



MALAYSIA

Warta Kerajaan

SERI PADUKA BAGINDA

DITERBITKAN DENGAN KUASA

HIS MAJESTY'S GOVERNMENT GAZETTE

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AKTA KASTAM 1967

**PERINTAH DUTI KASTAM (BARANG-BARANG DI BAWAH PERJANJIAN
PERKONGSIAN EKONOMI KOMPREHENSIF ANTARA NEGERI-NEGERI
ANGGOTA ASEAN DENGAN JEPUN) 2008**

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam (Barang-Barang di bawah Perjanjian Perkongsian Ekonomi Komprehensif Antara Negeri-Negeri Anggota ASEAN dengan Jepun) 2008**.

(2) Perintah ini mula berkuat kuasa pada 1 Februari 2009.

Tafsiran

2. Dalam Perintah ini, melainkan jika konteksnya menghendaki makna yang lain—

“AJCEP” ertinya Perkongsian Ekonomi Komprehensif ASEAN–Jepun;

“negeri ASEAN” ertinya Brunei, Kemboja, Indonesia, Laos, Malaysia, Myanmar, Filipina, Singapura, Thailand atau Vietnam, mengikut mana-mana yang berkenaan, dan “negeri-negeri ASEAN” hendaklah ditafsirkan dengan sewajarnya.

Duti Import

3. (1) Tertakluk kepada peruntukan Jadual Pertama, duti import hendaklah dilevi ke atas, dan dibayar oleh pengimport, berkenaan dengan barang-barang yang dinyatakan dalam Jadual Kedua, yang berasal dari negeri Jepun atau negeri-negeri ASEAN, mengikut kadar duti import yang dinyatakan dalam ruang (4) Jadual Kedua, yang diimport ke Malaysia.

(2) Jika suatu kadar duti import dinyatakan dalam ruang (4) Jadual Kedua berkenaan dengan sesuatu jenis barang-barang yang tertentu maka kadar itu hendaklah dilevi ke atas dan hendaklah dibayar oleh pengimport sebagai ganti duti import penuh yang sepadan yang dikenakan di bawah Perintah Duti Kastam 2007 [*P.U. (A) 441/2007*], hanya berkenaan dengan barang-barang dari jenis yang dibuktikan hingga memuaskan hati Ketua Pengarah sebagai berasal dari negeri Jepun atau negeri-negeri ASEAN.

(3) Dalam hal barang-barang yang boleh dikenakan duti import di bawah Perintah Duti Kastam 2007 yang diimport pada atau dengan mana-mana orang yang memasuki Malaysia atau dalam bagasi orang itu dan yang dimaksudkan untuk kegunaan bukan komersial (kecuali kenderaan bermotor, minuman beralkohol, spirit, tembakau dan rokok) hanya duti kastam pada kadar sama rata 30% *ad valorem* hendaklah dilevi ke atas dan dibayar oleh orang itu atas barang-barang itu.

(4) Berhubung dengan barang-barang yang tidak dinyatakan dalam Jadual Kedua, duti import hendaklah dilevi ke atas barang-barang itu mengikut kadar penuh yang dinyatakan dalam Perintah Duti Kastam 2007.

Tafsiran kadar yang dinyatakan dalam Jadual Kedua

4. Melainkan jika dinyatakan selainnya, kadar yang dilevi di bawah subperenggan 3(1) hendaklah mengikut kiraan peratusan nilai barang-barang.

Penjenisan barang-barang

5. Penjenisan barang-barang dalam Jadual Kedua hendaklah mematuhi Rukun tafsiran Jadual dalam Perintah Duti Kastam 2007.

CUSTOMS ACT 1967

CUSTOMS DUTIES (GOODS UNDER AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASEAN AND JAPAN) ORDER 2008

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [*Act 235*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties (Goods under Agreement on Comprehensive Economic Partnership Among Member States of the ASEAN and Japan) Order 2008**.

(2) This Order comes into operation on 1 February 2009.

Interpretation

2. In this Order, unless the context otherwise requires—

“AJCEP” means ASEAN-Japan Comprehensive Economic Partnership;

“ASEAN country” means Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar, Philippines, Singapore, Thailand or Vietnam, as the case may be and “ASEAN countries” shall be construed accordingly.

Import Duty

3. (1) Subject to the provisions of the First Schedule, import duty shall be levied on, and paid by the importer, in respect of goods specified in the Second Schedule, originating from Japan or ASEAN countries, at the rate of import duty specified in column (4) of the Second Schedule, imported into Malaysia.

(2) Where an import rate of duty is specified in column (4) of the Second Schedule in respect of a particular class of goods such rate shall be levied on and shall be paid by the importer *in lieu* of the corresponding full import duty imposed under the Customs Duties Order 2007 [*P.U. (A) 441/2007*] only in respect of goods of the class which are shown to the satisfaction of the Director General to have originated from Japan or ASEAN countries.

(3) In the case of those goods liable to import duty under the Customs Duties Order 2007 imported on or with any person entering Malaysia or in the baggage of such person and is intended for non-commercial use (except motor vehicles, alcoholic beverages, spirits, tobacco and cigarettes) only a customs duty at a flat rate of 30% *ad valorem* shall be levied on and paid by such person on such goods.

(4) In relation to goods not specified in the Second Schedule, import duties on such goods shall be levied at the full rates specified in the Customs Duties Order 2007.

Interpretation of rates shown in the Second Schedule

4. Unless otherwise specified, the rates levied under subparagraph 3(1) shall be expressed as the percentage of the value of goods.

Classification of goods

5. The classification of goods in the Second Schedule shall be governed by the Rules for the interpretation of the Schedules in the Customs Duties Order 2007.

