



Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
JAPAN

SEVENTH EDITION





Generalized System of Preferences
HANDBOOK ON THE SCHEME OF
JAPAN

SEVENTH EDITION



© 2021, United Nations

The work is available open access by complying with the Creative Commons licence created for intergovernmental organizations, available at <http://creativecommons.org/licenses/by/3.0/igo/>.

The findings, interpretations and conclusions expressed herein are those of the authors and do not necessarily reflect the views of the United Nations or its officials or Member States.

The designation employed and the presentation of material on any map in this work do not imply the expression of any opinion whatsoever on the part of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

Photocopies and reproductions of excerpts are allowed with proper credits.

This publication has not been formally edited.

This is the revision of UNCTAD/ITCD/TSB/Misc.42/Rev.5.

United Nations publication issued by the United Nations Conference on Trade and Development.

UNCTAD/ITCD/TSB/Misc.42/Rev.6

eISBN: 978-92-1-005631-1

NOTE

The handbook was prepared by the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade and Commodities, UNCTAD.

This handbook provides a general explanation of the Generalized System of Preferences (GSP) of Japan to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme.

Products are described in terms of the Harmonized Commodity Description and Coding System, commonly known as the Harmonized System, upon which the Japanese customs acts are based. However, matters involving technical interpretation of the GSP will be determined in accordance with the provisions of the relevant Japanese customs acts and regulations.

The handbook is meant to serve as general guide to the GSP of Japan and not intended to provide legal advice. For further inquiries, please contact:

Customs and Tariff Bureau, Ministry of Finance

gensanchi@mof.go.jp

Tel.: (81) 03. 3581.4111(extension 2490)

The official sources of information are the following Regulations, which can be found on website of the Ministry of Foreign Affairs of Japan (<https://www.mofa.go.jp/policy/economy/gsp/>) and Customs and Tariff Bureau, Ministry of Finance (<http://www.customs.go.jp/roo/english/index.htm>)

- Customs Act
 - Cabinet Order for Enforcement of the Temporary Tariff Measures Law
 - Ordinance of Ministry of Finance for Enforcement of the Temporary Tariff Measures Law
 - Administrative Appeal Act
-

Generalized System of Preferences Series

The GSP handbooks series promotes greater awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

Generalized System of Preferences: List of Beneficiaries (UNCTAD/ITCD/TSB/Misc.62/Rev.7)

Handbook on the Scheme of Australia (UNCTAD/ITCD/TSB/Misc.56/Rev.1)

Handbook on the Scheme of Canada (UNCTAD/ITCD/TSB/Misc.66/Rev.2)

Handbook on the Scheme of the European Union (UNCTAD/ITCD/TSB/Misc.25/Rev.4)

Handbook on the Scheme of Japan (UNCTAD/ITCD/TSB/Misc.42/Rev.6 – Present volume)

Handbook on the Scheme of New Zealand (UNCTAD/ITCD/TSB/Misc.48)

Handbook on the Scheme of Norway (UNCTAD/ITCD/TSB/Misc.48/Rev.1)

Handbook on the Scheme of Switzerland (UNCTAD/ITCD/TSB/Misc.28/Rev.3)

Handbook on the Scheme of Turkey (UNCTAD/ITCD/TSB/Misc.74/Rev.1)

Handbook on the Scheme of the United States of America (UNCTAD/ITCD/TSB/Misc.58/Rev.3)

Handbook on the Preferential Tariff Scheme of the Republic of Korea
(UNCTAD/ITCD/TSB/Misc.75/Rev.2)

Handbook on India's Duty-free Tariff Preference Scheme for Least Developed Countries
(UNCTAD/ITCD/TSB/Misc.77)

Handbook on the Special and Preferential Tariff Scheme of China for Least Developed Countries
(UNCTAD/ITCD/TSB/Misc.76)

Handbook on the Rules of Origin of the European Union (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)

These publications are available at unctad.org/gsp.

