



# Outline of Rules of Origin for GSP Scheme in Japan

**Origin Administration and  
Investigation Center,  
Japan Customs**

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# Contents of this materials



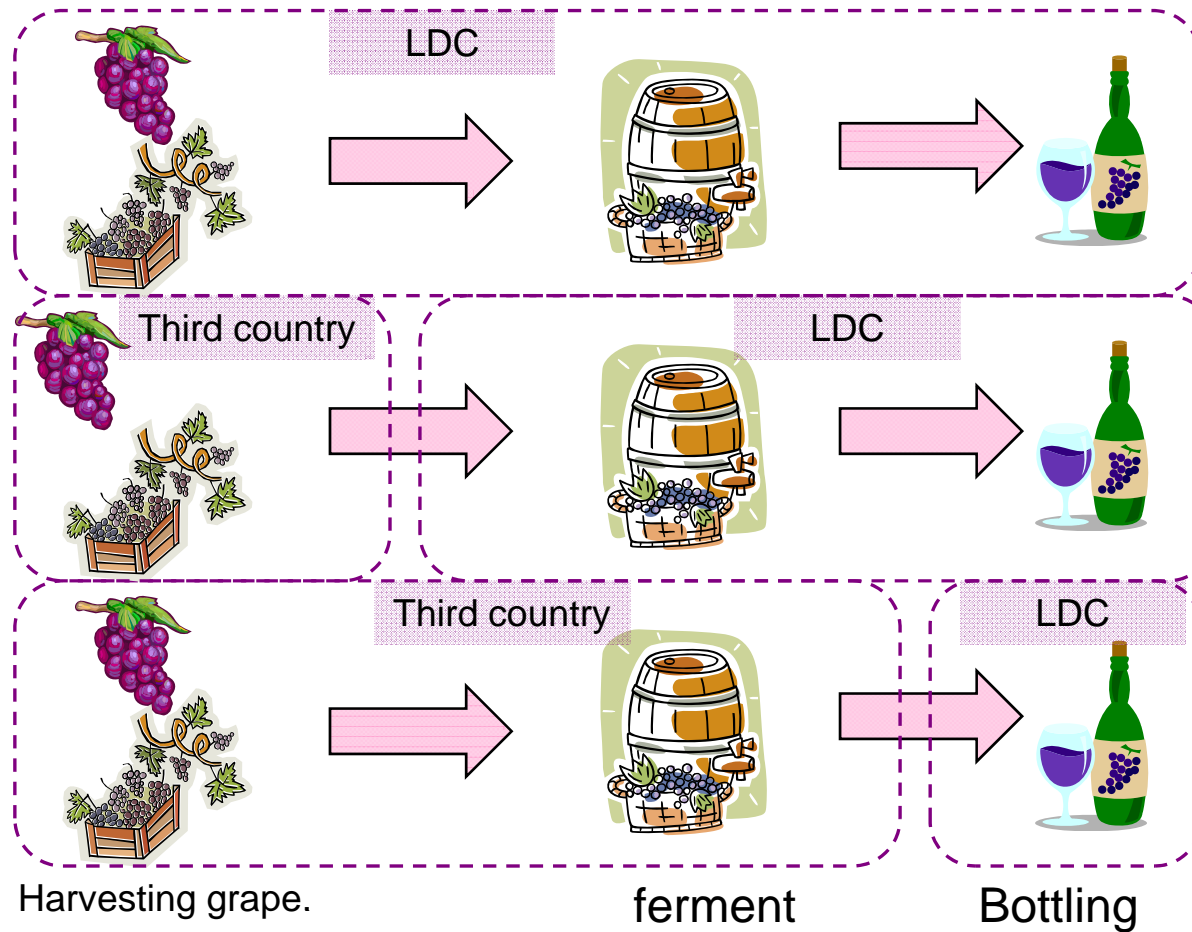
Generalized System of Preferences or “GSP” is a scheme to reduce tariffs to designated import products from developing countries/territories, aiming to help them financially and economically. **Preferential tariff rate on GSP is only applied to the goods from designated beneficiary countries/territories.**

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.

# What is rules of origin? Why rules of origin need?

- Rules of origin is to determine the “NATIONALITY” of goods.
- Preferential rate of EPA is applied to origination goods of exporting Party.

# What is goods which applied to preferential rate of EPA rate.



In the view of manufacturing process, there are variety of wines which is imported form exporting country.

We need to determine 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.

# Topics

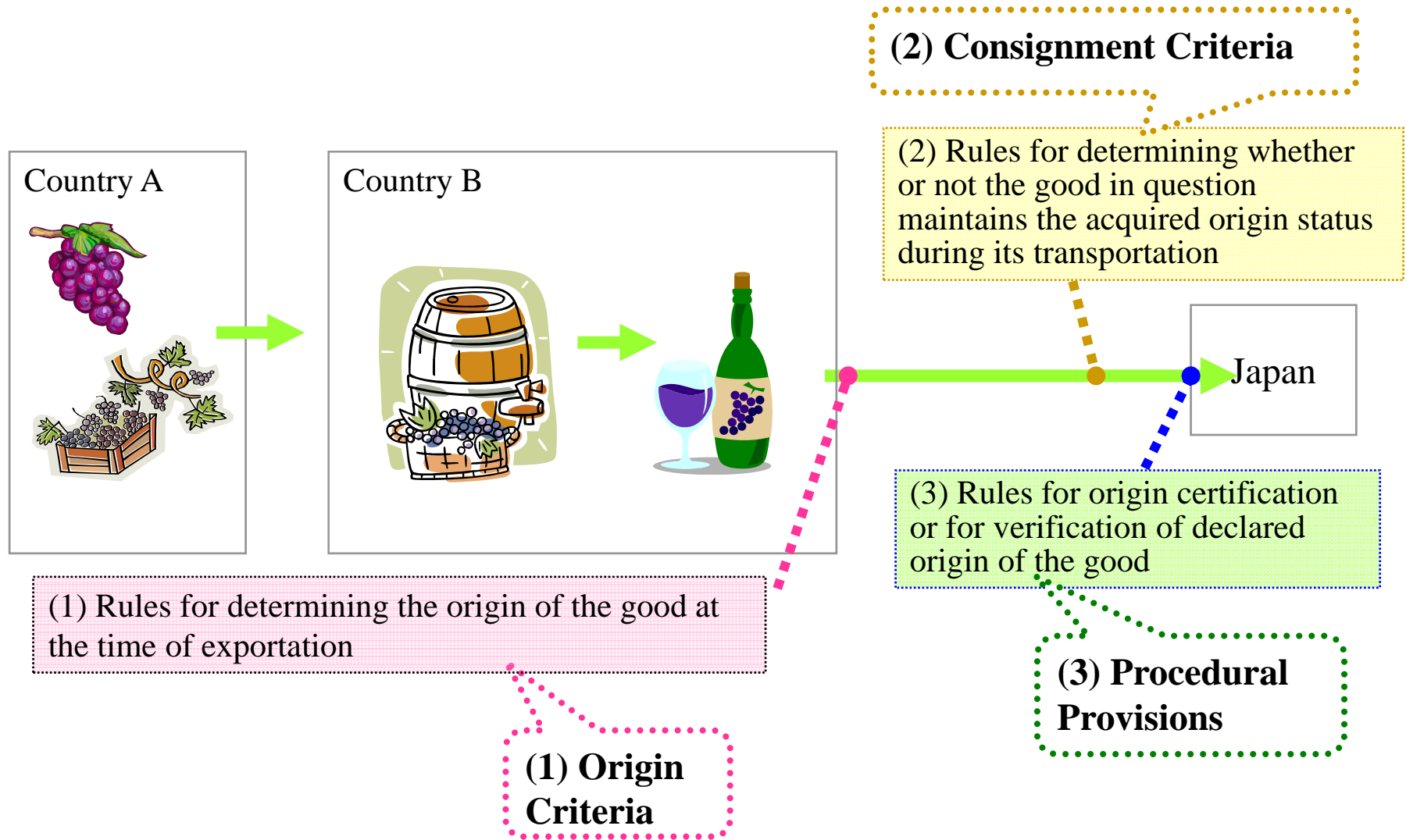
**I. General Structure of Rules of Origin**

