

ASEAN-インド自由貿易協定(AIFTA)の 物品貿易協定(AITIGA)

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AIFTAとは？

1. AIFTAとは？

ASEANとインドの包括的経済協力枠組み協定

= The Framework Agreement on Comprehensive Economic Cooperation between the Republic of India and the Association of Southeast Asian Nations

アセアン諸国連合(10カ国)とインドの自由貿易地域を目指した協定で物品貿易協定、サービス貿易協定、投資協定の3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とのFTA(ASEAN+1)が盛んに交渉され、AIFTAは2016年6月現在、5協定のASEAN+1のFTAのうちの1協定である。

AIFTA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いえるほど類似点が多いが、詳細部分では異なるので規定ごとに確認することが必要。

ASEANインド自由貿易協定(AIFTA)の物品貿易協定(AITIGA)は2009年8月署名、2010年1月発効し、2012年12月20日サービス、投資分野のFTA締結が合意済みである。

2. 今後のAITIGA特惠関税引き下げ

フィリピンを除くASEAN先行加盟5カ国とインドは2013年にNT1品目を、2016年にNT2品目を関税撤廃、フィリピンは2018年にNT1品目を、2019年にNT2品目を関税撤廃、CLMVは2018年にNT1品目を、2021年にNT2品目を関税撤廃、その他ST品目、HST品目、特別品目もそれぞれ引き下げがある。

⇒ 詳細はP.6の「特惠関税減免スケジュールと規定」を参照

(注) NT: Normal Track

HST: High Sensitive Track

AIFTAの経緯

- 2003年10月 ASEAN・インド包括的経済協力枠組み協定に署名
2006年1月から関税引き下げ開始、2016年末までにFTA確立が盛り込まれていたが、交渉が難航し、Early Harvestは延期の末に中止
- 2009年 8月 物品貿易協定(AITIGA)に署名
- 2010年 1月 物品貿易協定(AITIGA)が発効、関税引き下げ開始
- 2011年 全ての締約国が物品貿易協定(AITIGA)発効
- 2012年12月 サービスと投資分野のFTA締結に合意

AIFTA-物品貿易協定の構成

Agreement on Trade in Goods of the Framework Agreement on Comprehensive Economic Co-operation between the Association of Southeast Asian Nations and the Republic of India

Article	1	Definitions
	2	Scope
	3	National Treatment on Internal Taxation and Regulations
	4	Tariff Reduction and Elimination
	5	Transparency
	6	Administrative Fees and Formalities
	7	Rules of Origin
	8	Non-Tariff Measures
	9	Modification of Concessions
	10	Safeguard Measures
	11	Measures to Safeguard the Balance of Payments
	12	General Exceptions
	13	Security Exceptions
	14	Customs Procedures
	15	Regional and Local Governments
	16	Relations to Other Agreements
	17	Joint Committee
	18	Dispute Settlement
	19	Reviews
	20	Annexes and Future Legal Instrument
	21	Amendments
	22	Depositary
	23	Entry into Force
	24	Termination

Annex 1	Schedule of Tariff Commitment
Annex 2	Rules of Origin for the ASEAN-India Free Trade Area (AIFTA)
Appendix A	Method of Calculation for the AIFTA Content
Appendix B	Product Specific Rules
Appendix C	Single List of Textiles and Textile Products
Appendix D	Operational Certification Procedure for the Rules of Origin for the ASEAN-India Free Trade Area (AIFT)
	Attachment to the OCP Format of Certificate of Origin, Overleaf Notes

<重要>

最低でもこの部分と附属書は
読んで理解してから利用する

(注)Appendix B Product Specific Rulesは 2016年6月現在未締結

協定文・附属書・議定書

AIFTA協定文、附属書、議定書

Singapore FTA Network

<https://ie.enterprisesg.gov.sg/Trade-From-Singapore/International-Agreements/free-trade-agreements/AIFTA>

<http://www.iesingapore.gov.sg/~media/IE%20Singapore/Files/FTA/Existing%20FTA/ASEAN%20India%20FTA/Legal%20Text/ASEANIndia20FTA20Legal20Text.pdf>



