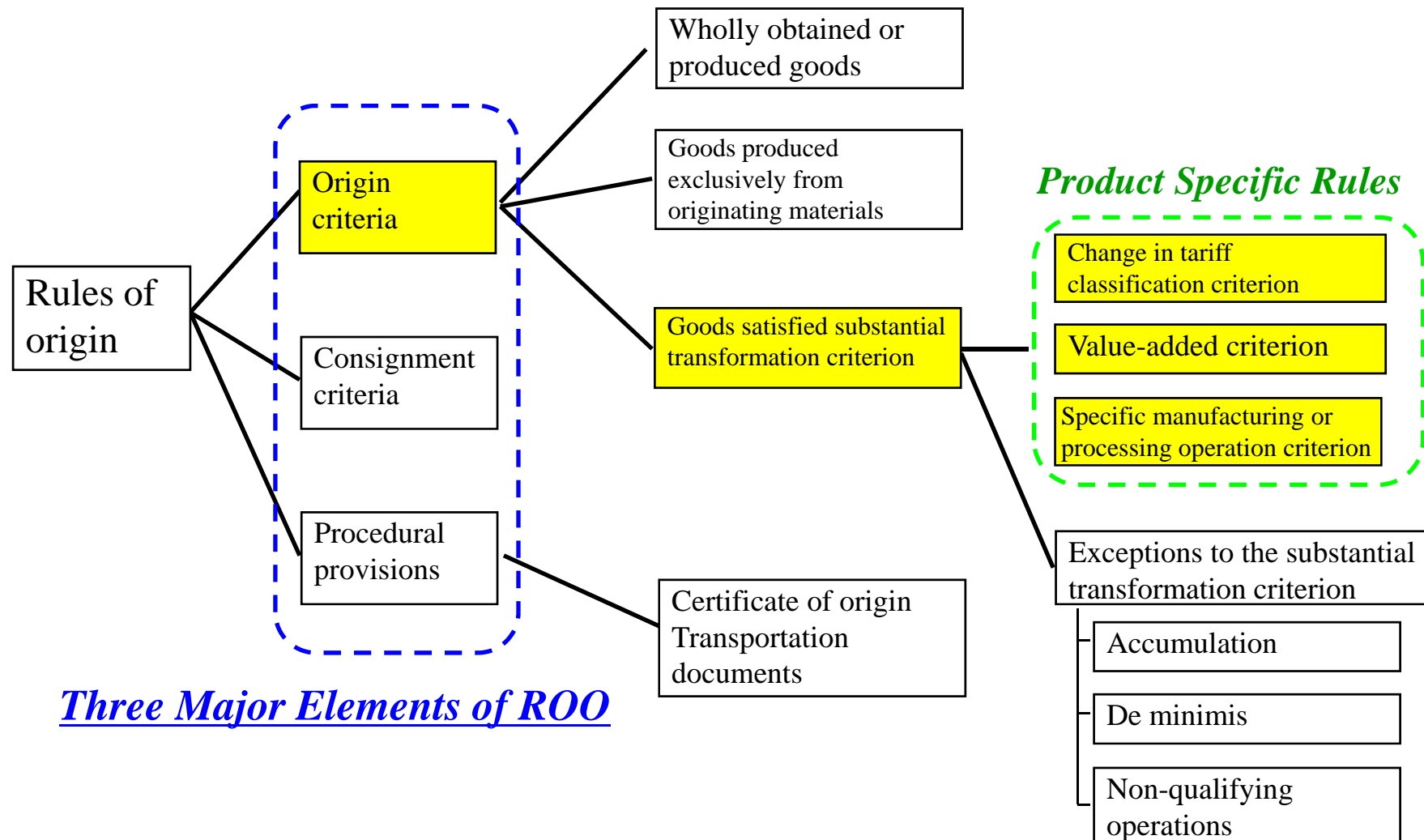
Processing, etc

“Big”
Change



This “Big change” is named as “substantial transformation” and a Party in which such big change happened is considered as an origin of the Party. Goods underwent big change are named as “Goods satisfied substantial transformation criterion”.

Three Major Elements of ROO



Types of Substantial Transformation

3 types of Substantial Transformation (Big Change)

(1) Change-in-tariff-classification Criterion (CTC rule)

When the HS code of a good differs from all HS codes of non-originating materials, the good is qualified as an originating good.

(2) Specific manufacturing or processing operation criterion (Process rule)

When specific manufacturing or processing operation is applied to all non-originating materials, the good is qualified as an originating good.

(3) Value-added criterion (VA rule)

When the value added to a good through its production in a Party satisfies some value content, the good is qualified as an originating good.

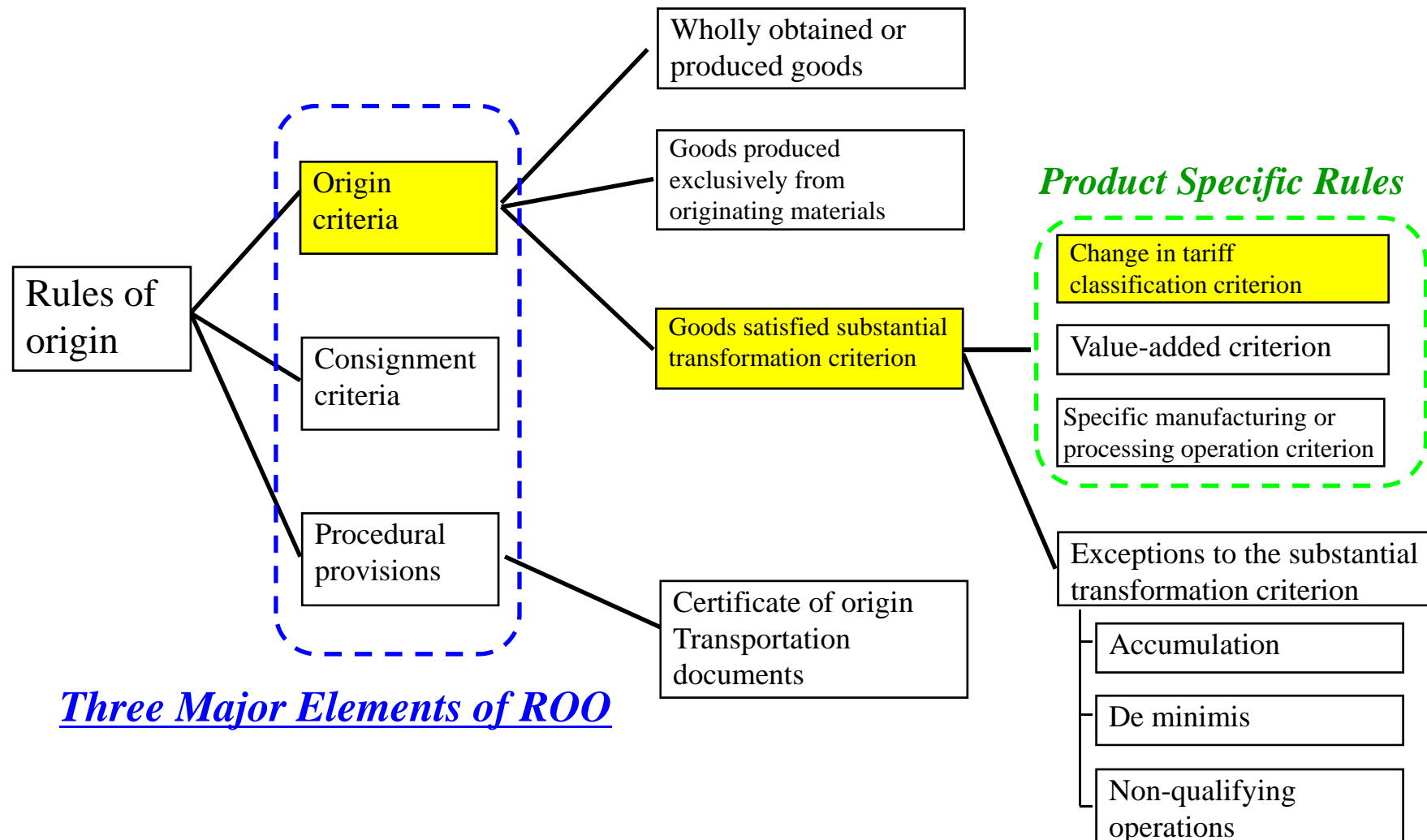
Stipulation of Substantial Transformation in ROO of EPA

Each ROO of EPA	Stipulation of Substantial Transformation	
<ul style="list-style-type: none">· ASEAN-Japan comprehensive EPA (AJCEP)· Japan-Switzerland EPA· Japan-Vietnam EPA	<p>【General Rule】</p> <p>“Change in tariff classification at the 4-digit level <u>or</u> Regional Value Content(RVC)* of not less than 40%” is the most typical rule in Product specific rules(PSR)** of these EPAs and this rule is stipulated as “general rule”.</p>	<p>【PSR (Product Specific Rules)】</p> <p>PSR is stipulated for the goods which are not applicable to the “General Rule”.</p>
<ul style="list-style-type: none">· Japan-India EPA	<p>【General Rule】</p> <p>“Change in tariff classification at the 6-digit level <u>and</u> Regional Value Content(RVC) of not less than 35%” is the most typical rule in Product specific rules(PSR) of these EPAs and this rule is stipulated as “general rule”.</p>	
<ul style="list-style-type: none">· Other EPAs	<p>【PSR(Product Specific Rules)】</p> <p>PSR is stipulated for each good.</p>	

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

** PSR is a rule for a good to be qualified as an originating good of a Party and stipulated in accordance with HS code. The rules are mainly composed of 3 types of substantial transformation criterion (CTC rule, Process rule and VA rule).

Three Major Elements of ROO

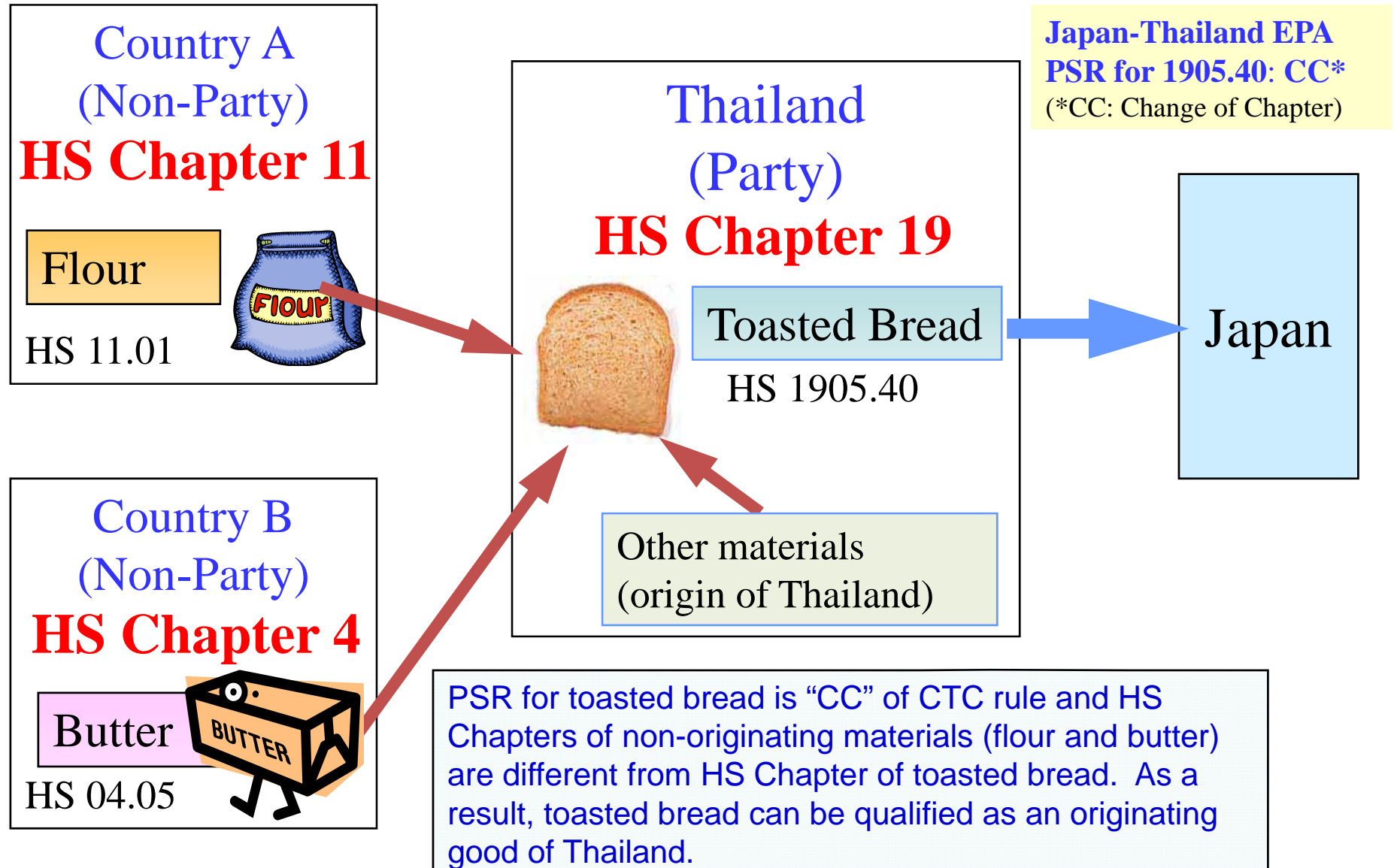


CTC Rule

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

1901.10	A change to subheading 1901.10 from any other chapter.
1901.20	A change to subheading 1901.20 from any other subheading.
1901.90-1902.40	A change to subheading 1901.90 through 1902.40 from any other chapter.
19.03	A change to heading 19.03 from any other chapter, except from chapter 11.
1904.10-1905.40	A change to subheading 1904.10 through 1905.40 from any other chapter.
1905.90	A change to crisp savoury food products, made from a dough based on potato powder, of subheading 1905.90 from any other chapter, provided that, where non-originating materials of heading 11.05 are used, each of the non-originating materials is produced entirely in a non-Party which is a member country of the ASEAN.