**II. Origin Criteria and Consignment  
Criteria**

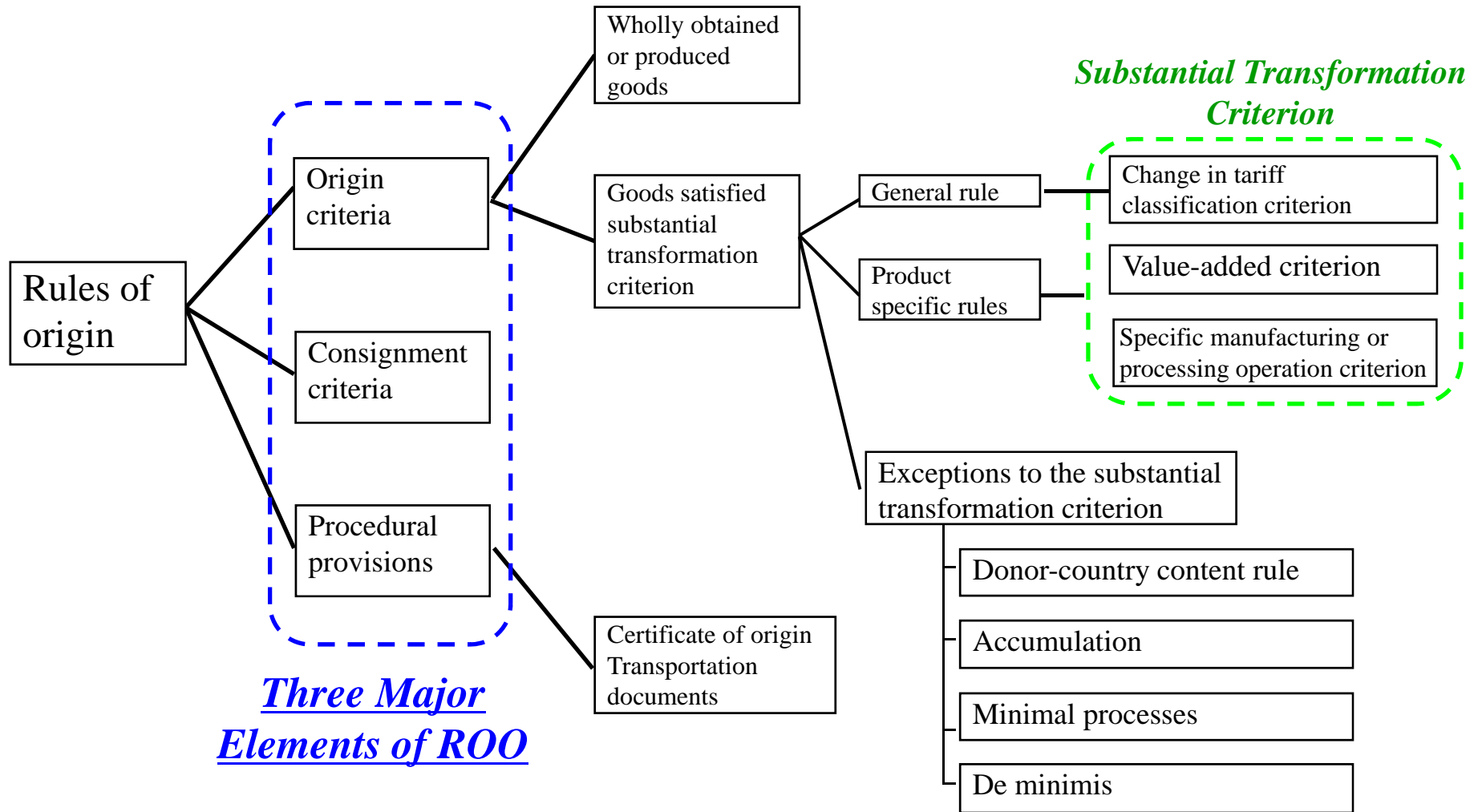
**III. Procedural Provisions**

# **I. General Structure of Rules of Origin**

# General Structure of Rules of Origin



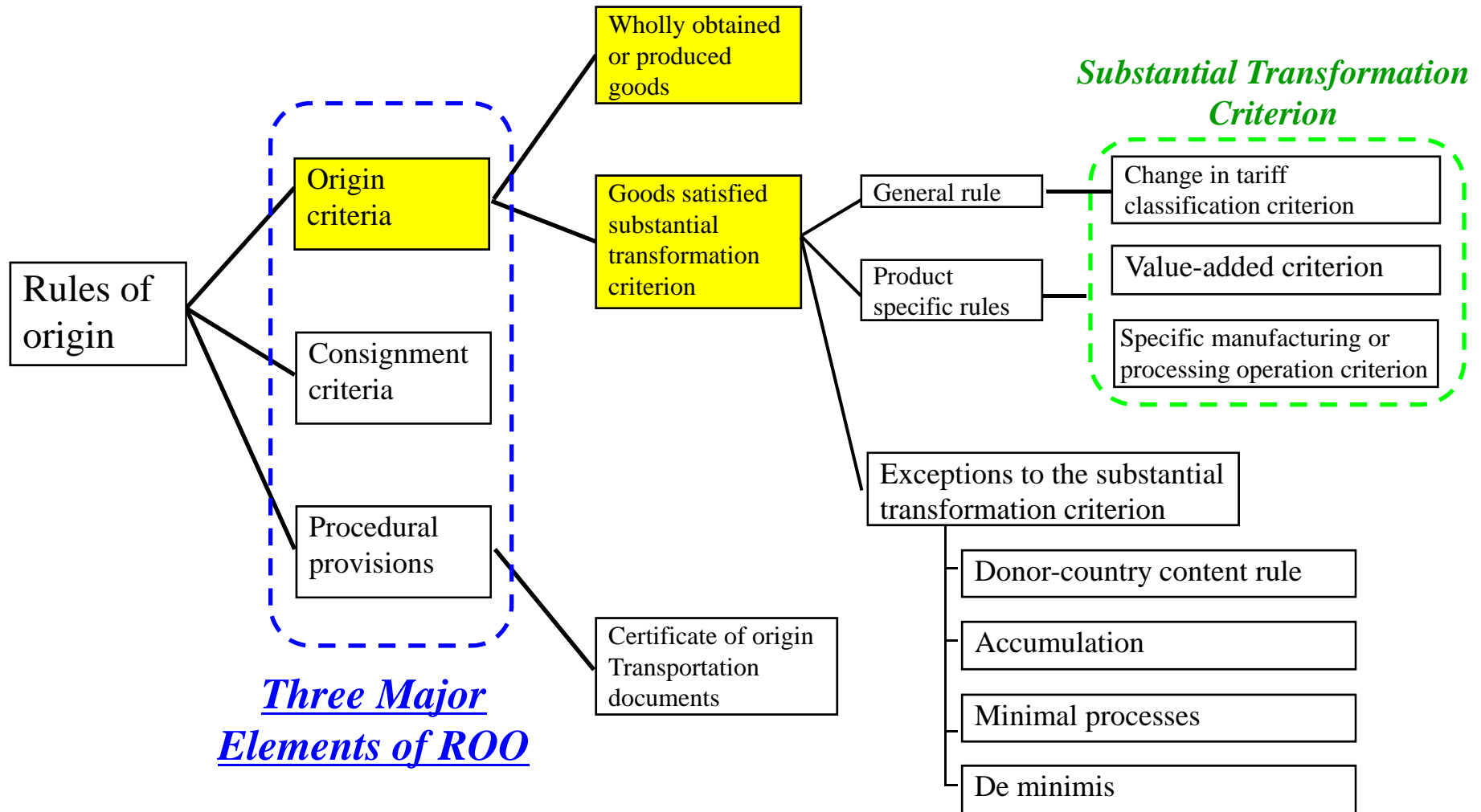
# Three Major Elements of ROO





# **II. Origin Criteria and Consignment Criteria**

# Three Major Elements of ROO



# Origin Criteria

## 1. Wholly obtained or produced goods

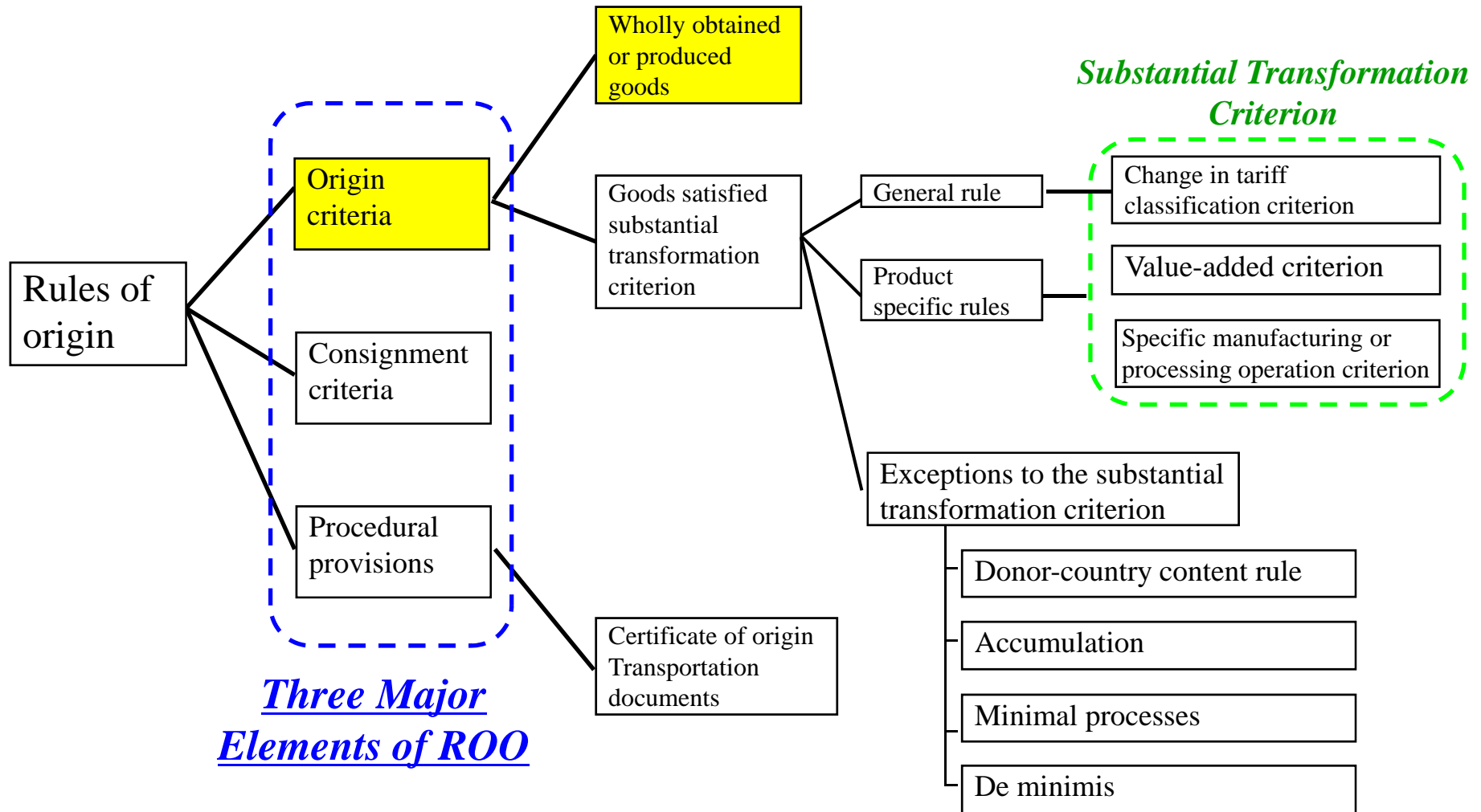
- the good is wholly obtained or produced entirely in a beneficially country or area(hereinafter referred to as country).