For further information on preferential market access and the Generalized System of Preferences, please contact:

Trade Negotiations and Commercial Diplomacy Branch
Division on International Trade and Commodities
United Nations Conference on Trade and Development
Palais des Nations
1211 Geneva 10, Switzerland
Email: tncdb@unctad.org
Website: unctad.org/gsp

ABBREVIATIONS AND ACRONYMS

MOFA	Ministry of Foreign Affairs of Japan
MOF	Ministry of Finance of Japan
HS	Harmonized System, the Harmonized Commodity Description and Coding System
GSP	Generalized System of Preferences
GPT	General preferential tariff
LDCs	Least developed countries
LDCT	Least developed country tariff
MFN	Most favoured nation

CONTENTS

Note	iii
Abbreviations and acronyms.....	v
I. Checklist: How to benefit from Generalized System of Preferences of Japan.....	1
II. Explanatory notes on Generalized System of Preferences of Japan.....	3
Introduction.....	4
1. Beneficiaries	5
2. Product coverage (under the general preferential tariff treatment)	5
2.1. Agricultural and fishery products (HS chapters 1–24)	5
2.2. Industrial products (HS chapters 25–97)	5
3. Depth of tariff cuts (GSP rates)	5
3.1. Agricultural and fishery products (HS chapters 1–24)	5
3.2. Industrial products (HS chapters 25–97)	5
4. Escape clause	5
5. Graduation of advanced beneficiaries	5
6. Competitiveness-focused, product-by-product exclusion	6
7. Special preferential treatment for least developed countries	6
8. Rules of origin.....	6
8.1. Rules for transportation (direct consignment)	6
8.2. Origin criteria	7
8.3. Use of materials imported from Japan	7
8.4. Rules of cumulative origin	8
8.5. <i>De Minimis</i> for textiles and textile articles.....	8
8.6. Documentary evidence	8
Annexes	
1. Beneficiaries of Generalized System of Preferences of Japan	12
2. Minimal processes, which are not accepted as obtaining original status	16
3. Harmonized system heading number of products, which are exempted from documentary.....	18
4. Forms of documentary evidence	22
1. Combined declaration and certificate of origin (Form A), English and French	22
2. Certificate of materials imported from Japan and Certificate of cumulative working/ processing	27

The following lists of products are available in the form of appendices at the UNCTAD website:
unctad.org/gsp

- Appendix 1. List of products under the Generalized System of Preferences treatment
- Appendix 2. List of products for which duty-free, quota-free market access is granted to least developed countries
- Appendix 3. List of processed products for which the condition for origin country acknowledgement is specified
- Appendix 4. List of products to which donor country content rule is not applied



**Checklist:
How to benefit from
Generalized System of Preferences
of Japan**

Checklist:

How to benefit from Generalized System of Preferences of Japan

Step 1. Check the country coverage

Determine if your country is eligible under the scheme.

Step 2: Establish the product's tariff classification

Establish the correct tariff classification by identifying the tariff item number based on the Harmonized-System (HS) of the product intended for export to Japan.

Step 3: Check the product coverage

Find out whether your product is eligible for preference under the GSP of Japan.

To do this, you should examine the product lists of the GSP in relation to the precise tariff classification and product description.

Step 4: Assess the preferential margin

If your product is eligible for preferential treatment under the GSP of Japan, you should assess the preferential margin to determine the price you can offer your buyer/importer.

Step 5: Comply with origin criteria

Ensure that your product complies with the origin criteria set by Japan. Each scheme lays down its own origin criteria.

Step 6: Check consignment conditions

Make sure to meet the consignment conditions.

Step 7: Prepare documentary evidence

The GSP requires the combined Declaration and Certificate of Origin Form A as documentary evidence. If necessary, additional certificates are also required.



Explanatory notes on Generalized System of Preferences of Japan

Introduction

The Generalized System of Preferences (GSP), based on the agreement reached at UNCTAD in 1971, aims at contributing to the economic development of developing countries. The Japanese legislation implementing a system of tariff preferences in favour of developing countries entered into effect on 1 August 1971. GSP provides benefits to developing countries by enabling qualified products to enter the markets of preference, thereby giving reduced or free rates of duty to developed countries. The GSP of Japan has been extended several times. Most recently it was extended until 31 March 2021.

Since 2000, the following amendments to GSP of Japan were implemented with a view to better contributing to the development of developing countries, especially LDCs.