JADUAL PERTAMA/*FIRST SCHEDULE*[Subperenggan 3(1)/*Subparagraph 3(1)*]

PART 1

RULES OF ORIGIN UNDER THE AGREEMENT ON COMPREHENSIVE ECONOMIC
PARTNERSHIP AMONG MEMBER STATES OF THE ASEAN AND JAPAN

In determining the origin of products eligible for the preferential tariff concession pursuant to the Agreement between the Government of ASEAN and Government of Japan for Comprehensive Economic Partnership (hereinafter referred to as “the Agreement”), the following Rules shall be applied:

Rule 1: Definitions

For the purposes of this Order:

- (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 Order;
- (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 of the Agreement; 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.

Rule 2: Originating Goods

For the purposes of this Order, 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 Rule 3;
- (b) satisfies the requirements of Rule 4 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 Order.

Rule 3: Goods Wholly Obtained or Produced

For the purposes of paragraph (a) of Rule 2, 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 Order 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).

Rule 4: Goods Not Wholly Obtained or Produced

1. For the purposes of paragraph (b) of Rule 2, 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 Rule 5, 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 Appendix “B” are based.

2. 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.
3. 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 Appendix “B”. 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.
4. For the purposes of subparagraph 1(a) and the relevant product specific rules set out in Appendix “B” which specify a certain RVC, it is required that the RVC of a good, calculated using the formula set out in Rule 5, is not less than the percentage specified by the rule for the good.
5. For the purposes of subparagraph 1(b) and the relevant product specific rules set out in Appendix “B”, the rules requiring that the materials used have undergone CTC, or a specific manufacturing or processing operation, shall apply only to non-originating materials.
6. For the purposes of this Order, Appendix “C” shall apply.

Rule 5: Calculation of Regional Value Content

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

$$\text{RVC} = \frac{\text{FOB-VNM}}{\text{FOB}} \times 100\%$$

2. For the purposes of this Rule:
 - (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.

Rule 6: *De Minimis*

1. A good that does not satisfy the requirements of subparagraph 1(b) of Rule 4 an applicable CTC-based rule of origin set out in Appendix “B” 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 Appendix “B”; 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 Order for qualifying as an originating good.

Note: For the purposes of this paragraph, subparagraph 2(a) of Rule 5 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.

Rule 7: 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.

Rule 8: 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).

Rule 9: Direct Consignment

1. Preferential tariff treatment shall be accorded to an originating good satisfying the requirements of this Order 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.

Rule 10: 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.

Rule 11: 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.

Rule 12: Indirect Materials

1. Indirect materials shall be treated as originating materials regardless of where they are produced.
2. For the purposes of this Rule, 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.

Rule 13: 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.

Rule 14: Sub-Committee on Rules of Origin

1. For the purposes of the effective implementation and operation of this Order, a Sub-Committee on Rules of Origin (hereinafter referred to in this Rule as “the Sub-Committee”) shall be established pursuant to Article 11 of the Agreement.

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 Order;
 - (ii) any amendments to Appendix “B” and “C”, and Attachment to Part II of Appendix “B”, proposed by any Party; and
 - (iii) the Implementing Regulations referred to in Rule 11 Part II of the First Schedule
- (b) consider any other matter as the Parties may agree related to this Order;
- (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 of the Agreement.

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.

Rule 15: Operational Certification Procedures

1. The operational certification procedures, as set out in Part II of the First Schedule shall apply with respect to procedures regarding certificate of origin and related matters.

PART II

OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN UNDER THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASEAN AND JAPAN

For the purposes of implementing the rules of origin applicable to the Agreement between the Government of Malaysia and the Government of Japan (hereinafter referred to as “this Agreement”), the following operational procedures the issuance and verification of the Certificate of Origin as in Appendix “A” (Form AJ) and the other related administrative matters shall apply:

Rule 1: Definitions

For the purposes of this Part, 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. (a) The CO must be in ASO A4 size paper in confirming to the specimen as shown in Appendix "A". It shall be made in English.
- (b) Each CO shall bear a reference number separately given by each place of office of issuance.
- (c) The original copy shall be forwarded, together with the triplicate, by the exporter to the importer for submission to the Customs Authority at the port or place of importation. The duplicate shall be retained by the issuing authority in the exporting Party. After the importation of the products, the triplicate shall be marked accordingly in box 4 and returned to the issuing authority within a reasonable period of time.

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 Part I and Part II of this Schedule 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 the 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 Part.

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 Part:

- (a) shall only be used by such authority for the purposes of the verification of a CO under this Part; 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 the Agreement pursuant to paragraph 1 of Article 79 of the Agreement, 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 Order.

Appendix "A"

Original (Duplicate/Triplicate)

1. Goods consigned from (Exporter's name, address, country)		Reference No. THE AGREEMENT ON COMPREHENSIVE ECONOMIC PARTNERSHIP AMONG MEMBER STATES OF THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND JAPAN (AJCEP AGREEMENT) CERTIFICATE OF ORIGIN FORM AJ Issued in _____ (Country) (See Notes Overleaf)			
2. Goods consigned to (Importer's/consignee's name, address, country)					
3. Means of transport and route (as far as known): Shipment date Vessel's name/aircraft etc. Port of discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under AJCEP Agreement <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country			
5. Item number	6. Marks and numbers of packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing Party)	8. Origin criteria (see Notes overleaf)	9. Quantity (gross or net weight or other quantity) and value, e.g. FOB if required by exporting Party	10. Number and date of Invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (Country) and that they comply with the requirements specified for these goods in the AJCEP Agreement for the goods exported to (Importing Country) Place and date, signature and company of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct Place and date, signature and stamp of certifying authority		
13. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively					

OVERLEAF NOTES

1. Countries which use this form for the purpose of preferential tariff treatment under the Agreement on Comprehensive Economic Partnership among Japan and Member States of the Association of Southeast Asian Nations (AJCEP Agreement) are:

