

**Agreement between the Republic of Indonesia and Japan  
for an Economic Partnership**

**OPERATIONAL PROCEDURES referred to  
in Chapter 2 (Trade in Goods) and Chapter 3 (Rules of Origin)**

**PART 1 TRADE IN GOODS**

**SECTION 1. Article 20**

**Rule 1 Paragraph 5 of Article 20**

Notifications under the above-mentioned paragraph should be carried out between the contact points of the Parties designated pursuant to Article 16 of the Agreement. The contact point of the notifying Party should send the completed format shown in Appendix 1 to the contact point of the other Party. The contact point of that other Party should immediately acknowledge the receipt of the notification to the contact point of the notifying Party.

**SECTION 2. Notes for Schedule of Japan**

**Rule 2 Notes 2 and 3 in Section 1 of Part 2 of Annex 1 referred to in Chapter 2**

(a) For the purposes of the above-mentioned Notes, the Ministry of Trade of Indonesia will issue a certificate in English for each export, upon request of exporters or producers.

A certificate will include the following minimum data:

Exporter's Name and Address;  
Certificate Number;  
Importer's Name and Address;  
Description of Good(s);  
HS Tariff Classification Number;  
Quantity (with measure unit);  
Validity of Certificate (commence/expire); and  
Validation by the Ministry of Trade of Indonesia.

The format of certificate and specimen impression of stamps used by the Ministry of Trade of Indonesia for the certificate are attached to this Operational Procedures as Appendix 2.

The Ministry of Trade of Indonesia will notify to the Embassy of Japan in Indonesia any change of the format of certificate and stamps used by the Ministry of Trade of Indonesia for the certificate before the effective date of such change. The notification will be done by any method that produces a confirmation of receipt.

(b) Eligible importers will apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan, providing a certificate issued by the Ministry of Trade of Indonesia referred to in (a) above.

(c) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry and Fisheries of Japan. The Ministry of

Agriculture, Forestry and Fisheries of Japan and the Ministry of Trade of Indonesia will exchange information related to the aggregate amount of allocated quotas within the month following the month in which quotas were allocated.

- (d) The entities of the Parties issuing the certificates referred to above will take the necessary measures to avoid any certificate counterfeit.
- (e) For the purposes of resolving any matter arising with respect to the issuance of the certificates referred to above or other administrative issues, consultations between the Parties may be made through the Directorate Export of Agriculture and Forestry Product, Directorate General of Foreign Trade of the Ministry of Trade of Indonesia and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

### **Rule 3 Note 6 in Section 1 of Part 2 of Annex 1 referred to in Chapter 2**

- (a) For the purposes of the above-mentioned Note, importers will apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.
- (b) For the purposes of the administration of the tariff rate quota, the Parties will exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry and Fisheries of Japan. The Ministry of Agriculture, Forestry and Fisheries of Japan will provide the Ministry of Trade of Indonesia with information related to the aggregate amount of allocated quotas within the month following the month in which quotas were allocated.
- (c) For the purposes of resolving any matter arising with respect to the issuance of the certificate or other administrative issues, consultations between the Parties may be made through the Directorate Export of Industry and Mining Product, Directorate General of Foreign Trade of the Ministry of Trade of Indonesia and the International Affairs Department of the Ministry of Agriculture, Forestry and Fisheries of Japan.

## **SECTION 3. Notes for Schedule of Indonesia**

### **Note 2 in Section 1 of Part 3 of Annex 1 referred to in Chapter 2**

#### **Rule 4 User Registration**

- (a) A manufacturer\* or a steel service center\*\* that wishes to use originating goods which are indicated with "2" in Column 5 of the Schedule of Indonesia in Section 2 of Part 3 of Annex1 imported from Japan under the User Specific Duty Free Scheme (USDFS) provided for in subparagraph (a)(i) of the above-mentioned Note, will apply to a surveyor appointed by the Ministry of Industry of Indonesia in order to be registered as an approved manufacturer or an approved steel service center (hereinafter referred to in this Section as "user").

\*: For the purposes of subparagraph (a)(i)(D) of the above-mentioned Note, the term "manufacturer" includes:

- (1) Petroleum and/or gas developers, petroleum and/or gas engineering companies, electric power companies, and makers of plant and part of plant

- as project developers, having contractual relationship with related project owners of the petroleum, gas and/or electric power industries; and
- (2) Petroleum and/or gas developers, petroleum and/or gas engineering companies, electric power companies, and makers of plant and part of plant as subcontractors, having contractual relationship with (1) (project developers).

\*\* : The term “steel service center” includes a manufacturer which is engaged in such operations as cutting, shearing, grinding, drawing steel products and other finishing processes under the contract with another manufacturer. In case of such sectors referred to in subparagraphs (a)(i) (A) through (a)(i) (C) of the above-mentioned Note, the latter manufacturer should have Industrial License].

(b) The application for user registration will be submitted to a surveyor in accordance with the relevant regulations of Indonesia, accompanied by the following information and documents:

- (AA) Company identity;
- (BB) NPWP (Tax identification number);
- (CC) Official Document on Company Establishment;
- (DD) Industrial License;
- (EE) Importer Identification Number
- (FF) Tariff Classification Number (10 digits) of the goods to be imported;
- (GG) Specification and grade indicated by national or international standards (JIS, ISO, SNI, API, etc.) or equivalent standards;
- (HH) Quantity of equivalent goods which are in stock at the time of application;
- (II) Amount of Import Estimate (Requested quantity/volume of the goods to be imported for 12 months); and
- (JJ) Conversion table of raw materials.

For the purposes of subparagraphs (a)(i)(A) through (a)(i)(C) of the above-mentioned Note, in addition to the information and documents referred to in (AA) through (JJ) above, the applicant will submit the following to the surveyor:

- (KK) List of installed equipment to be used for the production; and
- (LL) Production plan, flow of production and production capacity of the installed equipment.

For the purposes of subparagraph (a)(i)(D) of the above-mentioned Note, in addition to the information and documents referred to in (AA) through (JJ) above, the applicant will submit the following to the surveyor:

- (MM) Project information;
- (NN) Plan of utilization of the goods to be imported; and
- (OO) Copy of a contract document between the user and the related project owners of the petroleum, gas and/or electric power industries or copy of a contract document such as a purchase order from the manufacturer referred to in (a)(1) above.

