



EU-Japan Centre
for Industrial Cooperation
日欧産業協カセンター

Report on the “Japan-EU EPA practical business webinar with a Q & A format: How to utilise the EPA” of 4 March 2021.

Practical advice for exporters from Japan looking to take advantage of the preferential tariff arrangements offered under the EU-Japan EPA.

For more information on the event see: <https://www.eu-japan.eu/events/japan-eu-epa-practical-business-webinar-q-format>.

Introduction by Ko Sasaki, Manager, Policy Analysis & Seminars, EU-Japan Centre for Industrial Cooperation

108 people joined the webinar which reviewed how to utilise the EU-Japan EPA, two years on from its entry into force.¹

Presentation by Makoto Goto, EPA Consultation Desk Counsellor, Tokyo Kyodo Accounting Office²

For the past 6 years, TKAO has managed an EPA Consultation Desk for METI, providing information from Japanese exporters for all of Japan's various EPAs. To date, it has answered – for free – 30,000 inquiries and from them has identified some FAQs:

Question 01 – In the past exporters could get the Japanese Chamber of Commerce & Industry to determine a product's origin. That option is not available for the EU-Japan EPA, why not?

For other EPAs, JCCI provides third-party certification of origin. The EU-Japan EPA requires self-certification. Many of Japan's EPAs use a third-party certification system with JCCI as a designated issuing Authority. The EU-Japan EPA, together with the Japan-Australia EPA, TPP11, Japan-US and Japan UK EPAs require self-reporting with self-certification done by the exporter themselves.

Under the EPA, a "Statement on Origin" should appear on the invoice. A specific wording to be used is given in the EPA³ and must be followed for each consignment of goods. Information to include:

Must include	Optional information	Comment
	Period covered by the statement	<i>If left blank the statement will only cover this one shipment. To cover multiple shipments, then both "from" and "to" dates must be given.</i>
Exporter number		<i>Japanese companies should use their 13-digit corporate number as their exporter number.</i>
Origin country		<i>Must be "Japan" for the purposes of the EU-Japan EPA.</i>
Origin criteria used		<i>Declare which origin criteria is being used to justify preferential treatment (A / B / C1 / C2 / C3 / C4 / D / E).</i>
Exporter's name		
	Place and date	<i>Can be left blank if stated elsewhere on the invoice</i>

Question 02 – How can you prove that something is an originating good? How should you create a certificate based on self-certification?

Self-certified information should be stated on the invoice accompanying the shipment.

Question 03 – If a product produced in China is imported into Japan and then exported to the EU, can it take advantage of the preferential tariff treatment offered by the EU-Japan EPA?

No. Products have to meet 3 conditions in order to be able to obtain preferential tariff treatment:

- 1) They must be an 'originating product'.
- 2) They must meet the shipping criteria.
- 3) A self-certified certificate of origin must be submitted to, and accepted by, the competent customs authority in the importing country.

¹ Please note that depending upon which internet browser you use, when you click a hyperlink to a document (not to a webpage) in this report, the document in question may be downloaded by your browser rather than being displayed in your browser. If you prefer to see the document without downloading it, please switch to Microsoft Edge or to Google Chrome. All links were operational on 12/04/2021.

² Mr Goto spoke in Japanese, this part of the report is therefore based on the interpreters' remarks.

³ The wording to use can be found in [Annex 3-D](#) – various language versions exist, including Japanese, and can be used.

Question 04 – Do all made-in-Japan products meet the ‘originating product’ criterion?

No. Just because a product is made in Japan is not sufficient. Under the EU-Japan EPA, the product must fulfil the Rules of Origin requirement and be self-certified. Some common misconceptions

Incorrect belief	Explanation
Include a “made in Japan” label because it is a Japanese product	<i>Even if the product is recognised as being Japanese by other systems (for example it is made in Japan or uses Japanese-sourced supplies), that has nothing to do with the certificate of origin under the EU-Japan EPA.</i>
Since a product is made in Japan it is an originating product	<i>Being produced in Japan is important information that can help have it judged as an originating product, but in itself is insufficient for it to qualify.</i>
Product using only ingredients bought from Japanese suppliers are <i>de facto</i> ‘originating products’	<i>Using only ingredients purchased from a Japanese supplier does not make a product an originating one.</i>

To be recognised as an ‘originating product’ under the EU-Japan EPA, a product must meet 3 criteria:

- 1) Final manufacturing and processing must take place in Japan.
- 2) The EU-Japan EPA’s rules of origin (RoO) must be met.
- 3) The fact that a product meets the rules of origin must be certified, with supporting documents.

