

# EU – JAPAN EPA

BELGIUM NIHONJINKAI SEMINAR

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# 日・EU経済連携協定 (EPA)

ベルギー日本人会 商工委員会ビジネスセミナー  
16 January 2019

# Proof of Preferential Origin

Introduction



The better the question. The better the answer.  
The better the world works.

# 特定原産地証明

イントロダクション



The better the question. The better the answer.  
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# Origin Procedures

## Introduction

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- ▶ How to claim preferential origin in the EU today?
  - ▶ **EUR.1 – Certificate**
    - ▶ Certificate of Origin
  - ▶ **Approved Exporter**
    - ▶ Origin declaration on commercial documents for amounts exceeding €6000
    - ▶ Subject to prior authorisation by Customs Authorities
  - ▶ **REX (Registered Exporter System)**
    - ▶ Self-certification

# 原産地証明手続

## イントロ

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- ▶ 現在EUで特定原産地証明を要求する方法
  - ▶ **EUR.1 – 証明書**
    - ▶ 原産地証明
  - ▶ **承認された輸出業者**
    - ▶ 金額€6000を超える商用文書にサプライヤー証明
    - ▶ 税関当局の事前承認が条件
  - ▶ **REX (輸出業者登録システム)**
    - ▶ 自己申告
    - ▶ EU・カナダCETAで運用

# Origin Procedures

## Introduction

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- ▶ How to claim preferential origin under Japanese EPA's today?
  - ▶ **Certificate of Origin - Japan**
    - ▶ Ministry of Economy and Industry (METI) is the competent authority
    - ▶ Actual issuance by Japan Chambre of Commerce and Industry (JCCI)
    - ▶ METI will do posterior controls (mostly upon specific request)
  - ▶ **Declaration of Origin EU-Japan EPA**
    - ▶ No government involvement - certificates issued by exporter (importer)!
    - ▶ In case of doubt/upon request JP Customs Authorities will check

# 原産地証明手続

## イントロ

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- ▶ 従前日本が締結していたEPAに基づいて原産地証明を要求する方法
  - ▶ **原産地証明 – 日本**
    - ▶ 経済産業省 (METI) が管轄
    - ▶ 日本商工会議所 (JCCI) が発行
    - ▶ METIが事後管理を行う (主に特定の要求に応じて)
  - ▶ **日EU EPA 原産地申告**
    - ▶ 政府の関与なし - 輸出者 (輸入者) が証明書を発行
    - ▶ 不明点/要求があれば、日本の税関当局が対応
    - ▶ 日豪EPAが参考になる



# Origin Procedures

## Situation under EU – JAPAN EPA

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- ▶ How to claim preferential origin in EU / Japan under EPA?
  - 1. A Statement on Origin**
    - ▶ Made out by the exporter
  - 2. Importer's Knowledge**
    - ▶ Preferential treatment determined by the importer
- ▶ No involvement of any government or authority during issuance of origin declaration

# 原産地証明手続

## 日EU EPAの状況

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- ▶ 日EU EPAに基づいて特定原産地証明を要求する方法
  1. 原産地申告書（輸出者による証明）
    - ▶ 輸出者が作成
  2. 輸入者の知識（輸入者による証明）
    - ▶ 輸入者が作成
- ▶ ポイント: 原産地証明手続そのものには政府または当局の関与なし

# Proof of Preferential Origin

Application under EU – Japan EPA



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# 特定原産地証明

日EU EPAの適用



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# 1. Statement on Origin

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- ▶ A statement on origin that the product is originating made out by the exporter
  - ▶ Exporter is responsible for the correctness
  - ▶ A statement on origin shall be valid for 12 months
  - ▶ A Statement on Origin may apply to:
    - ▶ A single shipment of one or more products imported into a Party; or
    - ▶ Multiple shipments of identical products imported into a Party within any period specified in the statement on origin does not exceed 12 months
      - ⇒ Similar procedure as LTSD?
  - ▶ How: on the invoice or on commercial documentation (interpretation by competent Authorities!)

