

**EU-Japan Economic Partnership Agreement (EPA)  
Rules of Origin and Origin Procedures  
Information to EU exporters**

**Application in Japan of Article 3.16(3) of the EU-Japan EPA  
Request for an explanation from the importer in Japan**

**This information aims at addressing questions raised by importers in Japan and exporters in the EU about additional explanations requested by Japan Customs from importers submitting a claim for preferential tariff treatment under the EU-Japan EPA.**

**Introduction**

The Economic Partnership Agreement (EPA) between the European Union and Japan applies since 1 February 2019. The text of the EPA is available in the [Official Journal of the European Union L 330 of 27.12.2019](#). Its Article 2.8(1) provides for a reduction or elimination of customs duties ('preferential tariff treatment') by each Party on originating goods of the other Party. Rules of origin and origin procedures to this end are laid down in Chapter 3 of the EPA.

As explained in the [EU-Japan EPA Guidance 'Claim, Verification and Denial of Preference'](#), published by TAXUD on 9.01.2019, a claim for preferential tariff treatment submitted by an importer under the EPA shall be based either on a statement on origin made out by the exporter, or the importer's knowledge that the product is originating.

Insofar as preferential exports under the EPA from the EU are concerned, where the importer in Japan does not base his claim on importer's knowledge, only a statement on origin made out by the EU exporter may allow that importer to claim preferential tariff treatment in Japan.

In accordance with the second sentence of Article 3.16(3) of the EPA, and whatever the basis for the claim is (statement on origin or importer's knowledge), the customs authority of the importing Party may request the importer to provide an additional explanation, but only to the extent that the importer can provide such explanation.

**Announcement by Japan on the implementation of Article 3.16(3) of the EPA**

Following questions raised by importers in Japan of EU originating products and EU exporters of those products about the management of such a request for an explanation by Japan Customs, the Ministry of Finance of Japan just published the following announcement, which provides clarification in this respect:

***Announcement on the explanation of rules of origin  
which Japan Customs requests at import declaration  
(14 March 2019)***

<http://www.customs.go.jp/roo/english/text/eu-3-16e.htm>

*Please be aware of the following points with regard to the application of the origin procedures under the EU-Japan EPA.*

*Where, in accordance with the second sentence of Article 3.16(3) of the EPA, the customs authority of Japan requests from an importer who claims preferential tariff treatment for a product under the EPA to provide an explanation that the product satisfies the requirements of Chapter 3 (Rules of Origin and Origin Procedures) of the EPA, the importer is not obliged to provide that explanation which is not available to the importer.*

*The absence of such explanation will not lead to denial of the preferential tariff treatment under the EU-Japan EPA.*

*Where the importer decides to provide the explanation requested, it may be done as follows:*

- 1. When a claim for preferential tariff treatment by an importer is based on a “statement on origin” provided by an exporter, the importer may use Form C-5293 to provide the explanation.  
In that case, the exporter is responsible for the correctness of the statement on origin and of the information provided to make out that statement, in accordance with Article 3.17(1) of the EPA.*
- 2. When a claim for preferential tariff treatment by an importer is based on the “importer’s knowledge”, the importer may use Forms C-5292-4 and C-5293 to provide the explanation.  
In that case, it is assumed that the importer's claim is based on information demonstrating that the product is originating and satisfies the requirements provided for the EU-Japan EPA, in accordance with Article 3.18 of the EPA.*

*When necessary, a verification may be conducted based on Article 3.21 of the EPA.*

## Conclusions

It mainly results from that clarification for importers in Japan that:

- an importer in Japan of products originating in the EU under the EPA is not obliged to provide an explanation which is not available to that importer;
- an importer in Japan of products originating in the EU under the EPA, being requested to provide an explanation, is not obliged to obtain that explanation from the exporter in the EU, who made out the statement on origin;
- the absence of such an explanation at the time of claim cannot lead to a denial of the preferential tariff treatment under the EU-Japan EPA.

It means the following for exporters in the EU:

- the exporter in the EU who made out a statement on origin, when requested by the importer in Japan to provide an explanation, is not obliged to provide such explanation.

Regarding the reference made at the end of the announcement, according to which ‘*When necessary, verification may be conducted based on Article 3.21 of the EPA*’, it refers to a procedural stage different from the one of the claim. Please see the part concerning that verification in the EU-Japan EPA Guidance on ‘Claim, Verification and Denial of Preference’.