## 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

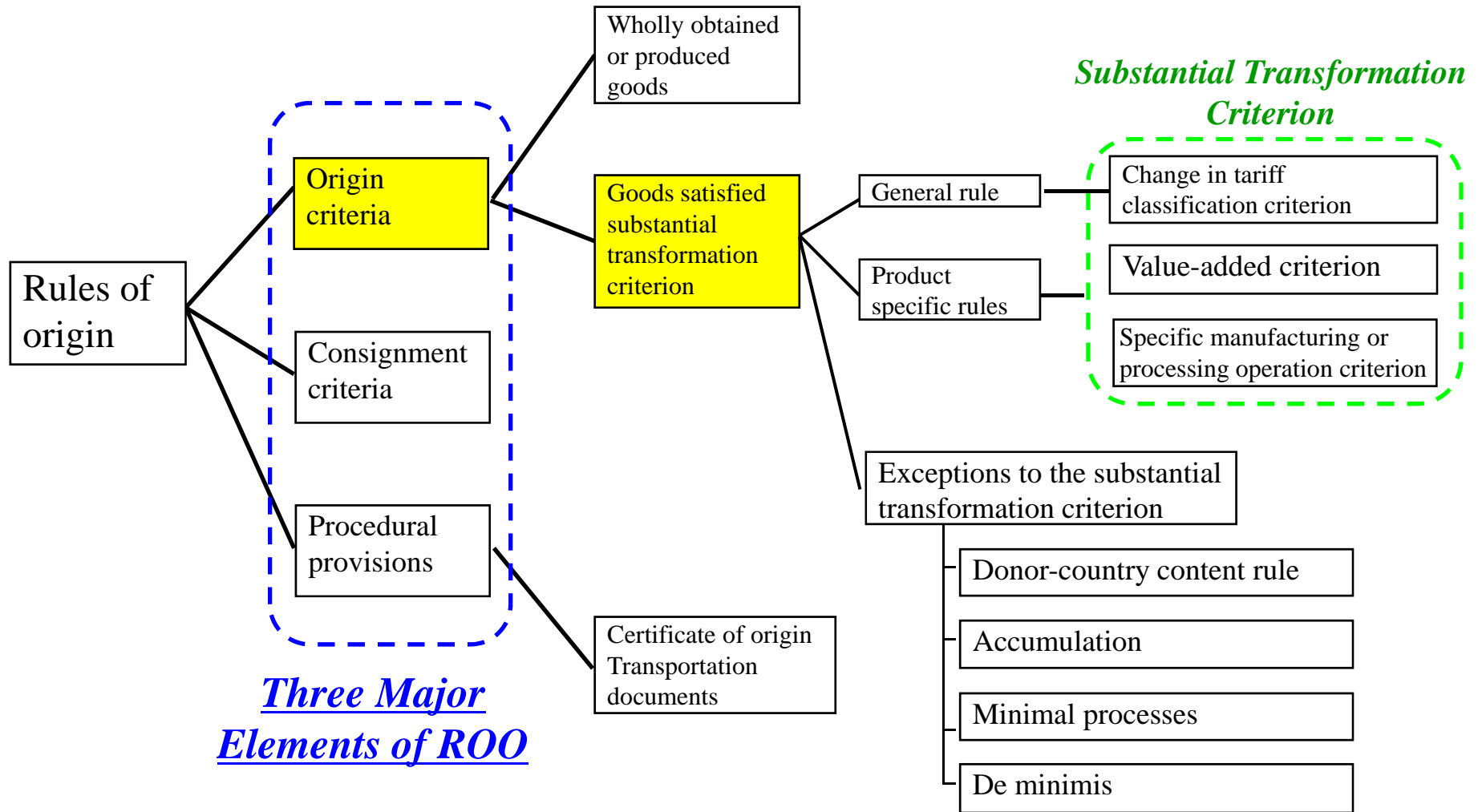
# Three Major Elements of ROO



# Wholly Obtained or Produced Goods

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


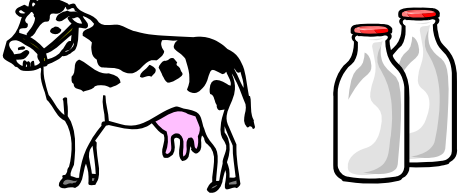
# Three Major Elements of ROO



# Goods Satisfied Substantial Transformation Criterion

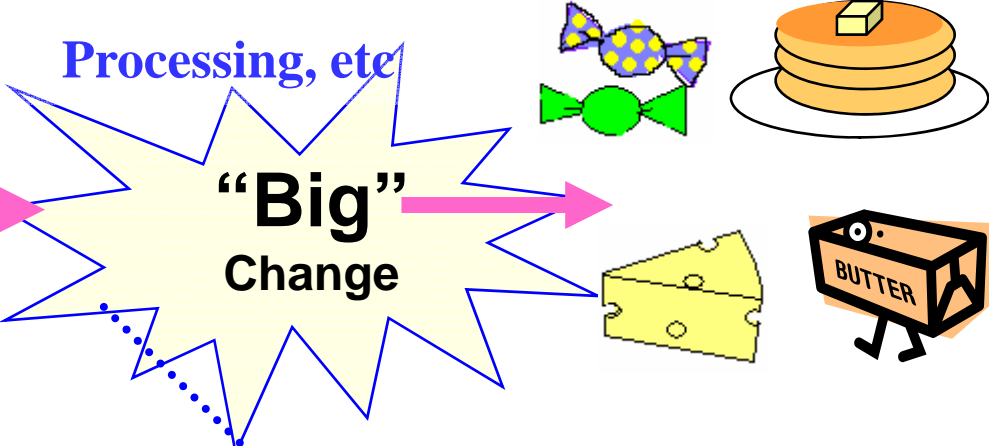
Other Country

**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”.

# 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)**

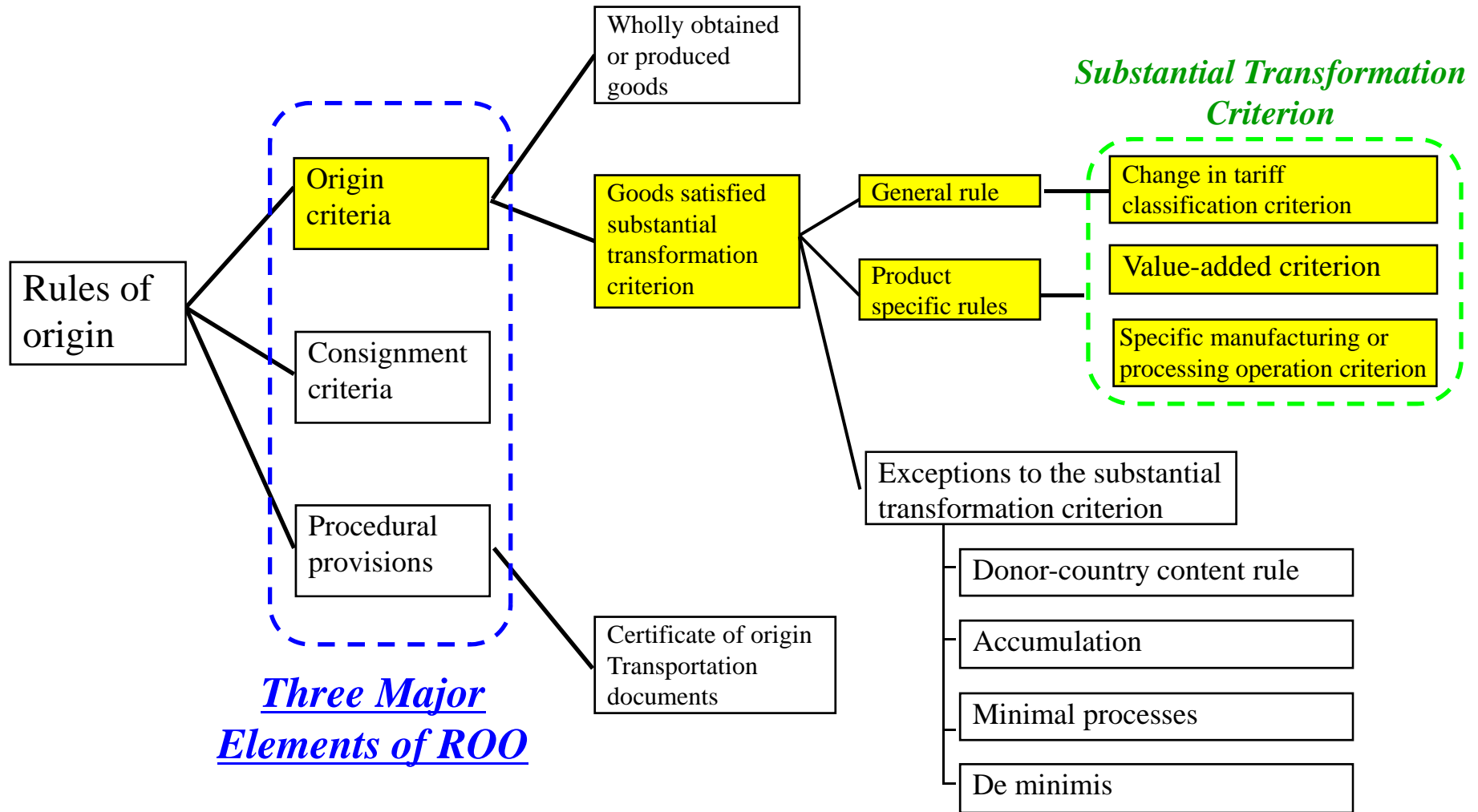
When specific manufacturing or processing operation is applied to non-originating materials, the good is qualified as an originating good.

### **(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



# Stipulation of Substantial Transformation in ROO of GSP

## ➤ General rule

✓ “Change of heading (CTH)” is stipulated as “general rule” \*.

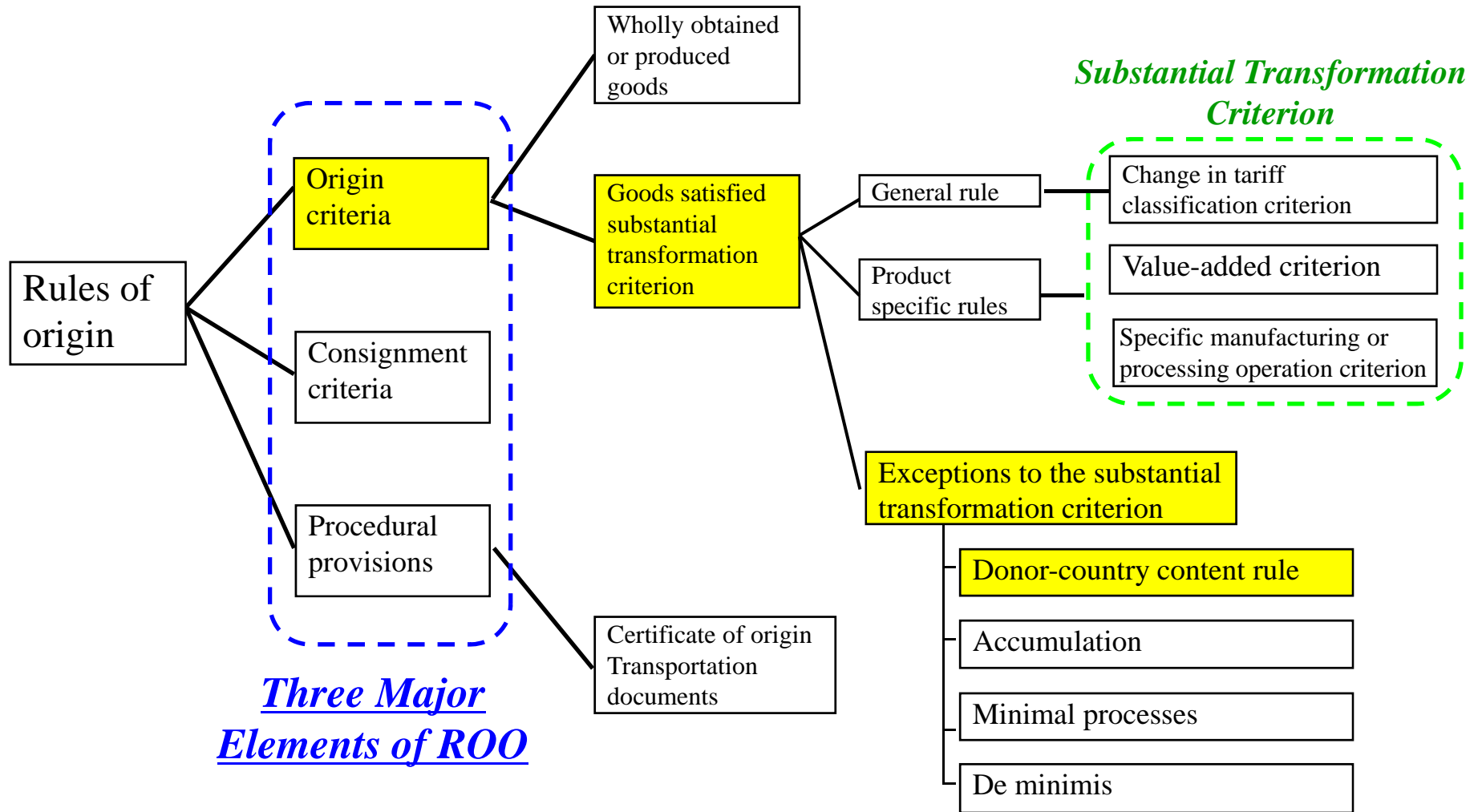
\* This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level of HS.