# 1. 原産地申告書

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- ▶ 産品が原産品であるという原産地申告書を輸出者が作成
  - ▶ 輸出者は情報の正確性について責任を負う
  - ▶ 原産地申告書は12ヵ月間有効
  - ▶ 原産地申告書は次のいずれかに適用
    - ▶ 締約国に輸入される1つまたは2つ以上の産品の1回限りの輸送
    - ▶ 締約国に輸入される同一の産品の2回以上の輸送（原産地申告書に記載する12ヵ月を超えない期間内に行われるもの）
      - ⇨ LTSD（ECの定型様式）と似た手続き？
  - ▶ 方法: インボイスまたは商業上の文書上に作成 (管轄当局による解釈)

# 1. Statement on Origin

## Text of Statement on Origin – Annex 3D of the EU-Japan EPA

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English version

(Period: from ..... to .....<sup>(1)</sup>) ←

The exporter of the products covered by this document (Exporter Reference No .....<sup>(2)</sup>) declares that, except where otherwise clearly indicated, these products are of ..... preferential origin<sup>(3)</sup>. ↙ ↘

(Origin criteria used<sup>(4)</sup>) ←

.....

(Place and date<sup>(5)</sup>) ←

.....

(Printed name of the exporter)

.....

# 1. 原産地申告書

## 原産地申告書のテキスト – 日EU EPAの附属書 3D

English version

(Period: from ..... to .....<sup>(1)</sup>)

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

(Origin criteria used<sup>(4)</sup>)

(Place and date<sup>(5)</sup>)

(Printed name of the exporter)



# 1. Statement on Origin

## Text of Statement on Origin

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- ▶ (1) Period
  - ▶ If case of single shipment: (1) is left blank
  - ▶ To be completed for multiple shipments of identical originating products
    - ▶ Not exceeding 12 months
  
- ▶ (2) Exporter Reference No.
  - ▶ EU – EU REX number
  - ▶ Japan – Japan Corporate Number (@ received at moment of establishment)
  
- ▶ (3) Preferential Origin
  - ▶ Indicate the origin of the product: The European Union or Japan

# 1. 原産地申告書

## 原産地申告書のテキスト

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- ▶ (1) 期間
  - ▶ 1回限りの輸送の場合、(1)は空白
  - ▶ 同一の製品の2回以上の輸送は記入が必要
    - ▶ 12ヵ月以内
  
- ▶ (2) 輸入者リファレンス番号
  - ▶ EU – EU REX番号
  - ▶ 日本 – 日本法人番号 (設立時に取得)
  
- ▶ (3) 特定原産地
  - ▶ 産品の原産地を示す: 日本またはEU

# 1. Statement on Origin

## Text of Statement on Origin

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### ▶ (4) Origin Criteria Used



Mandatory to mention on the statement!

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

- ▶ “A” - Wholly obtained or produced products
- ▶ “B” - Products produced exclusively from materials originating in Japan or EU
- ▶ “C” - Products produced using non-originating materials with the following additional information on the type of product specific requirement actually applied to the product:
  - ▶ "1" for a change in tariff classification rule;
  - ▶ "2" 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” - Accumulation
- ▶ “E” - Tolerances

# 1. 原産地申告書

## 原産地申告書のテキスト

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### ▶ (4) 使用した原産地基準

⇒ 記入必須

状況に応じて、次のコード中から1つ以上記入

- ▶ “A” - 完全に取得または生産された産品
- ▶ “B” - 日本またはEUの原材料のみから生産された産品
- ▶ “C” - 実際に産品に適用される産品固有の要件のタイプに関する以下の追加情報をもつ非原産地の材料を使用して生産された産品
  - ▶ “1” 関税分類ルールの変更
  - ▶ “2” 非原産地の材料の最高価値または地域の最低価値の内容ルール
  - ▶ “3” 特定の生産過程ルール
  - ▶ “4” 付録 3-B-1の第3章の規定を適用する場合
- ▶ “D” - 累積
- ▶ “E” - 許容限度

# 1. Statement on Origin

## Non-compliance of Statement on Origin?

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- ▶ Exporter is responsible for
  - ▶ The correctness of the Statement on origin
  - ▶ The determination and availability (archive) of required proof
- ▶ Claim for preferential tariff treatment not rejected by importing authority due to:
  - ▶ Minor errors in the statement on origin
  - ▶ Minor discrepancies in the statement on origin
  - ▶ The sole reason that an invoice was issued in a third country
    - ⇒ Transactional checks vs. *a posteriori* checks ?
    - ⇒ Uniform interpretation?
- ▶ Fall back on Importer's Knowledge?
  - Self determination by importer

