

## ASEAN-中国自由貿易協定(ACFTA)の 物品貿易協定(Trade in Goods Agreement)

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# ACFTAとは？

## 1. ACFTAとは？

ASEANと中国の包括的経済協力枠組協定＝The Framework Agreement on Comprehensive Economic Co-operation between the Association of Southeast Asian Nations and the People's Republic of China

アセアン諸国連合（10カ国）と中国の自由貿易地域を目指した協定で、物品貿易協定（TIG）、サービス貿易協定、投資協定の3つの主協定から構成されている。

EU、NAFTAと並ぶ世界の3大自由貿易地域の1つであるAFTA（ASEAN Free Trade Area）のFTAは、2020年現在6つある（ASEAN+日本/中国/韓国/インド/豪NZ/香港）。

ACFTA物品貿易協定はAFTAの共通効果特惠関税（CEPT）協定をベースに肉付けされ完成させたと言えるほど類似点が多いが、詳細部分では異なる場合があるので規定ごとに確認する。

AFTA-ATIGA（物品貿易協定）のASEAN先行加盟6カ国の適用品目（Inclusion List: IL）の関税撤廃スケジュールと同じ2010年にACFTAのASEAN先行加盟6カ国と中国のNormal Track品の関税が撤廃されたことから利用が増加している。

## 2. ACFTAの関税撤廃スケジュール

ASEAN先行加盟6カ国と中国は2010年にNormal Track品の関税撤廃、Sensitive List品の関税を2018年に0～5%に、ASEAN新規加盟4カ国（CLMV）は2015年にNormal Track品の関税撤廃、2020年にSensitive品の関税を0～5%にした。

注：ASEAN先行加盟6カ国（ASEAN6）とはシンガポール、タイ、マレーシア、インドネシア、フィリピン、ブルネイの6カ国  
新規加盟4カ国（CLMV）とはカンボジア、ラオス、ミャンマー、ベトナムの4カ国

## ACFTAの経緯

2002年11月	ASEAN-中国包括的枠組み協定に署名
2004年 1月	特定農産品8品目 (HS2桁)を対象にEarly Harvest実施 (タイは2003年10月、フィリピンは2006年1月実施)
2004年11月	物品貿易協定 (TIG Agreement)署名
2005年 7月	物品貿易協定が発効、関税引き下げ開始
2006年12月	物品貿易協定に関する変更議定書 (Protocol)署名
2007年 1月	サービス貿易協定署名
2009年 8月	投資協定署名
2009年12月	知的財産に関する覚書署名
2010年 1月	投資協定発効 ASEAN先行6カ国と中国のNormal Track品目の関税撤廃 (CLMVは2015年にNormal Track品目の関税撤廃)
2010年10月	物品貿易協定に関する第2変更議定書署名 (三国間貿易、 移動証明書発行可能)
2012年11月	第3議定書署名 (枠組協定の第12条 Institutional Provisionsの 変更等)
2015年11月	マレーシアのクアラルンプールで変更議定書署名
2019年 8月	全てのASEAN諸国が国内の承認プロセスを完了 2015年変更議定書が発効 (Annex1の更なる変更を含む)

## 変更議定書に関する各国税関通達(2019年8月)

	URL	税関通達
中国	<a href="http://www.mofcom.gov.cn/article/i/jyjl/j/201908/20190802892720.shtml">http://www.mofcom.gov.cn/article/i/jyjl/j/201908/20190802892720.shtml</a>	海关总署公告2019年第136号(中国語)
シンガポール	<a href="https://www.customs.gov.sg/news-and-media/circulars/2019-08-06-Circular142019.pdf">https://www.customs.gov.sg/news-and-media/circulars/2019-08-06-Circular142019.pdf</a>	2019.8.6付けCircular No: 14/2019(英語)
タイ	<a href="http://www.customs.go.th/cont_strc_simple_net_with_download.php?ini_content=usage_fta_and_wto_01_03&amp;ini_menu=menu_interest_and_law_160421_01&amp;left_menu=menu_fta_and_wto">http://www.customs.go.th/cont_strc_simple_net_with_download.php?ini_content=usage_fta_and_wto_01_03&amp;ini_menu=menu_interest_and_law_160421_01&amp;left_menu=menu_fta_and_wto</a>	2019.7.24付け税関通達132/2562(タイ語)
マレーシア	<a href="https://www.miti.gov.my/miti/resources/Preferential%20Certificate%20of%20Origin/Announcement/Notification_ePCO_2019_-_Implementation_Upgrading_of_ACFTA_revised_timel...pdf">https://www.miti.gov.my/miti/resources/Preferential%20Certificate%20of%20Origin/Announcement/Notification_ePCO_2019_-_Implementation_Upgrading_of_ACFTA_revised_timel...pdf</a>	2019.7.17付けMITI Announcement(英語、マレー語)
インドネシア	<a href="https://jdih.kemenkeu.go.id/fullText/2019/109~PMK.04~2019Per.pdf">https://jdih.kemenkeu.go.id/fullText/2019/109~PMK.04~2019Per.pdf</a>	109/PMK.04/2019(インドネシア語)
フィリピン	<a href="http://customs.gov.ph/wp-content/uploads/2019/07/cmc-176-2019-Implementation_Framework_Agreement_ASEAN.pdf">http://customs.gov.ph/wp-content/uploads/2019/07/cmc-176-2019-Implementation_Framework_Agreement_ASEAN.pdf</a>	2019.7.24付けCircular 176-2019(英語)
ベトナム	<a href="https://www.customs.gov.vn/Lists/VanBanPhapLuat/ViewDetails.aspx?ID=12247">https://www.customs.gov.vn/Lists/VanBanPhapLuat/ViewDetails.aspx?ID=12247</a>	2019.7.30付け12/2019/TT-BCT(ベトナム語)

# EPA特恵税率が適用されるための要件

(1、2、3の全てが必要)

1. 対象輸入貨物(産品)にEPA特恵税率が設定されているか?

各国の譲許表で確認

- Brunei Darussalam
- China
- Lao PDR
- Philippines
- Thailand
- Cambodia
- Indonesia
- Malaysia
- Singapore
- Viet Nam

<https://www.enterprisesg.gov.sg/non-financial-assistance/for-singapore-companies/free-trade-agreements/ftas/singapore-ftas/acfta>

2. 輸入貨物に適用資格(原産資格)があるか?