(c) Upon the receipt of the application, the surveyor will verify, including through on-site inspection, whether the originating goods to be imported satisfy the requirements of USDFS, and whether the Amount of Import Estimate is commensurate with the real production capacity of the installed equipment within the maximum production capacity as

stated in Industrial License (in the case of subparagraphs (a)(i)(A) through (a)(i)(C) of the above-mentioned Note) or with the project information (in the case of subparagraph (a)(i)(D) of the above-mentioned Note). The surveyor will decide, within 10 working days from the date of submission of the application deemed complete, whether to register the applicant as a user. When the surveyor decides to register the applicant as a user, the surveyor will issue a “Letter of Verification” (*Surat Keterangan Verifikasi*) to the applicant. In case the surveyor rejects the application, it will present the reasons and the evidences for such rejection and, at the request of the applicant, enter into consultations with the applicant. If the matter is not resolved within five working days from the initiation of the consultations, the applicant may refer the matter to the Ministry of Industry of Indonesia. The Ministry of Industry of Indonesia may, after examination of the matter, order the surveyor to issue a “Letter of Verification.”

(d) The “Letter of Verification” will include the following information:

- Name of the user;
- Corporate information (NPWP, API-P/T, Industrial License, User’s Address);
- Production Capacity;
- Import Recommendation for 12 months; and
- Calculation of Conversion.

(e) In case that a user increases its production capacity during the validity period of the “Letter of Verification”, the user may apply for issuance of an additional “Letter of Verification” in accordance with Rule 4(b). The surveyor will issue the additional “Letter of Verification” in accordance with Rule 4(c).

(f) During the validity period of the “Letter of Verification”, a user may apply for issuance of an additional “Letter of Verification” in accordance with Rule 4(b) so long as the aggregated Import Recommendations of the original “Letter of Verification” and the additional “Letter of Verification” do not exceed the production capacity of the user. The surveyor will issue the additional “Letter of Verification” in accordance with Rule 4(c).

(g) The validity period of the user registration is 12 months from the date of issuance of the “Letter of Verification.”

(h) In case of minor changes of information in the “Letter of Verification” such as Name of the user and Corporate information, the user will inform such changes, by submitting a letter of notification and relevant legal document, if necessary, to the surveyor.

(i) For the purpose of import for the next 12 months under the USDFS, the user may submit its application to renew its user registration, within the two months’ period preceding the date of expiration of its Letter of Verification. Such application will be examined together with the report of the surveyor referred to in Rule 6 (a) and the “Report of Realization” referred to in Rule 6 (b).

## **Rule 5 Importation**

(a) After issuing of the “Letter of Verification” in accordance with Rule 4, a user will apply for issuance of “Decree of the Director General of the Customs of Indonesia on behalf of Minister of Finance” by showing the original of the “Letter of Verification” to the Customs of

Indonesia. The Customs of Indonesia will issue the “Decree of the Director General of the Customs of Indonesia on behalf of Minister of Finance” within five working days at maximum from the date of submission of the application deemed complete. The “Decree of the Director General of the Customs of Indonesia on behalf of Minister of Finance” is valid for twelve months from the date of its issuance.

- (b) A user that wishes to import originating goods of Japan under the USDFS will submit the copy of the “Decree of the Director General of the Customs of Indonesia on behalf of Minister of Finance” at each import declaration to the Customs of Indonesia in accordance with the relevant regulations of Indonesia, and submit the original of the following documents:
- Invoice;
  - Packing list;
  - Letter of Credit (L/C) or Bill of Lading (B/L); and
  - Certificate of Origin.
- (c) In case of minor changes of information in the “Decree of the Director General of the Customs of Indonesia on behalf of Minister of Finance” such as Name of the user and Corporate information, the user will inform such changes by submitting a letter of notification and relevant legal document, if necessary, to the Customs of Indonesia.
- (d) The surveyor may, whenever necessary, collect samples of the imported goods after their customs clearance in order to conduct a laboratory test to check the specification of the goods. Collected and tested samples will be returned to the user, wherever possible.

## **Rule 6 Verification and Report**

- (a) Realization Verification conducted by the surveyor consists of two verification activities; they are “Production Verification” conducted at the mid-period<sup>\*\*\*</sup> of the user registration and “Final Verification” conducted at the end<sup>\*\*\*\*</sup> of the user registration. Those verifications include on-site inspection by the surveyor.

<sup>\*\*\*</sup>: At the time when 50% of Import Recommendation is realized or six months preceding the date of expiration of the Letter of Verification, whichever is the earlier.

<sup>\*\*\*\*</sup>: At the time when 95% of Import Recommendation is realized or one month preceding the date of expiration of the Letter of Verification, whichever is the earlier.

The surveyor will send a report to the user and the Ministry of Industry of Indonesia within 10 working days after the accomplishment of the “Final Verification”.

- (b) The “Report of Realization” will be submitted to the Ministry of Industry of Indonesia by a user either at the time when its Import Recommendation is fully realized or no later than the date of the expiration of its Letter of Verification. The “Report of Realization” will include the following information:
- The quantity of the originating goods of Japan actually imported under the USDFS;
  - The quantity of products actually produced from the imported originating goods of Japan and equivalent goods which were in stock at the time of application of user registration;

- Quantity of the imported originating goods of Japan not yet used for production and remaining in stock , and quantity of scrap and waste materials of the imported originating goods of Japan;
- Detailed information such as actual use of the originating goods of Japan imported under the USDFS and effect of the USDFS on user's production plan]; and
- Requested quantity for the next 12 months with the reason if necessary.

**Appendix 1 Format of the notification under the paragraph 5 of Article 20**

**Appendix 2 Format of certificate and specimen impression of stamps used by the  
Ministry of Trade of Indonesia**

Appendix 1 (for notification by Indonesia)

Format of the notification under paragraph 5 of Article 20

List of items of which MFN applied rates become equal to or lower than EPA rates as of dd/mm/yyyy  
(as a result of the elimination or reduction of the customs duty applied on a MFN basis on DD/MM/YYYY)

No.	Tariff item number	Description	MFN applied rate	EPA rate
1				
2				
3				

Appendix 1 (for notification by Japan)

Format of the notification under paragraph 5 of Article 20

List of items of which MFN applied rates become equal to or lower than EPA rates as of dd/mm/yyyy  
(as a result of the elimination or reduction of the customs duty applied on a MFN basis after the entry into force of the Agreement)

No.	Tariff item number in Schedule of Japan in Annex 1 of JIEPA	Tariff item number in Customs Tariff Schedule of Japan in yyyy (For reference)	Description	MFN applied rate	EPA rate
1					
2					
3					



**Sample**

Appendix 2

**AGREEMENT BETWEEN INDONESIA AND JAPAN  
FOR AN ECONOMIC PARTNERSHIP**



**DEPARTEMEN PERDAGANGAN  
REPUBLIK INDONESIA**

**QUOTA CERTIFICATE**

<b>EXPORTER FULL LEGAL NAME AND ADDRESS</b>		<b>CERTIFICATE NUMBER</b>
<b>IMPORTER FULL LEGAL NAME AND ADDRESS</b>		<b>DESCRIPTION OF GOODS</b>
<b>REMARKS</b>		
<b>TARIFF ITEM NUMBER</b>	<b>QUANTITY OF GOODS</b>	<b>MEASUREMENT UNIT</b>
<b>ISSUED IN</b>	<b>STAMP</b>	
<b>VALID</b>		
<b>FROM</b>	<b>UNTIL</b>	
<b>SIGNATURE OF AUTHORITY</b>		

THIS CERTIFICATE IS NOT VALID IF EXHIBITS ERASURES, DELETIONS, CROSSING OUT OR ANY SIGN OF ALTERATION

**ORIGINAL**

## **PART 2 RULES OF ORIGIN**

### **SECTION 1. Certificate of origin (COO)**

#### **Rule 1 Document**

- (a) A certificate of origin should be on ISO A4 size paper in conformity with the format shown in Appendix 1-A. It should be completed in the English language; otherwise it will no longer be valid.
- (b) The tariff classification numbers of the Harmonized System (HS), as amended on January 1, 2002, should be indicated on a certificate of origin at the six-digit level, and 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.

