

**AGREEMENT BETWEEN JAPAN AND THE UNITED MEXICAN STATES  
FOR THE STRENGTHENING OF THE ECONOMIC PARTNERSHIP**

**UNIFORM REGULATIONS**

**SECTION 1 TRADE IN GOODS**

**PART 1: Notes for Schedule of Japan**

**(1) – A Notes 1, 2, 4, 8, 9, 10, 13, 14, 15, 16, 17 and 19 in Section 2 of Annex 1 referred to in Chapter 3**

a) For the purposes of Notes above, the Direction General for Foreign Trade of the Ministry of Economy of Mexico will issue a certificate in English for each export.

Upon the entry into force of the Agreement, the Direction General for Foreign Trade of the Ministry of Economy of Mexico will notify to the Embassy of Japan in Mexico, the format of certificate and specimen impression of stamps used for the certificate to be issued for each export.

The Ministry of Economy of Mexico will notify to the Embassy of Japan in Mexico, any change of the format of certificate and stamps used for the certificate before issuing it.

The notifications will be done by any method that produces a confirmation of receipt.

The certificates will include the following minimum data:

- Exporter's Name and Address;
- Certificate Number;
- Importer's Name and Address;
- Description of Good(s);
- HS Tariff Classification Number;
- Quantity (with measure unit);
- Validity (commence/expire); and
- Validation by the authority;

b) For the purpose of Note 4 in the first year, and Notes 1 and 10 in the first and second year, the Direction General for Foreign Trade of the Ministry of Economy of Mexico will endorse the certificate with the phrase "ISSUED FOR MARKETING AND SALES PROMOTION" in the "Remarks" field.

c) The issuing authorities will take the necessary measures to avoid any certificate counterfeit.

d) Eligible importers will apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan, providing a certificate issued by the Direction General for Foreign Trade of the Ministry of Economy of Mexico referred to in subparagraph a) above.

e) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry and Fisheries of Japan. The Ministry of Agriculture, Forestry and Fisheries of Japan and the Ministry of Economy of Mexico will exchange information related to the aggregate amount of allocated quotas within the following month after the allocation of the quota.

f) For the purposes of resolving any matter arising related to the issuance of the certificates or other administrative issues, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

**(1) – B Note 18 in Section 2 of Annex 1 referred to in Chapter 3**

For the purposes of Note 18, the terms and conditions in subparagraphs (1) – A a), c), d), e) and f) above will apply to this Note, provided that the reference to “the Ministry of Agriculture, Forestry and Fisheries” will be deemed to read “the Ministry of Economy, Trade and Industry” and the reference to “the International Affairs Department” in subparagraph (1) – A d) above will be deemed to read “the Trade Control Department” and the reference to “the International Affairs Department” in subparagraph (1) – A f) above will be deemed to read “the Trade Policy Bureau”.

**(2) Note 12 in Section 2 of Annex 1 referred to in Chapter 3**

a) For the purposes of Note 12, importers will apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

b) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry and Fisheries of Japan. The Ministry of Agriculture, Forestry and Fisheries of Japan will provide to the Ministry of Economy of Mexico with information related to the aggregate amount of allocated quotas to the importers within the following month after the allocation of the quota.

c) For the purposes of resolving any matter arising related to the issuance of the certificates or other administrative issues, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

**(3) Notes 20, 22, 23 and 28 to Section 2 of Annex 1 referred to in Chapter 3**

a) For the purposes of Notes above, importers will apply for a certificate of tariff rate quota to the Trade Control Department of the Ministry of Economy, Trade and Industry of Japan.

b) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Economy, Trade and Industry of Japan. The Ministry of Economy, Trade and Industry of Japan will provide to the Ministry of Economy of Mexico with information related to the aggregate amount of the allocated quotas to importers within the following month after the allocation of the quota.

c) For the purposes of resolving any matter arising related to the issuance of the certificates or other administrative issues, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the Trade Policy Bureau of the Ministry of Economy, Trade and Industry of Japan.

d) The Ministry of Economy, Trade and Industry of Japan may extend the term of validity of a certificate of tariff rate quota in case that an importer is unable to import the items specified in Notes 20, 22, 23 and 28 by the end of the year (i.e., March 31) due to an event which is not attributable to an importer's responsibility. The quantity to be imported under the extension of the validity of the certificate will not be deducted from the amount of the quota to be allocated for the following year in accordance with the Agreement.

**(4) Notes 21, 24, 25, 26, 27, 29, 30, 31 and 32 in Section 2 of Annex 1 referred to in Chapter 3**

a) For the purposes of Notes above, the Parties will exchange information on any related matter.

b) The Ministry of Finance of Japan will provide to the Ministry of Economy of Mexico with information related to utilization of the quotas and any other relevant information on a monthly basis.

c) For the purposes of resolving any matter arising related to administration of the quotas, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the Customs and Tariff Bureau of the Ministry of Finance of Japan.

**PART 2: Notes for Schedule of Mexico**

**(5) Notes 1, 4, 8, 9, 10, 11, 12, 13, 14, 15, 16 and 18 in Section 3 of Annex 1 referred to in Chapter 3**

a) For the purposes of the Notes above, importers will apply for a certificate of tariff rate quota to the Direction General for Foreign Trade of the Ministry of Economy of Mexico.

b) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Direction General for Foreign Trade of the Ministry of Economy of Mexico. The Ministry of Economy of Mexico will provide to the Ministry of Agriculture, Forestry and Fisheries of Japan with information related to the aggregate amount of allocated quotas within the following month after the allocation of the quota.

c) For the purposes of resolving any matter arising related to administration of the quotas, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

**(6) Note 17, 19, 20 and 24 in Section 3 of Annex 1 referred to in Chapter 3**

a) For the purposes of Notes above, importers will apply for a certificate of tariff rate quota to the Direction General for Foreign Trade of the Ministry of Economy of Mexico.

b) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Direction General for Foreign Trade of the Ministry of Economy of Mexico. The Ministry of Economy of Mexico will provide to the Ministry of Economy, Trade and Industry of Japan with information related to the aggregate amount of allocated quotas within the following month after the allocation of the quota.

c) For the purposes of resolving any matter arising related to administration of the quotas, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the Trade Policy Bureau of the Ministry of Economy, Trade and Industry of Japan.

