

2008 AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG JAPAN AND MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS

Signed in 2008

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2008 AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG JAPAN AND MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS

Signed in 2008

PREAMBLE

The Governments of Japan, and Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People's Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam, Member States of the Association of Southeast Asian Nations (hereinafter referred to as "ASEAN");

Recalling the Joint Declaration signed in Phnom Penh, Cambodia on 5 November 2002 and the Framework for Comprehensive Economic Partnership between Japan and the Association of Southeast Asian Nations signed in Bali, Indonesia on 8 October 2003;

Desiring to deepen the relationship between Japan and ASEAN, which is built on mutual confidence and trust in wide-ranging fields covering not only political and economic areas, but also social and cultural areas;

Inspired by the continuous development of ASEAN through economic activities among Japan and ASEAN Member States, and the significant progress in the relationship between Japan and ASEAN which has spanned thirty years of economic ties that have been expanding over a wide range of areas;

Confident that a comprehensive economic partnership between Japan and ASEAN (hereinafter referred to as "AJCEP") will strengthen their economic ties, create a larger and more efficient market with greater opportunities and larger economies of scale, and enhance their attractiveness to capital and talent, for mutual benefit;

Recognising that multi-layered and multi-faceted bilateral and regional efforts towards strengthening economic relations among Japan and ASEAN Member States will facilitate the realisation of such comprehensive economic partnership;

Sharing the view that such comprehensive economic partnership should benefit from, and be complementary to, the economic integration and integrity of ASEAN;

Recognising further the various stages of economic development among the ASEAN Member States;

Confident that this Agreement, covering areas such as trade in goods and services, and investment, would serve as an important building block towards economic integration in East Asia;

Recalling Article XXIV of the General Agreement on Tariffs and Trade 1994 and Article V of the General Agreement on Trade in Services in Annex 1A and Annex 1B, respectively, to the Marrakesh Agreement Establishing the World Trade Organization, done at Marrakesh, 15 April 1994 (hereinafter referred to as "WTO Agreement");

Recognising the role of regional trade agreements as a catalyst in accelerating regional and global liberalisation in the framework of the multilateral trading system;

Reaffirming the rights and obligations of each Party under the WTO Agreement and multilateral, regional and bilateral agreements and arrangements; and

Determined to establish a legal framework for such comprehensive economic partnership among the Parties,

HAVE AGREED as follows:

CHAPTER 1 GENERAL PROVISIONS

ARTICLE 1 GENERAL DEFINITIONS

For the purposes of this Agreement, the term:

- (a) “ASEAN Member States” means Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, the Lao People’s Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand and the Socialist Republic of Viet Nam collectively;
- (b) “customs authority” means the competent authority that is responsible for the administration and enforcement of customs laws and regulations;
- (c) “days” means calendar days, including weekends and holidays;
- (d) “GATS” means the General Agreement on Trade in Services in Annex 1B to the WTO Agreement;
- (e) “GATT 1994” means the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement. For the purposes of this Agreement, references to articles in GATT 1994 include its Notes and Supplementary Provisions;
- (f) “Harmonized System” or “HS” means the Harmonized Commodity Description and Coding System set out in the Annex to the International Convention on the Harmonized Commodity Description and Coding System, and adopted and implemented by the Parties in their respective laws;
- (g) “newer ASEAN Member States” means the Kingdom of Cambodia, the Lao People’s Democratic Republic, the Union of Myanmar and the Socialist Republic of Viet Nam;
- (h) “Parties” means Japan and those ASEAN Member States for which this Agreement has entered into force collectively; and
- (i) “Party” means either of Japan or one (1) of ASEAN Member States for which this Agreement has entered into force.

ARTICLE 2 PRINCIPLES

The Parties reaffirm the importance of realising the AJCEP through both this Agreement and other bilateral or regional agreements or arrangements, and are guided by the following principles:

- (a) the AJCEP shall involve Japan and all ASEAN Member States and includes a broad range of sectors focusing on liberalisation, facilitation and economic cooperation;
- (b) the integrity, solidarity and integration of ASEAN shall be maintained in the realisation of the AJCEP;
- (c) special and differential treatment is accorded to ASEAN Member States, especially the newer ASEAN Member States, in recognition of their different levels of economic development; additional flexibility is accorded to the newer ASEAN Member States;
- (d) recognition shall be given to the provisions of the ministerial declarations of the World Trade Organization on measures in favour of least-developed countries;
- (e) flexibility should also be given to address the sensitive sectors in Japan and each ASEAN Member State; and
- (f) technical assistance and capacity building are important elements of economic cooperation provided under this Agreement.

ARTICLE 3 OBJECTIVES

The objectives of this Agreement are to:

- (a) progressively liberalise and facilitate trade in goods and services among the Parties;
- (b) improve investment opportunities and ensure protection for investments and investment activities in the Parties; and
- (c) establish a framework for the enhancement of economic cooperation among the Parties with a view to supporting ASEAN economic integration, bridging the development gap among ASEAN Member States, and enhancing trade and investment among the Parties.

ARTICLE 4 TRANSPARENCY

1. Each Party shall, in accordance with its laws and regulations, make publicly available its laws, regulations, administrative procedures and administrative rulings and judicial decisions of general application as well as international agreements to which the Party is a party, that pertain to or affect the implementation and operation of this Agreement.
2. Each Party shall make publicly available the names and addresses of the competent authorities responsible for laws, regulations, administrative procedures and administrative rulings, referred to in paragraph 1.

3. Each Party shall, upon the request by another Party, respond to specific questions from, and provide information to, the latter, in the English language, with respect to matters referred to in paragraph 1.

ARTICLE 5 CONFIDENTIALITY

1. Nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede law enforcement of the Party, or otherwise be contrary to the public interest, or which would prejudice legitimate commercial interests of any particular enterprise, public or private.
2. Nothing in this Agreement shall be construed to require a Party to provide information relating to the affairs and accounts of customers of financial institutions.
3. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided as confidential by another Party pursuant to this Agreement.

ARTICLE 6 TAXATION

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.
2. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.
3. Articles 4 and 5 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

ARTICLE 7 GENERAL EXCEPTIONS

For the purposes of Chapters 2 through 5, Article XX of GATT 1994 is incorporated into and forms part of this Agreement, *mutatis mutandis*.

ARTICLE 8 SECURITY EXCEPTIONS

Nothing in this Agreement shall be construed:

- (a) to require any Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or
- (b) to prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable materials or the materials from which they are derived;
 - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;

- (iii) taken so as to protect critical public infrastructure, including communications, power and water infrastructures, from deliberate attempts intended to disable or degrade such infrastructure;
 - (iv) taken in time of domestic emergency, or war or other emergency in international relations;
or
- (c) to prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

ARTICLE 9 NON-GOVERNMENTAL BODIES

In fulfilling its obligations and commitments under this Agreement, each Party shall endeavour to ensure their observance by non-governmental bodies in the exercise of powers delegated by central, regional or local governments or authorities within the Party.

ARTICLE 10 RELATION TO OTHER AGREEMENTS

1. Each Party reaffirms its rights and obligations vis-à-vis another Party under the WTO Agreement and/or other agreements to which these Parties are parties.
2. Nothing in this Agreement shall be construed to derogate from any obligation of a Party vis-à-vis another Party under agreements to which these Parties are parties, if such an obligation entitles the latter Party to treatment more favourable than that accorded by this Agreement.
3. In the event of any inconsistency between this Agreement and the WTO Agreement, the WTO Agreement shall prevail to the extent of the inconsistency.
4. In the event of any inconsistency between this Agreement and any agreement other than the WTO Agreement to which more than one (1) Party are parties, these Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.
5. A Party which is not a party to the WTO Agreement shall abide by the provisions of the said Agreement in accordance with its accession commitments to the World Trade Organization.

ARTICLE 11 JOINT COMMITTEE

1. A Joint Committee shall be established under this Agreement.
2. The functions of the Joint Committee shall be to:
 - (a) review the implementation and operation of this Agreement;
 - (b) submit a report to the Parties on the implementation and operation of this Agreement;
 - (c) consider and recommend to the Parties any amendments to this Agreement;
 - (d) supervise and coordinate the work of all Sub-Committees established under this Agreement;

- (e) adopt:
 - (i) the Implementing Regulations referred to in Rule 11 of Annex 4; and
 - (ii) any necessary decisions; and
 - (f) carry out other functions as may be agreed by the Parties.
3. The Joint Committee:
- (a) shall be composed of representatives of Japan and ASEAN Member States; and
 - (b) may establish Sub-Committees and delegate its responsibilities thereto.
4. The Joint Committee shall meet at such venues and times as may be agreed by the Parties.

ARTICLE 12 COMMUNICATIONS

Each Party shall designate a contact point to facilitate communications among the Parties on, except as otherwise provided for in Article 61, any matter relating to this Agreement. All official communications in this regard shall be done in the English language.

CHAPTER 2 TRADE IN GOODS

ARTICLE 13 DEFINITIONS

For the purposes of this Chapter, the term:

- (a) “customs duties” means any customs or import duty and a charge of any kind imposed in connection with the importation of a good, but does not include any:
 - (i) charge equivalent to an internal tax imposed consistently with the provisions of paragraph 2 of Article III of GATT 1994, in respect of the like domestic goods or in respect of goods from which the imported goods have been manufactured or produced in whole or in part;
 - (ii) anti-dumping or countervailing duty applied consistently with the provisions of Article VI of GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994, and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement; or
 - (iii) fee or any charge commensurate with the cost of services rendered;
- (b) “customs laws” means such laws and regulations administered and enforced by the customs authority of each Party concerning the importation, exportation, and transit of goods, as they relate to customs duties, charges, and other taxes, or to prohibitions, restrictions, and other similar controls with respect to the movement of controlled items across the boundary of the customs territory of each Party;
- (c) “customs value of goods” means the value of goods for the purposes of levying ad valorem customs duties on imported goods;

- (d) “domestic industry” means the producers as a whole of the like or directly competitive goods operating in a Party, or those whose collective output of the like or directly competitive goods constitutes a major proportion of the total domestic production of those goods;
- (e) “originating goods” means goods that qualify as originating in accordance with the provisions of Chapter 3;
- (f) “serious injury” means a significant overall impairment in the position of a domestic industry; and
- (g) “threat of serious injury” means serious injury that, on the basis of facts and not merely on allegation, conjecture or remote possibility, is clearly imminent.

ARTICLE 14 CLASSIFICATION OF GOODS

The classification of goods in trade between the Parties shall be in conformity with the Harmonized System.

ARTICLE 15 NATIONAL TREATMENT ON INTERNAL TAXATION AND REGULATION

Each Party shall accord national treatment to the goods of the other Parties in accordance with Article III of GATT 1994, which to this end is incorporated into and forms part of this Agreement, *mutatis mutandis*.

ARTICLE 16 ELIMINATION OR REDUCTION OF CUSTOMS DUTIES

1. Except as otherwise provided for in this Agreement, each Party shall, in accordance with its Schedule in Annex 1, eliminate or reduce its customs duties on originating goods of the other Parties. Such elimination or reduction shall be applied to originating goods of all the other Parties on a non-discriminatory basis.
2. The Parties shall endeavour to take further steps towards liberalisation of trade in goods through unilateral, bilateral or regional efforts consistent with GATT 1994.
3. The Parties reaffirm that, as is provided for in Article 7, nothing in this Chapter shall be construed to prevent a Party which is a party to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal or other relevant international agreements from adopting or enforcing any measure in relation to hazardous wastes or hazardous substances based on its laws and regulations, in accordance with such international agreements.

ARTICLE 17 CUSTOMS VALUATION

For the purposes of determining the customs value of goods traded between the Parties, the provisions of Part I of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement (hereinafter referred to as “the Agreement on Customs Valuation”) shall apply, *mutatis mutandis*.

Note: In the case of the Kingdom of Cambodia, the Agreement on Customs Valuation, as implemented in accordance with the provisions of the Protocol on the Accession of the Kingdom of Cambodia to the World Trade Organization, shall apply, mutatis mutandis.

ARTICLE 18 NON-TARIFF MEASURES

1. Each Party shall not institute or maintain any non-tariff measures including quantitative restrictions on the importation of any good of the other Parties or on the exportation or sale for export of any good destined for another Party, except the same measures as those permitted under the WTO Agreement.
2. Each Party shall ensure transparency of its non-tariff measures permitted under paragraph 1, including quantitative restrictions. Each Party which is a member of the World Trade Organization shall ensure full compliance with the obligations under the WTO Agreement with a view to minimising possible distortions to trade to the maximum extent possible.

ARTICLE 19 MODIFICATION OF CONCESSIONS

1. The Parties shall not nullify or impair any of the concessions under this Agreement, except in cases provided for in this Agreement.
2. Any Party may negotiate with any interested Party to modify or withdraw its concession made under this Agreement. In such negotiations, which may include compensatory adjustment with respect to other goods, the Parties concerned shall maintain a general level of reciprocal and mutually advantageous concessions not less favourable to trade than that provided for in this Agreement prior to such negotiations. In reflecting the results of such negotiations to this Agreement, Article 77 shall apply.

ARTICLE 20 SAFEGUARD MEASURES

1. A Party which is a member of the World Trade Organization may apply a safeguard measure to an originating good of the other Parties in accordance with Article XIX of GATT 1994 and the Agreement on Safeguards in Annex 1A to the WTO Agreement (hereinafter referred to as "the Agreement on Safeguards"), or Article 5 of the Agreement on Agriculture in Annex 1A to the WTO Agreement (hereinafter referred to as "Agreement on Agriculture"). Any action taken pursuant to Article XIX of GATT 1994 and the Agreement on Safeguards, or Article 5 of the Agreement on Agriculture shall not be subject to Chapter 9 of this Agreement.
2. Each Party shall be free to apply a safeguard measure provided for under this Article (hereinafter referred to as "an AJCEP safeguard measure"), to the minimum extent necessary to prevent or remedy the serious injury to a domestic industry of that Party and to facilitate adjustment, if as an effect of the obligations incurred by that Party under this Agreement, including tariff concessions, or if as a result of unforeseen developments and of the effects of the obligations incurred by that Party under this Agreement, an originating good of the other Parties is being imported in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to the domestic industry of the importing Party that produces like or directly competitive goods in the importing Party.

3. An AJCEP safeguard measure shall not be applied against an originating good of a Party which is an ASEAN Member State, as long as its share of imports of the good concerned in the importing Party does not exceed three (3) per cent of the total imports from the other Parties, provided that those Parties with less than three (3) per cent import share collectively account for not more than nine (9) per cent of total imports of the good concerned from the other Parties.
4. A Party shall not apply an AJCEP safeguard measure to an originating good imported up to the limit of quota quantities granted under tariff rate quotas applied in accordance with its Schedule in Annex 1.
5. A Party applying an AJCEP safeguard measure may:
 - (a) suspend the further reduction of any customs duty on the originating good of the other Parties provided for under this Chapter; or
 - (b) increase the customs duty on the originating good of the other Parties to a level not to exceed the lesser of:
 - (i) the applied most-favoured-nation rate (hereinafter referred to as “applied MFN rate”) on the good in effect on the day when the AJCEP safeguard measure is applied; and
 - (ii) the applied MFN rate on the good in effect on the day immediately preceding the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79.
6.
 - (a) A Party may apply an AJCEP safeguard measure only after an investigation has been carried out by the competent authorities of that Party in accordance with the same procedures as those provided for in Article 3 and paragraph 2 of Article 4 of the Agreement on Safeguards.
 - (b) The investigation referred to in subparagraph (a) shall be completed within one (1) year following its date of initiation.
7. The following conditions and limitations shall apply with regard to an AJCEP safeguard measure:
 - (a) A Party shall immediately give a written notice to the other Parties upon:
 - (i) initiating an investigation referred to in subparagraph 6(a) relating to serious injury, or threat of serious injury, and the reasons for it;
 - (ii) making a finding of serious injury or threat of serious injury caused by increased imports; and
 - (iii) taking a decision to apply or extend an AJCEP safeguard measure.
 - (b) The Party giving the written notice referred to in subparagraph (a) shall provide the other Parties with all pertinent information, which shall include:
 - (i) in the written notice referred to in subparagraph (a)(i), the reason for the initiation of the investigation, a precise description of an originating good subject to the investigation and its heading or subheading of the Harmonized System, on which the Schedules in Annex 1 are based, the period subject to the investigation and the date of initiation of the investigation; and

- (ii) in the written notice referred to in subparagraphs (a)(ii) and (iii), the evidence of serious injury or threat of serious injury caused by the increased imports of the originating good, a precise description of the originating good subject to the proposed safeguard measure and its heading or subheading of the Harmonized System, on which the Schedules in Annex 1 are based, a precise description of the AJCEP safeguard measure, the proposed date of its introduction and its expected duration.
 - (c) A Party proposing to apply or extend an AJCEP safeguard measure shall provide adequate opportunity for prior consultations with those Parties which would be affected by the AJCEP safeguard measure with a view to reviewing the information arising from the investigation referred to in subparagraph (a), exchanging views on the AJCEP safeguard measure and reaching an agreement on compensation set out in paragraph 8.
 - (d) No AJCEP safeguard measure shall be maintained except to the extent and for such time as may be necessary to prevent or remedy serious injury and to facilitate adjustment, provided that such time shall not exceed a period of three (3) years. An AJCEP safeguard measure may be extended, provided that the conditions set out in this Article are met. The total duration of the AJCEP safeguard measure, including any extensions thereof, shall not exceed four (4) years. In order to facilitate adjustment in a situation where the expected duration of an AJCEP safeguard measure is over one (1) year, the Party maintaining the AJCEP safeguard measure shall progressively liberalise the AJCEP safeguard measure at regular intervals during the period of application.
 - (e) No AJCEP safeguard measure shall be applied again to the import of a particular originating good which has been subject to such an AJCEP safeguard measure, for a period of time equal to the duration of the previous safeguard measure or one (1) year, whichever is longer.
 - (f) Upon the termination of an AJCEP safeguard measure on a good, the rate of the customs duty for that good shall be the rate that, in accordance with the Schedule of the Party applying the AJCEP safeguard measure set out in Annex 1, would have been in effect had the AJCEP safeguard measure not been applied.
8. (a) A Party proposing to apply or extend an AJCEP safeguard measure shall provide to the other Parties mutually agreed adequate means of trade compensation in the form of substantially equivalent level of concessions or other obligations to that existing under this Agreement between the Party applying the AJCEP safeguard measure and the exporting Parties which would be affected by such a measure.
- (b) In seeking compensation provided for in subparagraph (a), the Parties shall hold consultations in the Joint Committee. Any proceedings arising from such consultations shall be completed within thirty (30) days from the date on which the AJCEP safeguard measure was applied.
 - (c) If no agreement on the compensation is reached within the time frame specified in subparagraph (b), the Parties other than the one applying the AJCEP safeguard measure shall be free to suspend concessions of customs duties under this Agreement, which is substantially equivalent to the AJCEP safeguard measure, on originating goods of the Party applying the AJCEP safeguard measure. The Parties may suspend the concessions only for the minimum period necessary to achieve the substantially equivalent effects and only while the AJCEP safeguard measure is maintained. The right of suspension provided for in this subparagraph shall not be exercised for the first two (2) years that an AJCEP safeguard measure is in effect, provided that the AJCEP safeguard

measure has been applied as a result of an absolute increase in imports and that such an AJCEP safeguard measure conforms to the provisions of this Article.