Effective 1 April 2003, the number of LDCs' agricultural and fishery products under duty-free and quota-free treatment are to be increased to around 500 items from around 300 existing items; the additional 200 items include prawns and frozen fish fillets. As for LDCs' industrial products, almost all items had already been given duty-free and quota-free treatment. This expansion is to bring the percentage of products under this treatment in the total import value from LDCs, including the industrial products, from around 80 per cent to over 90 per cent.

Effective 1 April 2011, Japan extended its GSP until 31 March 2021. In addition, some major amendments were introduced:

- (a) Abolishing ceilings of imports granted under preferential tariff treatment for certain industrial products;
- (b) Revising the criteria for application of competitiveness-focused, product-by-exclusion measure. When imports of a product from a GSP beneficiary (except LDC special beneficiaries) to Japan in value term, on average, account for more than 50 per cent of its import from the world to Japan in the previous three years, and at the same time to over one and a half billion yen, Japan excluded such products from the coverage of its GSP to that beneficiary over the following three years.
- (c) Relaxing its GSP preferential rules of origin on textile and clothing products in order to expand opportunities for developing countries to utilize the GSP of Japan.

Effective 1 April, 2015, products classified in Chapter 61 of the Harmonized System (articles apparel and clothing accessories, knitted or crocheted), which were subject to duty-free and quota-free (DFQF) treatment for least developed countries (LDCs), qualify as originating goods when the products are manufactured from fabrics (single process rule).

The table1 summarizes the number tariff lines covered under different tariff regimes of Japan in 2019.

Table 1. Number of covered products, 2019

		All products	Agricultural goods	Non-Agricultural goods
Tariff schedule	Total number of tariff lines	9202	1857	7345
	Of which: Number of duty-free lines	3723	451	3272
Generalized System of Preferences (GSP)	Number of preferential; tariff lines	3031	353	2678
	Of which: Number of duty-free lines	1643	158	1485
Least developed countries duties	Number of preferential tariff lines	3641	1188	2453
	Of which; Number of duty-free lines	3641	1188	2453

Source: World Trade Organization. Available at: <http://ptadb.wto.org/ptaTradeInfo.aspx>

1. Beneficiaries

Japan grants preferential tariff treatment under its GSP to 128 developing countries and 5 territories (See Annex 1).

Beneficiaries are designated by Cabinet Order from countries/territories requesting for preferential treatment. The latter is subject to meeting the following criteria:

- Economy of the country or the territory must be in the stage of development.
- The country or the territory desires to receive preferential tariff treatment under the GSP.
- The beneficiaries must be prescribed by a Cabinet Order as a country or a territory to which such preferences may appropriately be extended.
- Only beneficiary countries designated as least developed countries (LDCs) in the General Assembly of the United Nations are eligible for special preferential treatment for LDCs.

2. Product coverage (under the general preferential tariff treatment)

2.1. Agricultural and fishery products (HS chapters 1–24)

Japan grants General Preferential Tariff (GPT) treatment for selected agricultural and fishery products in 416 items (9-digit base, hereinafter the same).

2.2. Industrial products (HS chapters 25–97)

Japan grants GSP treatment for selected industrial products in 3199 items.

For the comprehensive list of products covered under the GSP, see Annex 2, available at unctad.org/gsp

3. Depth of tariff cuts (GSP rates)

3.1. Agricultural and fishery products (HS chapters 1–24)

Various tariff reductions, including duty-free treatment, apply to certain agricultural and fishery products originating in developing country beneficiaries, except LDCs.

3.2. Industrial products (HS chapters 25–97)

All industrial products are in principle given duty-free treatment while GSP rates on some sensitive items are 20, 40, 60 or 80 percent of Most-Favoured-Nation (MFN) rates (See Annex 3, List of products for which duty-free, quota-free market access is granted to LDCs, available at unctad.org/gsp).

4. Escape clause

Where increased preferential imports of a product cause, or threaten to cause, damage to a domestic industry, preferential treatment on the product may be suspended temporarily.

5. Graduation of advanced beneficiaries

Advanced beneficiaries are to be excluded from the list of GSP beneficiaries under the annual review. The “graduation” process begins with “partial graduation”, if applicable, in order to mitigate its impact on “graduating” economies.