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

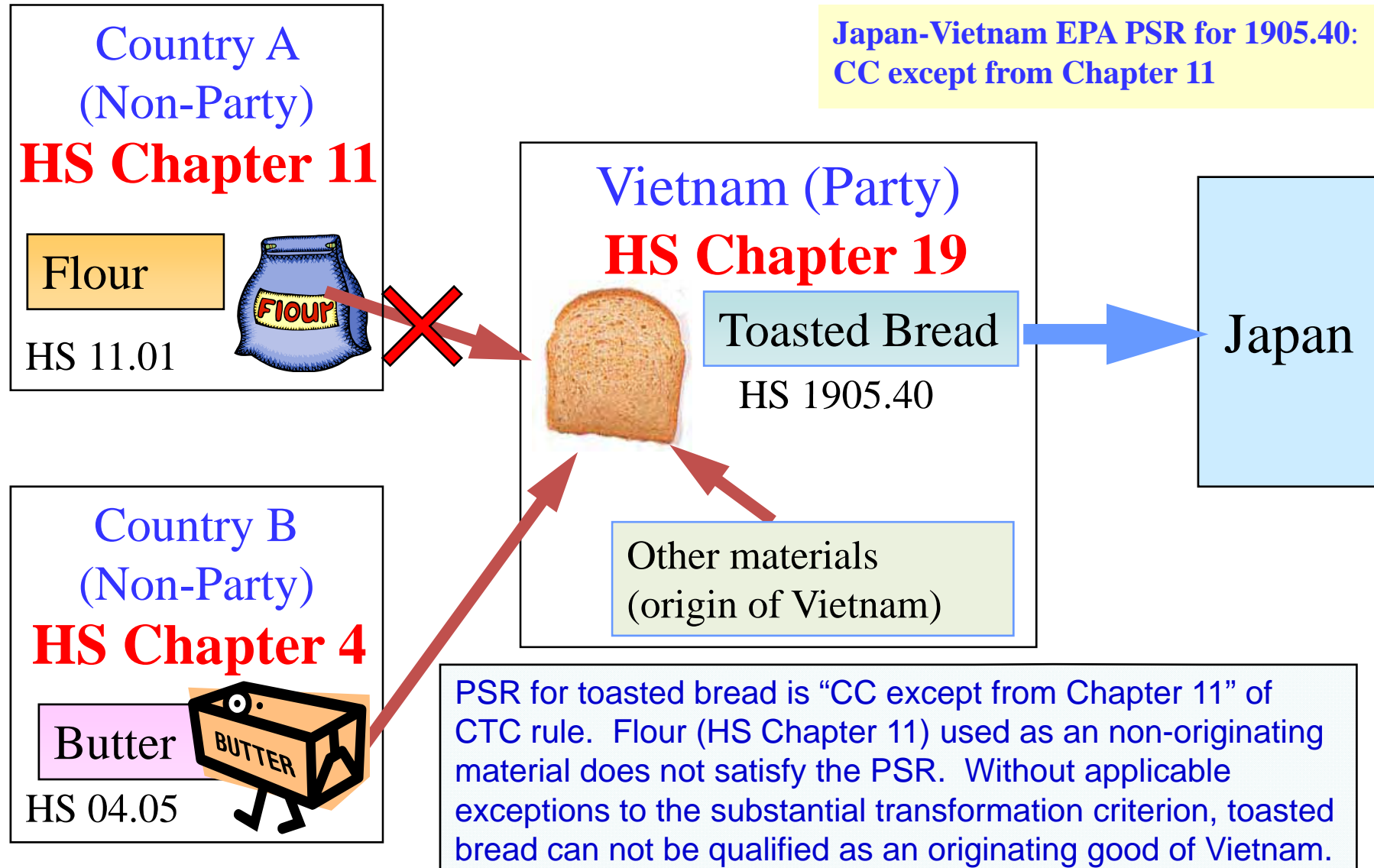


CTC Rule

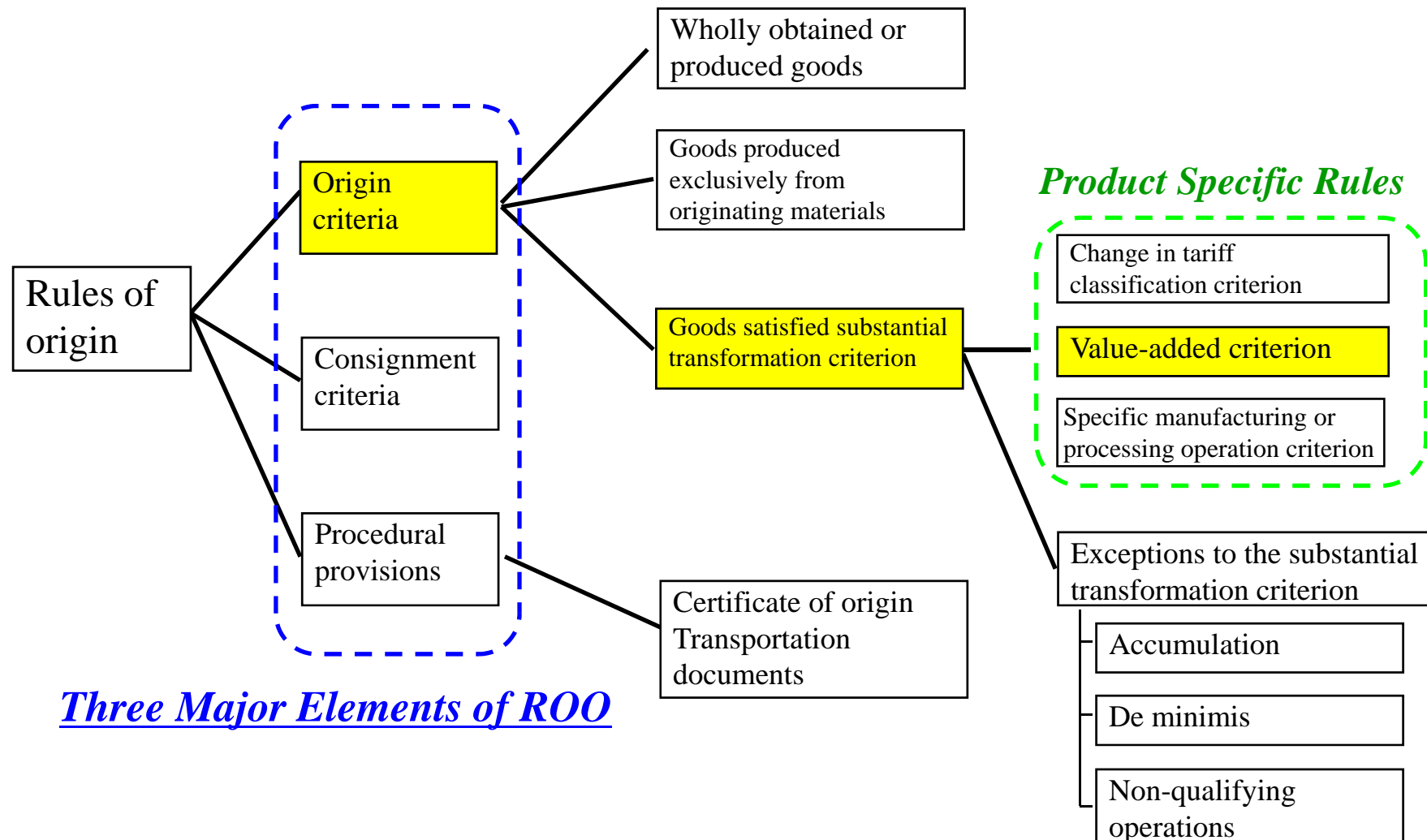
(PSR of Japan-Vietnam EPA (Annex 2))

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

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

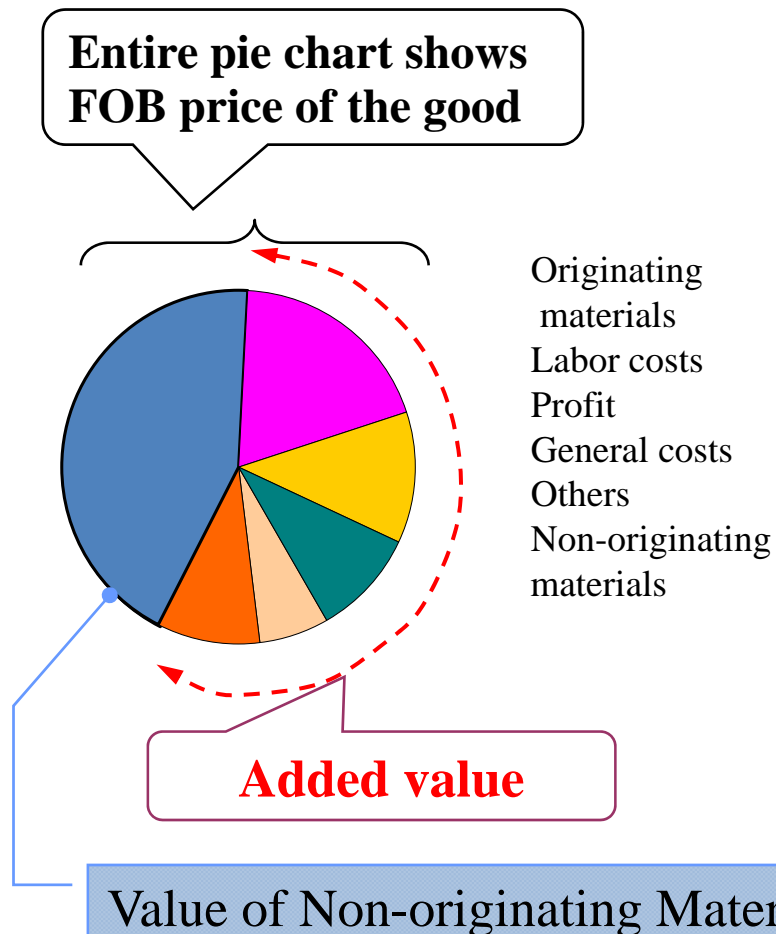


Three Major Elements of ROO



Value-added Criterion

When the value added to a good through the production in a Party satisfies some value content, the good can be qualified as an originating good of the Party.



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

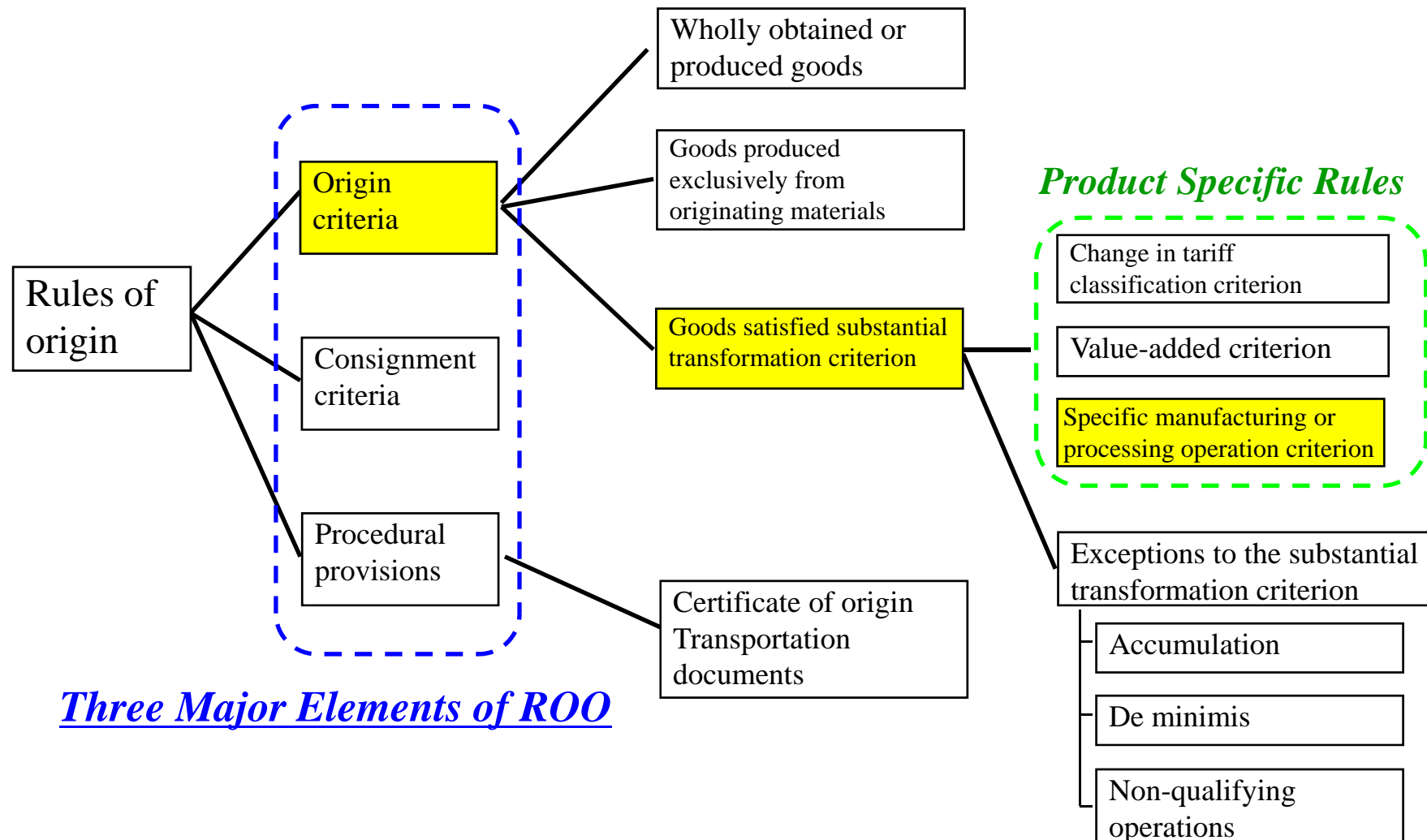
For the calculation, comparing value of non-originating materials (VNM) and FOB price of the good.

