

IMPLEMENTING REGULATIONS

Rule 1 Application for Certificate of Origin

- (a) An application for a Certificate of Origin (hereinafter referred to as “CO”) is to be made by the exporter or its authorised agent to the competent governmental authority of the exporting Party or its designees referred to in paragraph 1 of Rule 2 of the Operational Certification Procedures (hereinafter referred to as “OCP”) set out in Annex 4 of the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (hereinafter referred to as “AJCEP Agreement”), together with supporting documents proving that the good to be exported qualifies for the issuance of a CO, in accordance with the exporting Party’s domestic laws and regulations.
- (b) Where a pre-exportation examination of the origin of a good to be exported is conducted, the result of the examination, subject to review periodically or whenever appropriate, will be accepted as the supporting evidence in determining the origin of the good to be exported thereafter. The pre-exportation examination may not apply to the good the origin of which, by its nature, can be easily determined.

Rule 2 Issuance of the Certificate of Origin

The competent governmental authority of the exporting Party or its designees is, to the best of its competence and ability, required to carry out proper examination, in accordance with the domestic laws and regulations of the exporting Party, upon each application for a CO to ensure that:

- (a) the CO is duly completed and signed by the authorised signatory;
- (b) the origin of the good is in conformity with Chapter 3 of the AJCEP Agreement;
- (c) the description, quantity (e.g. gross weight, net weight) of the good, marks and numbers of packages, and number and kinds of packages, as specified, conform to the good; and
- (d) other statements in the CO correspond to relevant supporting documents submitted.

实施条例

规则1原产地证书申请

- (a) 原产地证书（以下简称“CO”）的申请应由出口商或其认可人向出口方主管政府部门或其在《东南亚国家联盟与日本全面经济伙伴关系协定》（以下简称“AJCEP协定”）附件4中规定的《操作认证程序》第2条规则第1段所述的指定代表提交，并附上证明拟出口货物符合签发CO条件的支持文件，根据出口方的国内法律和法规。
- (b) 如果对拟出口货物的原产地进行出口前检验，检验结果将根据需要定期或适时进行审查，并将被接受为确定拟出口货物原产地的支持证据。出口前检验可能不适用于其性质易于确定原产地的货物。

规则2 原产地证书签发

出口方主管政府部门或其指定代表应在其职责和能力范围内，依据出口方的国内法律法规，对每份原产地证书申请进行适当审查，以确保：

- (a) 原产地证书已由授权签字人正式填写并签字；(b) 货物的原产地符合AJCEP协定第3章的规定；(c) 货物的描述、数量（例如毛重、净重）、包装标志和编号以及包装的数量和种类，如所指定，与货物相符；以及 (d) 原产地证书中的其他声明与提交的相关支持文件一致。

**Rule 3      Format of Certificate of Origin**

- (a) A CO should be on A4 size paper.
- (b) A CO will comprise the original and two (2) copies in the case of a Party which is an ASEAN Member State, and only the original in the case of Japan.
- (c) A CO will bear a reference number separately given by each place or office of issuance.
- (d) For cases where there is a third country invoice, this is to be indicated in the CO, together with such information as the name and address of the person issuing the invoice.
- (e) A declaration for a CO is to be completed by the exporter, in box 11 of the ASEAN Member States' form and box 10 of Japan's form. The exporter's signature may be autographed or electronically printed.
- (f) Signatures on a CO of the authorised signatory of the competent governmental authority of the exporting Party or its designees may be autographed or electronically printed.
- (g) The original of a CO is to be forwarded by the exporter to the importer for submission to the customs authority of the importing Party. In the case of a Party which is an ASEAN Member State, a copy of the CO is to be retained by both the exporter and the competent governmental authority of the exporting Party or its designees, respectively.

Multiple Items or Invoices

- (h) A CO, which indicates two or more invoices issued for a single shipment, will be accepted by the customs authority of the importing Party.
- (i) Multiple items declared on the same CO should be allowed, provided that each item qualifies as an originating good separately in its own right.
- (j) For multiple items declared on the same CO, a problem encountered with one or more of the items declared will not affect or delay the preferential tariff treatment and customs clearance of the remaining items declared on that CO. Paragraph 5 of Rule 6 of the OCP may be applied to the problematic items.

**Rule 3 Format of Certificate of Origin**

(a) 原产地证书应使用A4纸张。(b) 对于东盟成员国，原产地证书应包含原件和两（2）份副本，而对于日本，则只需原件。(c) 原产地证书将包含由每个签发地点或办公室分别提供的参考号。(d) 对于存在第三方发票的情况，应在原产地证书中注明，并附带发票签发人的名称和地址等信息。(e) 原产地证书的声明应由出口商在第11栏（东盟成员国）的表格和第10栏（日本）的表格中完成‘表格’表格 出口商’表格 <style id='19'> 的签名可以是亲笔签名或电子打印。(f) 出口方主管政府部门或其指定代表的授权签字人在原产地证书上的签名可以是亲笔签名或电子打印。(g) 出口商应将原产地证书原件转发给进口商，以便提交给进口方海关当局。对于东盟成员国，出口商和出口方主管政府部门或其指定代表应分别保留原产地证书的副本。

Multiple Items or Invoices

(h) 一份表明同一批货物开具了二份或以上发票的原产地证书（CO），将被进口方海关当局接受。(i) 同一份CO上申报的多个项目应被允许，前提是每个项目本身都符合原产地货物的标准。(j) 对于同一份CO上申报的多个项目，若其中一项或多项出现问题，不会影响或延迟该CO上其余项目的优惠关税待遇和海关清关。可适用OCP第6条第5款的规定处理问题项目。

**Rule 4      Modifications**

- (a) The customs authority of the importing Party will disregard minor errors, such as slight discrepancies or omissions, typographical errors, and information which falls outside the designated box, provided that these minor errors do not affect the authenticity of the CO or the accuracy of the information included in the CO.
- (b) Neither erasures nor superimpositions are allowed on a CO. Any alteration is to be made by:
  - (i) striking out the erroneous parts and making any additions which may be required. Such alterations are to be approved by an authorised signatory of the CO and certified by the competent governmental authority of the exporting Party or its designees. Unused spaces are to be crossed out to prevent any subsequent addition; or
  - (ii) issuing a new CO to replace the erroneous one.