原産地規則を満たしていること、積送基準を満たしていること。

それらを証明すること(原産地証明書、運送要件証明書)

3. 特定原産地証明書(Form E)および運送要件証明書(通し船荷証券の写し等)を輸入国税関に対して提出すること

# 世界各国の関税率

JETROのウェブサイトからASEAN諸国及び中国の関税率を調べることもできる。

<http://www.jetro.go.jp/biz/tariff/>

初めての方は World Tariff のユーザー登録が必要

JETROウェブサイトでユーザーIDとパスワードを(即)取得可

**初めての方へ**  
WorldTariffのウェブサイトでのユーザー登録が必要です。  
詳しく見る

出所: JETROウェブサイト

Preferential Duties and Taxes for 8480.4110.00 Entering China PRC

Name	Tax Rate	Tax Note
VAT	13%	Basis of assessment is duty paid value. null

原産国ごとの最も低い税率

Country of Origin	Duty Rate	Rate Description
Afghanistan	Free	Preferences for 26 Certain African Countries + 7 from other regions.
Brunei Darussalam	Free	Framework Agreement on Comprehensive Economic Cooperation between China and ASEAN
Bulgaria	8% <sup>22</sup>	MFN Applied
Burkina Faso	8% <sup>22</sup>	MFN Applied
Burma (Myanmar)	Free	Preferences for 26 Certain African Countries + 7 from other regions.
Burundi	Free	Preferences for Certain African Countries
Cambodia	Free	Preferences for 26 Certain African Countries + 7 from other regions.
Japan	8% <sup>22</sup>	MFN Applied
Jordan	8% <sup>22</sup>	MFN Applied
Kazakhstan	8% <sup>22</sup>	MFN Applied
Meru	Free	China-Peru Free Trade Agreement
Philippines	Free	Framework Agreement on Comprehensive Economic Cooperation between China and ASEAN
Poland	8% <sup>22</sup>	MFN Applied
Portugal	8% <sup>22</sup>	MFN Applied
Thailand	Free	Framework Agreement on Comprehensive Economic Cooperation between China and ASEAN

出所: WorldTariff ウェブサイト

ASEAN各国からはACFTAを適用すればFree  
日本から輸出する場合はMFN税率適用で8%

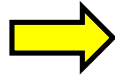
# 原産地証明書発給機関

		URL
中国	中国税関 (General Administration of Customs of the People's Republic of China: GACC) 及び中国国際貿易促進委員会 (CCPIT)	<a href="http://english.customs.gov.cn/">http://english.customs.gov.cn/</a> <a href="http://en.ccpit.org/info/index.html">http://en.ccpit.org/info/index.html</a>
ブルネイ	外国貿易省貿易開発局 Department of Trade Development (DTD), Ministry of Foreign Affairs and Trade, MOFAT	<a href="http://mfa.gov.bn/Pages/certificate-of-origin.aspx">http://mfa.gov.bn/Pages/certificate-of-origin.aspx</a>
カンボジア	商業省多国間貿易部 Multilateral Trade Department (MTD), Ministry of Commerce (MOC)	<a href="https://www.moc.gov.kh/en-us/certificate-of-origin">https://www.moc.gov.kh/en-us/certificate-of-origin</a>
インドネシア	商業省 Ministry of Trade	<a href="https://www.kemendag.go.id/id">https://www.kemendag.go.id/id</a>
ラオス	商工省輸出入局の原産地証部門および地方の商工サービスオフィス Certificate of Origin (CO) Division under the Department of Imports and Exports, Ministry of Industry and Commerce.	<a href="https://www.laotradeportal.gov.la/">https://www.laotradeportal.gov.la/</a>
マレーシア	国際貿易産業省 Ministry of International Trade and Industry (MITI)	<a href="https://www.miti.gov.my/index.php/pages/view/2135">https://www.miti.gov.my/index.php/pages/view/2135</a>
ミャンマー	商業省貿易局 Directorate of Trade, Ministry of Commerce	<a href="https://www.commerce.gov.mm/">https://www.commerce.gov.mm/</a>
フィリピン	関税局輸出調整部 Export Coordination Division, Bureau of Customs	<a href="http://customs.gov.ph/">http://customs.gov.ph/</a>
シンガポール	税関関税貿易業務部 Singapore Customs (TradeNetよりオンライン申請)	<a href="https://www.customs.gov.sg/businesses/certificates-of-origin/overview">https://www.customs.gov.sg/businesses/certificates-of-origin/overview</a>
タイ	商業省外国貿易局 Department of Foreign Trade, Ministry of Commerce	<a href="http://www.dft.go.th/th-th/Intro">http://www.dft.go.th/th-th/Intro</a>
ベトナム	商工省管轄下の各地区輸出入管理局 Ministry of Industry and Trade (MOIT)	<a href="https://moit.gov.vn/web/web-portal-ministry-of-industry-and-trade/home">https://moit.gov.vn/web/web-portal-ministry-of-industry-and-trade/home</a>

[https://www.jetro.go.jp/ext\\_images/theme/wto-fta/procedure/pdf/acfta\\_issuance\\_commission\\_201708.pdf](https://www.jetro.go.jp/ext_images/theme/wto-fta/procedure/pdf/acfta_issuance_commission_201708.pdf)

# 協定文・附属書・議定書(参考)

ASEAN事務局ウェブサイト  
<https://asean.org/asean-economic-community/free-trade-agreements-with-dialogue-partners/>



ASEAN-China Free Trade Agreements

A. Agreements

1. [ASEAN-China Framework Agreement on Comprehensive Economic Co-Operation \(2002\) and its Annexes](#)
  - [Protocol to Amend the ASEAN-China Framework Agreement on Comprehensive Economic Co-Operation \(2003\)](#)
    - [Appendix 1 – Rules of Origin for ACFTA](#)
    - [Appendix 2 – Exclusion List of Products Excluded from the Early Harvest Programme](#)
    - [Appendix 3 – Specific Products Covered by the Early Harvest Programme](#)
  - [Second Protocol to Amend the ASEAN-China Framework Agreement on Comprehensive Economic Co-operation \(2006\)](#)
  - [Third Protocol to Amend the ASEAN-China Framework Agreement on Comprehensive Economic Co-Operation \(2012\)](#)
  - [Protocol to Amend the ASEAN-China Framework Agreement on Comprehensive Economic Co-operation and Certain Agreements thereunder \(2015\)](#)
    - [Annex I – Rules of Origin](#)
      - [Attachment A](#)
      - [Attachment B](#)
      - [Attachment C](#)
2. [ASEAN-China Trade in Goods Agreement \(2004\)](#)
  - [Annex I. Modality for Tariff Reduction and Elimination – Normal Track](#)
  - [Annex II. Modality for Tariff Reduction/ Elimination – Sensitive Track](#)
  - [Annex III. Rules of Origin for ACFTA](#)
- [Protocol to Amend the ASEAN-China Trade in Goods Agreement \(2006\)](#)
  - [Attachment 1–10 of the Protocol](#)
- [Second Protocol to Amend the ASEAN-China Trade in Goods Agreement \(2010\)](#)
  - [Appendix 1](#)
  - [Appendix 2](#)
  - [Appendix 2a](#)

