

# **Agreement between Japan and the Kingdom of Thailand for an Economic Partnership**

## **OPERATIONAL PROCEDURES referred to in Chapter 2 (Trade in Goods) and Chapter 3 (Rules of Origin)**

### **SECTION 1 TRADE IN GOODS**

#### **Part 1 Schedule of Japan**

The operational procedures in this section should be applied to the pertinent provisions in Schedule of Japan in Annex 1 of the Agreement between Japan and the Kingdom of Thailand for an Economic Partnership (hereinafter referred to as “the Agreement”).

**Chapter I Fermented Beverages prepared from bananas, carambola (star-fruit), gooseberries, jackfruit, kehapi, langsat, litchi, longan, mangoes, mangosteens, morinda, pineapples, pomegranate, rambutan, sallac, sapodilla, sugarapples or tamarind (hereinafter referred to as “tropical fruit wine”)**

#### **Rule 1: Certificate for tropical fruit wine**

1. Importers who claim the preferential tariff treatment for tropical fruit wine should provide the customs authority of Japan with a certificate for tropical fruit wine referred to in Note in column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement (hereinafter referred to as “certificate for tropical fruit wine”).

2. A certificate of origin hereinafter referred to as “CO” referred to in Article 40 of the Agreement issued in Thailand on paper, a format of which is attached in Appendix 1-A (Thailand), should serve as a certificate for tropical fruit wine when:

- (1) “fermented beverages prepared from XX (one or more of tropical fruits listed in Note in column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement)” as a description of the good is explicitly indicated in box 7 of the CO on paper;
- (2) certificate number of a certificate, a format of which is attached in Appendix 2, issued by the Excise Department of the Ministry of Finance of Thailand (hereinafter referred to as “Product Certificate” in this Chapter) is indicated in box 7 of the CO on paper; and
- (3) the competent governmental authority of Thailand or its designees certifies, in box 12 of the CO on paper, that the good is tropical fruit wine specified in column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement.

Note: A Product Certificate should be issued for each brand upon application by the producer. A Product Certificate should explicitly indicate “fermented beverages prepared from XX (one or more of tropical fruits listed in Note in column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement)” and specify certificate number, producer’s name and address, brand/product name, and issued date and expiry date of the Product Certificate.

3. A certificate for tropical fruit wine should be issued for each export upon application by the exporter or its authorised agent. When applying for a certificate for tropical fruit wine, the

exporter or its authorised agent should present required documents for issuance of the certificate of the tropical fruit wine, as determined by the competent governmental authority of Thailand or its designees, including the Product Certificate.

4. Notwithstanding paragraphs 2 and 3, in case that the importation of a consignment of tropical fruit wine whose aggregate customs value does not exceed two hundred thousand yen, a certificate, format of which is attached in Appendix 3, issued for each export by the Excise Department of the Ministry of Finance of Thailand may serve as a certificate for tropical fruit wine. In this case, the importer should provide the certificate for tropical fruit wine only if the customs authority of Japan requests it.

Note: A certificate referred to in paragraph 4 should explicitly indicate “fermented beverages prepared from XX (one or more of tropical fruits listed in Note in column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement)” and specify certificate number, producer’s name and address, brand/product name, exporter’s name, invoice number, issued date and expiry date.

5. Notwithstanding paragraph 2 through 4, an electronic CO referred to in paragraph 1 of Rule 1 of Part 1 of Section 2 (hereinafter referred to as “e-CO”), should serve as a certificate for tropical fruit wine when it is implemented in line with the guidelines and specification documents for JTEPA referred to in paragraph 3 of Rule 1 of Part 1 of Section 2.

#### **Rule 2: A sample of a certificate referred to in paragraph 4 of Rule 1, specimen signatures and impressions of stamps**

Upon the date of adoption of Operational Procedures, the Excise Department of the Ministry of Finance of Thailand should provide the Embassy of Japan in Thailand with a sample of a certificate referred to in paragraph 4 of Rule 1 and specimen signatures and impressions of stamps used for the issuance of the certificate. Thereafter, the Excise Department of the Ministry of Finance of Thailand should provide the Embassy of Japan in Thailand with updates when they are modified.

#### **Rule 3: Period of validity**

1. A certificate for tropical fruit wine, except in the case of paragraph 2, should be valid as long as it is valid as a CO and as long as the Product Certificate referred to in subparagraph 2(2) of Rule 1 is valid.

2. A certificate referred to in paragraph 4 of Rule 1 should be valid for one year from the date on which it was issued.

#### **Rule 4: Record keeping**

The Excise Department of the Ministry of Finance of Thailand and the Ministry of Commerce of Thailand should be encouraged to keep a record of a certificate for tropical fruit wine for a period of five years after the date on which it was issued.

#### **Rule 5: Checking the authenticity or accuracy of the certificate for tropical fruit wine**

1. The customs authority of Japan may request to the Excise Department of the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand for checking the authenticity or accuracy of the certificate for tropical fruit wine.

2. The focal point for checking the authenticity or accuracy of the certificate for tropical fruit wine is:

- in the case of Japan, the Customs and Tariff Bureau of the Ministry of Finance; and

- in the case of Thailand, the Department of Foreign Trade of the Ministry of Commerce and the Excise Department of the Ministry of Finance.

Both sides should notify each other of any change of the above focal point within 30 days after such change.

3. The request for checking the authenticity or accuracy of the certificate for tropical fruit wine by the customs authority of Japan and the response to the request by the Excise Department of the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand should be communicated in writing when the request is sent through the Embassy of Japan in Thailand, the receipt of which should be confirmed by the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand.

The Excise Department of the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand should be encouraged to respond within 30 days of the receipt of the request by the customs authority of Japan.

4. If many certificates for tropical fruit wine are found suspicious, or some other serious issues arise, the Sub-Committee on Trade in Goods, or if appropriate, the Sub-Committee on Rules of Origin may discuss those matters.

5. The Excise Department of the Ministry of Finance of Thailand, the Ministry of Commerce of Thailand and the customs authority of Japan should take necessary measures to prevent the falsification of a certificate for tropical fruit wine.

## **Chapter II Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel (hereinafter referred to as “distilled alcoholic beverages”)**

### **Rule 1: Certificate for distilled alcoholic beverages**

1. Importers who claim the preferential tariff treatment for distilled alcoholic beverages should provide the customs authority of Japan with a certificate for distilled alcohol beverages referred to in Note in column 2 of tariff item number 2208.90 in Section 2 of Part 2 of Annex 1 of the Agreement (hereinafter referred to as “certificate for distilled alcohol beverages”).

2. A CO on paper, a format of which is attached in Appendix 1-A (Thailand), should serve as a certificate for distilled alcohol beverages when:

- (1) “Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel” as a description of the good is explicitly indicated in box 7 of the CO on paper;

- (2) certificate number of a certificate, for a format of which is attached in Appendix 2, issued by the Excise Department of the Ministry of Finance of Thailand (hereinafter referred to as “Product Certificate” in this Chapter) is indicated in box 7 of the CO on paper; and
- (3) the competent governmental authority of Thailand or its designees certifies, in box 12 of the CO on paper, that the good is distilled alcohol beverages referred to in Note in column 2 of tariff item number 2208.90 in Section 2 of Part 2 of Annex 1 of the Agreement.

Note: A Product Certificate should be issued for each brand upon application by the producer. A Product Certificate should explicitly indicate “Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel” and specify certificate number, producer’s name and address, brand/product name, and issued date and expiry date of the Product Certificate.

3. A certificate for distilled alcoholic beverages should be issued for each export upon application by the exporter or its authorised agent. When applying for a certificate for distilled alcoholic beverages, the exporter or its authorised agent should present required documents for issuance of the certificate for the distilled alcoholic beverages, as determined by the competent governmental authority of Thailand or its designees, including the Product Certificate.