#### **Rule 2 Application**

A declaration for a certificate of origin should be completed by the exporter or its authorized agent. The exporter's or its authorized agent's signature may be autographed or printed.

Note: The term "authorized agent" referred to in paragraph 1 of Article 41 should be understood to refer a natural person or juridical person designated by the exporter, in accordance with the laws and regulations of the exporting Party, to be responsible for applying for a certificate of origin by using the agent's signatures.

#### **Rule 3 Issuance**

- (a) In principle, a certificate of origin should be issued by the time of shipment or no later than three days from the date of shipment.
- (b) In exceptional cases where the certificate of origin has not been issued by the time of shipment or no later than three days from the date of shipment, at the request of the exporter or its authorized agent, the certificate of origin may be issued retroactively in accordance with the laws and regulations of the exporting Party but within 12 months from the date of shipment, in which case it is necessary to indicate "ISSUED RETROACTIVELY" in the relevant field of the certificate of origin specified in Appendix 1-B. In such cases, the importer of the good who claims the preferential tariff treatment should, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the certificate of origin issued retroactively. The certificate of origin issued retroactively should indicate the date of shipment in the relevant field specified in Appendix 1-B.
- (c) The signature on a certificate of origin of person authorized to sign of the competent governmental authority of the exporting Party or its designees may be autographed or printed.
- (d) Each certificate of origin should bear a certification number given by the office of the competent governmental authority of the exporting Party or its designees.

(e) In the event of theft, loss or destruction of a certificate of origin before the expiration of its validity, the exporter or its authorized agent may request the competent governmental authority of the exporting Party or its designees to issue a new certificate of origin with a new certification number on the basis of the export documents in their possession, in which case the original certificate of origin should be invalidated. The date of issuance and the certification number of the original certificate of origin should be indicated in the new certificate of origin. The new certificate of origin should be valid during the original term of the validity of the original certificate of origin.

#### **Rule 4 Reissuance**

- (a) The exporter or its authorized agent should request the reissuance of a certificate of origin if the issued certificate of origin contains incorrect information.
- (b) Erasures, superimpositions and modifications should not be allowed on the issued certificate of origin.

#### **Rule 5 Minor errors**

The customs authority of the importing Party should disregard minor errors, such as slight discrepancies or omissions, typing errors or overrunning the margin of the designated field, provided that these minor errors do not affect the authenticity of the certificate of origin or the accuracy of the information included in the certificate of origin.

#### **Rule 6 Two or more invoices**

For the purposes of paragraph 6 of Article 41, a certificate of origin, in which numbers and dates of two or more invoices issued for a single shipment are indicated, should be accepted by the customs authority of the importing Party.

#### **Rule 7 Invoice of a non-Party**

The customs authority of the importing Party should not reject a certificate of origin only for the reason that the invoice is issued by either a natural person or juridical person located in a non-Party.

#### **Rule 8 A certificate of origin, including description of goods which is not subject to preferential tariff treatment**

In cases where some goods not subject to preferential tariff treatment are described in a certificate of origin together with other goods subject to preferential tariff treatment, the certificate of origin is valid only for goods subject to preferential tariff treatment.

### **SECTION 2. Administration and enforcement**

#### **Rule 9 Focal points of administrative offices**

- (a) The focal point of the competent governmental authority of the exporting Party is:  
-in the case of Japan, the Origin Certification Policy Office of the Trade Administration Division of the Trade and Economic Cooperation Bureau of the Ministry of Economy, Trade and Industry; and  
-in the case of Indonesia, the Directorate Export and Import Facilitation of the Ministry of Trade.
- (b) The focal point of the customs authority of the importing Party is:  
-in the case of Japan, the Customs and Tariff Bureau of the Ministry of Finance; and  
-in the case of Indonesia, the Directorate General of Customs and Excise of the Ministry of Finance.
- (c) Both Parties should provide each other with the address, phone number, fax number and e-mail address of the focal points referred to in subparagraphs (a) and (b) upon adoption of this Operational Procedures, and should notify any modification regarding such information within 30 days after such modification.
- (d) If the competent governmental authority of the exporting Party designates entities or bodies to carry out the issuance of the certificate of origin, or makes modification or revocation in respect of designees, it should immediately notify the importing Party of such designation, modification or revocation.

**Rule 10 Procedure to exchange the sample of a certificate of origin, specimen signatures and impressions of stamps**

The Parties should provide each other with the sample of a certificate of origin, the list of the names and specimen signatures of the persons authorized to sign and impressions of stamps used, in the offices of the competent governmental authority of the exporting Party or its designees for the issuance of a certificate of origin, as well as the addresses of such offices, upon the date of adoption of this Operational Procedures, as well as their modification thereafter.

**Rule 11 Communication**

- (a) For the purposes of Articles 43 through 45, any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party should be made through the Embassy of Japan in Indonesia or the Embassy of Indonesia in Japan. Such communication should be made by any method with a confirmation of receipt.
- (b) The direct communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party may be made by facsimile or e-mail in parallel with the communication set out in subparagraph (a).
- (c) The period for providing the response pursuant to paragraph 2 of Article 43 and paragraph 4 of Article 44 should commence from the date of the confirmation of receipt of the request or the communication pursuant to subparagraph (a).

## **Rule 12 Goods in transit or storage**

Preferential tariff treatment for the originating goods, which are in transit from the exporting Party to the importing Party or in temporary storage in bonded area in the importing Party on the date of entry into force of the Agreement, should be accorded subject to the submission of a certificate of origin issued retroactively to the customs authority of the importing Party in accordance with its laws and regulations.