9. (a) A Party applying a safeguard measure in connection with an importation of an originating good of another Party in accordance with Article XIX of GATT 1994 and the Agreement on Safeguards, or Article 5 of the Agreement on Agriculture, shall not apply the AJCEP safeguard measure to that importation.
 - (b) The period of application of the AJCEP safeguard measure referred to in subparagraph 7(d) shall not be interrupted by the Party's non-application of the AJCEP safeguard measure in accordance with subparagraph (a).
10. (a) Within ten (10) years after the entry into force of this Agreement pursuant to paragraph 1 of Article 79, the Parties shall review this Article with a view to determining whether there is a need to maintain the AJCEP safeguard mechanism.
 - (b) If the Parties do not agree to remove the AJCEP safeguard mechanism during the review pursuant to subparagraph (a), the Parties shall thereafter conduct reviews to determine the necessity of the AJCEP safeguard mechanism, in conjunction with the general review pursuant to Article 75.
11. (a) In critical circumstances, where delay would cause damage which it would be difficult to repair, a Party may apply a provisional AJCEP safeguard measure, which shall take the form of the measure set out in subparagraph 5(a) or 5(b), pursuant to a preliminary determination that there is clear evidence that increased imports of an originating good have caused or are threatening to cause serious injury to a domestic industry.
 - (b) A Party shall give a written notice to the other Parties prior to applying a provisional AJCEP safeguard measure. Consultations by the Parties in the Joint Committee on the application of the provisional AJCEP safeguard measure shall be initiated immediately after the provisional AJCEP safeguard measure is applied.
 - (c) The duration of a provisional AJCEP safeguard measure shall not exceed two hundred (200) days. During that period, the pertinent requirements of paragraph 6 shall be met. The duration of the provisional AJCEP safeguard measure shall be counted as a part of the period referred to in subparagraph 7(d).
 - (d) Paragraph 3 and subparagraph 7(f) shall apply, *mutatis mutandis*, to the provisional AJCEP safeguard measure.
 - (e) The customs duty imposed as a result of the provisional AJCEP safeguard measure shall be refunded if the subsequent investigation referred to in subparagraph 6(a) does not determine that increased imports of the originating good have caused or threatened to cause serious injury to a domestic industry.
12. All official communications and documentations exchanged among the Parties relating to an AJCEP safeguard measure shall be in writing and shall be in the English language.

ARTICLE 21 MEASURES TO SAFEGUARD THE BALANCE OF PAYMENTS

Nothing in this Chapter shall be construed to prevent a Party from taking any measure for balance-of-payments purposes. A Party taking such measure shall do so in accordance with the conditions established under Article XII of GATT 1994 and the Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement.

ARTICLE 22 CUSTOMS PROCEDURES

1. Each Party shall endeavour to apply its customs procedures in a predictable, consistent and transparent manner.
2. Recognising the importance of improving transparency in the area of customs procedures, each Party, subject to its laws and regulations, and available resources, shall endeavour to provide information relating to specific matters raised by interested persons of the Parties pertaining to its customs laws. Each Party shall endeavour to supply not only such information but also other pertinent information which it considers the interested persons should be made aware of.
3. For prompt customs clearance of goods traded among the Parties, each Party, recognising the significant role of customs authorities and the importance of customs procedures in promoting trade facilitation, shall endeavour to:
 - (a) simplify its customs procedures; and
 - (b) harmonise its customs procedures, to the extent possible, with relevant international standards and recommended practices such as those made under the auspices of the Customs Co-operation Council.

CHAPTER 3 RULES OF ORIGIN

ARTICLE 23 DEFINITIONS

For the purposes of this Chapter, the term:

- (a) “exporter” means a natural or juridical person located in an exporting Party who exports a good from the exporting Party;
- (b) “factory ships of the Party” or “vessels of the Party” respectively means factory ships or vessels:
 - (i) which are registered in the Party;
 - (ii) which sail under the flag of the Party;
 - (iii) which are owned to an extent of at least fifty (50) per cent by nationals of one or more of the Parties, or by a juridical person with its head office in a Party, of which the representatives, chairman of the board of directors, and the majority of the members of such board are nationals of one or more of the Parties, and of which at least fifty (50) per

cent of the equity interest is owned by nationals or juridical persons of one or more of the Parties; and

- (iv) of which at least seventy-five (75) per cent of the total of the master, officers and crew are nationals of one or more of the Parties;
- (c) “generally accepted accounting principles” means the recognised consensus or substantial authoritative support in a Party, with respect to the recording of revenues, expenses, costs, assets and liabilities; the disclosure of information; and the preparation of financial statements. These standards may encompass broad guidelines of general application as well as detailed standards, practices and procedures;
- (d) “good” means any merchandise, product, article or material;
- (e) “identical and interchangeable materials” means materials being of the same kind and commercial quality, possessing the same technical and physical characteristics, and which once they are incorporated into the good cannot be distinguished from one another for origin purposes by virtue of any markings;
- (f) “importer” means a natural or juridical person who imports a good into the importing Party;
- (g) “materials” means any matter or substance used or consumed in the production of a good, physically incorporated into a good, or used in the production of another good;
- (h) “originating good” or “originating material” means a good or material that qualifies as originating in accordance with the provisions of this Chapter;
- (i) “packing materials and containers for transportation and shipment” means the goods used to protect a good during its transportation and shipment, different from those containers or materials used for its retail sale;
- (j) “preferential tariff treatment” means the rate of customs duties applicable to an originating good of the exporting Party in accordance with paragraph 1 of Article 16; and
- (k) “production” means methods of obtaining a good including growing, mining, harvesting, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, processing or assembling.

ARTICLE 24 ORIGINATING GOODS

For the purposes of this Agreement, a good shall qualify as an originating good of a Party if it:

- (a) is wholly obtained or produced entirely in the Party as provided for in Article 25;
- (b) satisfies the requirements of Article 26 when using non-originating materials; or
- (c) is produced entirely in the Party exclusively from originating materials of one or more of the Parties, and meets all other applicable requirements of this Chapter.

ARTICLE 25

GOODS WHOLLY OBTAINED OR PRODUCED

For the purposes of paragraph (a) of Article 24, the following shall be considered as wholly obtained or produced entirely in a Party:

- (a) plant and plant products grown and harvested, picked or gathered in the Party;

Note: For the purposes of this paragraph, the term “plant” refers to all plant life, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

- (b) live animals born and raised in the Party;

Note: For the purposes of paragraphs (b) and (c), the term “animals” covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, bacteria and viruses.

- (c) goods obtained from live animals in the Party;
- (d) goods obtained from hunting, trapping, fishing, gathering or capturing conducted in the Party;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) through (d), extracted or taken from soil, waters, seabed or beneath the seabed of the Party;
- (f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that the Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with its laws and regulations and international law;

Note: Nothing in this Agreement shall affect the rights and obligations of the Parties under international law, including those under the United Nations Convention on the Law of the Sea.

- (g) goods of sea-fishing and other marine products taken by vessels of the Party from outside the territorial sea of any Party;
- (h) goods processed and/or made on board factory ships of the Party exclusively from products referred to in paragraph (g);
- (i) articles collected in the Party which can no longer perform their original purpose or be restored or repaired, and are fit only for disposal, for the recovery of parts or raw materials, or for recycling purposes;
- (j) scrap and waste derived from manufacturing or processing operations, including mining, agriculture, construction, refining, incineration and sewage treatment operations, or from consumption, in the Party, and fit only for disposal or for the recovery of raw materials; and
- (k) goods obtained or produced in the Party exclusively from goods referred to in paragraphs (a) through (j).

ARTICLE 26
GOODS NOT WHOLLY OBTAINED OR PRODUCED

1. For the purposes of paragraph (b) of Article 24, a good shall qualify as an originating good of a Party if:
 - (a) the good has a regional value content (hereinafter referred to as "RVC"), calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in the Party; or
 - (b) all non-originating materials used in the production of the good have undergone in the Party a change in tariff classification (hereinafter referred to as "CTC") at the 4-digit level (i.e. a change in tariff heading) of Harmonized System.

Note: For the purposes of this subparagraph, "Harmonized System" is that on which the product specific rules set out in Annex 2 are based.

Each Party shall permit the exporter of the good to decide whether to use subparagraph (a) or (b) when determining whether the good qualifies as an originating good of the Party.

2. Notwithstanding paragraph 1, a good subject to product specific rules shall qualify as an originating good if it satisfies the applicable product specific rules set out in Annex 2. Where a product specific rule provides a choice of rules from a RVC-based rule of origin, a CTC-based rule of origin, a specific manufacturing or processing operation, or a combination of any of these, each Party shall permit the exporter of the good to decide which rule to use in determining whether the good qualifies as an originating good of the Party.
3. For the purposes of subparagraph 1(a) and the relevant product specific rules set out in Annex 2 which specify a certain RVC, it is required that the RVC of a good, calculated using the formula set out in Article 27, is not less than the percentage specified by the rule for the good.
4. For the purposes of subparagraph 1(b) and the relevant product specific rules set out in Annex 2, the rules requiring that the materials used have undergone CTC, or a specific manufacturing or processing operation, shall apply only to non-originating materials.
5. For the purposes of this Chapter, Annex 3 shall apply.

ARTICLE 27
CALCULATION OF REGIONAL VALUE CONTENT

1. For the purposes of calculating the RVC of a good, the following formula shall be used:

$$\text{RVC} = [(\text{FOB}-\text{VNM})/\text{FOB}] \times 100\%$$

2. For the purposes of this Article:
 - (a) "FOB" is, except as provided for in paragraph 3, the free-on-board value of a good, inclusive of the cost of transport from the producer to the port or site of final shipment abroad;
 - (b) "RVC" is the RVC of a good, expressed as a percentage; and

- (c) "VNM" is the value of non-originating materials used in the production of a good.
3. FOB referred to in subparagraph 2(a) shall be the value:
- (a) adjusted to the first ascertainable price paid for a good from the buyer to the producer of the good, if there is free-on-board value of the good, but it is unknown and cannot be ascertained; or
 - (b) determined in accordance with Articles 1 through 8 of the Agreement on Customs Valuation, if there is no free-on-board value of a good.
4. For the purposes of paragraph 1, the value of non-originating materials used in the production of a good in a Party:
- (a) shall be determined in accordance with the Agreement on Customs Valuation and shall include freight, insurance, and where appropriate, packing and all other costs incurred in transporting the material to the importation port in the Party where the producer of the good is located; or
 - (b) if such value is unknown and cannot be ascertained, shall be the first ascertainable price paid for the material in the Party, but may exclude all the costs incurred in the Party in transporting the material from the warehouse of the supplier of the material to the place where the producer is located such as freight, insurance and packing as well as any other known and ascertainable cost incurred in the Party.
5. For the purposes of paragraph 1, the VNM of a good shall not include the value of non-originating materials used in the production of originating materials of the Party which are used in the production of the good.
6. For the purposes of subparagraph 3(b) or 4(a), in applying the Agreement on Customs Valuation to determine the value of a good or non-originating material, the Agreement on Customs Valuation shall apply, *mutatis mutandis*, to domestic transactions or to the cases where there is no domestic transaction of the good or non-originating material.

ARTICLE 28 DE MINIMIS

1. A good that does not satisfy the requirements of subparagraph 1(b) of Article 26 or an applicable CTC-based rule of origin set out in Annex 2 shall be considered as an originating good of a Party if:
- (a) in the case of a good classified under Chapters 16, 19, 20, 22, 23, 28 through 49, and 64 through 97 of the Harmonized System, the total value of non-originating materials used in the production of the good that have not undergone the required CTC does not exceed ten (10) per cent of the FOB;
 - (b) in the case of a particular good classified under Chapters 18 and 21 of the Harmonized System, the total value of non-originating materials used in the production of the good that have not undergone the required CTC does not exceed ten (10) per cent or seven (7) per cent of the FOB, as specified in Annex 2; or
 - (c) in the case of a good classified under Chapters 50 through 63 of the Harmonized System, the weight of all non-originating materials used in the production of the good that have not

undergone the required CTC does not exceed ten (10) per cent of the total weight of the good,

provided that it meets all other applicable criteria set out in this Chapter for qualifying as an originating good.

Note: For the purposes of this paragraph, subparagraph 2(a) of Article 27 shall apply.

2. The value of non-originating materials referred to in paragraph 1 shall, however, be included in the value of non-originating materials for any applicable RVC-based rule of origin for the good.

ARTICLE 29 ACCUMULATION

Originating materials of a Party used in the production of a good in another Party shall be considered as originating materials of that Party where the working or processing of the good has taken place.

ARTICLE 30 NON-QUALIFYING OPERATIONS

A good shall not be considered to satisfy the requirements of CTC or specific manufacturing or processing operation merely by reason of:

- (a) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine) and other similar operations;
- (b) changes of packaging and breaking up and assembly of packages;
- (c) disassembly;
- (d) placing in bottles, cases, boxes and other simple packaging operations;
- (e) collection of parts and components classified as a good pursuant to Rule 2(a) of the General Rules for the Interpretation of the Harmonized System;
- (f) mere making-up of sets of articles; or
- (g) any combination of operations referred to in subparagraphs (a) through (f).

ARTICLE 31 DIRECT CONSIGNMENT

1. Preferential tariff treatment shall be accorded to an originating good satisfying the requirements of this Chapter and which is consigned directly from the exporting Party to the importing Party.
2. The following shall be considered as consigned directly from the exporting Party to the importing Party:
 - (a) a good transported directly from the exporting Party to the importing Party; or
 - (b) a good transported through one or more Parties, other than the exporting Party and the importing Party, or through a non-Party, provided that the good does not undergo

operations other than transit or temporary storage in warehouses, unloading, reloading, and any other operation to preserve it in good condition.

ARTICLE 32
PACKING MATERIALS AND CONTAINERS

1. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.
2. Packing materials and containers in which a good is packaged for retail sale, when classified together with the good, shall not be taken into account in determining whether all of the non-originating materials used in the production of the good have met the applicable CTC-based rule of origin for the good.
3. If a good is subject to a RVC-based rule of origin, the value of the packing materials and containers in which the good is packaged for retail sale shall be taken into account as originating or non-originating materials, as the case may be, in calculating the RVC of the good.

ARTICLE 33
ACCESSORIES, SPARE PARTS, TOOLS AND

Instructional or Other Information Materials

1. If a good is subject to the requirements of CTC or specific manufacturing or processing operation, the origin of accessories, spare parts, tools and instructional or other information materials presented with the good shall not be taken into account in determining whether the good qualifies as an originating good, provided that:
 - (a) the accessories, spare parts, tools and instructional or other information materials are not invoiced separately from the good; and
 - (b) the quantities and value of the accessories, spare parts, tools and instructional or other information materials are customary for the good.
2. If a good is subject to a RVC-based rule of origin, the value of the accessories, spare parts, tools and instructional or other information materials shall be taken into account as the value of the originating or non-originating materials, as the case may be, in calculating the RVC of the originating goods.

ARTICLE 34
INDIRECT MATERIALS

1. Indirect materials shall be treated as originating materials regardless of where they are produced.
2. For the purposes of this Article, the term “indirect materials” means goods used in the production, testing, or inspection of a good but not physically incorporated into the good, or goods used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:
 - (a) fuel and energy;
 - (b) tools, dies and moulds;

- (c) spare parts and materials used in the maintenance of equipment and buildings;
- (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;
- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good;
- (g) catalysts and solvents; and
- (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

ARTICLE 35
IDENTICAL AND INTERCHANGEABLE MATERIALS

The determination of whether identical and interchangeable materials are originating materials shall be made by the use of generally accepted accounting principles of stock control applicable, or those of inventory management practised, in the exporting Party.

ARTICLE 36
OPERATIONAL CERTIFICATION PROCEDURES

The operational certification procedures, as set out in Annex 4, shall apply with respect to procedures regarding certificate of origin and related matters.

ARTICLE 37
SUB-COMMITTEE ON RULES OF ORIGIN

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Rules of Origin (hereinafter referred to in this Article as “the Sub-Committee”) shall be established pursuant to Article 11.
2. The functions of the Sub-Committee shall be to:
 - (a) review and make appropriate recommendations, as needed, to the Joint Committee on:
 - (i) the implementation and operation of this Chapter;
 - (ii) any amendments to Annexes 2 and 3, and Attachment to Annex 4, proposed by any Party; and
 - (iii) the Implementing Regulations referred to in Rule 11 of Annex 4;
 - (b) consider any other matter as the Parties may agree related to this Chapter;
 - (c) report the findings of the Sub-Committee to the Joint Committee; and
 - (d) carry out other functions as may be delegated by the Joint Committee pursuant to Article 11.
3. The Sub-Committee shall be composed of representatives of the Governments of the Parties, and may invite representatives of relevant entities other than the Governments of the Parties

with necessary expertise relevant to the issues to be discussed, upon agreement of all the Parties.

4. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

CHAPTER 4 SANITARY AND PHYTOSANITARY MEASURES

ARTICLE 38 SCOPE

This Chapter shall apply to all sanitary and phytosanitary (hereinafter referred to as “SPS”) measures of the Parties as defined in Annex A of the Agreement on the Application of Sanitary and Phytosanitary Measures in Annex 1A to the WTO Agreement (hereinafter referred to as “SPS Agreement”) that may, directly or indirectly, affect trade between the Parties.

ARTICLE 39 REAFFIRMATION OF RIGHTS AND OBLIGATIONS

The Parties reaffirm the rights and obligations relating to SPS measures under the SPS Agreement among those Parties that are parties to the said Agreement.

ARTICLE 40 SUB-COMMITTEE ON SANITARY AND PHYTOSANITARY MEASURES

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Sanitary and Phytosanitary Measures (hereinafter referred to in this Article as “the Sub-Committee”) shall be established pursuant to Article 11.
2. The functions of the Sub-Committee shall be to:
 - (a) exchange information on such matters as occurrences of SPS incidents in the Parties and non-Parties, and change or introduction of SPS-related regulations and standards of the Parties, which may, directly or indirectly, affect trade between Japan and more than one (1) ASEAN Member State which are the Parties;
 - (b) facilitate cooperation in the area of SPS measures, including capacity building, technical assistance and exchange of experts, subject to the availability of appropriated funds and the applicable laws and regulations of each Party;
 - (c) undertake science-based consultations to identify and address specific issues that may arise from the application of SPS measures and are shared by Japan and more than one (1) ASEAN Member State which are the Parties;
 - (d) review the implementation and operation of this Chapter; and
 - (e) report, where appropriate, its findings to the Joint Committee.
3. The Parties shall coordinate their undertakings with the activities conducted in the bilateral, regional and multilateral context, with the objective of avoiding unnecessary duplication and maximising efficiency of efforts of the Parties in this field.
4. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.

5. The Sub-Committee shall be:
- (a) composed of government officials of the Parties with responsibility for SPS measures; and
 - (b) co-chaired by an official of the Government of Japan and an official of one of the Governments of the ASEAN Member States which are the Parties.

**ARTICLE 41
ENQUIRY POINTS**

Each Party shall designate an enquiry point to answer all reasonable enquiries from another Party regarding SPS measures and, if appropriate, provide the latter with relevant information.

**ARTICLE 42
NON-APPLICATION OF CHAPTER 9**

The dispute settlement procedures provided for in Chapter 9 shall not apply to this Chapter.

**CHAPTER 5
STANDARDS, TECHNICAL REGULATIONS AND CONFORMITY
ASSESSMENT PROCEDURES**

**ARTICLE 43
OBJECTIVES**

The objectives of this Chapter are to promote trade among the Parties by:

- (a) ensuring that standards, technical regulations and conformity assessment procedures do not create unnecessary obstacles to trade;
- (b) promoting mutual understanding of the standards, technical regulations and conformity assessment procedures in each Party;
- (c) strengthening information exchange and cooperation among the Parties in relation to the preparation, adoption and application of standards, technical regulations and conformity assessment procedures;
- (d) strengthening cooperation among the Parties in the work of international bodies related to standardisation and conformity assessments; and
- (e) providing a framework to realise these objectives.