## ➤ 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.

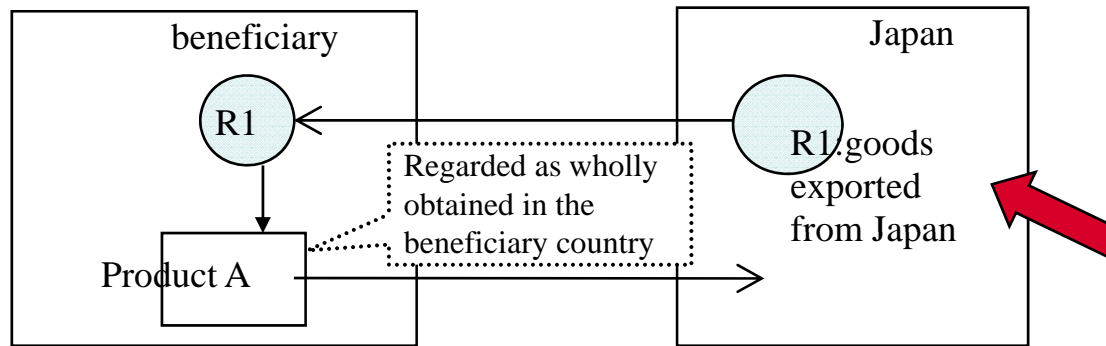
# Three Major Elements of ROO



# Exceptions to substantial transformation criteria

## Donor-country Content Rule

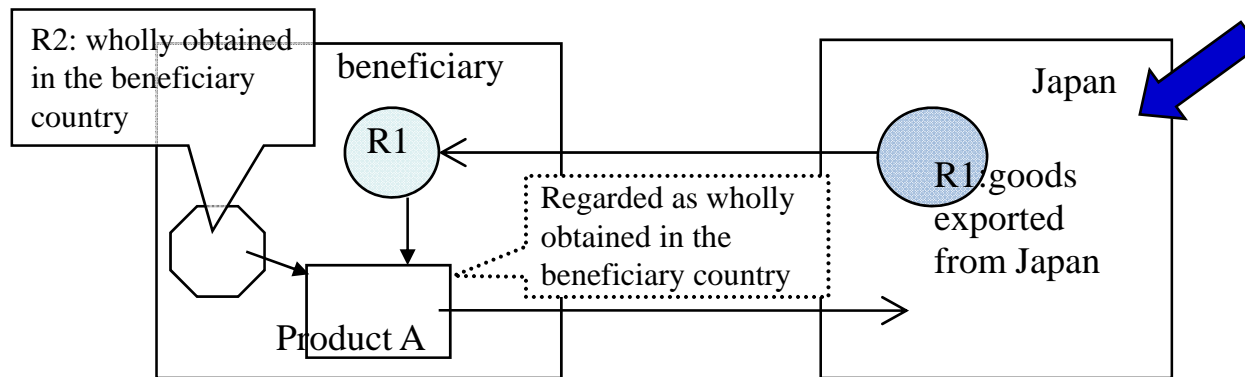
In application of the origin criteria, the following special treatment will be given to the materials imported from Japan into a beneficiary country and used there in the production of goods to be exported to Japan later: ("Donor-country content rule")



In the case of the goods produced in a beneficiary country only from the materials imported from Japan,

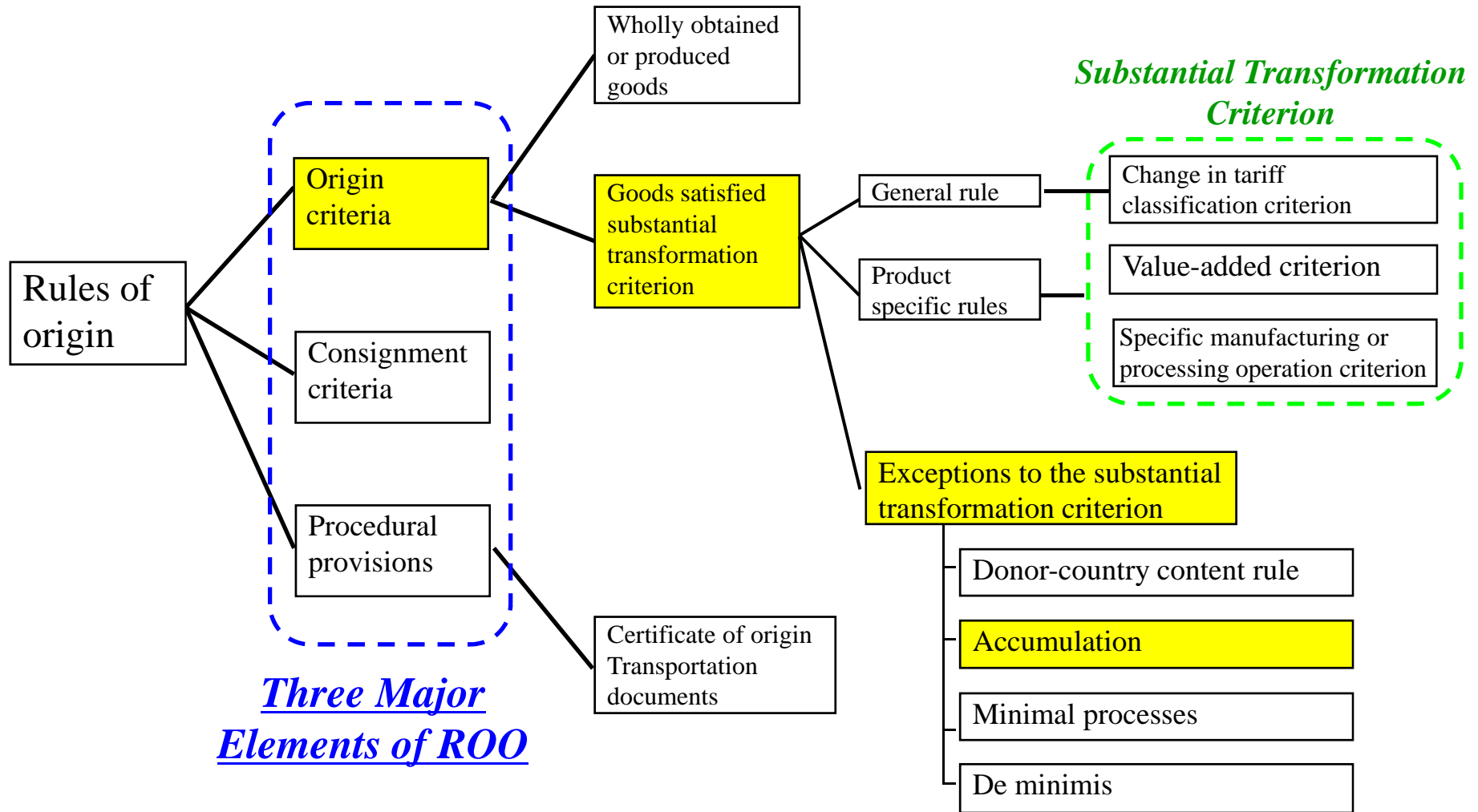
or those produced in a beneficiary country from the materials wholly obtained in the beneficiary country and the materials imported from Japan,

such goods will be regarded as being wholly obtained or produced in that country.



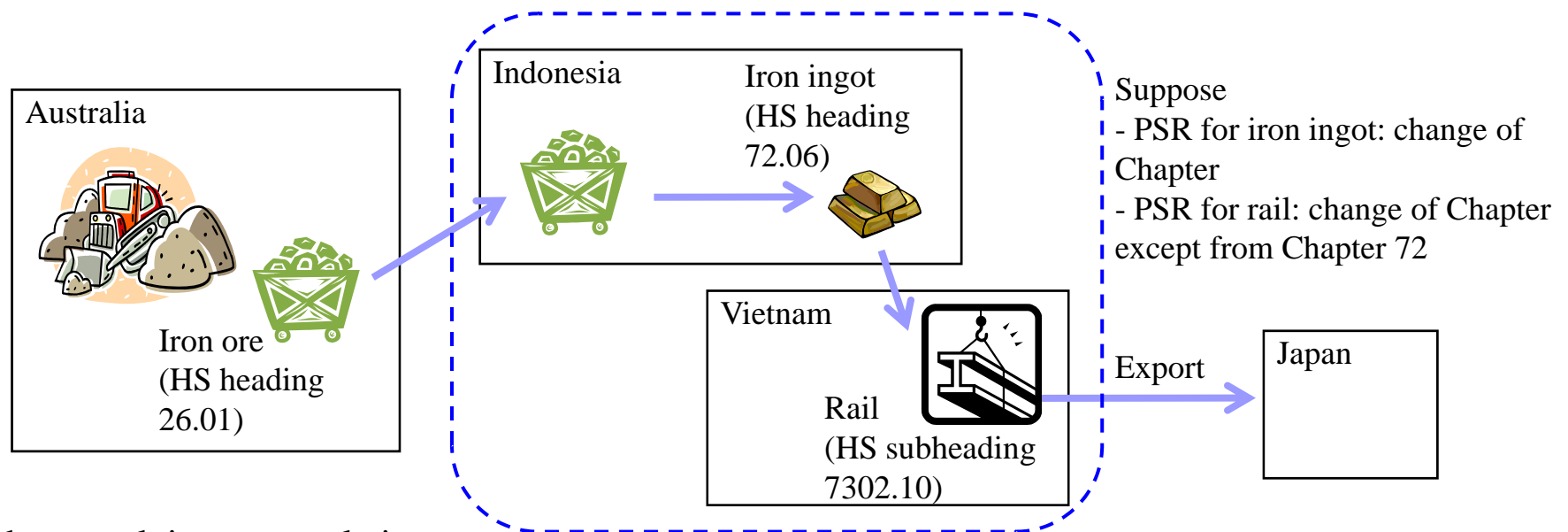
Note: This rule is not applicable to some products.

