Attachment 2

Declaration Required for Preferential Tariff Treatment for a Product Classified under the Tariff Line Indicated with "(Qb)" or "(Qf)" in Column 5 of the Schedule of Japan

1. This Attachment shall apply only to matters concerning a declaration required for preferential tariff treatment for a product referred to in the Note in Column 2 of the Schedule of Japan for a product classified under the tariff line indicated with "(Qb)" or "(Qf)" in Column 5 of the Schedule (hereinafter referred to in this Attachment as a "declaration on a product").

2. The text of a declaration on a product shall be as provided for in subparagraph (a) or (b) as applicable.

(a) "I, the undersigned, declare that the products described above are classified as …(Note 1)."

(b) "The exporter also declares that these products are classified as …(Note 1)."

Note 1: (a) For a product classified under the tariff line indicated with "(Qb)" in Column 5 of the Schedule of Japan, an item number indicated in the column of "Item Number" in the List of Natural Cheeses in paragraph 1 of Attachment 1 shall be entered in this space; and

(b) for a product classified under the tariff line indicated with "(Qf)" in Column 5 of the Schedule of Japan, "Qf" shall be entered in this space.

Note 2: A declaration on a product using the text provided for in subparagraph (a) shall be produced by the exporter of the product concerned or, under the exporter's responsibility, by his authorised representative, below the description of the product in field 8 of a Certificate of Origin issued for the product in accordance with Article XVI of Annex II.

Note 3: A declaration on a product using the text provided for in subparagraph (b) shall be produced by an exporter who produces an origin declaration for the product concerned in accordance with Article XIX of Annex II. Such declaration on a product shall be produced by the exporter by typing, stamping or printing on the commercial document on which the origin declaration is produced. The declaration on a product using the text provided for in subparagraph (b) shall be produced immediately after the text of the origin declaration.

3. For the purposes of this Attachment, a declaration on a product shall be considered to form a part of the proof of origin concerned referred to in Article XV of Annex II. The relevant provisions of Annex II shall apply only to the extent necessary in the process of granting preferential tariff treatment to a product accompanied by a declaration on a product, and to the extent consistent with paragraph 1.