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Rules of Origin

Exporting to the EU: 10 things a Japanese exporter must do

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Rules of origin (RoO)

- **Why Rules of Origin?**
- **Which products have Japan origin (under the EU-Japan EPA?)**
- **10 things you must do (when exporting to the EU)**
- **Guidance**

RoO – Why Rules of Origin?

- **'economic' nationality of goods traded in commerce**
- **determines the duties and taxes applying when exporting to the EU**
- **products need to be sufficiently linked to Japan to benefit from preferential rates of duties**

RoO – Which products have EU-origin

Preferential tariff treatment shall be provided for all products considered of 'Japan origin' under the rules of the EU-Japan EPA.

Products are of Japan origin if they are:

wholly obtained or produced products; or
produced exclusively from materials originating in Japan; or
*produced using non-originating materials provided they satisfy the **Product-Specific Rules** and they are not the result of **insufficient working or processing.***

“10 THINGS YOU MUST DO”

VERIFY that you are an exporter as defined by the EPA (a producer or a trader) and you are located in Japan

The "exporter" means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out a statement on origin.

“10 THINGS YOU MUST DO”

2. *VERIFY that your products are subject to an import duty when importing in the EU, AND are eligible to preferential tariff treatment under the EPA.*

You can check the eligibility for preferential tariff treatment using the following “ROSA” tool:

<https://trade.ec.europa.eu/access-to-markets/en/content/>

My Trade Assistant

Including ROSA Rules of Origin Self-Assessment

[How to use this form](#)

[Disclaimer](#)

Product name or HS code

Country of origin

Country of destination

18063290

Japan

Belgium

Search >

Showing search results for 1806.32.90 from Japan to Belgium

Product successfully identified

Browse in the complete list of goods

○ Cocoa and cocoa preparations	18
○ Chocolate and other food preparations containing cocoa	18 06
○ Cocoa powder, containing added sugar or other sweetening matter	18 06 10
○ Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	18 06 20
○ Other, in blocks, slabs or bars	
○ Not filled	18 06 32
○ With added cereal, fruit or nuts	18 06 32 10
○ Other	18 06 32 90
○ Other	18 06 90



Results for product code 1806.32.90 from Japan to Belgium

Tariffs

Rules of origin - ROSA

Taxes

Import requirements ▼

Trade flow statistics

How to read the results

Tariffs

latest update: 24 February 2021

[How to read the results](#)

Origin/ Measure type	Tariff	Conditions	Footnote	EU law
ERGA OMNES Third country duty	8.30% + EA MAX 18.70% +ADSZ			R2204/99
ERGA OMNES Non preferential tariff quota [01/07/2020 - 30/06/2021]	38.00%			R0050/15
ERGA OMNES Non preferential tariff quota [01/01/2021 - 31/12/2021]	43.00%			R0928/06
ERGA OMNES Excluding: Iceland, Liechtenstein, Norway Restriction on entry into free circulation		Show	CD597	R0625/20
Japan Tariff preference	0%			D1907/18

“10 THINGS YOU MUST DO”

3. DETERMINE whether the product you export have Japan-origin in accordance with the requirements laid down in the EPA.

Tariffs

Rules of origin - ROSA

Taxes

Import requirements ▾

Trade flow statistics

How to read the results

1 Is my product originating in the EU or Japan?



- i** If your product has been produced using any non-originating materials, the product has to fulfil the following **product specific rule** to be considered originating in the EU or Japan (if there are alternative rules, your product needs to comply with only one of them):

Does my product comply with the rule?