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
LAOS	MALAYSIA	MYANMAR
PHILIPPINES	SINGAPORE	THAILAND
VIETNAM		

2. CONDITIONS: To enjoy preferential tariff treatment under the AJCEP Agreement, goods exported to any Parties of the AJCEP Agreement should:
- fall within a description of goods eligible for concessions in the importing Party;
 - comply with the consignment conditions in accordance with Rule 9 Part I of the First Schedule; and
 - comply with the origin criteria in First Schedule of this Order.
3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter should indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in box 11 of this form	Insert in box 8
(a) Goods satisfying subparagraph (c) of Rule 2	“PE”
(b) Wholly obtained goods satisfying Rule 3	“WO”
(c) Goods satisfying paragraph 1 Rule 4	“CTH” or “RVC”
(d) Goods satisfying paragraph 2 of Rule 4 <ul style="list-style-type: none"> – Change in Tariff Classification – Regional Value Content – Specific Processes 	“CTC” “RVC” “SP”
Also, exporters should indicate the following where applicable:-	
(e) Should goods comply with Rule 6	“DMI”
(f) Should goods comply with Rule 7	“ACU”

4. **EACH ITEM SHOULD QUALIFY:** All items in a consignment should qualify separately in their own right. This is of particular relevance when similar items of different sizes are exported.
5. **DESCRIPTION OF GOODS:** For each good, the HS tariff classification number of the importing Party should be indicated at the six-digit level. The description of the good on a certificate of origin should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good. With respect to subheading 2208.90 and 9404.90, in an exceptional case where the good is a specific product requiring a special description (e.g. “sake compound and cooking sake (Mirin) of subheading 2208.90”, “beverages with a basis of fruit, of an alcoholic strength by volume of less than 1% of subheading 2208.90” “quilts and eiderdowns of 9404.90”), such description of specific products should be indicated.
6. **INVOICES:** Indicate the invoice number and date for each item. The invoice should be the one issued for the importation of the good into the importing Party.
7. **THIRD COUNTRY INVOICING:** In cases where invoices are issued by a third country, in accordance with Rule 3(d) of Implementing Regulations, “the Third Country Invoicing” box in box 13 should be ticked (√). The number of invoices issued for the importation of goods into the importing Party should be indicated in box 10, and the full legal name and address of the company or person that issued the invoices shall be indicated in box 7.

In an exceptional case where the invoice issued in a third country is not available at the time of issuance of the certificate of origin, the invoice number and the date of the invoice issued by the exporter to whom the certificate of origin is issued should be indicated in box 10. The “Third Country invoicing” in box 13 should be ticked, and it should be indicated in box 7 that the goods will be subject to another invoice to be issued in a third country for the importation into the importing Party, identifying in box 7 the full legal name and address of the company or person that will issue another invoice in the third country. In such a case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction from the exporting Party to the importing Party, with regard to the goods declared for import.

8. **BACK-TO-BACK CERTIFICATE OF ORIGIN:** In the case of a back-to-back CO issued in accordance with paragraph 4 of Rule 3 of the Operational Certification Procedures, the “Back-to-Back CO” box in box 13 should be ticked (√).
9. **ISSUED RETROACTIVELY:** In cases of a CO issued retroactively in accordance with Rule 7 of the Implementing Regulations, the “Issued Retroactively” box in box 13 should be ticked (√).
10. **CERTIFIED TRUE COPY:** In cases of certified true copies, the words “CERTIFIED TRUE COPY” should be indicated in box 12 in accordance with Rule 5 of the Implementing Regulations.

Appendix "B"

PRODUCTS SPECIFIC RULES

Part 1

PRODUCTS SPECIFIC RULES

Part 2

Appendix "C"

Information Technology Products

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.

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership												
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018			
0802 .50 000	- Pistachios	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
0802 .60 000	- Macadamia nuts	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
0802 .90	- Other:														
100	Areca nuts	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
0803 .00	Bananas, including plantains, fresh or dried:														
100	Pisang mas	kg	5% and RM 1.09	5% and RM 0.98	5% and RM 0.87	5% and RM 0.75	5% and RM 0.64	5% and RM 0.52	5% and RM 0.41	5% and RM 0.29	5% and RM 0.18	5% and RM 0.07	5% and RM 0.07	5% and RM 0.07	5% and RM 0.07
200	Pisang rastali	kg	5% and RM 1.09	5% and RM 0.98	5% and RM 0.87	5% and RM 0.75	5% and RM 0.64	5% and RM 0.52	5% and RM 0.41	5% and RM 0.29	5% and RM 0.18	5% and RM 0.07	5% and RM 0.07	5% and RM 0.07	5% and RM 0.07
300	Pisang berangan	kg	5% and RM 1.09	5% and RM 0.98	5% and RM 0.87	5% and RM 0.75	5% and RM 0.64	5% and RM 0.52	5% and RM 0.41	5% and RM 0.29	5% and RM 0.18	5% and RM 0.07	5% and RM 0.07	5% and RM 0.07	5% and RM 0.07

400	Pisang embun	kg	5% and RM	1.09	0.98	0.87	0.75	0.64	0.52	0.41	0.29	0.18	0.07
900	Other	kg	5% and RM	1.09	0.98	0.87	0.75	0.64	0.52	0.41	0.29	0.18	0.07
08.04 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.													
0804	.10 000	kg	0	0	0	0	0	0	0	0	0	0	0
0804	.20 000	kg	0	0	0	0	0	0	0	0	0	0	0
0804	.30 000	kg	RM	0.68	0.61	0.54	0.47	0.40	0.33	0.26	0.18	0.11	0.04
0804	.40 000	kg	0	0	0	0	0	0	0	0	0	0	0
0804	.50		5% and RM	0.36	0.33	0.29	0.25	0.21	0.17	0.14	0.10	0.06	0.02
100	Guavas	kg	5% and RM	0.36	0.33	0.29	0.25	0.21	0.17	0.14	0.10	0.06	0.02
200	Mangoes	kg	5% and RM	0.18	0.16	0.14	0.12	0.11	0.09	0.07	0.05	0.03	0.01

