

# EU-Japan EPA Guidance Statement on Origin

## 1. Legal basis

### Chapter 3: Rules of Origin and Origin Procedures

#### ARTICLE 3.1

(c) ‘exporter’ means a person, located in a Party, who, in accordance with the requirements laid down in the laws and regulations of that Party, exports or produces the originating product and makes out a statement on origin;

#### ARTICLE 3.17

1. A statement on origin may be made out by an exporter of a product on the basis of information demonstrating that the product is originating, including information on the originating status of materials used in the production of the product. The exporter is responsible for the correctness of the statement on origin and of the information provided.

2. A statement on origin shall be made out using one of the linguistic versions of the text set out in Annex 3-D on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin.

3. The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the statement on origin or for the sole reason that an invoice was issued in a third country.

4. A statement on origin shall be valid for 12 months from the date it was made out.

5. A statement on origin may apply to:

(a) a single shipment of one or more products into a Party; or

(b) multiple shipments of identical products within any period specified in the statement on origin not exceeding 12 months.

#### ANNEX 3-D

#### TEXT OF THE STATEMENT ON ORIGIN

A statement on origin shall be made out using the text set out below in one of the following linguistic versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

English version

(Period: from..... to .....(1) )

The exporter of the products covered by this document (Exporter Reference No .....  
(2)) declares that, except where otherwise clearly indicated, these products are of  
.....preferential origin (3).

(Origin criteria used(4))

.....

(Place and date (5))

.....

(Printed name of the exporter)

.....

<sup>1</sup> If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5 (b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

<sup>2</sup> Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, this field may be left blank.

<sup>3</sup> Indicate the origin of the product; the European Union. or Japan

<sup>4</sup> Indicate, depending on the case, one or more of the following codes:

“A” product referred to in subparagraph 1(a) of Article 3.2

“B” product referred to in subparagraph 1(b) of Article 3.2

“C” product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of PSR actually applied to the product:

“1” for a change of tariff classification rule

“2” for a for a maximum value of non-originating materials or a minimum regional value content rule;

“3” for a specific production process rule; or

“4” in case of application of the provisions of Section 3 of Appendix 3-B-1

“D” for accumulation referred to in Article 3.5

“E” tolerance referred to in Article 3.6

<sup>5</sup> Place and date may be omitted if the information is contained on the document itself.

## 2. Guidance<sup>1</sup>

1. A statement on origin:  
a) is a text by which the exporter states the originating status of a product. This text is in Annex 3-D of the EPA;  
b) is made out by an exporter of an originating product;  
c) shall be made out on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification.
2. The exporter:  
a) is a person located either in the EU or in Japan, and fulfils the legal obligations established in that Party;  
b) exports or produces the originating product and makes out a statement on origin;  
c) is responsible for the correct identification of the originating products on the invoice or any other commercial document;  
d) shall keep a copy of the statement on origin (and all other records pertaining to the origin of the originating product) for a minimum of four years.

**Context**

A statement on origin is not a document but a text by which the exporter states the originating status of a product<sup>2</sup>. This text is added on an invoice or any other commercial document that describes the originating product in sufficient detail to enable its identification.

**Introduction**

The statement on origin must contain the information provided for in Annex 3-D of the EU-Japan EPA (hereinafter: the EPA).

Any of the (official) language versions included in Annex 3-D may be used. A translation of the statement may not be required by the importing customs authority. However, given the use of the statement on origin in both Parties, to avoid misunderstanding it is best to use the same language (and Latin characters) as it being used for the commercial document itself which is in most cases using the English language.

A statement on origin does not need to be signed or stamped by the exporter or by any governmental authority.

The original of the invoice or other commercial document or copies thereof all have the same status and may all be used for the statement on origin. The document may be in electronic format.

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<sup>1</sup> This Guidance incorporates common text, published in Annex 1 to this Guidance agreed between DG TAXUD and Japan Customs.

<sup>2</sup> A statement on origin is not required when the claim for preferential tariff treatment is based on the importer's knowledge: see Guidance on Claim, Verification and Denial and Guidance on Importer's Knowledge.

Small errors or discrepancies in the text of the statement shall not invalidate the statement.