(1) Partial graduation

As to “partial graduation,” a product of a beneficiary country or territory is to be excluded from the GSP treatment product coverage if:

- (i) the country or territory is classified as a high income economy in the World Bank statistics of the previous year

OR

- (ii) as effective from 1st April 2020, the country or territory is classified as an upper middle-income economy in the World Bank Statistics of the previous year, AND, the value of the beneficiary's exports exceeds 1% of the total value of world exports in the WTO World Trade Statistics Review of two years ago.

AND, the value of Japan's imports of the product originating from the beneficiary exceeds one billion yen and 25 per cent of the total value of Japan's imports of the product from all over the world in the trade statistics of the previous year.

Each country or territory and product shall be reviewed every year. If any of the above conditions is not met, preferential tariff treatment shall be given.

(2) Entire Graduation

- (i) the country or territory has been classified as a high-income country in the World Bank Statistics for three consecutive years

OR

- (ii) as effective from 1st April 2020, the country or territory has been classified as an upper middle-income economy in the World Bank Statistics, AND, above 1% of the world export share in the WTO World Trade Statistics Review for three consecutive years.

When a country or territory excluded from the list of GSP beneficiaries is not classified as a high income economy for three consecutive years, such country or territory shall be subject to the GSP, if such country or territory requests Japan to apply the GSP beneficiary status to them again.

6. Competitiveness-focused, product-by-product exclusion

Under the annual review, a product highly competitive in the Japanese market, of a developing beneficiary country or territory is excluded for three years from the GSP treatment product coverage, when the following criteria are met for the past three years: imports of a product from a developing beneficiary (except LDCs) to Japan in value term, account for more than 50 per cent of its import from the world to Japan, and at the same time amount to over four and a half billion yen.

Preferential tariff treatment shall be re-introduced for the products that would not meet the criteria above after exclusion.

7. Special preferential treatment for least developed countries

The special preferential treatment is offered to all LDCs for all products under the GSP treatment, including additional products for which preferences are granted only to LDCs. All products are given duty-free treatment. See Annex 3, available available at unctad.org/gsp

8. Rules of origin

In order for goods exported from a preference-receiving country to be eligible for preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the GSP of Japan, and transported to Japan in accordance with its rules for transportation.

8.1. Rules for transportation (direct consignment)

This rule is to ensure that the goods retain their identity and are not manipulated or further processed in the course of shipment.

- (i) In principle, the goods must be transported directly to Japan without passing through any territory other than the exporting preference-receiving country;
- (ii) However, with regard to goods transported to Japan through the territories of countries other than the exporting preference-receiving country, they are entitled to preferential 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 trans-shipment 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 goods exported from a preference-receiving country, for temporary storage or display at exhibitions, fairs and similar performances in another country, which have been exported by the person who has so exported the goods from another country to Japan, they are entitled to preferential 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.

8.2. Origin criteria

Goods are considered as originating in a preference-receiving country if they are wholly obtained in that country.

Goods which have been partially or completely produced from materials or parts imported from other countries, or of unknown origin, are considered as originating in a preference-receiving country if those materials or parts used have undergone sufficient working or processing in that country. As a general rule, working or processing operations will be considered sufficient when the resulting goods are classified under an HS tariff heading (4 digits), other than that covering each of the non-originating materials or parts used in the production.

However, there are two exceptions to this rule. One is that some working or processing will not be considered sufficient when working or processing is actually so simple even if there is a change in the HS heading (see Annex2, Minimal processes which are not accepted as obtaining original status).

The other is that some goods which are required to satisfy the specific conditions in order to obtain originating status without a change in the HS heading (see Annex 5, List of processed products for which the condition for origin country acknowledgement is specified. Available at unctad.org/gsp).