AGREEMENT ON TRADE IN GOODS UNDER THE FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC COOPERATION BETWEEN THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND THE REPUBLIC OF INDIA

PREAMBLE

The Governments of Brunei Darussalam, the Kingdom of Cambodia (Cambodia), the Republic of Indonesia (Indonesia), the Lao People's Democratic Republic (Lao PDR), Malaysia, the Union of Myanmar (Myanmar), the Republic of the Philippines (the Philippines), the Republic of Singapore (Singapore), the Kingdom of Thailand (Thailand) and the Socialist Republic of Viet Nam (Viet Nam), Member States of the Association of Southeast Asian Nations (collectively, "ASEAN" or "ASEAN Member States", or individually, "ASEAN Member State") and the Government of the Republic of India (India),

RECALLING the Framework Agreement on Comprehensive Economic Cooperation between the Association of Southeast Asian Nations and the Republic of India, signed by the Heads of Government/State of ASEAN Member States and India in Bali, Indonesia on 8 October 2003 and the Protocol to Amend the Framework Agreement on Comprehensive Economic Cooperation between the Association of Southeast Asian Nations and the Republic of India, signed in Bangkok on 13 August 2009;

RECALLING FURTHER Articles 2 and 4 of the Protocol to Amend the Framework Agreement on Comprehensive Economic Cooperation between the Association of



ASEAN-India (AIFTA) Legal Text

Title
Framework Agreement on Comprehensive Economic Cooperation between the Republic of India & ASEAN, Bali, 8 Oct 2003
Agreement in Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation between ASEAN and the Republic of India, Bangkok, 13 Aug 2009 (including Annex 1 - Schedules of Tariff Commitments; Annex 2 - Rules of Origin)
Protocol to Amend the Framework Agreement on Comprehensive Economic Cooperation between ASEAN and the Republic of India, Bangkok, 13 Aug 2009
Agreement on Dispute Settlement Mechanism under the Framework Agreement on Comprehensive Economic Cooperation between ASEAN & the Republic of India, Bangkok, 13 Aug 2009
Understanding on Article 4 of the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation between ASEAN and the Republic of India, Bangkok, 13 Aug 2009
Appendix C (Single List of Textiles & Textile Products) & Appendix D (Operational Certification Procedures)
Attachment to Appendix D (Operational Certification Procedures)
Schedule of Tariff Commitments
Brunei Darussalam
Cambodia
Indonesia
Lao PDR
Malaysia
Myanmar
Philippines
Singapore
Thailand
Vietnam
India in Philippines

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関税スケジュール

- Brunei Darussalam
- Cambodia
- India (excluding Philippines)
- India (for Philippines)
- Indonesia
- Lao PDR
- Malaysia
- Myanmar
- Philippines
- Thailand
- Vietnam

協定文

Agreement in Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation between ASEAN and the Republic of India, Bangkok, 13 Aug 2009 (including: Annex 1 - Schedules of Tariff Commitments; Annex 2 - Rules of Origin)

ASEAN - India Free Trade Area (AIFTA)

India market snapshot

Population
1.3 billion
(2014)

GDP
\$ 2.6 trillion
(2014)

GDP per capita
\$ 2,003.92
(2014)

Bilateral trade
\$ 22.51 billion
(2015)

Key Benefits

- AIFTA covers approximately 90% of the tariff lines trade between ASEAN and India.
- Allows for back-to-back shipment of goods within member countries.
- Allows for third-party invoicing of goods.
- Allows for ASEAN Cumulation.

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

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

AIFTA Legal Text

[Download](#)

FTA Application Process

FTA Benefits

Singapore's FTAs

FTA Glossary

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- Market Access Resources

VENTURE OVERSEAS

- Venture Overseas
- Invest by Market
- Invest by Sector

ASSISTANCE FOR LOCAL COMPANIES

- Market Readiness Assistance
- Global Company Partnership
- Industry Partnerships

特惠関税減免スケジュールと規定-1

1. 特惠関税減免スケジュールと規定 (Annex 1 Schedules of Tariff Commitments)