2015年変更議定書(Protocol)  
(2015年変更議定書のAttachment Bは  
下記のAttachment Bに変更)

ANNEX I 原産地規則

Attachment A 運用上の証明手続き

Attachment B 品目別原産地規則

Attachment C 原産地証明書(Form E)



# 協定文・附属書・議定書(参考)

ASEAN事務局の他にシンガポール政府のウェブサイト(IE Singapore)でも確認できる。

<https://www.enterprisesg.gov.sg/non-financial-assistance/for-singapore-companies/free-trade-agreements/ftas/singapore-ftas/acfta>

各国の譲許表  
協定文、附属書、議定書等

Enterprise Singapore

## ASEAN - China (ACFTA) FTA Legal Text

Chapters/Documents	Protocol/Annex
Upgrade Protocol	Protocol to Amend the Framework Agreement on Comprehensive Economic Cooperation and Certain Agreements thereunder between the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China - Effective 1 July 2016.
	ANNEX 1: Rules of Origin - Effective 15 Aug 2019
	ATTACHMENT A: Revised Operational Certification Procedures (OCP) for the Rules of Origin for the ASEAN-China Free Trade Area - Effective 15 Aug 2019
	ATTACHMENT B: Product Specific Rules - Effective 15 Aug 2019
	ATTACHMENT C: Certificate of Origin Form E Revised - Effective 15 Aug 2019
	ANNEX 2: ASEAN-China Agreement on Trade in Services
	Brunei Darussalam
	Cambodia
	Indonesia
	Lao PDR
	Malaysia
	Myanmar
	Philippines (To update when text is available)
	Singapore
	Thailand
	Viet Nam
	The People's Republic of China

## ASEAN - China Free Trade Area (ACFTA)

### Key Benefits

- Tariff elimination for about 85% of Singapore's exports to China
- Allows for back-to-back shipment of goods within member countries.
- Allows for third-party invoicing of goods.
- Allows for ASEAN Cumulation.
- Safeguards market access and ensures a more predictable operating environment for service suppliers.
- Protection for investors and investments in ASEAN and China.

### Entry into Force

- 20 July 2006 - Trade in Goods
- 1 July 2007 - Trade in Services
- 15 February 2010 - Investment
- 1 July 2016 - Upgrade Protocol
- 15 August 2019 - Rules of Origin provisions of the ACFTA Upgrade Protocol

### Can your product(s) enjoy this FTA's tariff concessions?

Step 1: Find out what is the preferential rate offered for your product

- Brunei Darussalam
- Cambodia
- China
- Indonesia
- Lao PDR
- Malaysia
- Myanmar
- Philippines


ACFTA Legal Text Download

# 協定文・附属書・議定書(参考)

中国側のウェブサイト

[http://fta.mofcom.gov.cn/dongmeng\\_phase2/dongmeng\\_phase2\\_special.shtml](http://fta.mofcom.gov.cn/dongmeng_phase2/dongmeng_phase2_special.shtml)

改訂議定書(英語、En)

中国語版 



中国 - 东盟自由贸易区商务门户  
CHINA-ASEAN FREE TRADE AREA

首页 | 自贸区概况 | 协定文本 | 货物贸易 | 服务贸易 | 投资 | 经济合作 | 单一窗口 | 统计数据

- 业务系统
- 货物贸易产品税率电子化服务系统
  - 原产地证明验证系统
  - 中国-东盟跨境经济技术合作信息中心
  - 中国-东盟统计及大数据平台
  - 中国-东盟经济一体化基础数据中心
  - 中国-东盟政府间协定、协议、政策和文件数据库
  - 中小企业电子商务

首页 > 中国—东盟原产地证明简介

中国—东盟自贸区产地证书FORM E简介

带你了解东盟原产地证 (FE)

中国-东盟原产地证明简介

中国-东盟原产地证明简介



中国自由贸易区服务网

中国-东盟自贸协定 (“10+1”) 升级

协定文本

- 《中国-东盟全面经济合作框架协议》 (中文 EN)
- 附件
  - 附件一 “早期收获” 计划中的例外产品清单 (中文 EN)
  - 附件二 “早期收获” 计划中的特定产品 (中文 EN)
  - 附件三 第六条第3款 (b) (i) 关税削减和取消的产品类型 B 及实施时间表 (中文 EN)
  - 附件四 第六条第5款所列的货物 (中文 EN)
  - 中国-泰国关于在《中国-东盟全面经济合作框架协议》“早期收获计划” 方案下加速取消关税的协议 (中文 EN)
  - 附件一 中泰关于临时“完全获得” 原则定义的谅解 (中文 EN)
  - 关于修订《中国-东盟全面经济合作框架协议》的议定书 (中文 EN)
  - 附件一 中国-东盟自贸区原产地规则 (中文)
  - 附录A 中国-东盟自贸区原产地规则操作认证程序 (中文)
  - 附件B 产品特定原产地规则 (将于2004年1月启动相关谈判)
  - 附件二 早期收获例外产品 (中文 EN)
  - 附件三 各自贸早期收获规定范围外各自增加的产品 (中文 EN)
  - 《中国-东盟全面经济合作框架协议》第二次修订议定书 (中文 EN)
  - 附件一 部分东盟成员早期收获计划例外产品清单 (EN)
  - 附件二 菲律宾在早期收获规定范围外各自增加的产品 (EN)
  - 关于修订《中国-东盟全面经济合作框架协议》的第三次议定书 (中文)
  - 《中国-东盟全面经济合作框架协议争端解决机制协议》 (中文 EN)
  - 附件 仲裁规则和程序 (中文 EN)
- 《中国-东盟全面经济合作框架协议》及项下部分协议的议定书
- 《中国-东盟全面经济合作框架协议货物贸易协议》 (中文 EN)

《关于修订〈中国-东盟全面经济合作框架协议〉及项下部分协议的议定书》 (中文 EN)

Protocol to Amend the Framework Agreement on ACFTA

- 附件一 原产地规则 (EN) ANNEX 1: RULES OF ORIGIN
- 附录A 经修订的中国-东盟自贸区原产地规则操作认证程序 (EN) ATTACHMENT A
- 附录B 产品特定原产地规则 (2019年8月20日起生效) (EN) ATTACHMENT B (PRODUCT SPECIFIC RULES)