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership										
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
0808	.20 000 - Pears and quinces	kg	0	0	0	0	0	0	0	0	0	0	0
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.												
0809	.10 000 - Apricots	kg	0	0	0	0	0	0	0	0	0	0	0
0809	.20 000 - Cherries	kg	0	0	0	0	0	0	0	0	0	0	0
0809	.30 000 - Peaches, including nectarines	kg	0	0	0	0	0	0	0	0	0	0	0
0809	.40 - Plums and sloes:												
	100 Plums	kg	0	0	0	0	0	0	0	0	0	0	0
	200 Sloes	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0
08.10	Other fruit, fresh.												
0810	.10 000 - Strawberries	kg	0	0	0	0	0	0	0	0	0	0	0
0810	.20 000 - Raspberries, blackberries, mulberries and loganberries	kg	0	0	0	0	0	0	0	0	0	0	0
0810	.40 000 - Cranberries, bilberries and other fruits of the genus Vaccinium	kg	0	0	0	0	0	0	0	0	0	0	0
0810	.50 000 - Kiwifruit	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0
0810	.60 000 - Durians	kg	5% or RM 0.27 w.i.t.h	5% or RM 0.25 w.i.t.h	5% or RM 0.22 w.i.t.h	5% or RM 0.19 w.i.t.h	5% or RM 0.16 w.i.t.h	5% or RM 0.13 w.i.t.h	5% or RM 0.10 w.i.t.h	5% or RM 0.08 w.i.t.h	5% or RM 0.05 w.i.t.h	5% or RM 0.02 w.i.t.h	5% or RM w.i.t.h

1401	.10	000	- Bamboos	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1401	.20		- Rattans:																
		100	Whole	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			Split:																
		910	core, not exceeding 12 mm in diameter	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		920	skin	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		990	other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1401	.90	000	- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14.04			Vegetable products not elsewhere specified or included.																
1404	.20	000	- Cotton linters	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1404	.90	000	- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

(1)	(2)	(3)	(4)
Heading/ Subheading	Description	Unit of Quantity	Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018
1501 .00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.		

1520	.00	000	Glycerol, crude; glycerol waters and glycerol lyes.	kg	2.5	1.3	0	0	0	0	0	0	0	0	0
15.21			Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.												
1521	.10	000	- Vegetable waxes	kg	0	0	0	0	0	0	0	0	0	0	0
1521	.90	000	- Other	kg	0	0	0	0	0	0	0	0	0	0	0
1522	.00	000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	0	0	0	0	0	0	0	0	0	0	0

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

(1)	(2)	(3)	(4)
Heading/ Subheading	Description	Unit of Quantity	Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018
1601 .00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		

100	Extracts and juices of meat or fish extracts	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
200	Fish juices	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
300	Extracts and juices of crustaceans, molluscs or other aquatic invertebrates	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
16.04 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.												
- Fish, whole or in pieces, but not minced:												
1604 .11	000 - - Salmon	kg	5.3	4	2.7	1.3	0	0	0	0	0	0
1604 .12	000 - - Herrings	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
1604 .13	- - Sardines, sardinella and brisling or sprats:											
Sardines:												
110	in airtight containers	kg	0	0	0	0	0	0	0	0	0	0
190	other	kg	5.3	4	2.7	1.3	0	0	0	0	0	0
Other:												
910	in airtight containers	kg	0	0	0	0	0	0	0	0	0	0
990	other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
1604 .14	- - Tunas, skipjack and bonito (<i>Sarda spp.</i>):											
Tunas:												
110	in airtight containers	kg	0	0	0	0	0	0	0	0	0	0
190	other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
Other:												
910	in airtight containers	kg	15	12.5	10	7.5	5	2.5	0	0	0	0

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1604 .15	990 other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
	-- Mackerel:											
	100 In airtight containers	kg	0	0	0	0	0	0	0	0	0	0
	900 Other	kg	5.3	4	2.7	1.3	0	0	0	0	0	0
1604 .16	-- Anchovies:											
	100 In airtight containers	kg	0	0	0	0	0	0	0	0	0	0
	900 Other	kg	15.0	12.5	10.0	7.5	5.0	2.5	0	0	0	0
1604 .19	-- Other:											
	Horse mackerels											
	110 in airtight containers	kg	4	3	2	1	0	0	0	0	0	0
	190 other	kg	0	0	0	0	0	0	0	0	0	0
	Other:											
	910 in airtight containers	kg	0	0	0	0	0	0	0	0	0	0
	990 other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
1604 .20	- Other prepared or preserved fish:											
	100 In airtight containers	kg	0	0	0	0	0	0	0	0	0	0
	Other:											
	910 sharks' fins	kg	4	3	2	1	0	0	0	0	0	0
	920 fish paste and similar preparations	kg	4	3	2	1	0	0	0	0	0	0

930	fish, boiled or steamed	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
990	other	kg	5.3	4	2.7	1.3	0	0	0	0	0	0
1604 .30	- Caviar and caviar substitutes	kg	5.3	4	2.7	1.3	0	0	0	0	0	0
16.05 Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.												
- Crab:												
1605 .10												
100	In airtight containers	kg	4	3	2	1	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0
- Shrimps and prawns:												
100	In airtight containers	kg	5.3	4	2.7	1.3	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0
- Lobster:												
100	In airtight containers	kg	4	3	2	1	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0
- Other crustaceans:												
100	In airtight containers	kg	4	3	2	1	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0
- Other:												
Abalone:												
110	in airtight containers	kg	4	3	2	1	0	0	0	0	0	0
190	other	kg	0	0	0	0	0	0	0	0	0	0
Cuttle fish:												
210	in airtight containers	kg	5.3	4	2.7	1.3	0	0	0	0	0	0

1702 .60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:													
	Fructose	kg	0	0	0	0	0	0	0	0	0	0	0	0
	Fructose syrup	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0	0
1702 .90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:													
	Other sugars:													
	chemically pure maltose	kg	0	0	0	0	0	0	0	0	0	0	0	0
	other	kg	0	0	0	0	0	0	0	0	0	0	0	0
	Golden syrup, artificial and blended	kg	0	0	0	0	0	0	0	0	0	0	0	0
	honey and treacle	kg	0	0	0	0	0	0	0	0	0	0	0	0
	Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
17.03	Molasses resulting from the extraction or refining of sugar.													
1703 .10	- Cane molasses	kg	0	0	0	0	0	0	0	0	0	0	0	0
1703 .90	- Other	kg	0	0	0	0	0	0	0	0	0	0	0	0
17.04	Sugar confectionery (including white chocolate), not containing cocoa.													
1704 .10	- Chewing gum, whether or not sugar-coated	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0	0
1704 .90	- Other	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0	0