Yes No



Production from non-originating materials of any heading, except that of the product (CTH), provided that:

i Rule explained ▾

- *the total weight of non-originating materials of Chapter 4 and heading 19.01 used does not exceed 10 % of the weight of the product; and*
- *the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 30 % of the weight of the product.*

“10 THINGS YOU MUST DO”

4. Be an eligible exporter under the domestic legislation of Japan: this will normally require the use of the Japan Corporate Number to be used in the Statement on Origin

“10 THINGS YOU MUST DO”

5. *GATHER adequate information from your production process or your suppliers, demonstrating that the product is originating and KEEP a copy of the statement and all other relevant records for a minimum of 4 years, to respond to any subsequent verification.*

6. *ARRANGE contractually with the importer in the EU whether (s)he will claim preferential tariff treatment on the basis of a statement on origin made out by you or on the basis of importer’s knowledge (which may imply that you provide that importer with sufficient information to acquire that knowledge).*

“10 THINGS YOU MUST DO”

7. *MAKE OUT a statement on origin (if it is the chosen basis for the claim) on an invoice or another document, for a single shipment or for multiple shipments of identical products, using the text in Annex 3-D of the EPA. PROVIDE in the statement all the information required. There is no need to sign the statement.*

(alternatively, particularly where there is a commercial relationship between the exporter and the importer, the importer may claim preferential tariff treatment on the basis of “importer’s knowledge” in which case no statement on origin is necessary, but where the exporter provides the importer with the information on the originating status of the product)

TEXT OF THE STATEMENT ON ORIGIN

(Period: from..... to(1))

The exporter of the products covered by this document (Exporter Reference No (2)) declares that, except where otherwise clearly indicated, these products are ofpreferential origin (3).

(Origin criteria used(4))

.....

.....
(Place and date (5))

.....

(Printed name of the exporter)

.....

1 If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5 (b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

2 Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, this field may be left blank.

3 Indicate the origin of the product; the European Union. or Japan

4 Origin criteria code

5 Place and date may be omitted if the information is contained on the document

4 *Indicate, depending on the case, one or more of the following codes:*

"A" product referred to in subparagraph 1(a) of Article 3.2

"B" product referred to in subparagraph 1(b) of Article 3.2

"C" product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of PSR actually applied to the product:

"1" for a change of tariff classification rule

"2" for a for a maximum value of non-originating materials or a minimum regional value content rule;

"3" for a specific production process rule; or

"4" in case of application of the provisions of Section 3 of Appendix 3-B-1

"D" for accumulation referred to in Article 3.5

"E" tolerance referred to in Article 3.6

Example:

Life jackets of HS 6307.20 obtained from non-originating nylon woven fabrics of HS 5407.10.

The other materials used are all originating.

The PSR for HS 6307.20 :

'MaxNOM 40 % (EXW)'; or 'RVC 65 % (FOB)'.

The code to enter in the statement on origin is 'C2'

“10 THINGS YOU MUST DO”

8. *EXPORT the product to the EU and ASSURE that your product after exportation from Japan and before being declared for importation in the EU, shall, with the exception of certain small operations, not be altered or transformed i.e. that it respects the 'non-alteration' rule.*

“10 THINGS YOU MUST DO”

9. *PROVIDE the importer in the EU with the statement on origin (if it is the chosen basis for the claim).*

10. *BE READY for a possible subsequent verification, upon request from the customs authority of the EU, by the competent customs authority of Japan, of the Japanese originating status of the product.*

Retrospective claims

*In case the preferential tariff treatment is not claimed upon importation, **in the EU** it is still possible to make the claim within a period of 3 years from the date of importation.*

Rules of origin – Guidance

- **Explanations by JP customs for importers in Japan and exporters in the EU about claims for preferential tariff treatment (Article 3.16(3) of the EPA)**

<http://www.customs.go.jp/roo/english/text/eu-3-16e.htm>

- **Additional clarifications on:**

https://ec.europa.eu/taxation_customs/sites/taxation/files/14-03-2019-information-article_3_16_3_jp.pdf

https://ec.europa.eu/taxation_customs/business/international-affairs/international-customs-cooperation-mutual-administrative-assistance-agreements/japan_en

Rules of origin - Guidance

- **EU Guidance (DG TAXUD – EU Member States)**
 - Use of Importer's Knowledge
 - Statement on Origin for multiple shipments of identical products
 - Confidentiality of information
 - Claim, verification and denial
- **Japan Customs guidance**
 - Guideline for the statement on origin/importer's knowledge and verification under the Japan-EU EPA
- **Committee on Rules of Origin and Customs-Related Matters**
 - actions to be taken by JP and EU authorities.