Under the EU-Japan EPA, there are three categories of goods that can benefit from the EPA:

	Summary	Description
A	Wholly obtained products	<i>All materials used can be traced back to their origins and are Japanese. This is used for agricultural, forestry and fishery products</i>
B	Products produced exclusively from materials	<i>All primary materials (used directly in the final production of the product) are originating materials</i>
C	Products produced using non-originating materials	<i>The product is manufactured / processed and contains non-originating materials that have undergone a substantial transformation in Japan and so meets product-specific rules</i>

A – Wholly obtained products: All components / ingredients are of Japanese origin and supporting documents demonstrate this. E.g., a door hinge could be manufactured using stainless steel plate/rod for which supporting document show that the stainless steel originates in Japan. All supporting documents must be submitted.

B – Products produced exclusively from materials: All primary materials are of Japanese origin (and supporting documents show this), but secondary materials are included that may be non-originating (i.e., sourced outside Japan), but have gone through a process of substantial transformation in Japan to meet the conditions set out in the EPA.

C – Products produced using non-originating materials: Some of the primary materials may be non-originating, but have undergone “substantial manufacturing and processing” in Japan. Supporting documents are needed.

Provided rules of origin are met and supporting documents exist and are given, the product will qualify for preferential tariff treatment as the product will have been confirmed as being made in Japan and ‘originating in Japan’.

Question 05 – How can you establish the rule of origin for products produced from non-originating materials?

If you cannot verify the origin, you need to look at “Product-Specific Rules” (or “PSR”) contained in the EU-Japan EPA. The MOFA https://www.mofa.go.jp/mofaj/ecm/ie/page4_004215.html webpage has copies of documents, annexes and appendixes. “[附属書三一B 品目別原産地規則 \(PDF\)](#)” links to [Annex 3-B](#) which lists PSRs⁴.

⁴ English versions of Annex 3-B can be found on the websites of both the [European Commission](#) and [Japan Customs](#)

Product-specific rules of origin can be found for each product type as defined by its “HS” (harmonised system) code, e.g., HS830210 is the code for hinges⁵.

To find the PSR:

- 1) Go to PSR portal on the Japan Customs website: <https://www.customs.go.jp/searchro/jrosv001.jsp>
- 2) Select the EPA(s) in question (e.g., “日EU経済連携協定 / Japan-EU EPA”).
- 3) Enter the 6-digit HS code as specified in the EPA.
- 4) Press “Search” (or click on “Reset” to delete a search condition)

You will then get the product-specific rules of origin that must be met.

Question 06 – The product-specific rules of origin mention “CC”, “CTH” and “CTSH”. What are they?

The product-specific rules address changes in tariff classification. If sufficient processing has happened, then the exported good’s HS code will be different to the HS code of the material used, and the exported good can be considered to be an originating good.

Non-originating products (regardless of where they come from) can only be considered to be ‘originating’ if the HS codes change:

CC = C hange of C hapter	First two digits of the code change	E.g., becomes 83
CTH = C hange of T ariff H eading	First four digits of the code change	E.g., becomes 8302
CTSH = C hange of T ariff S ub- H eading	First six digits of the code change	E.g., becomes 830210

For example, there are two primary materials used in the manufacture of a hinge (HS830210) – stainless steel plate (HS7219) and stainless-steel rod (HS7222)⁶. As can be seen the first four digits of the HS code have changed (HS72xx → HS8302) indicating a CTH change of tariff heading and showing that a major transformation has occurred and meaning that the product is an ‘originating good’ even if its primary materials were sourced from outside of Japan.

Question 07 – How can we prove that we have satisfied the Change in Tariff Classification (or “CTC”) rule?

You will need to provide a comparative table to demonstrate compliance with the CTC rule. The table is a supporting document and should include:

- Basic information such as the company name and the complete address for the production location.
- HS codes for the final product and for material used in its manufacture.
- Confirmation whether the material meets the PSR criteria (i.e., a change in HS code) or not.

Question 08 – What do “RVC” and MaxNOM mean?

