Outline of Rules of Origin for GSP Scheme in Japan

Origin Administration and Investigation Center, Japan Customs

Requests concerning translation, reproduction and adaptation should be addressed to Customs and Tariff Bureau, Ministry of Finance, Japan.
Generalized System of Preferences or “GSP” is a scheme to reduce tariffs to designated import products from developing countries/territories, aiming to help them financially and economically. Preferential tariff rate on GSP is only applied to the goods from designated beneficiary countries/territories.

In this materials, we collect information which you should know at least. Information on “Origin Criteria” is on the page3-28, and “Procedural Provision” for customs matters is on the page29-54. Though it’s a long materials you may think, it’s worth to read for helping your understanding. Please read it through all materials we provide.


- Some text or content to be filled
- Some text or content to be filled

- Some text or content to be filled
- Some text or content to be filled

In the view of manufacturing process, there are variety of wines which is imported from exporting country. We need to determine Third country the wine which applied to preferential rate. We need to determine rules of origin, and originating goods satisfied with rules of origin are applied to preferential rate.
I. General Structure of Rules of Origin

II. Origin Criteria and Consignment Criteria

III. Procedural Provisions
I. General Structure of Rules of Origin
I. General Structure of Rules of Origin

(1) Origin Criteria

(2) Consignment Criteria

(2) Rules for determining whether or not the good in question maintains the acquired origin status during its transportation

(3) Rules for origin certification or for verification of declared origin of the good

(3) Procedural Provisions

Country A

Country B

Japan

(1) Rules for determining the origin of the good at the time of exportation
Three Major Elements of ROO

I. General Structure of Rules of Origin

- Wholly obtained or produced goods
- Substantial transformation criterion
  - General rule
  - Change in tariff classification criterion
  - Value-added criterion
  - Specific manufacturing or processing operation criterion
- Goods satisfied substantial transformation criterion
  - Product specific rules
- Exceptions to the substantial transformation criterion
  - Donor-country content rule
  - Accumulation
  - Minimal processes
  - De minimis

- Certificate of origin
- Transportation documents

- Rules of origin
- Origin criteria
- Consignment criteria
- Procedural provisions

Three Major Elements of ROO
II. Origin Criteria and Consignment Criteria
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Three Major Elements of ROO

- Wholly obtained or produced goods
- Goods satisfied substantial transformation criterion

Substantial Transformation Criterion

- General rule
- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion

- Donor-country content rule
- Accumulation
- Minimal processes
- De minimis
II. Origin criteria / Consignment criteria

Origin Criteria

1. Wholly obtained or produced goods
   - the good is wholly obtained or produced entirely in a beneficially country or area (hereinafter referred to as country).

2. Substantial transformation criterion
   - the good is produced through specified manufacturing or processing to non-originating materials as substantial transformation in a beneficially country.
     - Change in tariff classification criterion
     - Value-added criterion
     - Specific manufacturing or processing operation criterion
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

- Wholly obtained or produced goods
- Goods satisfied substantial transformation criterion
- General rule
- Change in tariff classification criterion
- Product specific rules
- Value-added criterion
- Specific manufacturing or processing operation criterion
- Exceptions to the substantial transformation criterion
  - Donor-country content rule
  - Accumulation
  - Minimal processes
  - De minimis
### Wholly Obtained or Produced Goods