A statement on origin is not required for certain low value consignments sent by private persons following the waiver provided for under Article 3.20 of the EPA, which applies to both Japanese and EU exporters.

A statement on origin may apply to a single shipment or to multiple shipments of identical products for 12 months from the date it was made out. See for the latter a specific guidance document which can be found here:

**Single or multiple consignments**

[https://ec.europa.eu/taxation\\_customs/sites/taxation/files/eu\\_japan\\_epa\\_guidance\\_statement\\_on\\_origin\\_for\\_multiple\\_shipments\\_of\\_identical\\_products\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/eu_japan_epa_guidance_statement_on_origin_for_multiple_shipments_of_identical_products_en.pdf)

The exporter can be any person (such as a producer or a trading company) making out the statement on origin involved in the exportation of the product, as long as this person fulfils the obligations under the EPA. It is not necessary that the exporter lodges the customs export declaration in respect of the products.

**Who can act as an exporter?**

The exporter is identified by its Exporter Reference Number which, unless provided otherwise<sup>3</sup>, shall be included in the statement on origin<sup>4</sup>. The Exporter Reference Number is, where required, either the REX number (for EU exporters) or the Japan Corporate Number (for Japanese exporters). This number may be left blank in accordance with domestic legislation of the Party. In the case where an Exporter's Reference Number has not been assigned, i.e., the exporter cannot be identified, the exporter may indicate its full address under the part "Place and date".

**How is the exporter identified in the Statement on Origin**

It is up to the respective legislation of the EU and Japan to identify who can act as an 'exporter' for the purpose of the EPA.

**In the EU**, the exporter is required to register in the Registered Exporter (REX) system and the Exporter Reference Number is the REX number, which is a number allocated by that system.

**Registered Exporter (REX) System in the EU**

Details on registration in the REX system can be found here:

[https://ec.europa.eu/taxation\\_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the\\_register\\_exporter\\_system\\_en](https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the_register_exporter_system_en)

An Exporter Reference Number is not required to be put in the statement on origin where the value of the exported consignment does not exceed 6,000 euros (Article 68(4) of UCC-IA). For such consignments, any EU

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<sup>3</sup> Which is the case where the exporter has not been assigned a number, in which case the field may be left blank

<sup>4</sup> Where the claim for preferential tariff treatment is based on the importer's knowledge, there is no statement on origin and such identification of the exporter is not required.

exporter may make out statements on origin to claim preferential tariff treatment in Japan, and the corresponding data element in the statement on origin may be left blank (Article 68 of UCC-IA). As stated above, in that case the exporter may indicate its full address under the part "Place and date".

The absence of an Exporter Reference Number (i.e. the REX number) in a statement on origin made out by an EU exporter does not indicate in any way that the statement on origin is not authentic.

**In Japan**, the Exporter Reference Number is the Japan Corporate Number, which is a 13-digit identifier assigned by the National Tax Agency to companies and other organizations registered in Japan.

**Corporate  
Number for  
exporters in  
Japan**

The Japan Corporate Number of each organisation that has such number designated, and the name and the address of the head office or principal place of business of each organization are made public here: <http://www.houjin-bangou.nta.go.jp/en/>. In the case where an Exporter's Reference Number has not been assigned, i.e., the exporter cannot be identified, the exporter may indicate its full address under the part "Place and date".

The absence of an Exporter Reference Number (i.e. Japan Corporate Number) in a statement on origin made out by a Japanese exporter does not indicate in any way that the statement on origin is not authentic.

The period of the validity of the statement is only filled in if the statement is used for multiple shipments. In case the statement is made out for a single shipments the wording "(Period: from.....to.....(1))" does not have to be reproduced as the field can be left blank.

**Detailed  
description of  
the elements in  
the statement**

The origin of the products may be indicated either in full or using abbreviations. For the EU, the origin may be indicated as: European Union, EU, UE etc. For Japan: JP or Japan.

The 'Printed name of the exporter' may be handwritten but this is not obliged. The name of the exporter shall be the name (legal or natural) of the person to which an Exporter Reference Number is assigned. In case no number is assigned and the Exporter Reference Number is left blank, it is best to add identifying details (its full address.), in particular when such exporter's details are not included in the invoice or other commercial document used for the statement on origin.