# 改訂議定書(2019年8月発効)旧規定からの主な変更点

項目		旧規定		新規定	
1	原産地規則				
	完全生産品	○	WO	○	WO
	原産材料のみからなる産品	-	-	○	PE
	非完全生産品				
	一般規則				
	付加価値基準	○	原産割合を記載	○	原産割合を記載
	関税分類変更基準	-	-	○	CTH
	品目別規則	○	PSR	○	PSR
	2	基準とするHSバージョン	HS2012		HS2017
3	原産地証明書(Form E)				
	FOB価格記載義務	あり		付加価値基準以外の場合 は不要	
	一度の申告で記載できる品目数	20品目まで		制限なし	

(注) 一般規則でCTC規定があるのは、HS25類、26類、28類、29類、31類、39類、42類～49類、57類～59類、61類、62類、64類、66類～71類、73類～83類、86類、88類、91類～97類の品目(ただし、2901、2902、3105、3901、3902、3903、3907、3908は付加価値基準のみ)。

# 原産地規則の変更点(比較)

## 旧物品貿易協定(2004年11月21日発効)

Agreement on Trade in Goods of the Framework  
Agreement on Comprehensive Economic Co-operation  
between ASEAN and the People's Republic of China  
ANNEX 3 Rules of Origin for the ASEAN-China

### Free Trade Area

- Article 1 Definitions
- Article 2 Originating Criteria
- Article 3 Wholly Obtained Products
- Article 4 Not Wholly Produced or Obtained
- Article 5 Cumulative Rule of Origin
- Article 6 Product Specific Criteria (Attachment B)
- Article 7 Minimal Operations and Processes
- Article 8 Direct Consignment
- Article 9 Treatment of Packing
- Article 10 Accessories, Spare Parts and Tools
- Article 11 Neutral Elements
- Article 12 Certificate of Origin
- Article 13 Review and Modification

## 改訂議定書(2019年8月発効)

Protocol to Amend the Framework Agreement on Comprehensive  
Economic Co-operation and Certain Agreements thereunder  
between the Association of Southeast Asian Nations (ASEAN)  
and the People's Republic of China

### ANNEX 1 Rules of Origin

- Article 1 Definitions
- Article 2 Originating Goods
- Article 3 Goods Wholly Produced or Obtained
- Article 4 Goods Not Wholly Produced or Obtained
- Article 5 Calculation of Regional Value Content
- Article 6 Accumulation
- Article 7 Minimal Operations and Processes
- Article 8 Direct Consignment
- Article 9 **De Minimis(新設)**
- Article 10 Treatment of Packing Materials, Packages and Containers
- Article 11 Accessories, Spare Parts and Tools
- Article 12 Neutral Elements
- Article 13 Identical and Interchangeable Materials
- Article 14 Certificate of Origin
- Article 15 Consultations, Review and Modification

# 改訂議定書の原産地規則1

## Article 2 Originating Goods (原産品)

(a) wholly produced or obtained in a Party

締約国で完全に生産あるいは得られるもの  
(完全生産品、WO) ⇒ Article 3

(b) produced in a Party exclusively from originating materials  
from one or more of the Parties (PE)

(締約国の材料のみから生産される産品、PE)

旧物品貿易協定のRule2 Origin Criteriaになかった規定を新たに追加。これにより原産地証明書のBox 8の記載方法を変更  
⇒P. 24-25参照)

(c) produced from non-originating materials in a Party, provided  
that the good has satisfied the requirements of Article 4 of  
this ANNEX

(Article 4の原産地規則を満たす非完全生産品)

## 改訂議定書の原産地規則2

### Article 3 Goods Wholly Produced or Obtained (完全生産品)

- (a) plants and plant products (including fruits, flowers, vegetables, trees, seaweed, fungi and live plants) grown, harvested, picked, or gathered in a Party ;
- (b) live animals born and raised in a Party;
- (c) goods obtained from live animals in a Party without further processing, including milk, eggs, natural honey, hair, wool, semen and dung;
- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing in a Party;
- (e) minerals and other naturally occurring substances extracted or taken from the soil, waters, seabed or beneath the seabed in a Party;
- (f) goods taken from the waters, seabed or beneath the seabed outside the territorial waters of that Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with international law
- (g) goods of sea fishing and other marine products taken from the high seas by vessels registered with a Party or entitled to fly the flag of that Party;
- (h) goods processed and/or made on board factory ships registered with a Party or entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g) above;
- (i) waste and scrap derived from production process or from consumption in a Party provided that such goods are fit only for the recovery of raw materials; or
- (j) used goods consumed and collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (k) goods produced or obtained in a Party exclusively from products referred to in Subparagraphs (a) to (j) or from derivatives of the goods produced or obtained in the Party exclusively from products referred to in Subparagraphs (a) to (j).

## 改訂議定書の原因地規則3

### Article 4 Goods Not Wholly Produced or Obtained(非完全生産品)

改訂により一部のHS品目について一般規則に**関税分類変更基準(CTC)**を導入。

⇒**Attachment B(品目別原因地規則)**で品目別原因地規則が改訂

1. For the purposes of Article 2(c) of this ANNEX, except for those goods covered under Paragraph 2, a good shall be treated as an originating good:
  - (a) if the good has a regional value content of not less than 40 per cent of FOB calculated using the formula as described in Article 5 of this ANNEX, and the final process of production is performed within a Party; or
  - (b) for the purpose of goods classified in Chapters 25, 26, 28, 29, 31, 39, 42-49, 57-59, 61, 62, 64, 66-71, 73-83, 86, 88, 91-97 of the Harmonised System if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as “CTC”) at the four-digit level, which is a change in tariff heading, of the Harmonised System.
2. In accordance with Paragraph 1, and unless otherwise provided for in the Product Specific Rules as specified in Attachment B, a good shall be treated as an originating good if it meets a regional value content of not less than 40 per cent or those criteria in the Product Specific Rules.
  1. パラグラフ2で規定する品目を除き、
    - (a) Article 5の計算式に基づき域内原産割合がFOB40%以上で、締約国で最終加工されたものを原産品とする。  
又は、
    - (b) HS25類、26類、28類、29類(2901、2902はRVCのみ)、31類(3105はRVCのみ)、39類(3901、3902、3903、3907、3908はRVCのみ)、42類～49類、57類～59類、61類、62類、64類、66類～71類、73類～83類、86類、88類、91類～97類に分類されるものは全ての非原産材料がCTC(HS4ケタの変更)を満たせば原産品とする。
  2. パラグラフ1に従い、Attachment B品目別原因地規則(PSR)に別段の定めがない限り、RVC40%以上又は品目別原因地規則(PSR)を満たしたものを原産品とする。