Chapter 18

Cocoa and cocoa preparations

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership												
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018			
1801 .00 000	Cocoa beans, whole or broken, raw or roasted.	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
1802 .00 000	Cocoa shells, hunks, skins and other cocoa waste.	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
18.03	Cocoa paste, whether or not defatted.														
1803 .10 000	- Not defatted	kg	18.8	15.6	12.5	9.4	6.3	3.1	0	0	0	0	0	0	0
1803 .20 000	- Wholly or partly defatted	kg	14.3	11.9	9.5	7.1	4.8	2.4	0	0	0	0	0	0	0
1804 .00 000	Cocoa butter, fat and oil.	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0
1805 .00 000	Cocoa powder, not containing added sugar or other sweetening matter.	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0
18.06	Chocolate and other food preparations containing cocoa.														
1806 .10 000	- Cocoa powder, containing added sugar or other sweetening matter	kg	14.3	11.9	9.5	7.1	4.8	2.4	0	0	0	0	0	0	0
1806 .20 000	- Other preparations in blocks slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0	0	0

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.																			
2008	.11	000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
- Nuts, ground-nuts and other seeds, whether or not mixed together:																					
2008	.19			kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-- Other, including mixtures:																					
100				kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0	0	0	0	0	0
Cooked otherwise than by steaming or boiling in water, frozen																					
200				kg	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Roasted																					
900				kg	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Other																					
2008	.20																				
- Pineapples:																					
100				kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0
Cooked otherwise than by steaming or boiling in water, frozen																					
Other:																					
910				kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0
in airtight containers																					
990				kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0
other																					
2008	.30																				
- Citrus fruit:																					
100				kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0
Cooked otherwise than by steaming or boiling in water, frozen																					
Other:																					
containing added sugar or sweetening matter or spirit:																					
911				kg	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0
in airtight containers																					

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership										
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
919	other	kg	0	0	0	0	0	0	0	0	0	0	0
	other:												
991	in airtight containers	kg	5.3	4	2.7	1.3	0	0	0	0	0	0	0
999	other	kg	0	0	0	0	0	0	0	0	0	0	0
2008 .40	- Pears:												
100	Cooked otherwise than by steaming or boiling in water, frozen	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0
	Other:												
	containing added sugar or sweetening matter or spirit:												
911	in airtight containers	kg	4	3	2	1	0	0	0	0	0	0	0
919	other	kg	0	0	0	0	0	0	0	0	0	0	0
	other:												
991	in airtight containers	kg	5.3	4	2.7	1.3	0	0	0	0	0	0	0
999	other	kg	0	0	0	0	0	0	0	0	0	0	0
2008 .50	- Apricots:												
100	Cooked otherwise than by steaming or boiling in water, frozen	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0
	Other:												
	containing added sugar or sweetening matter or spirit:												
911	in airtight containers	kg	4	3	2	1	0	0	0	0	0	0	0

911	in airtight containers	kg	6.7	5	3.3	1.7	0	0	0	0	0	0
919	other	kg	0	0	0	0	0	0	0	0	0	0
	other:											
991	in airtight containers	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
999	other	kg	0	0	0	0	0	0	0	0	0	0
2008 .99	- - Other:											
100	Cooked otherwise than by steaming or boiling water, frozen	kg	6.7	5	3.3	1.7	0	0	0	0	0	0
200	Stems, roots and other edible parts of plants	kg	15.	12.5	10	7.5	5	2.5	0	0	0	0
	Other:											
	containing added sugar or sweetening matter or spirit:											
911	in airtight containers	kg	15.	12.5	10	7.5	5	2.5	0	0	0	0
919	other	kg	0	0	0	0	0	0	0	0	0	0
	other:											
991	in airtight containers	kg	15.	12.5	10	7.5	5	2.5	0	0	0	0
999	other	kg	0	0	0	0	0	0	0	0	0	0

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.

- Orange juice:

- - Frozen:

2009 .11

2009	.80	- Juice of any other single fruit or vegetable:																			
	100	Infant and baby food	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other:																			
		ready for immediate consumption:																			
	911	guava juice	kg	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	919	other	kg	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	990	other	kg	4	3	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2009	.90	- Mixtures of juices:																			
	100	Infant and baby food	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Other:																			
	910	ready for immediate consumption	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	990	other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Chapter 21

Miscellaneous edible preparations

(1)	(2)	(3)	(4)					
Heading/ Subheading	Description	Unit of Quantity	Rate of Import Duty	under ASEAN-Japan Comprehensive Economic Partnership	2015	2016	2017	2018
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.							

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.												
2104 .10	- Soups and broths and preparations therefor:												
	For infant and baby	kg	0	0	0	0	0	0	0	0	0	0	0
	Other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
2104 .20	- Homogenised composite food preparations:												
	For infant and baby	kg	0	0	0	0	0	0	0	0	0	0	0
	Other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
2105 .00 000	Ice cream and other edible ice, whether or not containing cocoa.	kg	0	0	0	0	0	0	0	0	0	0	0
21.06	Food preparations not elsewhere specified or included.												
2106 .10 000	- Protein concentrates and textured protein substances	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0