**Rule 5      Theft, Loss or Destruction**

In the event of theft, loss or destruction of a CO before the expiration of its validity, the exporter or its authorised agent may request the competent governmental authority of the exporting Party or its designees to issue:

- (a) a new CO with a new reference number on the basis of the export documents in the possession of the competent governmental authority of the exporting Party or its designees, in which case the original CO will be invalidated. The date of issuance and the reference number of the original CO is to be indicated in the new CO, namely, in box 12 of the ASEAN Member States' form and box 9 of Japan's form. The new CO will be valid during the term of the validity of the original CO; or
- (b) where applicable, a certified true copy of the CO to be made out on the basis of the export documents in the possession of the exporter or its authorised agent, bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 12 of the ASEAN Member States' certified true copy. This copy is to bear the date of issuance of the CO and it will be valid for the same period as that of the CO. The certified true copy of the CO is to be issued no later than one year from the date of issuance of the CO.

**规则4      修改**

- (a) 进口方海关当局将忽略轻微错误，如轻微差异、遗漏、打字错误以及超出指定框的信息，前提是这些轻微错误不影响原产地证书（CO）的真实性或CO中包含信息的准确性。
- (b) 原产地证书（CO）上不允许涂改或重叠。任何更改应由以下方式完成：
  - (i) 划掉错误部分并进行必要的补充。此类更改须经原产地证书（CO）的授权签字人批准，并由出口方主管政府部门或其指定代表认证。未使用的空格应划掉以防止后续添加；或
  - (ii) 发行新的原产地证书以替换错误的证书。

**规则5      盗窃、损失或毁灭**

在原产地证书在有效期内发生盗窃、损失或毁灭的情况下，出口商或其認可代理人可请求出口方主管政府部门或其指定代表签发：

- (a) 基于出口方主管政府部门或其指定代表持有的出口文件签发一份新的原产地证书，并注明新的参考号，在这种情况下，原证书将被作废。原证书的签发日期和参考号应在新证书中注明，即东盟成员国表格的12箱和日本表格的9栏。新证书的有效期与原证书相同；或
- (b) 如适用，出口商或其認可代理人持有的出口文件基础上开具的原产地证书经认证的副本，需在东盟成员国的经认证的副本的12箱中注明“经认证的副本”字样。该副本需注明原产地证书的签发日期，其有效期与原产地证书相同。原产地证书的经认证的副本须在原产地证书签发之日起一年内签发。

**Rule 6 Waiver of CO**

- (a) For the purpose of paragraph 2 of Rule 3 of the OCP, the CO will be waived when the aggregate customs value of goods does not exceed the following amount:
  - (i) in the case of Japan, two hundred thousand Japanese Yen (¥ 200 000) in aggregate customs value; and
  - (ii) in the case of a Party which is a Member State of ASEAN, 200 United States Dollars (USD 200) in exporting value.
- (b) For the purpose of paragraph 2 of Rule 3 of the OCP, should a Party modify the value referred to in subparagraph (a) (i) or (a) (ii), or any subsequently modified value, it will notify the other Parties of such modified value, through the ASEAN Secretariat.

**Rule 7 Retroactive Issuance of Certificate of Origin**

In principle, a CO is to be issued by the time of shipment or no later than three (3) days from the date of shipment. In exceptional cases where a CO has not been issued by the time of shipment or no later than three (3) days from the date of shipment, at the request of the exporter, the CO will be issued retroactively in accordance with the laws and regulations of the exporting Party within twelve (12) months from the date of shipment, in which case it is necessary to tick the box marked “Issued Retroactively”. In such cases, the importer of the good who claims the preferential tariff treatment for the good may, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the CO issued retroactively. The CO issued retroactively will indicate the date of shipment in box 3.

**Rule 8 Documents for Accumulation**

For the purposes of Article 29 of the AJCEP Agreement, if documentary evidence is needed for the issuance of a CO or the verification process to prove that material accumulated in the production of a good is an originating material of a Party, the following may be used:

- (a) a declaration by the exporter or producer of the good;
- (b) an invoice of the good;
- (c) a copy of the CO for the material issued by the exporting Party of the material, including that issued retroactively; or

**第6条 原产地证书豁免**

- (a) 为实施OCP规则第3条第2款的目的，当货物总海关价值不超过以下金额时，原产地证书将予以免除：
  - (i) 在日本的情况下，总关税价值为二十万日元（¥ 200 000）；(ii) 在一方为东盟成员国的情况下，出口价值为200美元（USD 200）。
- (b) 为了第3条第2款的目的，如果一方修改了第(a)(i)或(a)(ii)中提到的价值，或任何随后修改的价值，它将通过东盟秘书处通知其他各方此类修改后的价值。

