



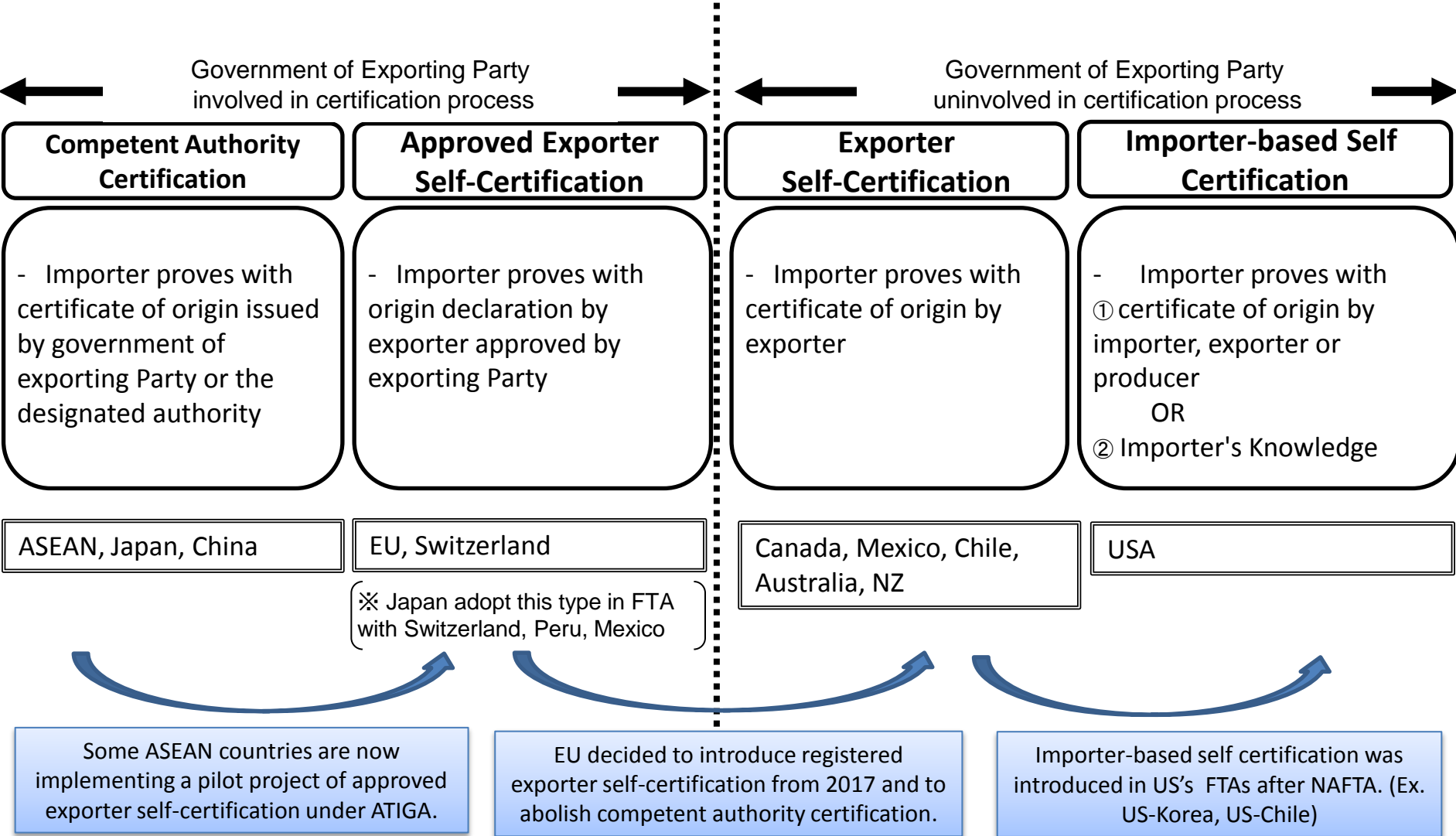
Advance Ruling on Origin

-Japan's experience-

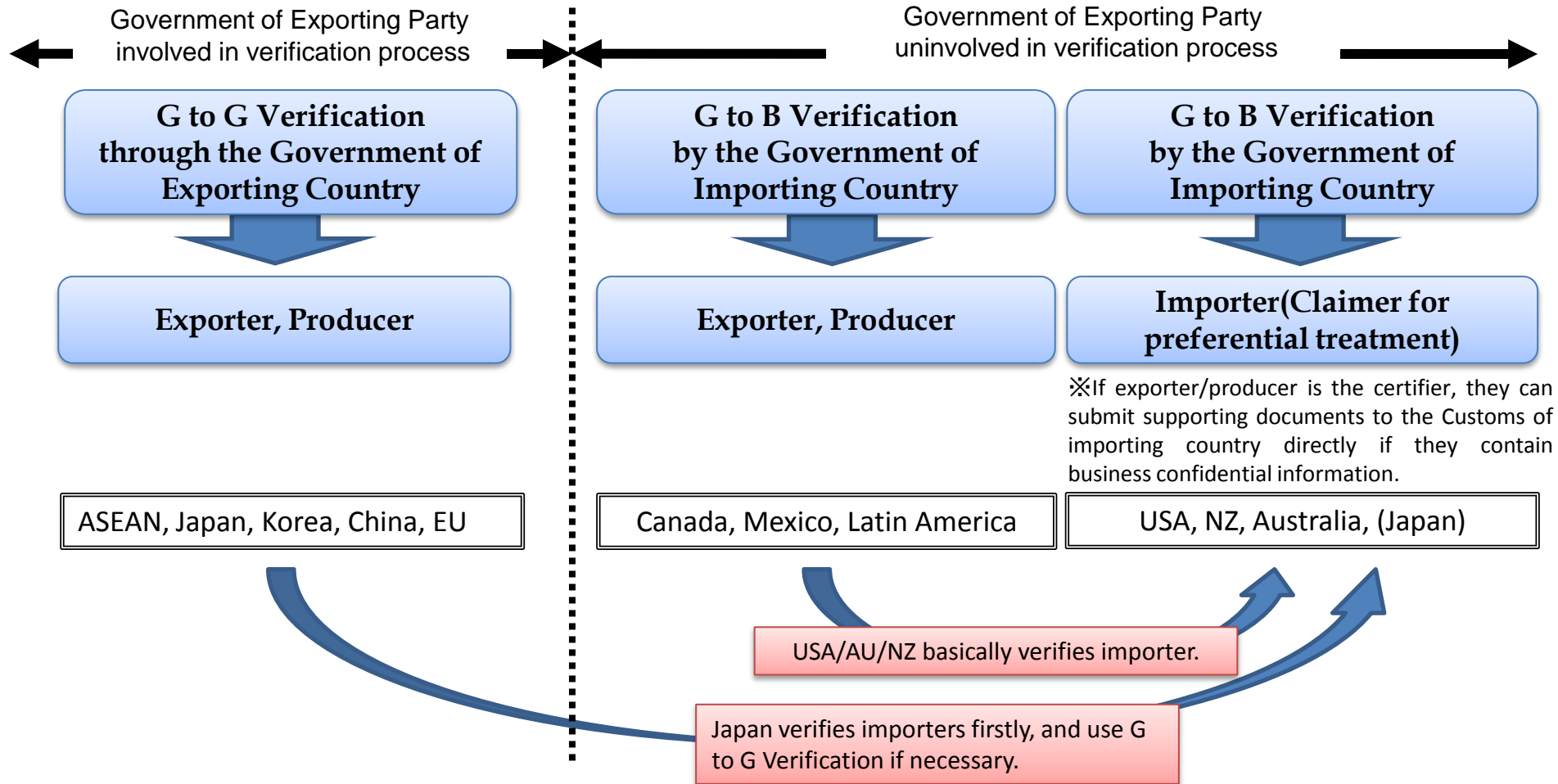
WCO Origin Conference 2014

20 January, 2014
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Origin Administration and
Investigation Center,
Japan Customs

Importer-based self certification will increase the responsibility of importers, resulting in raising the importance of Advance Ruling.



Government to Business verification will increase the responsibility of importers, resulting in raising the importance of Advance Ruling.



Advance Ruling on Origin is legally based on Customs Law.