2106 .90	- Other:													
100	Table cream powders having a basis of milk	kg	0	0	0	0	0	0	0	0	0	0	0	0
200	Seri kaya	kg	18.8	15.6	12.5	9.4	6.3	3.1	0	0	0	0	0	0
300	Autolysed yeast preparations	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
	Alcoholic and non-alcoholic compound preparations (other than of heading 33.02) used for making beverages:													
410	non-alcoholic compound preparations or compound preparations having an alcoholic strength by volume not exceeding 0.5% volume	kg	0	0	0	0	0	0	0	0	0	0	0	0
490	other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
500	Preparations for the manufacture of lemonade or other beverages	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0	0
600	Preparations used for making jellies	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0	0	0
700	Ice cream powder	kg	0	0	0	0	0	0	0	0	0	0	0	0
800	Food supplements	kg	0	0	0	0	0	0	0	0	0	0	0	0
	Other:													
910	for use as infant and baby food	kg	0	0	0	0	0	0	0	0	0	0	0	0
990	other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0

Chapter 22
Beverages, spirits and vinegar

(1)	(2)	(3)	(4)									
Heading/ Subheading	Description	Unit of Quantity	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
22.01	Waters, including natural or artificial mineral waters, and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.											
2201 .10	000 - Mineral waters and aerated waters	l	15	12.5	10	7.5	5	2.5	0	0	0	0
2201 .90	- Other:											
	100 Ice and snow	l	0	0	0	0	0	0	0	0	0	0
	900 Other	l	0	0	0	0	0	0	0	0	0	0
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 vegetables juices of heading 20.09.											
2202 .10	000 - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	15	12.5	10	7.5	5	2.5	0	0	0	0

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.											
2513 .10	000 - Pumice stone	kg	0	0	0	0	0	0	0	0	0	0
2513 .20	000 - Emery, natural corundum, natural garnet and other natural abrasives	kg	0	0	0	0	0	0	0	0	0	0
2514 .00	000 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape.	kg	0	0	0	0	0	0	0	0	0	0
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.											
2515 .11	000 - Marble and travertine:											
	- - Crude or roughly trimmed	kg	0	0	0	0	0	0	0	0	0	0
2515 .12	000 - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0
2515 .20	000 - Ecaussine and other calcareous monumental or building stone; alabaster	kg	11.3	9.4	7.5	5.6	3.8	1.9	0	0	0	0

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

(1)	(2)	(3)	(4)									
Heading/ Subheading	Description	Unit of Quantity	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.											
	- Coal, whether or not pulverised, but not agglomerated:											
2701 .11	000 - - Anthracite	kg	0	0	0	0	0	0	0	0	0	0
2701 .12	000 - - Bituminous coal	kg	0	0	0	0	0	0	0	0	0	0
2701 .19	000 - - Other coal	kg	0	0	0	0	0	0	0	0	0	0
2701 .20	000 - Briquettes, ovoids and similar solid fuels manufactured from coal	kg	0	0	0	0	0	0	0	0	0	0
27.02	Lignite, whether or not agglomerated, excluding jet.											
2702 .10	000 - Lignite, whether or not pulverised, but not agglomerated	kg	0	0	0	0	0	0	0	0	0	0
2702 .20	000 - Agglomerated lignite	kg	0	0	0	0	0	0	0	0	0	0
2703 .00	Peat (including peat litter), whether or not agglomerated.	kg	0	0	0	0	0	0	0	0	0	0

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
I. - CHEMICAL ELEMENTS												
28.01	Fluorine, chlorine, bromine and iodine.											
2801 .10 000	- Chlorine	kg	9.1	8.6	8.2	7.7	7.3	6.8	6.4	5.9	5.5	5
2801 .20 000	- Iodine	kg	0	0	0	0	0	0	0	0	0	0
2801 .30 000	- Fluorine; bromine	kg	0	0	0	0	0	0	0	0	0	0
2802 .00 000	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	0	0	0	0	0	0	0	0	0	0
2803 .00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).											
100	Carbon black	kg	9.1	8.6	8.2	7.7	7.3	6.8	6.4	5.9	5.5	5
900	Other	kg	0	0	0	0	0	0	0	0	0	0

2805	.11	000	- - Sodium	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2805	.12	000	- - Calcium	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2805	.19	000	- - Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2805	.30	000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2805	.40	000	- Mercury	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**II. - INORGANIC ACIDS AND
INORGANIC OXYGEN
COMPOUNDS OF NON-METALS**

28.06			Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.																		
2806	.10	000	- Hydrogen chloride (hydrochloric acid)	kg	9.1	8.6	8.2	7.7	7.3	6.8	6.4	5.9	5.5	5							
2806	.20	000	- Chlorosulphuric acid	kg	17.3	15.9	14.5	13.2	11.8	10.5	9.1	7.7	6.4	5							
2807	.00	000	Sulphuric acid; oleum.	kg	17.3	15.9	14.5	13.2	11.8	10.5	9.1	7.7	6.4	5							
2808	.00	000	Nitric acid; sulphonitric acids.	kg	0	0	0	0	0	0	0	0	0	0							
28.09			Diphosphorus pentaoxide; phosphoric acids; polyphosphoric acids, whether or not chemically defined.																		
2809	.10	000	- Diphosphorus pentaoxide	kg	25.5	23.2	20.9	18.6	16.4	14.1	11.8	9.5	7.3	5							
2809	.20		- Phosphoric acid and polyphosphoric acids:																		
		110	Polyphosphoric acids:																		
			hypophosphoric acid	kg	0	0	0	0	0	0	0	0	0	0							

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership																	
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018								
	- Diols:																			
2905 .31 000	- - Ethylene glycol (ethanediol)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .32 000	- - Propylene glycol (propane-1,2-diol)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .39 000	- - Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other polyhydric alcohols:																			
2905 .41 000	- - 2-Ethyl-2-(hydroxymethyl) propane-1,3,-diol (trimethylolpropane)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .42 000	- - Pentaerythritol	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .43 000	- - Mannitol	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .44 000	- - D-glucitol (sorbitol)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .45 000	- - Glycerol	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .49 000	- - Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:																			
2905 .51 000	- - Ethchlorvynol (INN)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2905 .59 000	- - Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

29.06 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.