# 1. 原産地申告書

## 原産地申告書の非遵守？

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- ▶ 輸出者は次の責任を負う
  - ▶ 原産地申告書の正確性
  - ▶ 必要な証明の決定と可用性（アーカイブ）
- ▶ 輸入締約国の税関当局は次を理由に関税上の特恵待遇の要求を否認しない
  - ▶ 原産地申告書の軽微な誤り
  - ▶ 原産地申告書の軽微な表現の相違
  - ▶ インボイスが第三国で発給されたことのみ
    - ⇒ トランザクションチェック vs 事後チェック？
    - ⇒ 画一的翻訳？
- ▶ 輸入者の知識に頼る？
  - 輸入者による自己決定

## 2. Importer's Knowledge

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Article 3.16 j° 3.18 of the EU-JAP EPA

*“The importer’s knowledge that a product is originating in the exporting Party shall be based on information demonstrating that the product is originating and satisfies the requirements provided for in the Chapter.”*

## 2. 輸入者の知識

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日EU EPA 第3・16条 j° 第3・18条

“*産品が輸出締約国の原産品であるという輸入者の知識は、当該産品が原産品であること及びこの章に定める要件を満たすことを示す情報に基づくものとする。*”



## 2. Importer's Knowledge

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- ▶ First appearance – no precedents
  - ▶ Not in other FTA's (e.g. CETA)
- ▶ Application of EPA preferential duty rate without use of Statement on Origin
- ▶ Vague concept, vague definition. How to manage in practice?
- ▶ Practical interpretation Customs Authorities to be determined
  - ▶ Importer can self-determine 'EPA preferential origin'
  - ▶ Demonstrating preferential status using all sorts of documentation
  - ▶ Strict interpretation?

## 2. 輸入者の知識

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- ▶ 初めて登場 – 先例なし
  - ▶ 他のFTAにはない (例. CETA)
- ▶ 原産地申告書を使用せずにEPA関税上の特惠待遇を適用する
- ▶ あいまいな概念、あいまいな定義。 実際の管理方法は?
- ▶ 実用的解釈税関当局を決定
  - ▶ 輸入者は“EPA特定原産地”を自己決定できる
  - ▶ あらゆる種類の文書を使用して特惠ステータスを示す
  - ▶ 厳密な解釈?

# Practical Use of the EU – Japan EPA



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# 日EU EPAの実務



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# Export from Japan

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- ▶ Issuance of EPA statement on origin by Japanese exporter
  - ▶ Japanese Corporate Number to be mentioned
  - ▶ Archiving of backdata of EPA preference determination
- ▶ Inspections in Japan: unclear how process will be handled
  - ▶ Potentially Japanese Customs Authorities will be involved

# 日本からEUへの輸出

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- ▶ 日本の輸出者がEPA原産地申告書を発行
  - ▶ 日本の法人番号を記載
  - ▶ EPA特惠決定のバックデータのアーカイブ
- ▶ 日本で検認（後述）： 手続方法は不明
  - ▶ 潜在的に日本の税関当局が関与

# Import/Export into the EU

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- ▶ Import declaration in the EU / PLDA (Single administrative document)
  - ▶ Box 36 (preferential origin)
    - ⇒ New code for EU-JAP EPA origin?
  - ▶ Box 44 (special codes national or EU)
    - ⇒ New code for EU-JAP EPA origin?