**第7条原产地证书追溯签发**

原则上，原产地证书应在装运时签发，或最迟在装运日期后三（3）天内签发。在装运时或装运日期后三（3）天内未签发原产地证书的例外情况下，应出口方的要求，原产地证书将根据出口方的法律和法规，在装运日期后十二（12）个月内追溯签发，在这种情况下，必须勾选标有“追溯签发”。在这种情况下，要求对货物提供优惠关税待遇的货物进口商，在遵守进口方的法律和法规的前提下，可以向进口方海关当局提供追溯签发的原产地证书。追溯签发的原产地证书将在第3栏标明装运日期。

**规则8 积累所需文件**

根据AJCEP协定第29条，如需为签发原产地证书或证明在货物生产中积累的材料为一方原产材料而提供单证证据，可以使用以下文件：

- (a) 出口商或货物的生产商申报；(b) 货物的发票；(c) 出口方签发的货物的原产地证书副本，包括追溯签发的证书；或

(d) any other relevant document.

**Rule 9 Back-to-back CO for Partial Export Shipments**

For the purpose of subparagraph 4(a) of Rule 3 of the OCP, in the case of partial export shipments, the partial export value and partial quantity is to be shown on the back-to-back CO. The Party issuing the back-to-back CO is required to ensure that the total quantity exported under the partial shipment does not exceed the total quantity shown in the original CO.

**Rule 10 Focal Points**

- (a) Each Party is required to designate a focal point for all matters relating to Chapter 3 of the AJCEP Agreement, the OCP and this Implementing Regulations.
- (b) Each Party is required to provide the other Parties, through the ASEAN Secretariat, with the name, address, telephone number, facsimile number and e-mail address of the focal point upon adoption of this Implementing Regulations, and is likewise required to notify the other Parties of any modification regarding such information within thirty (30) days after such modification.
- (c) When the focal point of a Party raises any matter arising from the implementation of Chapter 3 of the AJCEP Agreement, the OCP and this Implementing Regulations to the focal point of another Party, that other Party may assign relevant experts to look into the matter and to respond with its findings and proposal for resolving the matter within a reasonable period of time. The focal points will facilitate the resolution of any matter raised with regard to the implementation of Chapter 3 of the AJCEP Agreement through consultations.

**Rule 11 Designees**

If the competent governmental authority of the exporting Party designates its designees, or makes modification or revocation with respect to the designees, it is required to immediately notify the other Parties, through the ASEAN Secretariat, of such designation, modification or revocation.

**Rule 12 Tariff Classification**

The tariff classification numbers of the Harmonized System (HS) is to be indicated on a CO at the six-digit level, and the description of the good on a CO should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

(d) 任何其他相关文件。

**规则9 部分出口货物背对背信用证**

根据OCP第3条第4(a)款的目，在部分出口货物的情况下，部分出口价值和部分数量应在背对背信用证上显示。签发背对背信用证的一方必须确保部分货物出口的数量不超过原提单中显示的总数量。

**规则10 联络点**

- (a) 每一方均需指定一个联络点，负责处理AJCEP协定第3章、OCP以及本实施条例相关事宜。
- (b) 每一方均需在本实施条例生效后，通过东盟秘书处向其他各方提供其联络点的名称、地址、电话号码、传真号码和电子邮件地址，并且同样需要在任何此类信息发生变更后三十（30）日内通知其他各方。
- (c) 当一方联络点就AJCEP协定第3章、OCP以及本实施条例的实施提出任何事项，并转达给另一方联络点时，该另一方可以指派相关专家研究该事项，并在合理期限内以其调查结果及解决方案进行回复。联络点将通过磋商促进解决任何关于AJCEP协定第3章实施的相关事宜。

**规则11 指定代表**

如果出口方主管政府部门指定其指定代表，或对指定代表进行修改或撤销，则必须通过东盟秘书处立即通知其他各方此类指定、修改或撤销。

**规则12 关税分类**

协调制度（HS）的关税分类号应在原产地证书上以六位数字表示，原产地证书上的货物描述应与发票上的描述基本一致，并尽可能与该货物的HS描述一致。

**Rule 13      Procedure to exchange the sample of a certificate of origin, specimen signatures and official seals**

Each Party is required to provide the other Parties, through the ASEAN Secretariat, with a sample of a CO, specimen signatures and specimen official seals or impressions of stamps of its competent governmental authority or its designees for the issuance of a CO, upon the date of adoption of this Implementing Regulations, as well as, in case of any subsequent modification thereof, thirty (30) days before the modification is made.

**Rule 14      Communication**

- (a) For the purposes of verification in accordance with Rules 6 and 7 of the OCP, any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party is to be made through the designated focal points. Such communication will be made by any method, with confirmation of receipt.
- (b) In the cases provided for in paragraph (a), 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 e-mail in parallel with the communications set out in that paragraph.
- (c) The period for providing the response pursuant to Rules 6 and 7 of the OCP will commence from the date of the confirmation of receipt of the request pursuant to paragraph (a).
- (d) For the purposes of paragraph 3 of Rule 8 of the OCP, the period for providing the written determination by the customs authority of the importing Party will commence from the date of the confirmation of receipt of the information last provided pursuant to paragraph (a).
- (e) Notwithstanding paragraphs (a) through (d) above, for the purposes of verification in accordance with paragraph 1 of Rule 6 of the OCP, the customs authority of an ASEAN Member State may access the EPA CO Reference System provided by the Ministry of Economy, Trade and Industry of Japan. In case where such verification is undertaken using the EPA CO Reference System, the written determination referred to in paragraph 3 of Rule 8 of the OCP may be communicated using the EPA CO Reference System.