### **(7) Note 25 in Section 3 of Annex 1 referred to in Chapter 3**

a) For the purposes of Note above, importers will apply for a certificate of tariff rate quota to the Direction General for Foreign Trade of the Ministry of Economy of Mexico.

b) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Direction General for Trade Policy of the Ministry of Economy of Mexico. The Ministry of Economy of Mexico will provide to the Ministry of Economy, Trade and Industry of Japan with the information related to the aggregate amount of allocated quotas to importers established in Note 25 within the following month after the allocation of the quota.

c) For the purposes of consultations referred to in Note 25, the consultation between the Parties will be made through the Direction General for Trade Policy of the Ministry of Economy of Mexico and the Trade Policy Bureau of the Ministry of Economy, Trade and Industry of Japan.

## **SECTION 2 RULES OF ORIGIN**

### **PART 1: Regional Value Content (RVC)**

(1) Examples of Calculation of RVC under the transaction value method (TV):

- *Example 1:* A producer manufactures gear boxes classified in HS 8708.40. Such good is subject to the following rule of origin:

8708.40-8708.91                    A change to subheading 8708.40 through 8708.91 from any other heading; or  
    A change to subheading 8708.40 through 8708.91 from subheading 8708.99, whether or not there is also a change from any other heading, provided there is a regional value content of not less than 65 percent.

In the production of the good, the producer incorporates non-originating materials classified in subheading 8708.99. Since the non-originating materials classified in subheading 8708.99 do not satisfy the change in tariff classification requirement of the first rule of origin, the producer has to apply the second rule of origin which establishes a regional value content requirement of 65 percent.

The transaction value of the good, adjusted to a F.O.B. basis is \$4000 USD.

The value of non-originating materials used by the producer in the production of the good is \$1300 USD.

The formula will be applied as follows:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

Where:

- RVC: the regional value content, expressed as a percentage;
- TV: transaction value of the good adjusted to a F.O.B. basis, except as provided for in paragraph 3 of Article 23; and
- VNM: value of non-originating materials used by the producer in the production of the good determined pursuant to Article 24.

By applying the formula:

$$RVC = \frac{4000 - 1300}{4000} \times 100$$

Then:

$$RVC = 67.5 \text{ percent}$$

Since the RVC is 67.5 percent, the good satisfies the RVC requirement and therefore qualifies as originating.

- *Example 2:* A producer does not export the good directly but rather he sells his good to person A, who then exports the good. For the purposes of calculating the RVC, the TV of the good shall be adjusted where person A receives the good from the producer in the Area of a Party where the producer is located.
- *Example 3:* A producer produces Good A which is subject to a regional value content requirement of 50 percent. In the production of Good A, the producer uses non-originating Materials A and B whose values are \$30 and \$68 USD respectively. In addition, the producer uses Material C whose value is \$12 and the producer does not want to determine its origin.

The transaction value of good A, adjusted to a F.O.B. basis is \$222 USD.

Provided that the origin of Material C is not determined, in applying the formula, its value would be considered as part of the value of non-originating materials.

The formula will be applied as follows:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

By applying the formula:

$$RVC = \frac{222 - (30 + 68 + 12)}{222} \times 100$$

Then:

$$RVC = 50.5 \text{ percent}$$

Since the RVC is 50.5 percent, the good satisfies the RVC requirement and therefore qualifies as originating.

(2) The following figures apply to the Example on the application of paragraph 5 of Article 23 (average of the RVC):

GOOD A	GOOD B	GOOD C
Transaction value = \$150 USD	Transaction value = \$ 130 USD	Transaction value = \$ 147 USD
Value of non-originating materials = 30	Value of non-originating materials = 70	Value of non-originating materials = 70

*Note: Goods A, B and C are classified in the same subheading under the Harmonized System and are subject to a regional value content of 50 percent.*

The producer decides to average the regional value content for Goods A, B and C, which he produces in three different plants in a period of three months.

The application of the RVC formula will be as follows:

$$RVC = \frac{TV - VNM}{TV} \times 100$$

By applying the formula:

$$RVC = \frac{(150 + 130 + 147) - (30 + 70 + 70)}{(150 + 130 + 147)} \times 100$$

Then:

$$RVC = \frac{257}{427} \times 100$$

$$RVC = 60.18 \%$$

The RVC of Goods A, B and C is 60.18% therefore such goods qualify as originating.

## **PART 2: Intermediate Materials**

(3) For the purposes of Article 26 (Intermediate Materials), the total cost will be calculated in accordance with Annex 1 of these Uniform Regulations.

(4) Examples illustrating the provisions on intermediate materials:

*Example 1:* A producer located in Mexico produces engines of a kind used for the propulsion of vehicles of Chapter 87 that are classified under HS 8408.20.

According to Annex 4, the applicable specific rule of origin for the engine is the following:

8408.20 No required change in tariff classification to subheading 8408.20, provided there is a regional value content of not less than 65 percent.

The producer also produces a screw that is classified under HS 7318.15, which are used in the production of the engine that is classified under HS 8408.20. Both originating materials and non-originating materials are used in the production of the screw. According to Annex 4, the applicable specific rule of origin for the screw is the following:

73.17-73.18 A change to heading 73.17 through 73.18 from any heading outside that group. All the non-originating materials used in the production of the screws are classified under HS Chapter 72.

The costs to produce the screw are the following:

Product costs:	
Value of originating materials	\$1
Value of non-originating materials	\$7
Other product costs	\$1
Period costs (including \$0.30 in royalties)	\$0.70
Other costs	\$0.90
Total cost of Material A	\$10.60

The producer designates the screw as an intermediate material and determines that, because all of the non-originating materials that are used in the production of the screws undergo the applicable change in tariff classification, the screw would qualify as an originating material.

The cost of the non-originating materials used in the production of the screw is therefore not included in the value of non-originating materials that are used in the production of the engine for the purposes of determining the regional value content of the engine.

Because the screw has been designated as an intermediate material, the total cost of the screw which is \$10.60, is treated as the cost of originating materials for the purpose of calculating the regional value content of the engine. The total cost of the engine is determined in accordance with the following figures:

Product costs:	
Value of originating materials	
- intermediate materials	\$10.60
- other materials	\$32
Value of non-originating materials	\$10
Other product costs	\$6.2
Period costs	\$2.5
Other costs	\$0.7
Total cost of Good B	\$62

*Example 2:* A producer located in Mexico produces Good B, which is subject to a regional value content requirement of 50 percent. Good B satisfies all other applicable requirements.