# EUに輸入/輸出

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- ▶ EU / PLDA（単一管理文書）における輸入申告
  - ▶ Box 36 (特定原産地)
    - ⇒ 日EU EPA原産地の新しいコード？
  - ▶ Box 44 (国またはEUの特別コード)
    - ⇒ 日EU EPA原産地の新しいコード？





# Verification Process



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# 原産品であるかどうかについての確認 プロセス



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# Verifications

## Using the Statement on Origin

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- ▶ By the importing authorities
  - ▶ At the time of customs import declaration
  - ▶ Before the release of products
    - ▶ Risk analysis: documentary or physical check
  - ▶ After the release of products
    - ▶ A posteriori checks by ABC-SBC teams
      - ⇒ To be managed by the regional customs authorities
- ▶ Possibility to request importer for relevant documentation
- ▶ ‘Mutual assistance’ concept between customs authorities
  - ▶ Importing authorities can reach out to the exporting authorities for assistance & investigation
  - ▶ Direct visits from importing authorities to exporter/producer are not allowed

# 原産品であるかどうかについての確認

## 原産地申告書による場合

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### ▶ 輸入締約国の税関当局による

- ▶ 税関への輸入申告の時
- ▶ 製品の引取りの前
  - ▶ 危険性を分析：文書または物理的な検査
- ▶ 製品の引取りの後
  - ▶ ABC-SBCチームによる事後チェック