**Rule 15      Goods in Transport or Storage**

**规则13 交换原产地证书样本的程序，样本签名和官方印章**

每一方都应在实施条例通过之日，通过东盟秘书处向其他各方提供原产地证书样本、样本签名及其主管当局或其指定人的样本官方印章或印章印记，用于签发原产地证书，并在后续修改的情况下，在修改前三十（30）天内提供。

**规则14 通信**

- (a) 根据 OCP 的第 6 条和第 7 条进行核查，出口方主管政府部门与进口方海关当局之间的任何通信均应通过指定联络点进行。此类通信应采用任何方法进行，并需确认收到。(b) 在 (a) 段款规定的情形下，出口方主管政府部门与进口方海关当局之间的直接通信可以与 (a) 段款中规定的通信并行进行，采用传真或电子邮件。(c) 根据 OCP 的第 6 条和第 7 条，提供答复的期限应自 (a) 段款规定的请求收到确认之日起开始计算。(d) 根据 OCP 的第 8 条第 3 款，进口方海关当局提供书面决定的期限应自 (a) 段款规定的最后一次提供信息收到确认之日起开始计算。(e) 尽管上述 (a) 至 (d) 段款规定，根据 OCP 的第 6 条第 1 款进行核查，东盟成员国海关当局可以访问日本经济、贸易和产业部提供的 EPA CO 参考系统。如果使用 EPA CO 参考系统进行此类核查，OCP 的第 8 条第 3 款所述的书面决定可以使用 EPA CO 参考系统进行通信。

**规则15 运输或储存中的货物**

An originating good which is in the process of being transported from the exporting Party to the importing Party, or is in temporary storage in bonded area in the importing Party, is to be accorded preferential tariff treatment if it is imported into the importing Party on or after the date of entry into force of the AJCEP Agreement for the importing Party, subject to the submission of a CO issued retroactively to the customs authority of the importing Party and subject to domestic laws and regulations of the importing Party.

**Rule 16 Attachment**

The formats of the CO for ASEAN Member States and Japan are shown respectively as Attachment 1 and Attachment 2 of this Implementing Regulations.

**Rule 17 Transitional Provisions Incidental to the Amendment of Annex 2**

- (a) In relation to the trade between Parties with regard to either or both of which the amendment to Annex 2 has not entered into force, a CO based on the pre-amended Annex 2 (HS 2002 version) should be accepted by the customs authority of the importing Party.

Note: For greater certainty, Article 29 of the AJCEP Agreement should apply to this subparagraph.

- (b) Subject to paragraph 1 of Rule 4 of the OCP, a CO issued prior to the entry into force of the amendment to Annex 2 based on the pre-amended Annex 2 (HS 2002 version) should be accepted by the customs authority of the importing Party with regard to which the amendment to Annex 2 has entered into force.
- (c) Regarding the good exported prior to the entry into force of the amendment to Annex 2 with regard to the exporting Party, a CO issued retroactively pursuant to Rule 7 of this Implementing Regulations after the entry into force of the amendment to Annex 2 with regard to the exporting Party should be based on the amended Annex 2 (HS 2017 version).
- (d) When issuing a back-to-back CO pursuant to paragraph 4(a) of Rule 3 of the OCP, the competent governmental authority or its designees of the importing Party issuing back-to-back CO may make an appropriate conversion of the HS code on the original CO depending on the status of the amendment to Annex 2 with regard to the exporting Party or another Party as referred to in subparagraph 4(a) of Rule 3 of the OCP.

正在从出口方运往进口方的原产地货物，或暂时存放在进口方保税区的原产地货物，如果在 AJCEP 协定对进口方生效之日起或之后进口到进口方，应给予优惠关税待遇，前提是向进口方海关当局提交了追溯签发的原产地证书，并遵守进口方的国内法律法规。

**Rule 16 Attachment**

适用于东盟成员国和日本的CO格式分别显示为本实施条例的附件1和附件2。

**Rule 17 附件2修订相关的过渡规定**(a) 对于附件2的修订尚未生效的缔约方之间的贸易，进口方海关当局应接受基于未修订的附件2（HS 2002版本）的CO。注意：为明确起见，AJCEP协定第29条应适用于本款。(b) 根据OCP第4条规则第1款的规定，对于附件2的修订已生效的进口方，应接受基于未修订的附件2（HS 2002版本）并在附件2的修订生效前签发的CO。(c) 对于出口方而言，在附件2的修订生效前出口的货物，应基于修订后的附件2（HS 2017版本），根据本实施条例第7条的规定进行追溯签发CO。

(d) 根据OCP第3条4(a)款的规定签发背对背信用证时，主管当局或其指定的进口方签发背对背信用证的代表可以根据附件2的修订情况，根据OCP第3条4(a)款第4项所述的出口方或另一方的状态，对原提单上的HS编码进行适当转换。