1-1 NT品目、ST品目、HST品目の減免スケジュール

	NT1品目	NT2品目	ST品目 (MFNが5%超)	ST品目 (MFN5%品目)	HST品目	
<ブルネイ、インドネシア、マレーシア、シンガポール、タイ>とインド間	2010年-2013年末まで に関税撤廃	2010年-2016年末まで に関税撤廃	2016年末までに 5%に引き下げ	AIFTA発効日に4.5%に 引き下げ、2016年末までに 関税撤廃	インドネシア マレーシア タイ: 2019年末までに	カテゴリー1 50%削減 カテゴリー2 50%削減 カテゴリー3 25%削減 (注:MFNIに 対する削減)
フィリピンとインド間	2010年-2018年末まで に関税撤廃	2010年-2019年末まで に関税撤廃	2019年末までに 5%に引き下げ	AIFTA発効日に4.5%に 引き下げ、2019年末まで に関税撤廃	フィリピン: 2022年末までに	
<ラオス、カンボジア、ミャンマー、ベトナム>とインド間	インドは2010年-2013 年末までに、CLMVは 2010年-2018年末まで に関税撤廃	インドは2016年末 までに、CLMVは 2021年末までに 関税撤廃	インドは2016年末までに、 CLMVは2021年末までに 5%に引き下げ	AIFTA発効5年後に 4.5%に引き下げ 2016年末までに4%に 引き下げ	カンボジア ベトナム: 2024年末までに	

- 注 1. NT: Normal Track, HST: High Sensitive Track 2. 表内の年号は全て12月31日を意味する 3. Base Rateは2007年MFN税率
4. ST品目 (5% Base Rate) の50品目は5%維持可能。表の表示はこの50品目以外の品目
5. 締約国のインドはその欄の他の締約国原産品に対するAIFTA特惠関税を意味する
6. HST品目はインドネシア、マレーシア、タイ、フィリピン、カンボジア、ベトナムの6カ国の品目に適用する。ブルネイ、シンガポール、ラオス、ミャンマーHST品目なし

1-2 特別品目(インドのみ)

特別品目	Base Rate	AIFTA特惠関税率(2019年末以外 各年1月1日適用)										
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2019末
CPO(パーム粗油)	80	76	72	68	64	60	56	52	48	44	40	37.5
RPO(パーム精製油)	90	86	82	78	74	70	66	62	58	54	50	45.0
Coffee(コーヒー)	100	95	90	85	80	75	70	65	60	55	50	45.0
Black tea(紅茶)	100	95	90	85	80	75	70	65	60	55	50	45.0
Pepper(胡椒)	70	68	66	64	62	60	58	56	54	52	51	50.0

特恵関税減免スケジュールと規定-2

1-3 除外リスト品目 (Exclusion List)

除外リスト品目はAIFTA特恵関税が適用されない品目であるが、市場動向の改善を見ながら、毎年関税を見直すことを条件とすると規定されている

2. 特恵関税減免スケジュールの注意事項

2-1 Normal Track品目の関税撤廃

Base Rate (2007年MFN税率) が無税の場合、無税を維持すること
AIFTA特恵関税を引き下げ無税にした場合、無税を維持すること
この協定に別途規定されている場合を除き、締約国はいかなる品目もそのAIFTA特恵関税を引き上げることは許されない

2-2 ある品目のMFN税率が同じ品目のAIFTA特恵関税率より低い場合があってはならないが、この場合AIFTA特恵関税率は低い方のMFN税率と同じ税率となる。

2-3 Annex 1に関税スケジュールが規定されているが、締約国は一方的に関税引き下げを加速することを妨げない。さらに一方的にリスト品目を移管させることも可能。
HST品目またはST品目をST品目またはNT品目へ、ST品目からNT品目へ変更することを妨げない。

2-4 2010年1月1日以降に発効した締約国の初回AIFTA特恵関税引き下げおよび削減は、その締約国の関税スケジュールに示されたその締約国が発効した年のステージングから適用する。

原産地規則

原産地規則規定 Annex 2 Rules of Origin for the ASEAN-INDIA Free Trade Area (AIFTA)

Rule 3 Wholly Produced or Obtained Products 完全生産品

Rule 4 Not Wholly Produced or Obtained Products 非完全生産品

(a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:

- (i) the AIFTA content is not less than 35 per cent of the FOB value; **35%以上の付加価値基準** and
- (ii) the non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System, provided that the final process of the manufacture is performed within the territory of the exporting Party. **6桁の関税分類番号変更基準**

The formula for the 35 per cent AIFTA content

(i) Direct Method									
AIFTA Material Cost	+	Direct Labour Cost	+	Direct Overhead Cost	+	Other Cost	+	Profit	

FOB Price									
x 100 % ≥ 35%									
(ii) Indirect Method									
Value of Imported Non-AIFTA Materials, Parts or Produce		+	Value of Undetermined Origin Materials, Parts or Produce						

FOB Price				x 100 % ≤ 65%					

RULE 6 Product Specific Rules 品目別規則

The list of Product Specific Rules shall be appended as Appendix B.

品目別規則はAppendix Bに追記とあるが、2016年6月現在Appendix Bは空白のまま記載なし。

完全生産品-WO

RULE 3

Wholly Produced or Obtained Products

Within the meaning of Rule 2(a), the following shall be considered as wholly produced or obtained in a Party:

- (a) plant¹ and plant products grown and harvested in the Party;
- (b) live animals² born and raised in the Party;
- (c) products³ obtained from live animals referred to in paragraph (b);
- (d) products obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted in the Party;
- (e) minerals and other naturally occurring substances, not included in paragraphs (a) to (d), extracted or taken from the Party's soil, waters, seabed or beneath the seabed;
- (f) products taken from the waters, seabed or beneath the seabed outside the territorial waters of the Party, provided that that Party has the rights to exploit such waters, seabed and beneath the seabed in accordance with the United Nations Convention on the Law of the Sea, 1982;
- (g) products of sea-fishing and other marine products taken from the high seas by vessels registered with the Party and entitled to fly the flag of that Party;
- (h) products processed and/or made on board factory ships registered with the Party and entitled to fly the flag of that Party, exclusively from products referred to in paragraph (g);
- (i) articles collected in the Party which can no longer perform their original purpose nor are capable of being restored or repaired and are fit only for disposal or recovery of parts of raw materials, or for recycling purposes⁴; and
- (j) products obtained or produced in the Party solely from products referred to in paragraphs (a) to (i).

次の物は輸出締約国内で完全に生産され、得られたものとする

- (a) 締約国で収穫され、採取され、摘み取られた植物と植物生成物(果実、花、野菜、樹木、海草、キノコ類、生鮮植物などすべての植物性生物を含む)
- (b) 締約国で生まれ、飼育された生きた動物(哺乳類、鳥類、魚類、甲殻類、軟体動物、爬虫類、細菌及びウィルス等生きている全ての動物)
- (c) 生きた動物から入手した物品(ミルク、卵、天然蜜、頭毛、羊毛、精液、糞を含む更なる加工工程を経ないで生きた動物から得られる物)
- (d) 締約国で狩猟、わなの仕掛け、漁、水産養殖、採取又は捕獲によって入手した物品
- (e) 締約国の土壌、水域、海底又は海底の下から抽出又は採取され、本条の a~d に含まれていない鉱物、又はその他の天然物質
- (f) その締約国の領海外の水域、海底又は海底の下から採取された生産物。但し、この締約国が1982年の海洋法の国連総会に従って、その海域、海底及び海底の下の資源を採取する権利を有する場合に限る
- (g) 締約国に登録されていて、同国の国旗を掲げる資格を有する船舶によって公海で採取された海洋漁業生産物及びその他の海洋生産物
- (h) 締約国に登録されていて、同国の国旗を掲げる資格を有する工船によって、専ら本条g. に述べる生産物を使用して船上で加工された及び／又は作られた生産品
- (i) 輸出締約国で収集された品目で、もはや当初の目的の遂行も、原状回復もしくは修復も不可能で、廃却若しくは原料の一部の回復またはリサイクル目的にしか適合しないもの
- (j) 上記 (a) から (i) に述べる生産品から入手され又は生産される物品

注 ¹ Plant here refers to all plant life, including forestry products, fruit, flowers, vegetables, trees, seaweed, fungi and live plants.

