(i) in the case of transit or transshipment: the transportation documents, such as the air waybill, the bill of lading, or the multimodal or combined transportation document, that certify the transport from the exporting Party to the importing Party, as the case may be; and

(ii) in the case of storage: the transportation documents, such as the air waybill, the bill of lading, or the multimodal or combined transportation document, that certify the transport from the exporting Party to the importing Party, as the case may be, as well as, the documents issued by the customs authority or other competent authority of the non-Party that authorized this operation, according to its domestic legislation.

Article 61
Obligations Related to Importations

1. Except as otherwise provided for in this Chapter, each Party shall require an importer that claims preferential tariff treatment for a good imported from the other Party to:

(a) make a written statement in the customs declaration, based on a valid Proof of Origin, that the good qualifies as an originating good of the exporting Party;

(b) have the Proof of Origin in its possession at the time the statement referred to in subparagraph (a) is made;

(c) have in its possession the documents referred to in paragraph 3 of Article 60, where applicable;

(d) submit the Proof of Origin, as well as the documents indicated in subparagraph (c) on the request of the customs authority; and

(e) promptly make a corrected declaration and pay any duties owing where the importer has reason to believe that a Proof of Origin on which a declaration was based contains information that is not correct.

2. Where an importer of an originating good at the time of importation does not have in his possession a Proof of Origin, the importer may, in accordance with the laws and regulations of the importing Party, apply for a refund of any excess customs duties paid or deposit imposed as a result of the goods not having been granted preferential tariff treatment, on presentation to the customs authority of the importing Party of the Proof of Origin issued or made out in accordance with Article 54 or Article 57 and, if required, such other documentation relating to the importation of the good, within a period not exceeding one year after the time of importation.

Note: Notwithstanding this paragraph, in the case of importation into Japan, refund of any excess duties paid shall not be applicable.

3. Paragraph 2 shall not be applicable in the case where the importer failed to declare to the customs authority of the importing Party, at the time of importation, that the good was an originating good under this Agreement, even though a valid Proof of Origin was provided to the customs authority subsequently.

4. Where an importer claims preferential tariff treatment for a good, the importing Party may deny preferential tariff treatment to the good where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Chapter.

Article 62
Validity of Proof of Origin

1. A Proof of Origin shall be valid for 12 months from the date on which it is issued or made out, and shall be submitted for a single importation covered under one or more customs declarations within such period, when it is required by the customs authority of the importing Party.