ATTACHMENT 1: CO FORMAT FOR ASEAN MEMBER STATES

Original (Duplicate/Triplicate)

|                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                  |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                    |                                                                                   |                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------|
| 1. Goods consigned from (Exporter's name, address, country)                                                                                                                                                                                                                                                                                                                                                                         |                                  | Reference No.<br>THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)<br><br>CERTIFICATE OF ORIGIN<br><br>FORM AJ<br>Issued in _____ (Country)<br>See Notes Overleaf                |                                                                                                                                                                                                                    |                                                                                   |                                 |
| 2. Goods consigned to (Importer's/Consignee's name, address, country)                                                                                                                                                                                                                                                                                                                                                               |                                  |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                    |                                                                                   |                                 |
| 3. Means of transport and route (as far as known)<br><br>Shipment date<br><br>Vessel's name/Aircraft etc.<br><br>Port of discharge                                                                                                                                                                                                                                                                                                  |                                  | 4. For Official Use<br><div><input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement</div> <div><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</div> <div>Signature of Authorised Signatory of the Importing Country</div> |                                                                                                                                                                                                                    |                                                                                   |                                 |
| 5. Item number                                                                                                                                                                                                                                                                                                                                                                                                                      | 6. Marks and numbers of Packages | 7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing Party)                                                                                                                                                 | 8. Origin criteria (see Notes overleaf)                                                                                                                                                                            | 9. Gross weight or other quantity and value (FOB only when RVC criterion is used) | 10. Number and date of Invoices |
|                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                  |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                    |                                                                                   |                                 |
| 11. Declaration by the exporter<br><br>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in<br><br>_____<br>(Country)<br><br>and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to<br><br>_____<br>(Importing Country)<br><br>Place and date, name, signature and company of authorised signatory |                                  |                                                                                                                                                                                                                                                                                  | 12. Certification<br><br>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.<br><br>_____<br>Place and date, signature and stamp of certifying authority |                                                                                   |                                 |
| 13.<br><input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively                                                                                                                                                                                                                                                                                      |                                  |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                    |                                                                                   |                                 |

NOTES:

附件1：东盟成员国原产地证书格式

原件（副本/三份）

|                                                                                                                                                             |            |                                                                                                                                                    |                                                                                                                  |                                  |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------|
| 1. 货物由（出口商名称、地址、国家）发运                                                                                                                                       |            | 参考号<br>《全面经济合作协定》<br>成员国之间的协作<br>東南亞國家與日本的協會<br>(AJCEP協定)<br><br>原产地证书<br><br>AJ表格<br>在_____签发<br>(国家)<br>参见Overleaf页脚注释                           |                                                                                                                  |                                  |             |
| 2. 货物运往（进口商/收货人名称, 地址, 国家）                                                                                                                                  |            |                                                                                                                                                    |                                                                                                                  |                                  |             |
| 3. 运输方式和路线（据知）<br><br>装运日期<br><br>船名/飞机等<br><br>卸货港                                                                                                         |            | 4. 供官方使用<br><div><input type="checkbox"/> 根据AJCEP协议给予的优惠待遇协定</div> <div><input type="checkbox"/> 未给予优惠待遇（请说明原因）</div> <div>进口国授权签字人签名<br/>国家</div> |                                                                                                                  |                                  |             |
| 5. 项目数量                                                                                                                                                     | 6. 标记和数量包裹 | 7. 数量和类型包裹, 描述货物（包括数量在适当的情况下和HS进口的数量一方）                                                                                                            | 8. 原产地标准 (见注释 Overleaf)                                                                                          | 9. 总计重量或其他数量和价值（FOB 仅当RVC标准被使用时） | 10. 数量和日期发票 |
|                                                                                                                                                             |            |                                                                                                                                                    |                                                                                                                  |                                  |             |
| 11. 出口商申报<br><br>签署人特此声明，上述所载货物，其控制细节和声明均正确无误；均产于<br><br>_____<br>(国家)<br><br>并符合要求<br>AJCEP协定中为这些货物规定的出口至<br><br>_____<br>(进口国)<br><br>地点和日期，名称，签名和公司授权签字人 |            |                                                                                                                                                    | 12. 认证<br><br>兹证明，根据控制细节和声明，所有货物均由出口商生产，且声明内容正确无误。<br>所载货物，其声明由出口商作出，出口商所在地，<br><br>_____<br>地点和日期，签名和印章<br>认证机构 |                                  |             |
| 13.<br><input type="checkbox"/> 第三方开票 <input type="checkbox"/> 背对背信用证 <input type="checkbox"/> 追溯签发                                                         |            |                                                                                                                                                    |                                                                                                                  |                                  |             |

NOTES:

1. The following countries shall use this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Member States of the Association of Southeast Asian Nations and Japan (AJCEP Agreement) :

BRUNEI DARUSSALAM  
MYANMAR

CAMBODIA  
PHILIPPINES

INDONESIA  
SINGAPORE

LAOS  
THAILAND

MALAYSIA  
VIETNAM

2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any of the Parties to the AJCEP Agreement should:

(i)

fall within a description of goods eligible for concessions in the importing Party;

(ii)

comply with the consignment conditions in accordance with Article 31 of the AJCEP Agreement; and

(iii)

comply with the origin criteria in Chapter 3 of the AJCEP Agreement.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter should indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

|                                                                                         |                   |
|-----------------------------------------------------------------------------------------|-------------------|
| Circumstances of production or manufacture in the country named in box 11 of this form: | Insert in box 8   |
| (a) Goods satisfying subparagraph (c) of Article 24 of the AJCEP Agreement              | “PE”              |
| (b) Wholly obtained goods satisfying Article 25 of the AJCEP Agreement                  | “WO”              |
| (c) Goods satisfying paragraph 1 of Article 26 of the AJCEP Agreement                   | “CTH” or<br>“RVC” |
| (d) Goods satisfying paragraph 2 of Article 26 of the AJCEP Agreement                   |                   |
| - Change in Tariff Classification                                                       | “CTC”             |
| - Regional Value Content                                                                | “RVC”             |
| - Specific Processes                                                                    | “SP”              |
| Also, exporters should indicate the following where applicable:                         |                   |
| (e) Goods which comply with Article 28 of the AJCEP Agreement                           | “DMI”             |
| (f) Goods which comply with Article 29 of the AJCEP Agreement                           | “ACU”             |

4. EACH ITEM SHOULD QUALIFY: All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.

5. DESCRIPTION OF GOODS: For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. “sake compound and cooking sake (Mirin) of subheading 2208.90”, “beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90” “quilts and eiderdowns of 9404.90”), such description of specific products should be indicated.