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

QVC is the qualifying value content of a good, expressed as a percentage.

VNM is the value of non-originating materials used in the production of a good.

Three Major Elements of ROO



Specific Manufacturing or Processing Operation Criterion

PSR for subheading 3904.10 under Japan-Thailand EPA

(1) A change to heading 39.01 through 39.14 from any other heading;

CTC rule

(2) No required change in tariff classification to heading 39.01 through 39.14, provided that there is a qualifying value content of not less than 40 per cent; or

VA rule

(3) No required change in tariff classification to heading 39.01 through 39.14, provided that non-originating materials used undergo a chemical reaction, purification, isomer separation or biotechnological processes in a Party.

Process rule

Co-equal

PSR for a good classified in subheading 3904.10 is composed of 3 criteria and there is no priority order among these criteria (Co-equal rule). If one of these criteria is met, it satisfies PSR.

Difference between 3 Types of Origin Criteria (Basic Concept)

Wholly obtained or produced goods

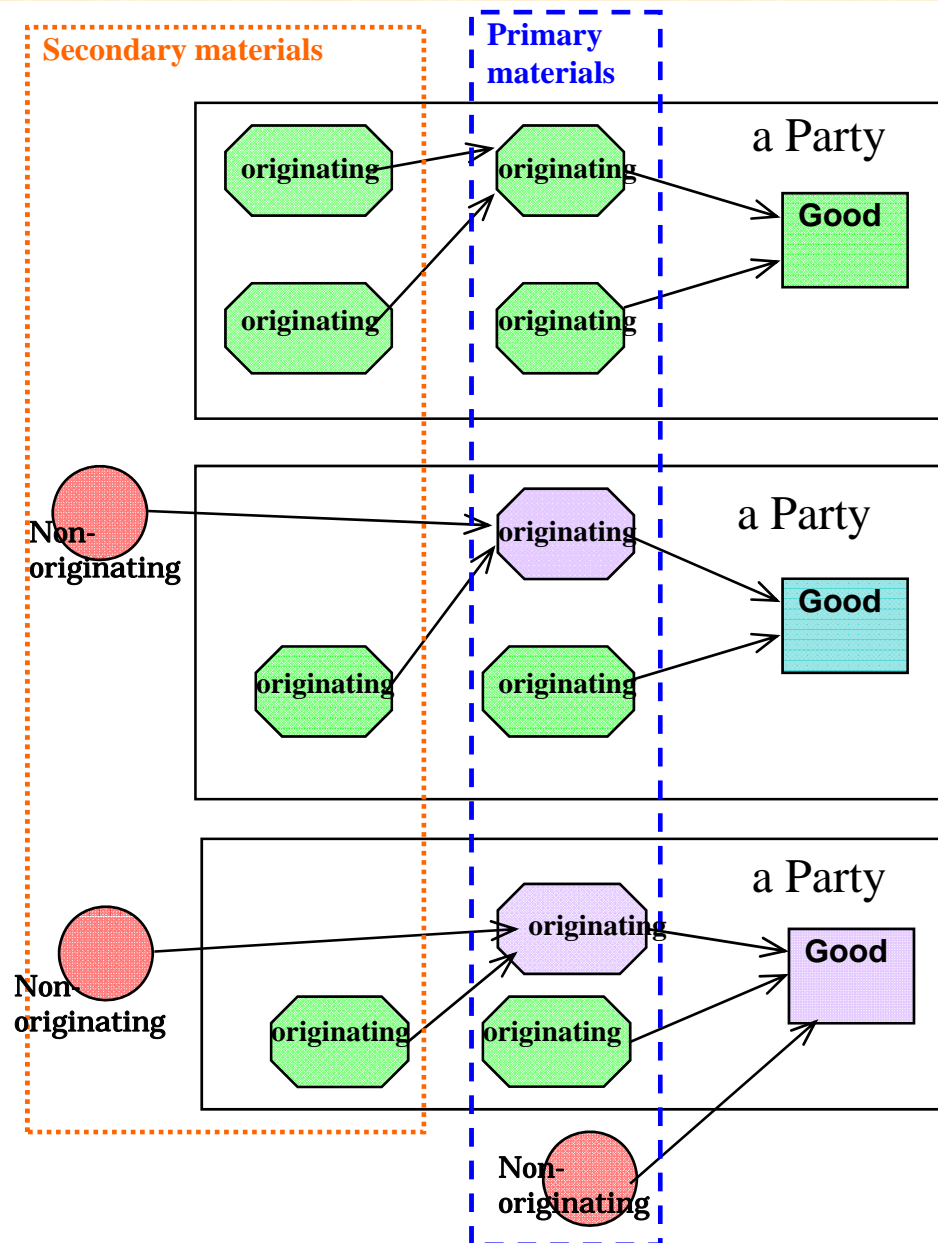
All materials used for the production of the goods are originating no matter how far the materials have been traced back in a whole stage of the production.

Goods produced exclusively from originating materials

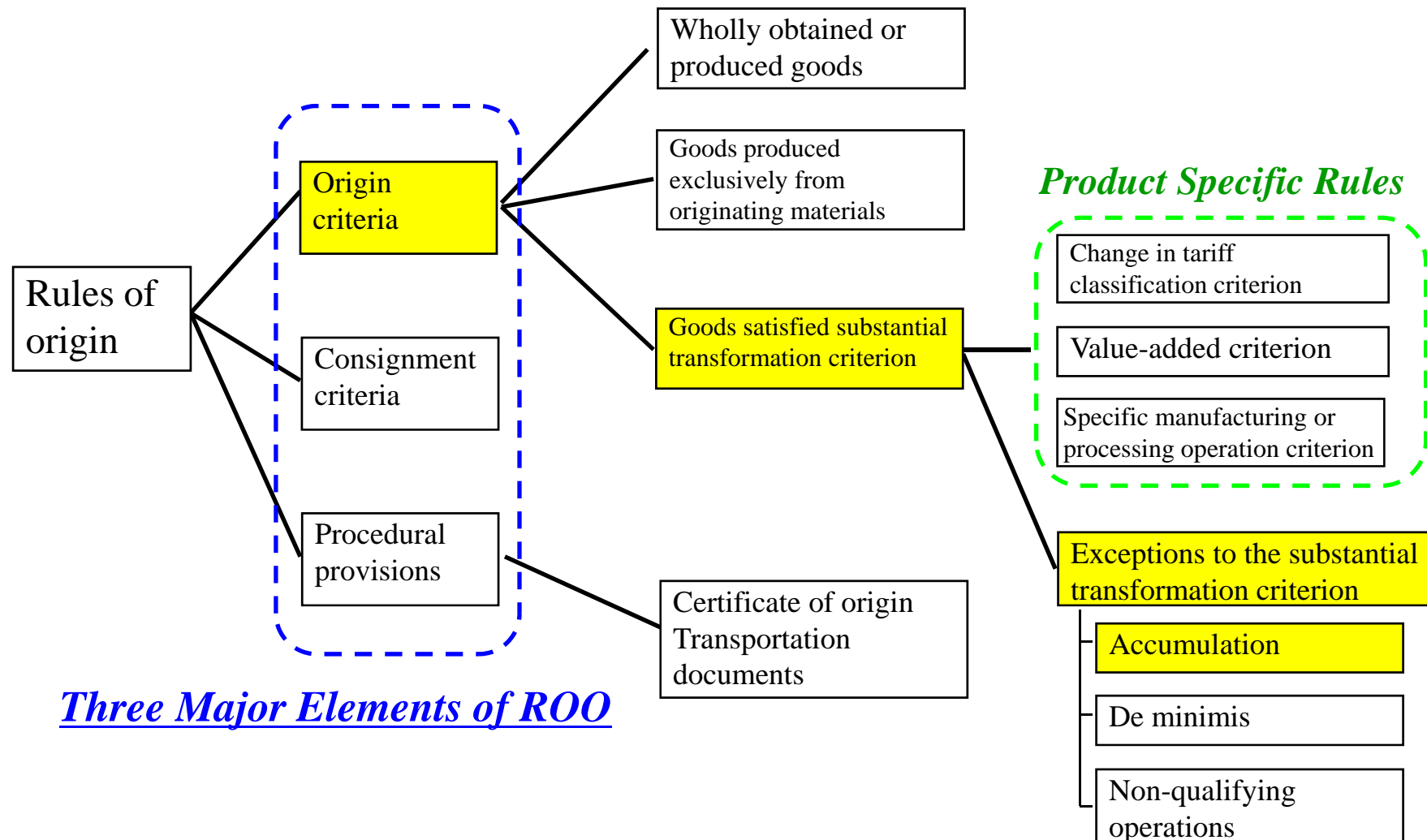
At least one of the secondary (or former) materials is non-originating.