<table>
<thead>
<tr>
<th>Types of goods</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) mineral goods extracted in the country</td>
<td>crude oil</td>
</tr>
<tr>
<td>(2) vegetable goods harvested in the country</td>
<td>cut flowers</td>
</tr>
<tr>
<td>(3) live animals born and raised in the country</td>
<td>livestock</td>
</tr>
<tr>
<td>(4) goods obtained from live animals in the country</td>
<td>milk, egg</td>
</tr>
<tr>
<td>(5) goods obtained from hunting or fishing in the country</td>
<td>captured wild animals</td>
</tr>
<tr>
<td>(6) marine products taken from the high seas and the economic exclusive</td>
<td>fish captured from the high sea</td>
</tr>
<tr>
<td>zones of Japan or foreign countries by vessels of the country</td>
<td></td>
</tr>
<tr>
<td>(7) goods produced from the goods referred to (6) on board ships</td>
<td>dried fish produced on a board ship</td>
</tr>
<tr>
<td>(8) articles collected in the country which are fit only for the recovery</td>
<td>used car impossible to be driven</td>
</tr>
<tr>
<td>of parts or raw materials</td>
<td></td>
</tr>
<tr>
<td>(9) scrap and waste derived from manufacturing or processing operations in</td>
<td>wood waste</td>
</tr>
<tr>
<td>the country</td>
<td></td>
</tr>
<tr>
<td>(10) goods obtained or produced in the country exclusively from the</td>
<td>meat produced from slaughtered cattle</td>
</tr>
<tr>
<td>goods referred to in subparagraphs (1) through (9).</td>
<td></td>
</tr>
</tbody>
</table>
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Rules of origin

Origin criteria

Wholly obtained or produced goods

Goods satisfied substantial transformation criterion

General rule

Product specific rules

Change in tariff classification criterion

Value-added criterion

Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion

Donor-country content rule

Accumulation

Minimal processes

De minimis

Certificate of origin Transportation documents

Three Major Elements of ROO

Consignment criteria

Procedural provisions
Goods Satisfied Substantial Transformation Criterion

II. Origin criteria / Consignment criteria

Other Country

Materials
(non-originating)

“New” products

Processing, etc

“Big” Change

This “Big change” is named as “substantial transformation” and a country in which such big change happened is considered as a country of origin. Goods underwent big change are named as “Goods satisfied substantial transformation criterion”.

[Diagram showing the transformation of materials from non-originating to new products]
Types of Substantial Transformation

3 types of Substantial Transformation (Big Change)

(1) Change-in-tariff-classification Criterion (CTC rule)
   When the HS code of a good differs from all HS codes of non-originating materials, the good is qualified as an originating good.

(2) Specific manufacturing or processing operation criterion (Process rule)
   When specific manufacturing or processing operation is applied to non-originating materials, the good is qualified as an originating good.

(3) Value-added criterion (VA rule)
   When the value added to a good through its production in a country satisfies some value content, the good can be qualified as an originating good.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

- Origin criteria
  - Wholly obtained or produced goods
- Consignment criteria
- Procedural provisions
- Certificate of origin
- Transportation documents

Substantial Transformation Criterion
- General rule
- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Donor-country content rule
- Accumulation
- Minimal processes
- De minimis
Stipulation of Substantial Transformation in ROO of GSP

**General rule**
- “Change of heading (CTH)” is stipulated as “general rule” *.

  * This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level of HS.

**PSR (Product specific rules)**
- PSR is stipulated for the goods which are not applicable to the above mentioned general rule.

- PSR is stipulated for each applicable good.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Substantial Transformation Criterion

- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Donor-country content rule
- Accumulation
- Minimal processes
- De minimis

Rules of origin
- Origin criteria
  - Wholly obtained or produced goods
- Consignment criteria
  - Goods satisfied substantial transformation criterion
    - General rule
    - Product specific rules
- Procedural provisions
  - Certificate of origin
  - Transportation documents

Three Major Elements of ROO
In application of the origin criteria, the following special treatment will be given to the materials imported from Japan into a beneficiary country and used there in the production of goods to be exported to Japan later: ("Donor-country content rule")

In the case of the goods produced in a beneficiary country only from the materials imported from Japan, or those produced in a beneficiary country from the materials wholly obtained in the beneficiary country and the materials imported from Japan, such goods will be regarded as being wholly obtained or produced in that country.