4. Notwithstanding paragraphs 2 and 3, in case that the importation of a consignment of distilled alcohol beverages whose aggregate customs value does not exceed two hundred thousand yen, a certificate, a format of which is attached in Appendix 3, issued for each export by the Excise Department of the Ministry of Finance of Thailand may serve as a certificate for distilled alcoholic beverages. In this case, the importer should provide the certificate for distilled alcoholic beverages only if the customs authority of Japan requests it.

Note: A certificate referred to in paragraph 4 should explicitly indicate “Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel” and specify certificate number, producer’s name and address, brand/product name, exporter’s name, invoice number and issued date and expiry date.

5. Notwithstanding paragraph 2 through 4, an e-CO should serve as a certificate for distilled alcoholic beverages when it is implemented in line with the guidelines and specification documents for JTEPA referred to in paragraph 3 of Rule 1 of Part 1 of Section 2.

## **Rule 2: A sample of a certificate referred to in paragraph 4 of Rule 1, specimen signatures and impressions of stamps**

Upon the date of adoption of Operational Procedures, Excise Department of the Ministry of Finance of Thailand should provide the Embassy of Japan in Thailand with a sample of a certificate referred to in paragraph 4 of Rule 1 and specimen signatures and impressions of stamps used for the issuance of the certificate. Thereafter, the Excise Department of the Ministry of Finance of Thailand should provide the Embassy of Japan in Thailand with updates when they are modified.

### **Rule 3: Period of validity**

1. A certificate for distilled alcohol beverages, except in the case of paragraph 2, should be valid as long as it is valid as a CO and as long as the Product Certificate referred to in subparagraph 2(2) of Rule 1 is valid.
2. A certificate referred to in paragraph 4 of Rule 1 should be valid for one year from the date on which it was issued.

### **Rule 4: Record keeping**

The Excise Department of the Ministry of Finance of Thailand and the Ministry of Commerce of Thailand should be encouraged to keep a record of a certificate for distilled alcohol beverages for a period of five years after the date on which it was issued.

### **Rule 5: Checking the authenticity or accuracy of the certificate for distilled alcoholic beverages**

1. The customs authority of Japan may request to Excise Department of the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand for checking the authenticity or accuracy of the certificate for distilled alcoholic beverages.
2. The focal point for checking the authenticity or accuracy of the certificate for distilled alcoholic beverages is:
  - in the case of Japan, the Customs and Tariff Bureau of the Ministry of Finance; and
  - in the case of Thailand, the Excise Department of the Ministry of Finance and Department of Foreign Trade of the Ministry of Commerce.

Both sides should notify each other of any change of the above focal point within 30 days after such change.

3. The request for checking the authenticity or accuracy of the certificate for distilled alcoholic beverages by the customs authority of Japan and the response to the request by Excise Department of the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand should be communicated in writing when the request is sent through the Embassy of Japan in Thailand, the receipt of which should be confirmed by the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand.

The Excise Department of the Ministry of Finance of Thailand or the Ministry of Commerce of Thailand should be encouraged to respond within 30 days of the receipt of the request by the customs authority of Japan.

4. If many certificates for distilled alcoholic beverages are found suspicious or some other serious issues arise, the Sub-Committee on Trade in Goods, or if appropriate, the Sub-Committee on Rules of Origin may discuss those matters.

5. Excise Department of the Ministry of Finance of Thailand, the Ministry of Commerce of Thailand and the customs authority of Japan should take necessary measures to prevent the falsification of a certificate for distilled alcoholic beverages.

### **Chapter III Tariff rate quota (TRQ)**

#### **Rule 1: Notes 2, 3, and 5, in Section 1 of Part 2 of Annex 1 referred to in Chapter 2**

1. For the purposes of the above-mentioned Notes, the Department of Foreign Trade of the Ministry of Commerce of Thailand should issue a certificate in English for each export upon request of exporters or producers.

A certificate should include the following minimum data:

Certificate Number;

Exporter's Name and Address;

Importer's Name and Address;

Description of Good(s);

HS Tariff Classification Number;

Quantity (with measure unit);

Validity (commence/expire); and

Validation by the authority.

The format of a certificate and a specimen impression of stamps used for its issuance are attached in appendix 4. The Department of Foreign Trade of the Ministry of Commerce of Thailand should notify the Embassy of Japan in Thailand of any modification thereof.

The notifications should be made by any method that produces a confirmation of receipt.

2. Eligible importers should apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan, providing a certificate issued by the Department of Foreign Trade of the Ministry of Commerce of Thailand referred to in paragraph 1.

3. For the purposes of the administration of the tariff rate quota, the Parties should exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry and Fisheries of Japan. The Ministry of Agriculture, Forestry and Fisheries of Japan and the Department of Foreign Trade of the Ministry of Commerce of Thailand should exchange information related to the aggregate amount of allocated quotas within the month following the month in which the quotas were allocated.

4. The Ministry of Commerce of Thailand and the Ministry of Agriculture, Forestry and Fisheries of Japan should take the necessary measures to avoid any certificate counterfeit.

5. For the purposes of resolving any matter arising with respect to the issuance of the certificates referred to above or other administrative issues, the consultation between the Parties may be made through the Department of Foreign Trade of the Ministry of Commerce of Thailand and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

## **Rule 2: Notes 6 and 7 in Section 1 of Part 2 of Annex 1 referred to in Chapter 2**

1. For the purposes of the above-mentioned Notes, importers should apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

2. For the purposes of the administration of the tariff rate quota, the Parties should exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry and Fisheries of Japan. The Ministry of Agriculture, Forestry and Fisheries of Japan should provide to the Department of Foreign Trade of the Ministry of Commerce of Thailand with information with respect to the aggregate amount of allocated quotas to the importers within the month following the month in which the quotas were allocated.

3. For the purposes of resolving any matter arising with respect to the issuance of the certificates or other administrative issues, the consultation between the Parties may be made through the Department of Foreign Trade of the Ministry of Commerce of Thailand and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

## **Part 2    Schedule of Thailand**

**Chapter I    Auto Parts imported for use in assembling of motor vehicles classified in the HS headings 87.02-87.05, by manufacturers of such motor vehicles; or for use in assembling of parts and accessories of motor vehicles classified in the HS headings 87.02-87.05 to be delivered to manufacturers of such motor vehicles, by manufacturers of such parts and accessories (Original Equipment Manufacturing: OEM)**

1. The Office of Industrial Economics (OIE), Ministry of Industry of Thailand should issue an import certificate upon application by an eligible importer.

2. The import certificate referred to in paragraph 1 registration by OIE should be valid for one year from the date of approval and can be renewed upon application by the eligible importer.

3. Eligible importers who claim the preferential tariff treatment for OEM should provide the customs authority of Thailand with a copy of the certificate referred to in paragraph 1 with an official stamp of OIE, together with a CO referred to in Article 40 of the Agreement issued in Japan.

## **Chapter II    Tariff rate quota (TRQ)**

**Rule: Notes 9, 10 and 11 in Section 1 of Part 3 of Annex 1 referred to in Chapter 2**

1. For the purposes of the above-mentioned Notes, eligible importers should apply to the Department of Foreign Trade of the Ministry of Commerce of Thailand (DFT) for the allocation of the TRQ.
2. DFT should issue an import certificate for each import shipment upon application by an eligible importer.
3. Eligible importers who claim the preferential tariff treatment should provide the customs authority of Thailand with the import certificate referred to in paragraph 2 together with a CO referred to in Article 40 of the Agreement issued in Japan.
4. For the second year and each year thereafter, DFT should notify the Embassy of Japan in Thailand of the aggregate quota quantity determined by the Government of Thailand in accordance with subparagraph 9(a)(ii), 10(a)(ii) or 11(a)(ii) of Section 1 of Part 3 of Annex 1, respectively.
5. DFT should take necessary measures to avoid any certificate counterfeit.
6. For the purposes of resolving any matter arising with respect to the issuance of the certificate referred to in paragraph 2 or other administrative issues, the consultation between the Parties may be made through the DFT and the Trade Policy Bureau of the Ministry of Economy, Trade and Industry of Japan.