8.3. Use of materials imported from Japan

In the application of the origin criteria, the following special treatment will be given to the materials imported from Japan into a preference-receiving country and used in the production of goods to be later exported to Japan (this rule is known as the “Donor Country Content Rule”):

- (i) In the case of the goods produced in a preference-receiving country only from materials imported from Japan, or those produced in a preference-receiving country only from materials wholly obtained in the preference-receiving country and materials imported from Japan, such goods will be regarded as being wholly obtained in that country.
 - (ii) Any goods exported from Japan which have been used as part of raw materials or components for the production of any goods produced other than those goods as provided for in the above-mentioned paragraph (i) shall be regarded as wholly obtained in that country.
-

However, with regard to some products obtained in a preference-receiving country (see Annex 6, List of processed products to which donor country content rule is not applied. Available at unctad.org/gsp, special treatment will not be granted.

8.4. Rules of cumulative origin

In the case of the goods produced in Indonesia, the Philippines and Viet Nam (hereinafter “the three countries”), the three countries are regarded as a single preference-receiving country for the purpose of applying the above-mentioned origin criteria and Preference-giving country content rule.

In detail, the three countries enjoy the following effects when applying the substantial manufacturing standards.

- (i) When calculating the rate of use of materials not originating in the three countries, the goods listed below are treated as having originated in the three countries.
 - (a) All raw materials consisting only of goods originating in the three countries.
 - (b) All raw materials consisting only of goods exported from Japan to the three countries.
 - (c) All raw materials consisting only of the goods prescribed in (a) and (b).
 - (d) If mixed with raw materials from other countries (with the exception of goods exported from Japan), the portion of the raw materials which conform to the provisions of (a) through (c).
- (ii) The goods are qualified to have originated in one of the countries when certain requirements related to the manner they were processed or manufactured are satisfied in all the countries involved in their production.

The origin of goods which are eligible for the preferential tariff treatment according to the rules of cumulative origin is the country that exports the goods to Japan.

To make use of cumulative origin system, Cumulative Working/processing Certificate should be presented to the Customs at the time of import declaration in addition to the Certificate of Origin Form A.

8.5. De Minimis for textiles and textile articles

In application of the origin criteria, non-originating materials used in the production of a good classified under Chapter 50 through 63 of the Harmonized System that do not satisfy an applicable rule for the good shall be disregarded, provided that the totality of such non-originating materials does not exceed 10 percent in weight of the good.

8.6. Documentary evidence

(i) Evidence relating to origin of goods:

- (a) Documentary requirements for all goods to receive GSP treatment

In order for goods to receive the preferential tariff treatment, a Certificate of Origin (combined declaration and certificate) Form A must be submitted to the Japanese Customs authorities on importation of the goods into Japan. The Certificate shall be issued by the customs authorities (or other competent government authorities of the exporting preference-receiving country or other bodies of that country, such as chambers of commerce, which are registered as the issuers by the Japanese customs authorities) upon application from the exporter when he exports the goods concerned. However, with regard to consignments of customs value not exceeding 200,000 Yen or goods whose origins are evident (see Annex 3, HS Heading number of products which are exempted from documentary requirements), this Certificate will not be required.

(b) Material imported from Japan

When one or other of the special treatments under the “Preference-giving Country Content Rule” is sought in respect of goods to be exported from a preference-receiving country to Japan, a “Certificate of Materials Imported from Japan” issued by the same competent authorities issuing the Certificate of Origin (Form A) will be required to establish that the materials used in the production of the goods were originally imported from Japan into that country.

(c) Cumulative origin

When one or other of the special treatments under the Rules of Cumulative Origin is sought in respect of goods produced in one of the countries (Indonesia, the Philippines and Vietnam), a “Cumulative Working/Processing Certificate” must be submitted, on importation of the goods into Japan, to the Japanese customs authorities, together with a Certificate of Origin (Form A). The Cumulative Working/Processing Certificate shall be issued by the same authorities issuing the Certificate of Origin. The term reference number of the Cumulative Working/Processing Certificate must be entered in Box 4 (“For official use”) of the Certificate of Origin.