Goods substantially transformed

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

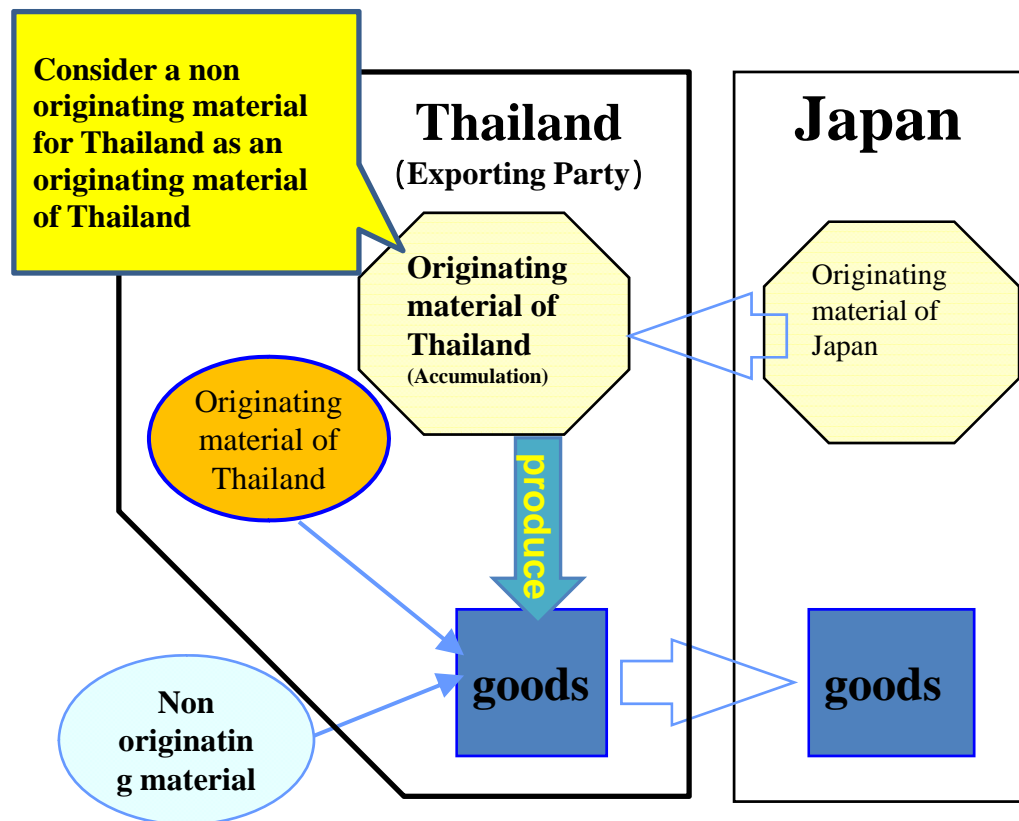


Three Major Elements of ROO



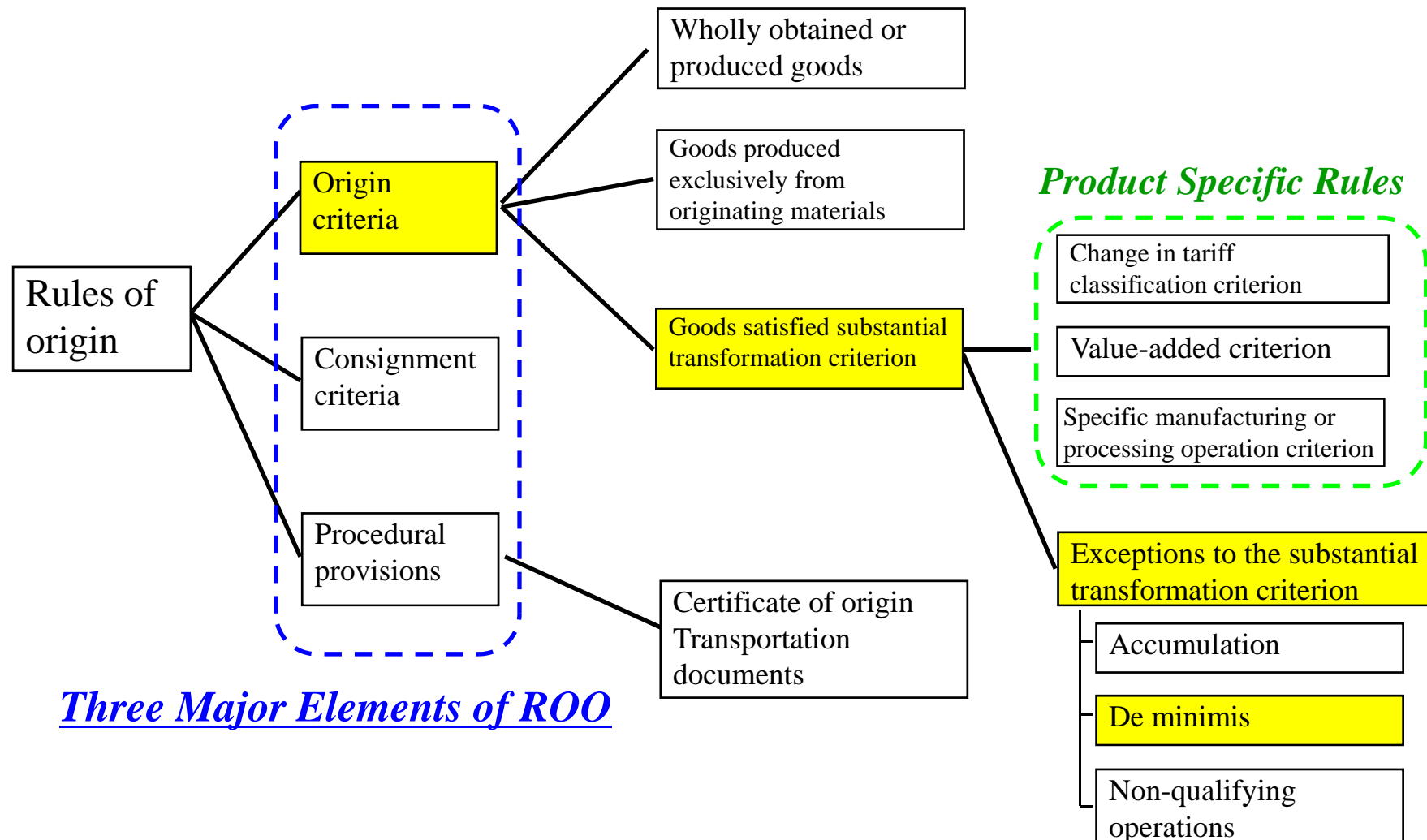
Accumulation

Basic concept of accumulation is to consider an originating material of other Party as an originating material of the Party in which production of a good takes place.



An originating material of Japan which is used for the production of a good in Thailand may be considered as an originating material of Thailand.

Three Major Elements of ROO



De Minimis

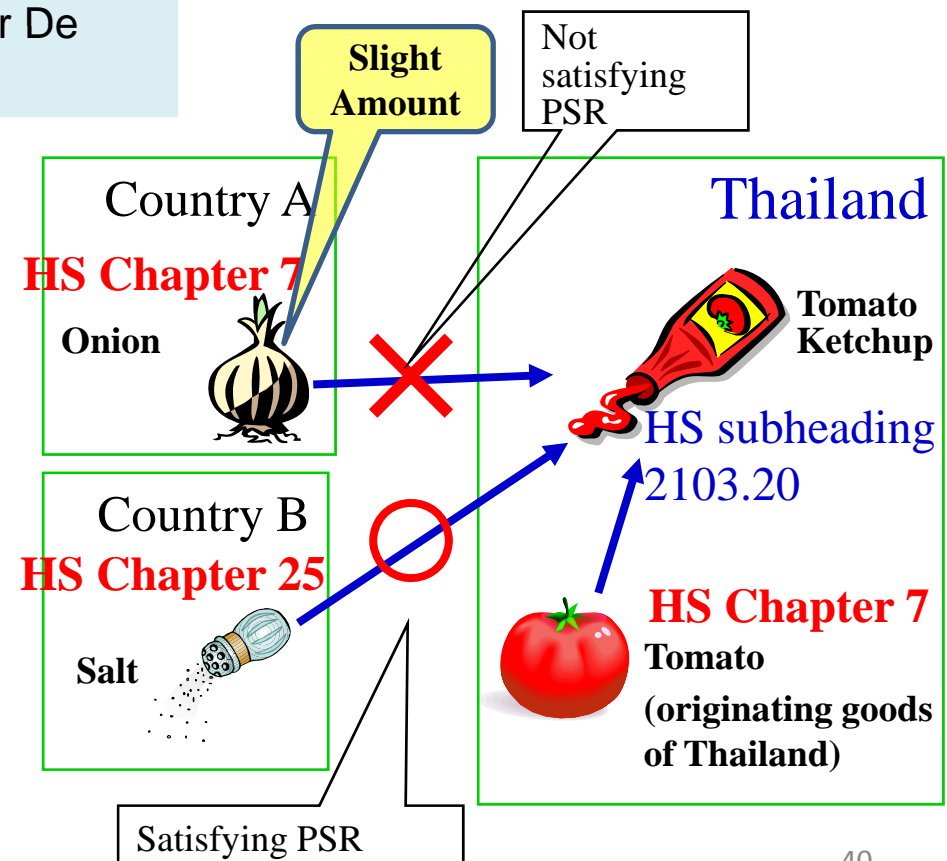
De Minimis:

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

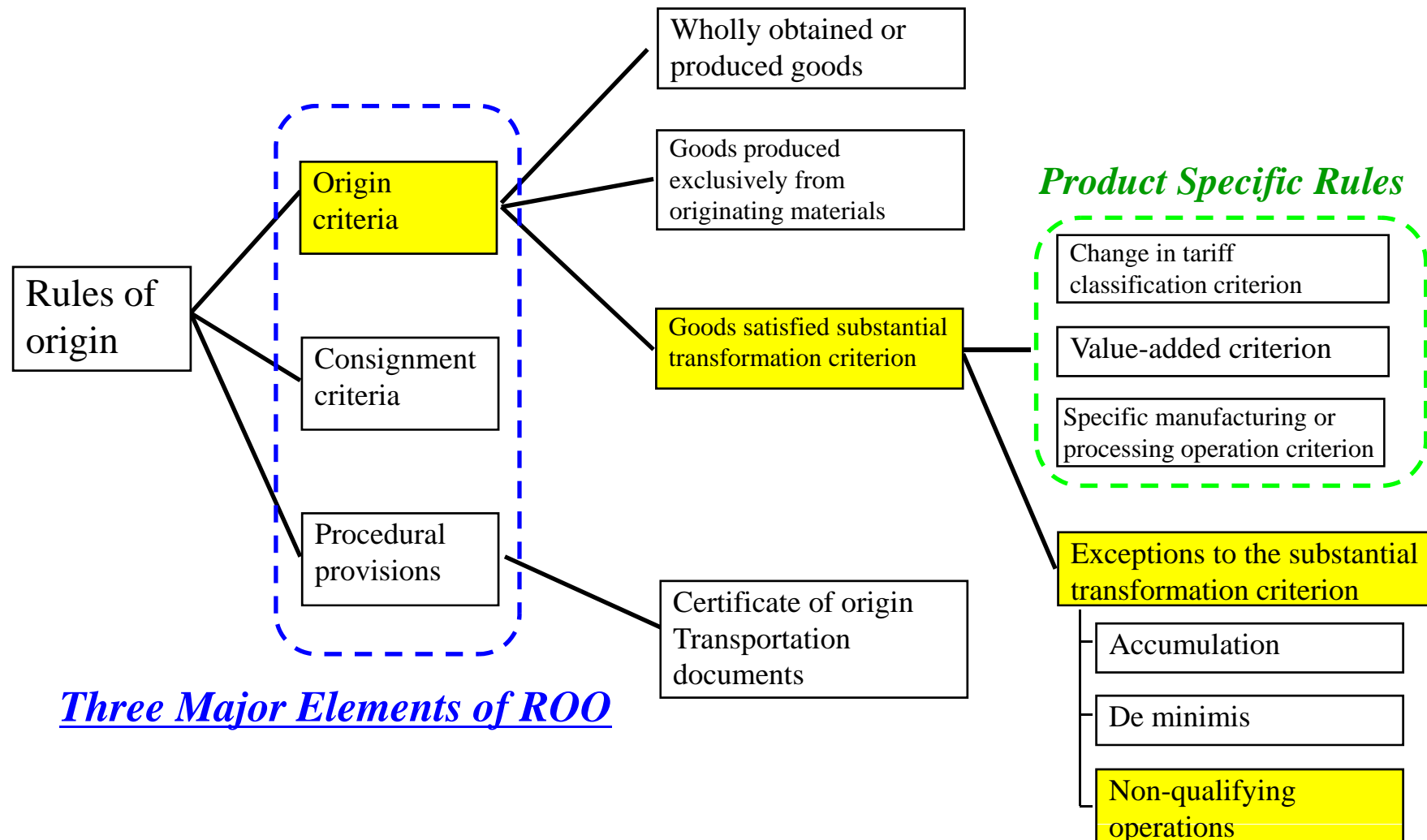
Tomato ketchup produced through the manufacturing process as the chart in this slide, it can not be qualified as an originating good of Thailand because onion does not satisfy CTC rule.

If the value of onion is lower than designated percentage (7 % for Japan-Thailand EPA) comparing with the value of tomato ketchup, it can be qualified as an originating good of Thailand by applying De Minimis.

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



Three Major Elements of ROO



Non-qualifying Operations

A good shall not be considered to satisfy the requirement of CTC rule or process rule set out in PSR by having undergone specific operations.

<J/Thailand EPA Art. 31>

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) disassembly;
- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) mere making-up of sets of articles; or
- (g) any combination of operations referred to in subparagraphs (a) through (f) above.

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

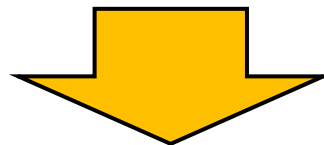
As regards a good classified in HS Chapter 61 to Chapter 63, the stipulation below is set out in the PSR of 11 EPAs* except for Japan-Switzerland EPA and Japan-India EPA.

*As of April of 2012.

For the purposes of determining the origin of a good of this chapter, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the tariff change requirements set out in the rule for that good.

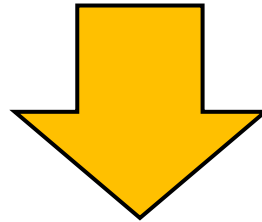
What is “Determining the Tariff Classification of a Good”

1. According to Rule 1 of General Interpretative Rules (GIR), the tariff classification of a good shall be determined according to the terms of the headings and any relative Section or Chapter notes. After the determination of the heading of the good, the subheading shall be determined according to the terms of the subheadings and any related Subheading Notes and, mutatis mutandis, to the other rules, as stipulated in Rule 6 of GIR.
2. Determining the heading of a good means that determining in which heading the good is classified by considering more than 1,200 headings respectively.



Starting point of determining the tariff classification of a good is determining the heading of the good. In the HS, one specific good is always classified in one specific heading. For example, if the good is classified in heading 62.03, the good is not classified in any other headings from heading 01.01 (live horse) to heading 97.06 (antiques).

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



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

- ➡ Textile articles of Chapter 61 to Chapter 63 includes diversified goods.
- ➡ It is difficult to determine the component that determines the tariff classification of the good according to the uniform rules.
- ➡ Therefore, it is determined on case-by-case basis.

Past examples of Advance Ruling (lining..etc.) (Part 1)

Full lining : lining is fully covered, and stitched in all circumferences

- According to the examples of advance ruling on rules of origin, material of “full lining” has been considered as the component that determines the tariff classification of the good.
- Generally, it is common that full lining will be considered as the component that determines the tariff classification of the good, if it is unified with the outer material of clothing and tone of the fabric is arranged because of such unification.

Past examples of Advance Ruling (lining..etc.) (Part 2)

Not full lining : lining is not stitched in all circumferences and possible to remove.

➤ According to the advance ruling on rules of origin, material of “not full lining” is judged by the conditions like functions, usage, unification with outer material of clothing or appearance(pattern).

➤ Generally, if it is indifferent to the component of the goods, it will not be considered as the component that determines the tariff classification of the good.