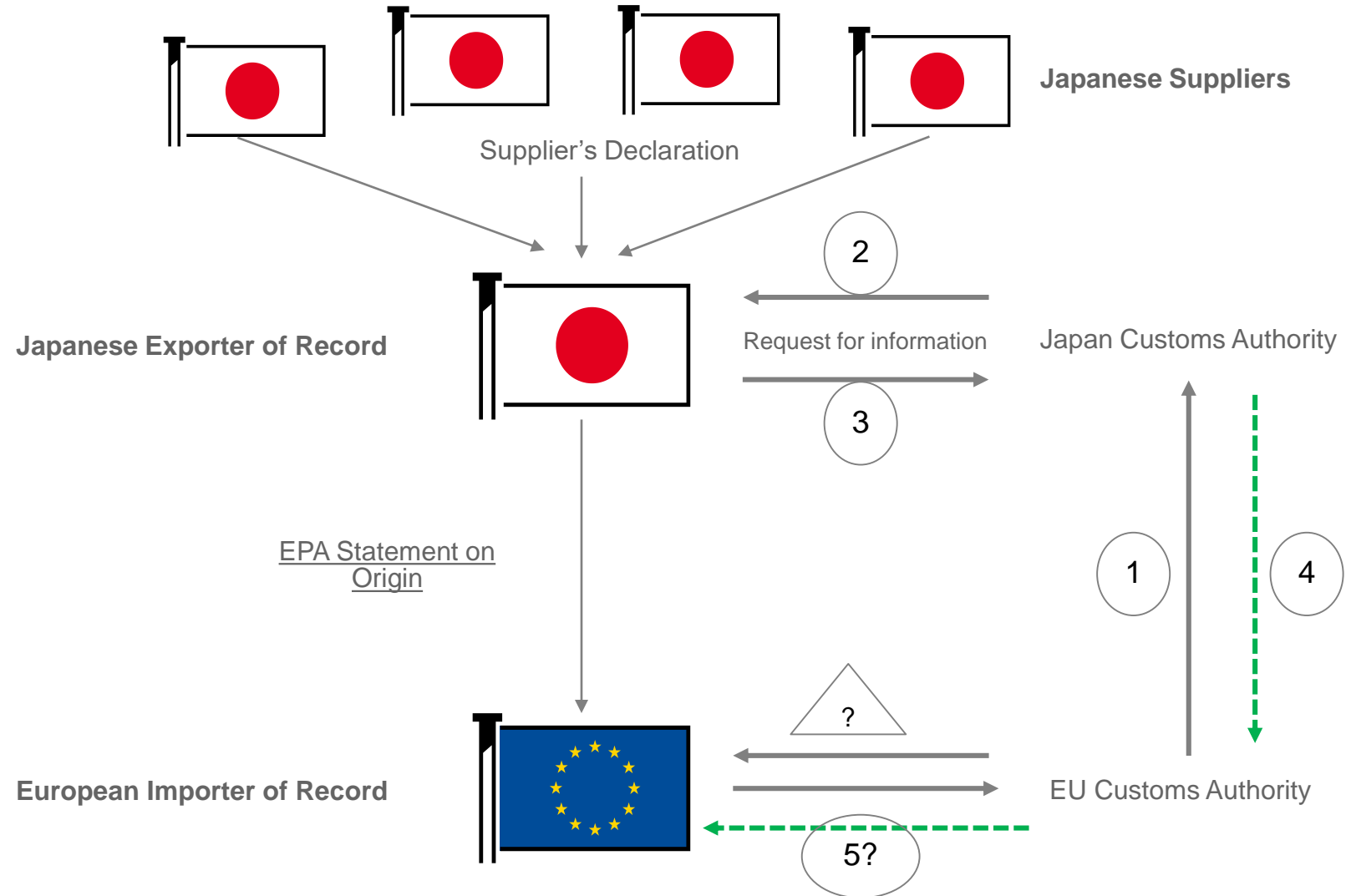
⇒ 地域の税関当局が管理

### ▶ 輸入者に対して関連する書類を要求する可能性

### ▶ 税関当局間の“相互支援”概念