(ii) Evidence relating to transport

In the case of transportation coming under (ii) or (iii) of the above-mentioned rules for transportation, the following evidence is needed to establish that the transportation was in conformity with the conditions specified respectively:

- (a) a through bill of lading;
 - (b) a certification by the Customs authorities or other government authorities of the transit countries;
or
 - (c) failing these, any other substantiating document deemed sufficient. However, with regard to consignments of Customs value not exceeding 200,000 Yen, this evidence will not be required.
-

Annex 1

Beneficiaries of
Generalized System of
Preferences of Japan

ANNEX 1
BENEFICIARIES OF GENERALIZED SYSTEM OF
PREFERENCES OF JAPAN

	Countries		Countries
1	Afghanistan*	37	Eswatini
2	Albania	38	Ethiopia*
3	Algeria	39	Fiji
4	Angola*	40	Gabon
5	Argentina	41	Gambia*
6	Armenia	42	Georgia
7	Azerbaijan	43	Ghana
8	Bangladesh*	44	Grenada
9	Belarus	45	Guatemala
10	Belize	46	Guinea*
11	Benin*	47	Guinea-Bissau*
12	Bhutan*	48	Guyana
13	Bolivia (Plurilateral State of)	49	Haiti*
14	Bosnia and Herzegovina	50	Honduras
15	Botswana	51	India
16	Burkina Faso*	52	Indonesia
17	Burundi*	53	Iran (Islamic Republic of)
18	Cambodia*	54	Iraq
19	Cameroon	55	Jamaica
20	Cabo Verde	56	Jordan
21	Central African Republic*	57	Kazakhstan
22	Chad*	58	Kenya
23	Colombia	59	Kiribati*
24	Comoros*	60	Kyrgyzstan
25	Costa Rica	61	Lao People's Democratic Republic*
26	Côte d'Ivoire	62	Lebanon
27	Cuba	63	Lesotho*
28	Democratic Republic of Congo*	64	Liberia*
29	Djibouti*	65	Libya
30	Dominica	66	Madagascar*
31	Dominican Republic	67	Malawi*
32	Ecuador	68	Maldives
33	Egypt	69	Mali*
34	El Salvador	70	Marshall Islands
35	Equatorial Guinea	71	Mauritania*
36	Eritrea*	72	Mauritius

	Countries		Countries
73	Micronesia (Federated States of)	105	Saint Vincent and the Grenadines
74	Republic of Moldova	106	Sudan*
75	Mongolia	107	Suriname
76	Montenegro	108	Syrian Arab Republic
77	Morocco	109	Tajikistan
78	Mozambique*	110	United Republic of Tanzania*
79	Myanmar*	111	Timor-Leste*
80	Namibia	112	Togo*
81	Nepal*	113	Tokelau Islands
82	Nicaragua	114	Tonga
83	Niger*	115	Tunisia
84	Nigeria	116	Turkey
85	North Macedonia	117	Turkmenistan
86	Pakistan	118	Tuvalu*
87	Palau	119	Uganda*
88	Panama	120	Ukraine
89	Papua New Guinea	121	Uzbekistan
90	Paraguay	122	Vanuatu*
91	Peru	123	Venezuela (Bolivarian Republic of)
92	Philippines	124	Viet Nam
93	Republic of the Congo	125	Yemen*
94	Rwanda*	126	Zambia*
95	Samoa	127	Zimbabwe
96	Sao Tome & Principe*	128	American Samoa
97	Senegal*		Territories
98	Serbia	1	American Samoa
99	Sierra Leone*	2	Kosovo (United Nations Administrative Region, Security Council resolution 1244 (1999))
100	Solomon*	3	Montserrat
101	Somalia*	4	Niue
102	South Africa	5	Saint Helena & Islands
103	Sri Lanka	6	State of Palestine
104	Saint Lucia		

GSP Beneficiaries: 133 (127 countries, 6 territories)

* Are designed as beneficiaries of Special preferential treatment for least developed countries: 46 countries

Annex 2

Minimal processes
which are not accepted
as obtaining original status

ANNEX 2
MINIMAL PROCESSES, WHICH ARE NOT ACCEPTED AS
OBTAINING ORIGINAL STATUS

The following minimal processes are not accepted as obtaining origin status:

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

Annex 3

Harmonized System heading number of products, which are exempted from documentary requirements