# Three Major Elements of ROO



# 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.

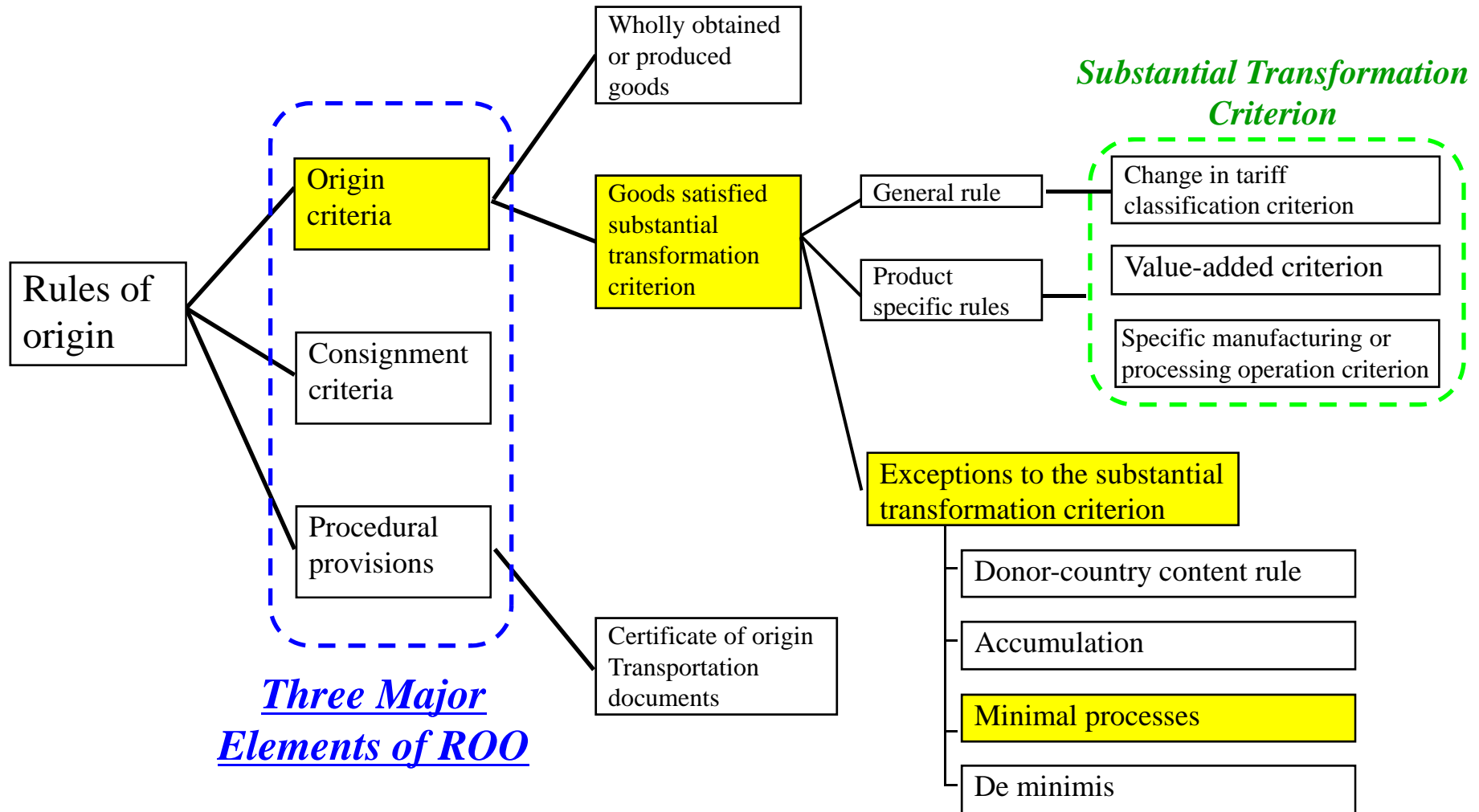


Without applying accumulation, the rail can not be qualified as an originating good of Vietnam because iron ingot does not satisfy PSR of rail.



With applying accumulation, these 2 countries can be regarded as a single beneficiary country.

# Three Major Elements of ROO



## Minimal processes

(referred to as “Non-qualifying Operations” in EPAs)

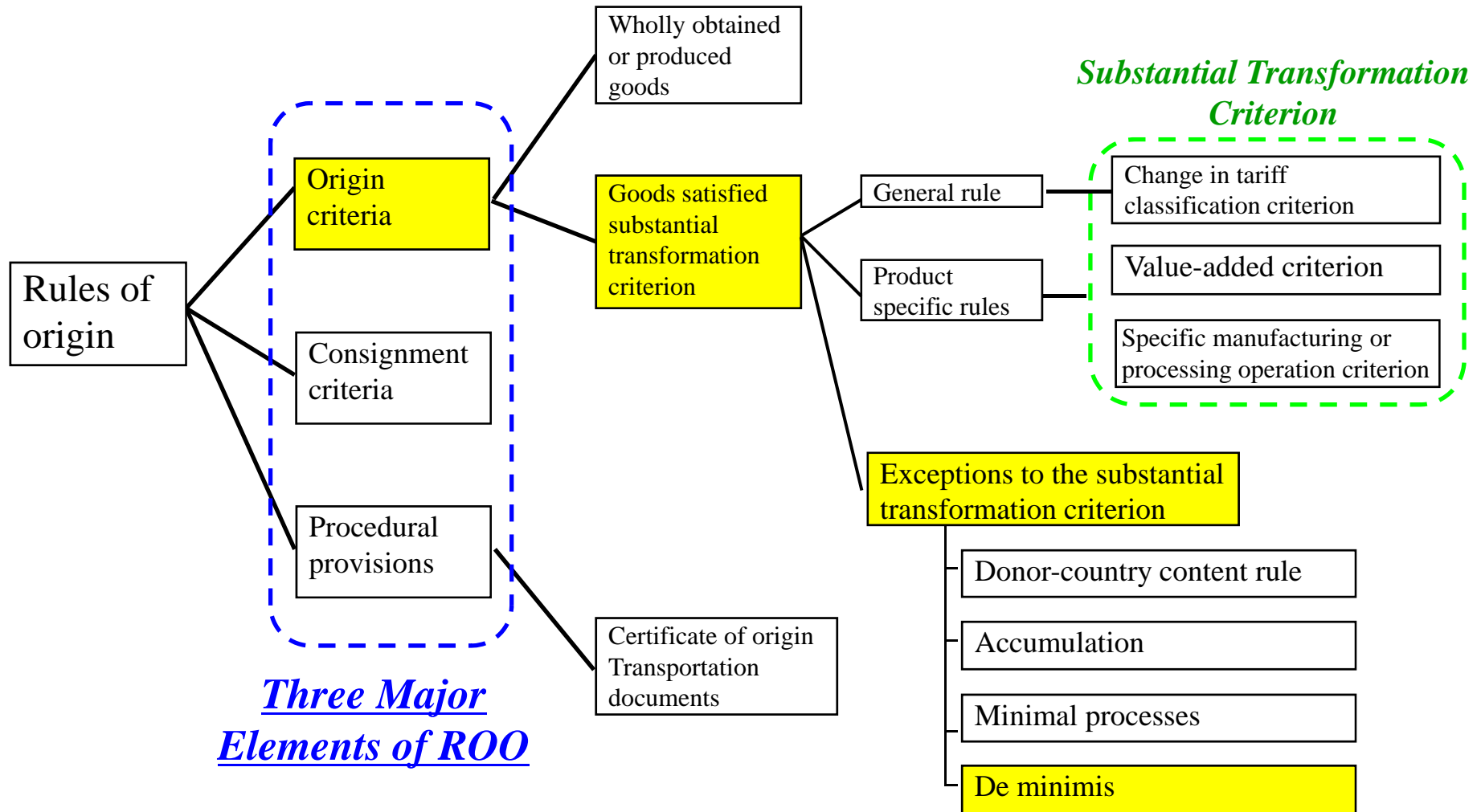
The originating status shall not be conferred merely by reason of;

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.

