

**Cabinet Order for Enforcement of
the Temporary Tariff Measures Law (extract)
(provisional translation)**

**Chapter 5 General Preferential Tariff and LDC Special
Preferential Tariff**

(Designation of beneficiaries of preferences and special beneficiaries of preferences and products to which preferential treatment for customs duty is suspended)

Article 25. The countries which may be prescribed by a Cabinet Order under paragraph 1 of Article 8-2 of the Law shall be those countries and territories enumerated in the Schedule No. 1 annexed to this Cabinet Order.

2. The products on which preferential treatment for customs duty is suspended under paragraph 1 of the Article 8-2 of the Law prescribed by paragraph 2 of Article 8-2 of the Law shall be those products enumerated in the following subparagraphs:

(the subparagraphs omitted)

(for the specific products see http://www.customs.go.jp/english/c-answer_e/imtsukan/1506_e.htm)

(Definition of origin)

Article 26. The place in which products originate as provided for in paragraph 1 or 3 of Article 8-2 of the Law shall be the country or territory (hereinafter referred to as “origin”) provided for in any of the following subparagraphs, according to the kinds of product enumerated in each subparagraph.

- (1) Products which may be prescribed by an Ordinance of the Ministry of Finance as wholly produced in one country or territory (i.e., the country or territory provided for in paragraph 1 or 3 of Article 8-2 of the Law; hereinafter in this article referred to as the same).
- (2) Products which have been produced through the processing or manufacture prescribed by an Ordinance of the Ministry of Finance in one country or territory as substantially transformed from products (excluding the products enumerated in the preceding sub-paragraph) which are used as all or part of the raw materials or components necessary for the production of the former products.

2. In cases where any products (excluding those products enumerated in the Schedule

No. 2) have been produced in one country or territory by using the products imported from Japan as all or part of the raw materials or components for production of such product, the provisions of the preceding paragraph shall be applied in the manner prescribed below.

- (1) In cases where such products have been produced by using, as raw materials or components, only those products imported from Japan or such products together with products enumerated in subparagraph (1) of the preceding paragraph, such product shall be regarded as wholly produced in such a country or territory.
- (2) For the purposes of applying subparagraph (2) of the preceding paragraph to any cases other than the cases provided for in the preceding subparagraph, any products imported from Japan shall be regarded as such products as enumerated in subparagraph (1) of the preceding paragraph.

3 . With respect to products (excluding those products the origin of which is determined under the provisions of the preceding two paragraphs) exported from one of the following five countries: Indonesia, Malaysia, the Philippines, Thailand and Vietnam (hereinafter referred to as “the South East Asian Countries”), of which the production (including the production of the products which have been used as raw materials or components for the production of such products) has been carried out in two or more of the South East Asian Countries (provided that one of such two or more countries is the country which has exported such products to Japan), the South East Asian Countries shall be deemed to be one country for the purposes of applying the provisions of the two preceding paragraphs. In this case, if the origin of products is thus regarded as being the South East Asian Countries, the country which exports such products to Japan shall be the origin of such products.

(Certificate of Origin)

Article 27. Any person who intends to have paragraph 1 or paragraph 3 of Article 8-2 of the Law applied to any products (hereinafter referred to as “products originating in a beneficiary of preferences”) originating in beneficiaries of preferences as provided for in paragraph 1 of Article 8-2 of the Law (hereinafter referred to as “beneficiaries of preferences”) shall submit to the Director General of Customs, a document (hereinafter referred to as a “certificate of origin”) certifying that such products are those originating in a beneficiary of preferences. However, this shall not apply to the following products.

- (1) Products for which the origin is regarded by the Director General of Customs as being clearly ascertainable from their nature and form.
- (2) Products for which the total amount of the customs value is not more than 200,000 yen (excluding those mentioned in the preceding subparagraph).

(3) Products which are designated ones relating to a special declaration (excluding those on which the Director General of Customs regards submission of a certificate of origin as necessary in order to confirm that the products originate in a beneficiary of preferences and those mentioned in the preceding two subparagraphs).

2. The origin of the products provided for in subparagraph (2) of the preceding paragraph shall be determined by the Director General of Customs on the basis of the kind, trademark and other factors relating to such products or particulars relating to their origin which are stated on the invoice relating thereto (including, in the case of postal items, a written customs declaration or any other documents which are pasted on or attached to such postal items by an addresser in accordance with the international convention relating to postal items) or any other documents relating to such products.

3. Any person who intends to have paragraph 1 or 3 of Article 8-2 of the Law applied to products as mentioned in subparagraph (3) of paragraph 1 shall state on the written special declaration that such a person intends to have paragraph 1 or 3 of Article 8-2 of the Law applied and that the certificate of origin has been obtained.

4. Any certificate of origin shall be issued, at the time when the products to be covered by such a certificate are exported (or if the Director General of Customs finds that there is any unavoidable and special reason for it, within such a period of time after their exportation as may be regarded as being reasonable in the light of such reason), by Customs located in the place of origin (or, if the Customs is not authorized to issue a certificate of origin, any other government entities, Chamber of Commerce or similar organization which have the authority to issue the certificate of origin and which is regarded as being appropriate by the Director General of Customs) on the basis of the declaration made by the exporter of such products.