ANNEX 3
HARMONIZED SYSTEM HEADING NUMBER OF PRODUCTS, WHICH ARE
EXEMPTED FROM DOCUMENTARY REQUIREMENTS

04.10	06.04	07.06	07.09 ©	08.01	08.02©	08.03
08.04 ©	08.07 ©	09.01	09.02 ©	09.04	09.07	09.08
09.09	09.10 ©	12.11 ©	13.02	14.04	15.05	15.16
15.17 ※	15.18	15.20	22.01	22.03	25.09	25.13
25.20	25.23	27.01	27.04	27.07	27.12	27.13
28.01	28.03	28.06	28.07	28.08	28.09	28.11
28.12	28.13	28.14	28.16	28.17	28.18	28.19
28.20	28.21	28.23	28.24	28.26	28.28	28.29
28.30	28.31	28.32	28.34	28.35	28.37	28.39
28.41	28.42	28.47	28.50	28.52※	28.53	29.01
29.03	29.04	29.07	29.08	29.09	29.10	29.11
29.12	29.13	29.14	29.15	29.16	29.19	29.20
29.21	29.23	29.24	29.25	29.27	29.28	29.29
29.30	29.35	29.38	29.42	32.01	32.02	32.04
32.07	32.09	32.11	32.12	32.15	33.03	33.04
33.05	33.06	33.07	34.03	34.04	34.05	34.06
35.01	35.04	35.06	35.07	36.01	36.02	36.03
36.05	37.03	37.07	38.02	38.05	38.21	38.23
39.05	39.07	39.08	39.09	39.10	39.12	39.13
39.15	39.22	39.23	39.24	39.25	39.26	40.03
40.05	40.06	40.07	40.08	40.09	40.10	40.16
43.01	43.04	48.02	48.03	48.04	48.05	48.06
48.07	48.08	48.09	48.10	48.11	48.16	48.17
48.18	48.19	48.20	48.21	48.22	48.23	63.09
65.01	65.02	65.05※	65.06	65.07	66.02	67.01
68.04	68.05	68.11	68.12	68.13	69.02	69.03
69.05	69.07	69.11	69.12	69.13	71.14	79.07※
80.01	80.07※	82.11	82.13	82.14	82.15	83.01
83.02	83.04	83.06	83.08	83.09	83.11	94.05
94.06	95.04	95.05	95.06	95.07	96.02	96.04
96.07	96.13	96.15	96.16			

As for the above goods marked “※”, only the following goods are exempted from submitting the Certificate of Origin.

- 1517.90-1- (1) and 1517.90-2- (1) out of 15.17
- Goods other than mercury carbides or organo-inorganic compounds out of 28.52
- Goods other than hats of felt out of 65.05
- 7907.00-2 out of 79.07
- 8007.00-4 out of 80.07

You will need submission of the certificate of origin for the following goods originating from Least developed countries out of the above goods marked “©”.

0709.30-000	0709.51-000	0709.59-020	0709.59-090	0709.60-010
0709.60-090	0709.99-100	0709.92-000	0709.93-000	0709.99-200
0802.31-000	0802.32-000	0802.41-000	0802.42-000	0802.70-000
0802.90-900	0804.30-010	0807.11-000	0807.19-000	0902.10-000
0902.20-200	0902.30-090	0902.40-220	0910.11-100	0910.12-100
1211.40-000	1211.90-600			

You will need submission of the certificate of origin for the above goods in the following cases:

1. Paragraph 2, Article 26, Paragraph 1 Article 30 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law is applicable (materials originating from Japan is used)
2. Paragraph 3, Article 26, Paragraph 3 Article 30 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law is applicable (cumulative processing)
3. Goods is imported via third countries from a country of origin (excluding if the document specified in Paragraph 3, Article 31 of the Cabinet Order for Enforcement of the Temporary Tariff Measures Law)

Annex 4

Forms of
documentary evidence

ANNEX 4 FORMS OF DOCUMENTARY EVIDENCE

1. Combined declaration and certificate of origin (Form A), English and French
2. Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing

1. Combined declaration and certificate of origin (Form A), English and French

The format of Form A has been agreed internationally and the form has to comply with the following specifications and languages.