The producer self-produces Material A which is used in the production of Good B. Material A is subject to a regional value content of 50 percent.

The transaction value of Good B is \$22.80 USD.

The costs to produce Material A are the following:

Product costs:	
Value of originating materials	\$3.00
Value of non-originating materials	5.00
Other product costs	0.50
Period costs: (including \$0.20 in excluded costs)	0.50
Other costs:	0.10
Total cost of Material A:	\$9.10

When the producer designates Material A as an intermediate material, Material A is regarded as originating based on the following calculation:

$$\text{RVC (Material A)} = ((\text{Total cost} - \text{VNM}) / \text{Total cost}) \times 100$$

Therefore:

$$\text{RVC (Material A)} = ((\$9.10 - \$5.00) / \$9.10) \times 100 = 45.05\%$$

Article 26 establishes that the RVC of the material shall be not less than the percentage set out in Annex 4, minus 5 percent; therefore the RVC of Material A shall be not less than 45%. Since the RVC of Material A is 45.05%, Material A satisfies the RVC requirement and qualifies as originating.

Therefore, the value of the non-originating materials used in the production of Material A is not included in the value of non-originating materials for the purpose of calculating the regional value content of Good B.

The formula to determine the RVC of Good B shall be applied as follows:

$$\text{RVC} = \frac{\text{TV} - \text{VNM}}{\text{TV}} \times 100$$

By applying the formula:

$$\text{RVC} = \frac{22.80 - 10.00}{22.80} \times 100$$

*Note: The value of non-originating materials used in the production of Good B (\$10.00) excludes the value of non-originating materials used in the production of Material A.*

Then, the RVC of Good B = 56.1% therefore, Good B qualifies as originating.

### **PART 3: Fungible Goods and Materials**

#### **Fungible Materials**

(5) The following examples are based on the figures set out in the table below and on the following assumptions:

- (a) originating Material A and non-originating Material A that are fungible materials are used in the production of Good A;



- (b) one unit of Material A is used to produce one unit of Good A;
- (c) Material A is only used in the production of Good A;
- (d) all other materials used in the production of Good A are originating materials; and
- (e) the producer of Good A exports all shipments of Good A to Mexico from Japan.

DATE (M/D/Y)	MATERIALS INVENTORY (Receipts of Material A)			SALES (Shipments of Good A)
	QUANTITY (UNITS)	UNIT COST	TOTAL VALUE	QUANTITY (UNITS)
12/18/04	100 (O)	\$1.00	\$100	
12/27/04	100 (N)	1.10	110	
01/01/05	200 (OI)			
01/01/05	1,000 (O)	1.00	1,000	
01/05/05	1,000 (N)	1.10	1,100	
01/10/05				100
01/10/05	1,000 (O)	1.05	1,050	
01/15/05				700
01/16/05	2,000 (N)	1.10	2,200	
01/20/05				1,000
01/23/05				900

(NOTE) "O" denotes originating materials. "N" denotes non-originating materials. "OI" denotes opening inventory.

- Example 1: FIFO method

Good A is subject to a regional value-content requirement. Producer A needs to determine the regional value content of Good A.

By applying the FIFO method:

(i) the 100 units of originating Material A in opening inventory that were received in materials inventory on 12/18/04 are considered to have been used in the production of the 100 units of Good A shipped on 01/10/05; therefore, the value of non-originating materials used in the production of those goods is considered to be \$0;

(ii) the 100 units of non-originating Material A in opening inventory that were received in materials inventory on 12/27/04 and 600 units of the 1,000 units of originating Material A that were received in materials inventory on 01/01/05 are considered to have been used in the production of the 700 units of Good A shipped on 01/15/05; therefore, the value of non-originating materials used in the production of those goods is considered to be \$110 (100 units x \$1.10);

(iii) the remaining 400 units of the 1,000 units of originating Material A that were received in materials inventory on 01/01/05 and 600 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/05 are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/05; therefore, the value of non-originating materials used in the production of those goods is considered to be \$660 (600 units x \$1.10); and

(iv) the remaining 400 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/05 and 500 units of the 1,000 units of originating Material A that were received in materials inventory on 01/10/05 are considered to have been used in the production of

the 900 units of Good A shipped on 01/23/05; therefore, the value of non-originating materials used in the production of those goods is considered to be \$440 (400 units x \$1.10).

*Example 2: LIFO method*

Good A is an electrical resistor that is classified under HS heading 85.33.

According to Annex 4, the applicable specific rule of origin is the following:

85.33-85.38 A change to heading 85.33 through 85.38 from any other heading.

The non-originating Material A is a part for resistor used in the production of Good A and classifies under HS subheading 8533.90, therefore it does not undergo the applicable change in tariff classification.

Therefore, where originating Material A is used in the production of Good A, Good A is an originating good and, where non-originating Material A is used in the production of Good A, Good A is a non-originating good.

By applying the LIFO method:

(i) 100 units of the 1,000 units of non-originating Material A that were received in materials inventory on 01/05/05 are considered to have been used in the production of the 100 units of Good A shipped on 01/10/05;

(ii) 700 units of the 1,000 units of originating Material A that were received in materials inventory on 01/10/05 are considered to have been used in the production of the 700 units of Good A shipped on 01/15/05;

(iii) 1,000 units of the 2,000 units of non-originating Material A that were received in materials inventory on 01/16/05 are considered to have been used in the production of the 1,000 units of Good A shipped on 01/20/05; and

(iv) 900 units, of the remaining 1,000 units of non-originating Material A that were received in materials inventory on 01/16/05 are considered to have been used in the production of the 900 units of Good A shipped on 01/23/05.

*Example 3: Average method*

Good A is subject to a regional value content requirement. For the purpose of determining the regional value content of Good A, Producer A needs to calculate the average value of the Non-Originating fungible material A (= (6) VNM of Material A) in the inventory. Such value is calculated on the basis of the ratio of the total value of non-originating Material A to total value of originating Material A and non-originating Material A in the following table.

