

## **IMPLEMENTING REGULATIONS**

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### **Rule 1      Application for Certificate of Origin**

- (a) An application for a Certificate of Origin (hereinafter referred to as “CO”) is to be made by the exporter or its authorised agent to the competent governmental authority of the exporting Party or its designees referred to in paragraph 1 of Rule 2 of the Operational Certification Procedures (hereinafter referred to as “OCP”) set out in Annex 4 of the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (hereinafter referred to as “AJCEP Agreement”), together with supporting documents proving that the good to be exported qualifies for the issuance of a CO, in accordance with the exporting Party’s domestic laws and regulations.
- (b) Where a pre-exportation examination of the origin of a good to be exported is conducted, the result of the examination, subject to review periodically or whenever appropriate, will be accepted as the supporting evidence in determining the origin of the good to be exported thereafter. The pre-exportation examination may not apply to the good the origin of which, by its nature, can be easily determined.

### **Rule 2      Issuance of the Certificate of Origin**

The competent governmental authority of the exporting Party or its designees is, to the best of its competence and ability, required to carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party, upon each application for a CO to ensure that:

- (a) the CO is duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with Chapter 3 of the AJCEP Agreement;
- (c) the description, quantity (e.g. gross weight, net weight) of the good, marks and numbers of packages, and number and kinds of packages, as specified, conform to the good; and
- (d) other statements in the CO correspond to relevant supporting documents submitted.

### **Rule 3      Format of Certificate of Origin**

- (a) A CO should be on A4 size paper.
- (b) A CO will comprise the original and two (2) copies in the case of a Party which is an ASEAN Member State, and only the original in the case of Japan.
- (c) A CO will bear a reference number separately given by each place or office of issuance.
- (d) For cases where there is a third country invoice, this is to be indicated in the CO, together with such information as the name and address of the person issuing the invoice.
- (e) A declaration for a CO is to be completed by the exporter, in box 11 of the ASEAN Member States' form and box 10 of Japan's form. The exporter's signature may be autographed or electronically printed.
- (f) Signatures on a CO of the authorised signatory of the competent governmental authority of the exporting Party or its designees may be autographed or electronically printed.
- (g) The original of a CO is to be forwarded by the exporter to the importer for submission to the customs authority of the importing Party. In the case of a Party which is an ASEAN Member State, a copy of the CO is to be retained by both the exporter and the competent governmental authority of the exporting Party or its designees, respectively.

#### Multiple Items or Invoices

- (h) A CO, which indicates two or more invoices issued for a single shipment, will be accepted by the customs authority of the importing Party.
- (i) Multiple items declared on the same CO should be allowed, provided that each item qualifies as an originating good separately in its own right.
- (j) For multiple items declared on the same CO, a problem encountered with one or more of the items declared will not affect or delay the preferential tariff treatment and customs clearance of

the remaining items declared on that CO. Paragraph 5 of Rule 6 of the OCP may be applied to the problematic items.

#### **Rule 4 Modifications**

- (a) The customs authority of the importing Party will disregard minor errors, such as slight discrepancies or omissions, typographical errors, and information which falls outside the designated box, provided that these minor errors do not affect the authenticity of the CO or the accuracy of the information included in the CO.
- (b) Neither erasures nor superimpositions are allowed on a CO. Any alteration is to be made by:
  - (i) striking out the erroneous parts and making any additions which may be required. Such alterations are to be approved by an authorised signatory of the CO and certified by the competent governmental authority of the exporting Party or its designees. Unused spaces are to be crossed out to prevent any subsequent addition; or
  - (ii) issuing a new CO to replace the erroneous one.

#### **Rule 5 Theft, Loss or Destruction**

In the event of theft, loss or destruction of a CO before the expiration of its validity, the exporter or its authorised agent may request the competent governmental authority of the exporting Party or its designees to issue:

- (a) a new CO with a new reference number on the basis of the export documents in the possession of the competent governmental authority of the exporting Party or its designees, in which case the original CO will be invalidated. The date of issuance and the reference number of the original CO is to be indicated in the new CO, namely, in box 12 of the ASEAN Member States' form and box 9 of Japan's form. The new CO will be valid during the term of the validity of the original CO; or
- (b) where applicable, a certified true copy of the CO to be made out on the basis of the export documents in the possession of the exporter or its authorised agent, bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of the ASEAN Member States' certified true copy. This copy is to bear the date of issuance of the CO and it will be valid for the same period as that of the CO.

