

## eCustoms Helpdesk Notification

Number	<b>Ref: 002/2019</b>
Subject:	<b>EU-Japan Economic Partnership Agreement (EPA) – preferential origin</b>
Who should read:	<b>All those involved in lodging electronic customs declarations</b>
Related Notification:	<b>None</b>
Issued by:	<b>eCustoms Helpdesk</b>
Issue Date:	<b>18 January 2019</b>

### 1. Introduction

The European Parliament on 18 December 2018 voted in favour of the [EU-Japan Economic Partnership Agreement](#), which will enter into force on 1 February 2019.

Tariff duties will be eliminated for different types of goods on a staged basis as set out in [Annex 2 - A](#) of the Agreement. The Agreement includes a [Chapter on the Rules of Origin and Origin Procedures](#) and an Annex 3 containing [product-specific rules of origin](#). A claim for preferential treatment can be made where a 'statement on origin' is present on an invoice or other commercial document. Alternatively, a claim for preferential treatment may be made on the basis of 'importer's knowledge'. This allows the importer to claim preferential tariff treatment based on information in the form of supporting documents or records provided by the exporter or manufacturer, which are in the importer's possession. The wording of the 'statement on origin' is given in [Annex 3 - D](#) of the Agreement. As per Article 3.16 of the Agreement claims for preferential treatment shall be included in the customs import declaration in accordance with the laws and regulations of the importing Party. In Ireland and all other EU Member States this is Commission Implementing Regulation (EU) 2015/2447 of the Union Customs Code (UCC). For EU exporters using 'statements on origin' the Registered Exporter System (the REX system) will apply. Japanese exporters will use the Japanese national system.

[Guidance](#) on origin procedures for the Agreement is available on the DG TAXUD website.

## **2. The REX System**

EU exporters to Japan using 'statements on origin' should register on the REX system. The [REX system](#) is a system of self-certification by exporters who have been registered in the system by the customs authorities. It simplifies export formalities by allowing the registered exporter to certify the preferential origin by including a specific declaration on the invoice or another commercial document identifying the exported products. Thus, the registered exporter is not obliged to apply upon each export for issue of a certificate of origin. Unregistered exporters may certify the origin of goods for consignments having a value which is below €6,000. Authorisation to use the REX system requires completion of an [application form](#).

## **3. Import Declaration Codes**

To claim preferential origin upon release for free circulation in the EU the following codes need to be used:

- Box 36 of the SAD should contain the code '300'.
- Box 34 should have 'JP' entered as the country of origin.
- In Box 44, one of the following codes should be used:
  - Where the claim for preferential tariff treatment is based on a 'statement on origin' for a single shipment, the code "U110".
  - Where the claim for preferential tariff treatment is based on a 'statement on origin' for multiple shipments of identical products, the code "U111".
  - Where the claim for preferential tariff treatment is based on 'importer's knowledge', the code "U112".

## **4. For queries on the content of this notification please contact:**

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