As of 01/05/05, there are 1100 units of originating material A and 1100 units of non-originating material A in the inventory. The regional value content of the 100 units of Good A shipped on 01/10/05 is calculated as follows:

$$\text{Average unit cost of material A in the inventory} = \frac{\$1,100 + \$1,210}{1100 + 1100} = \$1.05$$

$$\text{RNM} = \frac{\text{TNM}}{\text{TONM}} \times 100 = \frac{\$1,210}{\$1,100 + \$1,210} \times 100 = 52.3809 \dots = \text{approx. } 52\%$$

Therefore, the VNM of Material A in the formula for the calculation of regional value content of Good A is:

$$\$1.05(\text{Average Unit Cost of Material A}) \times \text{approx. } 0.52 = 0.55$$

MATERIAL INVENTORY										SALES	
(Receipts of Material A)					Originating and Non-originating Material A		Originating Material A	Non-Originating Material A			Shipment Good A
	Date	Quantity	Unit	Value	Total	Average	Total	Total	Ratio	VNM	Quantity
	(M/D/Y)	(Units)(1)	Cost		Value(2)	Cost(3)	Value	Value(4)	(5)	(6)	(Units)
Receipt	12/18/04	100 (O)	\$1.00	\$100.00			\$100.00				
Receipt	12/27/04	100 (N)	\$1.10	\$110.00				\$110.00			
New Avg Inv Value		200 (OI)			\$210	\$1.05	\$100.00	\$110.00	0.52		
Receipt	01/01/05	1000(O)	\$1.00	\$1,000			\$1,100.00				
New Avg Inv Value		1,200(OI)			\$1,210	\$1.01	\$1,100.00	\$110.00	0.09		
Receipt	01/05/05	1,000 (N)	\$1.10	\$1,100				\$1,210.00			
New Avg Inv Value		2200(OI)			\$2,310	\$1.05	\$1,100.00	\$1,210.00	0.52	0.55	
Shipment	01/10/05	(-100)			(\$105)		(\$50.00)	(\$55.00)			100
New Avg Inv Value		2100(OI)			\$2,205	\$1.05	\$1,050.00	\$1,155.00	0.52	0.55	
Receipt	01/10/05	1,000 (O)	\$1.05	\$1,050			\$2,100.00				
New Avg Inv Value		3,100			\$3,255	\$1.05	\$2,100.00	\$1,155.00	0.35	0.37	
Shipment	01/15/05	(-700)			(\$735)		(\$474.22)	(\$260.78)			700
New Avg Inv Value		2,400			\$2,520	\$1.05	\$1,625.78	\$894.22	0.35	0.37	
Receipt	01/16/05	2,000 (N)	\$1.10	\$2,200				\$3,094.22			
New Avg Inv Value		4,400			\$4,720	\$1.07	\$1,625.78	\$3,094.22	0.66	0.70	
Shipment	01/20/05	(-1,000)			(\$1,073)		(\$369.44)	(\$703.26)			1000
New Avg Inv Value		3,400			\$3,647	\$1.07	\$1,256.34	\$2,390.96	0.66	0.70	
Shipment	01/23/05	(-900)			(\$965)		(\$332.60)	(\$632.86)			900
New Avg Inv Value		2,500			\$2,682	\$1.07	\$923.74	\$1,758.10	0.66	0.70	

(NOTE) "O" denotes originating materials. "N" denotes non-originating materials. "OI" denotes opening inventory.

$$\frac{(2) \text{ Total Value of Originating and Non-Originating Material A}}{(1) \text{ Quantity of Opening Inventory}} = (3) \text{ Average Cost of Originating and Non-Originating Material A}$$

$$\frac{(4) \text{ Total Value of Non-Originating Material A}}{(2) \text{ Total Value of Originating and Non-Originating Material A}} = (5) \text{ Ratio of Non-Originating Material A}$$

$$(3) \text{ Average Cost} \times (5) \text{ Ratio of Non-Originating Material A} = (6) \text{ VNM of Material A}$$

### Fungible Goods

(6) The following examples are based on the figures set out in the table below and on the assumption that Exporter A acquires originating Good A and non-originating Good A that are fungible goods and physically combines or mixes Good A before exporting those goods to the buyer of those goods.

DATE (M/D/Y)	FINISHED GOODS INVENTORY (Receipt of Good A)	SALES (Shipments of Good A)
	QUANTITY (UNITS)	QUANTITY (UNITS)
12/18/04	100(O)	
12/27/04	100(N)	
01/01/05	200(OI)	
01/01/05	1000(O)	
01/05/05	1000(N)	
01/10/05		100
01/10/05	1000(O)	
01/15/05		700
01/16/05	2000(N)	
01/20/05		1000
01/23/05		900

(NOTE) “O” denotes originating materials. “N” denotes non-originating materials. “OI” denotes opening inventory.

#### Example 1: FIFO method

By applying the FIFO method:

(i) the 100 units of originating Good A in opening inventory that were received in finished goods inventory on 12/18/04 are considered to be the 100 units of Good A shipped on 01/10/05;

(ii) the 100 units of non-originating Good A in opening inventory that were received in finished goods inventory on 12/27/04 and 600 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/01/05 are considered to be the 700 units of Good A shipped on 01/15/05;

(iii) the remaining 400 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/01/05 and 600 units of 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/05 are considered to be the 1,000 units of Good A shipped on 01/20/05, and;

(iv) the remaining 400 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/05 and 500 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/10/05 are considered to be the 900 units of Good A shipped on 01/23/05.

#### Example 2: LIFO method

By applying the LIFO method:

(i) 100 units of the 1,000 units of non-originating Good A that were received in finished goods inventory on 01/05/05 are considered to be the 100 units of Good A shipped on 01/10/05;

(ii) 700 units of the 1,000 units of originating Good A that were received in finished goods inventory on 01/10/05 are considered to be the 700 units of Good A shipped on 01/15/05;

(iii) 1,000 units of the 2,000 units of non-originating Good A that were received in finished goods inventory on 01/16/05 are considered to be the 1,000 units of Good A shipped on 01/20/05; and

(iv) 900 units of the remaining 1,000 units of non-originating Good A that were received in finished goods inventory on 01/16/05 are considered to be the 900 units of Good A shipped on 01/23/05.

*Example 3: Average method*

Exporter A chooses to determine the origin of Good A on monthly basis. Exporter A exported 3,000 units of Good A during the month of February 2004. The origin of the units of Good A exported during that month is determined on the basis of the preceding month, that is January 2004.