“RVC” means the minimum “regional value content” of a product, expressed as a percentage and “MaxNOM” means the “maximum value of non-originating materials” expressed as a percentage. They are calculation methods defined by the EU-Japan EPA⁷. Under the PSR, exporters can choose freely which one to use to verify whether the product meets the originating criteria.

⁵ This can be confirmed looking at the EC Rosa portal for [HS830210](#)

⁶ This information can also be found using the EC’s ROSA web portal: [HS830210](#) is used for hinges; [HS7219](#) is for “Flat-rolled products of stainless steel, of a width of 600 mm or more” and [HS7222](#) is for “Other bars and rods of stainless steel; angles, shapes and sections of stainless steel”

⁷ These definitions can be found in [Note 4, §1. \(d\) and \(e\)](#) to Annex 3-A to the EU-Japan EPA.

RVC sets a minimum threshold level (i.e., only products with a % greater than the % laid down in the relevant PSR will be compliant). MaxNOM sets a maximum threshold level (i.e., only products with a % smaller than the % laid down in the relevant PSR will be compliant).

“**FOB**” can mean the “free on-board price of the product”⁸. If the FOB price of the hinge is ¥980 and the material cost is ¥300, the “added value” (“**VA**”) is ¥680. Hinges have a minimum RVC of 55% and $680 \div 980 = 69\%$ so is above the RVC, the product would therefore meet the criteria to be originating.

Question 09 – How can I prove my product meets the VA rule? Which documents do I need?

You must compile supporting documents for submission to the competent authority at its request. A calculation worksheet under the VA rule would include:

- Basic information such as the company name and the complete address for the production location.
- HS codes for the final product.
- Final sale price, cost of materials and calculation whether it meets the RVC condition (i.e., the percentage obtained when dividing added value by sale price is greater than the RVC minimum mentioned in the PSR).

Question 10 – If we import powder from China, subdivide it (into smaller packets) and export it to the EU, does this subdivision work constitute a production act allowing us to benefit from the preferential tariff rates?

No, products without substantiate transformation cannot qualify for preferential treatment, so simply repackaging powders from China would not be sufficient to allow the product to originate in Japan.

Simple processes⁹ such as changing of packaging, simple polishing or sharpening are considered as being insufficient working or processing for a product to qualify as originating under the EU-Japan EPA.

Question 11 – Are products that are trans-shipped in a third country eligible to get preferential tariff treatment under the EU-Japan EPA or does the shipment need to go directly from Japan to an EU Member-State?

Provided the product remains intact and does not undergo a significant transformation than the rule of origin is not affected by the fact that the product is trans-shipped. A certificate of non-manipulation should be used to certify that the product remained intact during the trans-shipment.

Question 12 – How long should the exporter keep the product documentation and all supporting documents (including any comparison table calculation worksheets, for example)?

Starting on the date the document stating origin is dated, the self-certificate and all supporting documents must be retained for 4 years, under the EU-Japan EPA (some of Japan’s EPAs with other countries/blocs have different retention durations). In practice, if the documents covering on-going multiple shipments of identical products, then they need to be retained permanently.

Japanese exporters with questions can contact the EPA Consultation Desk by phone (0120 910 385) or e-mail (epa-desk@epa-info.go.jp). See <https://epa-info.go.jp/> for more information.

⁸ Defined in [Note 4, §1. \(c\) \(i\) or \(ii\)](#) to Annex 3-A to the EU-Japan EPA.

⁹ As listed in [Article 3.4, §1. \(a\) to \(q\)](#) to Annex 1

Presentation by Albert Hendriks, Team Leader – Preferential origin, DG TAXUD, European Commission

Mr Hendriks is responsible for overseeing [Chapter 3](#) (on “Rules of origin and origin procedures”) of the EU-Japan EPA. Rules of origin are used to permit the use of preferential tariff treatment rather than the tariff schedule defined by WTO / most-favoured nation rates. Under the EU-Japan EPA, only “Japan-originating” products are eligible to benefit from the Agreement when exporting to the EU.

As explained by Mr Goto, products have Japan origin if they are: **wholly obtained** or produced products (e.g., agricultural products such as meat, plants or fish); **produced exclusively from materials originating** in Japan; or where produced using non-originating materials (NOMs) they meet **product-specific rules** and are not the result of **insufficient work or processing**.