### **Appendix 1-A Format of Certificate of Origin**

### **Appendix 1-B Instructions for Certificate of Origin**

**Appendix 2 Examples of Applications of Rules of Origin** (calculation of Q.V.C., accumulation, *de minimis*, unassembled or disassembled good, and information technology goods)

### **Appendix 3 Examples of Required Documents when using a material of a non-Party of the ASEAN**

### **Appendix 4 Explanations for Section XI of Product Specific Rules set out in Annex 2**

### **Appendix 5 Description of Operations for Dyeing or Printing Process**

**Appendix 1-A (Indonesia)**

<p>1. Exporter's name, address and country:</p>	<p>Certification no.</p>	<p>Number of page /</p>
<p>2. Importer's name, address and country:</p>	<p>AGREEMENT BETWEEN <u>THE REPUBLIC OF INDONESIA AND JAPAN</u> FOR AN ECONOMIC PARTNERSHIP</p> <p>CERTIFICATE OF ORIGIN FORM IJEP A</p>	
<p>3. Means of transport and route (as far as known)</p>	<p><u>Issued in Indonesia</u></p>	
<p>4. Item number (as necessary); marks and numbers of packages; number and kind of packages; description of good(s); HS tariff classification number</p>	<p>5. Preference criterion</p>	<p>6. Quantity or weight</p>
<p>7. Invoice number(s) and date(s)</p>		
<p>8. Remarks:</p>		
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>- the above details and statement are true and accurate.</li> <li>- the good(s) described above meet the condition(s) required for the issuance of this certificate;</li> <li>- the country of origin of the good(s) described above is _____</li> </ul> <p>Place and date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Competent governmental authority or designee office:</p> <p>_____</p> <p>Stamp</p> <p>Place and date: _____</p> <p>Signature: _____</p>	

**Appendix 1-A (Japan)**

<p>1. Exporter's name, address and country:</p>	<p>Certification no.</p>	<p>Number of page /</p>
<p>2. Importer's name, address and country:</p>	<p>AGREEMENT BETWEEN <u>JAPAN</u> AND <u>THE REPUBLIC OF INDONESIA</u> FOR AN ECONOMIC PARTNERSHIP</p> <p>CERTIFICATE OF ORIGIN FORM JIEPA</p>	
<p>3. Means of transport and route (as far as known)</p>	<p><u>Issued in Japan</u></p>	
<p>4. Item number (as necessary); marks and numbers of packages; number and kind of packages; description of good(s); HS tariff classification number</p>	<p>5. Preference criterion</p>	<p>6. Quantity or weight</p>
<p>7. Invoice number(s) and date(s)</p>		
<p>8. Remarks:</p>		
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> <li>- the above details and statement are true and accurate.</li> <li>- the good(s) described above meet the condition(s) required for the issuance of this certificate:</li> <li>- the country of origin of the good(s) described above is _____</li> </ul> <p>Place and date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Competent governmental authority or designee office: _____</p> <p>Stamp</p> <p>Place and date: _____</p> <p>Signature: _____</p>	

**Parties which accept this form for the purpose of preferential treatment under the Agreement between the Republic of Indonesia and Japan for an Economic Partnership (hereinafter referred to as “the Agreement”) are Indonesia and Japan.**

General conditions:

The conditions for the preferential tariff treatment under the Agreement are that the goods exported to Indonesia or Japan should:

- i. fall within description of goods eligible for concession in Indonesia or Japan;
- ii. comply with one of the requirements set out in Preference criteria ; and
- iii. comply with the consignment criteria of Article 33.

Preference criteria:

- A The good is wholly obtained or produced entirely in the Party, as defined in paragraph 2 of Article 29.
- B The good is produced entirely in the Party exclusively from originating materials of the Party.
- C The good satisfies the product specific rules set out in Annex 2, as well as all other applicable requirements of Chapter 3, when the good is produced entirely in the Party using non-originating materials.

Instructions for certificate of origin:

For the purposes of claiming preferential tariff treatment, the document should be completed legibly and in full by the exporter or its authorized agent and certified by the competent governmental authority or its designee. Any item of the form should be completed in the English language. The document should be no longer valid, if it is completed in any languages other than English or modified after the issuance.

If the space of this document is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorized agent may provide the information using additional Appendix 1-A. In that case, every additional Appendix 1-A should be completed legibly and in full by the exporter or its authorized agent and certificated by the competent governmental authority or its designee.

Field 1: State the full name, address and country of the exporter.

Field 2: State the full name, address and country of the importer. As defined in subparagraph (f) of Article 28, “importer” means a person who imports a good into the importing Party (e.g. the consignee who declares the importation).

Field 3: Provide the name of loading port, transit port and discharging port and, the name of vessel / flight number, as far as known.

Field 4: Provide item number (as necessary), marks and numbers of packages, number and kind of packages, HS tariff classification number as amended on January 1, 2002 and description of each good consigned.

For each good, the HS tariff classification number should be indicated at the six-digit level.

The description of the good on the 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 2103.90, 2208.90, 4601.20 and 4601.91, in an exceptional case where the good is a specific product requiring a special description (e.g. instant curry and Igusa goods), such description of specific products should be indicated.

With respect to each good of Chapter 50 through 63 of the HS, the materials of the other Party or non-Parties which are member countries of the ASEAN, the processes or operations conducted in such Party or non-Parties, and the names of such Party or non-Parties should be indicated (if such materials were used in the production of the good).

Field 5: For each good, state which preference criterion (A through C under Preference Criteria above) is applicable. The rules of origin are contained in Chapter 3 and Annex 2.

Note: In order to be entitled to preferential tariff treatment, each good of a Party should meet at least one of the criteria given.

Indicate “ACU” for accumulation, “DMI” for *de minimis* and “FGM” for fungible goods or materials, if applicable.

Field 6: For each good, indicate the quantity or weight.

Field 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.

If the invoice is issued by a person different from the exporter to whom the certificate of origin is issued and the person who issues the invoice is located in a non-Party, it should be indicated in field 8 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice.

In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the certificate of origin, the invoice number and the date of invoice issued by the exporter to whom the certificate of origin is issued should be indicated in field 7, and it should be indicated in field 8 that the goods will be subject to another invoice to be issued in a non-Party for the importation into the importing Party, identifying the full legal name and address of the person that will issue such other invoice. In such case, the relevant 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.



Field 8: If the certificate of origin is issued retroactively in accordance with Rule 3(b), the competent governmental authority or its designee should indicate "ISSUED RETROACTIVELY." If the certificate of origin is newly issued in accordance with Rule 3(e), the competent governmental authority or its designee should indicate the date of issuance and the certification number of the original certificate of origin. Other remarks as necessary.

Field 9: This field should be completed, signed and dated by the exporter or its authorized agent. The "date" should be the date when the certificate of origin is applied for.

Note: The exporter's or its authorized agent's signature may be autographed or printed.

Field 10: This field should be completed, dated, signed and stamped by the competent governmental authority of the exporting Party or its designee.

Note: The competent governmental authority's or its designee's signature may be autographed or printed.

Notice 1. Any items entered in this form should be true and correct. False declaration or documents relating to the certificate of origin should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2. The certificate of origin should be a basis of determination of origin at the customs authority of the importing Party.