## 改訂議定書の原産地規則4

### Article 5 Calculation of Regional Value Content 付加価値基準の計算方法

$$\text{RVC(域内原産割合)} = \frac{\text{FOB-VNM(非原産材料)}}{\text{FOB}} \times 100\%$$

旧物品貿易協定のRule 4の計算方法から変更

ACFTA原産比率 = 100% - 非原産ACFTA比率\* = 少なくとも40%

\*非原産ACFTA比率 =  $\frac{\text{非ACFTA原産材料価値} + \text{原産地が不確定である材料の価値}}{\text{FOB}}$  40% < 60%

### Article 9 Deminimis(僅少材料の規定)(新設) ⇒ P. 20を参照

Attachment A 運用上の証明手続き

Attachment B 品目別原産地規則 PSRに記載のあるHSコードでは品目別原産地規則に従う(従来のExclusive Listの拡大)

Attachment C 原産地証明書(Form E)

裏面のOverleaf Noteの変更点:

Box 7 HSは最新バージョン(2017)

Box 8 Origin Criteriaの変更(P.11参照)

Box 9 FOB価格を記載するのは付加価値基準の場合のみ  
仲介貿易の場合は、仲介者のインボイス価格を記載して原産地証明書の発給申請をすれば仲介者のマージン等が知られる事態を避けることができる(仲介貿易でも価格を記載するのは付加価値基準の場合のみ)



# 原産地性判定方法-RVC

## Article 4 Goods Not Wholly Produced or Obtained

(a) if the good has a regional value content of not less than 40 per cent of FOB calculated using the formula as described in Article 5 of this ANNEX, and the final process of production is performed within a Party;

タイ

原産部材一覧表(タイ産品)

	品名	材質	HSコード	注	価格(\$)
1	六角孔付きボルト(8本):購入品	SKS7	7318.15	宣誓書A	800.-
2	ロケートリング用炭素鋼鋼材	S50C	7208.51	宣誓書C	500.-
3	ガイドピンブッシュ炭素工具鋼鋼材	SK7	7215.50	宣誓書C	500.-
4	ガイドピン(4本):購入品	SKS7	731815	宣誓書A	400.-
5	可動側型板高強度クロムモリブデン鋼鋼板	SCM4	7208.51	宣誓書B	2,000.-
6	受け板高強度クロムモリブデン鋼鋼板	SCM4	7208.51	宣誓書B	1,200.-
7	リターンピン(4本)用合金工具鋼鋼材	SKS2	7215.50	宣誓書C	800.-
8	突き出しピン(4本)用炭素工具鋼鋼材	SK7	7215.50	宣誓書C	800.-
9	突出板(上)用炭素鋼鋼材	S35C	7208.51	宣誓書C	1,200.-
10	突出板(下)炭素鋼鋼材	S35C	7208.51	宣誓書C	1,200.-
11	可動側取付板炭素鋼鋼材	S35C	7208.51	宣誓書C	1,200.-
12	ノックピン(8本)用炭素工具鋼鋼材	SK7	7215.50	宣誓書C	800.-

注: 宣誓書=国内調達原産部材の原産性確認宣誓書 合計US\$11,400.-

モールド金型 HS8480.41  
原産地規則 RVC40 又はCTC



中国へ  
US\$50,000で輸出

台湾

総額4.85千ドル

非原産部材一覧表(外国産/原産・非原産不明品)

番号	品名	材質	HSコード	註	価格(\$)
1	スルーブッシュ用炭素鋼鋼材	S50C	7215.50	輸入	450.-
2	固定側型板用炭素鋼鋼材	S55C	7208.51	輸入	1,000.-
3	コア一用炭素鋼鋼材	S55C	7208.51	輸入	1,200.-
4	固定側取付板用炭素鋼鋼材	S25C	7208.51	輸入	1,200.-
5	スペンサブロック用炭素鋼鋼材	S25C	7208.51	輸入	1,000.-

合計US\$4,850.-

$$\begin{aligned}
 \text{原産資格割合} &= (\text{FOB価額} - \text{非原産材料の価額}) / (\text{FOB価額}) \\
 &= (50,000\text{ドル} - 4,850\text{ドル}) / 50,000\text{ドル} \\
 &= 90.3\% > 40\%
 \end{aligned}$$

原産品!

# 原産性判定方法-CTC (CTH)

## Article 4 Goods Not Wholly Produced or Obtained

(b) for the purpose of goods classified in Chapters 25, 26, 28, 29<sub>3</sub>, 31<sub>4</sub>, 39<sub>5</sub>, 42-49, 57-59, 61, 62, 64, 66-71, 73-83, 86, 88, 91-97 of the Harmonised System if all non-originating materials used in the production of the goods have undergone a change in tariff classification (hereinafter referred to as “CTC”) at the four-digit level, which is a change in tariff heading, of the Harmonised System.