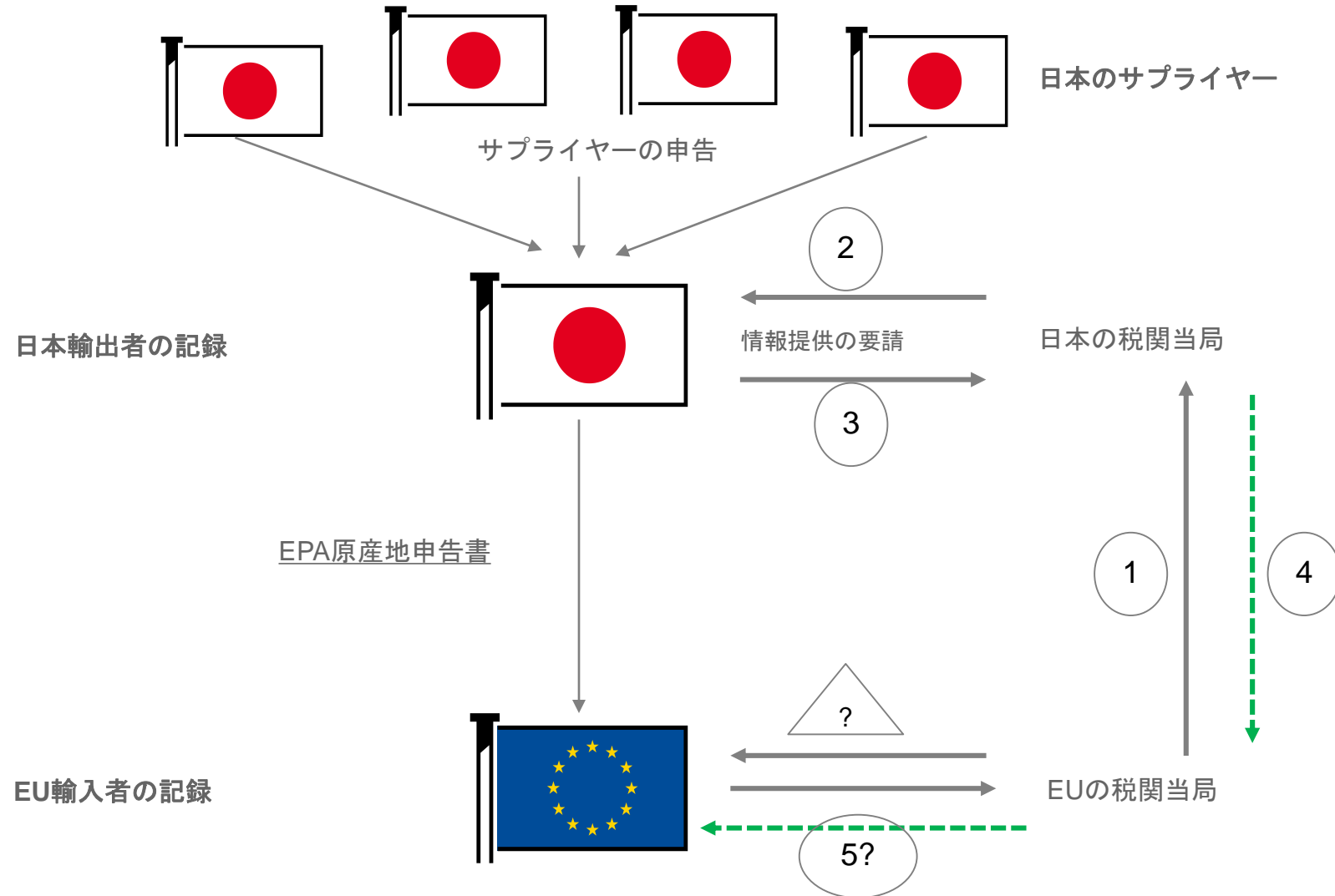
- ▶ 輸入締約国の税関当局は輸出締約国の税関当局に支援と調査のために手を差し伸べることができる
- ▶ 輸入締約国の税関当局が輸出者/生産者を直接訪問検認することは許されていない