Mr Hendriks had 10 tips for exporters from Japan looking to take advantage of the preferential tariff treatment under the EPA:

Tip 01 – Verify that you meet the EPA’s definition of an exporter and are located in Japan.

Under the EU-Japan EPA the Exporter must be a person (producer or trader) located in Japan who exports or produces the originating product and issues a statement on origin¹⁰.

Tip 02 – Verify that your product is subject to an import duty when importing into the EU and is eligible for preferential tariff treatment under the EU-Japan EPA.

By using the EU’s online **Rules of Origin Self-Assessment tool (ROSA)** at <https://trade.ec.europa.eu/access-to-markets/en/content> you can check the tariff situation.

For example, when looking to import chocolate from Japan into Belgium enter *either* the product name you want to export (“chocolate”) or the HS code if you know it (“18063290” or “1806.32.90”), the country of origin (“Japan”) and the country of destination (“Belgium”). The rules will be the same for all EU member-states, because the EPA was agreed between Japan and the whole of the EU27, not with individual EU member-states.

E.g., for [product code 1806.32.90 from Japan to Belgium](#) the tariff is normally 8.3% on the final value plus 18.70% on the sugar. But under the EU-Japan EPA, the duty on chocolate exported under the EPA will be 0%. There is therefore a big incentive for Japanese exporters to take advantage of the preferential tariff treatment available.

Tip 03 – Determine whether the product you are exporting is Japan-originating under the EU-Japan EPA, or not.

Should your product contain any non-originating materials, to find the relevant product-specific rule (PSR) display the product information in ROSA (see “Tip 02” above) then click on “Rules of origin – ROSA” which can be found in the menu to the left of the tariff information.

You will then see the “Rules of origin – ROSA” information including how to establish, document and self-certify that your product is originating in Japan.

For example, for chocolate to be considered ‘originating in Japan’ all non-originating materials imported into Japan would need to have a CTH tariff heading-level change. Thus, because ‘Chocolate and other food preparations containing cocoa’ have an HS code of 1806, it would not be sufficient to simply melt existing (non-originating) chocolate and then make new chocolate.

Results for product code 1806.32.90 from Japan to Belgium

Origin/Measure type	Tariff	Conditions	Footnote	EU law
ERGA OMNES	8.30% + EA MAX			R2204/09
Third country duty	18.70% + ADSZ			
ERGA OMNES	38.00%			R0050/15

¹⁰ As stated in [part \(c\) of Article 3.1](#)

The PSR rules for chocolate further require that:

“the total weight of non-originating materials [including milk products] ... does not exceed 10 % of the weight of the [final] product; and [that] the total weight of non-originating [sugar] materials ... does not exceed 30 % of the weight of the [final] product”.

This means that if a producer uses too much non-originating sugar, the final chocolate bar will not be ‘originating’.

Tip 04 – Be an eligible exporter under Japan’s domestic legislation.

Normally, the exporter’s Corporate Number should appear on the Statement on Origin.

Tip 05 – Gather adequate information from your suppliers and from your production process to demonstrate that your product is originating, retaining copies of the statement and supporting documents for at least 4 years in case of a subsequent verification.

Japanese companies often use comparative tables or calculation worksheets to prove origination. The documents should be kept by the Exporter in Japan, not by the Importer.

Tip 06 – Arrange contractually with the importer whether (s)he will claim preferential tariff treatment on the basis of the Statement on Origin made out by the exporter (you) or using his/her “Importer’s knowledge”.

A self-certified statement on origin by the exporter or using importer’s knowledge are the two ways of claiming preferential tariff treatment.

Tip 07 – If using a Statement on Origin (either for single shipments or for multiple shipments of identical products), ensure that the statement uses the text contained in [Annex 3-D](#) and appears on the invoice or on another document.

(期間.....から.....まで (注1)) この文書の対象となる製品の輸出者 (輸出者参照番号..... (注2)) は、別段の明示をする場合を除くほか、当該製品の原産地..... (注3) が特恵に係る原産地であることを申告する。(用いられた原産性の基準 (注4)) (場所及び日付) (注5) (輸出者の氏名又は名称 (活字体によるもの))	(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)
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For the footnotes see [pages 161-163 of Annex 3-D](#).

The statement does not need to be signed, but must include the name of the exporter and other required information.