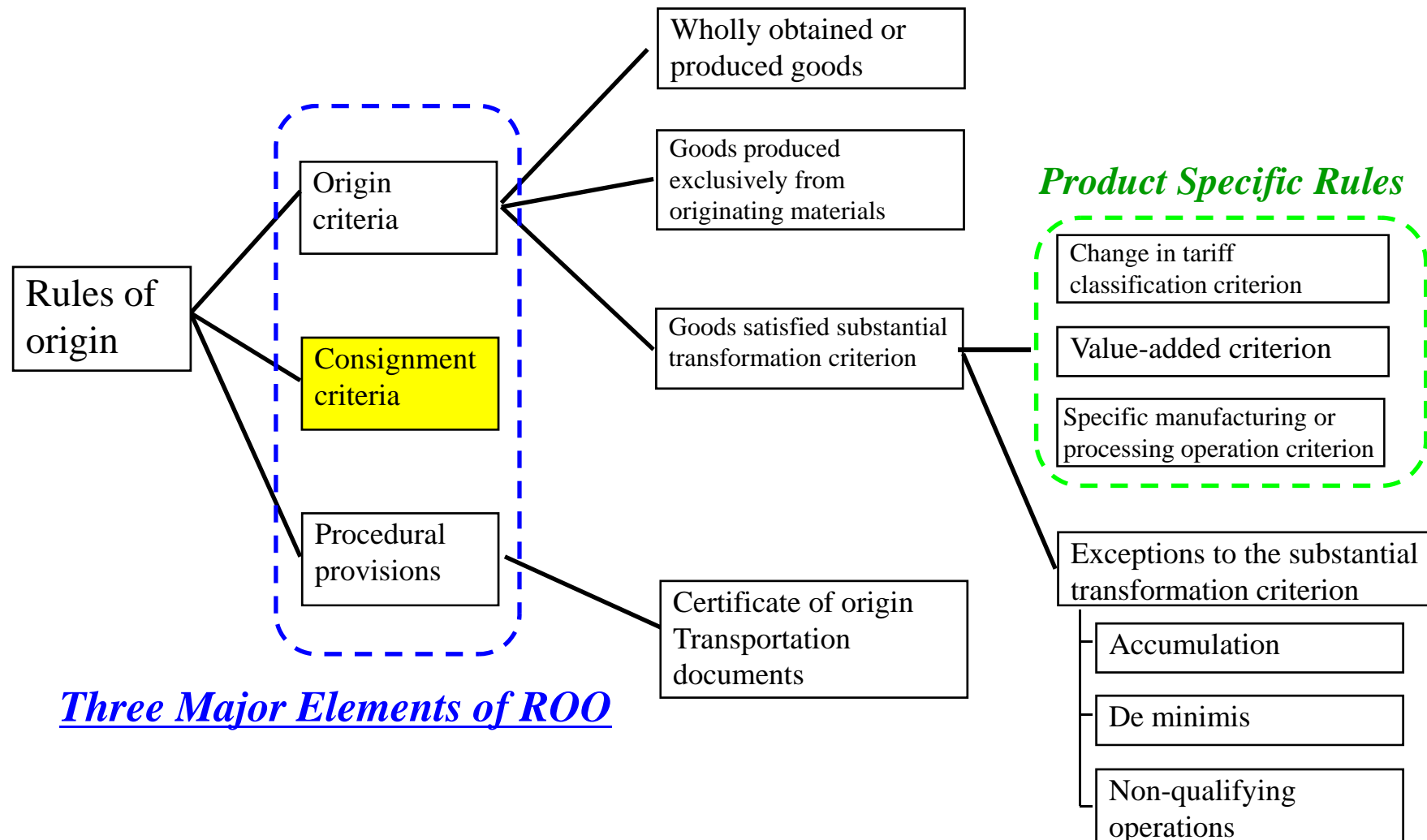
➤ Whether it is considered as the component that determines the tariff classification of the good or not is judged by case-by-case basis.

Past examples of Advance Ruling (lining..etc.) (Part 3)

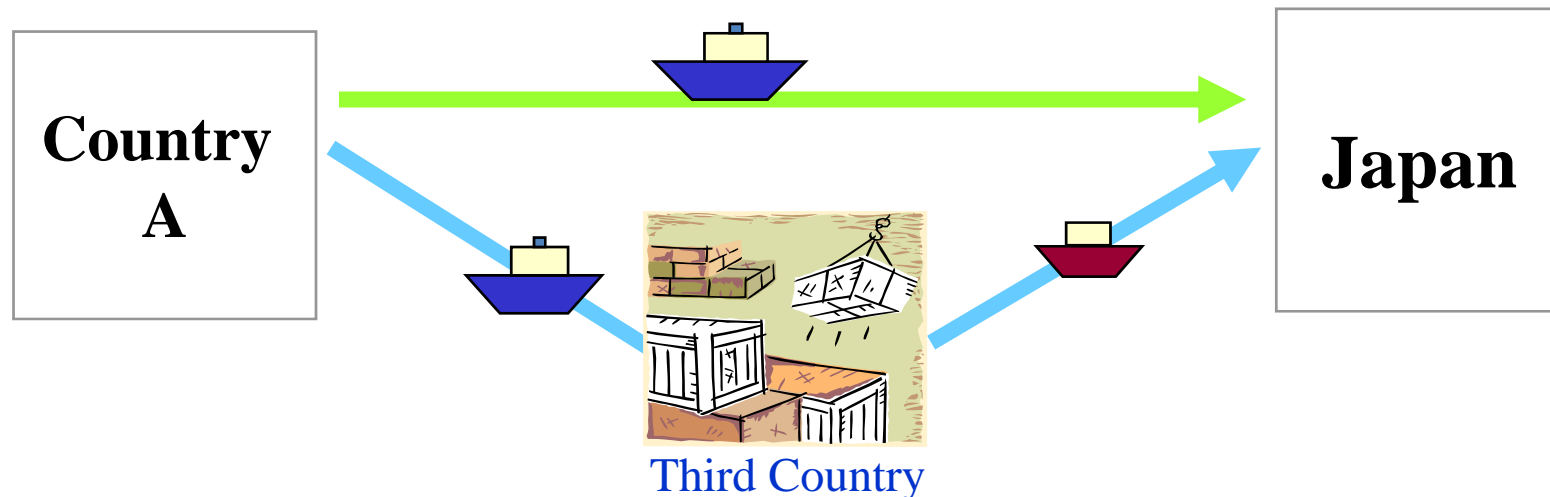
Sleek (the bag of a pocket) or Inter lining

- So far, these materials has not been applied as the component that determines the tariff classification of the good.
- Generally, these materials can not be included the component that determines the tariff classification of the good because of the traits of the materials or tone of color.

Three Major Elements of ROO



Consignment Criteria (1)



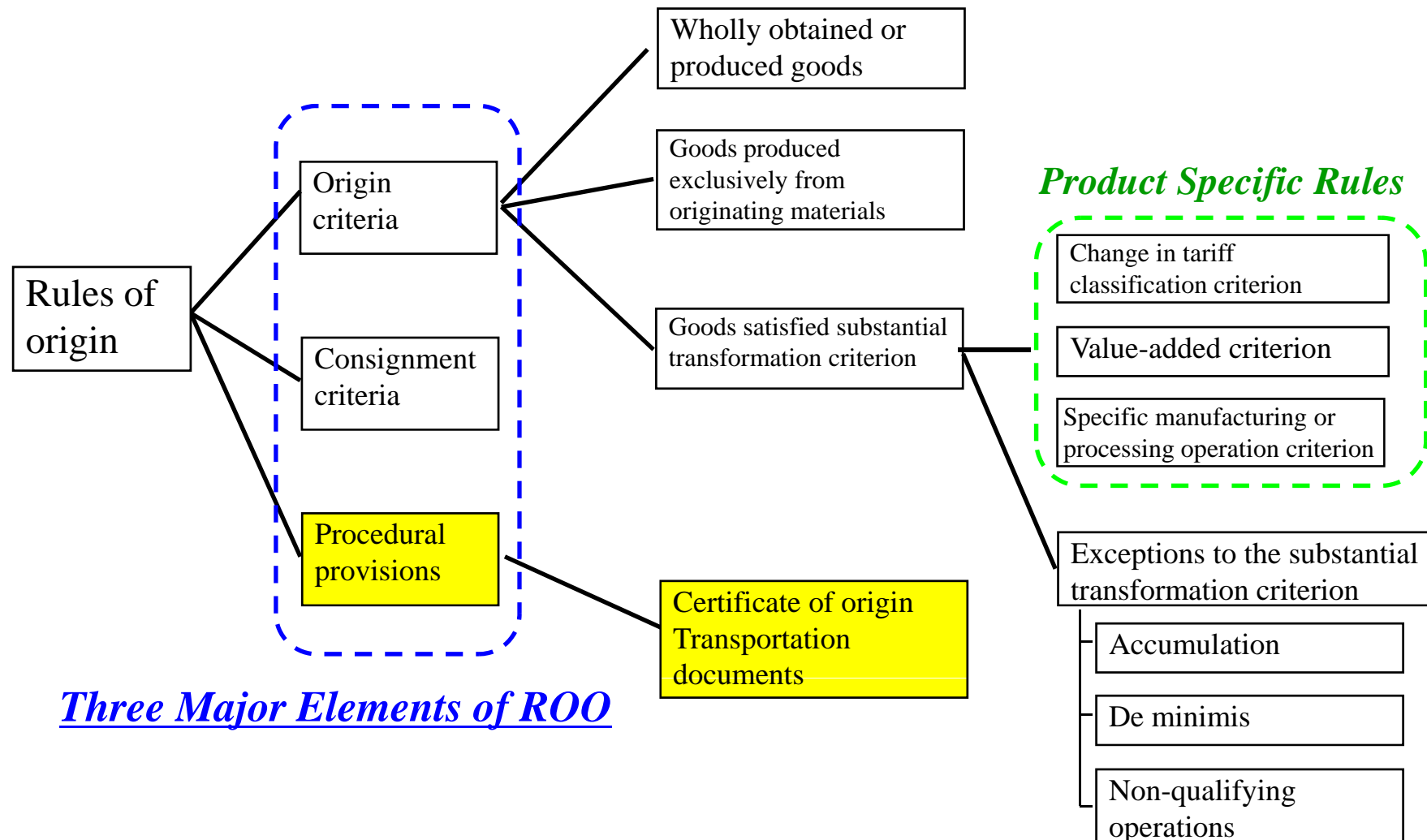
- “Consignment Criteria” is the criteria to judge **whether the goods maintain originating status** for preferential tariff treatment while transportation from a Party to Japan
- Conditions for satisfying the criteria:
 - i. transported directly;
 - ii. if transshipped, **only unloading, reloading, or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

III. Procedural provisions

III. Procedural Provisions

- 1. Customs Procedures for Preferential Tariff Treatment in Japan**
- 2. Documentary Examination on a C/O**
 - (1) Checking whether a C/O is issued properly or not
 - (2) Matching the imported goods with the goods certified by a C/O
 - (3) Checking whether the goods satisfy origin criteria or not
- 3. Documentary Examination on Consignment Criteria**
- 4. Dealing with Incomplete C/O**

Three Major Elements of ROO



1. Customs Procedures for Preferential Tariff Treatment in Japan

◆ When to submit a C/O : at the time of import declaration

* Deferred submission of a C/O (up to 2 months) :

- Having force majeure reasons of deferment (e.g. disaster)
- Not having C/O at the time of import declaration

<Stipulated in the internal Laws>

◆ Exemption from submission of a C/O

- Originating goods whose aggregate Customs value does not exceed JPY200,000

<Stipulated in the Internal Laws>

◆ Valid period of a C/O : within a year from issuance

<Stipulated in each EPA>

2. Documentary examination on a C/O

- Using Example of the Japan-Thailand EPA -

- (1) Checking whether a C/O is issued properly or not
- (2) Matching the imported goods with the goods certified by a C/O
- (3) Checking whether the goods satisfy origin criteria or not

In the case of J/Thailand EPA

ORIGINAL

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

No. 000000

III. Procedural Provision 2.

- (1) Checking whether a C/O is issued properly or not
- (2) Matching the imported goods with the goods certified by a C/O
- (3) Checking whether the goods satisfy origin criteria or not

Minimum Data Requirement for Certificate of Origin

<J/Thailand EPA Annex 3 >

1. Exporter's name, address and country
2. Importer or consignee's name, address and country
3. Certification number
4. Origin of good(s)
5. Invoice number and date
6. Transport details (if known)
7. HS tariff classification number
8. Marks, numbers, number and kind of packages; Description of good(s)
9. Quantity (Unit)
10. Preference criterion
11. Other instances
12. Declaration by the exporter
13. Certification
14. Others

2. Documentary Examination on a C/O

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

(2) Matching the imported goods with the goods certified by a C/O

(3) Checking whether the goods satisfy origin criteria or not

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

- (a) Format of a C/O
- (b) Signature and impression of stamp on a C/O
- (c) Retroactive issuance of a C/O
- (d) Minor errors, modifications and reissuance
 - (i) Minor errors / Modifications
 - (ii) Reissuance of a C/O (if a C/O contains incorrect information)
 - (iii) Reissuance of a C/O in the case of theft, loss or destruction

In the case of
J/Thailand EPA

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

III. Procedural Provision 2.(1)

ORIGINAL

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

No. 000000

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

In the case of
J/Thailand EPA

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



ORIGINAL

III. Procedural Provision 2.(1)

(a) Format of a C/O

1. Goods consigned from (Exporter's business name, address, country)		CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM JTEPA Issued in THAILAND (country)			
2. Goods consigned to (Consignee's name, address, country)		4. For official use			
3. Means of transport and route (as far as known)					
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin notation (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND and that they comply with the origin requirements specified for these goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership, for goods exported to JAPAN Place and date, signature of authorized signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct Place and date, signature and stamp of certifying authority		

No. 000000

In the case of
J/Thailand EPA

III. Procedural Provision 2.(1)

(b) Signature and impression of stamp on a C/O

Delay of the notification
by a Party causes trouble
to the other Party.