By applying the average method:

the ratio of originating goods to all goods in finished goods inventory for the month of January 2004 is 40.4% (2,100 units/5,200 units);

based on that ratio, 1,212 units (3,000 units x .404) of Good A shipped in February 2004 are considered to be originating goods and 1,788 units (3,000 units - 1,212 units) of Good A are considered to be non-originating goods; and

that ratio is applied to the units of Good A remaining in finished goods inventory on January 31, 2004: 1,010 units (2,500 units x .404) are considered to be originating goods and 1,490 units (2,500 units - 1,010 units) are considered to be non-originating goods.

#### **PART 4: Transshipment**

(7) For the purposes of paragraph 2 of Article 35 (Transshipment), examples of documental proofs to be provided to the customs authority of the importing Party as evidence that the good has not lost its originating status are:

- format or handwritten declaration issued by the customs authorities of the non-Party for goods being transshipped or temporarily stored; and
- copies of bills of lading or airway bills for transportation from one Party to the other Party.

#### **PART 5: Definition of “Total Cost”**

(8) For the purposes of subparagraph (r) of Article 38 (Definitions), the amount of direct and indirect overhead of the good that can be reasonably allocated to the good, shall not include:

- (i) costs and expenses of a service given by the producer of the good to another person, where the service is not related to the good;
- (ii) costs and losses resulting from a sale of a part of the producer’s company, which constitutes a discontinued operation;
- (iii) the costs and losses resulting from the sale of the producer’s capital assets;
- (iv) costs and expenses related to fortuitous cases or *force majeure*; and
- (v) profits obtained by the producer of the good, regardless of whether they were retained by the producer or paid to other persons as dividends and taxes paid on these profits, including taxes on capital gains.

#### **PART 6: Specific Provisions for Certain Apparel Goods**

(9) For the purposes of paragraphs (f) and (g) in Section 1 of Annex 4 of the Agreement, Mexico will implement and manage the allocation of the aggregate value through a certificate of eligibility issued by the Direction General for Foreign Trade of the Ministry of Economy of Mexico for each export in English.

Upon the entry into force of the Agreement, the Direction General for Foreign Trade of the Ministry of Economy of Mexico will notify to the Embassy of Japan in Mexico, the format of certificate of eligibility and specimen impression of stamps used for the certificate of eligibility to be issued for each export, by any of the following means:

- (a) certified or registered mail with confirmation of receipt; or
- (b) any other method that produces a confirmation of receipt.

The Ministry of Economy of Mexico will notify to the Embassy of Japan in Mexico any change of the format of certificate of eligibility and stamps used for the certificate before issuing it, by any of the following means:

- (a) certified or registered mail with confirmation of receipt; or
- (b) any other method that produces a confirmation of receipt.

The certificate of eligibility will include the following minimum data:

- Exporter's Name and Address;
- Certificate Number;
- Importer's Name and Address;
- Description of Good(s);
- HS Tariff Classification Number;
- FOB values in U.S. dollars;
- Validity (commence/expire); and
- Validation by the authority.

For the purposes of the implementation and management of the allocation of the aggregate value, the Parties will exchange information on any related matter, including the issuance of the certificate of eligibility by the Direction General for Foreign Trade of the Ministry of Economy of Mexico.

The Ministry of Economy of Mexico will provide to the Ministry of Economy, Trade and Industry of Japan with the information on Exporter's Name and Address, Certificate Number, Importer's Name and Address, HS Tariff Classification Number, FOB Values in U.S. dollars and Validity (commence/expire) to be included in the certificate of eligibility, as mentioned in the above and the information related to the aggregate value of the quotas allocated to the exporters within the following month after the allocation of the quota.

The Ministry of Economy, Trade and Industry of Japan will provide to the Ministry of Economy of Mexico with Certificate Number, the date of receipt of each certificate of eligibility by the Ministry of Economy, Trade and Industry of Japan and FOB values in U.S. dollars described in each certificate of eligibility, within the following month after the Ministry of Economy, Trade and Industry of Japan receives the certificate of eligibility.

The Ministry of Economy of Mexico will notify immediately to the Ministry of Economy, Trade and Industry of Japan when the aggregate value of the quotas allocated to the exporters exceeds 90 percent of the annual aggregate value referred to in paragraph (f) and (g) in Section 1 of Annex 4 of the Agreement.

For the purpose of resolving any matter arising related to the implementation and management of the allocation of the quota, the consultation between the Parties will be made through the Direction General for Trade Policy of Mexico and the Trade Policy Bureau of the Ministry of Economy, Trade and Industry of Japan.

The exporter who owns a certificate of eligibility needs to apply for the certificate of origin in accordance with Chapter 5. The goods without certificate of eligibility attached to the certificate of origin may not be considered as originating notwithstanding the provision of paragraph (f) in Section 1 of Annex 4 of the Agreement.

## **SECTION 3 CERTIFICATE OF ORIGIN AND CUSTOMS PROCEDURES**

### **PART 1: Certification of Origin**

(1) For the purposes of paragraph 1 of Article 39 (Certificate of Origin), the certificate of origin will be:

- (a) issued in the format set out in Annex 2; and
- (b) completed by the exporter or producer, in accordance with the instructions indicated in the format set out in Annex 2-A and with the description of good(s) indicated in the list of Specifically Described Goods set out in Annex 2-B.

The instructions of the certificate of origin will be attached to a format of the certificate of origin or printed backside of the certificate of origin.

The Parties confirm that the competent governmental authority or its designees, will take necessary and appropriate measures to prevent counterfeiting of certificate of origin in accordance with laws and regulations of the exporting Party.

Upon the entry into force of the Agreement, the Parties will provide each other with the sample of the certificate of origin and specimen impressions of stamps to be used for the issue of the certificate of origin, as well as their modification thereafter, as follows:

- in the case of Japan, by the Embassy of Japan in Mexico to the Direction General for Trade Policy of the Ministry of Economy of Mexico; and
- in the case of Mexico, by the Direction General for Foreign Trade of the Ministry of Economy to the Embassy of Japan in Mexico.