² Animals referred to in paragraphs (b) and (c) covers all animal life, including mammals, birds, fish, crustaceans, molluscs, reptiles, and living organisms.

³ Products refer to those obtained from live animals without further processing, including milk, eggs, natural honey, hair, wool, semen and dung.

⁴ This would cover all scrap and waste including scrap and waste resulting from manufacturing or processing operations or consumption in the same country, scrap machinery, discarded packaging and all products that can no longer perform the purpose for which they were produced and are fit only for disposal for the recovery of raw materials. Such manufacturing or processing operations shall include all types of processing, not only industrial or chemical but also mining, agriculture, construction, refining, incineration and sewage treatment operations.

原産地規則-RVC

Rule 4 Not Wholly Produced or Obtained Products 非完全生産品 付加価値基準

- (a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:
- (i) the AIFTA content is not less than 35 per cent of the FOB value; and
 - (ii) the non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System, provided that the final process of the manufacture is performed within the territory of the exporting Party.

タイ

原産部材一覧表(タイ産品)

No.	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.-



インドへ
US\$50,000で輸出

台湾

総額4.85千ドル

非原産部材一覧表(台湾産/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.-

原産資格割合 = (FOB価額 - 非原産材料の価額) / (FOB価額)

= (50,000ドル - 4,850ドル) / 50,000ドル = 90.3%

40%以上を満たす

▶▶▶ 特定原産品!

原産地規則-CTSH

Rule 4 Not Wholly Produced or Obtained Products 非完全生産品 関税分類変更基準

(a) For the purposes of Rule 2(b), a product shall be deemed to be originating if:

- (i) the AIFTA content is not less than 35 per cent of the FOB value; and
- (ii) **the non-originating materials have undergone at least a change in tariff sub-heading (CTSH) level of the Harmonized System, provided that the final process of the manufacture is performed within the territory of the exporting Party.**

注: 関税分類変更基準を満足させるには、使用される材料について関税分類の変更が行われることを求める原産地規則は、**非原産材料についてのみ適用する**。非原産材料とは製品の生産に使用される材料であって締約国の原産材料でないものをいう
＝当該締約国以外の国・地域から輸入した材料および非原産か原産か不明な材料をいう

原部材一覧表

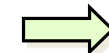
	品名	材質	HSコード	注
1	六角孔付きボルト(8本):購入品	SKS7	7318.15	宣誓書A
2	ロケートリング用炭素鋼鋼材	S50C	7208.51	宣誓書C
3	スルーブッシュ用炭素鋼鋼材	S50C	7208.51	輸入品
4	固定側取付板用炭素鋼鋼材	S25C	7208.51	輸入品
5	固定側型板用炭素鋼鋼材	S55C	7208.51	輸入品
6	ガイドピンブッシュ炭素工具鋼鋼材	SK7	7215.50	宣誓書C
7	コア用炭素鋼鋼材	S55C	7208.51	輸入品
8	ガイドピン(4本):購入品	SKS7	7318.15	宣誓書A
9	可動側型板高強度クロムモリブデン鋼板	SCM4	7208.51	宣誓書B
10	受け板高強度クロムモリブデン鋼板	SCM4	7208.51	宣誓書B
11	リターンピン(4本)用合金工具鋼鋼材	SKS2	7215.50	宣誓書C
12	スペンサブロック用炭素鋼鋼材	S25C	7208.51	輸入品
13	突き出しピン(4本)用炭素工具鋼鋼材	SK7	7215.50	宣誓書C
14	突出板(上)用炭素鋼鋼材	S35C	7208.51	宣誓書C
15	突出板(下)炭素鋼鋼材	S35C	7208.51	宣誓書C
16	可動側取付板炭素鋼鋼材	S35C	7208.51	宣誓書C
17	ノックピン(8本)用炭素工具鋼鋼材	SK7	7215.50	宣誓書C

