この省令は、令和四年一月一日から施行する。

附　則

OVERLEAF NOTES

1. **CONDITIONS:** To be eligible for the preferential tariff treatment under the Regional Comprehensive Economic Partnership Agreement (the Agreement), goods should:
   a. fall within a description of goods eligible for concessions in the importing Party; and
   b. comply with all relevant provisions of Chapter 3 (Rules of Origin) and if applicable, Article 2.6 (Tariff Differentials) of Chapter 2 of the Agreement.

2. **EXPORTER AND CONSIGNEE/IMPORTER:** Provide details of the exporter of the goods (including name, address and country) and consignee/importer (including name, address, and country) in Box 1 and Box 2, respectively.

3. **PRODUCER:** Provide the details of the producer of the goods (including name, address and country) in Box 3, if known. In case of multiple producers, indicate "SEE BOX 8" in Box 3 and provide the details in Box 8 for each item. If the producer wishes the information to be confidential, it is acceptable to state "CONFIDENTIAL", however, the producer information may be available to the competent authority or authorised body upon request. In case the details of the producer are unknown, it is acceptable to state "NOT AVAILABLE".

4. **DESCRIPTION OF GOODS:** The description of each good in Box 8 should be sufficiently detailed to enable the products to be identified by the customs officer examining them.

5. **HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS):** The HS should be at the 6-digit level of the exported product and based on Annex 3A of the Agreement.

6. **ORIGIN CONFERRING CRITERIA**: For the goods that meet the origin conferring criteria, the exporter should indicate in Box 10 of this Form, the origin conferring criteria met, in the manner shown in the following table:

Origin conferring criteria	Insert in Box 10
(a) Goods wholly obtained or produced satisfying Article 3.2(a) of Chapter 3 of the Agreement	**WO**
(b) Goods produced exclusively from originating materials satisfying Article 3.2(b) of Chapter 3 of the Agreement	**PE**
(c) Goods produced using non-originating materials provided that the goods satisfy the product specific requirements set out in Annex 3A of the Agreement:	
- Change in Tariff Classification	**CTC**
- Regional Value Content	**RVC**
- Chemical Reaction	**CR**
(d) Goods comply with Article 3.4 of Chapter 3 of the Agreement	**ACU**
(e) Goods comply with Article 3.7 of Chapter 3 of the Agreement	**DMI**

7. **EACH GOOD CLAIMING PREFERENTIAL TARIFF TREATMENT QUALIFIES IN ITS OWN RIGHT:** It should be noted that all the goods in a consignment qualifies separately in their own right.

8. **RCEP COUNTRY OF ORIGIN:** The RCEP country of origin should be indicated separately for each good in the manner shown in the following table:

Circumstances	Insert in Box 11 – RCEP country of origin
(a) Goods are in Appendix to Annex I of the importing Party but do not meet the additional requirement specified in the Appendix to Annex I i.e. a Domestic Value Addition of 20% (DV20). (b) Goods that are not in the Appendix to Annex I of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) of Chapter 3 of the Agreement but are not processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the Party that contributed the highest value of originating materials used in the production of that good in the exporting Party in accordance with Article 2.6.4.
IN ALL OTHER CIRCUMSTANCES, including (c) Goods are in Appendix to Annex I of the importing Party and meet the additional requirement specified in Appendix to Annex I i.e. a Domestic Value Addition of 20% (DV20). (d) Goods are wholly obtained or produced in accordance with Article 3.2(a) of Chapter 3 of the Agreement (e) Goods that are not in the Appendix to Annex I of the importing Party and satisfy the applicable requirements set out in Annex 3A (Product-Specific Rules) in accordance with Article 3.2(c) of Chapter 3 of the Agreement. (f) Goods that are not in the Appendix to Annex I of the importing Party, are produced exclusively from originating materials in accordance with Article 3.2(b) and are processed beyond minimal operations set out in Article 2.6.5 of Chapter 2 of the Agreement in the exporting Party.	Indicate the name of the exporting Party

Notes: Notwithstanding the above, under paragraph 6 of Article 2.6 of Chapter 2 of the Agreement the importer is allowed to make a claim for preferential tariff treatment at either:
- the highest rate of customs duty the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, (Article 2.6.6(a)), or
- the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties (Article 2.6.6(b)).

When the RCEP country of origin cannot be ascertained, based on the information provided by the exporter/producer and importer, indicate the name of the Party with the highest rate of customs duty followed by " * " if the Article 2.6.6(a) of Chapter 2 of the Agreement is being used or " ** " if the Article 2.6.6(b) of Chapter 2 of the Agreement is being used. For example: Australia * or Indonesia **.

9. **FOB VALUE:** The FOB value in Box 12 only needs to be provided when the Regional Value Content criterion is applied in determining the originating status of goods.

10. **INVOICES:** Indicate the invoice number and date in Box 13. If multiple invoices are used, indicate the invoice number and date for each item. The invoice is the one issued for the importation of the good into the importing Party. In cases where invoices used for the importation are not issued by the exporter or producer, in accordance with Article 3.20 of Chapter 3 of the Agreement, the "Third-party invoicing" box in Box 17 should be ticked (✓), and the name and country of the company issuing the invoice should be provided in Box 14.

11. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to back Certificate of Origin issued in accordance with Article 3.19 of Chapter 3 of the Agreement, the "Back-to-back Certificate of Origin" box in Box 17 should be ticked (✓), and the original Proof of Origin reference number, date of issuance, issuing country, RCEP country of origin of the first exporting Party, and, if applicable, approved exporter authorisation code of the first exporting Party should be indicated in Box 14.

12. **ISSUED RETROACTIVELY:** Where a Certificate of Origin is issued retrospectively in accordance with paragraph 8 of Article 3.17 of Chapter 3 of the Agreement, the "ISSUED RETROACTIVELY" box in Box 17 should be ticked (✓).

13. **CERTIFIED TRUE COPY**: Where a certified true copy of the original Certificate of Origin is issued in accordance with paragraph 9 of Article 3.17 of Chapter 3 of the Agreement, the words "CERTIFIED TRUE COPY" and the date of issuance of the certified true copy should be indicated in Box 14.

14. **FOR OFFICIAL USE:** The customs authority of the importing Party may indicate (✓) in the relevant box in Box 5 in accordance with their domestic laws and regulations.

15. **REMARKS:** Box 14 should only be filled out when necessary and contain information including as specified in Paragraphs 10, 11, and 13 of the Overleaf Notes.