**ARTICLE 44
SCOPE**

1. This Chapter shall apply to standards, technical regulations and conformity assessment procedures as defined in the Agreement on Technical Barriers to Trade in Annex 1A to the WTO Agreement (hereinafter referred to as "TBT Agreement").
2. This Chapter shall not apply to purchasing specifications prepared by governmental bodies for production or consumption requirements of governmental bodies and sanitary and phytosanitary measures as defined in Annex A of the SPS Agreement.

3. Nothing in this Chapter shall limit the right of a Party to prepare, adopt and apply standards and technical regulations, to the extent necessary, to fulfil a legitimate objective. Such legitimate objectives are, inter alia, national security requirements; the prevention of deceptive practices; protection of human health or safety, animal or plant life or health, or the environment. In pursuance of this, each Party retains all authority to interpret its laws, regulations and administrative provisions.

ARTICLE 45 REAFFIRMATION OF RIGHTS AND OBLIGATIONS

The Parties reaffirm the rights and obligations relating to standards, technical regulations and conformity assessment procedures under the TBT Agreement among those Parties that are parties to the said Agreement.

ARTICLE 46 COOPERATION

1. For the purposes of ensuring that standards, technical regulations and conformity assessment procedures do not create unnecessary obstacles to trade in goods among the Parties, the Parties shall, where possible, cooperate in the field of standards, technical regulations and conformity assessment procedures.
2. The forms of cooperation pursuant to paragraph 1 may include the following:
 - (a) conducting joint studies and holding seminars, in order to enhance mutual understanding of standards, technical regulations and conformity assessment procedures in each Party;
 - (b) exchanging information on standards, technical regulations and conformity assessment procedures;
 - (c) developing and implementing joint programmes for building and/or upgrading capacity in the Parties for advancement of activities within the scope of the TBT Agreement;
 - (d) encouraging the bodies responsible for standards, technical regulations and conformity assessment procedures in each Party to cooperate on matters of mutual interest;
 - (e) contributing, where appropriate, jointly to the activities related to standards, technical regulations and conformity assessment procedures in international and regional fora; and
 - (f) jointly identifying work in the field of standards, technical regulations and conformity assessment procedures, where appropriate, to avoid unnecessary obstacle to trade among the Parties.
3. The implementation of this Article shall be subject to the availability of appropriated funds and the applicable laws and regulations of each Party.

ARTICLE 47 ENQUIRY POINTS

1. Each Party shall designate an enquiry point which shall have the responsibility to coordinate the implementation of this Chapter.

2. Each Party shall provide the other Parties with the name of its designated enquiry point and the contact details of relevant officials in that organisation including information on telephone, facsimile and e-mail and other relevant details.
3. Each Party shall notify the other Parties promptly of any change of its enquiry point or any amendments to the information of the relevant officials.

ARTICLE 48
SUB-COMMITTEE ON STANDARDS, TECHNICAL REGULATIONS AND CONFORMITY
ASSESSMENT PROCEDURES

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Standards, Technical Regulations and Conformity Assessment Procedures (hereinafter referred to in this Article as “the Sub-Committee”) shall be established pursuant to Article 11.
2. The functions of the Sub-Committee shall be to:
 - (a) coordinate cooperation pursuant to Article 46;
 - (b) identify mutually agreed priority sectors for enhanced cooperation, including giving favourable consideration to any proposal made by a Party;
 - (c) establish work programmes in mutually agreed priority areas to facilitate the acceptance of conformity assessment results and equivalence of technical regulations;
 - (d) monitor the progress of work programmes;
 - (e) review the implementation and operation of this Chapter;
 - (f) facilitate technical consultations;
 - (g) report, where appropriate, its findings to the Joint Committee; and
 - (h) carry out other functions as may be delegated by the Joint Committee pursuant to Article 11.
3. The Sub-Committee shall meet at such venues and times as may be agreed by the Parties.
4. The Parties shall coordinate their undertakings with the activities conducted in the bilateral, regional and multilateral context, with the objective of avoiding unnecessary duplication and maximising efficiency of efforts of the Parties in this field.
5. The Sub-Committee shall be:
 - (a) composed of representatives of the Governments of the Parties; and
 - (b) co-chaired by an official of the Government of Japan and an official of one of the Governments of the ASEAN Member States, which are the Parties.

ARTICLE 49
NON-APPLICATION OF CHAPTER 9

The dispute settlement procedures provided for in Chapter 9 shall not apply to this Chapter.

CHAPTER 6 TRADE IN SERVICES

ARTICLE 50 TRADE IN SERVICES

1. Each Party shall endeavour to, in accordance with its laws, regulations and policies, take further steps towards the expansion of trade in services among or between the Parties consistent with GATS.
2. The Parties shall, with the participation of Japan and all ASEAN Member States, continue to discuss and negotiate provisions for trade in services with a view to exploring measures towards further liberalisation and facilitation of trade in services among Japan and ASEAN Member States and to enhance cooperation in order to improve the efficiency and competitiveness of services and service suppliers of Japan and the ASEAN Member States. For this purpose, a Sub-Committee on Trade in Services, which shall be composed of representatives of the Governments of Japan and all ASEAN Member States, shall be established in accordance with Article 11 within one (1) year from the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79.
3. The results of the negotiations referred to in paragraph 2, if any, shall be incorporated into this Chapter in accordance with Article 77.

CHAPTER 7 INVESTMENT

ARTICLE 51 INVESTMENT

1. Each Party shall endeavour to, in accordance with its laws, regulations and policies, create and maintain favourable and transparent conditions in the Party for investments of investors of the other Parties.
2. The Parties shall, with the participation of Japan and all ASEAN Member States, continue to discuss and negotiate provisions for investment, with a view to improving the efficiency and competitiveness of the investment environment of Japan and ASEAN Member States through progressive liberalisation, promotion, facilitation and protection of investment. For this purpose, a Sub-Committee on Investment, which shall be composed of the representatives of the Governments of Japan and all ASEAN Member States, shall be established in accordance with Article 11 within one (1) year from the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79.
3. The results of the negotiations referred to in paragraph 2, if any, shall be incorporated into this Chapter in accordance with Article 77.

CHAPTER 8 ECONOMIC COOPERATION

ARTICLE 52 BASIC PRINCIPLES

1. The Parties shall, subject to the availability of resources as well as their respective applicable laws and regulations, promote cooperation under this Agreement for their mutual benefits in order to liberalise and facilitate trade and investment among the Parties and to promote the well-being of the peoples of the Parties, taking into account the different levels of economic development among ASEAN Member States.
2. The Parties shall promote regional and sub-regional development through economic cooperation activities including capacity building, technical assistance, and other such activities as may be mutually agreed upon among the Parties.

ARTICLE 53 FIELDS OF ECONOMIC COOPERATION

The Parties, on the basis of mutual benefit, shall explore and undertake economic cooperation activities in the following fields:

- (a) Trade-Related Procedures;
- (b) Business Environment;
- (c) Intellectual Property;
- (d) Energy;
- (e) Information and Communications Technology;
- (f) Human Resource Development;
- (g) Small and Medium Enterprises;
- (h) Tourism and Hospitality;
- (i) Transportation and Logistics;
- (j) Agriculture, Fisheries and Forestry;
- (k) Environment;
- (l) Competition Policy; and
- (m) Other fields as may be mutually agreed upon among the Parties.

ARTICLE 54 SUB-COMMITTEE ON ECONOMIC COOPERATION

1. For the purposes of the effective implementation and operation of this Chapter, a Sub-Committee on Economic Cooperation (hereinafter referred to in this Article as “the Sub-Committee”) shall be established in accordance with Article 11 on the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79.
2. The functions of the Sub-Committee shall be to:
 - (a) modify and formulate relevant Work Programmes setting out areas and forms of each field of economic cooperation;

- (b) make recommendations on existing and new economic cooperation activities under this Chapter in accordance with the priorities of the Parties;
 - (c) review and monitor the implementation and operation of this Chapter and the application and fulfilment of its basic principles; and
 - (d) report the findings and the outcome of its discussions to the Joint Committee.
3. The Sub-Committee shall be:
- (a) composed of representatives of the Governments of Japan and all ASEAN Member States; and
 - (b) co-chaired by an official of the Government of Japan and an official of one of the Governments of ASEAN Member States.

ARTICLE 55
WORK PROGRAMMES FOR ECONOMIC COOPERATION

1. Work Programmes setting out areas and forms of each field of cooperation activities shall be set forth in Annex 5.
2. Any modification of existing Work Programmes or formulation of new Work Programmes shall be made in accordance with paragraph 2 of Article 54 and through amending Annex 5 pursuant to the procedures set out in Article 77.

ARTICLE 56
RESOURCES FOR ECONOMIC COOPERATION

Taking into account the different levels of economic development and capacity among the Parties, resources for economic cooperation under this Chapter shall be provided in such a manner as may be mutually agreed upon among the Parties.

ARTICLE 57
IMPLEMENTATION OF ECONOMIC COOPERATION ACTIVITIES

1. Economic cooperation activities shall involve Japan and at least two (2) ASEAN Member States.
2. Notwithstanding paragraph 1, economic cooperation activities may also involve Japan and one (1) ASEAN Member State, provided that those activities are regional in nature and of benefit to other ASEAN Member States. Such activities shall aim at narrowing the gaps of economic development among ASEAN Member States or at promoting the well-being of the people of ASEAN Member States towards further integration of ASEAN.
3. The Parties shall undertake economic cooperation activities at mutually agreed time.

ARTICLE 58
NON-APPLICATION OF CHAPTER 9

The dispute settlement procedures provided for in Chapter 9 shall not apply to this Chapter.

CHAPTER 9 SETTLEMENT OF DISPUTES

ARTICLE 59 DEFINITIONS

For the purposes of this Chapter, the term:

- (a) “complaining party” means any Party or Parties that request consultations under paragraph 1 of Article 62;
- (b) “party to a dispute” means any Party which is a complaining party or a party complained against;
- (c) “party complained against” means any Party or Parties to which the request for consultations is made under paragraph 1 of Article 62; and
- (d) “third party” means a Party, other than the parties to a dispute, that notifies its interest in writing in accordance with Article 66.

ARTICLE 60 SCOPE OF APPLICATION

1. Unless otherwise provided for in this Agreement, this Chapter shall apply with respect to the settlement of all disputes between the Parties concerning the interpretation or application of this Agreement.
2. This Chapter may apply to measures affecting a Party's observance of this Agreement taken by regional or local governments or authorities within the Party. When the arbitral tribunal has awarded that a provision of this Agreement has not been observed in accordance with Article 67, the responsible Party shall take such reasonable measures as may be available to it to ensure its observance. Paragraphs 3 and 4 of Article 71 shall apply in cases where it has not been possible for the Party to secure such observance.
3. Nothing in this Chapter shall prejudice any rights of the Parties to have recourse to dispute settlement procedures available under any other international agreement to which all of the parties to a dispute are parties.
4. Notwithstanding paragraph 3, once dispute settlement proceedings have been initiated under this Chapter or under any other international agreement to which all of the parties to a dispute are parties with respect to a particular dispute, the forum selected by the complaining party shall be used to the exclusion of any other fora for that particular dispute. However, this shall not apply if substantially separate and distinct rights or obligations under different international agreements are in dispute.
5. For the purposes of paragraphs 3 and 4, the complaining party shall be deemed to have selected a forum when it has requested the establishment of, or referred a dispute to, an arbitral tribunal or a dispute settlement panel, in accordance with this Chapter or any other international agreement to which the parties to a dispute are parties.

ARTICLE 61 CONTACT POINTS

1. For the purposes of this Chapter, a Party may designate a contact point responsible for communications on all matters referred to in this Chapter. The submission of any request, notice or other document under this Chapter to the contact point so designated shall be deemed to have been made to that Party.
2. Where a Party chooses not to designate a contact point pursuant to paragraph 1, the submission of any request, notice or other document under this Chapter shall be made to the contact point which the Party designates in accordance with Article 12.
3. Any Party receiving any request, notice or other document under this Chapter shall acknowledge receipt in writing.

ARTICLE 62 CONSULTATIONS

1. A Party or Parties may make a request in writing for consultations to other Party or Parties concerning any matter on the interpretation or application of this Agreement where the complaining party considers that any benefit accruing to it under this Agreement is being nullified or impaired as a result of the failure of the party complained against to carry out its obligations under this Agreement, or as a result of the application by the party complained against of measures which are in conflict with its obligations under this Agreement.
2. Any request for consultations shall be submitted in writing, containing the identification of the specific measures at issue and indication of the factual and legal basis (including the provisions of this Agreement alleged to have been breached and any other relevant provisions) of the complaint. The complaining party shall at the same time notify the rest of the Parties thereof.
3. Upon receipt of the request referred to in paragraph 1, the party complained against shall promptly acknowledge receipt of such request to the complaining party and the rest of the Parties at the same time.
4. If a request for consultations is made, the party complained against shall reply to the request within ten (10) days after the date of receipt of the request and shall enter into consultations in good faith within a period of not more than thirty (30) days after the date of receipt of the request, with a view to reaching a mutually satisfactory solution.
5. The parties to a dispute shall make every effort to reach a mutually satisfactory resolution of any matter through consultations under this Article. To this end, the parties to the dispute shall provide each other with sufficient information to enable a full examination of the dispute.
6. Consultations shall be confidential between the parties to the dispute and are without prejudice to the rights of any Party in any further proceedings under this Chapter or in other proceedings. The parties to the dispute shall inform the rest of the Parties of the outcome of the consultations.
7. In cases of urgency, including those which concern perishable goods, the parties to the dispute shall enter into consultations within a period of no more than ten (10) days after the date of receipt of the request by the party complained against.
8. In cases of urgency, including those which concern perishable goods, the parties to the dispute shall make every effort to accelerate the consultations to the greatest extent possible.

ARTICLE 63
GOOD OFFICES, CONCILIATION AND MEDIATION

1. Good offices, conciliation and mediation are procedures that are undertaken voluntarily if the parties to the dispute so agree.
2. Good offices, conciliation or mediation may be requested at any time by any party to a dispute. They may begin at any time by agreement of the parties to the dispute and be terminated at any time upon the request of any party to the dispute.
3. If the parties to the dispute agree, good offices, conciliation or mediation may continue while the proceedings of the arbitral tribunal provided for in this Chapter are in progress.
4. Proceedings involving good offices, conciliation or mediation, and, in particular, positions taken by the parties to the dispute during these proceedings, shall be kept confidential and without prejudice to the rights of any Party in any proceedings under this Chapter or in other proceedings.

ARTICLE 64
ESTABLISHMENT OF ARBITRAL TRIBUNALS

1. The complaining party may request in writing, to the party complained against, the establishment of an arbitral tribunal:
 - (a) if the party complained against does not respond within ten (10) days, or does not enter into such consultations within thirty (30) days after the date of receipt of the request for such consultations; or
 - (b) if the parties to the dispute fail to resolve the dispute through such consultations within sixty (60) days after the date of receipt of the request for such consultations, or within twenty (20) days after such date in cases of urgency including those which concern perishable goods.
2. A copy of the request referred to in paragraph 1 shall also be communicated to the rest of the Parties.
3. Where more than one (1) complaining party request the establishment of an arbitral tribunal related to the same matter, a single arbitral tribunal may, whenever feasible, be established by the parties to the dispute to examine the matter, taking into account the rights of each party to the dispute.
4. Where a single arbitral tribunal is established pursuant to paragraph 3, the arbitral tribunal shall organise its examination and present its findings to all the parties to the dispute in such a manner that the rights which the parties to the dispute would have enjoyed had separate arbitral tribunals examined the same matter are in no way impaired. If any of the parties to the dispute so requests, the arbitral tribunal may make separate awards on the dispute concerned as long as the timeframe for making the awards so permits. The written submissions by a party to the dispute shall be made available to the other parties to the dispute, and each party to the dispute shall have the right to be present when any other party to the dispute presents its views to the arbitral tribunal.
5. Where more than one (1) arbitral tribunal are established to examine the dispute related to the same matter, to the greatest extent possible, the same persons shall be appointed by the parties to the disputes to serve on each of the separate arbitral tribunals.

6. Any request for the establishment of an arbitral tribunal shall indicate whether consultations under Article 62 have been held, identify the factual basis for the complaint including the specific measures at issue and provide the legal basis of the complaint including the provisions of this Agreement alleged to have been breached and any other relevant provisions.

ARTICLE 65

COMPOSITION OF ARBITRAL TRIBUNALS

1. An arbitral tribunal shall consist of three (3) arbitrators.
2. The complaining party and the party complained against shall, within thirty (30) days after the date of receipt of the request for the establishment of an arbitral tribunal, each appoint one (1) arbitrator who may be a national of any party to the dispute and propose up to three (3) candidates to serve as the third arbitrator who shall be the chair of the arbitral tribunal. The third arbitrator shall not be a national of any party to the dispute, nor have his or her usual place of residence in any party to the dispute, nor be employed by any party to the dispute, nor have dealt with the dispute in any capacity.
3. The complaining party and the party complained against shall agree on and appoint the third arbitrator within forty-five (45) days after the date of receipt of the request for the establishment of an arbitral tribunal, taking into account the candidates proposed pursuant to paragraph 2. If either the complaining party or the party complained against has not appointed an arbitrator pursuant to paragraph 2, or if the parties to the dispute fail to agree on and appoint the third arbitrator pursuant to this paragraph, the Director-General of the World Trade Organization shall immediately be requested to make the necessary appointments. In the event that the Director-General is a national of any party to the dispute, the Deputy Director-General or the officer next in seniority who is not a national of any party to the dispute shall be requested to make the necessary appointments. Appointments made pursuant to this paragraph other than that of the third arbitrator shall be deemed to have been made by the complaining party or the party complained against which has failed to make such an appointment.
4. The date of establishment of an arbitral tribunal shall be the date on which the third arbitrator is appointed pursuant to paragraph 3.
5. If an arbitrator appointed under this Article resigns or becomes unable to act, a succeeding arbitrator shall be appointed in the same manner as prescribed for the appointment of the original arbitrator and the succeeding arbitrator shall have all the powers and duties of the original arbitrator. The work of the arbitral tribunal shall be suspended until the succeeding arbitrator is appointed.
6. Any person appointed as an arbitrator shall have expertise or experience in law, international trade, other matters covered by this Agreement or the resolution of disputes arising under international trade agreements. An arbitrator shall be chosen strictly on the basis of objectivity, reliability, sound judgment and independence and shall conduct himself or herself on the same basis throughout the course of the arbitral tribunal proceedings. If a party to the dispute believes that an arbitrator is not adhering to the basis stated above, the parties to the dispute shall consult and if they agree, the arbitrator shall be removed and a new arbitrator shall be appointed in accordance with this Article.

**ARTICLE 66
THIRD PARTIES**

1. Any Party having a substantial interest in a dispute before an arbitral tribunal and having notified its interest in writing to the parties to the dispute and the rest of the Parties shall have an opportunity to make written submissions to the arbitral tribunal. These submissions shall also be given to the parties to the dispute and may be reflected in the award of the arbitral tribunal.
2. A third party shall receive the submissions of the parties to the dispute to the first meeting of the arbitral tribunal.
3. If a third party considers that a measure that is already the subject of any arbitral tribunal proceedings nullifies or impairs benefits accruing to it under this Agreement, such third party may have recourse to normal dispute settlement procedures under this Chapter.