- (1) A single statement on origin used for multiple shipments of identical products can only be used for a period not exceeding 12 months, and should mention the period covered by the statement. If the “Period” part is left blank, then the statement on origin will only be valid for a single shipment.
- (2) In most cases, enter the exporter’s Japan Corporate Number as the “Exporter Reference No”. Should the exporter not yet have a corporate number (s)he can give his/her address instead.
- (3) Under the EU-Japan EPA, exports from Japan must have “Japanese preferential origin”.
- (4) The “origin criteria used” is a somewhat controversial issue for the EU as the EU-Japan EPA is the EU’s only FTA under which exporters have to enter such a code (e.g., A / B / C1...). It is possible to declare more than one criterion (e.g., C1 + D).

For example, in the case of life jackets ([HS6307.20](#)) produced using non-originating nylon, the PSR requirements are that either the MaxNOM (value of all non-originating materials) should not exceed 40% of the ex-works price or the RVC (regional value content) should be at least 65% of the FOB (free on-board price)¹¹. Provided either the RVC or MaxNOM rules are met, the exporter should enter “C2” as the “origin criteria” on the statement on origin to show that value has been added (allowing the life jackets to be originating in Japan).

- (5) The place and date can be omitted if provided elsewhere in the documentation.

Tip 08 – Export the product to the EU, ensuring that after leaving Japan, it shall not (with the exception of certain small operations) be altered or transformed before it is imported into the EU, i.e., it meets the “non-alteration” rule.

Only where the customs authority suspects alteration has occurred, would it request proof of non-alteration.

Tip 09 – Provide the importer in the EU with the statement on origin (if that is the agreed basis for the claim).

Should “importer’s knowledge” be used to claim preferential tariff treatment no self-certification is required by the exporter. Instead, the exporter should provide all the information that the importer will need to make the declaration.

Tip 10 – Be ready, including retaining records for at least 4 years, for a possible verification by Japan Customs upon request by the customs authority of the EU to verify the Japanese originating status of the product.

Should the EU customs authority wish to verify the originating status, then Japan Customs will carry out the verification in Japan (including asking any questions) on behalf of the EU authority, rather than the EU authority doing the verification itself.

Should preferential tariff treatment not be claimed at the moment of importation, it is possible, in the EU, to compile the data and submit a retrospective claim for repayment or remission of customs duties. Any such retrospective claim should be made with 3 years from the date of the importation concerned.

Additional information can be found on these webpages:

Explanations and guidance on the Japan Customs website:

- **On rules of origin under the EU-Japan EPA** – information [in English](#) and [in Japanese](#)
- **Guideline for the statement on origin/importer's knowledge and verification under the EU-Japan EPA** – information [in English](#) and [in Japanese](#)

EU-Japan EPA Guidance documents are available on the DG TAXUD website on:

- [Use of Importer’s knowledge](#)
- [Statement on Origin](#) and [Statement on Origin for multiple shipments of identical products](#)
- [Confidentiality of information](#)
- [Claim, Verification and Denial](#)

Additional clarification from DG TAXUD website:

- EU-Japan customs relations: https://ec.europa.eu/taxation_customs/business/international-affairs/international-customs-cooperation-mutual-administrative-assistance-agreements/japan_en

Documents from the EPA Committee on Rules of Origin and Customs-Related Matters (CROCRM) and other EPA Committees: <https://trade.ec.europa.eu/doclib/press/index.cfm?id=2042> (e.g., copies of Agendas and Minutes)

¹¹ For definitions of “ex-works” and “free on-board” see the [Incoterms part of the EC Access2Markets portal](#).

Answers to inquiries asked during the webinar

3 people responded to questions asked by the event moderator: Mr Goto for TKAO and Messrs Hendriks and Jean-Michel Grave (Head of Unit, Trade Facilitation, Rules of Origin and International coordination: Americas, Africa, Far East and South Asia, Oceania) for DG TAXUD.

Inquiry 1 – Who should provide the RoO document to cover the export of used cars, tractors or other vehicles, or the export of used spare parts? The trader/distributor or the original manufacturer, for example?

DG TAXUD (JMG): FTAs do not make a difference between exports of new and used items. Someone needs to make a determination on originating – if that is the exporter then (s)he should issue a statement on origin and provide supporting documents. Should the manufacturer be unable/unwilling to provide specific information, it can issue a supplier's declaration¹².

TKAO: Confirmed that the Japanese understanding is the same and that TKAO gets a lot of questions about used goods.