(2) For the purposes of paragraph 3 of Article 39:

(a) where the Ministry of Economy, Trade and Industry of Japan designates other entities or bodies to carry out the issuance of the certificate of origin, this will be notified by the Embassy of Japan in Mexico to the Direction General for Trade Policy of the Ministry of Economy of Mexico;

(b) where the Ministry of Economy of Mexico designates other entities or bodies to carry out the issuance of the certificate of origin, this will be notified by the Direction General for Foreign Trade of the Ministry of Economy of Mexico to the Embassy of Japan in Mexico;

(c) where a modification regarding the authorized entities or bodies that could affect the issuance of the certificates of origin is made, this will be notified:

- in the case of Japan, by the Embassy of Japan in Mexico to the Direction General for Trade Policy of the Ministry of Economy of Mexico; and

- in the case of Mexico, by the Direction General for Foreign Trade of the Ministry of Economy to the Embassy of Japan in Mexico;

(d) where Japan decides to revoke the designation of a designee, this will be notified by the Embassy of Japan in Mexico to the Direction General for Trade Policy of the Ministry of Economy of Mexico within one week from the date of publication of such revocation in its official gazette;

(e) where Mexico decides to revoke the designation of a designee, this will be notified by the Direction General for Trade Policy of the Ministry of Economy of Mexico to the Embassy of Japan in Mexico within one week from the determination of such revocation;

(f) where Mexico has views to express regarding the revocation of any of the Japanese designees, this will be communicated by the Direction General for Trade Policy of the Ministry of Economy of Mexico to the Ministry of Economy Trade and Industry of Japan; and

(g) where Japan has views to express regarding the revocation of any of the Mexican designees, this will be communicated by the Embassy of Japan in Mexico to the Direction General for Trade Policy of the Ministry of Economy of Mexico.

(3) For the purposes of paragraph 5 of Article 39, the certificate of origin issued retrospectively must be endorsed with the phrase “ISSUED RETROSPECTIVELY”.

(4) For the purposes of paragraph 6 of Article 39, the duplicate of the certificate of origin must be endorsed with the phrase “DUPLICATE”.

(5) For the purposes of the certificate of origin, minor errors, discrepancies or omissions on its fulfillment, such as the following cases will be accepted by the customs authorities of the importing Party:

- typing errors, when there are no doubts that the information included in one or more of the fields of the certificate of origin is accurate; or
- the information that appears surpasses the space available in the field.

## **PART 2: Administration and Enforcement**

(1) For purposes of paragraph 1 of Article 44:

(a) in the case of subparagraph (c), where the importing Party requests the exporting Party to conduct a visit, a written communication with a request will be delivered by the customs authority of the importing Party to the competent governmental authority of the exporting Party through the Embassy of Japan in Mexico;

(b) both Parties will provide the name, address, phone number, fax number and e-mail address of the specific departments within their government in charge of applying the origin verification procedures referred to in Article 44 upon entry into force of the Agreement and will notify any modification regarding this information within 30 days after such modification; and

(c) the division of the competent governmental authority which conducts a visit and provides the information obtained through the visit is;

- in the case of Mexico the Direction General for Foreign Trade of the Ministry of Economy; and
- in the case of Japan, the Trade Control Policy Division of the Trade and Economy Cooperation Bureau of the Ministry of Economy, Trade and Industry.

(2) For the purposes of paragraph 3 of Article 44, the period for providing the requested information will commence from the date of the confirmation of receipt of the request. The communication may be made by any of the following means:

- (a) certified or registered mail with confirmation of receipt; or
- (b) any other method that produces a confirmation of receipt.

(3) For the purposes of paragraph 4 of Article 44, the communication between the customs authority of the importing Party and the competent governmental authority of the exporting Party may be sent by any of the following means:

- (a) certified or registered mail with confirmation of receipt; or
- (b) any other method that produces a confirmation of receipt.

(4) For the purposes of paragraph 6 and 7 of Article 44, the answer to the questionnaire may be sent by any of the following means:

- (a) certified or registered mail with confirmation of receipt; or
- (b) any other method that produces a confirmation of receipt.



(5) For the purposes of paragraph 10 of Article 44, the communication may be delivered, in accordance with the delivery method set out in subparagraph (1)(a) above by any of the following means:

(a) certified or registered mail with confirmation of receipt; or

(b) any other method that produces a confirmation of receipt.

(6) For the purposes of paragraph 13 of Article 44, the response by the exporting Party may be sent, applying mutatis mutandis, the delivery method set out in subparagraph (1)(a) above, by any of the following means:

(a) certified or registered mail with confirmation of receipt; or

(b) any other method that produces a confirmation of receipt.

(7) For the purposes of paragraph 15 of Article 44, the information may be provided by any of the following means:

(a) certified or registered mail with confirmation of receipt; or

(b) any other method that produces a confirmation of receipt.

(8) For the purposes of paragraph 18 of Article 44, all the information may be provided by the competent governmental authority or the exporter or producer, as the case may be, by any of the following means:

(a) certified or registered mail with confirmation of receipt; or

(b) any other method that produces a confirmation of receipt.

(9) For the purposes of paragraph 22 through 24 of Article 44, the customs authority of the importing Party will communicate to the competent governmental authority of the exporting Party whenever it sends a written determination or a final determination to an exporter or producer.

(10) For the purpose of paragraph 25 of Article 44, the exporter or producer who wishes to establish compliance with Chapter 4 may contact the following concerning any procedural matters:

(a) in case the importing Party is Mexico, the Tax Administration Service (Servicio de Administración Tributaria) of the Ministry of Finance and Public Credit of Mexico; and

(b) in case the importing Party is Japan, the Customs and Tariff Bureau of the Ministry of Finance.

(11) For the purposes of paragraph 25 of Article 44, false representations will be considered as made “repeatedly” if false representations have been found as a result of at least two origin verifications to the same exporter or producer.

## Annex 1

### Calculation of Total Cost

#### Section A - Definitions.

For purposes of this Annex:

**allocation base** means any of the following allocation bases that are used by the producer for calculating the cost ratio with respect to the good:

- (a) the sum of the direct labor costs and the direct material costs of the good;
- (b) the sum of the direct labor costs, the direct material costs and the direct overhead of the good;
- (c) direct labor hours or direct labor costs;
- (d) units produced;
- (e) machine-hours;
- (f) sales amount;
- (g) floor space; or
- (h) any other allocation bases that are considered reasonable and measurable;

**internal management purpose** means any procedure for costs allocation that is used for purposes relating to tax reporting, financial reporting, internal control, financial planning, decision-making, pricing, cost recovery, cost control management or performance measurement.