2908 .99 000 - Other kg 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

**IV. - ETHERS, ALCOHOL PEROXIDES,
ETHER PEROXIDES, KETONE
PEROXIDES, EPOXIDES WITH
A THREE-MEMBERED RING,
ACETALS AND HEMIACETALS,
AND THEIR HALOGENATED,
SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES**

29.09 Ethers, ether-alcohols, ether-phenols,
ether-alcohol-phenols, alcohol peroxides,
ether proxides, ketone peroxides (whether
or not chemically defined), and their
halogenated, sulphonated, nitrated or
nitrosated derivatives.

- Acyclic ethers and their halogenated,
sulphonated, nitrated or nitrosated
derivatives:

2909 .11 000 - - Diethyl ether kg 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

2909 .19 000 - - Other kg 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership										
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
2921 .43 000	-- Toluidines and their derivatives; salts thereof	kg	0	0	0	0	0	0	0	0	0	0	0
2921 .44 000	-- Diphenylamine and its derivatives; salts thereof	kg	0	0	0	0	0	0	0	0	0	0	0
2921 .45 000	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	0	0	0	0	0	0	0	0	0	0	0
2921 .46 000	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	0	0	0	0	0	0	0	0	0	0	0
2921 .49 000	-- Other	kg	0	0	0	0	0	0	0	0	0	0	0
	- Aromatic polyamines and their derivatives; salts thereof:												
2921 .51 000	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	0	0	0	0	0	0	0	0	0	0	0
2921 .59 000	-- Other	kg	0	0	0	0	0	0	0	0	0	0	0

29.22 Oxygen-function amino-compounds.

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership												
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018			
2930 .50 000	- Captafol (ISO) and methamidophos (ISO)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
2930 .90	- Other:														
100	Thiodiglycol (Bis [2-hydroxyethyl] sulfide)	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
2931 .00	Other organo-inorganic compounds.														
100	Organo-mercury compounds	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
	Organo-arsenic compounds:														
210	liquid	kg	3.3	2.5	1.7	0.8	0	0	0	0	0	0	0	0	0
290	other	kg	3.3	2.5	1.7	0.8	0	0	0	0	0	0	0	0	0
300	All salts of N-phosphonomethyl glycine	kg	3.3	2.5	1.7	0.8	0	0	0	0	0	0	0	0	0
900	Other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.														

- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership											
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		
3207 .20 000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	kg	0	0	0	0	0	0	0	0	0	0	0	0
3207 .30 000	- Liquid lustres and similar preparations	kg	0	0	0	0	0	0	0	0	0	0	0	0
3207 .40 000	- Glass frit and other glass, in the form of powder, granules or flakes	kg	0	0	0	0	0	0	0	0	0	0	0	0
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.													
3208 .10 000	- Based on polyesters	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5		
3208 .20 000	- Based on acrylic or vinyl polymers	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5		
3208 .90 000	- Other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5		
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.													
3209 .10 000	- Based on acrylic or vinyl polymers	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5		
3209 .90 000	- Other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5		

32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.																					
3214	.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:																				
		100	Sealing waxes	kg	2.5	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		900	Other	kg	2.5	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3214	.90	- Other		kg	2.5	1.3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.																					
		- Printing ink:																				
3215	.11	- - Black		kg	21.4	19.5	17.7	15.9	14.1	14.1	12.3	10.5	8.6	6.8	5							
3215	.19	- - Other		kg	21.4	19.5	17.7	15.9	14.1	14.1	12.3	10.5	8.6	6.8	5							
3215	.90	- Other:																				
		100	Inks for duplicating machines	kg	21.4	19.5	17.7	15.9	14.1	14.1	12.3	10.5	8.6	6.8	5							
		200	Writing and drawing inks	kg	0	0	0	0	0	0	0	0	0	0	0							
		300	Marking inks	kg	2.5	1.3	0	0	0	0	0	0	0	0	0							
		900	Other	kg	0	0	0	0	0	0	0	0	0	0	0							

3307	.49	- - Other:													
100		Prepared room deodorisers, having disinfectant properties	kg	0	0	0	0	0	0	0	0	0	0	0	0
200		Preparations for perfuming rooms	kg	0	0	0	0	0	0	0	0	0	0	0	0
300		Scented powder used during religious rites	kg	0	0	0	0	0	0	0	0	0	0	0	0
900		Other	kg	17.3	15.9	14.5	13.2	11.8	10.5	9.1	7.7	6.4	5		
3307	.90	- Other:													
100		Animal toilet preparations	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0	0
200		Wadding impregnated, coated or covered with perfume or cosmetics	kg	17.3	15.9	14.5	13.2	11.8	10.5	9.1	7.7	6.4	5		
		Felt and nonwovens, impregnated, coated or covered with perfume or cosmetics:													
310		in packings of a kind sold by retail	kg	0	0	0	0	0	0	0	0	0	0	0	0
390		other	kg	0	0	0	0	0	0	0	0	0	0	0	0
400		Other perfumery or cosmetics, including deplatorics	kg	0	0	0	0	0	0	0	0	0	0	0	0
500		Contact lens and artificial eye solutions	kg	0	0	0	0	0	0	0	0	0	0	0	0
900		Other	kg	17.3	15.9	14.5	13.2	11.8	10.5	9.1	7.7	6.4	5		

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.											
	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:											
3401 .11	- - For toilet use (including medicated products):											
	100 Toilet soap	kg	0	0	0	0	0	0	0	0	0	0
	200 Medicated or disinfectant soap	kg	0	0	0	0	0	0	0	0	0	0
	300 Of paper, impregnated, coated or covered with soap or detergent	kg	15	12.5	10	7.5	5	2.5	0	0	0	0

3807 .00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on resin, resin acids or on vegetable pitch.																		
100	Wood naphtha	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other:																		
910	composite solvents and thinners of wood tar oils	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
990	other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).																		
3808 .50	- Goods specified in Subheading Note 1 to this Chapter:																		
	Insecticides:																		
	liquid:																		
111	aerosol	kg	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
119	other	kg	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	other:																		
191	mosquito coils	kg	6.7	5	3.3	1.7	0	0	0	0	0	0	0	0	0	0	0	0	0
192	mosquito mats	kg	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
193	deodorising preparations having the character of insecticides	kg	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0							