腕時計(9102)はAttachment Bの品目別原産地規則には規定がない。91類は一般規則によりCTC(HSコード4ケタの変更)を適用。

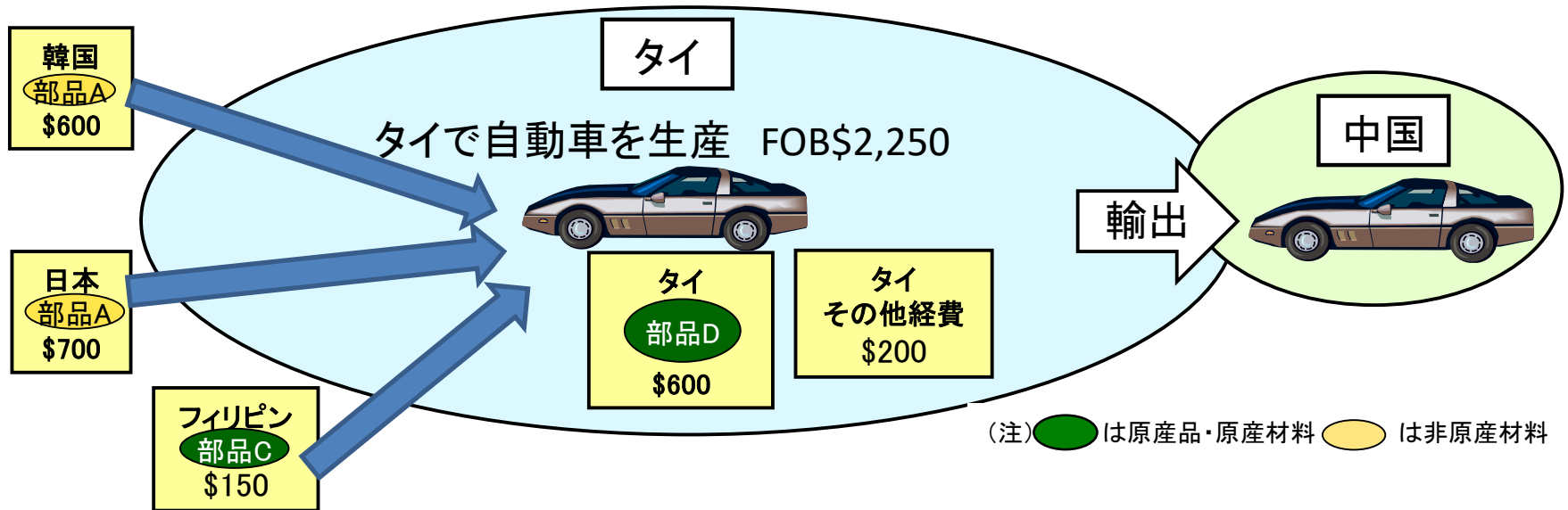
ウォッチムーブメント(9108)、時計用ガラス(7015)、バンド (HS9113)はすべて非原産材料だが、中国もしくはアセアンでの加工・組み立てによってHSコードの上4ケタでの変更となる。



# 救済規定(累積規定)

## Article 6 Accumulation (累積規定)

Unless otherwise provided in this ANNEX, goods originating in a Party, which are used in another Party as materials for finished goods eligible for preferential tariff treatment, shall be treated as originating in the latter Party where working or processing of the finished goods has taken place.



タイ原産部品D(\$600)+その他経費(\$200)の合計は\$800。  
原産割合は $\$800 \div \$2,100 \times 100 = 38\%$ なので、RVC40を満たさない。  
累積規定によりフィリピン原産部品Cをタイの原産材料として原産価額に積算可。  
 $\$800 + \$150 = \$950$ (タイとフィリピンの原産価額)  
 $\$950 \div \$2,250 \times 100 = 42.2\%$ となり、RVC40を満たす。⇒タイ原産品なので、ACFATを適用可。

## 救済規定(僅少の非原産材料)

### Article 9 De Minimis (僅少の非原産材料)

A good that does not satisfy a change in tariff classification requirement pursuant to Article 4 of this ANNEX will nonetheless be an originating good if:

- (a) For a good, other than that provided for in Chapters 50 to 63 of the Harmonised System, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;
- (b) for a good provided for in Chapters 50 to 63 of the Harmonised System, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good.

中国で革ハンドバッグを生産  
⇒ASEANへ輸出

オーストラ  
リア産皮革  
(HS4113)  
\$80

中国産  
ファスナー  
(HS9607)  
\$10

ミャンマー  
産ポーチ  
(HS4202)  
\$5

中国産  
ボタン  
(HS9606)  
\$5



革ハンドバッグ(4202.21) FOB \$100

原産地規則は一般規則RVC40またはCTH(HS4ケタの変更)  
オーストラリア産皮革が80%を占めるため、RVCは満たさない。  
その場合はCTHを検討する。

ミャンマー産のポーチは4202でHS4ケタの変更にならない。  
しかし、ポーチ(\$5)はFOB(\$100)の5%なので、デミニマス規定  
(FOBの10%以下は関税分類変更基準において考慮しなくてよ  
い)を適用可。

⇒CTHを満たすため、中国原産品になる  
ASEANへの輸出にACFTAを適用可。

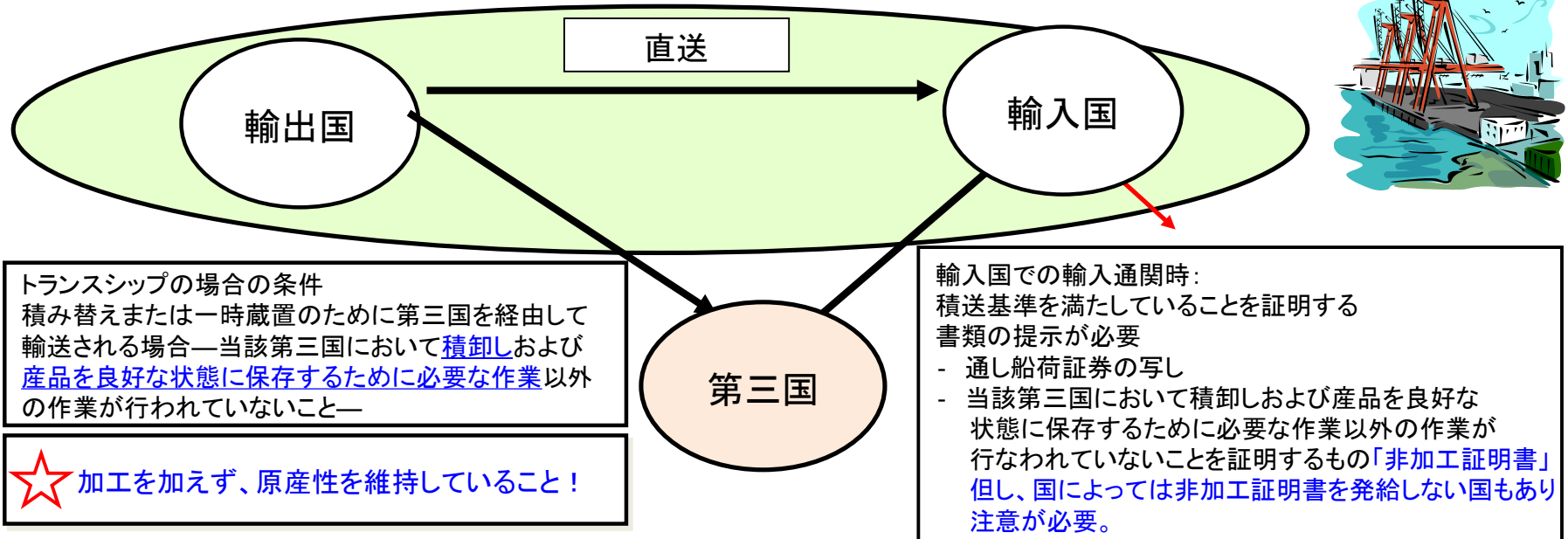
出所:シンガポール税関資料よりジェトロで作成。

# 積送基準

## Article 8 Direct Consignment (直接輸送)

1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this ANNEX and which are consigned directly between the exporting Party and the importing Party.
2. The following shall be considered as consigned directly from the exporting Party to the importing Party:
  - (a) goods transported directly from an exporting Party to the importing Party; or
  - (b) goods transported through one or more Parties, other than the exporting Party and the importing Party, or through a non-Party, provided that:
    - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
    - (ii) the goods have not entered into trade or consumption there; and
    - (iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition

Attachment A (REVISED OPERATIONAL CERTIFICATION PROCEDURES (OCP) FOR THE RULES OF ORIGIN FOR THE ASEAN-CHINA FREE TRADE AREA) Rule 21を参照

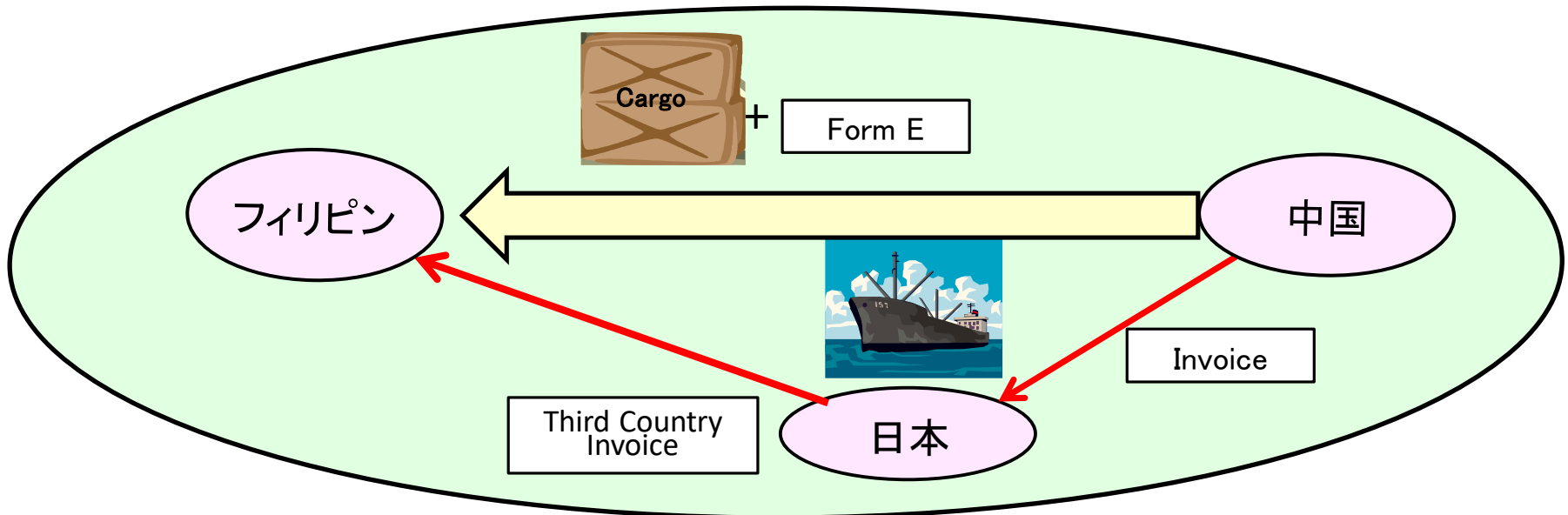


# 三国間貿易 (Third Country Invoicing)

## ATTACHMENT A REVISED OPERATIONAL CERTIFICATION PROCEDURES (OCP) Rule 23

The Customs Authority of the importing Party shall accept a Certificate of Origin (Form E) in cases where the sales invoice is issued either by a company located in a third country or by an ACFTA exporter for the account of the said company, provided that the product meets the requirements of the Rules of Origin for the ACFTA. The invoice-issuing third party can be an ACFTA Party or non-ACFTA Party. The original invoice number or the third party invoice number shall be indicated in Box 10 of the Certificate of Origin (Form E), the exporter and consignee must be located in the Parties and the third party invoice shall be attached to the Certificate of Origin (Form E) when presenting the said Certificate of Origin (Form E) to the Customs Authority of the importing Party.

輸入締約国(フィリピン)の税関が対象貨物と原産地証明書(Form E)と第三国Invoiceを照合し、照合ができなければ特惠関税適用不可となる。

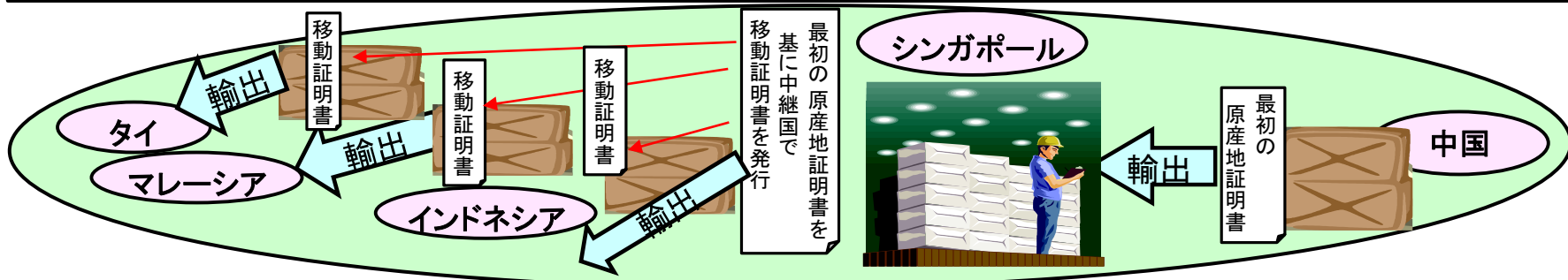


# 移動証明書(連続する原産地証明書)(Movement Certificate)

Movement Certificate: 締約国である中継国で一旦輸入し再輸出する際に最初の輸出国で発行されたForm Eを基に当該中継国で発行される証明書のこと。中継国での税関のコントロール下にあること、中継国で産品に実質的加工が施されないことが条件。