A statement on origin shall be valid for 12 months from the date it was made out.

**Validity  
period of the  
statement on  
origin**

The date at which the statement on origin is made out is indicated in the statement but may be omitted if the date is included on the document itself (e.g. the invoice date).

The statement on origin must be valid at the time when the claim for preferential tariff treatment is made. This can be the time at which the import declaration in respect of the originating products is accepted by the

customs, or in the EU at which an application for repayment or remission of customs duties is submitted.

A statement on origin may be made out at any time, so before, when or after the products to which it relates are exported. It can of course, only be used as the basis of a claim for preferential tariff treatment during its validity period.

**Retrospective making out of a statement on origin**

The issue of a replacement of the statement on origin issued in the context of the EU-Japan EPA for sending products elsewhere in the EU is an internal matter for the EU and therefore provided for (only) in Article 69 UCC-IA.

**Replacement statement on origin**

The EPA imposes that the statement on origin is made out by the exporter but does not include any explicit requirement as to the identity of the person issuing the commercial document used for making out the statement.

**Which document may be used for the statement on origin?**

The obligation to provide a sufficient description of the products lies on the exporter even if its statement on origin appears on another person's document.

*1. May the exporter use the document of another person to make out the Statement on Origin?*

Therefore, nothing in the EPA prevents the following scenarios to apply where the producer and a trading (exporting) company are both located in the exporting Party, and where:

- the producer acting as the “exporter”, although not exporting the products, makes out a statement on origin on its own document;
- the trading company acting as the “exporter”, based on information from the producer, makes out a statement on origin on its own document;
- the producer acting as the “exporter”, although not exporting the products, makes out a statement on origin on a document of the trading company;
- the trading company acting as the “exporter”, based on information from the producer, makes out a statement on origin on a document of the producer.

The two last scenarios nevertheless imply that the exporter making out the statement on origin, and not being the person having issued the commercial document, is clearly identified on that document. In the case where an Exporter's Reference Number has not been assigned, i.e., the exporter cannot be identified, the exporter may indicate its full address under the part "Place and date".

Where the “exporter” (producer or trader) is located in the exporting Party but the trader issuing the invoice is established in a third country, the “exporter” is not supposed to make out a statement on origin on a document of that trader. In that case, the Statement on Origin should be placed on a commercial document issued by the “exporter” (producer or trader other than the trader established in a third country, under one of the scenarios

*2. Can the statement on origin be placed on a document made out in a third country?*

provided for the question which document may be used for the statement on origin) in the exporting Party, such as a delivery note.

It should be reminded that a claim for preferential tariff treatment based on a statement on origin made out on a document issued by the “exporter” (producer or trader, under one of the scenarios provided for the question which document may be used for the statement on origin), shall not be rejected for the sole reason that an invoice was issued in a third country.

There is no legal definition of what constitutes a “commercial document” which nonetheless can be considered as a written record of a commercial transaction.

It therefore covers, apart from the invoice itself, different types of documents such as a pro-forma invoice, a shipping document (packing list, delivery note), etc.

The only legal requirement for the invoice or any commercial document to be considered as the basis for a statement on origin is that it shall contain a description of the originating products in sufficient detail to enable their identification. Other products, which may be included in the same invoice or other commercial document, shall be clearly distinguished from the originating products.

A statement on origin can be printed on a separate paper (e.g. a blank paper or a paper with a company letterhead), other than on an invoice or other commercial document, where:

- that invoice or any other commercial document makes a reference to that separate paper, or
- that separate paper makes a reference to the invoice or any other commercial document.

The separate paper can then be seen as integral part of the invoice or other commercial document. The treatments above are also applied to the four scenarios under the answer to the above question ‘May the exporter use the document of another person to make out the Statement on Origin?’

*3. What is the “any other commercial document” on which the text of the Statement on Origin is made out?*

## ANNEX 1

“(3) Actions by the EU and Japan” of the Conclusions of the Committee on Rules of Origin and Customs-Related Matters of the EU-Japan EPA on the Actions to be Implemented by the Customs Authorities of Both Parties Relating to Certain Origin Procedures of 26 June 2019 at Brussels states that:

- Based on the ongoing joint work between the EU and Japan to support the implementation of the Agreement, both Japan Customs and DG TAXUD will respectively issue guidance/ guidelines, or revise the existing guidance/guidelines, concerning the issues identified in point 3 of Appendix I and point 3 of Appendix II.