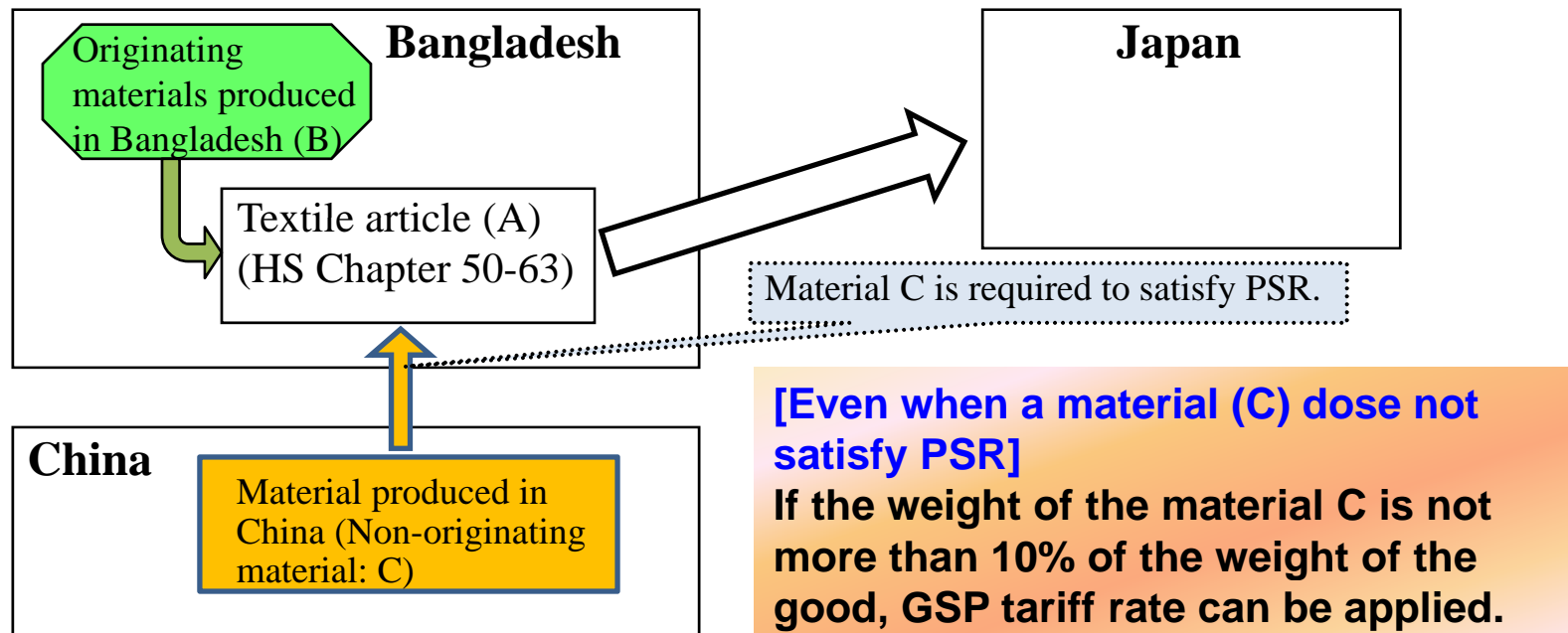


# Three Major Elements of ROO

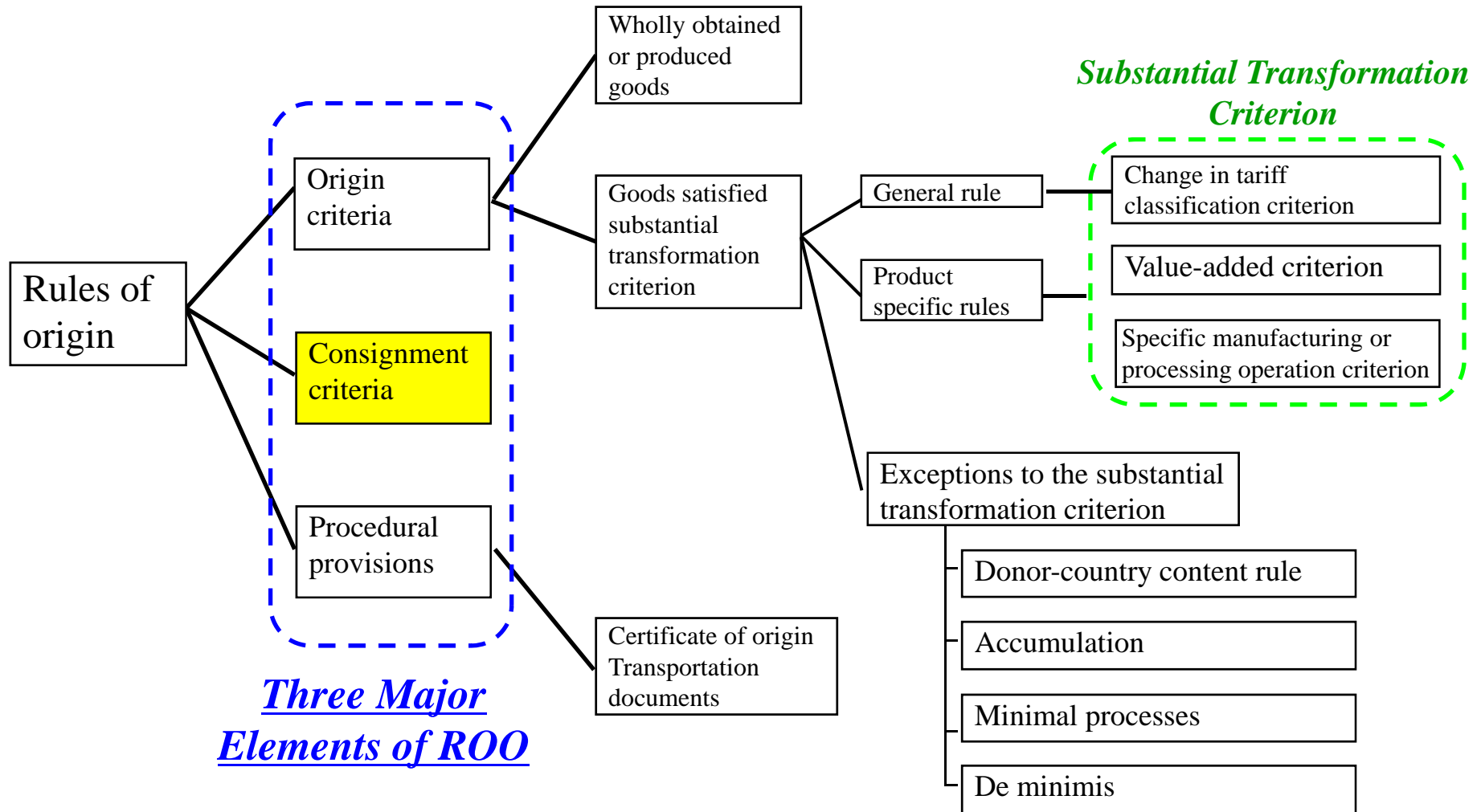


## De Minimis (for textile article)

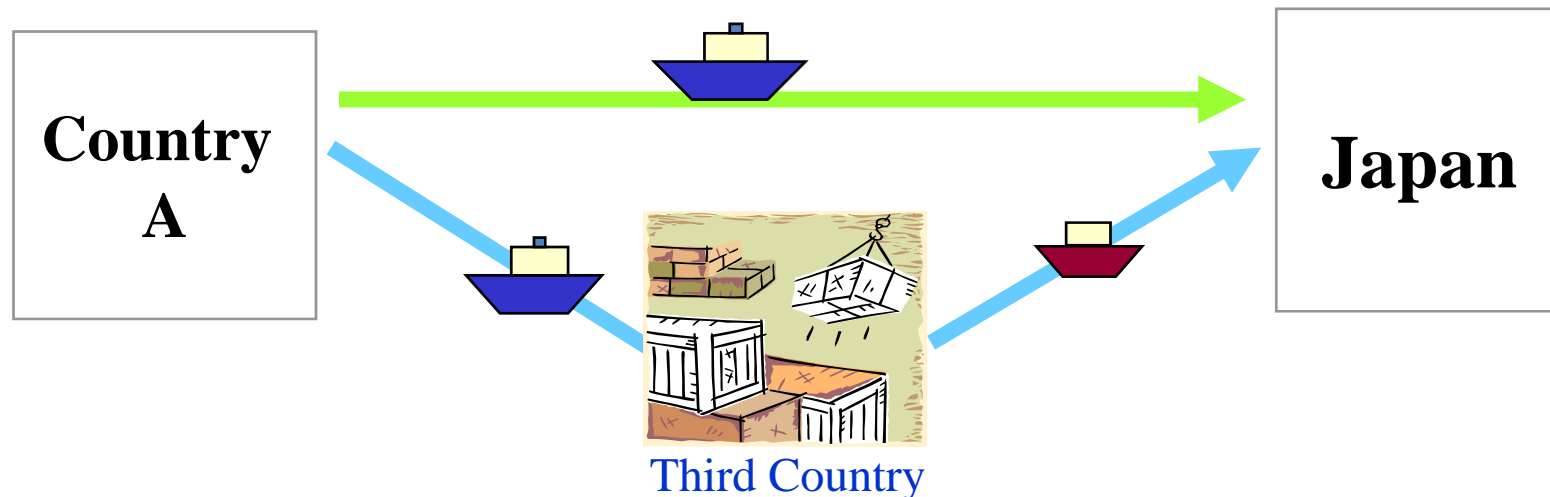
When a good classified in textile articles (HS Chapter 50-63) is produced in a beneficiary country with using non-originating material not satisfying PSR, GSP tariff rate can not be applied to the good in principal. However, if the total weight of the non-originating materials not satisfying PSR is less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



# Three Major Elements of ROO



# 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.

## Consignment Criteria (2)

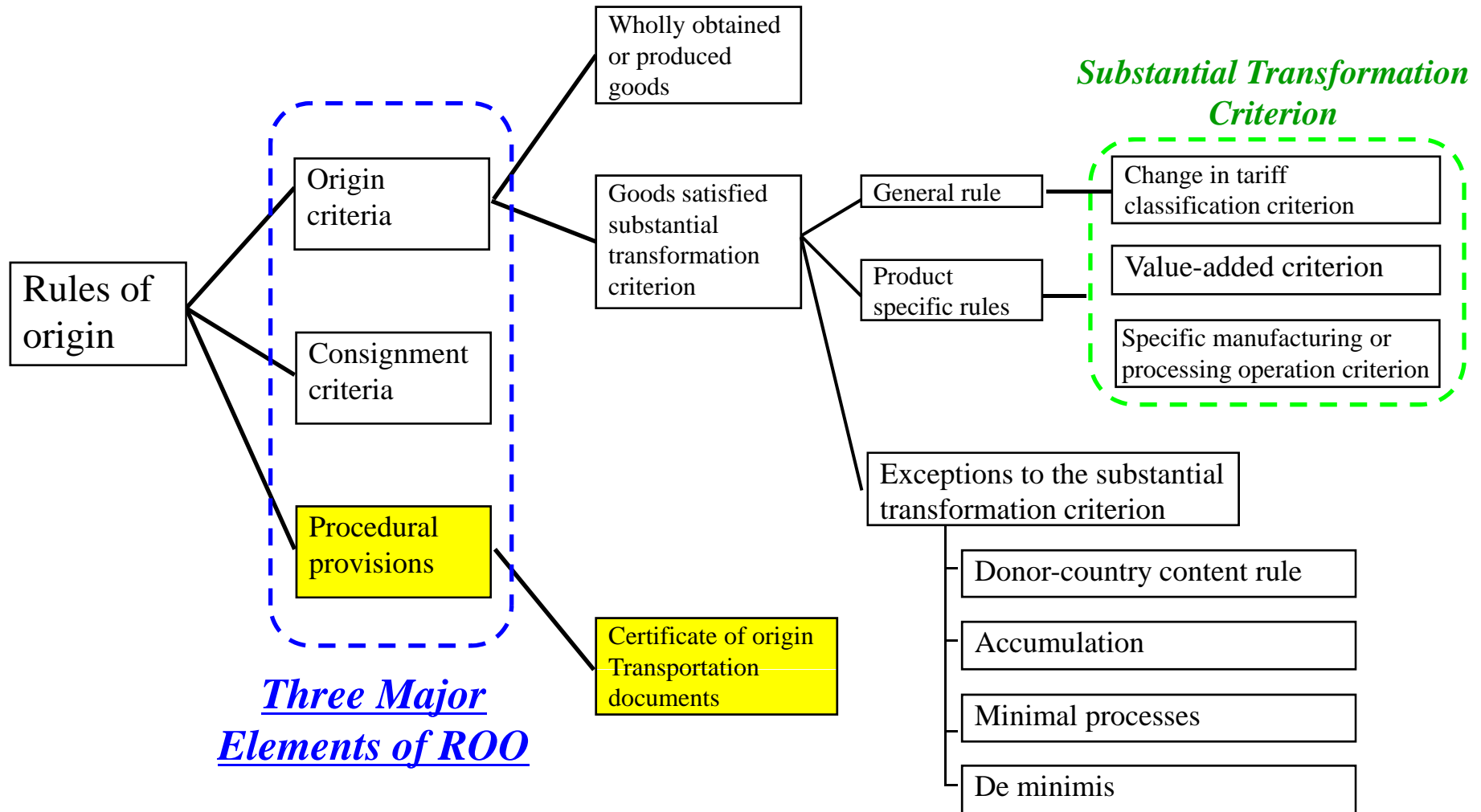
- (i) In principle, the goods must be **transported directly** to Japan without passing through any territory other than the exporting beneficiary country.
  