#### Section B - Calculation of the Total Cost.

1. For purposes of calculating the total cost:

- (a) the producer of the good may choose to average the total cost with respect to the good and other identical or similar goods produced in a single plant by the producer over:
  - (i) a month; or
  - (ii) any consecutive period longer than a month that is evenly divisible into the number of months of the producer's fiscal year or period;
- (b) for purposes of subparagraph (a), the producer of the good shall consider all the good's units produced within the chosen period. The producer may not rescind or modify that period, once elected;
- (c) where the producer of the good is using, for an internal management purpose, a cost allocation method to allocate to the good the direct material costs, the direct labor costs or the direct or indirect overhead or part thereof, which reasonably reflects the direct material costs, the direct labor costs or direct or indirect overhead incurred in the production of the good, that method shall be considered as a method to reasonably allocate costs and shall be used to allocate the costs to the good;
- (d) the producer of the good may determine a reasonable costs amount, when those costs have not been allocated to the good, as follows:

- (i) with respect to direct material costs and direct labor costs, on the basis of any method that reasonably reflects the direct material and direct labor used in the production of the good; and
- (ii) with respect to direct and indirect overhead, the producer of the good may choose one or more allocation bases that reflect a relationship between the overhead and the good, in accordance with subparagraphs (f) and (g);
- (e) the producer of the good may choose any reasonable costs allocation method, which shall be used throughout the producer's fiscal year or period;
- (f) with respect to each allocation base, the producer may chose to calculate a cost ratio for each good produced, in accordance with the following formula:

$$CR = \frac{AB}{TAB} \times 100$$

where

CR: cost ratio with respect to the good;

AB: allocation base for the good; and

TAB: total allocation base for all the goods produced by the producer of the good;

- (g) the costs with respect to which an allocation base is chosen are allocated to a good in accordance with the following formula:

$$CAG = CA \times CR$$

where

CAG: costs allocated to the good;

CA: costs to be allocated; and

CR: cost ratio with respect to the good;

- (h) any costs allocated in accordance with any reasonable costs allocation method that is used for internal management purpose are considered not to be reasonable allocated, when it may be demonstrated, on the basis of a preponderance of evidence, that the object was to circumvent the provisions of Chapter 4.

**AGREEMENT BETWEEN JAPAN AND THE UNITED MEXICAN STATES  
FOR THE STRENGTHENING OF THE ECONOMIC PARTNERSHIP**

**Annex 2**

**CERTIFICATE OF ORIGIN**

<b>1. Exporter's Name and Address:</b>		<b>Certification No.</b>			
		<b>3. Importer's Name and Address:</b>			
<b>2. Producer's Name and Address:</b>		<b>4. Transport details (optional)</b>			
<b>5. HS Tariff Classification Number</b>	<b>6. Description of goods</b>	<b>7. Quantity</b>	<b>8. Preference Criterion</b>	<b>9. Other instances</b>	<b>10. Invoice</b>
<b>11. Remarks:</b>					
<b>12. Declaration by the Exporter or Producer:</b>			<b>13. Certification:</b>		
<p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>- the good(s) described above meet the condition(s) required for the issue of this certificate;</li> <li>- the information that supports this Certificate is true and accurate, and I assume the responsibility for proving such representations in accordance with the Agreement.</li> </ul> <p>Place and Date: _____</p> <p>Signature: _____</p> <p>Name: _____</p> <p>Company: _____</p> <p>Title: _____</p> <p>Telephone / Fax: _____</p> <p>E-mail: _____</p>			<p>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.</p> <p>This Certificate consists of ____ pages, including all attachments.</p> <p>Competent governmental authority or Designee office: _____</p> <p>Stamp</p> <p>Issuing Country: _____</p> <p>Place and Date: _____</p> <p>Signature: _____</p>		

**AGREEMENT BETWEEN JAPAN AND THE UNITED MEXICAN STATES  
FOR THE STRENGTHENING OF THE ECONOMIC PARTNERSHIP**

**CERTIFICATE OF ORIGIN**

**Annex Page**

Please print or type.

Certification No.

<b>2. Producer's Name and Address:</b>					
<b>5. HS Tariff Classification Number</b>	<b>6. Description of goods</b>	<b>7. Quantity</b>	<b>8. Preference Criterion</b>	<b>9. Other instances</b>	<b>10. Invoice</b>
<b>Exporter or Producer</b>		<b>Competent governmental authority or Designee</b>		<b>Number of Annex page</b>	
Signature: _____		Office: _____			
Name: _____		Signature: _____			

**AGREEMENT BETWEEN JAPAN AND THE UNITED MEXICAN STATES  
FOR THE STRENGTHENING OF THE ECONOMIC PARTNERSHIP**

**Annex 2-A**

**CERTIFICATE OF ORIGIN INSTRUCTIONS**

**For the purposes of obtaining preferential tariff treatment, this document must be completed legibly and in full by the exporter or producer. The competent governmental authority or its designees may complete the certificate on request by the exporter or the producer. Please print or type.**

**If the space of the certificate is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or producer may specify the information on the Annexed page.**

**Field 1:** State the full legal name and address of the exporter.

**Field 2:** State the full legal name and address of the producer. If more than one producer's good is included on the Certificate, attach a list of the additional producers, including the legal name and address, cross referenced to the good described in Field 5. If you wish this information to be confidential, it is acceptable to state "Available to Customs upon request". If the producer and the exporter are the same, complete field with "SAME".

**Field 3:** State the full legal name and address of the importer.

**Field 4:** Provide the name of loading port, transit port, discharging port, name of vessel / flight number.

**The fulfillment of this field is optional. If the field is not fulfilled, this will be left blank.**

**Field 5:** For each good described in Field 6, identify the HS tariff classification to six digits.

**Field 6:** Provide a full description of each good. The description should be sufficient to relate it to the invoice description and to the Harmonized System (HS) description of the good.

**Note: The description of goods listed in Annex 2-B, will be in accordance with the description provided for in such Annex.**

**Field 7:** For each good described in Field 6, indicate the quantity to be exported in accordance with the unit(s) set out in the invoice.

**Field 8:** For each good described in Field 6, state which criterion (A through D and TPL) is applicable. The rules of origin are contained in Chapter 4 and Annex 4.