Note: This rule is not applicable to some products.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Origin criteria
- Substantial Transformation Criterion
  - Change in tariff classification criterion
  - Value-added criterion
  - Specific manufacturing or processing operation criterion

Consignment criteria
- General rule
- Product specific rules

Procedural provisions
- Exceptions to the substantial transformation criterion
  - Donor-country content rule
  - Accumulation
  - Minimal processes
  - De minimis

Rules of origin
- Wholly obtained or produced goods
- Goods satisfied substantial transformation criterion

Three Major Elements of ROO
- Certificate of origin
- Transportation documents
Accumulation

In case the good produced in Indonesia, Malaysia, the Philippines, Thailand or Vietnam (hereinafter "the 5 Countries"), manufacturing or processing operation conducted in the rest of 4 countries can be considered as the operation conducted in the country production of the good takes place. As a result, the 5 countries are regarded as a single beneficiary country for the purpose of applying the origin criteria.

Without applying accumulation, the rail can not be qualified as an originating good of Vietnam because iron ingot does not satisfy PSR of rail.

With applying accumulation, these 2 countries can be regarded as a single beneficiary country.
II. Origin criteria / Consignment criteria

Three Major Elements of ROO

Rules of origin

Origin criteria

Consignment criteria

Procedural provisions

Wholly obtained or produced goods

Goods satisfied substantial transformation criterion

General rule

Product specific rules

Change in tariff classification criterion

Value-added criterion

Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion

Donor-country content rule

Accumulation

Minimal processes

De minimis

Certificate of origin

Transportation documents
Minimal processes
(referred to as “Non-qualifying Operations” in EPAs)

The originating status shall not be conferred merely by reason of;

1. Operations to ensure the preservation of products in good condition during transport and storage (drying, freezing, placing in salt water and other similar operations);

2. Simple cutting or screening;

3. Simple placing in bottles, boxes and other similar packing cases;

4. Repacking, sorting or classifying;

5. Marking or affixing of marks, labels or other distinguishing signs on products or their packaging;

6. Simple mixing of non-originating products;

7. Simple assembly of parts of non-originating products;

8. Simple making-up of sets of articles of non-originating products; or

9. A combination of two or more operations specified in 1-8

The above mentioned operations are excluded from the processing or manufacturing bringing substantial transformation.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

- Substantial Transformation Criterion
  - Change in tariff classification criterion
  - Value-added criterion
  - Specific manufacturing or processing operation criterion

- Exceptions to the substantial transformation criterion
  - Donor-country content rule
  - Accumulation
  - Minimal processes
  - De minimis

- Wholly obtained or produced goods
- Goods satisfied substantial transformation criterion
  - General rule
  - Product specific rules

- Origin criteria
- Consignment criteria
- Procedural provisions

Certificate of origin
Transportation documents
De Minimis (for textile article)

When a good classified in textile articles (HS Chapter 50-63) is produced in a beneficiary country with using non-originating material not satisfying PSR, GSP tariff rate can not be applied to the good in principal. However, if the total weight of the non-originating materials not satisfying PSR is less than 10% of the weight of the good, GSP tariff rate can be applied.

[Even when a material (C) does not satisfy PSR]
If the weight of the material C is not more than 10% of the weight of the good, GSP tariff rate can be applied.
Three Major Elements of ROO

II. Origin criteria / Consignment criteria

Rules of origin

- Origin criteria
  - Wholly obtained or produced goods
  - Goods satisfied substantial transformation criterion

- Consignment criteria
  - Substantial Transformation Criterion
    - General rule
      - Change in tariff classification criterion
    - Product specific rules
      - Value-added criterion
      - Specific manufacturing or processing operation criterion

- Procedural provisions
  - Exceptions to the substantial transformation criterion
    - Donor-country content rule
    - Accumulation
    - Minimal processes
    - De minimis

Three Major Elements of ROO
II. Origin criteria / Consignment criteria

Consignment Criteria (1)

“Consignment Criteria” is the criteria to judge whether the goods maintain originating status for preferential tariff treatment while transportation from a country to Japan.