**ARTICLE 67
FUNCTIONS OF ARBITRAL TRIBUNALS**

1. The arbitral tribunal established pursuant to Article 64:
 - (a) should make an objective assessment of the matter before it, including an examination of the facts of the case and the applicability of and conformity with the Agreement;
 - (b) should consult with the parties to the dispute as appropriate and provide them with adequate opportunities for the development of a mutually satisfactory resolution;
 - (c) shall make its award in accordance with this Agreement and applicable rules of international law;
 - (d) shall set out, in its award, its findings of law and fact, together with the reasons therefor;
 - (e) may, apart from giving its findings, include in its award suggested implementation options for the parties to the dispute to consider in conjunction with Article 71; and
 - (f) cannot, in its award, add to or diminish the rights and obligations of any Party provided in this Agreement.
2. The arbitral tribunal may seek, from the Parties, such relevant information as it considers necessary and appropriate. The Parties shall respond promptly and fully to any request by the arbitral tribunal for such information.
3. The arbitral tribunal may seek information from any relevant source and may consult experts to obtain their opinion on certain aspects of the matter. With respect to factual issues concerning a scientific or other technical matter raised by any party to the dispute, the arbitral tribunal may request advisory reports in writing from experts. The arbitral tribunal may, at the request of any party to the dispute or on its own initiative, select, in consultation with the parties to the dispute, no fewer than two (2) scientific or technical experts who shall assist the arbitral tribunal throughout its proceedings, but who shall not have the right to vote in respect of any decision to be made by the arbitral tribunal, including its award. Any information and technical advice so obtained shall be made available to the parties to the dispute.

ARTICLE 68

PROCEEDINGS OF ARBITRAL TRIBUNALS

1. The rules and procedures as set out in this Article shall apply to the proceedings of an arbitral tribunal.
2. The parties to the dispute, in consultation with the arbitral tribunal, may agree to adopt additional rules and procedures not inconsistent with the provisions of this Article.

Terms of Reference for Arbitral Tribunals

3. An arbitral tribunal shall have the following terms of reference:

"To examine, in the light of (the relevant provisions in this Agreement to be cited by the parties to the dispute), the matter referred to in the request for the establishment of an arbitral tribunal pursuant to Article 64, and to issue awards including findings, determinations and suggested implementation options, if any, as provided for in Article 67."

Written Submissions and Other Documents

4. Each party to the dispute shall deliver to the other parties to the dispute a copy of its written submissions to the arbitral tribunal.
5. In respect of any request, notice or other documents related to the arbitral tribunal proceedings that is not covered by paragraph 4, each party to the dispute may deliver a copy of the documents to the other parties to the dispute by facsimile, e-mail or other means of electronic transmission.
6. Any party to the dispute may at any time correct minor errors of a clerical nature in any request, notice, written submission or other documents related to the arbitral tribunal proceedings by delivering a new document clearly indicating the changes.

Timetable

7. After consulting the parties to the dispute, the arbitral tribunal shall as soon as practicable and whenever possible within seven (7) days after the establishment of the arbitral tribunal, fix the timetable for the arbitral tribunal process. The timetable fixed for the arbitral tribunal shall include precise deadlines for written submissions by the parties to the dispute. Modifications to such timetable may be made by the agreement of the parties to the dispute in consultation with the arbitral tribunal.

Operation of Arbitral Tribunals

8. An arbitral tribunal shall meet in closed session. The parties to the dispute shall be present at the meetings only when invited by the arbitral tribunal to appear before it.
9. All third parties which have notified their interest in the dispute shall be invited in writing to present their views during a session of the first meeting of the arbitral tribunal proceedings set aside for that purpose. All such third parties may be present during the entirety of this session.
10. The deliberations of the arbitral tribunal and the documents submitted to it shall be kept confidential.

11. Notwithstanding paragraph 10, any party to the dispute may make public statements of its positions and its views regarding the dispute, but shall treat as confidential, information and written submissions made by the other parties to the dispute to the arbitral tribunal which the other parties to the dispute have designated as confidential. Where a party to the dispute submits a confidential version of its written submissions to the arbitral tribunal, it shall also, upon request of another party to the dispute, provide a non-confidential summary of the information or written submissions which may be disclosed publicly.
12. The venue for the arbitral tribunal proceedings shall be decided by mutual agreement between the complaining party and the party complained against. If there is no agreement, the venue shall alternate among the capitals of the parties to the dispute with the first meeting of the arbitral tribunal proceedings to be held in one (1) of the capitals of the party complained against.
13. The parties to the dispute shall be given the opportunity to attend any of the presentations, statements or rebuttals in the proceedings. Any information provided and written submissions made to the arbitral tribunal by a party to the dispute, including any comments on the descriptive part of the draft award and responses to questions put by the arbitral tribunal, shall be made available to the other parties to the dispute.

ARTICLE 69
DRAFT AWARD AND AWARD

1. The award of the arbitral tribunal shall be drafted without the presence of the parties to the dispute and in the light of the information provided and the statements made in the proceedings. Opinions expressed in the award of the arbitral tribunal by its individual arbitrator shall be anonymous.
2. The arbitral tribunal shall, within ninety (90) days after the date of its establishment, issue to the parties to the dispute its draft award including both the descriptive part and its findings and conclusions for the purposes of enabling the parties to the dispute to review precise aspects of the draft award.
3. When the arbitral tribunal considers that it cannot issue its draft award within the ninety (90) day period referred to in paragraph 2, it shall inform the parties to the dispute in writing of the reasons for the delay together with the estimate of the period within which it will issue its draft award.
4. The parties to the dispute may submit comments in writing to the arbitral tribunal on the draft award within fifteen (15) days after the date of issuance of the draft award.
5. Where written comments by the parties to the dispute as provided for in paragraph 4 are received, the arbitral tribunal, on its own initiative or at the request of a party to the dispute, may reconsider its award and make any further examination that it considers appropriate.
6. The arbitral tribunal shall issue its award to the parties to the dispute within thirty (30) days after the issuance of the draft award.
7. The arbitral tribunal shall make its decisions, including its award, by consensus, failing which it may make its decisions by majority vote.
8. The award of the arbitral tribunal shall be final and binding on the parties to the dispute.

9. The award of the arbitral tribunal shall be circulated to the Parties within ten (10) days after its issuance to the parties to the dispute.

ARTICLE 70 SUSPENSION AND TERMINATION OF PROCEEDINGS

1. Where the parties to the dispute agree, the arbitral tribunal may suspend its work at any time for a period not exceeding twelve (12) months from the date of the joint notification of such agreement to the chair of the arbitral tribunal by the parties to the dispute. Upon the request of any party to the dispute, the arbitral tribunal proceedings shall be resumed after such suspension. If the work of the arbitral tribunal has been suspended for more than twelve (12) months, the authority of the arbitral tribunal shall lapse unless the parties to the dispute agree otherwise.
2. The parties to the dispute may agree to terminate the proceedings of an arbitral tribunal at any time before the issuance of the award by jointly so notifying the chair of the arbitral tribunal.
3. Before the arbitral tribunal issues its draft award, it may, at any stage of the proceedings, propose to the parties to the dispute that the dispute be settled amicably.

ARTICLE 71 IMPLEMENTATION OF AWARD

1. The party complained against shall promptly comply with the award of the arbitral tribunal issued pursuant to Article 69.
2. The party complained against shall, within twenty (20) days after the date of issuance of the award, notify the complaining party of the period of time in which to implement the award. If the complaining party considers the period of time notified to be unacceptable, it may refer the matter to an arbitral tribunal which then determines the reasonable implementation period. The arbitral tribunal shall inform the parties to the dispute of its determination within thirty (30) days after the date of the referral of the matter to it.
3. If the party complained against considers it impracticable to comply with the award within the implementation period as determined pursuant to paragraph 2, the party complained against shall, no later than the expiry of that implementation period, enter into consultations with the complaining party, with a view to developing mutually satisfactory compensation. If no satisfactory compensation has been agreed within twenty (20) days after the date of expiry of that implementation period, the complaining party may request an arbitral tribunal to determine the appropriate level of any suspension of the application to the party complained against of concessions or other obligations under this Agreement.
4. If the complaining party considers that the party complained against has failed to comply with the award within the implementation period as determined pursuant to paragraph 2, the complaining party may refer the matter to an arbitral tribunal to confirm the failure and to determine the appropriate level of any suspension of the application to the party complained against of concessions or other obligations under this Agreement.
5. The arbitral tribunal established under this Article shall, wherever possible, have as its arbitrators, the arbitrators of the original arbitral tribunal. If this is not possible, then the arbitrators of such arbitral tribunal shall be appointed pursuant to paragraphs 2 and 3 of Article 65.

6. Unless the parties to the dispute agree to a different period, the arbitral tribunal established under paragraphs 3 and 4 shall issue its award within sixty (60) days after the date when the matter is referred to it.
7. The award of the arbitral tribunal established under this Article shall be binding on all the parties to the dispute.

ARTICLE 72 COMPENSATION AND THE SUSPENSION OF CONCESSIONS

1. Compensation and the suspension of concessions or other obligations under this Agreement are temporary measures available in the event that the award is not implemented within a reasonable period of time. However, neither compensation nor the suspension of concessions or other obligations under this Agreement is preferred to full implementation of the award to bring a measure into conformity with this Agreement. Compensation, if granted, shall be consistent with this Agreement.
2. The application of concessions or other obligations under this Agreement shall not be suspended before the commencement and during the course of the proceedings under paragraphs 3 and 4 of Article 71.
3. The suspension of the application of concessions or other obligations under paragraphs 3 and 4 of Article 71 may only be implemented after the complaining party notifies the party complained against and the rest of the Parties that the complaining party intends to suspend the application to the party complained against of concessions or other obligations under this Agreement. The party complained against and the rest of the Parties shall be informed of the commencement of the suspension and which concessions or other obligations under this Agreement would be suspended.
4. In considering what concessions or other obligations under this Agreement to be suspended under paragraphs 3 and 4 of Article 71, such suspension shall:
 - (a) be temporary, and be discontinued when the parties to the dispute reach a mutually satisfactory resolution or where compliance with the award is effected;
 - (b) be restricted to the same level of nullification or impairment that is attributable to the failure to comply with the award; and
 - (c) be restricted to the same sector or sectors as those in which the arbitral tribunal has found the nullification or impairment, unless it is not practicable or effective to suspend the application of concessions or obligations in such sector or sectors, in which case, the complaining party may suspend concessions or benefits in other sectors under this Agreement.
5. If the party complained against considers that the suspension of concessions or other obligations under this Agreement by the complaining party is inconsistent with the provisions of paragraph 4, the matter shall be referred to an arbitral tribunal. For the purposes of the arbitral tribunal established under this Article, paragraph 5 of Article 71 shall apply, *mutatis mutandis*.
6. Unless the parties to the dispute agree to a different period, the arbitral tribunal established under this Article shall issue its award within sixty (60) days after the date when the matter is referred to it. Such award shall be binding on all the parties to the dispute.

ARTICLE 73 EXPENSES

1. The complaining party and the party complained against shall respectively bear the costs of the arbitrators which they appointed, and their own expenses and legal costs.
2. Unless the parties to the dispute otherwise agree, the costs of the chair of the arbitral tribunal and other expenses associated with the conduct of the proceedings of the arbitral tribunal shall be borne in equal parts by the parties to a dispute.
3. The arbitral tribunal shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to their assistants, designated note takers or other individuals that it retains.

CHAPTER 10 FINAL PROVISIONS

ARTICLE 74 TABLE OF CONTENTS, HEADINGS AND SUBHEADINGS

The table of contents, headings and subheadings are inserted for convenience of reference only and shall not affect the interpretation of this Agreement.

ARTICLE 75 REVIEW

The Parties shall undertake a general review of the implementation and operation of this Agreement in the fifth calendar year following the calendar year in which this Agreement enters into force pursuant to paragraph 1 of Article 79, and every five (5) years thereafter, unless otherwise agreed by the Parties.

ARTICLE 76 ANNEXES AND NOTES

The Annexes including attachment and Notes to this Agreement shall form an integral part of this Agreement.

ARTICLE 77 AMENDMENTS

1. This Agreement may be amended by agreement among the Parties.
2. The Government of each Party shall notify the Governments of the other Parties in writing that its legal procedures necessary for entry into force of the amendment have been completed. Such amendment shall enter into force on the first day of the second month following the date by which such notifications have been made by the Governments of Japan and at least one (1) ASEAN Member State, which is a Party, in relation to those Parties whose Governments have made such notifications by that date.
3. Where an ASEAN Member State, which is a Party, makes the notification referred to in paragraph 2 after the date by which the notifications have been made by the Governments of Japan and at least one (1) ASEAN Member State, which is a Party, as referred to in paragraph 2, the amendment referred to in paragraph 1 shall enter into force in relation to that

ASEAN Member State on the first day of the second month following the date on which it makes the notification.

4. Notwithstanding paragraphs 2 and 3, the number of ASEAN Member States referred to in paragraph 2 which is necessary for entry into force of the amendment may be increased by agreement among the Parties.
5. Notwithstanding paragraph 2, amendments relating only to:
 - (a) Annex 1 (provided that the amendments are made in accordance with the amendment of the Harmonized System, and include no change on tariff rates applied to the originating goods of the other Parties in accordance with Annex 1);
 - (b) Annex 2;
 - (c) Attachment to Annex 4; or
 - (d) Annex 5,

may be made by diplomatic notes exchanged among the Governments of the Parties. Such amendments shall enter into force in relation to all the Parties on the date specified in such diplomatic notes.

ARTICLE 78 DEPOSITARY

For the ASEAN Member States, this Agreement including its amendments shall be deposited with the Secretary-General of ASEAN, who shall promptly furnish a certified copy thereof, to each ASEAN Member State.

ARTICLE 79 ENTRY INTO FORCE

1. The Government of each signatory State shall notify the Governments of other signatory States in writing that its legal procedures necessary for entry into force of this Agreement have been completed. This Agreement shall enter into force on the first day of the second month following the date by which such notifications have been made by the Governments of Japan and at least one (1) ASEAN Member State, in relation to those signatory States that have made such notifications by that date.
2. In relation to an ASEAN Member State making the notification referred to in paragraph 1 after the date by which the notifications have been made by the Governments of Japan and at least one (1) ASEAN Member State as referred to in paragraph 1, this Agreement shall enter into force on the first day of the second month following the date on which that ASEAN Member State makes the notification. That ASEAN Member State shall be bound by the existing terms and conditions of this Agreement, including any amendments that may have entered into force pursuant to Article 77 by the time of such notification. For the purposes of Annex 1, the staging of tariff elimination or reduction of that ASEAN Member State shall also commence from the date of entry into force of this Agreement pursuant to paragraph 1.

**ARTICLE 80
WITHDRAWAL AND TERMINATION**

1. Any Party may withdraw from this Agreement by giving one (1) year's advance notice in writing to the other Parties.
2. This Agreement shall terminate either when all ASEAN Member States which are Parties withdraw in accordance with paragraph 1 or when Japan does so.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE in duplicate in the English language and SIGNED

at Tokyo on the day 28 of March in the year 2008,

at Bandar Seri Begawan on the day 3 of April in the year 2008,

at Phnom Penh on the day 7 of April in the year 2008,

at Jakarta on the day 31 of March in the year 2008,

at Vientiane on the day 4 of April in the year 2008,

at Kuala Lumpur on the day 14 of April in the year 2008,

at Nay Pyi Taw on the day 10 of April in the year 2008,

at Manila on the day 2 of April in the year 2008,

at Singapore on the day 26 of March in the year 2008,

at Bangkok on the day 11 of April in the year 2008,

and at Hanoi on the day 1 of April in the year 2008.

(Signatories not listed on ASEAN Secretariat versions of this document)

For the Government of Japan:

For the Government of Brunei Darussalam:

For the Government of the Kingdom of Cambodia:

For the Government of the Republic of Indonesia:

For the Government of the Lao People's Democratic Republic:

For the Government of Malaysia:

For the Government of the Union of Myanmar:

For the Government of the Republic of the Philippines:

For the Government of the Republic of Singapore:

For the Government of the Kingdom of Thailand:

For the Government of the Socialist Republic of Viet Nam:

ANNEX 1: SCHEDULES FOR THE ELIMINATION ON REDUCTION OF CUSTOMS DUTIES

PART 1 GENERAL NOTES

1. Unless otherwise provided for in this Annex, for the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to the nearest one (1) decimal place (in the case of 0.05 per cent, the fraction is rounded to 0.1 per cent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to the nearest two (2) decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties.
2. This Annex is made based on the Harmonized System, as amended on 1 January 2002.
3. For the purposes of this Annex, the term "the date of entry into force of this Agreement" means the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79.
4. For the purposes of implementing equal annual instalments, the following shall apply, unless otherwise provided for in this Annex:
 - (a) The first reduction shall take place on the date of entry into force of this Agreement; and
 - (b) The subsequent reductions shall take place on 1 January of each following year in the cases of Parts 4 and 6, and on 1 April of each following year in the cases of Parts 2, 8, 10, 11 and 12.
5. The staging of elimination or reduction of customs duties as provided for in all the Schedules in this Annex shall be deemed to have commenced on the date of entry into force of this Agreement, including those provided for in the Schedules of ASEAN Member States for which this Agreement enters into force at later dates pursuant to paragraph 2 of Article 79.

PART 2

Section 1 Notes for Schedule of Brunei Darussalam

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Brunei Darussalam, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
 - (c) customs duties on originating goods classified under the tariff lines indicated with "B4" shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
 - (d) customs duties on originating goods classified under the tariff lines indicated with "B6" shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;

- (e) customs duties on originating goods classified under the tariff lines indicated with “B8” shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
 - (f) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
 - (g) customs duties on originating goods classified under the tariff lines indicated with “C” shall apply at the Base Rate as from the date of entry into force of this Agreement;
 - (h) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of Brunei Darussalam, in Section 2 of this Part; and
 - (i) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (h).
2. The terms and conditions in the following note indicated with (a) or (b) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Brunei Darussalam, in Section 2 of this Part.
- (a) The rate of customs duty shall be reduced in nine (9) equal annual instalments from the Base Rate to 5.0 per cent; or
 - (b) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent.
3. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Section 2 Schedule of Brunei Darussalam

[\[http://www.mofa.go.jp/policy/economy/fta/asean/part2-2.pdf\]](http://www.mofa.go.jp/policy/economy/fta/asean/part2-2.pdf)

PART 3

Section 1 Notes for Schedule of the Kingdom of Cambodia

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Kingdom of Cambodia, in Section 2 of this Part, shall apply:
- (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with “B” shall be eliminated in accordance with the following schedule;

X=Base Rate	Elimination or reduction of customs duties indicated below shall take place no later than 1 January of the following year.							
	2008	2011	2014	2017	2019	2021	2023	2026
40% ≤ X	Base Rate	40%	30%	25%	20%	10%	5%	0%
35% ≤ X < 40%	35%	30%	25%	20%	15%	10%	5%	0%
30% ≤ X < 35%	30%	30%	25%	20%	15%	10%	5%	0%
25% ≤ X < 30%	25%	20%	20%	15%	15%	10%	Not more than 5%*	0%
20% ≤ X < 25%	20%	20%	15%	15%	10%	10%	Not more than 5%*	0%
15% ≤ X < 20%	15%	15%	15%	10%	10%	10%	Not more than 5%*	0%
10% ≤ X < 15%	10%	10%	10%	10%	8%	5%	Not more than 5%*	0%
7% ≤ X < 10%	7%	7%	7%	5%	5%	5%	Not more than 5%*	0%
5% ≤ X < 7%	5%	5%	5%	5%	5%	5%	Not more than 5%*	0%
X < 5%	Base Rate							0%

* The Kingdom of Cambodia shall, before 1 January 2023, notify the other Parties in writing of the rate of customs duty to be applied.

- (c) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;
 - (d) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Cambodia, in Section 2 of this Part; and
 - (e) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (d).
2. The Kingdom of Cambodia shall reduce the rate of customs duty to not more than 5.0 per cent for the originating goods of at least 40 per cent of the tariff lines indicated with "A" and "B" by 1 January 2021.
 3. The Kingdom of Cambodia shall eliminate customs duties for the originating goods of at least 90 per cent of the tariff lines indicated with "A" and "B" by 1 January 2023.

4. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Kingdom of Cambodia, in Section 2 of this Part.

The rate of customs duty shall be reduced in accordance with the following schedule:

- (i) Base Rate, as from the date of entry into force of this Agreement; and
 - (ii) 5.0 per cent, as from the first day of the nineteenth year.
5. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Section 2 Schedule of the Kingdom of Cambodia

[<http://www.mofa.go.jp/policy/economy/fta/asean/part3-2.pdf>]

PART 4

Section 1 Notes for Schedule of the Republic of Indonesia

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Republic of Indonesia, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with “B2*” shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:
 - (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2010;
 - (c) customs duties on originating goods classified under the tariff lines indicated with “B3” shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
 - (d) customs duties on originating goods classified under the tariff lines indicated with “B3*” shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:
 - (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2011.
 - (e) customs duties on originating goods classified under the tariff lines indicated with “B4*” shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:

- (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2012.
- (f) customs duties on originating goods classified under the tariff lines indicated with “B5” shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (g) customs duties on originating goods classified under the tariff lines indicated with “B5*” shall be eliminated in accordance with the following:
- (i) the rate of customs duty shall be 13.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be 10.0 per cent, as from 1 January 2009;
 - (iii) the rate of customs duty shall be 8.0 per cent, as from 1 January 2010;
 - (iv) the rate of customs duty shall be 6.0 per cent, as from 1 January 2011;
 - (v) the rate of customs duty shall be 4.0 per cent, as from 1 January 2012; and
 - (vi) customs duties shall be eliminated, as from 1 January 2013;
- (h) customs duties on originating goods classified under the tariff lines indicated with “B7” shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
- (i) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
- (j) customs duties on originating goods classified under the tariff lines indicated with “C” shall apply at the Base Rate as from the date of entry into force of this Agreement;
- (k) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Republic of Indonesia, in Section 2 of this Part; and
- (l) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (k).
2. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Republic of Indonesia, in Section 2 of this Part.

The rate of customs duty shall be reduced in seventeen (17) equal annual instalments from the Base Rate to 5.0 per cent.

3. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Section 2 Schedule of Indonesia

[<http://www.mofa.go.jp/policy/economy/fta/asean/part4-2.pdf>]

PART 5

Section 1 Notes for Schedule of the Lao People's Democratic Republic

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Lao People's Democratic Republic, in Section 2 of this Part, shall apply:

(a) customs duties on originating goods classified under the tariff lines indicated with "B" shall be eliminated in accordance with the following schedule;

X=Base Rate	Elimination or reduction of customs duties indicated below shall take place no later than 1 April of the following years.							
	2008	2011	2014	2017	2019	2021	2023	2026
40%≤X	Base Rate	40%	30%	25%	20%	10%	5%	0%
35%≤X<40%	35%	30%	25%	20%	15%	10%	5%	0%
30%≤X<35%	30%	30%	25%	20%	15%	10%	5%	0%
25%≤X<30%	25%	20%	20%	15%	15%	10%	Not more than 5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	Not more than 5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	Not more than 5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	Not more than 5%*	0%
7%≤X<10%	7%	7%	7%	5%	5%	5%	Not more than 5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	Not more than 5%*	0%
X<5%	Base Rate							0%

* The Lao People's Democratic Republic shall, before 1 January 2023, notify the other Parties in writing customs duty to be applied.

(b) customs duties on originating goods classified under the tariff lines indicated with "C" shall apply at the Base Rate as from the date of entry into force of this Agreement;

(c) customs duties on originating goods classified under the tariff lines indicated with "R" shall be reduced in accordance with the terms and conditions set out in the note in

Column 5 in the Schedule of the Lao People's Democratic Republic, in Section 2 of this Part; and

- (d) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (c).
2. The Lao People's Democratic Republic shall reduce the rate of customs duty to not more than 5.0 per cent for the originating goods of at least 40 per cent of the tariff lines indicated with "A" and "B" by 1 April 2021.
 3. The Lao People's Democratic Republic shall eliminate customs duties for the originating goods of at least 90 per cent of the tariff lines indicated with "A" and "B" by 1 April 2023.
 4. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Lao People's Democratic Republic, in Section 2 of this Part.

The rate of customs duty shall be reduced in accordance with the following schedule:

- (i) Base Rate, as from the date of entry into force of this Agreement; and
 - (ii) 5.0 per cent, as from the first day of the nineteenth year.
5. For the purposes of this Part, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Section 2 Schedule of the Lao People's Democratic Republic

[<http://www.mofa.go.jp/policy/economy/fta/asean/part5-2.pdf>]

PART 6

Section 1 Notes for Schedule of Malaysia

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Malaysia, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with "B2*" shall be eliminated in accordance with the following schedule:
 - (i) the rate of customs duty shall be the CEPT rate applicable on the date of entry into force of this Agreement, or not more than 5.0 per cent, whichever is the less, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be the CEPT rate applicable on 1 January 2009 or not more than 5.0 per cent, whichever is the less, as from 1 January 2009; and
 - (iii) customs duties shall be eliminated, as from 1 January 2010;

Note: For the purposes of subparagraphs (i) and (ii), the term “the CEPT rate” means the rate of customs duty applied by Malaysia, under the Agreement of the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area, and all related Agreements and Protocols;

- (c) customs duties on originating goods classified under the tariff lines indicated with “B3” shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
- (d) customs duties on originating goods classified under the tariff lines indicated with “B4” shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
- (e) customs duties on originating goods classified under the tariff lines indicated with “B5” shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
- (f) customs duties on originating goods classified under the tariff lines indicated with “B5*” shall be eliminated in accordance with the following schedule:
 - (i) the rate of customs duty shall be 20.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be 10.0 per cent, as from the first day of the fourth year; and
 - (iii) customs duties shall be eliminated, as from the first day of the sixth year;
- (g) customs duties on originating goods classified under the tariff lines indicated with “B6” shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
- (h) customs duties on originating goods classified under the tariff lines indicated with “B7” shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
- (i) customs duties on originating goods classified under the tariff lines indicated with “B7*” shall be eliminated in accordance with the following schedule:
 - (i) the rate of customs duty shall be 20.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be 10.0 per cent, as from the first day of the sixth year; and
 - (iii) customs duties shall be eliminated, as from the first day of the eighth year;
- (j) customs duties on originating goods classified under the tariff lines indicated with “B9” shall be eliminated in ten (10) equal annual instalments from the Base Rate to free;
- (k) customs duties on originating goods classified under the tariff lines indicated with “B9*” shall be eliminated in equal annual instalments from the Base Rate to free, in accordance with the following:
 - (i) the first and subsequent reductions shall take place in accordance with subparagraphs 4(a) and (b) of Part 1; and
 - (ii) the final reduction shall take place on 1 January 2017;

- (l) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
 - (m) customs duties on originating goods classified under the tariff lines indicated with “B10*” shall be eliminated in accordance with the following schedule:
 - (i) the rate of customs duty shall be 15.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) the rate of customs duty shall be 10.0 per cent, as from the first day of the sixth year;
 - (iii) the rate of customs duty shall be 5.0 per cent, as from the first day of the eighth year; and
 - (iv) customs duties shall be eliminated, as from the first day of the eleventh year;
 - (n) customs duties on originating goods classified under the tariff lines indicated with “C” shall apply at the Base Rate as from the date of entry into force of this Agreement;
 - (o) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of Malaysia, in Section 2 of this Part; and
 - (p) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (o).
2. The terms and conditions in the following note indicated with (a) through (d) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Malaysia, in Section 2 of this Part:
- (a) the rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;
 - (b) the rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
 - (c) the rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent; or
 - (d) the rate of customs duty shall be reduced in accordance with the following schedule:
 - (i) 50.0 per cent, as from the date of entry into force of this Agreement;
 - (ii) 30.0 per cent, as from the first day of the sixth year; and
 - (iii) 20.0 per cent, as from the first day of the eleventh year.
3. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 December and, with respect to each subsequent year, the twelve-month period which starts on 1 January of that year.

Section 2 Schedule of Malaysia

[<http://www.mofa.go.jp/policy/economy/fta/asean/part6-2.pdf>]

PART 7

Section 1 Notes for Schedule of the Union of Myanmar

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Union of Myanmar, in Section 2 of this Part, shall apply:

- (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with “B” shall be eliminated in accordance with the following schedule;

X=Base Rate	Elimination or reduction of customs duties indicated below shall take place no later than 1 April of the following years.							
	2008	2011	2014	2017	2019	2021	2023	2026
40%≤X	Base Rate	40%	30%	25%	20%	10%	5%	0%
35%≤X<40%	35%	30%	25%	20%	15%	10%	5%	0%
30%≤X<35%	30%	30%	25%	20%	15%	10%	5%	0%
25%≤X<30%	25%	20%	20%	15%	15%	10%	Not more than 5%*	0%
20%≤X<25%	20%	20%	15%	15%	10%	10%	Not more than 5%*	0%
15%≤X<20%	15%	15%	15%	10%	10%	10%	Not more than 5%*	0%
10%≤X<15%	10%	10%	10%	10%	8%	5%	Not more than 5%*	0%
7%≤X<10%	7.5%	7.5%	7.5%	5%	5%	5%	Not more than 5%*	0%
5%≤X<7%	5%	5%	5%	5%	5%	5%	Not more than 5%*	0%
X<5%	Base Rate							0%

* The Union of Myanmar shall, before 1 January 2023, notify the other Parties in writing the rate of customs duty to be applied.

- (c) customs duties on originating goods classified under the tariff lines indicated with “C” shall apply at the Base Rate as from the date of entry into force of this Agreement;

- (d) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Union of Myanmar, in Section 2 of this Part; and
 - (e) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (d).
2. The Union of Myanmar shall reduce the rate of customs duty to not more than 5.0 per cent for the originating goods of at least 40 per cent of the tariff lines indicated with “A” and “B” by 1 April 2021.
 3. The Union of Myanmar shall eliminate customs duties for the originating goods of at least 90 per cent of the tariff lines indicated with “A” and “B” by 1 April 2023.
 4. The terms and conditions in the following note shall apply to originating goods specified with the letter (a) in Column 5 in the Schedule of the Union of Myanmar, in Section 2 of this Part.

The rate of customs duty shall be reduced in accordance with the following schedule:

- (i) Base Rate, as from the date of entry into force of this Agreement; and
 - (ii) 5.0 per cent as from the first day of the nineteenth year.
5. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Section 2 Schedule of the Union of Myanmar

[<http://www.mofa.go.jp/policy/economy/fta/asean/part7-2.pdf>]

PART 8

Section 1 Notes for Schedule of the Republic of the Philippines

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Republic of the Philippines, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with “B4*” shall be the Base Rate as from the date of entry into force of this Agreement and eliminated as from the first day of the fifth year;
 - (c) customs duties on originating goods classified under the tariff lines indicated with “B5” shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
 - (d) customs duties on originating goods classified under the tariff lines indicated with “B5*” shall be the Base Rate as from the date of entry into force of this Agreement and eliminated in five (5) equal annual instalments from the Base Rate to free. This annual reduction shall take place on the first day of each year from the second year to the sixth year;

- (e) customs duties on originating goods classified under the tariff lines indicated with “B5**” shall be the Base rate as from the date of entry into force of this Agreement and eliminated as from the first day of the sixth year;
 - (f) customs duties on originating goods classified under the tariff lines indicated with “B7” shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
 - (g) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
 - (h) customs duties on originating goods classified under the tariff lines indicated with “B10**” shall be the Base Rate as from the date of entry into force of this Agreement and eliminated in ten (10) equal annual instalments from the Base Rate to free. This annual reduction shall take place on the first day of each year from the second year to the eleventh year;
 - (i) customs duties on originating goods classified under the tariff lines indicated with “B10**” shall be the Base Rate as from the date of entry into force of this Agreement and eliminated in six (6) equal annual instalments from the Base Rate to free. This annual reduction shall take place on the first day of each year from the sixth year to the eleventh year;
 - (j) customs duties on originating goods classified under the tariff lines indicated with “C” shall be maintained at the Base Rate as from the date of entry into force of this Agreement;
 - (k) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Republic of the Philippines, in Section 2 of this Part; and
 - (l) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (k).
2. The terms and conditions in the following notes indicated with (a) through (c) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of the Republic of the Philippines, in Section 2 of this Part.
- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;
 - (b) The rate of customs duty shall be the Base Rate as from the date of entry into force of this Agreement and reduced to 20.0 per cent, as from the first day of the second year of this Agreement; or
 - (c) The rate of customs duty shall be the Base Rate as from the date of entry into force of this Agreement and reduced to 5.0 per cent, as from the first day of the ninth year of this Agreement.
3. Notwithstanding paragraph 1 of Part 1, for the purposes of the elimination or reduction of customs duties in accordance with this Part, any fraction less than 1.0 of a percentage point shall be rounded to the nearest whole number (in the case of 0.5 per cent, the fraction is rounded to 1.0 per cent) in the cases of ad valorem duties.

4. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Section 2 Schedule of the Republic of the Philippines

[<http://www.mofa.go.jp/policy/economy/fta/asean/part8-2.pdf>]

PART 9
SCHEDULE OF THE REPUBLIC OF SINGAPORE

[<http://www.mofa.go.jp/policy/economy/fta/asean/part9.pdf>]

PART 10

Section 1 Notes for Schedule of the Kingdom of Thailand

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with “B2” shall be eliminated in three (3) equal annual instalments from the Base Rate to free;
 - (c) customs duties on originating goods classified under the tariff lines indicated with “B3” shall be eliminated in four (4) equal annual instalments from the Base Rate to free;
 - (d) customs duties on originating goods classified under the tariff lines indicated with “B4” shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
 - (e) customs duties on originating goods classified under the tariff lines indicated with “B5” shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
 - (f) customs duties on originating goods classified under the tariff lines indicated with “B6” shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
 - (g) customs duties on originating goods classified under the tariff lines indicated with “B6*” shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the seventh year;
 - (h) customs duties on originating goods classified under the tariff lines indicated with “B7” shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
 - (i) customs duties on originating goods classified under the tariff lines indicated with “B8” shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
 - (j) customs duties on originating goods classified under the tariff lines indicated with “B9*” shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the tenth year;
 - (k) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;

- (l) customs duties on originating goods classified under the tariff lines indicated with “B10*” shall apply at the Base Rate as from the date of entry into force of this Agreement and be eliminated as from the first day of the eleventh year;
 - (m) customs duties on originating goods classified under the tariff lines indicated with “C” shall apply at the Base Rate as from the date of entry into force of this Agreement;
 - (n) customs duties on originating goods classified under the tariff lines indicated with “Q” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part;
 - (o) customs duties on originating goods classified under the tariff lines indicated with “P” shall be eliminated in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part;
 - (p) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part; and
 - (q) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (p).
2. The terms and conditions in the following notes indicated with (a) through (f) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of the Kingdom of Thailand, in Section 2 of this Part.
- (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
 - (b) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 27.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
 - (c) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 40.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
 - (d) The rate of customs duty applied to originating goods imported within the quota quantity of the tariff rate quota committed by the Kingdom of Thailand under the WTO Agreement, as available at the time of importation, shall be reduced in eleven (11) equal annual instalments from 20.00 per cent to zero per cent. The first reduction shall take place on the date of entry into force of this Agreement;
 - (e) The rate of customs duty shall be as follows:
 - (i) the most-favoured-nation applied rate of customs duty in effect at the time of importation or 5.00 per cent, whichever is the less, as from the date of entry into force of this Agreement; and
 - (ii) free, as from the first day of the sixth year; or

- (f) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent.
3. Paragraph 1 of Part 1 shall not apply to the case of customs duties on originating goods classified under subheadings of 2710.111, 2710.192 and 2710.193 of the HS. For specific duties for these goods, any fraction smaller than 0.001 of the official monetary unit shall be rounded to the nearest three (3) decimal places (in the case of 0.0005, the fraction is rounded to 0.001).
4. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.

Section 2 Schedule of the Kingdom of Thailand

[<http://www.mofa.go.jp/policy/economy/fta/asean/part10-2.pdf>]

PART 11

Section 1 Notes for Schedule of the Socialist Republic of Viet Nam

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated upon entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with “B2” shall be eliminated in three (3) equal annual instalments from the Base Rate to free;
 - (c) customs duties on originating goods classified under the tariff lines indicated with “B4” shall be eliminated in five (5) equal annual instalments from the Base Rate to free;
 - (d) customs duties on originating goods classified under the tariff lines indicated with “B5**” shall be applied at the Base Rate and eliminated as from the first day of the sixth year;
 - (e) customs duties on originating goods classified under the tariff lines indicated with “B6” shall be eliminated in seven (7) equal annual instalments from the Base Rate to free;
 - (f) customs duties on originating goods classified under the tariff lines indicated with “B8” shall be eliminated in nine (9) equal annual instalments from the Base Rate to free;
 - (g) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
 - (h) customs duties on originating goods classified under the tariff lines indicated with “B10*” shall be applied at the Base Rate and eliminated as from the first day of the eleventh year;
 - (i) customs duties on originating goods classified under the tariff lines indicated with “B10**” shall be eliminated in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part;

- (j) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in sixteen (16) equal annual instalments from the Base Rate to free;
 - (k) customs duties on originating goods classified under the tariff lines indicated with "B15*" shall be applied at the Base Rate and eliminated as from the first day of the sixteenth year;
 - (l) customs duties on originating goods classified under the tariff lines indicated with "B16" shall be eliminated in seventeen (17) equal annual instalments from the Base Rate to free;
 - (m) customs duties on originating goods classified under the tariff lines indicated with "B16*" shall be applied at the Base Rate and eliminated as from the first day of the seventeenth year;
 - (n) customs duties on originating goods classified under the tariff lines indicated with "C" shall be applied at the Base Rate;
 - (o) customs duties on originating goods classified under the tariff lines indicated with "R1" shall be applied at the Base Rate and be reduced to 5.0 per cent as from the first day of the eighteenth year;
 - (p) customs duties on originating goods classified under the tariff lines indicated with "R2" shall be applied at the Base rate and be reduced to 50.0 per cent as from the first day of the sixteenth year;
 - (q) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any tariff commitment referred to in subparagraphs (a) through (p); and
 - (r) customs duties on originating goods classified under the tariff lines indicated with "**" shall be determined in accordance with the corresponding domestic classification.
2. The terms and conditions in the following note indicated with (a) through (d) shall apply to originating goods specified with the corresponding letter in Column 5 of the Schedule of the Socialist Republic of Viet Nam, in Section 2 of this Part.
- (a) The rate of customs duty shall be reduced to 2.0 per cent upon entry into force of this Agreement and eliminated as from the first day of the eleventh year;
 - (b) The rate of customs duty shall be reduced to 3.0 per cent upon entry into force of this Agreement and eliminated as from the first day of the eleventh year;
 - (c) The rate of customs duty shall be the Base Rate upon entry into force of this Agreement, reduced to 1.0 per cent as from the first day of the second year, and eliminated as from the first day of the eleventh year; or
 - (d) The rate of customs duty shall be the Base Rate upon entry into force of this Agreement, reduced to 3.0 per cent as from the first day of the second year, and eliminated as from the first day of the eleventh year.
3. Notwithstanding paragraph 1 of Part 1, for the purposes of the elimination or reduction of custom duties in accordance with this Part, any fraction less than 1.0 of a percentage point shall be rounded to the nearest whole number in cases of ad valorem duties (in the case of 0.5 per cent, the fraction rounded to 1.0 per cent).

4. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.
5. In cases where the most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with this Part on the originating good which is classified under the same tariff line as that particular good, the Socialist Republic of Viet Nam shall apply the most-favoured-nation applied rate with respect to that originating good in accordance with its domestic regulations and procedures.

Section 2 Schedule of the Socialist Republic of Viet Nam

[<http://www.mofa.go.jp/policy/economy/fta/asean/part11-2.pdf>]

PART 12

Section 1 Notes for Schedule of Japan

1. For the purposes of Article 16, the following categories indicated in Column 4 in the Schedule of Japan, in Section 2 of this Part, shall apply:
 - (a) customs duties on originating goods classified under the tariff lines indicated with “A” shall be eliminated as from the date of entry into force of this Agreement;
 - (b) customs duties on originating goods classified under the tariff lines indicated with “B5” shall be eliminated in six (6) equal annual instalments from the Base Rate to free;
 - (c) customs duties on originating goods classified under the tariff lines indicated with “B7” shall be eliminated in eight (8) equal annual instalments from the Base Rate to free;
 - (d) customs duties on originating goods classified under the tariff lines indicated with “B10” shall be eliminated in eleven (11) equal annual instalments from the Base Rate to free;
 - (e) customs duties on originating goods classified under the tariff lines indicated with “B15” shall be eliminated in sixteen (16) equal annual instalments from the Base Rate to free;
 - (f) customs duties on originating goods classified under the tariff lines indicated with “C” shall apply at the Base Rate as from the date of entry into force of this Agreement;
 - (g) customs duties on originating goods classified under the tariff lines indicated with “R” shall be reduced in accordance with the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan, in Section 2 of this Part; and
 - (h) the originating goods classified under the tariff lines indicated with “X” shall be excluded from any tariff commitment referred to in subparagraphs (a) through (g).
2. The terms and conditions in the following note indicated with (a) through (bb) shall apply to originating goods specified with the corresponding letter in Column 5 in the Schedule of Japan, in Section 2 of this Part.
 - (a) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 3.8 per cent;

- (b) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 3.9 per cent;
- (c) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 4.0 per cent;
- (d) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 4.2 per cent;
- (e) The rate of customs duty shall be reduced in eight (8) equal annual instalments from the Base Rate to 5.0 per cent;
- (f) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.0 per cent;
- (g) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.3 per cent;
- (h) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 5.9 per cent;
- (i) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.0 per cent;
- (j) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.2 per cent;
- (k) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.4 per cent;
- (l) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.6 per cent;
- (m) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 6.7 per cent;
- (n) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.2 per cent;
- (o) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.4 per cent;
- (p) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 7.8 per cent;
- (q) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 8.0 per cent;
- (r) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 9.0 per cent;
- (s) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 9.3 per cent;

- (t) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.0 per cent;
- (u) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 10.6 per cent;
- (v) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 12.5 per cent;
- (w) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 15.0 per cent;
- (x) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from the Base Rate to 20.0 per cent;
- (y) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from 24 yen per kilogram to 12 yen per kilogram;
- (z) The rate of customs duty shall be reduced in eleven (11) equal annual instalments from 8.50 yen per kilogram to 4.20 yen per kilogram;
- (aa) The rate of customs duty shall be reduced in accordance with the following:
 - (i) 8.2 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the date of entry into force of this Agreement;
 - (ii) 7.9 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the second year;
 - (iii) 7.5 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the third year;
 - (iv) 7.2 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the fourth year;
 - (v) 6.9 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the fifth year;
 - (vi) 6.6 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the sixth year;
 - (vii) 6.3 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the seventh year;
 - (viii) 6.0 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the eighth year;

- (ix) 5.6 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the ninth year;
- (x) 5.3 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the tenth year; and
- (xi) 5.0 per cent or the difference between 73.70 yen per kilogram and the value for customs duty per kilogram, whichever is the less, as from the first day of the eleventh year; or

(bb) The rate of customs duty shall be as follows:

- (i) the rate of customs duty shall be reduced as follows:
 - (1) 27.9 per cent or 21.56 yen per kilogram, whichever is the greater, as from the date of entry into force of this Agreement;
 - (2) 26.1 per cent or 20.13 yen per kilogram, whichever is the greater, as from the first day of the second year;
 - (3) 24.2 per cent or 18.69 yen per kilogram, whichever is the greater, as from the first day of the third year;
 - (4) 22.4 per cent or 17.25 yen per kilogram, whichever is the greater, as from the first day of the fourth year;
 - (5) 20.5 per cent or 15.81 yen per kilogram, whichever is the greater, as from the first day of the fifth year;
 - (6) 18.6 per cent or 14.38 yen per kilogram, whichever is the greater, as from the first day of the sixth year;
 - (7) 16.8 per cent or 12.94 yen per kilogram, whichever is the greater, as from the first day of the seventh year;
 - (8) 14.9 per cent or 11.50 yen per kilogram, whichever is the greater, as from the first day of the eighth year;
 - (9) 13.0 per cent or 10.06 yen per kilogram, whichever is the greater, as from the first day of the ninth year;
 - (10) 11.2 per cent or 8.63 yen per kilogram, whichever is the greater, as from the first day of the tenth year; and
 - (11) 9.3 per cent or 7.19 yen per kilogram, whichever is the greater, as from the first day of the eleventh year; and
- (ii) notwithstanding subparagraph (i), the rate of customs duty shall be 50 per cent if the specific duty under subparagraph (i) is greater than 50 per cent.

- 3. Paragraph 1 of Part 1 shall not apply to the case of customs duties on originating goods classified under subheading 0703.10 of the HS, derived from the difference between the

value for customs duty and the value specified in Column 3 in the Schedule of Japan in this Part.

4. For the purposes of this Part, the term “year” means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming 31 March and, with respect to each subsequent year, the twelve-month period which starts on 1 April of that year.
5. In cases where its most-favoured-nation applied rate of customs duty on a particular good is lower than the rate of customs duty to be applied in accordance with this Part on the originating good which is classified under the same tariff line as that particular good, Japan shall apply the lower rate with respect to that originating good.

Section 2 Schedule of Japan

[<http://www.mofa.go.jp/policy/economy/fta/asean/part12-2.pdf>]

ANNEX 2

PRODUCT SPECIFIC RULES

[<http://www.mofa.go.jp/policy/economy/fta/asean/annex2.pdf>]

1. For the purposes of the product specific rules set out in this Annex, the term:
 - (a) "RVC 40%" means that the good has a regional value content, calculated using the formula set out in Article 27, of not less than forty (40) per cent, and the final process of production has been performed in a Party;

Note: For the purposes of this Annex, subparagraph 2(a) of Article 27 shall apply.

- (b) "CC" denotes a change to the chapter, heading or subheading from any other chapter. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level (i.e. a change in chapter) of HS;
 - (c) "CTH" denotes a change to the chapter, heading or subheading from any other heading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level (i.e. a change in heading) of HS;
 - (d) "CTSH" denotes a change to the chapter, heading or subheading from any other subheading. This means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level (i.e. a change in subheading) of HS; and
 - (e) "WO" means that the good is wholly obtained or produced entirely in a Party as defined in Article 25;
2. This Annex is based on the Harmonized System as amended on 1 January 2002.
3. For the purposes of subparagraph 1(b) of Article 28, the following shall apply:
 - (a) in the case of a good classified under subheadings 1803.10, 1803.20 and 1805.00 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed ten (10) per cent of the FOB; and
 - (b) in the case of a good classified under subheading 2103.90 of the HS, the total value of non-originating materials used in its production that have not undergone the required CTC does not exceed seven (7) per cent of the FOB.

Tariff item number		Description of goods	Product specific rules
Section I Live animals; animal products (chapter 1-5)			
Chapter 1		Live animals	CC
Chapter 2		Meat and edible meat offal	CC, except from chapter 1

Chapter 3			Fish and crustaceans, molluscs and other Aquatic Invertebrates	CC
Chapter 4			Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	CC
Chapter 5			Products of animal origin, not elsewhere specified or included	CC
Section II Vegetable products (chapter 6-14)				
Chapter 6			Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	CC
Chapter 7			Edible vegetables and certain roots and tubers	CC
Chapter 8			Edible fruit and nuts; peel of citrus fruit or melons	CC
Chapter 9			Coffee, tea, maté and spices	
	09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
			- Coffee, not roasted:	
		0901.11	-- Not decaffeinated	CC
		0901.12	-- Decaffeinated:	CC
			- Coffee, roasted:	
		0901.21	-- Not decaffeinated	RVC 40%
		0901.22	-- Decaffeinated	RVC 40%
		0901.90	- Other	CC
	09.02		Tea, whether or not flavoured.	CC
	09.03	0903.00	Maté	CC
	09.04		Pepper of the genus <i>Piper</i> , dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> .	
			- Pepper	
		0904.11	-- Neither crushed nor ground	CC
		0904.12	-- Crushed or ground	CTSH

		0904.20	-Fruitsofthegenus <i>Capsicum</i> or ofthe genus <i>Pimenta</i> , dried or crushed or ground	CC
	09.05	0905.00	Vanilla.	CC
	09.06		Cinnamon and cinnamon-tree flowers.	
		0906.10	- Neither crushed nor ground	CC
		0906.20	- Crushed or ground	CTSH
	09.07	0907.00	Cloves(wholefruit,clovesand stems).	CC
	09.08		Nutmeg, mace and cardamoms.	CC
	09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	CC
	09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		0910.10	- Ginger	CC
		0910.20	- Saffron	CC
		0910.30	- Turmeric (curcuma)	CC
		0910.40	- Thyme; bay leaves	CC
		0910.50	- Curry	CTSH
			- Other spices	
		0910.91	-- Mixtures referred to in Note 1(b) to this Chapter	CTSH
		0910.99	-- Other	CC
Chapter10			Cereals	CC
Chapter11			Productsofthemillingindustry; malt; starches; inulin; wheat gluten	
	11.01	1101.00	Wheat or meslin flour.	CC
	11.02		Cereal flours other than of wheat or meslin.	CC
	11.03		Cereal groats, meal and pellets.	CC
	11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or	CC

			kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
	11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
		1105.10	- Flour, meal and powder	CC except from chapter 7.
		1105.20	- Flakes, granules and pellets	CC except from chapter 7.
	11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
		1106.10	- Of the dried leguminous vegetables of heading 07.13	CC
		1106.20	- Of sago or of roots or tubers of heading 07.14	CC except from chapter 7.
		1106.30	- Of the products of Chapter 8	CC except from chapter 8.
	11.07		Malt, whether or not roasted	CC
	11.08		Starches; inulin.	CC
	11.09	1109.00	Wheat gluten, whether or not dried.	CC
Chapter 12			Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	CC
Chapter 13			Lac; gums, resins and other vegetable saps and extracts	CC
Chapter 14			Vegetable plaiting materials; vegetable products not elsewhere specified or included	CC
Section III Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes (chapter 15)				
Chapter 15			Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	15.01	1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	CC

	15.02	1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	CC
	15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
	15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	CC
	15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	CC
	15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	CC
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CC
	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
		1508.10	- Crude oil	CC
		1508.90	- Other	CTSH
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified:	
		1509.10	- Virgin	CC
		1509.90	- Other	CTSH
	15.10	1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	CC
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions	

			thereof, whether or not refined, but not chemically modified.	
			- Sunflower-seed or safflower oil and fractions thereof:	
		1512.11	-- Crude oil	CC
		1512.19	-- Other	CTSH
			- Cotton-seed oil and its fractions:	
		1512.21	-- Crude oil, whether or not gossypol has been removed	CC
		1512.29	-- Other	CC
	15.13		Coconut(copra),palmkernelor babassu oil and fractions thereof, whether or not refined, but not chemically modified.	CC
	15.14		Rape,colzaormustardoiland fractions thereof,whetherornot refined,butnot chemically modified.	CC
	15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	CC
	15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	CTH
	15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of differentfatsoroils of thisChapter, otherthanedible fatsoroilsortheir fractions of heading 15.16.	CTH
	15.18	1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding	CTH

			those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	
	15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	CTH
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	CTH
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CTH
Section IV Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes (chapter 16-24)				
Chapter 16			Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
	16.01	1610.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from chapter 1 or 2.
	16.02		Other prepared or preserved meat, meat offal or blood.	
		1602.10	- Homogenised preparations	CC except from chapter 1 or 2.
		1602.20	- Of liver of any animal:	CC
			- Of poultry of heading 01.05:	
		1602.31	-- Of turkeys	CC except from chapter 1 or 2.
		1602.32	-- Of fowls of the species <i>Gallus domesticus</i>	CC
		1602.39	-- Other	CC
			- Of swine:	
		1602.41	-- Hams and cuts thereof	CC except from chapter 1 or 2.
		1602.42	-- Shoulders and cuts thereof	CC except from chapter 1 or 2.

		1602.49	-- Other, including mixtures	CC except from chapter 1 or 2.
		1602.50	- Of bovine animals	CC except from chapter 1 or 2.
		1602.90	- Other, including preparations of blood of any animal	CC
	16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC
	16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
			- Fish, whole or in pieces, but not minced:	
		1604.11	-- Salmon	CC except from chapter 3.
		1604.12	-- Herrings	CC except from chapter 3.
		1604.13	-- Sardines, sardinella and brisling or sprats	CC
		1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	CC except from chapter 3.
		1604.15	-- Mackerel	CC except from chapter 3.
		1604.16	-- Anchovies	CC except from chapter 3.
		1604.19	-- Other	CC except from chapter 3.
		1604.20	- Other prepared or preserved fish	CC except from chapter 3.
		1604.30	- Caviar and caviar substitutes	CC
	16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved,	
		1605.10	- Crab	CC except from chapter 3.
		1605.20	- Shrimps and prawns	CC
		1605.30	- Lobster	CC except from chapter 3.
		1605.40	- Other crustaceans	CC
		1605.90	- Other	CC except from

				chapter 3.
Chapter17			Sugars and sugar confectionery	
	17.01		Cane or beets sugar and chemically pure sucrose, in solid form.	CC except from chapter 12.
	17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
			- Lactose and lactose syrup:	
		1702.11	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	CC except from chapter 4.
		1702.19	-- Other	CC except from chapter 4.
		1702.20	- Maple sugar and maple syrup	CC
		1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	CC except from chapter 11 or 12.
		1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	CC except from chapter 11 or 12.
		1702.50	- Chemically pure fructose	CC except from chapter 11 or 12.
		1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	CC except from chapter 11 or 12.
		1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	CC

	17.03		Molasses resulting from the extraction or refining of sugar.	CC except from chapter 12.
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
		1704.10	- Chewing gum, whether of not sugar-coated	RVC 40%
		1704.90	- Other	CC
Chapter 18			Cocoa and cocoa preparations	
	18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	CC
	18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC
	18.03		Cocoa paste, whether or not defatted.	CC
	18.04	1804.00	Cocoa butter, fat and oil.	CTH
	18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CC
	18.06		Chocolate and other food preparations containing cocoa.	CC
Chapter 19			Preparations of cereals, flour, starch or milk; pastrycooks' products	
	19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	CC
	19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagna, gnocchi, ravioli, cannelloni;	CC

			couscous, whether or not prepared.	
	19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC except from chapter 11.
	19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	CC
	19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
		1905.10	- Crispbread	CC
		1905.20	- Gingerbread and the like	CC
			- Sweet biscuits; waffles and wafers:	
		1905.31	-- Sweet biscuits	CC
		1905.32	-- Waffles and wafers	CC
		1905.40	- Rusks, toasted bread and similar toasted products	CC
		1905.90	- Other	CC except from heading 11.05.
Chapter 20			Preparations of vegetables, fruit, nuts or other parts of plants	
	20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	CC except from chapter 7 or 8.
	20.02		Tomatoes prepared or preserved otherwise than by	CC except from chapter 7.

			vinegar or acetic acid.	
	20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	CC except from chapter 7.
	20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	CC except from chapter 7.
	20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	CC except from chapter 7.
	20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC except from chapter 7 or 8.
	20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
		2007.10	- Homogenised preparations	CC except from chapter 8.
			- Other	
		2007.91	-- Citrus fruit	CC except from chapter 8.
		2007.99	-- Other	CC except from chapter 7 or 8.
	20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
			- Nuts, ground-nuts and other seeds, whether or not mixed together	
		2008.11	-- Ground-nuts	CC except from chapter 12.
		2008.19	-- Other, including mixtures	CC except from

				chapter 8.
		2008.20	- Pineapples	CC except from chapter 8.
		2008.30	- Citrus fruit	CC except from chapter 8.
		2008.40	- Pears	CC except from chapter 8.
		2008.50	- Apricots	CC except from chapter 8.
		2008.60	- Cherries	CC except from chapter 8.
		2008.70	- Peaches, including nectarines	CC except from chapter 8.
		2008.80	- Strawberries	CC except from chapter 8.
			- Other, including mixtures other than those of subheading 2008.19	
		2008.91	-- Palm hearts	CC except from chapter 8.
		2008.92	-- Mixtures	CC except from chapter 8.
		2008.99	-- Other	CC except from use of subheading 0810.90 and 0812.90, or taro of subheading 0714.90.
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	CC
Chapter 21			Miscellaneous edible preparations	
	21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and	

			extracts, essences and concentrates thereof.	
			- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
		2101.11	--Extracts, essences and concentrates	CC
		2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CC
		2101.20	-Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	CC
		2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CC except from chapter 10 or 19.
	21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	CC
	21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
		2103.10	- Soya sauce	CC
		2103.20	- Tomato ketchup and other tomato sauces	CC except from chapter 7 or 20.
		2103.30	- Mustard flour and meal and prepared mustard	CC
		2103.90	- Other	CC
	21.04		Soups and broths and preparations therefor; homogenized composite food	CC

			preparations.	
	21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CC
	21.06		Food preparations not elsewhere specified or included.	
		2106.10	- Protein concentrates and textured protein substances	CC
		2106.90	- Other	RVC 40%
Chapter22			Beverages, spirits and vinegar	
	22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow.	CC
	22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
		2202.10	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	CC
		2202.90	- Other	RVC 40%
	22.03	2203.00	Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	CC
	22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	CC
	22.06	2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or	CC

			included.	
	22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	CC
	22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
		2208.20	-Spirits obtained by distilling grape wine or grape marc	RVC 40% or CTH except from heading 22.07.
		2208.30	- Whiskies	RVC 40% or CTH except from heading 22.07.
		2208.40	- Rum and tafia	RVC 40% or CTH except from heading 22.07.
		2208.50	- Gin and Geneva	RVC 40% or CTH except from heading 22.07.
		2208.60	- Vodka	RVC 40% or CTH except from heading 22.07.
		2208.70	- Liqueurs and cordials	RVC 40% or CTH except from heading 22.07.
		2208.90	- Other	RVC 40% and CTH for sake compound or cooking sake (Mirin). CC except from chapter 8 or 20 for beverage with a basis of fruits, of an alcoholic strength by volume of less than 1%). CTH except from heading 22.07 for any other good.
	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic	CC

			acid.	
Chapter23			Residues and waste from the food industries; prepared animal fodder	
	23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	CTH
	23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	CTH
	23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	CTH
	23.04	2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	CTH
	23.05	2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	CTH
	23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	CTH
	23.07	2307.00	Wine lees; argol.	CTH
	23.08	2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or include.	CTH

	23.09		Preparations of a kind used in animal feeding.	RVC 40%
Chapter24			Tobacco and manufactured tobacco substitutes	
	24.01		Unmanufactured tobacco; tobacco refuse.	
		2401.10	- Tobacco, not stemmed/stripped	CC
Section V Mineral products (chapter 25-27)				
Chapter25			Salt; sulphur; earths and stone; plastering materials, lime and cement	
	25.01	2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	CC
Section VI Products of the chemical or allied industries (chapter 28-38)				
Chapter29			Organic chemicals	
	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			- Other polyhydric alcohols:	
		2905.44	-- D-glucitol (sorbitol)	CTH except from heading 17.02.
	29.06		Cyclicalcoholsandtheir halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Cyclanic, cyclenicor cycloterpenic:	
		2906.11	-- Menthol	CC except from chapter 33.
	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	

			- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		2918.14	-- Citric acid	CC except from chapter 17 or 23.
		2918.15	-- Salts and esters of citric acid	CC except from chapter 17 or 23.
	29.40	2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	CTH except from heading 17.02.
Chapter 35			Albuminoidal substances; modified starches; glues; enzymes	
	35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
			- Egg albumin:	
		3502.11	-- Dried	CC except from chapter 4.
		3502.19	-- Other	CC except from chapter 4.
		3502.20	- Milk albumin, including concentrates of two or more whey proteins	CTH
		3502.90	- Other	CTH
	35.03	3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of	CTH

			heading 35.01.	
	35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	CTH
Chapter38			Miscellaneous chemical products	
	38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
		3809.10	- With a basis of amylaceous substances	CTH except from heading 11.08 or 35.05.
	38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
		3824.60	- Sorbitol other than that of subheading 2905.44	CTH except from heading 17.02.
Section VIII Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) (chapter 41-43)				
Chapter41			Raw hides and skins (other than furskins) and leather	CC
Chapter42			Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	CC
Chapter43			Furskins and artificial fur; manufactures thereof	

	43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	CC
	43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	CC
	43.03		Articles of apparel, clothing accessories and other articles of furskin.	
		4303.10	- Articles of apparel and clothing accessories	CTH except from heading 43.02.
		4303.90	- Other	CC
	43.04	4304.00	Artificial fur and articles thereof.	CC
Section IX Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork (chapter 44-46)				
Chapter44			Wood and articles of wood; wood charcoal	
	44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	CTH
	44.02	4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	CTH
	44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH
	44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not	CTH

			turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	44.05	4405.00	Wood wool; wood flour.	CTH
	44.06		Railway or tramway sleepers (cross-ties) of wood.	CTH
	44.07		Woodsawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.	CTH
	44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.	CTH
	44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	CTH
	44.10		Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	CTH
	44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	CTH
	44.12		Plywood, veneered panels and similar laminated wood.	CTH except from heading 44.07 or 44.08.