Measurements: 210 mm x 297 mm

Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter

Special requirements: Green machine-turned background making any falsification by chemical or mechanical means apparent to the eye

Languages: Certificates may be printed and completed in English or French

Combined declaration and certificate of origin (Form A), English

1. Goods consigned from (Exporter's business name, address, country)		Reference No GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in (country) See notes overleaf			
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 criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		12. 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 Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory			

Combined declaration and certificate of origin, English – Notes overleaf**NOTES (2011)****I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):**

Australia*	Belarus	European Union:	Italy	Austria
Canada	Bulgaria	Belgium	Cyprus	Poland
Japan	Russian Federation	Czechia	Latvia	Portugal
New Zealand**		Denmark	Lithuania	Slovenia
Norway		Germany	Luxembourg	Slovakia
Switzerland		Estonia	Hungary	Finland
Turkey		Greece	Malta	Sweden
United States of America***		Spain	Netherlands	United Kingdom
		France		
		Ireland		

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and,
- comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary).

III. Entries to be made in Box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- Products wholly obtained: for export to all countries listed in Section I, enter the letter "P" in Box 8 (for Australia and New Zealand Box 8 may be left blank).
- Products sufficiently worked or processed: for export to the countries specified below, the entry in Box 8 should be as follows:
 - United States of America: for single country shipments, enter the letter "Y" in Box 8, for shipments from recognized associations of counties, enter the letter "Z", followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products; (example "Y" 35% or "Z" 35%).
 - Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter letter "G" in Box 8; otherwise "F".
 - Japan, Norway, Switzerland, Turkey and the European Union; enter the letter "W" in Box 8 followed by the Harmonized Commodity Description and coding system (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).
 - Bulgaria and the Russian Federation: for products which include value added in the exporting preference-receiving country, enter the letter "Y" in Box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example "Y" 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter "Pk".
 - Australia and New Zealand: completion of Box 8 is not required. It is sufficient that a declaration be properly made in Box 12.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

** Official certification is not required.

*** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

Combined declaration and certificate of origin (Form A), French

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence N° SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso			
2. Destinataire (nom, adresse, pays)					
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat		12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité			

Combined declaration and Certificate of origin (Form A), French – Notes overleaf**NOTES (2011)****I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):**

Australie*	Fédération de Russie	Union européenne:	Italie	Autriche
Canada	Bélarus	Belgique	Chypre	Pologne
Etats-Unis d'Amérique**	Bulgarie	Tchèque	Lettonie	Portugal
Japan		Danemark	Lituanie	Slovénie
Norvège		Allemagne	Luxembourg	Slovaquie
Nouvelle-Zélande***		Estonie	Hongrie	Finlande
Suisse		Grèce	Malte	Suède
Turquie		Espagne	Pays-Bas	Royaume-Uni
		France		
		Irlande		

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ce pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donateurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans les pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donateurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section, il y a lieu d'inscrire la lettre "P" dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - Etats Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre "Y" ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre "Z", suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: "Y" 35% ou "Z" 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre "G" pour les produits qui satisfont aux critères d'origine après ouvraison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre "F";
 - Japon, Norvège, Suisse, Turquie et Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);
 - Bulgarie et Fédération de Russie: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre "Y" dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: "Y" 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettre "Pk" dans la case 8;
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

** Les Etats-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District collector of Customs).

*** Un visa officiel n'est pas exigé.

2. Certificate of materials imported from Japan and Certificate of cumulative working/processing

The formats of Certificate of Materials Imported from Japan and Certificate of Cumulative Working/Processing have to comply with the following specifications and languages.

Measurements: 210mm x 297mm

Quality of paper: Writing paper of fine quality and weighing not less than 25 grams per square meter

Languages: Certificates may be printed and completed in English or French

Certificate of materials imported from Japan

Annex to Certificate of Origin		Ref. No. _____	
CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN WHICH WERE FOR MANUFACTURE OF THE GOODS RESCRIBED IN CERTIFICATE OF ORIGIN (Ref. No. _____)			
Issued in _____ (country)			
Export Goods		Material imported from Japan	
Description	Quantity	Description	Quantity
Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.		Declaration by the exporter The undersigned hereby declares that the above details are correct.	
..... Place and date, signature and stamp of certifying authority	 Place and date, signature of authorized signatory	