## **SECTION 2 RULES OF ORIGIN**

### **Part 1 Certificate of origin (hereinafter referred to as “CO”)**

#### **Rule 1: Document**

1. A CO in any medium confirmed by the Parties should be a valid CO, which may include;
  - an electronic CO (hereinafter referred to as “e-CO”); or
  - a CO in paper format including CO in PDF format (hereinafter referred to as “CO on paper”).

Note: A CO in any medium referred to in paragraph 1 should be consistent with all requirements of the Agreement.

2. A CO on paper should be on ISO A4 size paper in conformity with the specimen shown in Appendix 1-A.
3. An e-CO means a CO data that is transmitted electronically between Japan and Thailand through electronic systems for e-CO data exchange developed by the Parties. The systems for e-CO data exchange should be implemented in accordance with guidelines and specification documents for JTEPA established by the Parties, as may be updated from time to time.
4. A CO should be completed in the English language, otherwise, it should not be valid.
5. Harmonized System (HS), tariff classification numbers on a CO should be indicated at the six-digit level based on the same edition of the HS as applied in Annex 2 referred to in Chapter



3 (Product Specific Rules) of the Agreement, and the description of the good should be substantially identical to the description on the invoice and to the description under the HS for the good.

## **Rule 2: Declaration**

A declaration for a CO should be completed by the exporter or its authorised agent. In case of a CO on paper, the exporter or its authorised agent's signature may be autographed or electronically printed. In case of an e-CO, "Declaration by the exporter" referred to in Annex 3 of the Agreement should be completed in accordance with the guidelines and specification documents for JTEPA referred to in paragraph 3 of Rule 1.

## **Rule 3: Issuance**

1. In principle, a CO should be issued by the time of shipment.
2. In exceptional cases where the CO has not been issued by the time of shipment, at the request of the exporter or its authorised agent, the CO may be issued retroactively in accordance with the laws and regulations of the exporting Party within one year from the date of shipment. The CO which is issued retroactively should indicate the date of shipment.
3. In case of a CO on paper, signatures of the representatives of the competent governmental authority of the exporting Party or its designees may be autographed or electronically printed. In case of an e-CO, "Certification" referred to in Annex 3 of the Agreement should be completed in accordance with the guidelines and specification documents for JTEPA referred to in paragraph 3 of Rule 1.
4. Each CO should bear a reference number given by the competent governmental authority or its designees of the exporting Party.

## **Rule 4: Reissuance /Modification**

1. The exporter should request the reissuance of a CO if the CO contains incorrect information, and the invalidation of the original CO.
2. In case of a CO on paper, notwithstanding paragraph 1, the competent governmental authority of the exporting Party or its designees may, in response to the request for reissuance referred to in paragraph 1 or at their own initiative, make modification on the CO on paper by striking out errors and making any addition required. Such modification should be certified by authorised signature and seal of the competent governmental authority of the exporting Party or its designees.
3. In case of a CO on paper, erasures, superimpositions and modifications other than those referred to in paragraph 2 should not be allowed on the issued CO on paper.
4. In the event of theft, loss or destruction of a CO on paper, before the expiration of its validity, the exporter may request the competent governmental authority of the exporting Party or its designees to issue a new CO on paper. The new CO on paper should be with a

new reference number on the basis of the export documents in their possession, in which case the original CO should be invalidated. In the new CO, the date of issuance and the reference number of the original CO should be indicated. The new CO should be valid during the original term of the validity of the original CO.

5. In the event of revocation, reissuance, theft, loss, or destruction of an e-CO, the procedures established in the guidelines and specification documents for JTEPA referred to in paragraph 3 of Rule 1 should be applied.

Note: 1) Revocation of an e-CO can be made prior to a submission of the e-CO at an import declaration.  
2) The process of reissuance of an e-CO is the same as the process of issuance of an e-CO.

### **Rule 5: Minor error**

1. The customs authority of the importing Party should disregard minor errors, such as slight discrepancies or omissions, typing errors or overrunning the margin of the designated field, provided that these minor errors may not affect the authenticity of the CO or the accuracy of the information included in the CO.

2. The customs authority of the importing Party may disregard as minor discrepancy any difference between the HS code of an importing good indicated in a CO and that of importing Party, provided that it does not create doubt as to the originating status of the good.

### **Rule 6: Two or more invoices**

For the purposes of paragraph 6 of Article 40, a CO, in which numbers and dates of two or more invoices issued for a single shipment are indicated, should be accepted by the customs authority of the importing Party.

### **Rule 7: Invoice of a non-Party**

The customs authority of the importing Party may accept a CO in cases where the invoice is issued by either a natural person or a juridical person located in a non-Party.

### **Rule 8: A CO containing description of goods which are not subject to preferential tariff treatment**

In case some goods not subject to preferential tariff treatment are described in a CO together with other goods subject to preferential tariff treatment, the CO is valid only for the goods subject to preferential tariff treatment.

## **Part 2 Administration and Enforcement**

### **Rule 9: Focal points of Administrative offices**

1. The focal point of the competent governmental authority of the exporting Party referred to in subparagraph (a) of Article 27 is:

- in the case of Japan, the Origin Certification Policy Office of the Trade Administration Division of the Trade and Economic Cooperation Bureau of the Ministry of Economy, Trade and Industry; and

- in the case of Thailand, the Department of Foreign Trade of the Ministry of Commerce.

2. The focal point of the customs authority referred to in subparagraph (b) of Article 27 is:

- in the case of Japan, the Customs and Tariff Bureau of the Ministry of Finance; and

- in the case of Thailand, the Customs Department of the Ministry of Finance.

3. Both Parties should provide each other with the address, phone number, facsimile number and e-mail address of the focal points referred to in paragraphs 1 and 2 upon adoption of this Operational Procedures, and should notify any modification regarding such information within 30 days after such modification.

4. If the competent governmental authority of the exporting Party designates entities or bodies to carry out the issuance of the CO, or makes modification or revocation with respect to designees, it should immediately notify the importing Party of such designation or modification.

#### **Rule 10: Procedure to exchange the sample of a CO, specimen signatures and impressions of stamps**

In case of a CO on paper, the Parties should provide each other with the sample of a CO, specimen signatures and impressions of stamps used for the issuance of a CO upon the date of adoption of this Operational Procedures, as well as upon their modification thereafter.

#### **Rule 11: Communications**

1. For the purposes of Articles 43 through 45, any communications between the competent governmental authority of the exporting Party and the customs authority of the importing Party should be made through the Embassy of Japan in Thailand or the Royal Thai Embassy in Japan. Such communications should be made by any method with a confirmation of receipt.

2. The direct communications between the competent governmental authority of the exporting Party and the customs authority of the importing Party may be made by facsimile or electronic mail in parallel with the communications set out in paragraph 1.

3. The period for providing the response pursuant to paragraph 2 of Article 43 and paragraphs 4 and 5 of Article 44 should commence from the date of the confirmation of receipt of the request by the competent governmental authority of the exporting Party.