Customs Law, Article 7(3)

- Origin, Classification, Valuation
- Imported goods

DG's Decree of Customs Law

- Procedures of written request
- Procedures of oral request
- Procedures of request through internet (started on April 1, 2013)

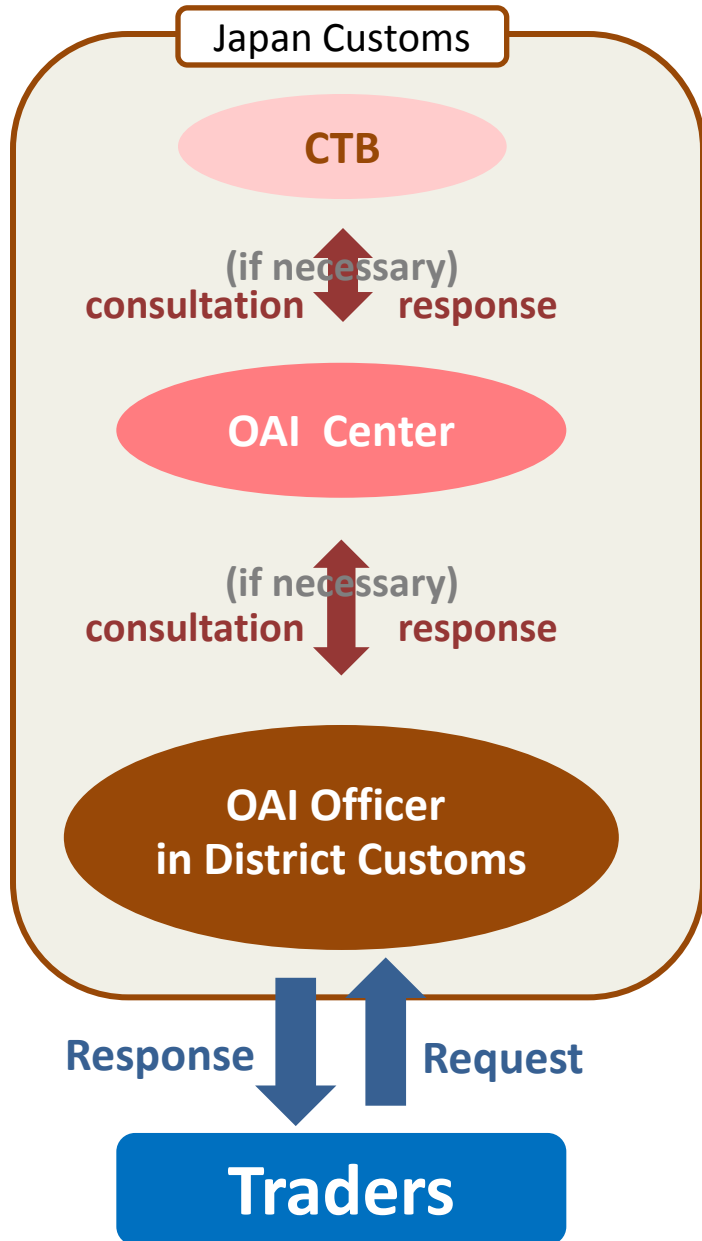
Advance Ruling is honored at the time of import declaration.

- Valid for 3 years
 - Honored by Customs
-

Annulments or Invalidation

- More than 3 years since the issuances
- Differences of descriptions from actually declared goods
- Revisions of the related laws or regulations
- Mistaken application of laws and regulations

Procedure of Issuance (Overview)



Necessary documents for Request

- Requests for Advance Ruling on Origin (C-1000-2)
- Additional supporting documents such as material lists, photos and samples. (if necessary)

Goods which can not be accepted

- Hypothetical goods
- The goods under import declaration
- The goods related conflicts such as judicial action

Flow to issue (Issued within 30 days)

1. OAI officer make a draft of response.
2. In easy case, OAI Officer issue the rulings.
3. In other cases, OAI officer consult the draft with OAI center.
4. OAI center consult it with CTB when necessary.

Review process

- Request base (within 2 months of receipt)
- Response by Customs (within 30 days of the request)

File NO.

Registered NO.