*[In case modification of specimen signature
or impression of stamp is made in a Party]*

If the notification of modification by a
Party is delayed, a C/O with the
modified signature or stamp will not be
treated as valid until the notification.

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

The Parties should provide
each other with --- specimen
signatures --- and impressions
of stamps --- upon the date of
adoption of this Operational
Procedures, as well as their
modification thereafter.
<Section 2 Rule10, OP>

ORIGINAL

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD.		Reference No. 0000-00 A (RECEIPT) BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP
2. Issued by (Name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		3. Issued in (country) THAILAND
4. For (Name, address, country) Importing country:		
1.	NO MARK	1,000CTNS FROZEN SAWARA HS CODE:0304.99
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership, for goods exported to JAPAN		12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.
CHIANGMAI January 19, 2011 Place and date, signature and stamp of exporting country.		CHIANGMAI January 19, 2011 Place and date, signature and stamp of importing country.

No. 000000

Issuing Authority of Each EPA

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

In the case of
J/Thailand EPA

III. Procedural Provision 2.(1)

(c) Retroactive Issuance of a C/O

Indicate “Issued
Retroactively” in field 4.

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

Means of transport and route (as far as known)
FROM CHIANGMAI THAILAND
TO TOKYO, JAPAN BY SEA
ON BOARD DATE : January 12, 2011
VESSEL : ZETKANIMARU

“ISSUED RETROACTIVELY,
date of shipment is 12/1/2011”

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

5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description (including quantity where appropriate and HS code of importing country)	8. Origin (see Part 1)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	50Bags ACETYLATED STARCH HS CODE:3505.10	“PS”	kg	January 19, 2011

11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country) CHIANGMAI January 19, 2011 Signature by exporter	12. Certification It is hereby certified, on the basis of control and declaration by the exporter, is correct. CHIANGMAI January 19, 2011 Signature of Stamp
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------

Retroactive issuance

If a C/O is not issued by
the time of shipment

Check the date of shipment by B/L, etc.

Firstly, check the date of issuance

C/O is valid for 12
months from the
date of issuance.

No. 000000

Comparative Table on Indication of Retroactive Issuance and Date of Shipment of each EPA

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

(d) Minor errors, modifications and reissuance

<In case a C/O is incomplete>

- Minor errors:

Customs can decide whether it can be regarded as valid or not.

- Except for minor errors

Modification

Reissuance of a C/O

.....

<In the case of theft, loss or destruction of a C/O>

Reissuance of a C/O

In the case of
J/Thailand EPA

(d) (i) Minor errors / Modification

THAILAND			CERTIFICATE OF ORIGIN		
<p>2. Goods consigned to (Consignee's name, address)</p> <p>ZEIKAN SHOJI CO. 2-7-11 Aoba GAPAN</p>					
<p>3. Means of transport and route (as far as known)</p> <p>FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January VESSEL : ZEIKANMARU</p>					
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	<p>50Bags</p> <p>ACETYLATED STARCH</p> <p>HS CODE:3505.10</p>	"PS"	<p>50,000 kg</p> <p>Seal + Signature</p>	<p>ZP001</p> <p>January 19, 2011</p>
<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN</p> <p>CHIANGMAI January 19, 2011</p> <p>Signature of exporter</p>			<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>CHIANGMAI January 19, 2011</p> <p>Signature of competent authority</p> <p>Impression of Stamp</p>		

Customs --- should disregard minor errors, such as slight discrepancies or omissions, typing errors ---, provided that these minor errors may not affect the authenticity of the C/O or the accuracy of the information included in the C/O. <Section 2 Rule 5, OP>

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

(d) (ii) Reissuance of a C/O
(if a C/O contains incorrect information)

- request of the reissuance of a C/O if the C/O contains incorrect information, and such original C/O should be invalidated.
- a C/O with new reference number and date of issuance will be reissued.

Comparative Table for Reissuance of a C/O (containing incorrect information) and Modification

EPA	Reissuance of C/O (containing incorrect information)	Modification
Singapore	-	Certification by authorized seal
Mexico	-	Certification by authorized seal
Malaysia	Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.	Approval by an official authorised to sign a certificate of origin
Chile	Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.	Certification by authorized signature and seal
Thailand	Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.	Certification by authorized signature and seal
Indonesia	Request reissuance of a C/O if the C/O contains incorrect information.	-
Brunei	Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.	Certification by authorized signature and seal
Philippines	Request reissuance of a C/O if the C/O contains incorrect information. Original C/O will be invalidated and a C/O with new reference number and date of issuance will be reissued.	Certification by authorized signature and seal
AJCEP	Request reissuance of a C/O if the C/O contains incorrect information.	Certification by authorized signature and seal
Switzerland	Request reissuance of a C/O if the C/O contains incorrect information.	Certification by authorized signature and seal
Vietnam	Request reissuance of a C/O if the C/O contains incorrect information.	certified by authorized signature and seal
India	Request reissuance of a C/O if the C/O contains incorrect information.	certified by authorized signature and seal
Peru	Request reissuance of a C/O if the C/O contains incorrect information.	certified by authorized signature and seal

In the case of
J/Thailand EPA

ORIGINAL

III. Procedural Provision 2.(1)

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

1. Country of origin THAILAND		2. Country of destination JAPAN	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 12, 2011 VESSEL : ZEIKANMARU		4. For official use "DUPLICATE, date of issuance and reference number of original C/O are 12/1/2011, 1000-01"	
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)
			9. Gross weight or other quantity 20,000 kg
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN CHIANGMAI January 19, 2011 Place and date, signature of authorized signatory		12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority	

✓ Reissuance of a C/O in the case of theft, loss or destruction <Section 2 Rule 3, OP>

- In the event of theft, loss or destruction of a C/O, exporter may request issuing authority to issue a new C/O with the same contents as the original one.
- Date of issuance and reference number of the new C/O are different from the original one.
- Validity of a new C/O: same as the original C/O.
- The original C/O should be invalidated.

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

Impression of Stamp

Signature

Signature

Comparative Table for Reissuance of C/O in the case of theft, loss or destruction of each EPA

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

2. Documentary Examination of a C/O

- (1) Checking whether a C/O issued properly or not.
- (2) Matching imported goods with goods certified by a C/O.
- (3) Checking whether the goods satisfy origin criteria or not.

(2) Matching imported goods with goods certified by a C/O

- (a) Description or quantity of goods
- (b) Invoice / importer and exporter
- (c) Discrepancy between the HS code described in a C/O and the HS code applied to the imported good
- (d) Specific product requiring special description

What is “matching imported goods with goods certified by a C/O” ?

To check whether

Cargo declared to Customs
<in importing Party>

and

Cargo certified for the C/O to issuing authority
<in exporting Party >

are the same cargo or not.

In the case of
J/Thailand EPA

III. Procedural Provision 2.(2)

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

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

(2) Matching the
imported goods with
the goods certified by
a C/O

To check whether these information matches
with submitted documents for the import
declaration to Customs.

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

No. 000000

In the case of
J/Thailand EPA

ORIGINAL

III. Procedural Provision 2.(2)

(a) Description or quantity of goods

1. Mark of the originator THAILAND		CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM JTEFA Issued in: THAILAND (country)			
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		4. For official use			
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU					
5. Item number	6. Marks and numbers of packages	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
1.	NO MARK	1,000CTNS FROZEN SAWARA HS CODE:0304.99	"WO"	20,000 kg	ZP001 January 19,2011
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN CHIANGMAI January 19, 2011 Place and date, signature of authorized signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Impression of Stamp Signature CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority		

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

In the case of
J/Thailand EPA

III. Procedural Provision 2.(2)

ORIGINAL

(b) Invoice / importer and exporter

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

1. Goods consigned to (consignee's name, address, country) ZAIMU INTERNATIONAL CO., LTD. 1111-1 CENTER BLD. WATKET A, MUEANG CHIANGMAI THAILAND The goods are invoiced in a non-Party. Full legal name and address of the person.		Reference No.	
2. Goods consigned to (consignor's name, address, country) ZEIKAN SHOJI CO., LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		FORM J185A Issued in: THAILAND (country)	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use	
5. Item number 1.	6. Marks and numbers of packages NO MARK	7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country) 50Bags ACETYLATED STARCH HS CODE: 3505 10	8. Origin extension (see Notes Overleaf) "PS"
		9. Gross weight or other quantity 50,000 kg	10. Number and date of invoice ZP001 January 19, 2011

■ In principle:

Field 10: Indicate number and date of invoice which is used for the importation.

■ In case of non-Party invoice:

➤ Number of invoice is known at the time of issuance:

Field 10: Indicate the invoice number and date.

Field 1: Indicate the goods are invoiced in a non-Party, identifying the full legal name and address of the person.

➤ Number of invoice is not known at the time of issuance:

Field 10: Indicate the invoice number and date of the invoice issued in exporting country

Field 1: Indicate the goods are invoiced in a non-Party, identifying the full legal name and address of the person.

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

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

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

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

Comparative Table for Non-Party Invoice of Each EPA (3)

EPA	Number of invoice is known at the time of issuance of C/O				Number of invoice is <u>not</u> known at the time of issuance of C/O				
	(1) Number and date of invoice		(2) Other related items		(1) Number and date of invoice		(2) Other related items		Others
	Items to be indicated	Field	Items to be indicated	Field	Items to be indicated	Field	Items to be indicated	Field	
Vietnam	Number and date of non-Party invoice	Field 7	"The goods will be invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 8	Number and date of exporter's invoice	Field 7	"The goods will be invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 8	Submit related document that clarifies transaction.
India	Number and date of non-Party invoice	Field 7	Full legal name and address of the person issuing the invoice, and Tick the box for "Third Country Invoicing."	Field 8	Number and date of exporter's invoice	Field 7	Full legal name and address of the person issuing the non-Party invoice, and Tick the box for "Third Country Invoicing."	Field 8	Submit related document that clarifies transaction.
Peru	Number and date of non-Party invoice	Field 8	"The goods will be invoiced in a non-Party." with full legal name and address of the person issuing the invoice.	Field 9	Number and date of exporter's invoice	Field 8	"The goods will be subject to another invoice to be issued in a non-Party for the importation into the importing Party." with full legal name and address of the person issuing such other invoice.	Field 9	Submit related document that clarifies transaction.

In the case of
J/Thailand EPA

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

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

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

- (a) Origin criteria described in a C/O is either “the good is wholly obtained or produced in a Party (WO)” or “the good is produced entirely in a Party exclusively from originating materials of the Party (PE)”, and there is no doubt to determine a good as the originating good of a Party.
- (b) Except for (a) above, Product specific rules for the HS code described in a C/O and HS code applied to the imported good are the same, and there is no doubt to determine a good as the originating good of a Party.
- (c) Except for (a) and (b) above, there is a considerable reason for the discrepancy of HS codes, and a good was confirmed as the originating good of a Party.

JAPAN	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 NIMARU	4. For official use
7. Number and type of packages; description of goods (including quantity where appropriate and HS code of importing country) NO MARK 50Bags ACETYLATED STARCH HS CODE: 3505.10	
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN CHIANGMAI, September 15, 2010 Place and date, signature of authorized signatory	12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct Impression of Stamp Signature CHIANGMAI, September 15, 2010 Place and date, signature and stamp of certifying authority

No. 000000

In the case of
J/Thailand EPA

ORIGINAL

III. Procedural Provision 2.(2)

(d) Specific product requiring special description

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

Issued in... THAILAND
(country)

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

4. For official use

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

As regards to a certificate for "tropical fruit wine" (2206.00-229ex) and a certificate for "distilled alcoholic beverages" (2208.90-129ex), exporter should explicitly indicate specific text* and Product Certificate number in the field 7. (* refer to Appendix 1-B, OP)

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

Signature

by exporter

12. Certification
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

Impression of Stamp

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

No. 000000

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

EPA	1.Special description (name of goods, etc.)	2. Special description (use of material of ASEAN, IOTC registered vessels)	Field
Singapore	[Ornamental fish and Kayajam] State a specific explanation specified in Annex IIB in addition to the description of the goods.	[Rules for goods using materials of a member country of ASEAN] State a specific explanation specified in Annex IIB in addition to the description of the goods.	Field 10
Mexico	The description of goods listed in Annex 2-B, will be in accordance with the description provided for in such Annex.	-	Field 6
Malaysia	If the goods is subject to a product specific rule in Annex 2 that requires a special description (e.g. igusa goods), indicate such description.	[Goods of Chapter 16, 18, 19 or 20] Materials of third States which are member countries of the ASEAN and the names of such third States must be indicated. (if such materials were used in the production of the good(s).)	Field 4
	-	[Goods of Chapter 19 or 20] Materials harvested, picked or gathered in the territory of either Country or third States which are member countries of the ASEAN and the names of such Country or third States shall be indicated (if such materials were used in the production of the above mentioned materials used in the production of the good and classified in Chapter 7, 8, 11 or 17 of the HS).	
	-	[Goods of Chapter 50-63] Materials of the other Country or third States which are member countries of the ASEAN, the processes or operations conducted in the territory of such Country or third States, and the names of such Country or third States shall be indicated (if such materials were used in the production of good).	
Chile	If the good is a specific product requiring a special description (e.g. “instant curry and other curry preparations of subheading 2103.90”), such description of specific products should be indicated.	-	Field 4