**II. - WASTE, PARINGS AND SCRAP;
SEMI-MANUFACTURES;
ARTICLES**

39.15 Waste, parings and scrap, of plastics.													
3915	.10	- Of polymers of ethylene:											
	100	Non-rigid cellular blocks	kg	25.5	23.2	20.9	18.6	16.4	14.1	11.8	9.5	7.3	5
	900	Other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5
3915	.20	- Of polymers of styrene:											
	100	Non-rigid cellular blocks	kg	25.5	23.2	20.9	18.6	16.4	14.1	11.8	9.5	7.3	5
	900	Other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5
3915	.30	- Of polymers of vinyl chloride:											
	100	Non-rigid cellular blocks	kg	25.5	23.2	20.9	18.6	16.4	14.1	11.8	9.5	7.3	5
	900	Other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5
3915	.90	- Of other plastics:											
		Of other addition polymerisation products:											
	110	non-rigid cellular products in the form of blocks	kg	25.5	23.2	20.9	18.6	16.4	14.1	11.8	9.5	7.3	5
	190	other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5
		Of condensation or rearrangement polymerisation products:											
	210	non-rigid cellular products in the form of blocks	kg	25.5	23.2	20.9	18.6	16.4	14.1	11.8	9.5	7.3	5
		other:											
	299	other	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
300	Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose	kg	21.4	19.5	17.7	15.9	14.1	12.3	10.5	8.6	6.8	5
900	Other	kg	0	0	0	0	0	0	0	0	0	0
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.											
3916 .10 000	- Of polymers of ethylene	kg	20	17.5	15	12.5	10	7.5	5	2.5	0	0
3916 .20 000	- Of polymers of vinyl chloride	kg	16	14	12	10	8	6	4	2	0	0
3916 .90	- Of other plastics:											
100	Of other addition polymerisation products	kg	20	17.5	15	12.5	10	7.5	5	2.5	0	0
	Of condensation or rearrangement polymerisation products:											
210	of phenolic resins	kg	2.5	1.3	0	0	0	0	0	0	0	0
220	of amino-resins	kg	2.5	1.3	0	0	0	0	0	0	0	0
230	of polyamides	kg	15	12.5	10	7.5	5	2.5	0	0	0	0
290	other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0
300	Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	kg	15	12.5	10	7.5	5	2.5	0	0	0	0

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership										
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
221	further worked than merely surface worked	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
229	other	kg	2.5	1.3	0	0	0	0	0	0	0	0	0
290	other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0
300	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
	Of vulcanised fibre:												
410	further worked than merely surface worked	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
490	other	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
	Of hardened proteins:												
510	further worked than merely surface worked	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
590	other	kg	0	0	0	0	0	0	0	0	0	0	0
	Of chemical derivatives of natural rubber:												
610	further worked than merely surface worked	kg	15	12.5	10	7.5	5	2.5	0	0	0	0	0
690	other	kg	0	0	0	0	0	0	0	0	0	0	0
	Other:												
910	further worked than merely surface worked	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0
990	other	kg	0	0	0	0	0	0	0	0	0	0	0

- Other tubes, pipes and hoses:

-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership									
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
3920 .73 000	-- Of cellulose acetate	kg	20	17.5	15	12.5	10	7.5	5	2.5	0	0
3920 .79	-- Of other cellulose derivatives:											
100	Gun-cotton of cellulose nitrates	kg	2.5	1.3	0	0	0	0	0	0	0	0
	Plates and sheets:											
210	non rigid products	kg	22.5	18.8	15	11.3	7.5	3.8	0	0	0	0
290	other	kg	18.8	15.6	12.5	9.4	6.3	3.1	0	0	0	0
	Other:											
910	of vulcanised fibre	kg	0	0	0	0	0	0	0	0	0	0
990	other	kg	20.5	18.2	15.9	13.6	11.4	9.1	6.8	4.5	2.3	0
	- Of other plastics:											
3920 .91	-- Of poly (vinyl butyral):											
	Plates and sheets:											
110	rigid products	kg	16	14	12	10	8	6	4	2	0	0
120	tiles	kg	22.5	18.8	15	11.3	7.5	3.8	0	0	0	0
190	other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0
900	Other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0
3920 .92	-- Of polyamides:											
	Plates and sheets:											
110	tiles	kg	24	21	18	15	12	9	6	3	0	0
190	other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0
900	Other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0

(1) Heading/ Subheading	(2) Description	(3) Unit of Quantity	(4) Rate of Import Duty under ASEAN-Japan Comprehensive Economic Partnership										
			2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
100	Prayer beads	kg	0	0	0	0	0	0	0	0	0	0	0
900	Other	kg	24.5	21.8	19.1	16.4	13.6	10.9	8.2	5.5	2.7	0	0
3926	- Other:												
	Articles of non-rigid cellular products:												
110	corset busks and similar supports for articles of apparel or clothing accessories	kg	0	0	0	0	0	0	0	0	0	0	0
190	other	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0
	Articles related to baby feeding:												
210	nipple former	kg	0	0	0	0	0	0	0	0	0	0	0
220	breastshells	kg	0	0	0	0	0	0	0	0	0	0	0
230	nipple shields	kg	0	0	0	0	0	0	0	0	0	0	0
240	hand expression funnel	kg	0	0	0	0	0	0	0	0	0	0	0
250	supplementary nursing system	kg	0	0	0	0	0	0	0	0	0	0	0
260	feeder (Haberman type)	kg	0	0	0	0	0	0	0	0	0	0	0
290	other	kg	0	0	0	0	0	0	0	0	0	0	0
	Other:												
920	protective masks and similar articles for use in welding and similar work	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0
930	articles of rectangular shape	kg	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0
940	fans and handscreens, frames and handles therefor and parts of such frames and handles	kg	2.5	1.3	0	0	0	0	0	0	0	0	0
990	other	kg	22.5	18.8	15.0	11.3	7.5	3.8	0	0	0	0	0