To implement this commitment, both Japan Customs and DG TAXUD agree on the following text, and will publish it as part of their respective relevant Guidance/ Guidelines:

### Legal context

1. A statement on origin:
  - a) is a text by which the exporter states the originating status of a product. This text is in Annex 3-D of the EPA;
  - b) is made out by an exporter of an originating product;
  - c) shall be made out on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification.
2. The exporter:
  - a) is a person located either in the EU or in Japan, and fulfils the legal obligations established in that Party;
  - b) exports or produces the originating product and makes out a statement on origin;
  - c) is responsible for the correct identification of the originating products on the invoice or any other commercial document;
  - d) shall keep a copy of the statement on origin (and all other records pertaining to the origin of the originating product) for a minimum of four years.

### Questions and Answers

*Question:* Who can act as an exporter?

*Answer:* The exporter can be any person (such as a producer or a trading company) making out the statement on origin involved in the exportation of the product, as long as this person fulfils the obligations under the EPA. It is



not necessary that the exporter lodges the customs export declaration in respect of the products.

*Question:* Which document may be used for the statement on origin?

*Sub-Question 1:* May the exporter use the document of another person to make out the Statement on Origin?

*Answer:* The EPA imposes that the statement on origin is made out by the exporter but does not include any explicit requirement as to the identity of the person issuing the commercial document used for making out the statement.

The obligation to provide a sufficient description of the products lies on the exporter even if its statement on origin appears on another person's document.

Therefore, nothing in the EPA prevents the following scenarios to apply where the producer and a trading (exporting) company are both located in the exporting Party, and where:

- the producer acting as the “exporter”, although not exporting the products, makes out a statement on origin on its own document;
- the trading company acting as the “exporter”, based on information from the producer, makes out a statement on origin on its own document;
- the producer acting as the “exporter”, although not exporting the products, makes out a statement on origin on a document of the trading company;
- the trading company acting as the “exporter”, based on information from the producer, makes out a statement on origin on a document of the producer.

The two last scenarios nevertheless imply that the exporter making out the statement on origin, and not being the person having issued the commercial document, is clearly identified on that document. In the case where an Exporter's Reference Number has not been assigned, i.e., the exporter cannot be identified, the exporter may indicate its full address under the part "Place and date".

*Sub-Question 2:* Can the statement on origin be placed on a document made out in a third country?

*Answer:* Where the “exporter” (producer or trader) is located in the exporting Party but the trader issuing the invoice is established in a third country, the “exporter” is not supposed to make out a statement on origin on a document of that trader. In that case, the Statement on Origin should be placed on a commercial document issued by the

“exporter” (producer or trader other than the trader established in a third country, under one of the scenarios of Sub-Question 1) in the exporting Party, such as a delivery note.

It should be reminded that a claim for preferential tariff treatment based on a statement on origin made out on a document issued by the “exporter” (producer or trader, under one of the scenarios of Sub-Question 1), shall not be rejected for the sole reason that an invoice was issued in a third country.

*Sub-Question 3:* What is the “any other commercial document” on which the text of the Statement on Origin is made out?

Answer: There is no legal definition of what constitutes a “commercial document” which nonetheless can be considered as a written record of a commercial transaction.

It therefore covers, apart from the invoice itself, different types of documents such as a pro-forma invoice, a shipping document (packing list, delivery note), etc.

The only legal requirement for the invoice or any commercial document to be considered as the basis for a statement on origin is that it shall contain a description of the originating products in sufficient detail to enable their identification. Other products, which may be included in the same invoice or other commercial document, shall be clearly distinguished from the originating products..

A statement on origin can be printed on a separate paper (e.g. a blank paper or a paper with a company letterhead), other than on an invoice or other commercial document, where:

- that invoice or any other commercial document makes a reference to that separate paper, or
- that separate paper makes a reference to the invoice or any other commercial document.

The separate paper can then be seen as integral part of the invoice or other commercial document. The treatments above are also applied to the four scenarios under the Answer to Sub-Question 1.