



# THE EU-JAPAN EPA PREFERENTIAL ORIGIN OF GOODS

## Long Term Supplier's Declarations & Statements on origin

This presentation has been prepared with the sole purpose of simplifying the understanding of some parts of the EU-Japan EPA and bears no legal standing.



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# 1. The Long Term supplier's declarations

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# 1.1 Legal basis

The supplier's declaration is not a specific topic of the EPA between the EU and Japan.

Supplier's declarations are also in use in all the other FTA's.

The regulation can be found in the Commission implementing regulation (EU) 2015/2447 of 24 November 2015, amended by Commission Implementing Regulation (EU) 2017/989:

- Articles 61 to 66
- Annexes 22-15 to 22-18

## 1.2 What is a supplier's declaration?

Information from a supplier to his customer

 Concerning the originating status of goods

 - Exported directly by the customer

- Incorporated in a new product by the customer

- No legal obligation to issue a supplier's declaration
- No authorisation is required to issue a supplier's declaration
- Used for delivery of goods within the EU
- Single consignment ↔ Multiple consignments

## 1.3 The Long Term Supplier's Declaration (LTSD)

- In the cases of regular supplies by the supplier.
- Valid for consignments over a longer period of time, max 2 years.
- Valid for all the goods mentioned in the LTSD and delivered within the period of validity.
- Originating status of the goods ensured during whole period  
If not → Obligation for the supplier to inform the customers.

## 1.4 Validity period of an LTSD

- An LTSD states 3 dates:
  - Date of issue
  - Start date
  - End date
- Start day may not be more than 12 months before or not more than 6 months after the date of issue.
- End date may not be more than 24 months after the start day.
- Wording in the LTSD: “This declaration is valid for all shipments of these products dispatched from: ... to ...”.

## 1.5 Formal requirements

- An LTSD is issued without the involvement of Customs.
- The supplier is responsible for the correctness of the declarations.
- Formal requirements are obligatory.



## 1.5.1 The wording to be used

- The goods must be described precisely enough to clearly identify them. It is also possible to list the goods in an annex.
- The ISO alpha-2 country code may be used instead country names. Abbreviations for groups of countries or territories is allowed.
- The origin criterion is compulsory in case the EU-Japan EPA is concerned.



According to criteria in use for statement


On the supplier's declaration itself

On any other document, with a link to supplier's declaration

Only useful in case of resale to Japan (no working)

## 1.5.2 Subsequent issuance

An LTSD may be issued subsequently

 In the limits of the period of validity.



**Start day may not be more than  
12 months before the date of issuance**

## 1.5.3 Signature

Handwritten signature is compulsory.

But, exemption if invoice and LTSD issued electronically



2 conditions to be fulfilled:

- Agreement between buyer and supplier
- Undertaking issued by the supplier

**The supplier has to be clearly identified**



**Letterhead paper or / and Company stamp**

## Additional information on the LTSD

[https://taxation-customs.ec.europa.eu/system/files/2020-01/suppliers-declaration-may-2018\\_en.pdf](https://taxation-customs.ec.europa.eu/system/files/2020-01/suppliers-declaration-may-2018_en.pdf)

## 2. The statements on origin

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## 2.1 What is a statement on origin?

- A text by which the exporter states the originating status of a product (Annex 3-D of the EPA).
- Made out by an exporter of an originating product.
- Made out on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification.
- May be made out on separate sheet with reference to invoice.
- Valid 12 months from the date it is made out.
- Allows the buyer / importer to benefit from the preferential treatment.
- Applies to single shipments or multiple shipments (12 months)

## 2.1 Text of the statement on origin

Text (all linguistic versions) → Annex 3-D of the EPA

### Period

May be left blank

Possibility of statement for multiple shipments (with conditions)

### Exporter reference

For Japanese Exporters → Japan Corporate Number

For EU exporters → Rex number

Rex number not compulsory when value of originating goods of a consignment ≤ 6000 €

## 2.1 Text of the statement on origin

### Origin of the goods

May be indicated either in full or using abbreviations



## 2.1 Text of the statement on origin

Origin criteria used → Expressed by letter and number

A – Wholly obtained or produced products

B – Products produced exclusively from originating materials

C – Products produced using non-originating materials, with the specific requirements for the product:

1 – Change in tariff classification rule

2 – A value rule

3 – A specific process rule

4 – Specifics rules related to vehicles and parts of vehicles

D – Use of accumulation

E – Use of tolerances

## 2.1 Text of the statement on origin

### Origin criteria used

- Invoice with different headings → Criterion for every heading
- If possibility of several criteria
  - ↪ Mention of the real applied criterion
  - If all criteria are fulfilled → Exporter's choice

## 2.1 Text of the statement on origin

### Place and date

May be omitted if the information is contained elsewhere on the document itself.

### Printed name of the exporter

Don't forget !

[For additional information on the statement on origin](#)

*<https://taxation-customs.ec.europa.eu/system/files/2019-12/eu-japan-epa-guidance-statements-on-origin.pdf>*

*[https://taxation-customs.ec.europa.eu/system/files/2020-01/eu\\_japan\\_epa\\_guidance\\_statement\\_on\\_origin\\_for\\_multiple\\_shipments\\_of\\_identical\\_products\\_en.pdf](https://taxation-customs.ec.europa.eu/system/files/2020-01/eu_japan_epa_guidance_statement_on_origin_for_multiple_shipments_of_identical_products_en.pdf)*



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**Thank you for your attention!**

**Additional questions ?**

**Mail them to the EU-Japan helpdesk**

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