- (ii) However, with regard to goods **transported to Japan through the territories of countries other than the exporting beneficiary country**, 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





# 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

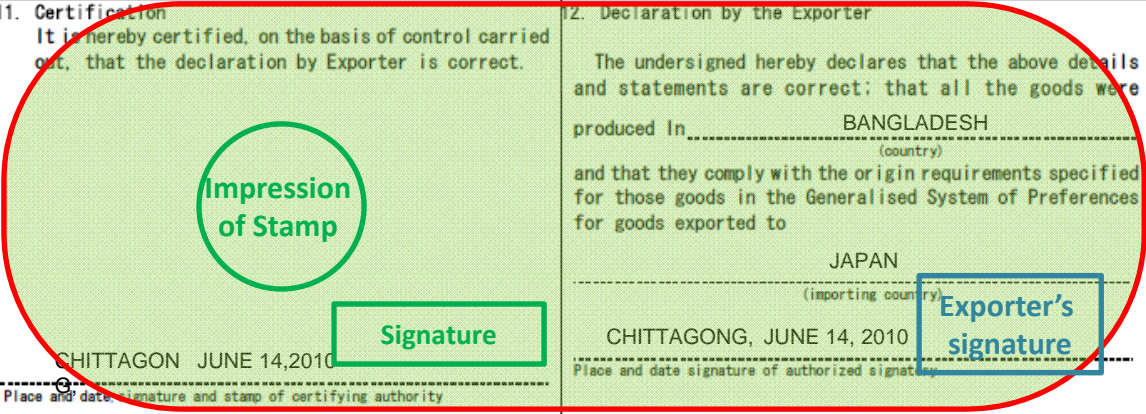
- (1) Checking whether a C/O is issued properly or not
- (2) Matching the imported goods with the goods certified by a C/O
- (3) Checking whether the goods satisfy origin criteria or not

### III. Procedural Provision 2.

## Form A (Certificate of Origin for GSP)

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 11111 RAJEKUMAR, CHITTAGONG, BANGLADESH		Reference No. 0000000 GENERALISED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and CERTIFICATE) FORM A Issued in BANGLADESH (country) <small>See Notes overleaf</small>			
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		4. For official use "DUPLICATE"	
5. Item number 1.	6. Marks and numbers of packages CARTON NO: MADE IN BANGLADESH	7. Number and kind of packages; description of goods EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	8. Origin criterion (See Notes overleaf) "W" 62.03	9. Gross weight or other quantity 16,000 kg	10. Number and date of invoices 95125Y MAY 14, 2010
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.  CHITTAGONG, JUNE 14, 2010 <small>Place and date, signature and stamp of certifying authority</small>			12. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in BANGLADESH (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to JAPAN (importing country). CHITTAGONG, JUNE 14, 2010 <small>Place and date signature of authorized signatory</small>		

- (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



## 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)

III. Procedural Provision 2.(1)

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

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

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 RAJEKUMAR, CHITTAGONG, BANGLADESH		Reference No. <b>00000000</b> <del>GENERALISED SYSTEM OF PREFERENCES</del> CERTIFICATE OF ORIGIN (Combined declaration and CERTIFICATE) FORM A Issued in <b>BANGLADESH</b> (country) <small>See Notes overleaf</small>	
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		4. For official use <b>"DUPLICATE"</b>	
3. Means of transport and route (as far as known)			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (See Notes overleaf)
1.	CARTON NO:  MADE IN BANGLADESH	EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	"W" 62.03
			9. Gross weight or other quantity 16,000 kg
			10. Number and date of invoices 95125Y MAY 14, 2010
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.		12. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <u>BANGLADESH</u> (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to <u>JAPAN</u> (importing country) CHITTAGONG, JUNE 14, 2010 Place and date signature of authorized signatory	
CHITTAGONG JUNE 14, 2010 Place and date signature and stamp of certifying authority		<div style="border: 1px solid green; border-radius: 50%; width: 60px; height: 60px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">             Impression of Stamp         </div> <div style="border: 1px solid green; padding: 5px; display: inline-block; margin-top: 10px;">Signature</div> <div style="border: 1px solid blue; padding: 5px; display: inline-block; margin-top: 10px;">Exporter's signature</div>	



**Form A  
(Certificate  
of Origin for  
GSP)**

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

1. Goods consigned from (Exporter's business name, address, country)		Reference No		GENERALISED SYSTEM OF PREFERENCES	
2. Goods consigned to (Consignee's name, address)		Issued in _____ (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 Exporter is correct.			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 Generalised System of Preferences for goods exported to _____ (importing country)		
BAIRIKI, JUNE 14, 2010			Place and date signature of authorized signatory		
Place and date, signature and stamp of certifying authority			Place and date signature of authorized signatory		

**(a) Format of a C/O**

Format of a C/O: "Form A" should be used.

Language: English or French are acceptable.

Form A  
(Certificate  
of Origin for  
GSP)

III. Procedural Provision 2.(1)

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INT 1111-1 RA		Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES			
2. Goods consigned to (Importer's business name, address, country) ZEIKAN SH 2-56 AOMI					
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU			4. For official use See Notes overleaf		
5. Item number 1.	6. Marks and numbers of packages CARTON NO: MADE IN BANGLADESH	7. Number and kind of packages; description of goods EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	8. Origin criterion (See Notes overleaf) "W" 62.03	9. Gross weight or other quantity 16,000 kg	10. Number and date of invoices 95125Y MAY 14, 2010
11. Declaration by the Certifying Authority I hereby certify, on the basis of control carried out, that the declaration by Exporter is correct.			12. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ BANGLADESH _____ (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to _____ JAPAN _____ (importing country)		
CHITTAGONG, JUNE 14, 2010 Place and date signature and stamp of certifying authority			CHITTAGONG, JUNE 14, 2010 Place and date signature of authorized signatory		

**(b) Signature and impression of stamp on a C/O**

Customs checks whether the seal is valid or not.

Impression of Stamp

Signature

Exporter's signature



## Issuing Authority

- (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)**

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

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTL 1111-1 RAJSHAHI		Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES			
2. Goods consigned to ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in <u>BANGLADESH</u> (country)		See Notes overleaf	
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		4. For official use			
5. Item number 1.	6. Marks and numbers of packages CARTON NO: MADE IN	7. Number and kind of packages; description of goods EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	8. Origin criterion (See Notes overleaf) "W" 62.03	9. Gross weight or other quantity 16,000 kg	10. Number and date of invoices 95125Y MAY 14, 2010
11. Certifying authority It is certified, on the basis of control carried out, that the above declaration by Exporter is correct.		12. Declaration The undersigned declares that the above details and statements are correct; that all the goods were produced in <u>BANGLADESH</u> (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to <u>JAPAN</u> (importing country) CHITTAGONG, JUNE 14, 2010 Place and date signature of authorized signatory			

**(c) Date of Issuance of a C/O**

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.

Impression of Stamp

Signature

Exporter's signature

CHITTAGONG, JUNE 14, 2010  
Place and date, signature and stamp of certifying authority

## Issuance of a C/O after the 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 obtain 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)

III. Procedural Provision 2.(1)

1. Goods consigned from (Exporter's business name, address, country) ZAIMU 1111-1		Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES	
<b>(d) Modification</b>			
2. Goods consigned from ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in <u>BANGLADESH</u> (country) <small>See Notes overleaf</small>	
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		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)
1.	CARTON NO:  MADE IN BANGLADESH	EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	"W" 62.03
			9. Gross weight or other quantity <del>16,000 kg</del> 16,000 kg <small>mp</small>
			10. Number and date of invoices 95125Y MAY 14, 2010
<p>It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.</p> <p style="text-align: center;"><b>Impression of Stamp</b></p> <p style="text-align: center;"><b>Signature</b></p> <p>CHITTAGONG JUNE 14, 2010</p> <p><small>Place and date, signature and stamp of certifying authority</small></p>		<p>2. Declaration by the Exporter</p> <p>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <u>BANGLADESH</u> (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to</p> <p style="text-align: center;">JAPAN (importing country)</p> <p>CHITTAGONG, JUNE 14, 2010</p> <p><b>Exporter's signature</b></p> <p><small>Place and date signature of authorized signatory</small></p>	

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

Form A  
(Certificate  
of Origin for  
GSP)

III. Procedural Provision 2.(1)

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INT 1111-1 RA		Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES	
2. Goods consigned by ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in <u>BANGLADESH</u> (country) <small>See Notes overleaf</small>	
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		4. For official use "DUPLICATE"	
5. Item number 1.	6. Marks and numbers of packages CARTON NO: MADE IN	7. Number and kind of packages; description of goods EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	8. Origin criterion (See Notes overleaf) "W" 62.03
		9. Gross weight or quantity 16,000 kg	95125Y MAY 14, 2010
11. I hereby certify, on the basis of control carried out, that the above declaration by Exporter is correct.		12. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <u>BANGLADESH</u> (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to <u>JAPAN</u> (importing country) CHITTAGONG, MAY 16, 2010	
Place and date, signature and stamp of certifying authority CHITTAGONG, MAY 16, 2010		Place and date signature of authorized signatory CHITTAGONG, MAY 16, 2010	

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

Indicate "DUPLICATE" or "DUPLICATA".

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.