Conditions for satisfying the criteria:

i. transported directly;
ii. if transshipped, only unloading, reloading, or any other operations necessary to preserve the goods in good condition is allowed.
(i) In principle, the goods must be transported directly to Japan without passing through any territory other than the exporting beneficiary country.

(ii) However, with regard to goods transported to Japan through the territories of countries other than the exporting beneficiary country, they are entitled to preferential tariff treatment, if:

(a) they have not undergone any operations in the transit countries other than transshipment or temporary storage exclusively on account of transport requirements; and

(b) the transshipment or temporary storage has been carried out in a bonded area or any other similar place, under the supervision of the customs authorities of those transit countries.

(iii) With regard to the goods exported from a beneficiary country, for temporary storage or display at exhibitions, fairs and similar performances in another country, which have been exported by the person who has also exported the goods from the said another country to Japan, they are entitled to preferential tariff treatment, if:

(a) the transportation to Japan from the country where the exhibition etc. has been held falls under (i) or (ii) above; and

(b) the exhibition etc. has been held in a bonded area or any other similar place, under the supervision of the customs authorities of that country.
III. Procedural Provisions
III. Procedural Provisions

1. Customs Procedures for Preferential Tariff Treatment in Japan

2. Documentary Examination on a C/O
   (1) Checking whether a C/O is issued properly or not
   (2) Matching the imported goods with the goods certified by a C/O
   (3) Checking whether the goods satisfy origin criteria or not

3. Documentary Examination on Consignment Criteria

4. Dealing with Incomplete C/O
Three Major Elements of ROO

III. Procedural Provision

Substantial Transformation Criterion

- Change in tariff classification criterion
- Value-added criterion
- Specific manufacturing or processing operation criterion

Exceptions to the substantial transformation criterion
- Donor-country content rule
- Accumulation
- Minimal processes
- De minimis

Wholly obtained or produced goods

Goods satisfied substantial transformation criterion

General rule

Product specific rules

Rules of origin

Origin criteria

Consignment criteria

Procedural provisions

Certificate of origin

Transportation documents

Three Major Elements of ROO
1. Customs Procedures for Preferential Tariff Treatment in Japan

◆ **When to submit a C/O**: at the time of import declaration

* **Deferred submission of a C/O (up to 2 months)**:
  - Having force majeure reasons of deferment (e.g. disaster)

<Stipulated in the internal Laws>

◆ **Exemption from submission of a C/O**

- Originating goods whose aggregate Customs value does not exceed JPY200,000 (Transportation document is also exempted from submission.)
- Specific goods exempted from documentary requirement

<Stipulated in the internal Laws>

◆ **Valid period of a C/O**: within a year from issuance

<Stipulated in the internal Laws>
2. Documentary examination on a C/O

(1) Checking whether a C/O is issued properly or not

(2) Matching the imported goods with the goods certified by a C/O

(3) Checking whether the goods satisfy origin criteria or not
### Form A (Certificate of Origin for GSP)

<table>
<thead>
<tr>
<th><strong>1. Goods consigned from</strong></th>
<th><strong>Reference No.</strong></th>
<th><strong>Impression of Stamp</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>ZAIMU INTERNATIONAL CO., LTD.</td>
<td>00000000</td>
<td>Signature</td>
</tr>
<tr>
<td>TITI IVRAJEKUMAR, CHITTAGONG, BANGLADESH</td>
<td></td>
<td>Exporter’s signature</td>
</tr>
<tr>
<td><strong>2. Goods consigned to (Consignee’s name, address, country)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ZEIKAN SHOJI CO., LTD.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-56 AOMI, KOTO-KU, TOKYO, JAPAN</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### III. Procedural Provision 2.