*** Provisional Translation****Request for Advance Ruling (Origin)**

Customs Form C 1000-2

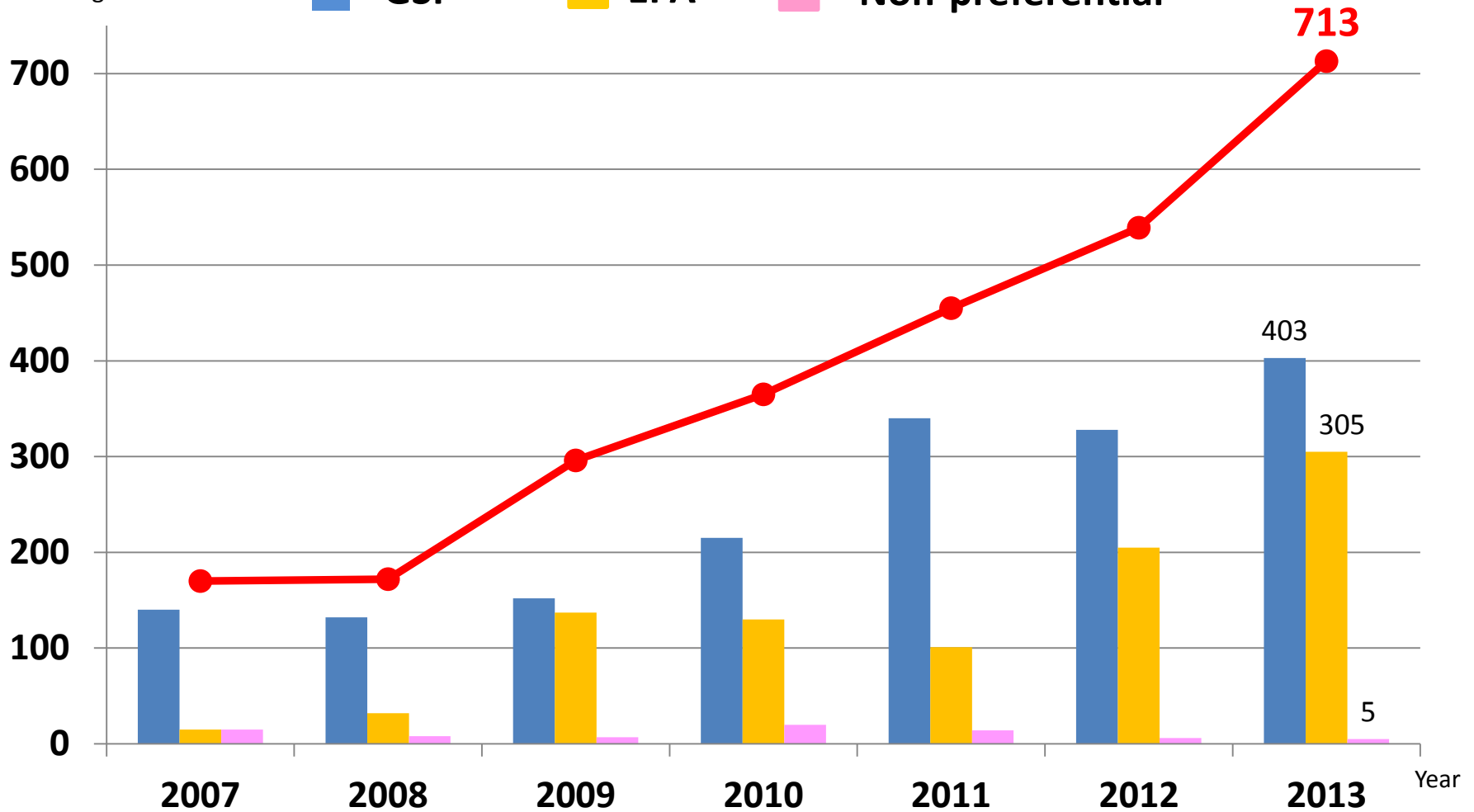
Date of Inquiry Year/Month/Day TO Director-General of TOKYO CUSTOMS	Name, Address, and signature of an Inquirer		Registered Code of Importer	
	Name, Address, and signature of a Proxy (Person in charge) (Telephone number)			
I hereby make a request for ruling on the origin with respect to the following commodity concerning to apply of tariff rate of <input type="checkbox"/> WTO <input type="checkbox"/> EPA <input type="checkbox"/> GSP <input type="checkbox"/> Others.				
General or commercial name of the commodity		Manufacture site Manufacturer		Customs office where import declaration will be filed
Status of merchandise	<input type="checkbox"/> Arrived <input type="checkbox"/> NOT yet arrived	Reference Materials (Return/ NOT return)	Samples, Drawings, Catalogues, documents, Explanatory Notes, or Others ()	
Possible date of Contract; Possible date of importation; Time of planning for import Quantity, Value, special request, Investment, whether there is a plan for long term contract			Whether there are former example of advance ruling of same or similar goods in question	
Explanation of the merchandise (manufacturing process in relevant countries, or other specific matters concerning to manufacturing, etc.)				
Request form for Advance Ruling (C-1000-2)				
I have an opinion on the origin of goods as below. (<input type="checkbox"/> YES <input type="checkbox"/> NO)				
Disclosure	OK/ NO	The reason for No disclosure		
Period to be disclosed	() days (within 180 days)		Additional material	Request/ Submit

Please refer overleaf Notes.