# Using the Statement on Origin Mutual Assistance



# 原産地申告書による場合

## 相互支援



# Verifications

## Using the Importer's Knowledge

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- ▶ Self Determination by importer
  - ▶ Direct request to importer for relevant documentation/determination process
- ▶ Verification by Importing Customs Authorities
  - ▶ Transactional @ moment of import versus retro active checks
  - ▶ Verification of determination process by the importer
  - ▶ Strict interpretation of Importer's Knowledge?
- ▶ Clarification by the EU Commission / Japanese authorities is desirable

# 原産品であるかどうかについての確認

## 輸入者の知識による場合

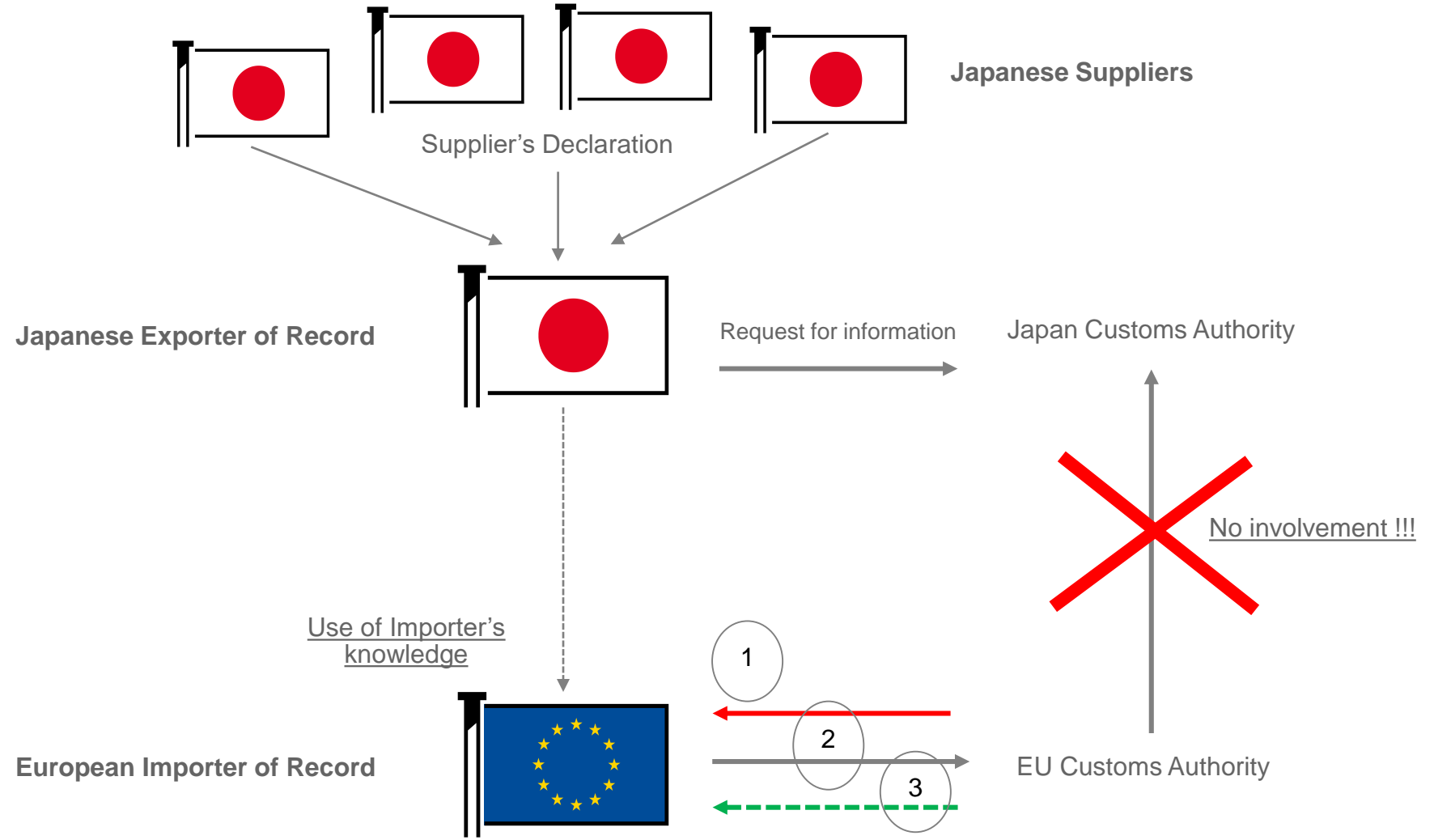
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- ▶ 輸入者による自己決定
  - ▶ 関連する文書/決定プロセスを輸入者に直接要請
- ▶ 輸入締約国の税関当局による確認
  - ▶ 輸入時トランザクション vs 遡及的チェック
  - ▶ 輸入者による決定プロセスの確認
  - ▶ 輸入者の知識の厳格な解釈?
- ▶ EU委員会/日本の当局による明確化が望ましい