5. The format of a certificate of origin shall be prescribed by an Ordinance of the Ministry of Finance.

(Submission of certificate of origin)

Article 28. For the purposes of paragraph 1 of the preceding article, a certificate of origin shall be submitted to the Director General of Customs at the time of import declaration of the products covered by such a certificate (or, at the time of “storage application, etc.” in the case of those products for which such storage application, etc. is made; hereinafter in this Chapter referred to as the same) or at the time of inspection provided for in the proviso to paragraph 1 of Article 76 of the Customs Law or any other customs examination relating to postal items. However, this shall not apply to cases (a) where it is accepted by the Director General of Customs that a certificate of origin cannot be

submitted at such time as prescribed above owing to disaster or any other unavoidable reason or (b) where it is accepted by the Director General of Customs, subject to receiving the approval of the Director General of Customs provided for in paragraph 1 of Article 73 (Taking (Note: withdrawal from customs) of Goods Prior to Permission of Importation) of the Customs Law with respect to such products, that a certificate of origin cannot be submitted at such time as prescribed above .

(Effective Period of Certificate of Origin)

Article 29. Any certificate of origin shall not be valid beyond one year from its issuance on the date of import declaration relating to the products covered by such certificate (or on the date of the notification made under the provisions of paragraph 3 of Article 76 of the Customs Law (Simplified Procedure for Exportation or Importation of Postal Items) in the case of postal items provided for in the paragraph 1 of such Article). However, this shall not apply to cases where it is approved by the Director General of Customs that elapse of such a period is due to disaster or any other unavoidable reason.

(Certificate of origin for products originating in a beneficiary of preferences which have been produced by using materials or components exported from a particular country)

Article 30. Any person who intends to have paragraph 1 or 3 of Article 8-2 of the Law applied to those products which are regarded as being products originating in a beneficiary of preferences by application of the provisions of paragraph 2 of Article 26, shall, at the time of submission of a certificate of origin for such products, attach to such a certificate of origin, a document, issued and certified by the person who issued such a certificate of origin, stating the descriptions and quantities of the products which were exported from Japan and used as raw materials or components for production of such products.

2. Any person who intends to have paragraph 1 or 3 of Article 8-2 of the Law applied to those products provided for in subparagraph (3) of paragraph 1 of Article 27 which are regarded as originating in a beneficiary of preferences by application of the provisions of paragraph 2 of Article 26 shall state on the written special declaration that such products are those which are regarded as originating in a beneficiary of preferences by application of the provisions of paragraph 2 of Article 26.

3 . The provisions of the preceding two paragraphs shall apply *mutatis mutandis* to any person who intends to have paragraph 1 of Article 8-2 of the Law applied to those products which are regarded as originating in a beneficiary of preferences by application of the provisions of paragraph 3 of Article 26. In this case, the term “the descriptions and quantities of the products which were exported from Japan and used as raw materials or

components for production of such products” in paragraph 1 shall be read as “the descriptions, quantities, values and countries of production of the products which were used as raw materials or components for production of such products in each of those South East Asian Countries provided for in paragraph 3 of Article 26 and the description, quantity and value of such products thus produced”.

4. The format of the document to be attached to a certificate of origin provided for in paragraphs 1 and 3 shall be prescribed by an Ordinance of the Ministry of Finance.

(Transportation to Japan of products to which preferential tariffs apply)

Article 31. The provisions of paragraph 1 or 3 of Article 8-2 of the Law shall not apply to products originating in a beneficiary of preferences which are other than the following products.

- (1) Products transported directly to Japan from a beneficiary of preferences as their origin, without passing through any territory other than such a beneficiary (hereinafter in this article referred to as a “country of non-origin”).
- (2) Products transported to Japan from a beneficiary of preferences as their origin, bypassing through a country of non-origin, for which no handling other than transshipment and temporary storage for the reason of their transportation was undertaken in such a country of non-origin.
- (3) Products exported from a beneficiary of preferences as their origin, for temporary storage or display at exhibitions, fairs or similar events (hereinafter in this article referred to as “exhibition, etc.”) in a country of non-origin and then exported from such a country of non-origin to Japan by the person who exported such products to such a country of non-origin (provided that the manner in which the transportation of such products from such country of non-origin to Japan has taken place is equivalent to that of the transportation provided for in either of the preceding two subparagraphs).

2. Transshipment, temporary storage or display at exhibitions, etc. as provided for in subparagraph (2) or (3) of the preceding paragraph shall be undertaken in a bonded area or any other similar place in a country of non-origin under the control of Customs of such a country of non-origin.

3 . Any person who intends to have paragraph 1 or 3 of Article 8-2 of the Law applied to those products enumerated in subparagraph (2) or (3) of paragraph 1 shall, at the time of import declaration of such products, submit one of the following documents, as a document proving that such products fall under either of such subparagraphs. However, this shall not apply to those products for which the total amount of customs value is not more than 200,000 yen or which are designated ones pertaining to a special declaration.

- (1) A copy of a through bill of lading for transportation of such products from a beneficiary of references as their origin, to the port of importation in Japan.
- (2) A certificate issued by Customs or any other competent government authorities in a country of non-origin where the products were transshipped, temporarily stored or displayed at exhibitions, etc. as provided for in subparagraph (2) or (3) of paragraph 1.
- (3) Any documents which are considered by the Director General of Customs to be appropriate, excluding those enumerated in the preceding two subparagraphs

4. Any person who intends to have paragraph 1 or 3 of Article 8-2 of the Law applied to designated products pertaining to a special declaration which fall under subparagraph (2) or (3) of paragraph 1 shall state on the written special declaration that such a designated products are those as provided for in subparagraph (2) or (3) of paragraph 1. However, this shall not apply to products for which the total amount of customs value is not more than 200,000 yen.

5. The following items shall be described in the certificate provided for in subparagraph (2) of paragraph 3:

- (1) Marks, numbers, descriptions and quantities of the products under consideration.
- (2) Dates on which such products were loaded on board, and/or unloaded from, a vessel, aircraft or vehicle in the country of non-origin and names, registered marks or kinds of such vessels, aircraft or vehicles.
- (3) Details of the handling of such products in the country of non-origin where the loading or unloading as provided for in the preceding subparagraph took place.