The number of Advance Ruling on Origin has been increasing steadily over time.

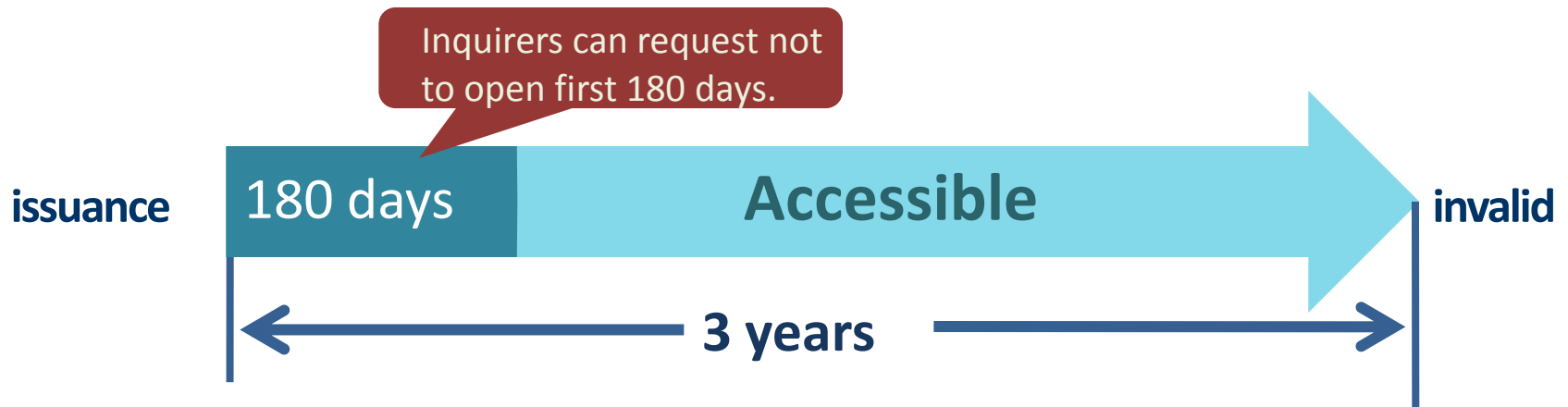
Number of Issued
Advance Origin
Rulings

GSP **EPA** **Non-preferential**



Publication

- For improving the transparency of the determination of the origin of the goods, Issued **advance rulings are publicly available** on the Customs website after the reply in principle.
- In case that the inquirer or related stakeholders may suffer from a loss because of its publication, **inquirers can request the OAI Officer not to publish the contents of advance rulings for up to 180 days.**



PR for Advance Ruling

《Customs Website's information》

Customs Answer

1522 Advance Ruling on Rules of Origin

Under this system, importers are able to inquire of the customs office about the rules of origin for the cargo scheduled to be imported, and receive its ruling. The system offers the advantages of enhancing the accuracy of cost calculation through advance identification of the customs duty rate and also facilitating customs clearance, due to the identification of the country of origin for the cargo at the point of import declaration. In principle, advance ruling requires an inquiry to be submitted in writing form and a ruling is issued also in writing.

If an advance ruling is issued in writing, the said document describing the reply from the customs office will be handed to the importer.

The advance ruling is effective for three years. The content of the ruling will not be respected at import declaration inspection if the cargo content differs from that described in the inquiry and ruling, if the effective period has expired, if customs handling has been revised with revision of laws and regulations, etc., and in case of error in application of laws and regulations. Additionally, if the importer has an opinion on the advance ruling and requests a review, such a request may be submitted within two months from the day following the date of issue or delivery of the advance ruling.

It must also be noted also that the details of the inquiry and advance ruling issued in writing will be disclosed as a general rule in order to guarantee transparency in handling at the customs office. . . .