The certified true copy of the CO is to be issued no later than one year from the date of issuance of the CO.

**Rule 6 Waiver of CO**

- (a) For the purpose of paragraph 2 of Rule 3 of the OCP, the CO will be waived when the aggregate customs value of goods does not exceed the following amount:
  - (i) in the case of Japan, two hundred thousand Japanese Yen (¥ 200 000) in aggregate customs value; and
  - (ii) in the case of a Party which is a Member State of ASEAN, 200 United States Dollars (USD 200) in exporting value.
- (b) For the purpose of paragraph 2 of Rule 3 of the OCP, should a Party modify the value referred to in subparagraph (a) (i) or (a) (ii), or any subsequently modified value, it will notify the other Parties of such modified value, through the ASEAN Secretariat.

**Rule 7 Retroactive Issuance of Certificate of Origin**

In principle, a CO is to be issued by the time of shipment or no later than three (3) days from the date of shipment. In exceptional cases where a CO has not been issued by the time of shipment or no later than three (3) days from the date of shipment, at the request of the exporter, the CO will be issued retroactively in accordance with the laws and regulations of the exporting Party within twelve (12) months from the date of shipment, in which case it is necessary to tick the box marked "Issued Retroactively". In such cases, the importer of the good who claims the preferential tariff treatment for the good may, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the CO issued retroactively. The CO issued retroactively will indicate the date of shipment in box 3.

**Rule 8 Documents for Accumulation**

For the purposes of Article 29 of the AJCEP Agreement, if documentary evidence is needed for the issuance of a CO or the verification process to prove that material accumulated in the production of a good is an originating material of a Party, the following may be used:

- (a) a declaration by the exporter or producer of the good;
- (b) an invoice of the good;

- (c) a copy of the CO for the material issued by the exporting Party of the material, including that issued retroactively; or
- (d) any other relevant document.

**Rule 9 Back-to-back CO for Partial Export Shipments**

For the purpose of subparagraph 4(a) of Rule 3 of the OCP, in the case of partial export shipments, the partial export value and partial quantity is to be shown on the back-to-back CO. The Party issuing the back-to-back CO is required to ensure that the total quantity exported under the partial shipment does not exceed the total quantity shown in the original CO.

**Rule 10 Focal Points**

- (a) Each Party is required to designate a focal point for all matters relating to Chapter 3 of the AJCEP Agreement, the OCP and this Implementing Regulations.
- (b) Each Party is required to provide the other Parties, through the ASEAN Secretariat, with the name, address, telephone number, facsimile number and e-mail address of the focal point upon adoption of this Implementing Regulations, and is likewise required to notify the other Parties of any modification regarding such information within thirty (30) days after such modification.
- (c) When the focal point of a Party raises any matter arising from the implementation of Chapter 3 of the AJCEP Agreement, the OCP and this Implementing Regulations to the focal point of another Party, that other Party may assign relevant experts to look into the matter and to respond with its findings and proposal for resolving the matter within a reasonable period of time. The focal points will facilitate the resolution of any matter raised with regard to the implementation of Chapter 3 of the AJCEP Agreement through consultations.

**Rule 11 Designees**

If the competent governmental authority of the exporting Party designates its designees, or makes modification or revocation with respect to the designees, it is required to immediately notify the other Parties, through the ASEAN Secretariat, of such designation, modification or revocation.

## **Rule 12     Tariff Classification**

The tariff classification numbers of the Harmonized System (HS) is to be indicated on a CO at the six-digit level, and the description of the good on a CO should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

## **Rule 13     Procedure to exchange the sample of a certificate of origin, specimen signatures and official seals**

Each Party is required to provide the other Parties, through the ASEAN Secretariat, with a sample of a CO, specimen signatures and specimen official seals or impressions of stamps of its competent governmental authority or its designees for the issuance of a CO, upon the date of adoption of this Implementing Regulations, as well as, in case of any subsequent modification thereof, thirty (30) days before the modification is made.