**Note: In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.**

**Preference Criteria**

**A** The good is wholly obtained or produced entirely in the Area of one or both Parties, as defined in Article 38.

**B** The good is produced entirely in the Area of one or both Parties exclusively from originating materials.

**C** The good is produced entirely in the Area of one or both Parties using non-originating materials and satisfies the specific rule of origin set out in Annex 4, as well as all other applicable requirements of Chapter 4, when the good is produced entirely in the Area of one or both Parties using non-originating materials.

**D** Goods are produced entirely in the Area of one or both Parties, but one or more of the non-originating materials that are used in the production of the good do not undergo an applicable change in tariff classification. The goods do nonetheless meet the regional value content requirement specified in subparagraph 1 (d) of Article 22, and satisfies all other applicable requirements of Chapter 4. This criterion is limited to the following circumstances:

(i) the good was imported into a Party in an unassembled or a disassembled form but was classified as an assembled good pursuant to Rule 2 (a) of the General Rules for the Interpretation of the Harmonized System; or

(ii) the heading for the good provides for and specifically describes both the good itself and its parts and is not further subdivided into subheadings, or the subheading for the good provides for and specifically describes both the good itself and its parts.

**Note: This criterion does not apply to Chapters 61 through 63 of the HS (Reference: subparagraph 1(d) of Article 22).**

**TPL** The good classifies in Chapter 61, 62 or 63 and qualifies as originating under paragraph (f) of Section 1 of Annex 4.

**Field 9:** If other instances were considered for the purposes of determining the good's origin, indicate appropriately "DMI" for *De Minimis*; "IM" for intermediate materials; "FGM" for fungible goods or materials; and "ACU" for accumulation. If no other instance was considered, indicate "N/A" (Not Applicable).

**Field 10:** Provide the invoice number for each good described in field 6. If the invoice is issued by a person different from the exporter or producer to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, the number of invoice issued for the importation of goods into the Area of one of the Parties should be indicated, and in field 11 should be indicated that the goods will be invoiced in a third country, identifying the full legal name and address of the person that issued the invoice.

If the number of invoice issued in the third country at the time of issuance of the certificate of origin is not known, the field will be left blank and the importer will provide to the customs authority of the importing Party a sworn declaration that justifies the fact. In this declaration the importer will indicate, at least, the number of the invoice and the certificate used for the importation.

**Field 11:** If the Certificate was issued retrospectively, the issuing authority shall indicate "ISSUED RETROSPECTIVELY". If the Certificate is a duplicate, the issuing authority shall indicate "DUPLICATE". If Field 8 was filled with criteria TPL, the issuing authority shall indicate "CERTIFICATE OF ELIGIBILITY ATTACHED".

In addition, any other remark related with this Certificate may be indicated by the issuing authority or the exporter or the producer.

**Field 12:** This field must be completed, signed and dated by the exporter or the producer. The date must be the date the Certificate was completed.

**Note: The exporter's signature may be autograph, or electronically printed by the certification body.**

**Field 13:** This field must be completed, dated, signed and stamped by the competent governmental authority of the exporting Party or its designee.

**Note: The competent governmental authority's or its designees' signature may be autograph or electronically printed.**

**Notice 1.** Any items entered in this form should be true and correct. False declaration or documents relating to the certificate of origin will be subject to penalty in accordance with laws and regulations of the exporting Party.

**Notice 2.** The certificate of origin would be a basis of determination of origin at the customs authority of the importing Party. The exporter or the producer of the good may receive questionnaires from the customs authority of the importing Party in accordance with subparagraph 1 (b) of Article 44. The response must be in English. If the response is insufficient, preferential tariff treatment may be denied. If the response is not returned within 30 days from the date of receipt of a questionnaire, preferential tariff treatment shall be denied.

**Notice 3.** The exporter or producer should refer to the documents describing matters the applicant of the certificate of origin should keep in mind, which will be provided by the competent governmental authority when the certificate is issued.

## Annex 2-B

### Specifically Described Goods

As for the goods listed in the Description column in the following table, at least applicable descriptions of the goods in the set column should be explicitly indicated in the Field 6 (Description of Goods) of the Certificate of Origin issued by the Parties.

Tariff item number	Description of goods
0407.00	Fresh, chilled or frozen Specific Pathogen Free eggs intended for medical or experimental use
0811.90	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar, not containing pineapples, berries, sour cherries, peaches, pears, papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop, litchi, apples and citrus fruits other than grapefruits, lemons and limes
2004.90	Prepared or preserved otherwise than by vinegar or acetic acid, frozen, asparagus, chickpeas, lentils and beans of the species <i>Vigna mungo (L.) Hopper</i> or <i>Vigna radiata(L.) Wilczek</i> , not containing added sugar.
2005.90	Prepared or preserved otherwise than by vinegar or acetic acid, not frozen, chickpeas and lentils(podded out), in airtight containers, containing tomatos purée or other kind of tomato preparation and meat of swine, lard or other pig fat, containing added sugar.  Prepared or preserved otherwise than by vinegar or acetic acid, not frozen, chickpeas and lentils (podded out), not containing added sugar.
2007.99	Jams and fruit jellies, whether or not containing added sugar or other sweetening matter, not containing apples or pineapples.  Fruit purée and fruit pastes, whether or not containing added sugar or other sweetening matter, not containing apples or pineapples.
2009.90	Mixtures of juices: Mixtures of fruit juices: Containing added sugar; Not more than 10% by weight of sucrose, naturally and artificially contained: Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice.  Mixtures of juices: Mixtures of fruit juices: Containing added sugar; More than 10% by weight of sucrose, naturally and artificially contained: Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice.  Mixtures of juices: Mixtures of fruit juices: Not containing added sugar; Not more than 10% by weight of sucrose: Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice.  Mixtures of juices: Mixtures of fruit juices: Not containing added sugar; More than 10% by weight of sucrose: Which containing only one kind of single juice of oranges, mandarins, apples, pineapples or other citrus fruit (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice; and for the Mixture of Juice containing blend of juice of oranges, mandarins, apples, pineapples and/or other citrus fruits (other than grapefruits, lemon and limes) the weight of which is no more than 50% of the Mixture of Juice.
2208.90	Tequila, Mezcal and Sotol (genuine)