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

EPA	1.Special description (name of goods, etc.)	2. Special description (use of material of ASEAN, IOTC registered vessels)	Field
Thailand	[Certificate for tropical fruit wine or distilled alcoholic beverages] Exporter should explicitly indicate specified text as a description of the good and Product Certificate number.	[Goods of subheading 1604.14] Materials taken by the authorized fishing vessels on the IOTC Record, and names, registered numbers and nationalities of such vessels must be indicated (if such materials were used in the production of the good(s)).	Field 7
	-	[Goods of Chapter 7, 16, 18, 19 or 20] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.	
	-	[Goods of Chapter 61 and 62] Refer to [Goods of Chapter 50-63] of Malaysia.	
Indonesia	If the good is a specific product requiring a special description (e.g. instant curry and Igusa goods), such description of specific products should be indicated.	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	Field 4
Brunei	If the good is a specific product requiring a special description (e.g. “Ebi preparations of subheading 1605.40”), such description of specific products should be indicated.	[Good of Chapter 4,11,16,17,18,19,20 or 29] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.	Field 4
	-	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	
Philippines	If the good is a specific product requiring a special description (e.g.2208.90: “sake compound and cooking sake (Mirin)), such description of specific products must be indicated.	[Goods of Chapter 16] Refer to [subheading 1604.14] of Thailand.	Field 4
	[Small banana] The variety should be specified.	[Goods of Chapter 18 or 20] Refer to [Goods of Chapter 16, 18, 19 or 20] of Malaysia.	
	[Tropical fruit wine] Tropical fruit/s used should be specified.	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	

Comparative Table for Specific Product Requiring Special Description of Each EPA (3)

EPA	1.Special description (name of goods, etc.)	2. Special description (use of material of ASEAN, IOTC registered vessels)	Field
AJCEP	If the good is a specific product requiring a special description, such description of specific products should be indicated. (e.g. “sake compound and cooking sake (Mirin) of subheading 2208.90”)	-	Field 7
Switzerland	[Certain natural cheeses or certain preparations made from cheeses] Specified text of declaration shall be indicated.	-	Field 8
Vietnam	If the good requires a specific description (e.g. curry, tung oil and its fractions), such description of specific products should be indicated.	[Goods of Chapter 50-63] Refer to [Goods of Chapter 50-63] of Malaysia.	Field 4
India	-	-	-
Peru	If a product specific rule(e.g. note of Chapter3 or rule of subheading 2202.90) applies to goods specifically described within the rule, such specific description shall be indicated.	-	Field 5

2. Documentary Examination of a C/O

- (1) Checking whether a C/O issued properly or not.
- (2) Matching imported cargoes with goods certified by a C/O.
- (3) Checking whether the goods satisfy origin criteria or not.

In the case of
J/Thailand EPA

ORIGINAL

III. Procedural Provision 2.(3)

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

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

PSR differs according to HS code.

Indicate "ACU" for Accumulation and "DMI" for De Minimis in field 7, if these stipulations are applied.

1. Goods consigned from (Exporter's business name, address, and telephone number) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND		2. Goods consigned to (Consignee's name, address, and telephone number) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in: THAILAND (country)	
3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use			
5. Marks and numbers of packages NO MARK	6. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country) 1,000CTNS TOMATO KETCHUP HS CODE:2103.20 "DMI"	7. Origin criterion (see Notes Overleaf) "PS"	8. Gross weight or other quantity 50,000 kg	9. Number and date of invoice ZP001 January 19,2011	
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all the goods were produced in THAILAND and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN CHIANGMAI January 19, 2011 Signature of exporter		12. Certification It is hereby certified declaration by the CHIANGMAI January 19, 2011 Signature of certifying authority			

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

Comparative Table for Origin Criteria of Each EPA

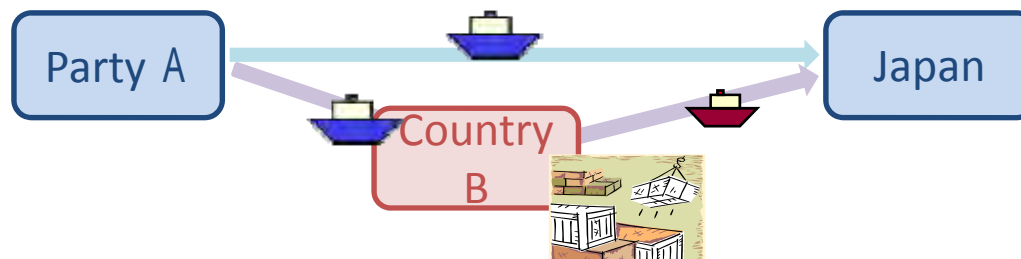
EPA	Wholly obtained or produced goods	Goods produced exclusively from originating materials	Goods satisfied substantial transformation criterion	Field	Others	Field
Mexico	A	B	C	Field 8	Indicate appropriately ACU, DMI, FGM, IM or N/A	Field 9
Malaysia	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Chile	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Indonesia	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Brunei	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Philippines	A	B	C	Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Thailand	WO	PE	PS	Field 8	Indicate ACU or DMI if applicable.	Field 7
AJCEP	WO	PE	(1)CTH or RVC or (2)RVC, CTC, SP	Field 8	Indicate ACU or DMI if applicable.	Field 8
Vietnam	WO	PE	(1)CTH or LVC or (2)LVC, CTC, SP	Field 5	Indicate ACU, DMI or IIM, if applicable.	Field 5
India	A	B		Field 5	Indicate ACU, DMI or FGM, if applicable.	Field 5
Peru	(a)	(b)	(c)	Field 6	-	-
Singapore	-	-	-	-	-	-
Switzerland	-	-	-	-	-	-

3. Documentary Examination on Consignment Criteria

- **Direct transportation**: submission of transportation documents is not required.
- **Transported through third country**: submission of transportation documents is required.

<Transportation documents>

- (1) a copy of through bill of lading
- (2) a certificate or any other information given by Customs of non-Parties or other relevant entities
- (3) Documents approved by Director-General of regional Customs



In the case of J/Thailand EPA

ORIGINAL

1. Goods consigned from (Exporter's business name, address, or place of business) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 CENTER BLD. WATKET A,MUANG CHIANGMAI THAILAND				2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-7-11 AOMI, KOTO-KU, TOKYO, JAPAN		3. Means of transport and route (as far as known) FROM CHIANGMAI THAILAND TO TOKYO JAPAN VIA SINGAPORE BY SEA ON BOARD DATE : January 19, 2011 VESSEL : ZEIKANMARU		4. For official use	
5. Item number 1.		6. Marks and numbers of packages NO MARK		7. Number and type of packages; description of goods (including quantity where appropriate and HS code of the importing country) 50Bags ACETYLATED STARCH HS CODE:3505.10		8.			
CHIANGMAI January 19, 2011 Place and date, signature of authorized signatory				CHIANGMAI January 19, 2011 Place and date, signature and stamp of certifying authority					

No. 000000

Consignment criteria

In case there are considerable reasons for not to submit transportation documents (1) and (2), it can be approved if the conditions below met:

- Indication of place of transshipment in field 3 and
- Rational explanation

- Direct transportation
 - Transported through third country
- In case of 2.
- [Submission of transportation documents]
- a copy of through bill of lading
 - a certificate or any other information given by the customs of third country or other relevant entities
 - Documents approved by Director-General of regional Customs

4. Dealing with Incomplete C/O

《Before declaration》		《After declaration》
<p>◆ <u>Not hurry to receive cargo:</u></p> <ul style="list-style-type: none"> - Modification of a C/O or - Reissuance of a C/O 	<p>◆ <u>Hurry to receive cargo:</u></p> <ul style="list-style-type: none"> - Import declaration not applying EPA preferential tariff rate or - Documents of both Deferred submission of a C/O and releasing cargo before import permit with providing security 	<p>◆ Approved by Customs as a valid C/O</p> <ul style="list-style-type: none"> - Applying EPA preferential tariff rate <p>◆ Not approved by Customs as a valid C/O</p> <p>[In case it prospects to take long time to confirm validity of C/O, such as delay of notification of impression of stamp as its modification from a Party, either of them below as alternative option.]</p> <ul style="list-style-type: none"> - Suspension of import permit until the confirmation by Customs - Not applying EPA preferential tariff rate and applying MFN tariff rate - Releasing cargo before import permit and providing security until the confirmation by Customs

《Important notice》

- If balance of Customs duties has come out due to the denial of application of preferential tariff treatment, in principal, additional duty is levied.
- “Revision of import declaration” for applying EPA preferential tariff rate after the import permit applying MFN tariff rate is not approved even though a valid C/O can be submitted after the permit.
- In principal, “System of examination for settlement of Customs duty after import permit” is not applicable to preferential tariff treatment.

Reference: Proof of Origin other than Certificate of Origin
- Origin Declaration -

These agreements below are allowed to use
“Origin Declaration” which certifies to meet
origin criteria by “approved exporters”*.

Japan-Switzerland EPA

Japan-Peru EPA

Japan-Mexico EPA

*Origin declaration by approved exporters is also called “self-certification system by approved exporters”.

Japan-Switzerland EPA

1. Exporter (Name, full address, country)		No	
3. Consignee (Name, full address, country) (Optional)		2. Certificate used in preferential trade between	
		and (insert appropriate countries, group of countries or territories)	
		4. Country, in which the goods are considered as originating	5. Country of destination
6. Transport details (Optional)		7. Remarks	
8. Item number, marks and numbers; number and kind of package; description of goods		9. Gross weight (kg) or other measure (l, m, etc.)	10. Invoices (Optional)
11. ENDORSEMENT Declaration certified Export document		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required	

Certificate of Origin
referred to in Article XVI of Annex
(Specimen of Certificate of Origin, Appendix 2)

or

Invoice(*)

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“The exporter of the products covered by this document (**The authorisation number of the approved exporter**) declares that, except where otherwise clearly indicated, these products are of (**The origin of the products**) preferential origin.”

Origin Declaration
referred to in Article XIX of Annex
(Text of Origin Declaration, Appendix 3)

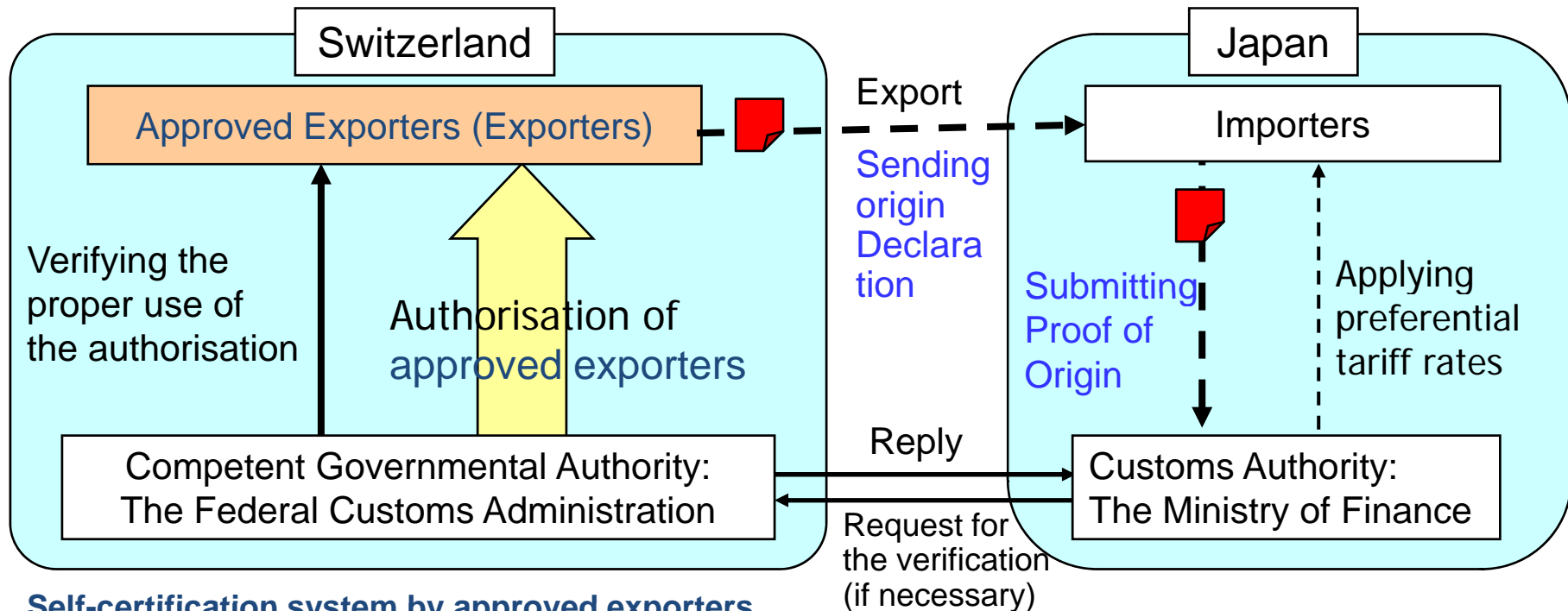
(*) The delivery note or any other commercial document which describes the product concerned in sufficient detail to enable it to be identified are also allowed to use as origin declaration

Pursuant to the Article XV of Annex of the Agreement, importer may choose either of document to certify originating goods of a Party*

** In case of the goods whose aggregate Customs value does not exceed JPY200,000, submission of certificate of origin is waived or indication of text of origin declaration in invoice is waived.