## **Rule 14     Communication**

- (a) For the purposes of verification in accordance with Rules 6 and 7 of the OCP, any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party is to be made through the designated focal points. Such communication will be made by any method, with confirmation of receipt.
- (b) In the cases provided for in paragraph (a), the direct communications between the competent governmental authority of the exporting Party and the customs authority of the importing Party may be made by facsimile or e-mail in parallel with the communications set out in that paragraph.
- (c) The period for providing the response pursuant to Rules 6 and 7 of the OCP will commence from the date of the confirmation of receipt of the request pursuant to paragraph (a).
- (d) For the purposes of paragraph 3 of Rule 8 of the OCP, the period for providing the written determination by the customs authority of the importing Party will commence from the date of the confirmation of receipt of the information last provided pursuant to paragraph (a).
- (e) Notwithstanding paragraphs (a) through (d) above, for the purposes of verification in accordance with paragraph 1 of Rule 6 of the OCP, the customs authority of an ASEAN Member State may access the EPA CO Reference System provided by the Ministry of Economy, Trade and Industry of Japan. In case where such verification is undertaken using the EPA CO Reference System, the written determination referred to in paragraph 3 of Rule 8 of the OCP may be communicated using the EPA CO

Reference System.

**Rule 15 Goods in Transport or Storage**

An originating good which is in the process of being transported from the exporting Party to the importing Party, or is in temporary storage in bonded area in the importing Party, is to be accorded preferential tariff treatment if it is imported into the importing Party on or after the date of entry into force of the AJCEP Agreement for the importing Party, subject to the submission of a CO issued retroactively to the customs authority of the importing Party and subject to domestic laws and regulations of the importing Party.

**Rule 16 Attachment**

The formats of the CO for ASEAN Member States and Japan are shown respectively as Attachment 1 and Attachment 2 of this Implementing Regulations.

# ATTACHMENT 1: CO FORMAT FOR ASEAN MEMBER STATES

## Original (Duplicate/Triplicate)

1. Goods consigned from (Exporter's name, address, country)		Reference No. THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)  CERTIFICATE OF ORIGIN  FORM AJ Issued in _____ (Country) See Notes Overleaf			
2. Goods consigned to (Importer's/Consignee's name, address, country)		4. For Official Use  <input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement  <hr/> <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)  <hr/> ..... Signature of Authorised Signatory of the Importing Country			
3. Means of transport and route (as far as known)  Shipment date  Vessel's name/Aircraft etc.  Port of discharge		5. Item number 6. Marks and numbers of packages 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing Party) 8. Origin criteria (see Notes overleaf) 9. Quantity (gross or net weight or other quantity) and value, e.g. FOB if required by exporting Party 10. Number and date of Invoices			
11. Declaration by the exporter  The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in  ..... (Country)  and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to  ..... (Importing Country)  ..... Place and date, name, signature and company of authorised 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			
13. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively					

**NOTES:**

1. The following countries shall use this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (AJCEP Agreement) :

BRUNEI DARUSSALAM      CAMBODIA      INDONESIA      LAOS      MALAYSIA  
 MYANMAR      PHILIPPINES      SINGAPORE      THAILAND      VIETNAM

2. **CONDITIONS:** To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any of the Parties to the AJCEP Agreement should:

- (i) fall within a description of goods eligible for concessions in the importing Party;
- (ii) comply with the consignment conditions in accordance with Article 31 of the AJCEP Agreement; and
- (iii) comply with the origin criteria in Chapter 3 of the AJCEP Agreement.

3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter should indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in box 11 of this form:	Insert in box 8
(a) Goods satisfying subparagraph (c) of Article 24 of the AJCEP Agreement	"PE"
(b) Wholly obtained goods satisfying Article 25 of the AJCEP Agreement	"WO"
(c) Goods satisfying paragraph 1 of Article 26 of the AJCEP Agreement	"CTH" or "RVC"
(d) Goods satisfying paragraph 2 of Article 26 of the AJCEP Agreement - Change in Tariff Classification - Regional Value Content - Specific Processes	"CTC"  "RVC"  "SP"
Also, exporters should indicate the following where applicable:	
(e) Goods which comply with Article 28 of the AJCEP Agreement	"DMI"
(f) Goods which comply with Article 29 of the AJCEP Agreement	"ACU"

4. **EACH ITEM SHOULD QUALIFY:** All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.

5. **DESCRIPTION OF GOODS:** For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. "sake compound and cooking sake (Mirin) of subheading 2208.90", "beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90" "quilts and eiderdowns of 9404.90"), such description of specific products should be indicated.

6. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.

7. **THIRD COUNTRY INVOICING:** In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the "Third Country Invoicing" box in box 13 should be ticked (√). The number of invoices issued for the importation of goods into the importing Party should be indicated in box 10, and the full legal name and address of the company or person that issued the invoices shall be indicated in box 7.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 10. The "Third Country Invoicing" in box 13 should be ticked, and it should be indicated in box 7 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 7 the full legal name and address of the company or person that will issue another invoice in the third country. In such a case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

8. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back CO issued in accordance with paragraph 4 of Rule 3 of the Operational Certification Procedures, the "Back-to-Back CO" box in box 13 should be ticked (√).

