

EU-Japan EPA Guidance  
Statement on Origin for multiple shipments of identical products

1. Legal basis

Chapter 3: Rules of Origin and Origin Procedures

ARTICLE 3.17

1. --

2. A statement on origin shall be made out using one of the linguistic versions of the text set out in Annex 3-D on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the statement on origin.

3. --

4. A statement on origin shall be valid for 12 months from the date it was made out.

5. A statement on origin may apply to:

- (a) a single shipment of one or more products into a Party; or
- (b) multiple shipments of identical products within any period specified in the statement on origin not exceeding 12 months.

ANNEX 3-D

TEXT OF THE STATEMENT ON ORIGIN

A statement on origin shall be made out using the text set out below in one of the following linguistic versions and in accordance with the laws and regulations of the exporting Party. If the statement on origin is handwritten, it shall be written in ink in printed characters. The statement on origin shall be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

English version

(Period: from..... to .....(1))

The exporter of the products covered by this document (Exporter Reference No ..... (2)) declares that, except where otherwise clearly indicated, these products are of .....preferential origin (3).

(Origin criteria used(4))

.....

(Place and date (5))

.....

(Printed name of the exporter)

.....

<sup>1</sup> If the statement on origin is completed for multiple shipments of identical originating products within the meaning of subparagraph 5 (b) of Article 3.17, indicate the period for which the statement on origin will apply. That period shall not exceed 12 months. All

importations of the product must occur within the period indicated. Where a period is not applicable, the field can be left blank.

<sup>2</sup> Indicate the reference number through which the exporter is identified. For the European Union exporter, this will be the number assigned in accordance with the laws and regulations of the European Union. For the Japanese exporter, this will be the Japan Corporate Number. Where the exporter has not been assigned a number, this field may be left blank.

<sup>3</sup> Indicate the origin of the product; the European Union. or Japan

<sup>4</sup> Indicate, depending on the case, one or more of the following codes:

“A” product referred to in subparagraph 1(a) of Article 3.2

“B” product referred to in subparagraph 1(b) of Article 3.2

“C” product referred to in subparagraph 1(c) of Article 3.2, with the following additional information on the type of PSR actually applied to the product:

“1” for a change of tariff classification rule

“2” for a for a maximum value of non-originating materials or a minimum regional value content rule;

“3” for a specific production process rule; or

“4” in case of application of the provisions of Section 3 of Appendix 3-B-1

“D” for accumulation referred to in Article 3.5

“E” tolerance referred to in Article 3.6

<sup>5</sup> Place and date may be omitted if the information is contained on the document itself.

## 2. Guidance

A statement on origin for multiple shipments of identical products is a statement valid for consignments of identical products over a period up to a maximum of 12 months. The statement on origin for multiple shipments provides facilitation for exporters including producers sending identical products as, within the given time period, only one statement is needed covering all products, instead of separate statements on each commercial document per individual consignment.

*Introduction*

For a general explanation on the use of a statement on origin information can be found in the Guidance of the Statement on Origin which can be found here: [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/eu-japan-epa-guidance-statements-on-origin.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/eu-japan-epa-guidance-statements-on-origin.pdf).

The statement on origin for multiple shipments shall only be valid for identical products, which means products which correspond in every respect to those described in the product description and which acquire their originating status under the same circumstances. The product description on the commercial document used for making out a statement on origin for multiple shipments shall therefore be precise enough to clearly identify that product but also the identical products to be subsequently imported under cover of that statement.

A statement on origin for multiple shipments shall indicate three dates:

*Time of usage*

- a) the date on which it is made out (date of issue);
- b) the date of commencement of the period (start date);
- c) the date of end of the period (end date), which may not be more than 12 months after the date it was made out.

The date of issue (see footnote 5 of the Annex 3-D of the EPA) shall be no later than the start date.

The statement on origin for multiple shipments of identical products may be used as a basis for preferential tariff treatment only for those import declarations that are accepted on or between the start date and the end date indicated in the statement.

The procedure for claiming preferential tariff treatment shall be slightly different in respect of whether the claim is based on a statement on origin made out for a single shipment or for multiple shipments of identical products.

*How to use a statement on origin for multiple shipment to claim preferential treatment*

The statement on origin for multiple shipments which is used at the start date shall indicate both the start and end date of its use. Any subsequent claim of preferential tariff treatment for identical products within the start and end date of the statement shall be based on this initial statement.

For this purpose, a reference to the initial statement shall be included under Data Element 2/3 (Documents produced, certificates and authorisations, additional references), as an 'additional reference'. The code to be used both for the initial use of the statement and any following statements

within the validity period is “U111”.

In addition, the importer shall keep in its records commercial documents for the identical products for subsequent consignments within the validity period. The commercial documents for such subsequent consignments do not need to contain a statement on origin.

A statement on origin for multiple shipments has to be withdrawn by the exporter if the conditions for its use are no longer fulfilled. The withdrawal must be documented in connection with the original statement on origin for multiple shipments. Once the withdrawal is documented, a new statement on origin must be made out if the delivered products are again originating products.

*Withdrawal  
of a  
statement on  
origin for  
multiple  
shipments*

In the EU, a claim for preferential tariff treatment is usually made at the time of importation of the products but may also concern a request for repayment or remission of customs duties relating to earlier importations. The claim for preferential tariff treatment related to such earlier importations can be based on a statement on origin for multiple shipments made out retrospectively (see the Guidance on the Statement on Origin).

*Retrospective  
use*

Given that a claim for preferential treatment must be based on a valid statement on origin it is not possible to make out this statement retroactively and give it a start date before the date of issue, as it could potentially lead to a situation that preferential treatment is claimed on the basis of a statement which isn't yet issued and therefore does not exist at that time.

For example:

*Not allowed:*

The products are exported on 1-4-2019

The preferential treatment is claimed upon importation on 1-5-2019

The statement on origin for multiple shipments is made out by the exporter on 1-6-2019 but giving it an application period from 1-4-2019 to 29-2-2020

This wouldn't work as at the time of the claim (1-5-2019) there would be no valid statement on origin.

*Allowed:*

The products are exported on 1-4-2019

The preferential treatment is claimed upon importation on 1-6-2019.

The statement on origin for multiple shipments was made out by the exporter on 1-5-2019 (hence after the exportation) giving it an application period from 1-5-2019 to 30-04-2020.

The statement on origin for multiple shipments needs to be present in the records of the importer by the time the claim for preferential tariff treatment is made, and needs to be accompanied by invoices or other commercial documents which identify the products for which the statement may be used as a basis for the claim.

*Record  
keeping  
requirements*

In respect of the record keeping requirements, the time limits for keeping

the statement on origin for multiple shipments shall be calculated from the end date of the validity period.