4. Notwithstanding paragraphs 1 through 3, for the purposes of verifying the authenticity of a certificate of origin issued in the exporting Party, the customs authority of the importing Party

may access information related to the authenticity of the CO on the following reference system of the exporting Party:

- in the case of Japan, the EPA CO Reference System provided by the Ministry of Economy, Trade and Industry of Japan; and
- in the case of Thailand, the on-line system provided by the Department of Foreign Trade, Ministry of Commerce of Thailand.

## **Rule 12: Transitional Provisions Incidental to the Amendment to Annex 2**

1. Subject to paragraph 6 of Article 40, a CO issued prior to the entry into force of the amendment to Annex 2 based on the pre-amended Annex 2 should be accepted by the customs authority of the importing Party.
2. Regarding the goods exported prior to the entry into force of the amendment to Annex 2, a CO issued retroactively pursuant to paragraph 2 of Rule 3 of Sections 2 of this Operational Procedures after the entry into force of the amendment to Annex 2 should be based on the amended Annex 2.

**Appendix 1-A (Japan) Format of Certificate of Origin(Japan)**

**Appendix 1-A (Thailand) Format of Certificate of Origin(Thailand)**

**Appendix 1-B (Japan) Instructions for Certificate of Origin(Japan)**

**Appendix 1-B (Thailand) Overleaf notes**

**Appendix 2 Format of Product Certificate**

**Appendix 3 Format of certificate to be issued for each export of a consignment whose customs value does not exceed two hundred thousand yen**

**Appendix 4 Format of TRQ certificate (Thailand) and a specimen impression of stamps used for its issuance**

**Appendix 5 Examples of Rules of Origin** (unassembled or disassembled goods, and information technology goods)

**Appendix 6 Examples of Applications of Required Documents when using a material taken by authorised fishing vessels on the IOTC Record or a material of a non-Party which is a member country of the ASEAN or when using material pursuant to subparagraph 1(b) of Article 28 and Article 29**

**Appendix 7 Explanations for Section XI of Product Specific Rules of Annex 2**

**Appendix 8 Description of Operations for Dyeing or Printing Process**

**Appendix 1-A(JAPAN)**

1. Exporter's Name, Address and Country:	Reference No.		Number of page /	
2. Importer's or Consignee's Name, Address and Country:	<p>AGREEMENT BETWEEN <u>JAPAN</u> AND <u>THE KINGDOM OF THAILAND</u> FOR AN ECONOMIC PARTNERSHIP</p> <p>CERTIFICATE OF ORIGIN</p> <p><u>Issued in Japan</u></p>			
3. Means of transport and route				
4. Item number (as necessary); Marks and numbers; Number and kind of packages; Description of good(s); HS tariff classification number	5. Preference criterion	6. Quantity or gross weight	7. Invoice number and date	
8. Remarks:				
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>- the above details and statement are true and accurate.</li> <li>- the good(s) described above meet the condition(s) required for the issuance of this certificate;</li> <li>- the country of origin of the good(s) described above is Japan.</li> </ul> <p>Place and Date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by exporter is correct.</p> <p>Competent governmental authority or Designee office:</p> <p>_____</p> <p>Stamp</p> <p>Place and Date: _____</p> <p>Signature: _____</p>			



1. Goods consigned from (Exporter's business name, address, country)			<div>Reference No.</div> <div>AGREEMENT BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN (Combined declaration and certificate)</div> <div>FORM JTEPA</div> <div>Issued in.....THAILAND (country)</div>		
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 type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
<div>11. Declaration by the exporter</div> <div>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country)</div> <div>and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country)</div> <div>Place and date, signature of authorised signatory</div>			<div>12. Certification</div> <div>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</div> <div>Place and date, signature and stamp of certifying authority</div>		



1. Goods consigned from (Exporter's business name, address, country)			<div>Reference No.</div> <div>AGREEMENT BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN (Combined declaration and certificate)</div> <div>FORM JTEPA</div> <div>Issued in.....THAILAND (country)</div>		
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 type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
<div>11. Declaration by the exporter</div> <div>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in THAILAND (exporting country)</div> <div>and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to JAPAN (importing country)</div> <div>Place and date, signature of authorised signatory</div>			<div>12. Certification</div> <div>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</div> <div>Place and date, signature and stamp of certifying authority</div>		



1. Goods consigned from (Exporter's business name, address, country)			<b>Reference No.</b>  <b>AGREEMENT BETWEEN THE KINGDOM OF THAILAND AND JAPAN FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN</b>  (Combined declaration and certificate)  <b>FORM JTEPA</b>  Issued in..... <b>THAILAND</b> (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 type of packages; description of goods (including quantity where appropriate and HS code of the importing country)	8. Origin criterion (see Notes Overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
<b>11. Declaration by the exporter</b> The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <b>THAILAND</b> ..... (exporting country) and that they comply with the origin requirements specified for those goods in the Agreement between the Kingdom of Thailand and Japan for an Economic Partnership for goods exported to <b>JAPAN</b> ..... (importing country) ..... Place and date, signature of authorised signatory			<b>12. Certification</b> 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		

No. 000000



**This form is used for originating goods of Japan for the purpose of preferential treatment under the Agreement between Japan and the Kingdom of Thailand for an Economic Partnership (hereinafter referred to as “the Agreement”).**

General Conditions:

The conditions for the preferential tariff treatment under the Agreement is that the goods exported to Thailand should:

- i. fall within description of products eligible for concession in Thailand;
- ii. comply with one of the requirements set out in Preference Criteria ; and
- iii. comply with the consignment criteria of Article 32 of the Agreement .

Preference Criteria:

- WO** The good is wholly obtained or produced entirely in Japan, as defined in paragraph 2 of Article 28.
- PE** The good is produced entirely in Japan exclusively from originating materials of Japan.
- PS** The good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of Chapter 3, when the good is produced entirely in Japan using non-originating materials in whole or part.

Instructions for Certificate of Origin:

For the purposes of claiming preferential tariff treatment, the document should be completed legibly and in full by the exporter or its authorised agent. Any item of the form should be completed in the English language. The certificate of origin should be no longer valid, if it is completed in any languages other than English or modified after the issuance.

If the space on the certificate is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorised agent may provide the information using additional form of Appendix 1-A (JAPAN). In that case, every additional Appendix 1-A (JAPAN) should be completed legibly and in full by the exporter or its authorised agent and by the competent governmental authority or its designee.

Field 1: State the full name, address and country of the exporter.

Field 2: State the full name, address and country of the importer or consignee.

Field 3: Provide the name of loading port, transit port and discharging port and, the name of vessel / flight number, as far as known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or airway bill date).

Field 4: Provide item number (as necessary), marks and numbers, number and kind of packages, Harmonized System (hereinafter referred to as “HS”) tariff classification number based on the same edition of the HS as applied in Annex 2 and description of each good consigned.

For each good, indicate the HS tariff classification number at the six-digit level.

In principle, the description should be substantially identical to the description of the invoice and to the description under the HS for the good.

With respect to each good of Chapter 16 of the HS, the materials taken by the authorised fishing vessels on the IOTC Record, and names, registered numbers and nationalities of such vessels should be indicated (if such materials were used in the production of the good(s)).

With respect to each good of Chapter 7,16,18,19 or 20 of the HS, the materials of non-Parties which are member countries of the ASEAN and the names of such non-Parties should be indicated (if such materials were used in the production of the good(s)).

With respect to each good of Chapter 61 or 62 of the HS, the materials of the other Party or non-Parties which are member countries of the ASEAN, the processes or operations conducted in such Party or non-Parties, and the names of such Party or non-Parties should be indicated (if such materials were used in the production of the good).

Field 5: For each good, state which preference criterion (WO, PE or PS under Preference Criteria above) is applicable. The rules of origin are contained in Chapter 3 and Annex 2.

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

Indicate “ACU” for accumulation, and “DMI” for *De Minimis*, if applicable.