9. **ISSUED RETROACTIVELY:** In cases of a CO issued retroactively in accordance with Rule 7 of the Implementing Regulations, the "Issued Retroactively" box in box 13 should be ticked (√).

10. **CERTIFIED TRUE COPY:** In cases of certified true copies, the words "CERTIFIED TRUE COPY" should be indicated in box 12 in accordance with Rule 5 of the Implementing Regulations.

# ATTACHMENT 2: CO FORMAT FOR JAPAN

## CO Format for Japan

<p>1. Goods consigned from (Exporter's name, address, country)</p>	<p>Reference No.                  THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)                  CERTIFICATE OF ORIGIN</p>		
<p>2. Goods consigned to (Importer's/Consignee's name, address, country)</p>	<p>FORM AJ                  Issued in <u>Japan</u></p>		
<p>3. Means of transport and route (as far as known)</p> <p>Shipment date</p> <p>Vessel's name/Aircraft etc.</p> <p>Port of discharge</p>	<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <hr/> <p>.....                  Signature of Authorised Signatory of the Importing Country</p>		
<p>5. Item number (as necessary); Marks and numbers of packages; Number and kind of packages; Description of goods (including quantity where appropriate and HS number of the importing Party at 6-digit level)</p>	<p>6. Preference criteria (see Notes overleaf)</p>	<p>7. Quantity ( gross or net weight or other quantity)</p>	<p>8. Number and date of Invoices</p>
<p>9. Remarks</p> <p style="text-align: center;"> <input type="checkbox"/> Third Country Invoicing      <input type="checkbox"/> Issued Retroactively                 </p>			
<p>10. 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</p> <p style="text-align: center;">..... (Country)</p> <p>and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to</p> <p style="text-align: center;">..... (Importing Country)</p> <p>.....                  Place and date, printed name, signature and company of authorised signatory</p>	<p>11. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p>  <p>.....                  Place and date, printed name, signature and stamp of Competent Governmental Authority or Designee</p>		

## OVERLEAF NOTES

1. Japan uses this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Japan and Member States of the Association of Southeast Asian Nations (AJCEP Agreement).

2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any Party of the AJCEP Agreement should:

- (i) fall within a description of goods eligible for concessions in the importing Party;
- (ii) comply with the consignment conditions in accordance with Article 31 of Chapter 3; and
- (iii) comply with the preference criteria provided for in Chapter 3 of the AJCEP Agreement.

3. PREFERENCE CRITERIA: For goods that meet the preference criteria, the exporter or its authorised agent should indicate in box 6 of this form, the preference criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in box 10 of this form	Insert in box 6
(a) Goods satisfying subparagraph (c) of Article 24 of Chapter 3	"PE"
(b) Wholly obtained goods satisfying Article 25 of Chapter 3	"WO"
(c) Goods satisfying paragraph 1 of Article 26 of Chapter 3	"CTH" or "RVC"
(d) Goods satisfying paragraph 2 of Article 26 of Chapter 3 <ul style="list-style-type: none"> <li>- Change in Tariff Classification</li> <li>- Regional Value Content</li> <li>- Specific Processes</li> </ul>	"CTC" "RVC" "SP"
Also, exporters should indicate the following where applicable:	
(e) Should goods comply with Article 28 of Chapter 3	"DMI"
(f) Should goods comply with Article 29 of Chapter 3	"ACU"

4. EACH ITEM SHOULD QUALIFY: All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.

5. DESCRIPTION OF GOODS: For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. "sake compound and cooking sake (Mirin) of subheading 2208.90", "beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90" "quilts and eiderdowns of 9404.90"), such description of specific products should be indicated.

6. INVOICES: Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.

7. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the "Third Country Invoicing" box in box 9 should be ticked (√) and the number of invoice issued for the importation of goods into the importing Party should be indicated in box 8, identifying in box 9 the full legal name and address of the company or person that issued the invoice.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 8. The "Third Country Invoicing" box in box 9 should be ticked (√), and it should be indicated in box 9 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 9 the full legal name and address of the company or person that will issue another invoice in the third country. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

8. ISSUED RETROACTIVELY: In cases of COs issued retroactively in accordance with Rule 7 of the Implementing Regulations, the "Issued Retroactively" box in box 9 should be ticked (√).