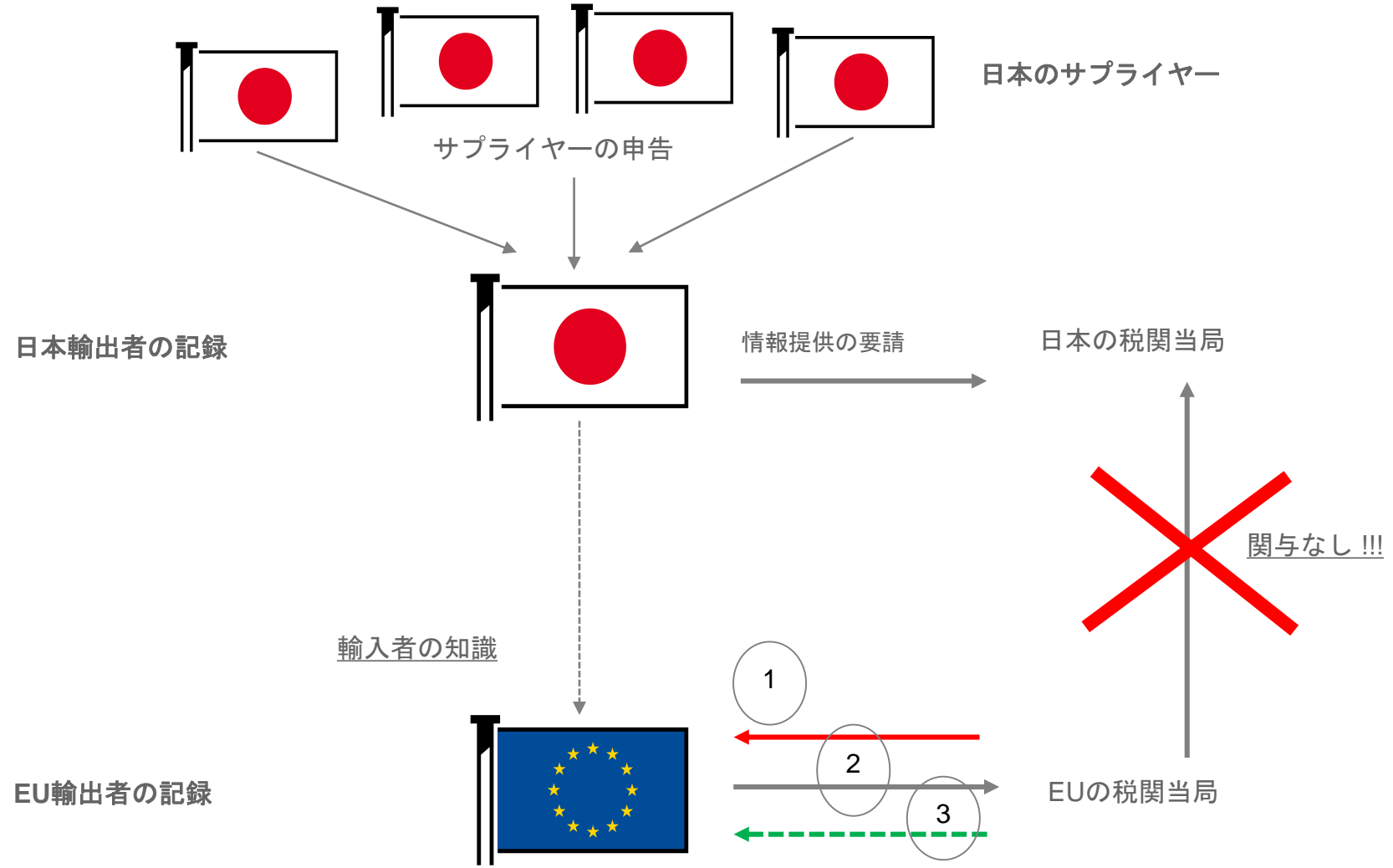
# Using the Importer's Knowledge

## Mutual assistance



# 輸入者の知識による場合

## 相互支援



# Record keeping requirements

## Statement on Origin

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### ▶ **Importer**

- ▶ Minimum 3 years after importation
- ▶ Keep the Statement on Origin made out by the exporter

### ▶ **Exporter**

- ▶ Minimum 4 years after the making out of the Statement
- ▶ Keep a copy of the Statement on Origin and all other records

- ▶ These records may be held in electronic format

# 記録の保管に関する義務

## 原産地申告書

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### ▶ 輸入者

- ▶ 輸入日から少なくとも3年間
- ▶ 輸出者が作成した原産地申告書を保管

### ▶ 輸出者

- ▶ 原産地申告書を作成日から少なくとも4年間
- ▶ 原産地申告書のコピーおよび他の全ての記録

- ▶ これらの記録は電子的な様式で保管することができる

# Record keeping requirements

## Importer's Knowledge

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- ▶ **Importer**
  - ▶ Minimum 3 years after importation
  - ▶ Keep all records demonstrating that the product has originating status
  
- ▶ These records may be held in electronic format

# 記録の保管に関する義務

## 輸入者の知識

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### ▶ 輸入者

- ▶ 輸入日から少なくとも3年間
  - ▶ 原産品としての資格を得るための要件を満たすことを示す全ての記録
- 
- ▶ これらの記録は電子的な様式で保管することができる

# Denial of Preferential tariff treatment

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- ▶ Verification request to the importer
  - ▶ Within three months after the date of request for information pursuant the verification procedure received from the other government
    - ▶ If no reply is provided;
    - ▶ If the information provided for the use of Importer's Knowledge is inadequate to confirm that the product is originating
  - ▶ Within three months after the date of request for further information to verify the originating status (when importer's knowledge is used)
    - ▶ If no reply is provided;
    - ▶ If the Information provided is inadequate to confirm the origin.
- ▶ Verification request to the Japanese authorities (mutual assistance)
  - ▶ Within ten months after the date of request for information following the administrative cooperation
- ▶ The importing authorities may deny preferential tariff treatment

# 関税上の特恵待遇の否認

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## ▶ 輸入者に対する確認要求

- ▶ 他方の政府から受けた確認プロセスに基づく情報の提供の要求が行われた日の後3カ月以内に
  - ▶ 回答がない場合
  - ▶ 輸入者の知識に基づくものである場合において、提供された情報が、産品が原産品であることを確認するために十分でないとき
- ▶ 輸入者の知識に基づく場合、産品の原産品としての資格の確認に基づく情報の提供の要求が行われた日の後3カ月以内に
  - ▶ 回答がない場合
  - ▶ 提供された情報が、産品が原産品であることを確認するために十分でない場合

## ▶ 日本の当局に対する確認要求 (相互支援)

- ▶ 運用上の協力に基づいて情報の提供の要請が行われた日の後10ヶ月以内に

## ▶ 輸入締約国の税関当局は関税上の特恵待遇を与えない可能性



# Questions?



**Thank you for your attention**