Impression of Stamp

Signature

Exporter's signature

## 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” ? (1)

To check whether

Cargo declared to Customs  
<in importing country>

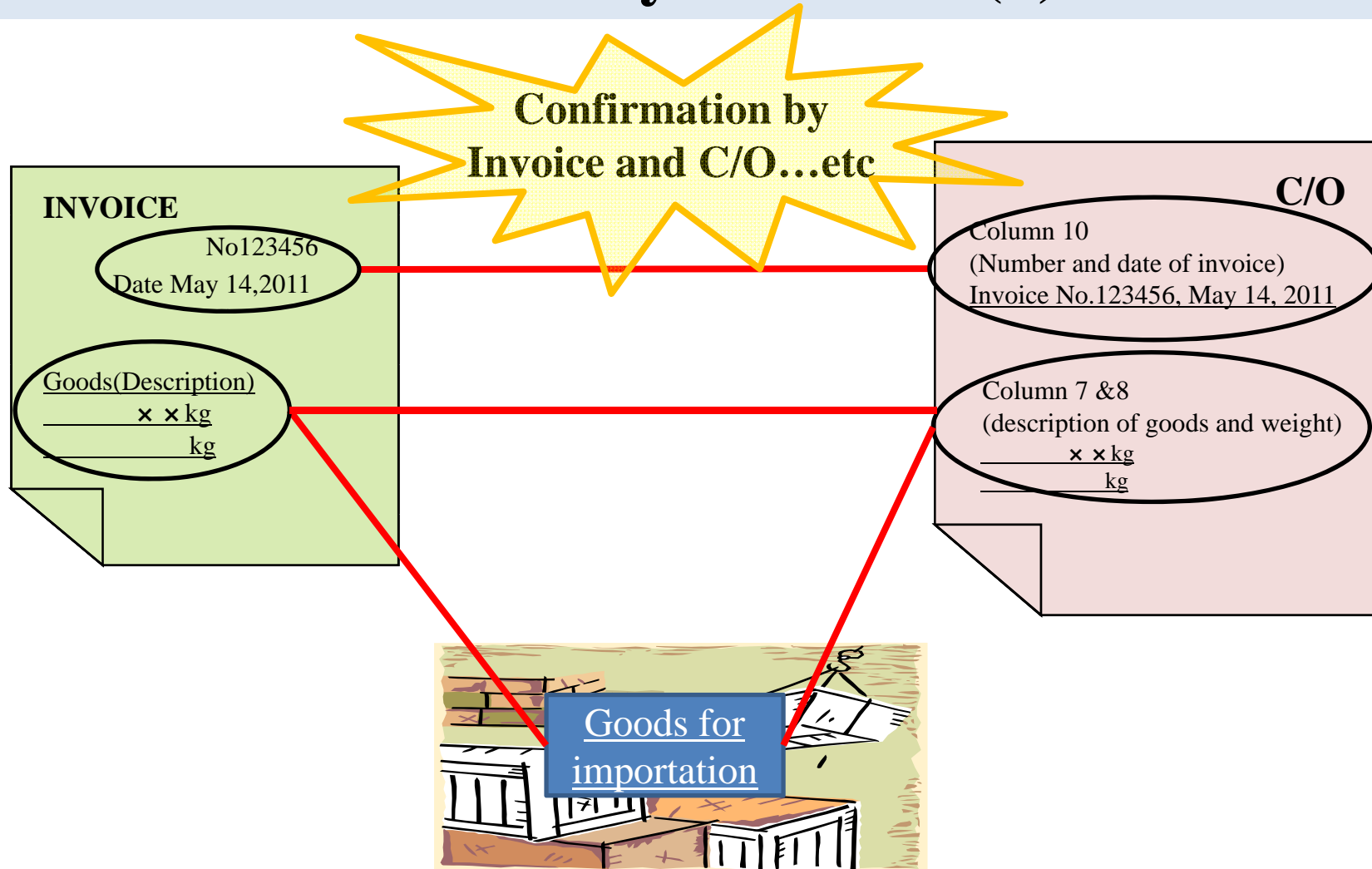
and

Cargo certified for the C/O to issuing authority  
<in exporting country>

are the same cargo or not.



# What is “matching imported goods with goods certified by a C/O” ? (2)



Form A  
(Certificate  
of Origin for  
GSP)

III. Procedural Provision 2.(2)

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

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 11111 RAJUKLIMAR, CHITTAGONG, BANGLADESH					Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES	
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN						
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU					4.	
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	
1.	CARTON NO: MADE IN BANGLADESH	EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	"W" 62.03	16,000 kg	95125Y MAY 14, 2010	
11. Details and statements are correct: that all the goods were produced in _____ BANGLADESH _____ (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to _____ JAPAN _____ (importing country)						
CHITTAGON JUNE 14, 2010					CHITTAGON, JUNE 14, 2010	
Place and date, signature and stamp of certifying authority					Place and date signature of authorized signatory	

To check whether these information match with submitted documents for the import declaration to Customs.

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

Impression of Stamp

Signature

Exporter's signature

**Form A  
(Certificate  
of Origin for  
GSP)**

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

1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 RAJEKUMAR, CHITTAGONG, BANGLADESH		Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES	
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		Issued (country) See Notes overleaf	
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		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)
1.	CARTON NO: MADE IN BANGLADESH	EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	"W" 62.03
			9. Gross weight or other quantity 16,000 kg
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.		12. Declaration by the Exporter The undersigned hereby declares that the facts and statements are correct; that all the goods were produced in BANGLADESH (country) and that they comply with the origin requirements for those goods in the Generalised System of Preferences for goods exported to JAPAN (importing country)	
CHITTAGONG JUNE 14, 2010 Place and date, signature and stamp of certifying authority		CHITTAGONG, JUNE 14, 2010 Place and date signature of authorized signatory	

**(a) Invoice / importer and exporter**

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

95125Y  
MAY 14, 2010

To check whether the number and date of invoice matches with the one submitted to Customs for import declaration.

Impression of Stamp

Signature

Exporter's signature

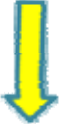
Form A  
(Certificate  
of Origin for  
GSP)

III. Procedural Provision 2.(2)

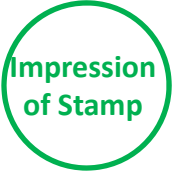
1. Goods consigned from (Exporter's business name, address, country) ZAIMU 1111-1		Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES	
2. Goods consigned to ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in <u>BANGLADESH</u> (country) <small>See Notes overleaf</small>	
3. Means of transport and route (as far as known) FROM CHITTGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		4. For official use	
5. Item number 1.	6. Marks and numbers of packages CARTON NO: MADE IN BANGLADESH	7. Number and kind of packages; description of goods EIGHT HUNDRED (800) CTNS OF MEN'S PANTS	8. Origin "W" 62.03
			9. Gross weight or other quantity 16,000 kg
			10. Number and date of invoices 951 MA
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.		12. Declaration by the Exporter The undersigned hereby declares that the above and statements are correct; that all the goods produced in <u>BANGLADESH</u> (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to <u>JAPAN</u> (importing country)	
CHITTAGON JUNE 14, 2010 Place and date, signature and stamp of certifying authority		CHITTAGON, JUNE 14, 2010 Place and date signature of authorized signatory	

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

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.



Signature

Exporter's signature

1. Goods consigned from (Exporter's business name, address, country) ZAIMU 1111-1	Reference No 00000000 GENERALISED SYSTEM OF PREFERENCES
2. Goods consigned ZEIKAN 2-56 AC	
3. Means of transport FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL: ZEIKANMARU	
4. Number of packages; description of goods ED (800) CTNS OF	8. Origin criterion (See Notes overleaf) "W" 62.03
	16,000 kg
	95125Y MAY 14, 2010
11. Control carried out correct.	12. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in _____ BANGLADESH (country) and that they comply with the origin requirements specified for those goods in the Generalised System of Preferences for goods exported to _____ JAPAN (importing country) CHITTAGONG, JUNE 14, 2010 Place and date signature of authorized signatory
Place and date, signature and stamp of certifying authority	Place and date, signature and stamp of certifying authority

**(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".

Exporter's signature

## 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.



III. Procedural Provision 2.(3)

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1. Goods consigned from (Exporter's business name, address, country) ZAMU INTERNATIONAL CO.,LTD. 1111-1 RAJEKUMAR, CHITTAGONG, BANGLA		Reference No.	
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		(country) See Notes overleaf	
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN BY SEA VESSEL : ZEIKANMARU		4. For official use CERTIFICATE OF MATERIALS IMPORTED FROM JAPAN NO.0000000	
End of packages; description of		8. Origin criterion (See Notes overleaf) "W" 62.03	9. Gross weight or quantity 16,0
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by Exporter is correct.  CHITTAGONG MAY 16, 2010 G, Place and date signature and stamp of certifying authority		12. Declaration by the Exporter The undersigned hereby declares and statements are correct, the goods produced in BANGLA (country) and that they comply with the origin criteria for those goods in the Generalised System of Preferences for goods exported to JAPAN (importing country) CHITTAGONG, MAY 16, 2010 Place and date signature of authorized signatory	

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)



Signature

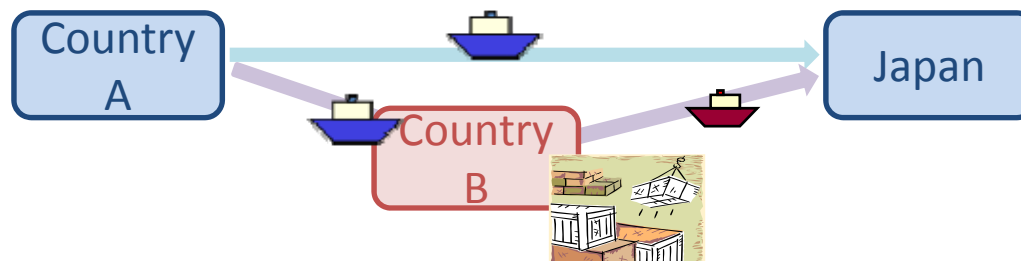
Exporter's signature

### 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





1. Goods consigned from (Exporter's business name, address, country) ZAIMU INTERNATIONAL CO.,LTD. 1111-1 RAJEKUMAR, CHITTAGONG, BANGLA		Reference No 00000000 GENERAL USER SYSTEM OF PREFERENCES
2. Goods consigned to (Consignee's name, address, country) ZEIKAN SHOJI CO.,LTD. 2-56 AOMI, KOTO-KU, TOKYO, JAPAN		Issued in BANGLADESH
3. Means of transport and route (as far as known) FROM CHITTAGONG TO TOKYO JAPAN VIA SINGAPORE BY SEA VESSEL : ZEIKANMARU		4. For official use
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods
1.	CARTON NO:  MADE IN BANGLADESH	EIGHT HUNDRED (800) CTNS OF MEN'S PANTS
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		at the above details all the goods were BANGLADESH requirements specified system of Preferences Exporter's signature
Place and date, signature and stamp of certifying authority		Place and date signature of authorized signatory

Consignment criteria

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

⟨Before declaration⟩		⟨After declaration⟩
<p>◆ <u>Not hurry to receive cargo:</u> - Modification of a C/O or - Reissuance of a C/O</p>	<p>◆ <u>Hurry to receive cargo:</u> - Import declaration not applying GSP tariff rate or - Deferred submission of a C/O with releasing cargo before import permit and providing security</p>	<p>◆ Approved by Customs as a valid C/O - Applying GSP tariff rate</p> <p>◆ 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</p>

### ⟨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.**