	44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH
	44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH
	44.15		Packingcases,boxes,crates, drumsand similarpackings,of wood;cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. and other load boards, of wood; pallet	CTH
	44.16	4416.00	Casks, barrels, vats, tubs and other coopers'productsand partsthereof,of wood, including staves.	CTH
	44.17	4417.00	Tools,toolbodies,toolhandles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembledparquet panels,shinglesand shakes.	CTH
	44.19	4419.00	Tableware and kitchenware, of wood.	CTH
	44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	CTH
	44.21		Other articles of wood.	CTH
Chapter46			Manufacturesofstraw,ofesparto orof other plaiting materials; basketware and wickerwork	
	46.01		Plaitsandsimilarproductsof plaiting materials, whether or not assembled into strips; plaiting materials, plaitsand similarproductsofplaiting materials, bound together in parallel strands or woven, in sheet form, whetherornotbeing finishedarticles (forexample, mats,matting,screens).	

		4601.20	- Mats, matting and screens of vegetable materials	CC except from igusa of subheading 1401.90.
			- Other:	
		4601.91	-- Of vegetable materials	CC except from igusa of subheading 1401.90.
Section XI Textiles and textile articles (chapter 50-63)				
Note: See the note to this section				
Chapter 50			Silk	
	50.01	5001.00	Silk-worm cocoons suitable for reeling.	CC
	50.02	5002.00	Raw silk (not thrown).	CTH
	50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
	50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
	50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH except from heading 50.06.
	50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH except from heading 50.05.
	50.07		Woven fabrics of silk or of silk waste.	CTH, provided that, where non-originating materials of heading 50.04 through 50.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-

				originating material of heading 50.07 is woven entirely in one or more of the Parties.
Chapter51			Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
	51.01		Wool, not carded or combed.	CC
	51.02		Fine or coarse animal hair, not carded or combed.	CC
	51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	CC
	51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CC
	51.06		Yarn of carded wool, not put up for retail sale.	CTH outside heading 51.06 through 51.10.
	51.07		Yarn of combed wool, not put up for retail sale.	
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	CTH outside heading 51.11 through 51.13 provided that, where non-originating materials of heading 51.06 through 51.10 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material
	51.09		Yarn of wool or of fine animal hair, put up for retail sale.	
	51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	

				of heading 51.11 through 51.13 is woven entirely in one or more of the Parties.
Chapter52			Cotton	
	52.01	5201.00	Cotton, not carded or combed.	CC
	52.02		Cottonwaste(includingyarn wasteand garnetted stock).	CC
	52.03	5203.00	Cotton, carded or combed.	CC
	52.04		Cotton sewing thread, whether or not put up for retail sale.	CTH outside heading 52.04 through52.07, providedthat, where non-originating materials of heading 52.03 are used, each of the non- originating materials is carded or combed entirely in one or more of the Parties.
	52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	
	52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
	52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.	CTH outside heading 52.08 through52.12, providedthat, where non-originating materials of heading 52.04 through 52.07 are used, each of the non- originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 52.08 through 52.12 is
	52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.	
	52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.	
	52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	
	52.12		Other woven fabrics of cotton.	

				woven entirely in one or more of the Parties.
Chapter53			Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CC
	53.02		Truehemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CC
	53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.04		Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.05		Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CC
	53.06		Flax yarn.	CTH outside heading 53.06 through 53.08.
	53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	
	53.08		Yarn of other vegetable textile fibres; paper yarn.	
	53.09		Woven fabrics of flax.	CTH outside heading 53.09 through 53.11, provided that, where non-originating materials of
	53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
	53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven	

			fabrics of paper yarn.	heading 53.06 through 53.08 are used, each of the non- originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non- originating material of heading 53.09 through 53.11 is woven entirely in one or more of the Parties.
Chapter 54			Man-made filaments	
	54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.	CC
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	CC
	54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	CC
	54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	CC
	54.05	5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width	CC

			not exceeding 5mm.	
	54.06		Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
	54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	CTH outside heading 54.07 through 54.08, provided that, where non-originating materials of heading 54.01 through 54.06 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 54.07 through 54.08 is woven entirely in one or more of the Parties.
	54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
Chapter 55			Man-made staple fibres	
	55.01		Synthetic filament tow.	CC except from heading 54.01 through 54.06.
	55.02	5502.00	Artificial filament tow.	CC except from heading 54.01 through 54.06.
	55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	CC except from heading 54.01 through 54.06.

	55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC except from heading 54.01 through 54.06.
	55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	CTH outside heading 55.08 through 55.11, provided that, where non-originating materials of heading 55.06 through 55.07 are used, each of the non-originating materials is carded or combed entirely in one or more of the Parties.
	55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
	55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
	55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
	55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
	55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m ² .	CTH outside heading 55.12 through 55.16, provided that, where non-originating materials of heading 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of heading 55.12 through 55.16 is woven entirely in one or more of the Parties.
	55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170g/m ² .	
	55.15		Other woven fabrics of synthetic staple fibres.	
	55.16		Woven fabrics of artificial staple fibres.	
Chapter 56			Wadding, felt and nonwovens; special yarns; twine, cordage,	

			ropes and cables and articles thereof	
	56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.	CC except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	CC except from heading 50.04 through 50.07, 51.06 through 51.13, 52.04 through 52.12, 53.06 through 53.11, 55.08 through 55.16 or chapter 54.
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	CC except from heading 55.08 through 55.16.
	56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	56.05	5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in	CC, provided that, where non-originating materials of

			the form of thread, strip or powder or covered with metal.	heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	56.06	5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC, provided that, where non-CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through

				55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
Chapter 57			Carpets and other textile floor coverings	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-

				originating materials is spun entirely in one or more of the Parties.
Chapter58			Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
Chapter59			Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16.
	59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-

				originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or	CC, except from heading 50.07, 51.11 through 51.13, 52.08

			not cut to shape.	through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.05	5905.00	Textile wall coverings.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or

				more of the Parties.
	59.06		Rubberised textile fabrics, other than those of heading 59.02.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01

				through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.08	5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.09	5909.00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of

				heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.10	5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	CTH, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
	59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through

				53.11, 54.07 through 54.08, or 55.12 through 55.16, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun entirely in one or more of the Parties.
Chapter 60			Knitted or crocheted fabrics	<p>CC, provided that, where non-originating materials of heading 50.04 through 50.06, 51.06 through 51.10, 52.04 through 52.07, 53.06 through 53.08, 54.01 through 54.06, or 55.08 through 55.11 are used, each of the non-originating materials is spun, or dyed or printed entirely in one or more of the Parties; or</p> <p>No required CTC, provided that the good is dyed or printed entirely and that the non-originating material of chapter 60 is</p>

				knitted or crocheted entirely in one or more of the Parties.
Chapter61			Articles of apparel and clothing accessories, knitted or crocheted	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is knitted or crocheted entirely in one or more of the Parties.
Chapter62			Articles of apparel and clothing accessories, not knitted or crocheted	
	62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven entirely in one or more of the Parties.
	62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets	CC, provided that, where non-originating materials of

			and similar articles, other than those of heading 62.04.	heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or

				more of the Parties.
	62.05		Men's or boys' shirts.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.06		Women's or girls' blouses, shirts and shirt-blouses.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08,

				55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.09		Babies' garments and clothing accessories.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	CC, provided that, where non- originating materials of heading 50.07,

				51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.11		Track suits, ski suits and swimwear; other garments.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven, or knitted or crocheted entirely

				in one or more of the Parties.
	62.13		Handkerchiefs.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.15		Ties, bow ties and cravats.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08,

				55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.16	6216.00	Gloves, mittens and mitts.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
	62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven entirely in one or more of the Parties.
Chapter 63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
	63.01		Blankets and traveling rugs.	CC, provided that,

				where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non-originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	CC, provided that, where non-originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through

				55.16 or chapter 60 are used, each of the non- originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.04		Other furnishing articles, excluding those of heading 94.04.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.05		Sacks and bags, of a kind used for the packing of goods.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft;	CC, provided that, where non- originating

			camping goods.	materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.07		Othermadeuparticles,including dress patterns.	CC, provided that, where non- originating materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.08	6308.00	Sets consisting of woven fabric and yarn, whetherornotwith accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles,putupin packingsforretail sale.	CC, provided that, where non-originati ng materials of heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, 55.12 through 55.16 or chapter 60 are used, each of the non- originating

				materials is woven, or knitted or crocheted entirely in one or more of the Parties.
	63.09	6309.00	Worn clothing and other worn articles.	WO
	63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	WO
Section XII Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair (chapter 64-67)				
Chapter 64			Footwear, gaiters and the like; parts of such articles	CC
Chapter 65			Headgear and parts thereof	
	65.01	6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CC
	65.02	6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CC
	65.03	6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed.	CTH
	65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
	65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH

	65.06		Otherheadgear,whetherornot linedor trimmed.	CTH
	65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for head-gear.	CTH
Section XIII Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware (chapter 68-70)				
Chapter70			Glass and glassware	
	70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
		7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	CC
		7018.90	- Other Note: Other than glass beads, imitation pearls, imitation precious or semi-precious stones, similar glass smallwares and glass microspheres not exceeding 1 mm in diameter.	CC
Section XIV Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin (chapter 71)				
Chapter71			Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	
	71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for	CC

			convenience of transport.	
	71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	CC
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	CC
	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	CC
	71.15		Other articles of precious metal or of metal clad with precious metal.	CC
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CC
Section XV Base metals and articles of base metal (chapter 72-83)				
Chapter72			Iron and steel	
	72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	RVC 40% or CC
	72.02		Ferro-alloys.	RVC 40% or CC
	72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	RVC 40% or CC
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	RVC 40% or CC
	72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	RVC 40% or CC
	72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading	RVC 40% or CC

			72.03).	
	72.07		Semi-finished products of iron or non-alloy steel.	RVC 40%
	72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	RVC 40%
	72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	RVC 40% or CC
	72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	RVC 40% or CC
	72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	RVC 40%
	72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	RVC 40% or CC
	72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	RVC 40%
	72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	RVC 40%
	72.15		Other bars and rods of iron or non-alloy steel.	RVC 40%
	72.16		Angles, shapes and sections of iron or non-alloy steel.	RVC 40%
	72.17		Wire of iron or non-alloy steel.	RVC 40% or CC
	72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	RVC 40% or CC
	72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.	RVC 40% or CC

	72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	RVC 40% or CC
	72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	RVC 40% or CC
	72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
			- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
		7222.11	-- Of circular cross-section	RVC 40% or CC
		7222.19	-- Other	RVC 40% or CC
		7222.30	- Other bars and rods	RVC 40% or CC
		7222.40	- Angles, shapes and sections	RVC 40% or CC
	72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	RVC 40% or CC
	72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	RVC 40% or CC
	72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	RVC 40% or CC
	72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	RVC 40% or CC
	72.29		Wire of other alloy steel.	RVC 40% or CC
Chapter 73			Articles of iron or steel	
	73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	RVC 40%
	73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing	RVC 40%

			pieces, sleepers (cross-ties), fish-plates, chairs, chairs wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails.	
	73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	RVC 40%
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	RVC 40%
	73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	RVC 40%
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
		7306.10	- Line pipe of a kind used for oil or gas pipelines	RVC 40%
		7306.20	- Casing and tubing of a kind used in drilling for oil or gas	RVC 40%
		7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel	RVC 40%
		7306.40	- Other, welded, of circular cross-section, of stainless steel	RVC 40%
		7306.50	- Other, welded, of circular cross-section, of other alloy steel	RVC 40%
		7306.60	- Other, welded, of non-circular cross-section	RVC 40%
		7306.90	- Other	RVC 40% or CC except from heading 72.08, 72.09 or 72.11.
	73.07		Tube or pipe fittings (for example, couplings, elbows,	

			sleeves), of iron or steel.	
			- Cast fittings:	
		7307.11	-- Of non-malleable cast iron	RVC 40%
		7307.19	-- Other	RVC 40%
			- Other, of stainless steel:	
		7307.21	-- Flanges	RVC 40%
		7307.22	-- Threaded elbows, bends and sleeves	RVC 40%
		7307.23	-- Butt welding fittings	RVC 40%
		7307.29	-- Other	RVC 40% or CC
			- Other:	
		7307.91	-- Flanges	RVC 40%
		7307.92	-- Threaded elbows, bends and sleeves	RVC 40%
		7307.93	-- Butt welding fittings	RVC 40%
		7307.99	-- Other	RVC 40%
	73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
		7308.10	- Bridges and bridge-sections	RVC 40%
		7308.20	- Towers and lattice masts	RVC 40%
		7308.30	- Doors, windows and their frames and thresholds for doors	RVC 40%
		7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping	RVC 40%
		7308.90	- Other	RVC 40% or CTH

				except from heading 72.08 through 72.12, or 72.16.
	73.09	7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	RVC 40%
	73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	RVC 40%
	73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	RVC 40%
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	RVC 40%
	73.13	7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	RVC 40%
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	RVC 40%
	73.15		Chain and parts thereof, of iron or steel.	
			- Articulated link chain and parts thereof:	
		7315.11	-- Roller chain	RVC 40%
		7315.12	-- Other chain	RVC 40%
		7315.19	-- Parts	RVC 40%

		7315.20	- Skid chain	RVC 40%
			- Other chain:	
		7315.81	-- Stud-link	RVC 40%
		7315.82	-- Other, welded link	RVC 40%
		7315.89	-- Other	RVC 40% or CC except from heading 72.13 through 72.17.
		7315.90	- Other parts	RVC 40%
	73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	RVC 40%
	73.17	7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	RVC 40%
	73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
			- Threaded articles:	
		7318.11	-- Coach screws	RVC 40%
		7318.12	-- Other wood screws	RVC 40%
		7318.13	-- Screw hooks and screw rings	RVC 40%
		7318.14	-- Self-tapping screws	RVC 40%
		7318.15	-- Other screws and bolts, whether or not with their nuts or washers	RVC 40%
		7318.16	-- Nuts	RVC 40%
		7318.19	-- Other	RVC 40%
			- Non-threaded articles:	
		7318.21	-- Spring washers and other lock washers	RVC 40%
		7318.22	-- Other washers	RVC 40%

		7318.23	-- Rivets	RVC 40%
		7318.29	-- Other Note: Other than spring washers and other lock washers, other washers, rivets, and cotters and cotter-pins.	RVC 40%
	73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettoes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	RVC 40%
	73.20		Springs and leaves for springs, of iron or steel.	
		7320.10	- Leaf-springs and leaves therefor	RVC 40%
		7320.20	- Helical springs	RVC 40%
		7320.90	- Other	RVC 40% or CC except from heading 72.08 through 72.17.
	73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	RVC 40%
	73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	RVC 40% or CC
	73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or	RVC 40%

			steel.	
	73.24		Sanitaryware and parts thereof, of iron or steel.	RVC 40%
	73.25		Other cast articles of iron or steel.	RVC 40%
	73.26		Other articles of iron or steel.	
			- Forged or stamped, but not further worked:	
		7326.11	-- Grinding balls and similar articles for mills	RVC 40%
		7326.19	-- Other	RVC 40%
		7326.20	- Articles of iron or steel wire:	RVC 40%
Section XVI Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles (chapter 84-85)				
Chapter 84			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
			- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
		8407.31	-- Of a cylinder capacity not exceeding 50 cc	RVC 40%
		8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC 40%
		8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	RVC 40%
		8407.34	-- Of a cylinder capacity exceeding 1,000 cc	RVC 40%
	84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC 40%
	84.15		Air conditioning machines, comprising a motor-driven fan	

			and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
		8415.20	- Of a kind used for persons, in motor vehicles	RVC 40%
	84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
		8473.30	- Parts and accessories of the machines of heading 84.71	RVC 40% or CTH except from heading 85.42.
Chapter 85			Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	
	85.23		Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.	
		8523.90	- Other Note: Other than magnetic tapes, magnetic discs and cards incorporating a magnetic stripe.	RVC 40% or CTH except from heading 85.42.
	85.28		Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.	
			- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		8528.12	-- Colour	RVC 40%

	85.42		Electronic integrated circuits and microassemblies.	
		8542.10	- Cards incorporating an electronic integrated circuit ("smart" cards)	RVC 40% or CTH except from heading 85.42.
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
			- Other machines and apparatus:	
		8543.81	-- Proximity cards and tags	RVC 40% or CTH except from heading 85.42.
		8543.89	-- Other	RVC 40% or CTH except from heading 85.42.
		8543.90	- Parts	RVC 40% or CTH except from heading 85.42.
Section XVII Vehicles, aircraft, vessels and associated transport equipment (chapter 86-89)				
Chapter 87			Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
	87.01		Tractors (other than tractors of heading 87.09).	
		8701.20	- Road tractors for semi-trailers	RVC 40%
	87.02		Motor vehicles for the transport of ten or more persons, including the driver.	RVC 40%
	87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	RVC 40%
	87.04		Motor vehicles for the transport of goods.	RVC 40%
	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.07		Bodies (including cabs), for the motor vehicles of headings	RVC 40%