6. FREE-ON-BOARD (FOB) VALUE: The FOB value in Box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods. In the case of goods exported from and imported by Cambodia and Myanmar, the FOB value shall be included on the Certificate of Origin, irrespective of the origin criteria used, for 2 years upon the implementation of this new arrangement.

7. INVOICES: Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.

8. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the “Third Country Invoicing” box in box 13 should be ticked (√). The number of invoices issued for the importation of goods into the importing Party should be indicated in box 10, and the full legal name and address of the company or person that issued the invoices shall be indicated in box 7.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 10. The “Third Country Invoicing” in box 13 should be ticked, and it should be indicated in box 7 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 7 the full legal name and address of the company or person that will issue another invoice in the third country. In such a case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

9. BACK-TO-BACK CERTIFICATE OF ORIGIN: In the case of a back-to-back CO issued in accordance with paragraph 4 of Rule 3 of the Operational Certification Procedures, the “Back-to-Back CO” box in box 13 should be ticked (√).

10. ISSUED RETROACTIVELY: In cases of a CO issued retroactively in accordance with Rule 7 of the Implementing Regulations, the “Issued Retroactively” box in box 13 should be ticked (√).

11. CERTIFIED TRUE COPY: In cases of certified true copies, the words “CERTIFIED TRUE COPY” should be indicated in box 12 in accordance with Rule 5 of the Implementing Regulations.

1. 下列国家应根据东南亚国家联盟（东盟）成员国与日本间全面经济伙伴关系协定（AJCEP协定）下的优惠关税待遇目的，使用本表格：

文莱达鲁萨兰  
缅甸

柬埔寨  
菲律宾

印度尼西亚  
新加坡

LAOS  
泰国

马来西亚  
越南

2. C条件：要在AJCEP协定下享受优惠关税待遇，出口到以下任一  
方 应遵守AJCEP协定：  
(i) 属于进口方符合条件的商品描述； (ii) 遵守AJCEP协定第31条规定的装运条件； 以及 (iii) 遵守AJCEP协定第3章的原产地标准。

3. O原产地标准：对于符合原产地标准的货物，出口商应在本表格第8栏中注明原 地标准已满足，并按以下表格所示方式注明：

|                              |                 |
|------------------------------|-----------------|
| 在表格第11栏中列出的国家生产或制造情况<br>此表格： | 填入第8栏           |
| (a) 符合AJCEP协定第24条(c)款下规定的货物  | “PE”            |
| (b) 完全に取得された商品符合AJCEP协定第25条  | “WO”            |
| (c) 符合AJCEP协定第26条1段规定的货物     | “CTH”或<br>“RVC” |
| (d) 满足AJCEP协定第26条第2段规定的货物    |                 |
| - 关税分类变更                     | “CTC”           |
| - 区域价值含量                     | “RVC”           |
| - 特定工艺                       | “SP”            |
| 此外，出口商应在适用情况下注明以下内容：         |                 |
| (e) 符合AJCEP协定第28条规定的货物       | “DMI”           |
| (f) 符合AJCEP协定第29条规定的货物       | “ACU”           |

4. 每个项目 应分别合格：货件中的所有项目应各自具有合格资格。这一点尤其与 同类商品 尺寸不同的商品被出口。

5. 商品描述：对于每种货物，进口方的HS关税分类号应在六位数的级别上标明。原产地证书上的货物描述应与发票上的描述基本一致，如果可能的话，还应与该货物的HS描述一致。关于子目2208.90和9404.90，在特殊情况下一旦货物是特定产品需要特殊描述（例如“2208.90子目的清酒复合物和烹饪清酒（味淋）”、“酒精度低于1%的2208.90子目以水果为基础的饮料”、“9404.90子目的被套和鸭绒被”），则应标明这种特定产品的描述。

6. 离岸价 (FOB) 价值：在确定货物原产地时，仅当适用区域价值含量标准时，第9栏中的离岸价才应反映。在从柬埔寨和缅甸出口并进口的货物中，无论使用何种原产地标准，离岸价均应在原产地证书中列明，并在实施此项新安排之日起2年内适用。

7. 发票：为每个项目注明发票号码和日期。发票应为进口方为进口货物签发的发票。

8. 第三方开票：根据实施条例第3条(d)款，在由第三方签发票据的情况下，“第三方开票”栏在第13栏应打勾（√）。进口方为进口货物签发的发票数量应注明在第10栏，签发票据的公司或个人的全称和地址 应注明在第7栏。

在特殊情况下，若在原产地证书签发时无法获得在第三方国家签发的发票，则应在10箱中注明出口商签发给原产地证书签发人的发票号码和发票日期。“第三方开票”应在13箱中打钩，并在7箱中注明货物将受制于在第三方国家为进口至进口方而签发的另一张发票，并在7箱中注明将在第三方国家签发另一张发票的公司或个人的全称和地址。在这种情况下，进口方海关当局可能要求进口商提供出口商至进口商关于所申报进口货物的交易确认发票和其他相关文件。