Field 6: For each good, indicate the quantity or gross weight.

Field 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into Thailand.

If the invoice is issued by a person different from the exporter or its authorised agent to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, it should be indicated in field 8 that the goods are invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice.

In an exceptional case where the invoice number of an invoice issued in a non-Party is not known at the time of issuance of the certificate of origin, field 7 should indicate the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued and it should be indicated in field 8 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that will issue the invoice.

Field 8: If the certificate of origin is reissued in accordance with paragraph 4 of Rule 4 of Part1 Section 2, the issuing authority should indicate the date of issuance and the reference number of the original certificate of origin. Other remarks as necessary.

Field 9: This field should be completed, signed and dated by the exporter or its authorised agents. The "Date" should be the date on which the certificate of origin is applied for.

Note: The exporter's or its authorised agent's signature may be autographed or electronically printed.

Field 10: This field should be completed, dated, signed and stamped by the competent governmental authority or its designee of Japan.

Note: The competent governmental authority's or its designee's signature may be autographed or electronically printed.

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

Notice 2. The certificate of origin should be a basis of determination of origin at the customs authority of Thailand.

## OVERLEAF NOTES

1. This form is used by Thailand for the purpose of preferential tariff treatment under the Agreement between the Kingdom of Thailand and Japan for the Economic Partnership (hereinafter referred to as “the Agreement”).
2. Conditions: The conditions for the preferential tariff treatment under the Agreement are that the goods exported to the other party should:
  - (i) fall within description of goods eligible for preferential tariff treatment under the Agreement;
  - (ii) comply with the consignment criteria of Article 32 of the Agreement; and
  - (iii) comply with the origin criteria given in the next paragraph.
3. Origin Criteria:
  - (i) the good is wholly obtained or produced entirely in Thailand, as defined in Article 28(1) (a) of the Agreement;
  - (ii) the good is produced entirely in Thailand exclusively from originating materials of Thailand, as defined in Article 28(1) (b) of the Agreement; or
  - (iii) the good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of Chapter 3, when the good is produced entirely in Thailand using non-originating materials in whole or in part, as defined in Article 28(1) (c) of the Agreement.

If the goods qualify under the above criteria, the exporter should indicate in Box 8 the origin criteria on the basis of which he claims that his goods qualify for preferential tariff treatment, in the manner shown in the following table:

Circumstances of production in Thailand named in Box 11 of this form	Insert in Box 8
(a) the good is wholly obtained or produced entirely in Thailand (see paragraph 3(i) above).	“WO”
(b) the good is produced entirely in Thailand exclusively from originating materials of the exporting Party (see paragraph 3(ii) above).	“PE”
(c) the good satisfies the product specific rules (see paragraph 3(iii) above).	“PS”

**Remark:** If the below mentioned good satisfies the above mentioned origin criteria in paragraph 3(iii), the exporter should insert in Box 8 the above mentioned origin criteria. In addition, the exporter should indicate number and type of packages; description of goods (including quantity where appropriate and HS code) as well as following data in Box 7:

Good	For each good, the exporter must indicate following data in Box 7
With respect to each good of Chapter 16 of the Harmonized System (HS.1604.14).	1) Materials taken by the authorized fishing vessels on the IOTC Record are..... (e.g. tuna). 2) Names of such vessels are..... 3) Registered numbers of such vessels are..... 4) Nationalities of such vessels are..... (if such materials were used in the production of the good(s)).
With respect to each good of Chapter 7, 16, 18, 19 or 20 of the Harmonized System (HS. 0710.22-0710.29, 1604.13, 1604.15, 1604.20, 1605.21-1605.29, 1803.20, 18.05, 1905.90, 2001.10-2005.60, 2005.80-2007.10, 2008.11-2008.19, 2008.40-2008.91, 2009.61-2009.69, 2009.81-2009.89).	1) Materials of non-Parties which are member countries of the ASEAN are..... (e.g. cocoa beans). 2) Names of such non-Parties are..... (if such materials were used in the production of the good (s)).
With respect to each goods of Chapter 61 through 62 of the Harmonized System.	1) Materials of the other Party or non-Parties which are member countries of the ASEAN are.....(e.g. cotton fabric). 2) Processes conducted in such Party or non-Parties are.....(e.g. woven). 3) Names of such Party or non-Parties are..... (if such materials were used in the production of the good (s)).

4. For each good, the exporter should indicate the Harmonized System (HS) Code at the six-digit level in Box 7.
5. For each good, the exporter should indicate “ACU” for good complies with accumulation given in Article 29 and “DMI” for good complies with De Minimis given in article 30 of the agreement in Box 7, if applicable.
6. If the certificate of origin was issued retroactively in accordance with Rule 3(2) of section 2 of the operational procedures referred to in Chapter 2 (Trade in Goods) and Chapter 3 (Rules of Origin) of the Agreement, the issuing authority of Thailand should indicate “Date of shipment is.....” On Box 4.
7. If a new certificate of origin with a new reference number was issued in accordance with Rule 4(4) of Section 2 of the operational procedures referred to in Chapter 2 (Trade in Goods) and Chapter 3 (Rules of Origin) of the Agreement, the issuing authority of Thailand should stamp and indicate “DUPLICATE, date of issuance and reference number of original certificate of origin are.....(date),..... (reference number)” On Box 4.
8. Indicate the invoice number and date for each good in Box 10. The invoice should be the one issued for the importation of the good into Japan.  
If the invoice is issued by a person different from the exporter or its authorized agent to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, it should be indicated in Box 1 that the goods are invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice. In an exceptional case where the number of invoice issued in the non-Party is not known at the time of issuance of the certificate of origin, the invoice number issued in the exporting Party should be indicated in Box 10. It should also be indicated in Box 1 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that will issue the invoice.
9. Certificate for tropical fruit wine/Certificate for distilled alcoholic beverages.
  - (1) When a certificate of origin also serves as a certificate for tropical fruit wine in accordance with Rule 1(2) of Chapter I of Part 1 of Section 1 of the operational procedures referred to in Chapter 2 (trade in Goods) and Chapter 3 (Rules of origin) of the Agreement, the exporter should explicitly indicate “fermented beverages prepared from XX (one or more of tropical fruits listed in Note in column 2 of tariff item number 2206.00 in Section 2 of part 2 of Annex 1 of the Agreement)” as a description of the good and Product Certificate number in box 7.
  - (2) When a certificate of origin also serves as a certificate for distilled alcoholic beverages in accordance with rule 1(2) of Chapter II of Part 1 of Section 1 of the operational procedures referred to in Chapter 2 (Trade in Goods) and Chapter 3 (Rules of Origin) of the Agreement, the exporter should explicitly indicate “Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar, and coloured with caramel” as a description of the good and Product Certificate number in Box 7.



No.MF 0622/

Excise Department Nakornchaisri Road  
Dusit, Bangkok 10300 Thailand

<b>1. Goods consigned from;</b> (Exporter's name, address and country)		<b>Reference Number. ....</b>  <b>CERTIFICATE FOR</b> <b>FERMENTED BEVERAGES /</b> <b>DISTILLED ALCOHOLIC BEVERAGES /</b> <b>(Other.....)</b>  <b>Issue in Thailand</b>
<b>2. Goods consigned to;</b> (Importer or consignee's name, address and country)		
<b>3. Invoice number and date;</b>		
<b>4. Brand/Product name;</b> Fermented liquor (.....) / Distilled liquor (.....)		<b>6. Description</b>  Fermented Beverages Prepared from (names of tropical fruits listed in Note in Column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement)/  Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar and coloured with caramel.
<b>5. Quantity (Litre) ;</b>	<b>7. Producer's name and Address ;</b>	
<b>8. Certification</b>  The undersigned, Director General of The Excise Department, Ministry of Finance, who has legislative power of the provision of Spirit & Wine Manufacturing including all business activities, as stated in "THE LIQUOR ACT B.E. 2493" (Chapter 1 / Section 5 ), hereby certify that the declaration is correct.  <div style="text-align: center;">           (.....)         </div> <div style="text-align: center;">           Date, Signature and stamp of certifying authority         </div> <div style="text-align: right;"> <b>Issued Date :.....</b>  <b>Expiry Date : .....</b> </div>		

Note: Boxes 1 through 3 may be left blank.