- **(1)** Checking whether a C/O is issued properly or not
- **(2)** Matching the imported goods with the goods certified by a C/O
- **(3)** Checking whether the goods satisfy origin criteria or not

**FROM CHITTAGONG TO TOKYO JAPAN BY SEA**

**VESSEL:** ZEIKANMARU "DUPLICATE"

**CARTON NO:**

**MADE IN BANGLADESH**

**EIGHT HUNDRED (800) CTNS OF MEN’S PANTS**

**NUMBER AND DATE OF INVOICES:**

- **95125Y MAY 14, 2010**
- **W” 62.03 16,000 kg**

**DATE OF SHIPMENT:** JUNE 14, 2010

**Exporter’s signature:**

**Impression of Stamp:**

**CHITTAGONG, JUNE 14, 2010**
2. Documentary Examination on a C/O

(1) Checking whether a C/O is issued properly or not

(2) Matching the imported goods with the goods certified by a C/O

(3) Checking whether the goods satisfy origin criteria or not
(1) Checking whether a C/O is issued properly or not

(a) Format of a C/O
(b) Signature and impression of stamp on a C/O
(c) Date of issuance of a C/O
(d) Modifications
(e) Reissuance of a C/O
**Form A (Certificate of Origin for GSP)**

**Items to check whether a C/O is issued properly or not.**

<table>
<thead>
<tr>
<th>Item number</th>
<th>Goods consigned to (Consignee's name, address, country)</th>
<th>Goods consigned from (Exporter's business name, address, country)</th>
<th>Means of transport and route (as far as known)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>C/0: ZEIKAN SHOJI CO., LTD., 2-56 AOMI, KOTO-KU, TOKYO, JAPAN</td>
<td>ZAIMU INTERNATIONAL CO., LTD., 1111-1 RAJEKUMAR, CHITTAGONG, BANGLADESH</td>
<td>SEA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Carton No:</th>
<th>Made in Bangladesh</th>
<th>Description of goods:</th>
<th>Gross weight or other quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td>EIGHT HUNDRED (800) CTNS OF MEN'S PANTS</td>
<td>16,000 kg</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Signature</th>
<th>Impression of Stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>JUNE 14, 2010</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

III. Procedural Provision 2.(1)

- (1) Checking whether a C/O is issued properly or not
### Format of a C/O

**Form A** should be used.

**Language:** English or French are acceptable.

### III. Procedural Provision 2.1

1. Goods consigned from (Exporter’s business name, address, country)
2. Goods consigned to (Consignee’s name, address, country)
3. Means of transport and route (as far as known)
4. For official use
5. Item number
6. Marks and numbers of packages
7. Number and kind of packages: description of goods
8. Origin (See Notes overleaf)
9. Gross weight or other quantity
10. Number and date of invoices

**Certification:**
It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.

**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 origin requirements specified for those goods in the Generalised System of Preferences for goods exported to (importing country).

Place and date: signature and stamp of certifying authority
### Form A (Certificate of Origin for GSP)

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>CARTON NO: MADE IN BANGLADESH</td>
</tr>
<tr>
<td>2.</td>
<td>EIGHT HUNDRED (800) CTNS OF MEN'S PANTS</td>
</tr>
</tbody>
</table>

**Means of transport and route (as far as is known):**

FROM CHITTAGONG TO TOKYO JAPAN BY SEA

**Vessel:** ZEIKANMARU

**Date:** MAY 14, 2010

**Weight:** 16,000 kg

### Impression of Stamp

- **Place and date:** CHITTAGONG, JUNE 14, 2010
- **Signature:** Exporter's signature

- **Place and date:** CHITTAGONG, JUNE 14, 2010
- **Signature:** Impression of stamp

**Customs checks** whether the seal is valid or not.
(1) Customs authority

(2) In case Customs is not an issuing authority of a C/O, other competent government authorities of the exporting preference-receiving country or other bodies of that country which are registered as the issuing authority by Japan Customs.
### Form A (Certificate of Origin for GSP)

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>CARTON NO:</td>
</tr>
<tr>
<td>2.</td>
<td>EIGHT HUNDRED (800) CTNS OF MEN’S PANTS</td>
</tr>
</tbody>
</table>