## ATTACHMENT A REVISED OPERATIONAL CERTIFICATION PROCEDURES (OCP) Rule 12

- (a) The issuing Authorities of the intermediate Party within the ACFTA may issue a Movement Certificate, if an application is made by the exporter while the products is passing through the territory, provided that:
- (i) the importer of the intermediate Party and the exporter who applies for the MC in the intermediate Party are the same;
  - (ii) a valid original Certificate of Origin (Form E) issued by the first exporting Party is presented;
  - (iii) information on the MC includes the name of the issuing Authority of the Party which issued the original Certificate of Origin (Form E), date of issuance and reference number. **The indicated invoice value shall be the invoice value of the products exported from the intermediate Party;** and
  - (iv) the total quantity of each product covered in the MC does not exceed the total quantity of each product covered in the original Certificate of Origin (Form E).
- (b) In the case of China, the MC shall be issued by Customs Authority. In the case of ASEAN Member States, the MC shall be issued by the Issuing Authorities.
- (c) The validity of the MC shall have the same end-date as the original Certificate of Origin (Form E).
- (d) The product which is to be re-exported using the MC shall be under the control of the Customs Authority of the intermediate Party. The products shall not undergo any further processing in the intermediate Party, except for repacking and logistics activities consistent with Article 8 of the Rules of Origin for the ACFTA .
- (e) The verification procedure in Rule 18 of this Attachment shall also apply to the MC. In particular, the Customs Authority of the importing Party may simultaneously request the original exporting Party and the intermediate Party to provide information regarding the original Certificate of Origin (Form E) and the MC respectively, such as, the first exporter, last exporter, reference number, description of the products, country of origin and the port of discharge, within thirty (30) days from the date of receipt of the request, as the case maybe



# 原産地証明書 (Form E)

## ATTACHMENT C

### Original (Duplicate/Triplicate)

1. Products consigned from (Exporter's business name, address, country)		Reference No. ASEAN-CHINA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)		
2. Products consigned to (Consignee's name, address, country)		FORM E Issued in _____ (Country) See Overleaf Notes		
3. Means of transport and route (as far as known) Departure date  Vessel's name/Aircraft etc.  Port of Discharge		4. For Official Use <input type="checkbox"/> Preferential Treatment Given  <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)		
5. Item Number	6. Marks and numbers on packages	7. Number and type of packages, description of products (including quantity where appropriate and HS number in six digit code)	8. Origin criteria (see Overleaf Notes)	9. Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied
				10. Number, date of Invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the products were produced in _____ (Country) and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products exported to _____ (Importing Country) Place and date, signature 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"/> Issued Retroactively <input type="checkbox"/> Exhibition <input type="checkbox"/> Movement Certificate <input type="checkbox"/> Third Party Invoicing				

原本・第2・第3すべてISO A4版白色  
(改訂前は原本ベージュ/第2・第3写ライトグリーン色)

### 1. FOB価格の記載

第9欄にFOB価格記載が要求されるのは、適用した原産地規則が付加価値基準の場合のみ。

*9. Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied*

三国間貿易の場合も付加価値基準の場合のみ価格を記載。その場合は仲介者のFOB価格を記載して原産地証明書の発給申請をすれば、輸入者に仲介者のマージン等が知られる事態を避けることができる。

### 2. Origin Criteria

Overleaf Note (裏面) 参照

### 3. 三国間貿易 (仲介貿易)

Form E上の三国間貿易に関する記載は第13欄の  *Third Party Invoicing* にチェックし、第10欄にInvoice番号を記載、第7欄にInvoice発行会社の国名、発行会社名などの情報を記載する(裏面脚注10参照)。



# 原産地証明書 (Form E)

Attachment C 裏面 (Overleaf Note):  
[https://asean.org/storage/2012/05/02c-ANNEX-1-Attachment-C\\_-CO-Form-E\\_Rev-13May\\_FINAL\\_.pdf](https://asean.org/storage/2012/05/02c-ANNEX-1-Attachment-C_-CO-Form-E_Rev-13May_FINAL_.pdf)

## Origin Criteriaの記載方法の変更

完全生産品 WO  
 締約国の材料のみから生産 PE  
 非原産材料を使用した場合:  
 RVC域内原産割合 (例 40%) を記載  
 関税分類変更基準 CTH  
 品目別原産地規則を満たす場合 PSR

HSコードは最新版を適用  
 最新版はHS2017

連続する原産地証明書  
 (Movement Certificate)

仲介貿易の場合

### OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-China Free Trade Area (ACFTA):

BRUNEI DARUSSALAM	CAMBODIA	CHINA
INDONESIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA are that products sent to any Parties listed above:

- (i) must fall within a description of products eligible for concessions in the country of destination;
- (ii) must comply with all relevant provisions of Annex 1 (Rules of Origin) of the Protocol to Amend the Framework Agreement on Comprehensive Economic Co-operation and Certain Agreements thereunder between the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China (ACFTA Upgrading Protocol).

3. ORIGIN CRITERIA: For each good described in Box 7 of this form, the origin criteria met should be indicated in Box 8, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly produced or obtained satisfying subparagraph (a) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	WO
(b) Goods produced in a Party exclusively from originating materials from one or more of the Parties satisfying subparagraph (b) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	PE
(c) Goods produced from non-originating materials in a Party, satisfying paragraph 1 of Article 4 of Annex 1 of the ACFTA Upgrading Protocol	
- Regional Value Content	Actual percentage of ACFTA value content, example "40%"
- Change in Tariff Classification at the four-digit level	CTH
(d) Goods satisfying the Product Specific Rules (PSR) in Attachment B of Annex 1 of the ACFTA Upgrading Protocol	PSR

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

5. DESCRIPTION OF PRODUCTS: The description of products in Box 7 must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them.

6. The Harmonised System number of the importing party in Box 7 (six digit code) shall be determined according to the International Convention on the Harmonized Commodity Description and Coding System and subsequent amendments thereto.

7. The term "Exporter" in Box 1 and 11 may include the manufacturer or the producer. In the case of Movement Certificate (MC), the term "Exporter" also includes the exporter in the intermediate Party. For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf. In this case, the manufacturer can make the declaration indicated in Box 11 and shall state the name and address of the exporter in Box 7.

8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.

9. MOVEMENT CERTIFICATE: In cases of Movement Certificate, in accordance with Rule 12 of Attachment A of the Rules of Origin of the ACFTA Upgrading Protocol (Operational Certification Procedures): (i) "Movement Certificate" in Box 13 should be ticked (✓); (ii) the indicated value in Box 9 shall be the invoice value of the products exported from the intermediate Party. The indicated value in Box 9 is only required when the RVC criterion is applied; (iii) The name of the original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 7.

10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "Third Party Invoicing" in Box 13 shall be ticked (✓). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.

11. EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (✓) and the name and address of the exhibition indicated in Box 2.

12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 shall be ticked (✓) electronically or typewritten together with other information in the Certificate of Origin (Form E). In cases where the "Issued Retroactively" in Box 13 cannot be ticked electronically or typewritten, the Certificate of Origin (Form E) shall be stamped with the words "ISSUED RETROACTIVELY".

# 本資料に関するお問い合わせ

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