No.MF 0622/

Excise Department Nakornchaisri Road

Dusit, Bangkok 10300 Thailand

<b>1. Goods consigned from;</b> (Exporter's name, address and country)		<b>Reference Number. ....</b>  <b>CERTIFICATE FOR</b> <b>FERMENTED BEVERAGES /</b> <b>DISTILLED ALCOHOLIC BEVERAGES /</b> <b>(Other.....)</b>  <b>Issue in Thailand</b>
<b>2. Goods consigned to;</b> (Importer or consignee's name, address and country)		
<b>3. Invoice number and date;</b>		
<b>4. Brand/Product name;</b> Fermented liquor (.....) / Distilled liquor (.....)		<b>6. Description</b>  Fermented Beverages Prepared from (names of tropical fruits listed in Note in Column 2 of tariff item number 2206.00 in Section 2 of Part 2 of Annex 1 of the Agreement)/  Thai local spirits obtained by fermented mixtures of rice and molasses and/or refined sugar and coloured with caramel.
<b>5. Quantity (Litre) ;</b>	<b>7. Producer's name and Address ;</b>	
<b>8. Certification</b>  The undersigned, Director General of The Excise Department, Ministry of Finance, who has legislative power of the provision of Spirit & Wine Manufacturing including all business activities, as stated in "THE LIQUOR ACT B.E. 2493" (Chapter 1 / Section 5 ), hereby certify that the declaration is correct.  <div style="text-align: center;">           (.....)         </div> <div style="text-align: center;">           Date, Signature and stamp of certifying authority         </div> <div style="text-align: right;"> <b>Issued Date :.....</b>  <b>Expiry Date : .....</b> </div>		

<b>Exporter's name and address</b>	<p align="center"><b>Certificate of Tariff Rate Quota</b></p> <p align="center"><b>under Agreement between the Kingdom of</b></p> <p align="center"><b>Thailand and Japan for an Economic Partnership</b></p> <p align="center"><b>Product/Goods.....</b></p> <p align="center"><b>Authorised by Department of Foreign Trade</b></p> <p align="center"><b>of the Ministry of Commerce of Thailand</b></p>	
<b>Importer's or Consignee's name and address</b>	<b>No.</b>	<b>Expiration Date</b>
	<b>Buyer's name and address</b>	
	<b>Country of Destination</b>	
	<b>Country of Origin</b>	
	<b>For official use only</b>	
<b>Means of Transport</b> <input type="checkbox"/> Sea <input type="checkbox"/> Road <input type="checkbox"/> Air <input type="checkbox"/> Mail		
<b>Vessel/Flight No.</b>		
<b>Place of Departure / Port of Discharge</b>		
<b>Description of Goods</b>	<b>H.S. Code</b>	<b>Net weight (Ton)/Quantity</b>
<b>Conditions of Certificate</b>  In line with the rules and regulations of the Department of Foreign Trade.		
<p><b>It is hereby certified that the goods information of which contained herein are qualified for tariff exemption under the above-mentioned Agreement.</b></p> <p align="right"><b>Date of issue.....</b></p> <p align="right">.....</p> <p align="right"><b>(Authorised Signature)</b></p>		

## Examples of Applications of Rules of Origin

### 1. Unassembled or Disassembled Goods

Example of a good imported to a Party in a disassembled form but classified as an assembled good (Article 33)

Company A produces Gas Turbine (HS8411.82) in Japan, which is an extremely large machine obtaining originating status, and plans to export it to Thailand under the Agreement. Company A exports it in a disassembled form (a group of lots) by reason of transportation. In this case, the Thai customs classifies the group of lots as an assembled good, “the article complete, presented disassembled”, i.e., an assembled gas turbine by virtue of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System<sup>1</sup> (hereinafter referred to as “GRI 2(a)”). Its originating status is not lost and it is classified as Gas Turbine (HS8411.82).

### 2. Information Technology Goods

Information technology goods which are covered by attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of the WTO on 13 December 1996<sup>2</sup> (hereinafter referred to as “the attachment”) and which are exported without a certificate of origin under the Agreement, are provided duty-free treatment by each Party. When such information technology goods are used in the production of another good as materials, producers of the information technology materials are requested by a producer of that good to provide cost data to prove the origin of those materials. Since the producers of those materials are not requested to prove the origin of those materials as long as they export them as final goods and have difficulties in providing the data of those materials, the producer of the good may not be able to obtain the data of origin. The example shows that cost data to prove the origin of information technology materials used in the production of another good is not required and the burden of producers of both the good and materials is reduced.

<sup>1</sup> General Rules for the Interpretations of the Harmonized System 2 (a)

2(a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

<sup>2</sup> Subparagraph (g) of Section 1 of Annex II (Product Specific Rules)

a good which is covered by Attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of the World Trade Organization on 13 December 1996 and is used as a material in the production of another good in a Party may be considered as an originating material of the Party, regardless of the applicable PSRs for the former good, provided that the former good is assembled in either Party, except where the former good is classified in subheading 8541.10 through 8542.90.

Example when using a material covered by the attachment except for HS 85.41 through 85.42 (subparagraph (g) of Section 1 of Annex 2)

Company A produces washing machines in Japan and plans to export them to Thailand under the Agreement.

The PSRs for washing machines (HS8450.11) under the Agreement are:

*CTSH or QVC 40*

Company A decided to choose the 40% value-added rule in this case.

Company A's manufacturing costs of the washing machine

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>100</b>
<b>Parts b (switch)</b>	<b>Thailand</b>	<b>considered as originating</b> (information technology good)	<b>40</b>
Parts c	China	non-originating	50
Parts d	India	non-originating	120
Parts e	S. Korea	non-originating	100
Other Costs	N/A	N/A	90
F.O.B. Price	--	--	500

Company A obtains Parts b (switch, HS8536.50) covered by the attachment from Company B in Thailand. If Company A obtains information which proves that Parts b (switch) was assembled in Thailand, Parts b is considered as an originating material pursuant to subparagraph (g) of Section 1 of Annex 2, and the calculation of Q.V.C. is:

$$\text{Q.V.C.} = \frac{\$500 - \$270 \text{ (Parts c, d and e)}}{\$500} \times 100 = 46\% \geq 40\%$$

The above calculation shows that the washing machine qualifies as an originating good.



**Examples of Required Documents when using a material taken by authorised fishing vessels on the IOTC Record or a material of a non-Party which is a member country of the ASEAN or when using a material pursuant to subparagraph 1 (b) of Article 28 and Article 29**

1. (1) With respect to each good of Chapter 16 of the Harmonized System, in the case where a material taken by the authorised fishing vessels on the IOTC Record is used in the production of the good, the following documents may be used to prove so:

- a copy of contracts of sale and purchase of the material between the exporter or the producer of the good and the exporter or the producer of the material (e.g. contracts indicating that the material for sale and purchase is taken by the authorised fishing vessels on the IOTC Record);
- a copy of shipping documents, including but not limited to the invoice, regarding the sale of the material; or
- any other relevant document.