**FROM CHITTONG TO TOKYO JAPAN BY SEA**

- **Vessel:** ZEIKANMARU  
- **Made In:** BANGLADESH  
- **Weight:** 16,000 kg

**Impression of Stamp**

**Signature**

**Date of Issuance of a C/O:**

- **Date:** MAY 14, 2010

**Procedural Provision 2.(1)**

**Valid period of a C/O:** within a year from issuance (except for force majeure reason (e.g. disaster)

**About 10 days delay of issuance of a C/O can be considered as issuance at the time of shipment.**
Issuance of a C/O after the shipment is acceptable if either of conditions below is met:

- In case it is impossible to apply for issuance of a C/O due to disaster, storm and flood damage, artificial disaster, such as incident and fire in an exporting country.

- In case there is a reason not caused by the responsibility of importer, such as, even though importer requested exporter to obtained a C/O at the time of contract, the exporter:
  (1) obtains a certificate other than a C/O;
  (2) obtains a C/O issued by the unauthorized organization; or
  (3) forgot to apply for issuance of a C/O, as a result, the issuance was made after the shipment.
**Form A (Certificate of Origin for GSP)**

<table>
<thead>
<tr>
<th>1. Goods consigned from</th>
<th>ZAIMU</th>
<th>1111-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reference No.</td>
<td>00000000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Goods of origin</th>
<th>ZAIMU</th>
<th>1111-1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>00000000</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Means of transport and route (as far as known)</th>
<th>FROM CHITTAGONG TO TOKYO JAPAN BY SEA</th>
</tr>
</thead>
<tbody>
<tr>
<td>VESSEL : ZEIKANMARU</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. For official use</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5. Item number</th>
<th>1.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CARTON NO:</td>
<td>MADE IN BANGLADESH</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6. Marks and numbers of packages</th>
<th>EIGHT HUNDRED (800) CTNS OF MEN’S PANTS</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>7. Number and kind of packages</th>
<th>description of goods</th>
<th>'W' 62.03</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>16,000 kg</td>
<td>16,000 kg</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. Origin of goods (See Notes overleaf)</th>
<th></th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>9. Gross weight or other quantity</th>
<th>95125Y MAY 14, 2010</th>
</tr>
</thead>
</table>

**Modification**

Modification should be certified by authorised seal of the issuing authority.

**Impression of Stamp**

**Signature**

**Exporter’s signature**

**Assessment of Goods**

It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.

**Exporter’s signature**

**Assessment of Goods**

The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in BANGLADESH and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to JAPAN.
**Form A (Certificate of Origin for GSP)**

**III. Procedural Provision 2.(1)**

**(e) Reissuance of a C/O**

<table>
<thead>
<tr>
<th>Item</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td><strong>CARTON NO:</strong> 95125Y</td>
</tr>
<tr>
<td>2.</td>
<td><strong>MADE IN BANGLADESH</strong></td>
</tr>
<tr>
<td>3.</td>
<td><strong>EIGHT HUNDRED (800) CTNS OF MEN'S PANTS</strong></td>
</tr>
<tr>
<td>4.</td>
<td><strong>16,000 kg W</strong></td>
</tr>
<tr>
<td>5.</td>
<td><strong>'W' 62.03</strong></td>
</tr>
<tr>
<td>6.</td>
<td><strong>95125Y MAY 14, 2010</strong></td>
</tr>
</tbody>
</table>

**Means of transport and route (as far as known):**

FROM CHITTAGONG TO TOKYO JAPAN BY SEA

**VESSEL:** ZEIKANMARU

**Impression of Stamp:**

MAY 16, 2010 CHITTAGONG

**Signature:**

CHITTAGONG, MAY 16, 2010

**Exporter’s signature:**

In the case of reissuance of a C/O for the event of theft, etc., date of issuance should be the same as the original one.

Indicate “DUPLICATE” or “DUPLICATA”.