			87.01 to 87.05.	
	87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	RVC 40%
	87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	RVC 40%
	87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.	
			- Of motorcycles (including mopeds):	
		8714.11	-- Saddles	RVC 40%
		8714.19	-- Other	RVC 40%
			- Other	
		8714.91	-- Frames and forks, and parts thereof	RVC 40%
		8714.92	-- Wheel rims and spokes	RVC 40%
Section XVIII Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof (chapter 90-92)				
Chapter 91			Clocks and watches and parts thereof	
	91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
		9113.90	-Other Note: Other than watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal, and of base metal, whether or not gold- or silver-plated.	CC
Section XX Miscellaneous manufactured articles (chapter 94-96)				
Chapter 94			Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and	

			the like; prefabricated buildings	
	94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	- Seats of a kind used for aircraft	RVC40%orCTSH
		9401.20	- Seats of a kind used for motor vehicles	RVC40%orCTSH
		9401.30	- Swivel seats with variable height adjustment	RVC40%orCTSH
		9401.40	- Seats other than garden seats or camping equipment, convertible into beds	RVC40%orCTSH
		9401.50	- Seats of cane, osier, bamboo or similar materials	RVC40%orCTSH
			- Other seats, with wooden frames:	
		9401.61	-- Upholstered	RVC40%orCTSH
		9401.69	-- Other	RVC40%orCTSH
			- Other seats, with metal frames:	
		9401.71	-- Upholstered	RVC40%orCTSH
		9401.79	-- Other	RVC40%orCTSH
		9401.80	- Other seats	RVC40%orCTSH
		9401.90	- Parts	CC
	94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	RVC40%orCTSH
	94.03		Other furniture and parts thereof.	
		9403.10	- Metal furniture of a kind used in offices	RVC40%orCTSH
		9403.20	- Other metal furniture	RVC40%orCTSH

		9403.60	- Other wooden furniture	RVC40%orCTSH
		9403.70	- Furniture of plastics	RVC40%orCTSH
		9403.80	- Furniture of other materials, including cane, osier, bamboo or similar materials	RVC40%orCTSH
	94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material of cellular rubber or plastics, whether or not covered.	
			- Mattresses	
		9404.21	-- Of cellular rubber or plastics, whether or not covered	CC
		9404.29	-- Of other materials	CC
		9404.90	- Other Note: Other than mattress supports, mattresses and sleeping bag.	CC, except from heading 50.07, 51.11 through 51.13, 52.08 through 52.12, 53.09 through 53.11, 54.07 through 54.08, or 55.12 through 55.16 for quilts and eiderdowns. CTH for any other good.
	94.06	9406.00	Prefabricated buildings.	RVC40%orCTSH
Chapter 96			Miscellaneous manufactured articles	
	96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CC
	96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other	RVC40%orCTSH

			than those of heading 96.09.	
	96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	RVC40% or CTSH
	96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
		9613.10	- Pocket lighters, gas fuelled, non-refillable	RVC40% or CTSH
		9613.20	- Pocket lighters, gas fuelled, refillable	RVC40% or CTSH
		9613.80	- Other lighters	RVC40% or CTSH

Notes to Section XI (chapter 50-63):

1. For the purposes of chapter 50 through 55 and 60, dyeing or printing process shall be accompanied by two or more of the following operations:
 - (1) antibacterial finish;
 - (2) antimelt finish;
 - (3) antimosquito finish;
 - (4) anti-pilling finish;
 - (5) antistatic finish;
 - (6) artificial creasing;
 - (7) bleaching;
 - (8) brushing;
 - (9) buff finish;
 - (10) burn-out finish;
 - (11) calendaring;
 - (12) compressive shrinkage;
 - (13) crease resistant finish;
 - (14) decatizing;
 - (15) deodorant finish;

- (16) easy-care finish;
- (17) embossing;
- (18) emerging;
- (19) flame resistant finish;
- (20) flock finish;
- (21) foam printing;
- (22) liquid ammonia process;
- (23) mercerisation;
- (24) microbial control finish;
- (25) milling;
- (26) moare finish;
- (27) moisture permeable waterproofing;
- (28) oil-repellent finish;
- (29) organdie finish;
- (30) peeling treatment;
- (31) perfumed finish;
- (32) relaxation;
- (33) ripple finish;
- (34) schreiner finish;
- (35) shearing;
- (36) shrink resistant finish;
- (37) soil guard finish;
- (38) soil release finish;
- (39) stretch finish;
- (40) tick-proofing;
- (41) UV cut finish;
- (42) wash and wear finish;
- (43) water absorbent finish;

(44)waterproofing;

(45)water-repellent finish;

(46)wet decatizing;

(47)windbreak finish; or

(48)wire raising.

2. For the purposes of determining the origin of a good of chapter 61, 62 and 63, the rule applicable to that good shall only apply to the component that determines the tariff classification of the good and such component must satisfy the CTC-based rule set out in the rule for that good.

ANNEX 3

INFORMATION TECHNOLOGY PRODUCTS

[<http://www.mofa.go.jp/policy/economy/fta/asean/annex3.pdf>]

A good which is covered by Attachment A or B of the Ministerial Declaration on Trade in Information Technology Products adopted in the Ministerial Conference of the World Trade Organization on 13 December 1996 and is used as a material in the production of another good in a Party may be considered as an originating material of the Party, regardless of the applicable product specific rule for the former good, provided that the former good is assembled in any Party, except where the former good is classified under subheadings 8541.10 through 8542.90.

ANNEX 4

OPERATIONAL CERTIFICATION PROCEDURES

[<http://www.mofa.go.jp/policy/economy/fta/asean/annex4.pdf>]

Rule 1 Definitions

For the purposes of this Annex, the term:

- (a) “competent governmental authority” means the authority that, according to the laws and regulations of each Party, is responsible for the issuing of a certificate of origin (hereinafter referred to as “CO”) or for the designation of entities or bodies issuing a CO; and
- (b) “relevant authority” means the authority of the importing Party, other than the customs authority of that Party, that is responsible for verification and verification visit in the importing Party.

Rule 2 Issuance of Certificate of Origin

1. The competent governmental authority of the exporting Party shall, upon request made in writing by the exporter or its authorised agent, issue a CO or, under the authorisation given in accordance with the applicable laws and regulations of the exporting Party, may designate other entities or bodies (hereinafter referred to as “designees”) to issue a CO.
2. Each Party shall provide the other Parties with a list of names and addresses, and a list of specimen signatures and specimen of official seals or impressions of stamps for the issuance of a CO, of its competent governmental authority and, if any, its designees.
3. Any CO bearing a signature not included in the list referred to in paragraph 2 shall not be valid.
4. Where the exporter of a good is not the producer of the good in the exporting Party, the exporter may request a CO on the basis of:
 - (a) a declaration provided by the exporter to the competent governmental authority or its designees based on the information provided by the producer of the good to that exporter; or
 - (b) a declaration voluntarily provided by the producer of the good directly to the competent governmental authority or its designees by the request of the exporter.
5. A CO shall be issued only after the exporter who requests for its issuance, or the producer of the good in the exporting Party referred to in subparagraph 4(b), proves to the competent governmental authority or its designees that the good to be exported qualifies as an originating good of the exporting Party.
6. If, after the issuance of the CO, the exporter or producer referred to in paragraph 5 knows that such a good does not qualify as an originating good of the exporting Party, they shall notify the competent governmental authority or its designees in writing and without delay, subject to the applicable laws and regulations of the exporting Party.

7. The competent governmental authority of the exporting Party or its designees shall, if they receive notification in accordance with paragraph 6, or if they have knowledge after the issuance of the CO that the good does not qualify as an originating good of the exporting Party, cancel the CO and promptly notify the cancellation to the exporter to whom the CO has been issued, and to the customs authority of the importing Party, except in the case where the exporter has returned the CO to the competent governmental authority of the exporting Party.
8. The format of the CO and its contents shall be in the English language and shall include minimum data specified in the Attachment to this Annex.

Rule 3 Presentation of Certificate of Origin

1. For the purposes of claiming preferential tariff treatment, the following shall be submitted to the customs authority of the importing Party by the importer:
 - (a) a valid CO; and
 - (b) other documents as required in accordance with the laws and regulations of the importing Party (e.g. invoices, including third country invoices, and a through bill of lading issued in the exporting Party).
2. A CO shall not be required for an importation of a consignment of originating goods of the exporting Party whose aggregate customs value does not exceed two hundred United States dollars (USD200) or its equivalent amount in the Party's currency, or such higher amount as the importing Party may establish.
3. Where an originating good of the exporting Party is imported through one or more of the Parties other than the exporting Party and the importing Party, or non-Parties, the importing Party may require importers who claim preferential tariff treatment for the good to submit:
 - (a) a copy of through bill of lading; or
 - (b) a certificate or any other information given by the customs authorities of such one or more Parties or non-Parties, or other relevant entities, which proves that the good has not undergone operations other than unloading, reloading and any other operation to preserve it in good condition in those Parties or non-Parties.
4. (a) Notwithstanding paragraph 5 of Rule 2, where an originating good, for which a CO (hereinafter referred to in this paragraph as "original CO") was issued by the competent governmental authority or its designees of the exporting Party, is to be exported from the importing Party to another Party, the competent governmental authority or its designees of the importing Party may issue a back-to-back CO as a new CO for the originating good, if a request is made by the exporter in the importing Party or its authorised agent with presentation of the valid original CO.
 - (b) Where a back-to-back CO is issued in accordance with subparagraph (a), "an originating good of the exporting Party" referred to in Chapter 3 and this Annex shall be construed as an originating good of the Party whose competent governmental authority or its designees has issued the original CO.

Rule 4 Validity of Certificate of Origin

1. A CO shall be submitted to the customs authority of the importing Party within one (1) year from the date of issuance by the competent governmental authority of the exporting Party or its designees.
2. Where the CO is submitted to the customs authority of the importing Party after the expiration of the period for its submission provided for in paragraph 1, that CO shall be accepted when the failure to observe such a requirement results from force majeure or other valid causes beyond the control of the exporter or importer.
3. An issued CO shall be applicable to a single importation of an originating good of the exporting Party into the importing Party.

Rule 5 Record Keeping

1. Each Party shall, in accordance with its laws and regulations, ensure that the exporter to whom a CO has been issued or the producer of a good in the exporting Party referred to in subparagraph 4(b) of Rule 2 keeps records relating to the origin of the good. For the purposes of this Agreement, the exporter or producer shall keep these records for three (3) years after the date on which the CO was issued.
2. Each Party shall ensure that its competent governmental authority or its designees shall keep a record of the issued CO for a period of three (3) years after the date on which the CO was issued. Such record includes all supporting documents presented to prove the qualification as an originating good of the exporting Party.

Rule 6 Verification

1. For the purposes of determining whether a good imported from another Party and claimed for preferential tariff treatment qualifies as an originating good of that Party under this Agreement, the customs authority or the relevant authority of the importing Party may request information relating to the origin of the good, provided that such a request is made to the competent governmental authority of the exporting Party on the basis of the CO.
2. For the purposes of paragraph 1, the competent governmental authority of the exporting Party shall, in accordance with its laws and regulations, provide the information requested in a period not exceeding three (3) months after the date of receipt of the request. If the customs authority or the relevant authority of the importing Party considers necessary, it may request additional information relating to the origin of the good. If additional information is requested by the customs authority or the relevant authority of the importing Party, the competent governmental authority of the exporting Party shall, in accordance with its laws and regulations, provide the information requested in a period not exceeding three (3) months after the date of receipt of the request for additional information.
3. For the purposes of paragraph 2, the competent governmental authority of the exporting Party may request the exporter to whom the CO has been issued, or the producer of the good in the exporting Party referred to in subparagraph 4(b) of Rule 2, to provide the former with the information requested.
4. The request for information in accordance with paragraph 1 shall not preclude the use of a verification visit provided for in Rule 7.
5. During the procedures provided for in this Rule and Rule 7, the customs authority of the importing Party may suspend the preferential tariff treatment while awaiting the result of

verification, and shall not wait for the procedures to be completed before it releases the good to the importer unless subject to appropriate administrative measures.

6. Each Party shall provide the other Parties with the names of its relevant authority, if any.

Rule 7 Verification Visit

1. The customs authority or the relevant authority of the importing Party may request the exporting Party:
 - (a) to collect and provide information relating to the origin of the good and check, for that purpose, the facilities used in the production of the good, through a visit by the competent governmental authority of the exporting Party along with the customs authority or the relevant authority of the importing Party to the premises of the exporter to whom the CO has been issued, or the producer of the good in the exporting Party referred to in subparagraph 4(b) of Rule 2; and
 - (b) during the visit pursuant to subparagraph (a), to provide information relating to the origin of the good in the possession of the competent governmental authority of the exporting Party or its designees.
2. When requesting the exporting Party to conduct a visit pursuant to paragraph 1, the customs authority or the relevant authority of the importing Party shall deliver a written communication with such request to the exporting Party at least sixty (60) days in advance of the proposed date of the visit, the receipt of which is to be confirmed by the exporting Party. The competent governmental authority of the exporting Party shall request the written consent of the exporter, or the producer of the good in the exporting Party whose premises are to be visited.
3. The communication referred to in paragraph 2 shall include:
 - (a) the identity of the customs authority or the relevant authority issuing the communication;
 - (b) the name of the exporter, or the producer of the good in the exporting Party whose premises are requested to be visited;
 - (c) the proposed date and places of the visit;
 - (d) the object and scope of the proposed visit, including specific reference to the good subject of the verification referred to in the CO; and
 - (e) the names and titles of the officials of the customs authority or the relevant authority of the importing Party to be present during the visit.
4. The exporting Party shall respond in writing to the importing Party, within thirty (30) days from the receipt of the communication referred to in paragraph 2, whether it accepts or refuses to conduct the visit requested pursuant to paragraph 1.
5. The competent governmental authority of the exporting Party shall, in accordance with the laws and regulations of the Party, provide within forty-five (45) days or any other mutually agreed period from the last day of the visit, to the customs authority or the relevant authority of the importing Party any additional information obtained pursuant to paragraph 1.

Rule 8 Determination of Origin and Preferential Tariff Treatment

1. The customs authority of the importing Party may deny preferential tariff treatment to a good for which an importer claims preferential tariff treatment where the good does not qualify as an originating good of the exporting Party or where the importer fails to comply with any of the relevant requirements of this Annex.
2. In cases where the verification procedures outlined in Rule 6 or 7 are undertaken, the customs authority of the importing Party may determine that a good does not qualify as an originating good of the exporting Party and may deny preferential tariff treatment, under any of the following conditions:
 - (a) the competent governmental authority of the exporting Party fails to respond to the request within the period referred to in paragraph 2 of Rule 6 or paragraph 5 of Rule 7;
 - (b) the exporting Party refuses to the conduct of the verification visit as requested by the customs authority or the relevant authority of the importing Party, or that Party fails to respond to the communication referred to in paragraph 2 of Rule 7 within the period referred to in paragraph 4 of Rule 7; or
 - (c) the information provided to the customs authority or the relevant authority of the importing Party pursuant to Rule 6 or 7 is not sufficient to prove that the good qualifies as an originating good of the exporting Party.
3. In cases where the verification procedures outlined in Rule 6 or 7 are undertaken, the customs authority of the importing Party shall provide the competent governmental authority of the exporting Party with a written determination of whether or not the good qualifies as an originating good of the exporting Party, including findings of fact and the legal basis for the determination, in a period, unless otherwise agreed upon by the importing Party and the exporting Party, not exceeding thirty (30) days after the date of the receipt of the information last provided by the competent governmental authority of the exporting Party in accordance with Rule 6, or sixty (60) days after the last day of the visit referred to in Rule 7.
4. The competent governmental authority of the exporting Party shall notify the determination by the customs authority of the importing Party referred to in paragraph 3, to the exporter, or the producer of the good in the exporting Party whose premises were subject to the visit referred to in Rule 7. In the event that a determination is made that the good qualifies as an originating good of the exporting Party, any suspended preferential tariff treatment shall be reinstated.

Rule 9 Confidentiality

1. Where a Party provides information to another Party pursuant to this Annex and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information, protect that information from disclosure that could prejudice the competitive position of the persons providing the information, use the information only for the purposes specified by the Party providing it, and not disclose the information without the specific written permission of the Party providing it.
2. Information obtained by the customs authority or the relevant authority of the importing Party pursuant to this Annex:
 - (a) shall only be used by such authority for the purposes of the verification of a CO under this Annex; and

- (b) shall not be used by the importing Party in any criminal proceedings carried out by a court or a judge, in the absence of a specific written permission of the exporting Party that provided the information.

Rule 10 Appropriate Penalties or Other Measures against Fraudulent Acts

Each Party shall establish or maintain, in accordance with its laws and regulations, appropriate penalties or other measures against its exporters or producers who have committed fraudulent acts in connection with a CO, including submission of false declarations or documents to its competent governmental authority or its designees.

Rule 11 Implementing Regulations

The Joint Committee shall, upon the date of entry into force of this Agreement pursuant to paragraph 1 of Article 79, adopt the Implementing Regulations that provide detailed regulations pursuant to which the customs authorities, competent governmental authorities and other authorities concerned of the Parties shall implement their functions under this Annex.

ATTACHMENT TO ANNEX 4

Minimum Data Requirement for Certificate of Origin

1. Exporter's name, address and country
2. Importer's or, if applicable, consignee's name, address and country
3. Certification number
4. Origin of good(s)
5. Invoice number and date
6. Transport details (if known)
7. HS tariff classification number
8. Marks, numbers, number and kind of packages; Description of good(s)
9. Quantity (Unit)
10. Preference criterion (including information on CTC, RVC and accumulation)
11. Declaration by the exporter
12. Certification

ANNEX 5

WORK PROGRAMMES FOR ECONOMIC COOPERATION

[<http://www.mofa.go.jp/policy/economy/fta/asean/annex5.pdf>]

The Work Programmes for Intellectual Property and Agriculture, Fisheries and Forestry are in Parts 1 and 2 respectively. The Sub-Committee on Economic Cooperation shall formulate, pursuant to subparagraph 2(a) of Article 54, new Work Programmes for the fields of economic cooperation that are listed in Article 53.

PART 1 INTELLECTUAL PROPERTY

1. Pursuant to Chapter 8, the Parties shall, subject to the availability of resources and their respective applicable laws and regulations, cooperate in the field of Intellectual Property (hereinafter referred to in this Part as "IP").
2. For the purposes of ensuring the effective implementation and operation of this Part, as the common aims, the Parties shall endeavour to promote:
 - (a) creation and commercialisation of IP;
 - (b) exchange of information and sharing of best practices on transparent and simplified procedures concerning IP;
 - (c) exchange of information and sharing of best practices on effective protection and enforcement of IP; and
 - (d) public awareness of IP.
3. For the purposes of the effective implementation and operation of this Part, the Sub-Committee on Economic Cooperation shall establish a Special Sub-Committee on Intellectual Property. The functions of this Special Sub-Committee shall be to:
 - (a) review and monitor the implementation of this Part;
 - (b) discuss any issues related to IP with a view to achieving the common aims described in paragraph 2;
 - (c) discuss the ways of cooperation pursuant to this Part; and
 - (d) report the findings and the outcome of its discussions to the Sub-Committee on Economic Cooperation.

PART 2 AGRICULTURE, FISHERIES AND FORESTRY

1. Pursuant to Chapter 8, the Parties shall, subject to the availability of resources and their respective applicable laws and regulations, cooperate in the field of Agriculture, Fisheries and Forestry.
2. The areas of cooperation under this Part shall include:
 - (a) Research and Development;

- (b) Human Resource Development;
 - (c) Information Networking and Exchange;
 - (d) Trade Facilitation; and
 - (e) Sustainable Forest Management.
3. For the purposes of the effective implementation and operation of this Part, the Sub-Committee on Economic Cooperation shall establish a Special Sub-Committee on Agriculture, Fisheries and Forestry. The functions of this Special Sub-Committee shall be to:
- (a) exchange information and views on each Party's current situations, measures and experiences;
 - (b) formulate and make recommendations to the Sub-Committee on Economic Cooperation on relevant economic cooperation activities; and
 - (c) monitor, review and discuss the economic cooperation activities referred to in subparagraph (b).