## Examples of Applications of Rules of Origin

### 1. Qualifying Value Content (Q.V.C.)

#### 1.1 Example of the calculation of Q.V.C. (Application of the formula provided for in paragraph 4 of Article 29)

Company A produces refrigerators in Japan and plans to export them to Indonesia under the Agreement.

The Product Specific Rules (PSRs) for refrigerators (HS8418.10) under the Agreement are:

*A change to subheading 8401.10 through 8485.90 from any other subheading; or No required change in tariff classification to subheading 8401.10 through 8485.90, provided that there is a qualifying value content of not less than 40 percent.*

To prove that the refrigerator qualifies as an originating good of Japan, Company A has to prove that the refrigerator satisfies either the change in tariff classification (6-digits tariff line change) rule (hereinafter referred to as “the CTC rule”) or the 40% value-added rule. If Company A decides to choose the 40% value-added rule in this case, Company A has to calculate the Q.V.C.

Company A's manufacturing costs of the refrigerator

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>200</b>
<b>Parts b</b>	<b>Japan</b>	<b>originating</b>	<b>100</b>
Parts c	China	non-originating	100
Parts d	China	non-originating	100
Parts e	India	non-originating	200
Other Costs	N/A	N/A	300
F.O.B. Price	—	—	1,000

The formula for calculating the Q.V.C. is:

$$Q.V.C. = \frac{F.O.B. - V.N.M.}{F.O.B.} \times 100$$

- Q.V.C. is the qualifying value content of a good, expressed as a percentage;
- F.O.B. is, except as provided for in paragraph 5 of Article 29, the free-on-board value of a good payable by the buyer of the good to the seller of the good, regardless of the mode of shipment, not including any internal excise taxes reduced, exempted, or repaid when the good is exported; and
- V.N.M. is the value of non-originating materials used in the production of a good determined pursuant to paragraph 6 of Article 29.

The calculation of Q.V.C. of the refrigerator is:

$$\text{Q.V.C.} = \frac{\$1,000 - \$400 \text{ (Parts c, d and e)}}{\$1,000} \times 100 = 60\% \geq 40\%$$

The above calculation shows that the refrigerator qualifies as an originating good of Japan.

### 1.2 Example of the use of the method provided for in paragraph 7 of Article 29

Company A produces refrigerators in Japan and plans to export them to Indonesia under the Agreement.

The PSRs for refrigerators (HS8418.10) under the Agreement are:

*A change to subheading 8401.10 through 8485.90 from any other subheading; or No required change in tariff classification to subheading 8401.10 through 8485.90, provided that there is a qualifying value content of not less than 40 percent.*

To prove that the refrigerator qualifies as an originating good of Japan, Company A has to prove that the refrigerator satisfies either the CTC rule or the 40% value-added rule. Company A decided to choose the 40% value-added rule.

Company A obtained Parts b (electric motor) from Company B in Japan. To calculate the Q.V.C. of the refrigerator, Company A has to confirm the originating status of Parts b. Company A obtained information on Parts b from Company B.

Manufacturing costs of Parts b (electric motor)

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts b1</b>	<b>Japan</b>	<b>originating</b>	<b>80</b>
Parts b2	China	non-originating	40
Other Costs	N/A	N/A	20
F.O.B. Price	—	—	140

The PSRs for electric motors (HS8501.10) under the Agreement are:

*A change to subheading 8501.10 through 8548.90 from any other subheading; or No required change in tariff classification to subheading 8501.10 through 8548.90, provided that there is a qualifying value content of not less than 40 percent.*

Company A decided to choose the 40% value-added rule and calculated Q.V.C. of Parts b as follows:

$$\text{Q.V.C.} = \frac{\$140 - \$40 \text{ (Parts b2)}}{\$140} \times 100 = 71\% \geq 40\%$$

Parts b qualifies as an originating material of Japan under the Agreement.

Company A's manufacturing costs of the refrigerator

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>180</b>
<b>Parts b</b>	<b>Japan</b>	<b>originating</b>	<b>140</b>
<b>Parts b1</b>	<b>Japan</b>	<b>originating</b>	<b>80</b>
Parts b2	China	non-originating	40
Other Costs	N/A	N/A	20
Parts c	China	non-originating	280
Parts d	China	non-originating	200
Parts e	India	non-originating	100
Other Costs	N/A	N/A	100
F.O.B. Price	--	--	1,000

The calculation of the Q.V.C. of the refrigerator is;

$$\text{Q.V.C.} = \frac{\$1,000 - \$580 \text{ (Parts c, d and e)}}{\$1,000} \times 100 = 42\% \geq 40\%$$

Parts b2 is not counted in the V.N.M. in accordance with paragraph 7 of Article 29. The above calculation shows that the refrigerator qualifies as an originating good of Japan.

If paragraph 7 of Article 29 did not apply, the refrigerator would not qualify as an originating good of Japan as follows:

$$\text{Q.V.C.} = \frac{\$1,000 - \$620 (\$40 \text{ (Parts b2)} + \$580 \text{ (Parts c, d and e)})}{\$1,000} \times 100 = 38\% < 40\%$$

### 1.3 Example of the calculation of Q.V.C. when the exporter or the producer can not determine the origin of some parts

Company A produces refrigerators in Japan and plans to export them to Indonesia under the Agreement.

The PSRs for refrigerators (HS8418.10) under the Agreement are:

*A change to subheading 8401.10 through 8485.90 from any other subheading; or*

*No required change in tariff classification to subheading 8401.10 through 8485.90, provided that there is a qualifying value content of not less than 40 percent.*

To prove that the refrigerator qualifies as an originating good of Japan, Company A has to prove that the refrigerator satisfies either the CTC rule or the 40% value-added rule. Company A decided to choose the 40% value-added rule.

Company A's manufacturing costs of the refrigerator

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>280</b>
<b>Parts b</b>	<b>Japan</b>	<b>originating</b>	<b>140</b>
Parts c	unknown	unknown	unknown
Parts d	unknown	unknown	unknown
Parts e	unknown	unknown	unknown
Other Costs	N/A	N/A	
F.O.B. Price	--	--	1,000

} 580

The calculation of the Q.V.C. of the refrigerator is;

$$\text{Q.V.C.} = \frac{\$1,000 - \$580 (\$1,000 - \$420 (\text{Parts a and b}))}{\$1,000} \times 100 = 42\% \geq 40\%$$

Without regard to the value of Parts c, Parts d, Part e and Other Costs, the above calculation shows that the refrigerator qualifies as an originating good of Japan.

## 2. Accumulation

### 2.1 Example of the calculation of Q.V.C. when applying the accumulation principle (paragraph 1 of Article 30)

Company A produces color TVs (HS8528.12) in Japan and plans to export them to Indonesia under the Agreement. Tuners (HS8529.90) which are used in the manufacturing process of the color TV are imported from Indonesia.