(2) With respect to each good of Chapter 7,16,18,19 or 20 of the Harmonized System, in the case where a material of a non-Party which is a member country of the ASEAN is used in the production of the good, the following documents may be used to prove that the material is harvested, picked, gathered, obtained or produced in that non-Party:

- a copy of contracts of sale and purchase of the material between the exporter or the producer of the good and the exporter or the producer of the material (e.g. contracts indicating that the material for sale and purchase is harvested, picked, gathered or produced in that non-Party) ;
- a copy of shipping documents, including but not limited to the invoice, regarding the sale of the material;
- a copy of Form D issued for the material in accordance with the CEPT Scheme(the ASEAN Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area) if information in the copy of Form D is useful for verification); or
- any other relevant document.

(3) With respect to each good of Chapter 61 through 62 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good, the following documents may be used to prove that the material has undergone a process or operation specified in the product specific rules set out in Annex 2 in that Party or that non-Party;

- a copy of contracts of sale and purchase of the material between the exporter or the producer of the good and the exporter or the producer of the material (e.g. contracts indicating that the material for sale and purchase undergoes the specified process or operation in the other Party or that non-Party);

- a copy of shipping documents, including but not limited to the invoice, regarding the sale of the material;
- a copy of Form D issued for the material (if information in the copy of Form D is useful for verifying); or
- any other relevant document.

2. (1) With respect to each good of Chapter 16 of the Harmonized System, in the case where a material taken by the authorised fishing vessels on the IOTC Record is used in the production of the good, a copy of bills of lading or airway bills for transportation or any other relevant document may be used to prove that the material is transported directly to the exporting Party of the material.

(2) With respect to each good of 16 of the Harmonized System, in the case where a material taken by the authorised fishing vessels on the IOTC Record is used in the production of the good and the material is transported through non-Parties to the exporting Party of the good, the following documents may be used to prove that it does not undergo operations other than unloading, reloading or any other operations to preserve it in good condition in those non-Parties:

- a copy of through bills of lading or airway bills for transportation from that non-Party to the exporting Party of the good;
- a format or handwritten declaration issued by the customs authorities of those other non-Parties for the material being transshipped or temporarily stored ; or
- any other relevant document.

3. (1) With respect to each good of Chapter 7,16,18,19 or 20 of the Harmonized System, in the case where a material of a non-Party which is a member country of the ASEAN is used in the production of the good, a copy of bills of lading or airway bills for transportation or any other relevant document may be used to prove that the material is transported directly from that non-Party to the exporting Party of the material.

(2) With respect to each good of 7,16,18,19 or 20 of the Harmonized System, in the case where a material of a non-Party which is a member country of the ASEAN is used in the production of the good and the material is transported through other non-Parties to the exporting Party of the good, the following documents may be used to prove that it has not undergone operations other than unloading, reloading or any other operations to preserve it in good condition in those other non-Parties:

- a copy of through bills of lading or airway bills for transportation from that non-Party to the exporting Party of the good;
- a format or handwritten declaration issued by the customs authorities of those other non-Parties for the material being transshipped or temporarily stored: or
- any other relevant document.

4. (1) With respect to each good of Chapter 61 through 62 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good, a copy of bills of lading or airway bills for transportation or any other relevant document may be used to prove that the material is transported directly from the other Party or that non-Party to the exporting Party of the material.

(2) With respect to each good of Chapter 61 through 62 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good and the material is transported through other non-Parties to the exporting Party of the good, the following documents may be used to prove that it has not undergone operations other than unloading, reloading or any other operations to preserve it in good condition in those other non-Parties:

- a copy of through bills of lading or airway bills for transportation from that non-Party to the exporting Party of the material;
- a format or handwritten declaration issued by the customs authorities of those other non-Parties for the material being transshipped or temporarily stored; or
- any other relevant documents.

5. With respect to subparagraph 1 (b) of Article 28 and Article 29, for the purposes of determining whether a good qualifies as an originating good of a Party, the following documents may be used to prove that a material used in the production of the good is an originating material of the Party or an originating good of the other Party:

- a declaration by the producer of the material
- a copy of a certificate of origin for the material issued by the competent governmental authority of the other Party or its designees, if any; or
- any other relevant document.

Explanations for Section XI of Product Specific Rules of Annex 2  
(This Appendix clarifies concrete processes to satisfy the Product Specific Rules set out in Annex 2 of the Agreement, for the purposes of facilitating understanding of the Product Specific Rules to promote trade between the Parties (Chapter 50 - 63))

**A. Yarn**

HS Code	Necessary processes to obtain originating status in a Party	
	Carding/Combing process	Spinning process
50.05-50.06 51.06-51.10	( N / A )	Required
52.04-52.07	Required	Required
53.06-53.08 54.01-54.06	( N / A )	Required
55.08-55.11	Required	Required

**B. Woven Fabrics**

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn*	Weaving process	Dyeing/Printing process to fabrics*
50.07 51.11-51.13	Required		Required	
52.08-52.12 53.09-53.11		Required	Required	
54.07-54.08 55.12-55.16			Required	Required

\* "Dyeing/Printing" process should be accompanied by two or more of the operations which are described in Note of Section XI of Annex 2 of the Agreement and Appendix 8 of Operational Procedures.

**C. Textile Articles for Industrial Use, etc. (Chapter 56 - 59)**

HS Code	Necessary processes to obtain originating status in a Party	
	Spinning process	Knitting/Crocheting/Weaving/Making up process

56.01-56.03	( N / A )*	Required
56.04-56.09	Required	Required
57.01-57.02	Required	Required
57.03-57.05	( N / A )*	Required
58.01-58.11	Required	Required
59.01	( N / A )	Required
59.02	Required	Required
59.03-59.09	( N / A )	Required
59.10	Required	Required
59.11	( N / A )	Required

\* As for the good of HS 56.01-56.03 and 57.03-57.05, "Spinning process" is not required, because the process is not actually conducted in the practice of its production process.

#### **D. Knitted or Crocheted Fabrics (Chapter 60)**

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn*	Knitting/Crocheting process	Dyeing/Printing process to fabrics*
60.01-60.06	Required		Required	
		Required	Required	
			Required	Required

\* "Dyeing/Printing" process should be accompanied by two or more of the operation which are described in Note of Section XI of Annex 2 of the Agreement and Appendix 8 of Operational Procedures.

#### **E. Apparels, Clothing Accessories, and Other Textile Articles (Chapter 61 - 63)**

HS Code	Necessary processes to obtain originating status in a Party	
	Knitting/Crocheting/ Weaving process	Making up process
61.01-61.17 62.01-62.17	Required*	Required
63.01-63.10	Required	Required

\* "Knitting/Crocheting/ Weaving" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

## Description of Operations for Dyeing or Printing Process Appendix 8

The following interpretation of Note of Section XI Textile and Textile Articles (chapter 50-63) of Annex 2, is based on the Japanese Industrial Standard established by the Ministry of Economy, Trade and Industry.