9. 背对背信用证原产地证书：在根据规则第4段签发的背对背信用证的情况下 3 of the Oper 国家认证程序，13箱中的“背对背信用证”框应勾选（√）。

10. 追溯签发：在原产地证书追溯签发的情况下 根据实施条例第7条，“追溯签发”框在13箱中应勾选（√）。

11. 经认证的副本：在经认证的副本的情况下，应将“经认证的副本”字样标明在12箱中 根据实施条例第5条。

ATTACHMENT 2: CO FORMAT FOR JAPAN

CO Format for Japan

|                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |                                                     |                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------|
| 1. Goods consigned from (Exporter's name, address, country)                                                                                                                                                                                                                                                                                                                                                                                          | Reference No.<br>THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT)<br>CERTIFICATE OF ORIGIN<br><br>FORM AJ<br>Issued in <u>Japan</u>                             |                                                     |                                |
| 2. Goods consigned to (Importer's/Consignee's name, address, country)                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                  |                                                     |                                |
| 3. Means of transport and route (as far as known)<br><br>Shipment date<br><br><br><br>Vessel's name/Aircraft etc.<br><br><br><br>Port of discharge                                                                                                                                                                                                                                                                                                   | 4. For Official Use<br><div><div></div>Preferential Treatment Given Under AJCEP Agreement</div> <div><div></div>Preferential Treatment Not Given (Please state reason/s)</div> <div>Signature of Authorised Signatory of the Importing Country</div>             |                                                     |                                |
| 5. Item number (as necessary); Marks and numbers of packages; Number and kind of packages; Description of goods (including quantity where appropriate and HS number of the importing Party at 6-digit level)                                                                                                                                                                                                                                         | 6. Preference criteria (see Notes overleaf)                                                                                                                                                                                                                      | 7.Quantity ( gross or net weight or other quantity) | 8. Number and date of Invoices |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |                                                     |                                |
| 9. Remarks<br><div><input type="checkbox"/> Third Country Invoicing</div> <div><input type="checkbox"/> Issued Retroactively</div>                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                  |                                                     |                                |
| 10. Declaration by the exporter<br><br>The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in<br><br>.....<br>(Country)<br><br>and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to<br><br>.....<br>(Importing Country)<br><br>.....<br>Place and date, printed name, signature and company of authorised signatory | 11. Certification<br><br>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.<br><br><br><br>.....<br>Place and date, printed name, signature and stamp of Competent Governmental Authority or Designee |                                                     |                                |

附件2：日本用CO格式 日本用CO格式

|                                                                                                                                                                                            |                                                                                                                              |                  |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|------------------|---------------|
| 1. 货物由（出口商名称、地址、国家）发运                                                                                                                                                                      | 参考号<br>全面经济协议<br>PARTNERSHIP AMONG MEMBER STATES OF THE 东南亚国家协会和日本<br>(AJCEP协定)<br>原产地证书<br><br>AJ表格<br>在日本签发 _____          |                  |               |
| 2. 货物运至（进口商/收货人名称, 地址，国家）                                                                                                                                                                  |                                                                                                                              |                  |               |
| 3. 运输方式及路线（据知）<br><br>装运日期<br><br><br><br>船名/飞机等<br><br><br><br>卸货港                                                                                                                        | 4. 供官方使用<br><div><div></div>根据...给予的优惠待遇<br/>AJCEP协定</div> <div><div></div>未给予优惠待遇（请说明原因）</div> <div>进口国授权签字人签名<br/>国家</div> |                  |               |
| 5. 项目编号（如需要）；包装标志和编号；数量和种类；商品の説明（包括在适当的情况下进口方的HS编号6位水平）适当且进口方HS编号为6位级别）                                                                                                                    | 优惠<br>7. Overleaf<br>(優遇基準)                                                                                                  | 7.数量（毛重或净重或其他数量） | 8.数量和日期<br>发票 |
|                                                                                                                                                                                            |                                                                                                                              |                  |               |
| 9. 备注<br><div><input type="checkbox"/> 第三方开票 <input type="checkbox"/> 追溯签发</div>                                                                                                           |                                                                                                                              |                  |               |
| 10. 出口商申报<br><br>本签署人兹声明以上<br>详细信息和声明是正确的；所有货物在出口商处生产。<br><br>.....<br>(国家)<br><br>并且符合这些货物在AJCEP协定中为出口至进口国所规定的<br>货物的要求<br><br>.....<br>(进口国)<br><br>.....<br>地点和日期，印刷名称，签名和公司名称<br>授权签字人 | 11. 认证<br><br>兹证明，根据控制<br>已按照规定执行，该声明由<br>出口商的声明是正确的。<br><br><br><br>.....<br>地点和日期，印刷名称，签名和印章名称<br>主管当局或指定人                 |                  |               |