The PSRs for the color TV (HS8528.12) under the Agreement are:

*A change to subheading 8501.10 through 8548.90 from any other subheading; or No required change in tariff classification to subheading 8501.10 through 8548.90, provided that there is a qualifying value content of not less than 40 percent.*

To prove that the color TV qualifies as an originating good of Japan, Company A has to prove that the color TV satisfies either the CTC rule or the 40% value-added rule.

Company A decided to choose the 40% value-added rule in this case.

Company A's manufacturing costs of the color TV

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>100</b>
<b>Parts b</b>	<b>Japan</b>	<b>originating</b>	<b>100</b>
<b>Parts c (Tuner)</b>	considered as Japan(Indonesia)	considered as originating	<b>400</b>
Parts d	India	non-originating	300
Parts e	S. Korea	non-originating	500
Parts f	China	non-originating	400
Other Costs	N/A	N/A	200
F.O.B. Price	--	--	2,000

If Parts c (tuner) is an originating material of Indonesia, the color TV may qualify as an originating good of Japan by considering Parts c as an originating material of Japan in accordance with paragraph 1 of Article 30.

The calculation of Q.V.C. of the color TV is;

$$\text{Q.V.C.} = \frac{\$2,000 - \$1,200 \text{ (Parts d, e and f)}}{\$2,000} \times 100 = 40\% \geq 40\%$$

## 2.2 Example of the calculation of Q.V.C. when applying the accumulation principle (paragraph 2 of Article 30)

Company A produces color TVs (HS8528.12) in Japan and plans to export them to Indonesia under the Agreement. Tuners (HS8529.90) which are used in the manufacturing process of the color TV are imported from Indonesia. Company B, producing tuners in Indonesia, uses Indonesian and Malaysian parts to manufacture tuners.

The PSRs for color TVs (HS8528.12) under the Agreement are:

*A change to subheading 8501.10 through 8548.90 from any other subheading; or No required change in tariff classification to subheading 8501.10 through 8548.90, provided that there is a qualifying value content of not less than 40 percent.*

To prove that the color TV qualifies as an originating good, Company A decided to choose the 40% value-added rule in this case.

Company A's manufacturing costs of the color TV

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>300</b>
<b>Parts b</b>	<b>Japan</b>	<b>originating</b>	<b>200</b>
Parts c (Tuner)	Indonesia	Non-originating	500

	<b>Parts c1</b>	<b>Indonesia</b>	<b>originating</b>	<b>80</b>
	Parts c2	Malaysia	Non-originating	400
	Other Costs	N/A	N/A	20
	Parts d	India	Non-originating	300
	Parts e	S. Korea	Non-originating	100
	Parts f	China	Non-originating	400
	Other Costs	N/A	N/A	200
	F.O.B. Price	--	--	2,000

Even if Parts c (tuner) is a non-originating material, the color TV may qualify as an originating good of Japan by applying paragraph 2 of Article 30 as follows:

$$\text{Q.V.C.} = \frac{\$2,000 - \$1,200 \text{ (Parts c2, d, e and f)}}{\$2,000} \times 100 = 40\% \geq 40\%$$

In accordance with paragraph 2 of Article 30, the value of a non-originating material produced in either Party and to be used in the production of the good may be limited to the value of non-originating materials (Parts c2) used in the production of such non-originating material (Parts c). Therefore, only non-originating portion (Parts c2) of Parts c will be counted in the value of non-originating materials.

If paragraph 2 of Article 30 did not apply, the color TV would not qualify as an originating good of Japan under the Agreement as follows:

$$\text{Q.V.C.} = \frac{\$2,000 - \$1,300 \text{ (Parts c, d, e and f)}}{\$2,000} \times 100 = 35\% < 40\%$$

### 3. De Minimis

#### 3.1 Example of the application of De Minimis for goods other than textile goods (Article 31 and subparagraph (e) (i) in Part 1 of Annex 2)

Company A produces baby carriages (HS8715.00) in Japan and plans to export them to Indonesia under the Agreement.

The PSRs for baby carriages (HS8715.00) under the Agreement are:

*A change to subheading 8701.10 through 8716.90 from any other subheading; or  
No required change in tariff classification to subheading 8701.10 through 8716.90, provided that there is a qualifying value content of not less than 40 percent.*

To prove that the baby carriage qualifies as an originating good of Japan, Company A decided to choose the CTC rule in this case.

The baby carriage is made from Indian aluminum bar (HS7604.10) and Chinese handle grip (HS8715.00). Since the handle grip does not undergo “change in tariff classification from any other subheading,” the baby carriage does not meet the CTC rule. But if the value of the handle grip (HS8715.00) is equivalent to 10% of F.O.B. price of the baby carriage or less, Company A is allowed to disregard the portion of the handle grip for the purposes of the CTC rule pursuant to *de minimis* provision of Article 31.

### 3.2 Example of the application of *De Minimis* for textile goods (Article 31 and subparagraph (e) (ii) in Part 1 of Annex 2)

Company A produces silk yarn (HS5006.00) in Japan and plans to export them to Indonesia under the Agreement.

The PSRs for silk yarn (HS5006.00) under the Agreement are:

*A change to heading 50.05 through 50.06 from any heading outside that group.*

Silk yarn (HS5006.00) is made from Indian raw silk (HS5002.00) and Chinese silk thread (HS5006.00). Since silk thread does not undergo change in tariff classification, silk yarn does not meet the CTC rule. But if the weight of silk thread is equivalent to 7% of silk yarn or less, Company A is allowed to disregard the portion of silk thread for the purposes of the CTC rule pursuant to *de minimis* provision of Article 31.

## **4. Unassembled or Disassembled Goods**

### Example of a good imported to a Party in a disassembled form but classified as an assembled good (paragraph 1 of Article 34)

Company A produces a gas turbine (HS8411.82) in Japan, which is an extremely large machine and plans to export it to Indonesia under the Agreement. The gas turbine qualifies as an originating good of Japan. Company A exports it in a disassembled form (a group of lots) for the convenience of transportation. In this case, the Indonesian customs authority classifies the group of lots as an assembled good (“the article complete, presented disassembled”), i.e., an assembled gas turbine by virtue of Rule 2(a) of the General Rules for the Interpretation of the Harmonized System<sup>1</sup>. Its originating status is not lost and it is classified as a gas turbine (HS8411.82).

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<sup>1</sup> Rule 2(a) of the General Rules for the Interpretation of the Harmonized System

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.



## 5. Information Technology Goods

Example when using a material covered by the Attachment except for HS 8541.10 through 8542.90 (subparagraph (f)(i) of Part 1 of Annex 2)

Company A produces washing machines in Japan and plans to export them to Indonesia under the Agreement.

The PSRs for washing machines (HS8450.11) under the Agreement are:

*A change to subheading 8401.10 through 8485.90 from any other subheading; or No required change in tariff classification to subheading 8401.10 through 8485.90, provided that there is a qualifying value content of not less than 40 percent.*

Company A decided to choose the 40% value-added rule in this case.