No.	Operation	Description
(1)	antibacterial finish	The finishing by which the multiplication of bacteria on fibre is restrained and the deodorizing effect is given.
(2)	antimelt finish	The finishing carried out for the addition of the property in which woven and knitted fabric is prevented from melting by heat. It is carried out for preventing the phenomenon in which a hole is made in synthetic fibre product by the fire of cigarette and the friction heat at the time of sliding.
(3)	antimosquito finish	The finishing by which human body is prevented from approaching of mosquitoes by sticking of the mosquito inhibiting agent to woven and knitted fabric.
(4)	anti-pilling finish	The finishing carried out for the purpose of preventing from the producing of pill caused by the friction on the surface of woven and knitted fabric. There are the fixation of fibre by resin treatment, gas singeing, the removal of long fluff by shearing, the degradation of fluff by chemical treatment, etc.
(5)	antistatic finish	The finishing carried out for the purpose of decreasing the static electricity generating on fibre. The hygroscopic agent such as higher alcohol, surface active agent and the antistatic agent such as quaternary ammonium salt, polymer having oxyethylene radical, etc. are used.
(6)	artificial creasing	The finishing by which the durable creases are added to cloth. In synthetic fibre, its thermoplastic property is utilized, and in cellulose sorios of fibre, the cross-linkage reaction by resin finishing agent is utilized.
(7)	bleaching	The treatment which is carried out for decomposing and removing the pigment and coloured impurities contained in fibre by the action of oxidization or reduction and whitening the fibre.
(8)	brushing	The treatment in which the fluff and dust adhering on the surface of fabric are wiped down and the lie of fibre is arranged by using brush-roller, etc.
(9)	buff finish	The raising processing carried out by using the emery paper wound on roll. It is used in various fields such as synthetic fibre woven and knitted fabric, cotton fabric, etc.
(10)	burn-out finish	The finishing in which only one side of fibre is dissolved to remove by utilizing the difference of chemical resistance of the fibre constituting blended yarn fabric and union cloth and the water marked pattern appears.
(11)	calendering	The finishing by which fabric is passed through between various rotating rolls, the surface is smoothened by pressurizing and luster and various feelings are given.
(12)	compressive shrinkage	The finishing in which the density is raised by carrying out of steam pressing mainly cotton fabric, etc. as over-feeding and the shrink resistance is given to it.
(13)	crease resistant finish	The finishing by which wrinkle is made to be difficult to generate on woven and knitted fabric by resin finish, etc.
(14)	decatizing	The finish in which the stability, luster and feeling of cloth are improved by winding up of cloth or wrapping cloth on a porous cylinder and carrying out the heating by steam and cooling by air. The full decatizing (autoclave decatizing machine), semidecatizing (ordinary pressure decatizing machine), continuous decatizing machine, etc. are used. It is the process at about final stage for the finishing of wool fabric.
(15)	deodorant finish	The finishing showing the effect in which uncomfortable odour is reduced by touching of odour component to fibre. The uncomfortable odour means perspiration odour, ageing odour, excretion odour, cigarette odour, trash odour.
(16)	easy-care finish	The finishing carried out for the purpose of being capable of wearing without ironing after washing and drying cotton and its blended yarn fabric.
(17)	embossing	The processing in which fabric, etc. are passed through between an uneven metallic roller heated and an elastic roller, and the uneven patterns are added.
(18)	emerising	The raising processing carried out by using the emery paper wound on roll. It is used in various fields such as synthetic fibre woven and knitted fabric, cotton fabric, etc.
(19)	flame resistant finish	The finishing carried out for the purpose of making fibre to be difficult to ignite and fire-spread. It is applied to working wear, curtain, upholstery fabrics, aged person nursing clothes, bed clothes, etc. which are in danger of catching fire.
(20)	flock finish	The finishing in which fine and short fibres are planted on the surface of cloth, plastic products, etc. in fluff-shaped by using static electricity and adhesive.
(21)	foam printing	The printing in which the printed part is bulged. The printed part is bulged by printing the microcapsule particle enclosing foaming agent with binder together and heat-treating
(22)	liquid ammonia process	The modification finishing of cotton carried out by using liquid ammonia. The effect of much similar to mercerization is obtained, however the improvement of luster and dyeing property is smaller as compared with mercerization. On the other hand, the strength, shrink resistance property (dimensional stability), crease resistance property, setting property, etc. are greatly improved.

No.	Operation	Description
(23)	mercerization	The finishing which is carried out for giving the improvement of dyeingness, increase of wet strength, silk-like luster, etc. by carrying out the tensional treatment of cotton yarn or cotton woven and knitted fabric in concentrated aqueous solution of sodium hydroxide.
(24)	microbial control finish	The finishing carried out restraining of multiplication of bacteria on fibre. In general use, golden staph, pneumobacillus coliform bacilli, pseudomonas aeruginosa, etc. are made to be the object.
(25)	milling	The felting treatment by which wool fabric is wetted with the solution containing alkali, soap, etc., and struck and rubbed mechanically for making the objective feeling.
(26)	moare finish	One of calendering finish by which woodgrain glossy pattern is given on fabric. The finishing in which the difference is produced in reflection of light between the part of warp pressured and the part without being pressured and woodgrain patterns are made.
(27)	moisture permeable waterproofing	The finishing carried out so as to adding the water resistance property as well as the permeability of water vapour to woven and knitted fabric. It is utilized for sports wear.
(28)	oil-repellent finish	The finishing carried out so as to add the oil-repellent property to textile goods.
(29)	organdie finish	The finishing for obtaining thin, transparent, rigid feeling. In the case of cotton, concentrated sulfuric acid, etc. is reacted at ordinary temperature.
(30)	peeling treatment	The processing for the improvement of texture of woven fabric or sewing products by reducing fibre. There are the alkali peeling treatment for polyester textile and the enzyme peeling treatment for cellulose textile , etc.
(31)	perfumed finish	The finishing carried out for addition of perfume to fibre. There are the method in which perfuming material is enclosed in microcapsule and added to textile product, etc.
(32)	relaxation	The treatment for revealing texturization and crepe in woven and knitted fabric by the heat energy such as dry heat, wet heat, hot water, etc. and the effect of physical rubbing.
(33)	ripple finish	The finishing in which cotton fabric is printed with the paste containing high concentration of sodium hydroxide and three dimensional patterns are made appear by shrinking the part, and after resist style paste is printed, the print part is embossed by applying the concentrated solution of sodium hydroxide and the ripple-like seersucker or crepe like emboss appears.
(34)	schreiner finish	The finish in which woven fabric is passed through the schreiner calender equipped with metallic rolls indented with countless and parallel fine lines, the weave is smoothened and the silky luster is given.
(35)	shearing	The operation by which, after the fluff or the surface of woven and knitted fabric is arranged with brush, it is made run on a edge and cut to arrange in a definite length by using a rotary cutter.
(36)	shrink resistant finish	The finishing by which woven and knitted fabric is not made shrink by washing, hot water treatment.
(37)	soil guard finish	The finishing by which dirt is made difficult to adhere to fibre mainly by using the fluorine series of resin.
(38)	soil release finish	The finishing by which hydrophilic compound is added to hydrophobic synthetic fibre and the dirt is facilitated to remove by washing.
(39)	stretch finish	The finishing in which, after the yarn constituting fabric is bent, then fixed and the stretch property mainly in traverse direction is added.
(40)	tick-proofing	The finishing by which tick is made so as not to approach the human body by sticking the tick inhibiting agent to woven and knitted fabric or by reducing the air permeability of fabric.
(41)	UV cut finish	The finishing carried out for protecting skin by shielding UV so that woven and knitted fabric is impregnated with or stuck to UV absorber.
(42)	wash and wear finish	The finishing carried out for the purpose of being capable of wearing without ironing after washing and drying cotton and its blended yarn fabric.
(43)	water absorbent finish	The finishing in which the hydrophobic surface of synthetic fibre is made hydrophilic and the water absorbing property is raised.
(44)	waterproofing	The finishing by which water is made difficult to pass through woven and knitted fabric.
(45)	water-repellent finish	The finishing carried out so as to add the water-repellent property to fibre.
(46)	wet decatizing	The wet type set in the scouring process of wool fabric. It is also called smoothing with stream or crabbing.
(47)	windbreak finish	The finishing in which wind is made difficult to pass by reducing air permeability by improving the weave of woven and knitted fabric and finishing of resin.
(48)	wire raising	The raising carried out so as to scratch the surface of woven and knitted fabric by using the roll wound with card clothing (wire raising machine).