Features of Japan-Switzerland EPA

-Outline of self-certification system by approved exporters



Self-certification system by approved exporters

Under the system, exporters who have been authorised by the competent governmental authority of the exporting Party as **approved exporters meeting criteria set out in Article XIX of Annex** may produce an origin declaration on a commercial document such as the invoice, in which they declare that the exporting goods qualify as originating products. Importers may submit the origin declaration to the Customs authority of the importing Party for applying the preferential tariff treatment under Japan- Swiss EPA.

Approved exporters may choose which system they use, certification system by a third party or self-certification system by approved exporters. It enables them to reduce cost and time regarding proof of origin along with an additional option of certifying originating goods, which is expected to make the export procedure smooth and promote the trade between both countries.

The competent governmental authority authorising approved exporters is:

- In the case of Switzerland, the Federal Customs Administration,
- In the case of Japan, the Ministry of Economy, Trade and Industry.

Japan-Peru EPA

1. Exporter's Name, Address and Country:	Certification No.	Page number /
2. Producer's Name, Address and Country:	AGREEMENT BETWEEN JAPAN AND THE REPUBLIC OF PERU FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN Issued in _____	
3. Importer's Name, Address and Country:		
4. Transport details (means and route) (as far as known): Date of Shipment: Name and No. of Vessel/Flight: Port of loading: Port of discharge:		
5. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number (6 digits)	6. Origin criterion	7. Weight (gross or net), quantity (quantity unit) or other measures (liters, m ³ , etc)
8. Invoice number(s) and date(s)		
9. Remarks:		
10. Declaration by the exporter: I, the undersigned, declare that: - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is _____ Place and Date: Signature of authorized signatory: Name (printed):	11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Competent authority or certification body: Stamp: Place and Date: Name (printed) and Signature:	

Certificate of Origin
referred to in Article 54 of the Agreement
(Specimen of Certificate of Origin, Annex 4)

or

Invoice(*)

.....
.....
.....

“The exporter of the goods covered by this document (**The authorization number of the approved exporter**) declares that, except where otherwise clearly indicated, these goods are of (**The origin of the goods**) preferential origin under Japan-Peru EPA/Peru-Japan EPA.

(**Place and date****)”

Origin Declaration
referred to in Article 57 of the Agreement
(Text of Origin Declaration, Annex 4)

(*) The delivery note or any other commercial document which describes the product concerned in sufficient detail to enable it to be identified are also allowed to use as origin declaration.

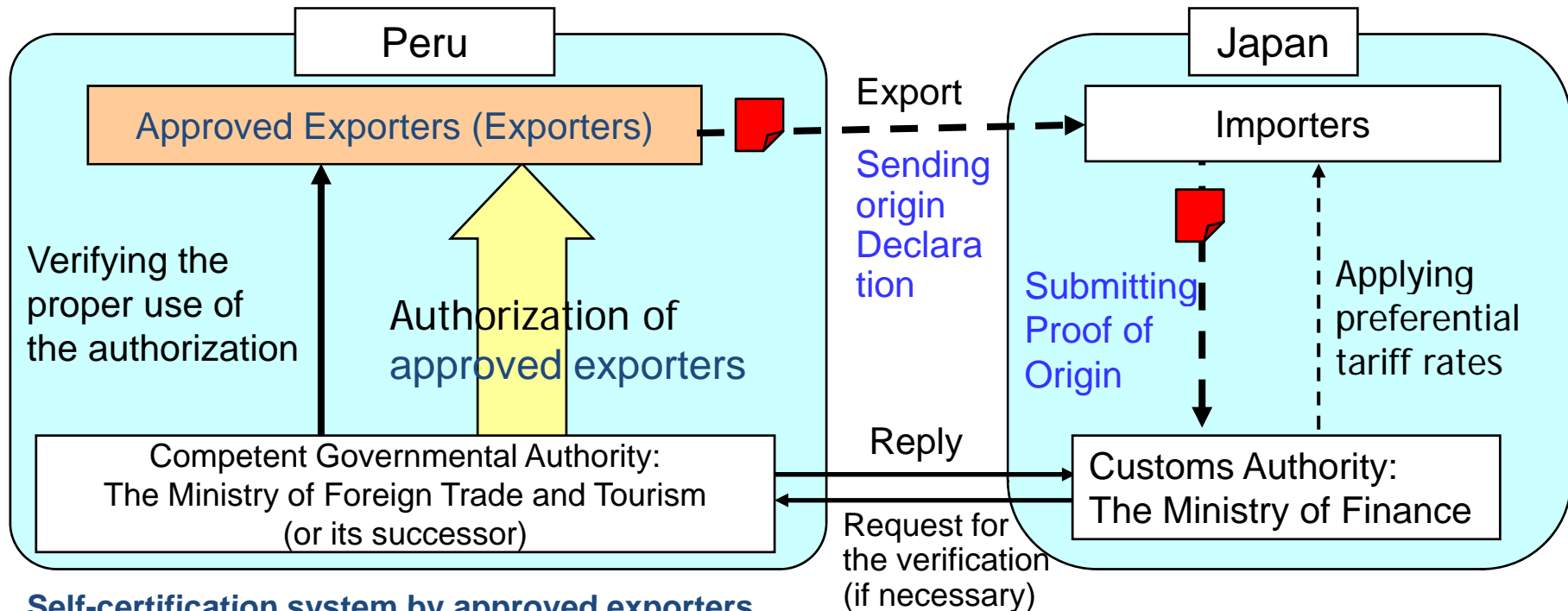
(**) These indications may be omitted if the information is contained on the document itself.

Pursuant to the Article 53 of the Agreement, importer may choose either of document to certify originating goods of a Party*

** In case of the goods whose aggregate Customs value does not exceed JPY200,000, submission of certificate of origin is waived or indication of text of origin declaration in invoice is waived.

Features of Japan-Peru EPA

-Outline of self-certification system by approved exporters



Self-certification system by approved exporters

Under the system, exporters who have been authorized by the competent governmental authority of the exporting Party as **approved exporters meeting criteria set out in** Article 58 of the Agreement may produce an origin declaration on a commercial document such as the invoice, in which they declare that the exporting goods qualify as originating products. Importers may submit the origin declaration to the Customs authority of the importing Party for applying the preferential tariff treatment under Japan- Peru EPA.

Approved exporters may choose which system they use, certification system by a third party or self-certification system by approved exporters. It enables them to reduce cost and time regarding proof of origin along with an additional option of certifying originating goods, which is expected to make the export procedure smooth and promote the trade between both countries.

The competent governmental authority authorizing approved exporters is:

- In the case of Peru, the Ministry of Foreign Trade and Tourism, or its successor,
- In the case of Japan, the Ministry of Economy, Trade and Industry.

Japan-Mexico EPA

AGREEMENT BETWEEN THE UNITED MEXICAN STATES AND JAPAN FOR THE STRENGTHENING OF THE ECONOMIC PARTNERSHIP
Annex 2
CERTIFICATE OF ORIGIN

1. Exporter's Name and Address:		Certification No.			
		3. Importer's Name and Address:			
2. Producer's Name and Address:		4. Transport details (optional)			
5. HS Tariff Classification Number	6. Description of goods	7. Quantity	8. Preference Criterion	9. Other Instances	10. Invoice
11. Remarks:					
12. Declaration by the Exporter: I, the undersigned, declare that: - the good(s) described above meet the condition(s) required for the issue of this certificate; - the information that supports this Certificate is true and accurate, and I assume the responsibility for proving such representations in accordance with the Agreement. Place and Date: _____ Signature: _____ Name: _____ Company: _____ Title: _____ Telephone / Fax: _____ E-mail: _____			13. Certification: The undersigned, hereby certifies, on the basis of the documentation necessary to support this Certificate, that the above-mentioned good(s) are considered as originating. This Certificate consists of _____ pages, including all attachments. Competent governmental authority or Designee office: _____ Stamp: _____ Issuing Country: _____ Place and Date: _____ Signature: _____		

Certificate of Origin
referred to in Article 39A of the Agreement
(Specimen of Certificate of Origin, Annex 2 of
the Uniform Regulations)

or

Invoice(*)

.....
.....
.....

“The exporter of the goods covered by this document (The authorization number of the approved exporter) declares that, except where otherwise clearly indicated, these goods are of Japan/Mexico preferential origin under Japan-Mexico EPA/Mexico-Japan EPA.”

Origin Declaration
referred to in Article 39B of the Agreement
(Specimen of Certificate of Origin, Annex 3
of the Uniform Regulations)

(*) The delivery note or any other commercial document which describes the product concerned in sufficient detail to enable it to be identified are also allowed to use as origin declaration.

Either of text is chosen for origin declaration. Where this declaration is produced by an exporter located in Mexico indicate Mexico-Japan EPA.

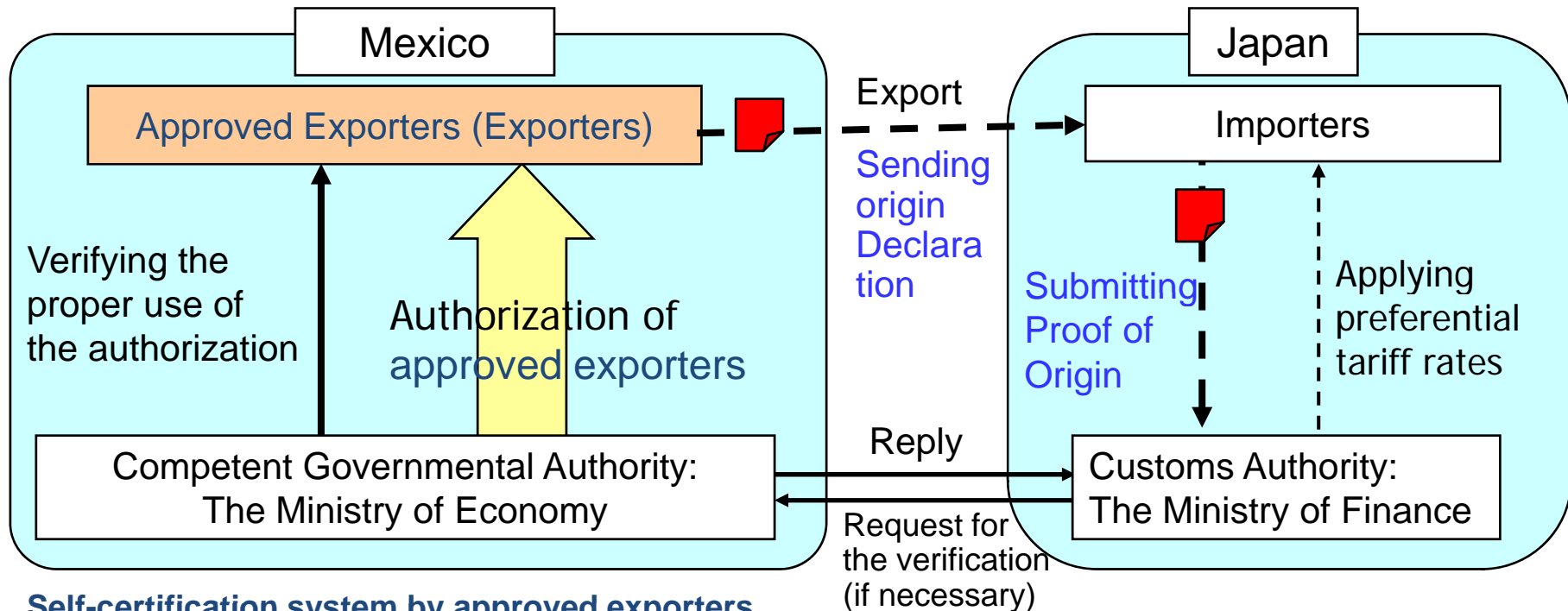
Pursuant to the Article 39 of the Agreement, importer may choose* either of document to certify originating goods of one or both Parties**

* Notwithstanding the provisions of Article39, the importer shall submit a Certificate of Origin for claiming preferential tariff treatment for the originating goods specified as “Specifically Described Goods” in Annex 2-B of the Uniform Regulations referred to in Article10.

** In case of the goods whose aggregate Customs value does not exceed JPY200,000, submission of certificate of origin is waived or indication of text of origin declaration in invoice is waived.

Features of Japan-Mexico EPA

-Outline of self-certification system by approved exporters



Self-certification system by approved exporters

Under the system, exporters who have been authorized by the competent governmental authority of the exporting Party as approved exporters meeting criteria set out in Article 39B of the Agreement may produce an origin declaration on a commercial document such as the invoice, in which they declare that the exporting goods qualify as originating products. Importers may submit the origin declaration to the Customs authority of the importing Party for applying the preferential tariff treatment under Japan- Mexico EPA.

*Exception (Article40)

Approved exporters may choose which system they use*, certification system by a third party or self-certification system by approved exporters. It enables them to reduce cost and time regarding proof of origin along with an additional option of certifying originating goods, which is expected to make the export procedure smooth and promote the trade between both countries.

The competent governmental authority authorizing approved exporters is:

- In the case of Mexico, the Ministry of Economy,
- In the case of Japan, the Ministry of Economy, Trade and Industry.

**Thank you for your kind
attention.**