Company A's manufacturing costs of the washing machine

Material/Parts	Sources	Originating Status	Value US\$
<b>Parts a</b>	<b>Japan</b>	<b>originating</b>	<b>100</b>
<b>Parts b (switch)</b>	<b>Japan</b>	considered as originating	<b>40</b>
Parts c	China	non-originating	50
Parts d	India	non-originating	120
Parts e	S. Korea	non-originating	100
Other Costs	N/A	N/A	90
F.O.B. Price	--	--	500

Company A obtains Parts b (switch, HS8536.50) covered by the Attachment from Company B in Japan. No production data is available proving that Parts qualifies as an originating material of Japan. But if Company A obtains information which proves that Parts b (switch) was assembled in Japan, Parts b may be considered as an originating material of Japan pursuant to subparagraph (f)(i) of Part 1 of Annex 2, and the calculation of Q.V.C. of the washing machine is:

$$\text{Q.V.C.} = \frac{\$500 - \$270 \text{ (Parts c, d and e)}}{\$500} \times 100 = 46\% \geq 40\%$$

The above calculation shows that the washing machine qualifies as an originating good of Japan.

### **Examples of Required Documents when using a material of a non-Party of the ASEAN**

1. With respect to each good of Chapter 50 through 63 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good, an example of document to prove that the material is transported directly from the other Party or that non-Party is a copy of bills of lading or airway bills for transportation from the other Party or that non-Party to the exporting Party of the good.

2. With respect to each good of Chapter 50 through 63 of the Harmonized System, in the case where a material of the other Party or a non-Party which is a member country of the ASEAN is used in the production of the good and the material is transported through other non-Parties to the exporting Party of the good, the following are examples of document to prove that the material does not undergo operations other than unloading, reloading or any other operations to preserve it in good condition in those other non-Parties:

- a copy of through bills of lading or airway bills for transportation from that non-Party to the exporting Party of the good; and
- a format or handwritten declaration issued by the customs authorities of those other non-Parties for the material being transshipped or temporarily stored.

**Explanations for Section XI of Product Specific Rules set out in Annex 2  
(Processes necessary to obtain originating status for Textile and Textile Goods  
(Chapter 50- 63))**

**A. Yarn**

HS Code	Necessary processes to obtain originating status in a Party	
	Carding/Combing process	Spinning process
50.04-50.06 51.06-51.10	(Not applicable)	Required
52.04-52.07	Required*	Required
53.06-53.08 54.01-54.06	(Not applicable)	Required
55.08-55.11	Required*	Required

\* "Carding/Combing" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

**B. Woven Fabrics**

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn****	Weaving process	Dyeing/Printing process to fabrics****
50.07 51.11-51.13	Required*		Required	
52.08-52.12 53.09-53.11		Required**	Required	
54.07-54.08 55.12-55.16			Required***	Required

\* "Spinning" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\* "Dyeing/Printing process to yarn" is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\*\* "Weaving" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\*\*\* "Dyeing/Printing" process should be accompanied by two or more of the operations which are described in Note 1 to Section XI of Annex 2 of the Agreement and Appendix 5 of Operational Procedures.

### **C. Textile Articles for Industrial Use, etc. (HS56 - 59)**

HS Code	Necessary processes to obtain originating status in a Party	
	Spinning process	Knitting/Crocheting/Weaving/Making up process
56.01-56.03	(Not required)**	Required
56.04-56.09	Required*	Required
57.01-57.02	Required*	Required
57.03-57.05	(Not required)**	Required
58.01-58.11	Required*	Required
59.01	(Not applicable)	Required
59.02	Required*	Required
59.03-59.09	(Not applicable)	Required
59.10	Required*	Required
59.11	(Not applicable)	Required

\* "Spinning" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\* As for the good of HS56.01-56.03 and 57.03-57.05, "Spinning" process is not required, because such process is not actually conducted in the practice of the production of the good.

### **D. Knitted or Crocheted Fabrics (HS60)**

HS Code	Necessary processes to obtain originating status in a Party			
	Spinning process	Dyeing/Printing process to yarn****	Knitting/Crocheting process	Dyeing/Printing process to fabrics****
60.01-60.06	Required*		Required	
		Required**	Required	
			Required***	Required

\* "Spinning" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\* "Dyeing/Printing process to yarn" is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\*\* "Knitting/Crocheting" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

\*\*\*\* "Dyeing/Printing" process should be accompanied by two or more of the operation which are described in Note 1 to Section XI of Annex 2 of the Agreement and Appendix 5 of Operational Procedures.

**E. Apparels, Clothing Accessories, and Other Textile Articles (HS61, 62, 63.01 – 63.10)**

HS Code	Necessary processes to obtain originating status in a Party	
	Knitting/Crocheting/ Weaving process	Making up process
61.01-61.17	Required*	Required
62.01-62.17		
63.01-63.10		

\* "Knitting/Crocheting/ Weaving" process is not required to be conducted in a Party from which the good is originated when the process is conducted in the other Party or a non-Party which is a member country of the ASEAN.