OVERLEAF NOTES

1. Japan uses this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Japan and Member States of the Association of Southeast Asian Nations (AJCEP Agreement).
2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any Party of the AJCEP Agreement should:
- (i) fall within a description of goods eligible for concessions in the importing Party;
  - (ii) comply with the consignment conditions in accordance with Article 31 of Chapter 3; and
  - (iii) comply with the preference criteria provided for in Chapter 3 of the AJCEP Agreement.
3. PREFERENCE CRITERIA: For goods that meet the preference criteria, the exporter or its authorised agent should indicate in box 6 of this form, the preference criteria met, in the manner shown in the following table:

|                                                                                                                                                                                                             |                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Circumstances of production or manufacture in the country named in box 10 of this form                                                                                                                      | Insert in box 6                |
| (a) Goods satisfying subparagraph (c) of Article 24 of Chapter 3                                                                                                                                            | “PE”                           |
| (b) Wholly obtained goods satisfying Article 25 of Chapter 3                                                                                                                                                | “WO”                           |
| (c) Goods satisfying paragraph 1 of Article 26 of Chapter 3                                                                                                                                                 | “CTH” or<br>“RVC”              |
| (d) Goods satisfying paragraph 2 of Article 26 of Chapter 3 <ul style="list-style-type: none"><li>- Change in Tariff Classification</li><li>- Regional Value Content</li><li>- Specific Processes</li></ul> | “CTC”<br><br>“RVC”<br><br>“SP” |
| Also, exporters should indicate the following where applicable:                                                                                                                                             |                                |
| (e) Should goods comply with Article 28 of Chapter 3                                                                                                                                                        | “DMI”                          |
| (f) Should goods comply with Article 29 of Chapter 3                                                                                                                                                        | “ACU”                          |

4. EACH ITEM SHOULD QUALIFY: All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.
5. DESCRIPTION OF GOODS: For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. “sake compound and cooking sake (Mirin) of subheading 2208.90”, “beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90” “quilts and eiderdowns of 9404.90”), such description of specific products should be indicated.
6. INVOICES: Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
7. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, in accordance with Rule 3 (d) of Implementing Regulations, the “Third Country Invoicing” box in box 9 should be ticked (√) and the number of invoice issued for the importation of goods into the importing Party should be indicated in box 8, identifying in box 9 the full legal name and address of the company or person that issued the invoice.
- In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 8. The “Third Country Invoicing” box in box 9 should be ticked (√), and it should be indicated in box 9 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 9 the full legal name and address of the company or person that will issue another invoice in the third country. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.
8. ISSUED RETROACTIVELY: In cases of COs issued retroactively in accordance with Rule 7 of the Implementing Regulations, the “Issued Retroactively” box in box 9 should be ticked (√)

Overleaf NOTES

1. 日本使用此表格，目的是根据《日本与东南亚国家联盟成员国间全面经济伙伴关系协定》（AJCEP协定）享受优惠关税待遇。
2. 条件：为根据AJCEP协定享受优惠关税待遇，出口至AJCEP协定任何一方的货物应：
- (i) 属于进口方符合条件的商品描述； (ii) 遵守第3章第31条规定的装运条件；以及 (iii) 遵守AJCEP协定第3章规定的优惠标准。
3. 优惠标准：对于符合优惠标准的货物，出口商或其認可代理人应在表格第6栏中，按照下表所示的方式注明所符合的优惠标准：

|                                                                                                                |                                |
|----------------------------------------------------------------------------------------------------------------|--------------------------------|
| 在表格中填写的国家名称处的生产或制造情况<br>10份此表格                                                                                 | 填入欄6                           |
| (a) 满足第3章第24条(c)项下项的货物                                                                                         | “PE”                           |
| (b) 满足第3章第25条的完全取得货物                                                                                           | “WO”                           |
| (c) 满足第3章第26条1项的货物                                                                                             | “CTH”或<br>“RVC”                |
| (d) 满足第3章第26条第2段规定的货物 <ul style="list-style-type: none"><li>- 关税分类变更</li><li>- 区域价值含量</li><li>- 特定工艺</li></ul> | “CTC”<br><br>“RVC”<br><br>“SP” |
| 此外，出口商应在适用情况下注明以下内容：                                                                                           |                                |
| (e) 货物是否符合第3章第28条                                                                                              | “DMI”                          |
| (f) 货物是否符合第3章第29条                                                                                              | “ACU”                          |

4. 每个项目都应合格：货件中的所有项目都应各自合格。当出口不同尺寸的相似商品时，这一点尤为重要。
5. 商品描述：对于每种货物，进口方的HS关税分类号应在六位数的级别上标明。原产地证书上的货物描述应与发票上的描述基本一致，如果可能的话，还应与该货物的HS描述一致。关于子目2208.90和9404.90，在特殊情况下一旦货物是特定产品需要特殊描述（例如，“子目2208.90的清酒复合物和烹饪清酒（味淋）”、“子目2208.90的以水果为基础的饮料，酒精度小于1%”、“子目9404.90的被套和鸭绒被”），则应标明这种特定产品的描述。
6. 发票：标明每个项目的发票号码和日期。发票应为进口方进口货物所开具的。
7. 第三方开票：在由第三方开具发票的情况下，根据实施条例第3条(d)款的规定，应勾选第9栏中的“第三方开票”框(√)，并在第8栏中注明为进口方进口货物开具的发票号码，同时第9栏中注明开具发票的公司或个人的全称和地址。
- 在原产地证书签发时无法获得在第三方开具的发票的例外情况下，应在第8栏中注明原产地证书签出口商开具的发票号码和日期。应勾选第9栏中的“第三方开票”框(√)，并在第9栏中注明货物将另行在第三方开具发票以供进口方进口，同时注明将在第三方开具另一份发票的公司或个人的全称和地址。在这种情况下，进口方海关当局可能要求进口商提供从出口商到进口商的交易确认发票和任何其他相关文件，涉及申报进口的货物。
8. 追溯签发：根据实施条例第7条签发的原产地证书，应在第9栏的“追溯签发”栏中打勾 (√)