**Note:** The undersigned hereby declares that the above details and statements are correct: that all the goods were produced in BANGLADESH and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to JAPAN.
2. Documentary Examination of a C/O

(1) Checking whether a C/O issued properly or not.

(2) Matching imported goods with goods certified by a C/O.

(3) Checking whether the goods satisfy origin criteria or not.
(2) Matching imported goods with goods certified by a C/O

(a) Invoice / importer and exporter

(b) Description or quantity of goods

(c) Discrepancy between the HS code described in a C/O and the HS code applied to the imported good
What is “matching imported goods with goods certified by a C/O” ?

To check whether

**Cargo declared to Customs**
<br>&lt;in importing country&gt;

and

**Cargo certified for the C/O to issuing authority**
<br>&lt;in exporting country&gt;

are the same cargo or not.
What is “matching imported goods with goods certified by a C/O” ? (2)

Confirmation by Invoice and C/O…etc

INVOICE
- No:123456
- Date: May 14, 2011
- Goods (Description):
  - 000 kg
  - 000 kg

C/O
- Column 10
  - (Number and date of invoice)
  - Invoice No.123456, May 14, 2011
- Column 7 & 8
  - (description of goods and weight)
  - 000 kg
  - 000 kg

Goods for importation
### Form A
(Certificate of Origin for GSP)

<table>
<thead>
<tr>
<th>1. Goods consigned from (Exporter's business name, address, country)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZAIMU INTERNATIONAL CO., LTD. 1111-1 RAJEKUMAR, CHITTAGONG, BANGLADESH</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Goods consigned to (Consignee's name, address, country)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZEIKAN SHOJI CO., LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Means of transport and route (as far as known)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL: ZEIKANMARU</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Item number</th>
<th>6. Marks and numbers of packages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CARTON NO: MADE IN BANGLADESH</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7. Number and kind of packages: description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>EIGHT HUNDRED (800) CTNS OF MEN'S PANTS</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. Origin country (See Notes overleaf)</th>
</tr>
</thead>
<tbody>
<tr>
<td>‘W’ 62.03</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9. Gross weight or other quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>16,000 kg</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>10. Number and date of invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>95125Y MAY 14, 2010</td>
</tr>
</tbody>
</table>

**III. Procedural Provision 2.(2)**

**Items to match imported goods with goods certified by a C/O.**

To check whether these information match with submitted documents for the import declaration to Customs.
### III. Procedural Provision 2.(2)

(a) Invoice / importer and exporter

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>CARTON NO: MADE IN BANGLADESH</td>
</tr>
<tr>
<td>2.</td>
<td>EIGHT HUNDRED (800) CTNS OF MEN’S PANTS</td>
</tr>
</tbody>
</table>

**Means of transport and route (as far as known)**

- FROM CHITTAGONG TO TOKYO JAPAN BY SEA
- VESSEL: ZEIKANMARU

**Certificate of Origin**

- It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.

**Declaration by the Exporter**

- The undersigned hereby declares that the facts and statements are correct: that all the goods were produced in BANGLADESH and that they comply with the origin requirements for those goods and are eligible for preference.

**Impression of Stamp**

- CHITTAGONG, JUNE 14, 2010

**Exporter’s Signature**

- JUNE 14, 2010

**Impression of Stamp**

- JUNE 14, 2010

**Signature**

- JUNE 14, 2010

Indicate number and date of invoice which is issued in a beneficiary country.

To check whether the number and date of invoice matches with the one submitted to Customs for import declaration.
### Form A (Certificate of Origin for GSP)

#### III. Procedural Provision 2.(2)

**(b) Description or quantity of goods**

<table>
<thead>
<tr>
<th>Item</th>
<th>Number and kind of packages</th>
<th>Description of goods</th>
<th>Mark and number of packages</th>
<th>Carton No:</th>
<th>Made in</th>
<th>Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Carton No:</td>
<td>EIGHT HUNDRED (800)</td>
<td>Men's Pants</td>
<td></td>
<td>MADE IN</td>
<td>BANGLADESH</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>BANGLADESH</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

From CHITTAGONG TO TOKYO JAPAN BY SEA  
VESSEL: ZEIKANMARU  
MAY 14, 2010  
16,000 kg  
W* 62.03

Basically, preferential tariff treatment can be applied only to goods and quantity described in a C/O.