No.	Operation	Description
(1)	antibacterial finish	The finishing by which the multiplication of bacteria on fibre is restrained and the deodorizing effect is given.
(2)	antimelt finish	The finishing carried out for the addition of the property in which woven and knitted fabric is prevented from melting by heat. It is carried out for preventing the phenomenon in which a hole is made in synthetic fibre product by the fire of cigarette and the friction heat at the time of sliding.
(3)	antimosquito finish	The finishing by which human body is prevented from approaching of mosquitoes by sticking of the mosquito inhibiting agent to woven and knitted fabric.
(4)	anti-pilling finish	The finishing carried out for the purpose of preventing from the producing of pill caused by the friction on the surface of woven and knitted fabric. There are the fixation of fibre by resin treatment, gas singeing, the removal of long fluff by shearing, the degradation of fluff by chemical treatment, etc.
(5)	antistatic finish	The finishing carried out for the purpose of decreasing the static electricity generating on fibre. The hygroscopic agent such as higher alcohol, surface active agent and the antistatic agent such as quaternary ammonium salt, polymer having oxyethylene radical, etc. are used.
(6)	artificial creasing	The finishing by which the durable creases are added to cloth. In synthetic fibre, its thermoplastic property is utilized, and in cellulose sorios of fibre, the cross-linkage reaction by resin finishing agent is utilized.
(7)	bleaching	The treatment which is carried out for decomposing and removing the pigment and coloured impurities contained in fibre by the action of oxidization or reduction and whitening the fibre.
(8)	brushing	The treatment in which the fluff and dust adhering on the surface of fabric are wiped down and the lie of fibre is arranged by using brush-roller, etc.
(9)	buff finish	The raising processing carried out by using the emery paper wound on roll. It is used in various fields such as synthetic fibre woven and knitted fabric, cotton fabric, etc.
(10)	burn-out finish	The finishing in which only one side of fibre is dissolved to remove by utilizing the difference of chemical resistance of the fibre constituting blended yarn fabric and union cloth and the water marked pattern appears.
(11)	calendering	The finishing by which fabric is passed through between various rotating rolls, the surface is smoothened by pressurizing and luster and various feelings are given.
(12)	compressive shrinkage	The finishing in which the density is raised by carrying out of steam pressing mainly cotton fabric, etc. as over-feeding and the shrink resistance is given to it.
(13)	crease resistant finish	The finishing by which wrinkle is made to be difficult to generate on woven and knitted fabric by resin finish, etc.
(14)	decatizing	The finish in which the stability, luster and feeling of cloth are improved by winding up of cloth or wrapping cloth on a porous cylinder and carrying out the heating by steam and cooling by air. The full decatizing (autoclave decatizing machine), semidecatizing (ordinary pressure decatizing machine), continuous decatizing machine, etc. are used. It is the process at about final stage for the finishing of wool fabric.
(15)	deodorant finish	The finishing showing the effect in which uncomfortable odour is reduced by touching of odour component to fibre. The uncomfortable odour means perspiration odour, ageing odour, excretion odour, cigarette odour, trash odour.
(16)	easy-care finish	The finishing carried out for the purpose of being capable of wearing without ironing after washing and drying cotton and its blended yarn fabric.
(17)	embossing	The processing in which fabric, etc. are passed through between an uneven metallic roller heated and an elastic roller, and the uneven patterns are added.
(18)	emerising	The raising processing carried out by using the emery paper wound on roll. It is used in various fields such as synthetic fibre woven and knitted fabric, cotton fabric, etc.
(19)	flame resistant finish	The finishing carried out for the purpose of making fibre to be difficult to ignite and fire-spread. It is applied to working wear, curtain, upholstery fabrics, aged person nursing clothes, bed clothes, etc. which are in danger of catching fire.
(20)	flock finish	The finishing in which fine and short fibres are planted on the surface of cloth, plastic products, etc. in fluff-shaped by using static electricity and adhesive.
(21)	foam printing	The printing in which the printed part is bulged. The printed part is bulged by printing the microcapsule particle enclosing foaming agent with binder together and heat-treating
(22)	liquid ammonia process	The modification finishing of cotton carried out by using liquid ammonia. The effect of much similar to mercerization is obtained, however the improvement of luster and dyeing property is smaller as compared with mercerization. On the other hand, the strength, shrink resistance property (dimensional stability), crease resistance property, setting property, etc. are greatly improved.
(23)	mercerization	The finishing which is carried out for giving the improvement of dyeingness, increase of wet strength, silk-like luster, etc. by carrying out the tensional treatment of cotton yarn or cotton woven and knitted fabric in concentrated aqueous solution of sodium hydroxide.
(24)	microbial control finish	The finishing carried out restraining of multiplication of bacteria on fibre. In general use, golden staph, pneumobacillus coliform bacilli, pseudomonas aeruginosa, etc. are made to be the object.
(25)	milling	The felting treatment by which wool fabric is wetted with the solution containing alkali, soap, etc., and struck and rubbed mechanically for making the objective feeling.

No.	Operation	Description
(26)	moare finishing	One of calendering finish by which woodgrain glossy pattern is given on fabric. The finishing in which the difference is produced in reflection of light between the part of warp pressured and the part without being pressured and woodgrain patterns are made.
(27)	moisture permeable waterproofing	The finishing carried out so as to adding the water resistance property as well as the permeability of water vapour to woven and knitted fabric. It is utilized for sports wear.
(28)	oil-repellent finish	The finishing carried out so as to add the oil-repellent property to textile goods.
(29)	organdie finish	The finishing for obtaining thin, transparent, rigid feeling. In the case of cotton, concentrated sulfuric acid, etc. is reacted at ordinary temperature.
(30)	peeling treatment	The processing for the improvement of texture of woven fabric or sewing products by reducing fibre. There are the alkali peeling treatment for polyester textile and the enzyme peeling treatment for cellulose textile , etc.
(31)	perfumed finish	The finishing carried out for addition of perfume to fibre. There are the method in which perfuming material is enclosed in microcapsule and added to textile product, etc.
(32)	relaxation	The treatment for revealing texturization and crepe in woven and knitted fabric by the heat energy such as dry heat, wet heat, hot water, etc. and the effect of physical rubbing.
(33)	ripple finish	The finishing in which cotton fabric is printed with the paste containing high concentration of sodium hydroxide and three dimensional patterns are made appear by shrinking the part, and after resist style paste is printed, the print part is embossed by applying the concentrated solution of sodium hydroxide and the ripple-like seersucker or crepe like emboss appears.
(34)	schreiner finish	The finish in which woven fabric is passed through the schreiner calender equipped with metallic rolls indented with countless and parallel fine lines, the weave is smoothened and the silky luster is given.
(35)	shearing	The operation by which, after the fluff or the surface of woven and knitted fabric is arranged with brush, it is made run on a edge and cut to arrange in a definite length by using a rotary cutter.
(36)	shrink resistant finish	The finishing by which woven and knitted fabric is not made shrink by washing, hot water treatment.
(37)	soil guard finish	The finishing by which dirt is made difficult to adhere to fibre mainly by using the fluorine series of resin.
(38)	soil release finish	The finishing by which hydrophilic compound is added to hydrophobic synthetic fibre and the dirt is facilitated to remove by washing.
(39)	stretch finish	The finishing in which, after the yarn constituting fabric is bent, then fixed and the stretch property mainly in traverse direction is added.
(40)	tick-proofing	The finishing by which tick is made so as not to approach the human body by sticking the tick inhibiting agent to woven and knitted fabric or by reducing the air permeability of fabric.
(41)	UV cut finish	The finishing carried out for protecting skin by shielding UV so that woven and knitted fabric is impregnated with or stuck to UV absorber.
(42)	wash and wear finish	The finishing carried out for the purpose of being capable of wearing without ironing after washing and drying cotton and its blended yarn fabric.
(43)	water absorbent finish	The finishing in which the hydrophobic surface of synthetic fibre is made hydrophilic and the water absorbing property is raised.
(44)	waterproofing	The finishing by which water is made difficult to pass through woven and knitted fabric.
(45)	water-repellent finish	The finishing carried out so as to add the water-repellent property to fibre.
(46)	wet decatizing	The wet type set in the scouring process of wool fabric. It is also called smoothing with stream or crabbing.
(47)	windbreak finish	The finishing in which wind is made difficult to pass by reducing air permeability by improving the weave of woven and knitted fabric and finishing of resin.
(48)	wire raising	The raising carried out so as to scratch the surface of woven and knitted fabric by using the roll wound with card clothing (wire raising machine).