Inquiry 2 – Can non-originating materials (e.g., petrol engines and wire harnesses for use in cars) be included in the cumulative total for preferential treatment under the EU-Japan EPA?

DG TAXUD (AH): [Annex 3-B-1](#) (on the "Provisions related to certain vehicles and parts of vehicles") has an enabling clause that would allow extended accumulation (i.e., accumulation would be extended to include materials sourced from outside Japan or the EU), but both Japan and the EU would need to agree to make this change. (JMG) This possibility has not been discussed because neither side has requested it.

TKAO: TKAO has not received any questions on this issue.

Inquiry 3 – Who should issue the statement on origin for food products? The exporter or the farmer?

DG TAXUD (JMG): Provided the exporter / trader assumes responsibility for determining whether the food item (e.g., Japanese tea) is originating, (s)he can issue the statement on origin.

Inquiry 4 – If a courier service, such as DHL, is used to ship an item and the exporter believes that the import can take advantage of preferential tariff treatment under the EPA, but instead customs duties are levied, can a retrospective claim be introduced and, if so, by whom? The exporter or the importer, for example?

DG TAXUD (JMG): Courier services will import the item via the normal customs authority and should make a claim for preferential treatment at the moment of importation (DG TAXUD would not be involved as the relevant customs service in the EU member-state would address the claim). Provided someone can issue a statement on origin, showing that the product was originating in Japan, (s)he would have 3 years to submit a repayment request to the customs authority concerned.

TKAO: Courier services use simplified procedures and sometimes the user does not receive preferential tariff treatment on time. Securing reimbursements from Japan is a very complicated process.

Inquiry 5 – In the case of a food product, there is a risk that by changing an ingredient which is non-originating ingredients would change the taste of the product.

DG TAXUD (AH): Whilst we do not want to affect the food's taste, we want to be sure that the product is sufficiently Japanese. If you produce Japanese chocolate you would need to ensure that Japan-originating dairy products are used should the proportion of dairy item exceed the weight threshold for non-originating materials. If you simply import all the ingredients and assemble the product in Japan, the product would not meet the requirements to be originating. (JMG) For some flavours (e.g., cinnamon) the producer in Japan does not have a choice other than to source non-originating ingredients as Japanese alternatives do not exist.

¹² [According to the DG TAXUD website](#), a "supplier's declaration can be used by a supplier to declare the originating status of the goods he provides to his customer who may need this information to certify the preferential origin of the goods he exports."

Inquiry 6 – How long does it take to get Binding Origin Information (BOI) from the competent Authority?

DG TAXUD (JMG): Assuming the claim and its supporting documents are complete, the customs authority should make its decision without delay and has up to 120 days to do so, with the possibility of extending this by 30 days (so within 150 days). But these are the time limits for decisions on binding origin information or on binding tariff information (BTI) and decisions can be made more quickly. The decision will be made by the member-state's customs authority (not by the European Commission – its role is to supervise those decisions).

TKAO: TKAO has not received any questions on this issue.

Inquiry 7 – If during the covid pandemic, the price of raw materials is volatile and a manufacturer wants to change suppliers frequently to source cheap materials how should (s)he accommodate this?

TKAO: (S)he would need to consider whether to use the VA rule or the CTC rule. Both offer advantages and disadvantages – CTC can be more beneficial in the long-term, but is a more cumbersome process as HS codes need to be identified.

Inquiry 8 – What are the most common kinds of questions you get from Japanese exporters to the EU?

TKAO: Often first-time exporters ask where they should start as the self-certification can be challenging. For example, the Japanese Government encourages food companies to export products but they may lack the knowledge about how to do so.

DG TAXUD (AH): DG TAXUD gets very few questions from Japanese exporters and those it gets tend to be very simple ones that requires DG TAXUD to think the way someone not familiar with rules of origin would think. Often the questions are about repayments. DG TAXUD would like to see to what extent retrospective claims can be made possible for EU exporters to Japan. Other questions address waivers for the requirement to provide a statement on origin (where the value is less than €500 for shipments between private individuals or less than €1,200 for travellers). Waivers are not possible for online purchases as they would need a statement on origin to qualify for preferential tariff treatment. (JMG) Exporters and importers should first consult the customs authority in the appropriate member-state, that national authority can consult the Commission to ensure correct and uniform application of rules.