**In case the quantity in a C/O is different from the one for import declaration**  
If the difference is minimal, it can be approved.
III. Procedural Provision 2.(2) 

(c) Discrepancy between the HS code described in a C/O and the HS code applied to the imported good

[In case of the discrepancy of HS codes]
If one of the condition below is satisfied, it can be treated as valid.
(a) Both the good with HS code described in a C/O and the good with HS code applied to the importation are applied to the Product specific rules, and the conditions for the PSR are same.
(b) HS codes for the materials which can be assumed from ordinary manufacturing processes are different from both HS code of the good described in a C/O and HS code of the good applied to the imported good, and both of the goods above are not applied to the PSR.
(c) There is a considerable reason for the discrepancy of HS codes, and the good satisfies origin criteria.

HS code should be indicated at the four-digit level in case origin criterion is “W”.

2. Documentary Examination of a C/O

(1) Checking whether a C/O issued properly or not.

(2) Matching imported cargoes with goods certified by a C/O.

(3) Checking whether the goods satisfy origin criteria or not.
Items to check whether the goods satisfy origin criteria or not.

- Wholly obtained or produced goods: indicate "P" in box 8.
- Goods satisfied substantial transformation criterion: indicate "W" followed by HS code (4-digit level) of the good.

In case “Donor-country content rule” or “Accumulation” is applied, certificate below should be attached and indicate certification number in box 4.

- Donor-country content rule: “Certificate of Materials Imported from Japan” (Customs Form P-8220)
- Accumulation: “Cumulative Working/Processing Certificate” (Customs Form P-8230)
3. Documentary Examination on Consignment Criteria

- **Direct transportation**: submission of transportation documents is **not required**.
- **Transported through third country**: submission of transportation documents is **required**.

*<Transportation documents>*

1. A copy of through bill of lading
2. A certificate or any other information given by Customs of third country or other relevant entities
3. Documents approved by Director-General of regional Customs
Consignment criteria

1. Direct transportation
2. Transported through third country

In case of 2.

[Submission of transportation documents]
(1) a copy of through bill of lading
(2) a certificate or any other information given by Customs of third country or other relevant entities
(3) Documents approved by Director-General of regional Customs in Japan

III. Procedural Provision 3.

In case there are considerable reasons for not to submit transportation documents (1), (2) or (3) it can be approved if the conditions below met:
- Indication of place of transshipment in box 3 and
- Rational explanation
### 4. Dealing with Incomplete C/O

<table>
<thead>
<tr>
<th><strong>Before declaration</strong></th>
<th><strong>After declaration</strong></th>
</tr>
</thead>
</table>
| ◆ Not hurry to receive cargo:  
- Modification of a C/O  
- Reissuance of a C/O | ◆ Approved by Customs as a valid C/O  
- Applying GSP tariff rate  
◆ Not approved by Customs as a valid C/O  
[In case it prospects to take long time to confirm validity of C/O, such as delay of notification of impression of stamp as its modification from a beneficiary country, either of them below as alternative option.]  
- Suspension of import permit until the confirmation by Customs  
- Not applying GSP tariff rate and applying MFN tariff rate  
- Releasing cargo before import permit and providing security until the confirmation by Customs |

**Important notice**

- If balance of Customs duties has come out due to the denial of application of preferential tariff treatment, in principal, additional duty is levied.
- “Revision of import declaration” for applying GSP tariff rate after the import permit applying MFN tariff rate is not approved even though a valid C/O can be submitted after the permit.
- In principal, “System of examination for settlement of Customs duty after import permit” is not applicable to preferential tariff treatment.
Thank you for your kind attention.