《Leaflet for Advance Ruling》

原産地認定についての

「文書による事前教示」 をご利用ください

「文書による事前教示」とは、
輸入を予定している貨物の原産地を税関に文書で照会し、
文書で回答を受けることができる制度で、

- 事前一般特恵税率や経済連携協定税率の適用が可能が
知ることができる
- 輸入申告時に回答書を添付することにより、原産地の認定がスムーズに行われ、貨物の引取りが早くなる
- 回答内容は、照会された商品の輸入通関審査に際し
3年間尊重される

などのメリットがあります。

「文書による事前教示」のメリット

照会書の提出
照会書は照会先へ提出します
照会書に記入する照会書
照会者：財務官事務
「経済連携協定（アセアン）」について照会します
品名：Tシャツ
型番：ST-2
製造地：VIETNAM
照会貨物の説明：
（材料・製造工程等）

回答書の交付
事前教示回答書
回答：日アセアン
包括協定上のベトナム原産品と認められる。
品名：Tシャツ
（6L 09 項）
材料・製造工程：
原産地認定理由：
税関（原産地部門）

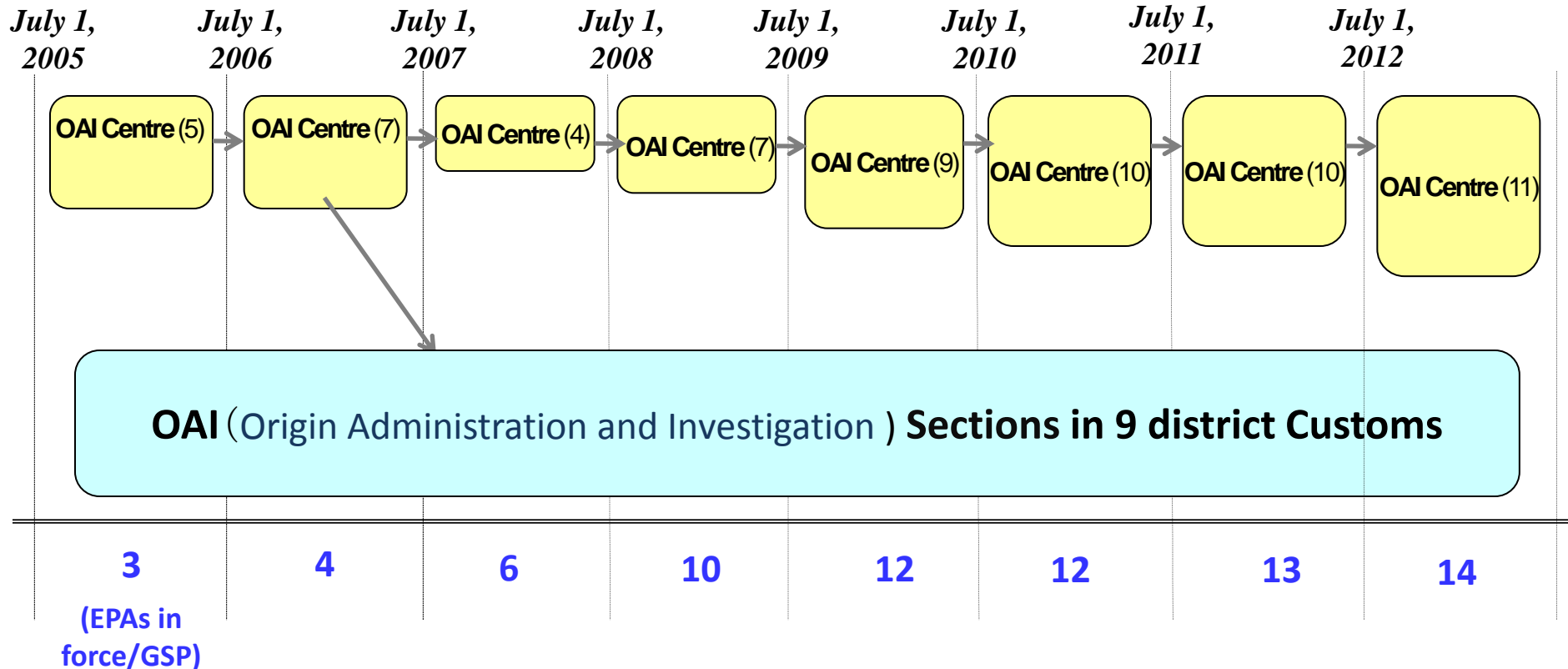
輸入申告のとき
輸入申告のとき
アセアン協定の特恵税率で申請します
事前教示回答書
問題ありません
税関（通関部門）

「文書による事前教示」がないと起こりうる事例

輸入申告のとき
ベトナムでスーツを縫製したので、アセアン協定の特恵税率を適用して申告しよう！
輸入者
これは生地が中国製なので、適用できません
事前に文書で照会しておけばよかったです…
税関（通関部門）

OAI Center and OAI Sections in 9 district Customs were established in 2005.

Establishment





Thank you for your kind
attention.