注: 宣誓書=国内調達原部材の原産性確認宣誓

金型の部材

非原産材料抽出

関税番号6桁ベースの変更



原産品と見なす

金型
8
4
8
0
・
4
1

非原産材料(外国産/原産・非原産不明品)				
	品名	材質	HSコード	注
1	スルーブッシュ用炭素鋼鋼材	S50C	7215.50	輸入
2	固定側型板用炭素鋼鋼材	S55C	7208.51	輸入
3	コア用炭素鋼鋼材	S55C	7208.51	輸入
4	固定側取付板用炭素鋼鋼材	S25C	7208.51	輸入
5	スペンサブロック用炭素鋼鋼材	S25C	7208.51	輸入

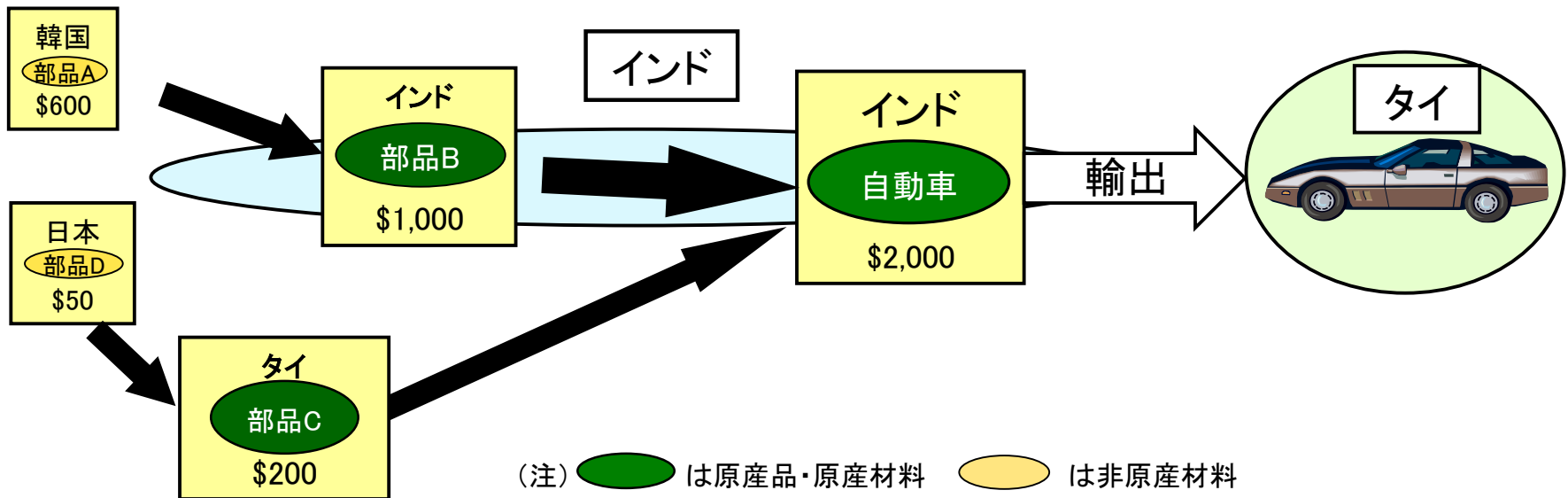
CTSH

注: 産品・原部材のHSコードは正確であることが求められる。
産品は輸入国税関に、原部材はご自身で調べても、最寄りの
税関相談窓口に確認することをお勧めする。

救済規定

Rule 5 Cumulative Rule of Origin 累積規定

Unless otherwise provided for, products which comply with origin requirements provided for in Rule 2 and which are used in a Party as materials for a product which is eligible for preferential treatment under the Agreement shall be considered as products originating in that Party where working or processing of the product has taken place.



インドで自動車を生産するための材料として使用されるタイの原産品の材料(部品C)はインドの原産品とみなす。
非原産材料である部品Cは、累積規定により $(200-50)/200=75\% \Rightarrow 35\%$ および6桁の関税分類変更基準を満たす)
 \Rightarrow インドの原産材料として自動車の原産価額に積算 \Rightarrow 自動車の原産資格割合 $= (2,000-0/2,000) = 100\%$
および自動車の部材がすべて原産材料であり、使用される非原産材料がないので号の関税分類変更基準を満たしたことになり、生産品の自動車はインドの原産品と認定できる。

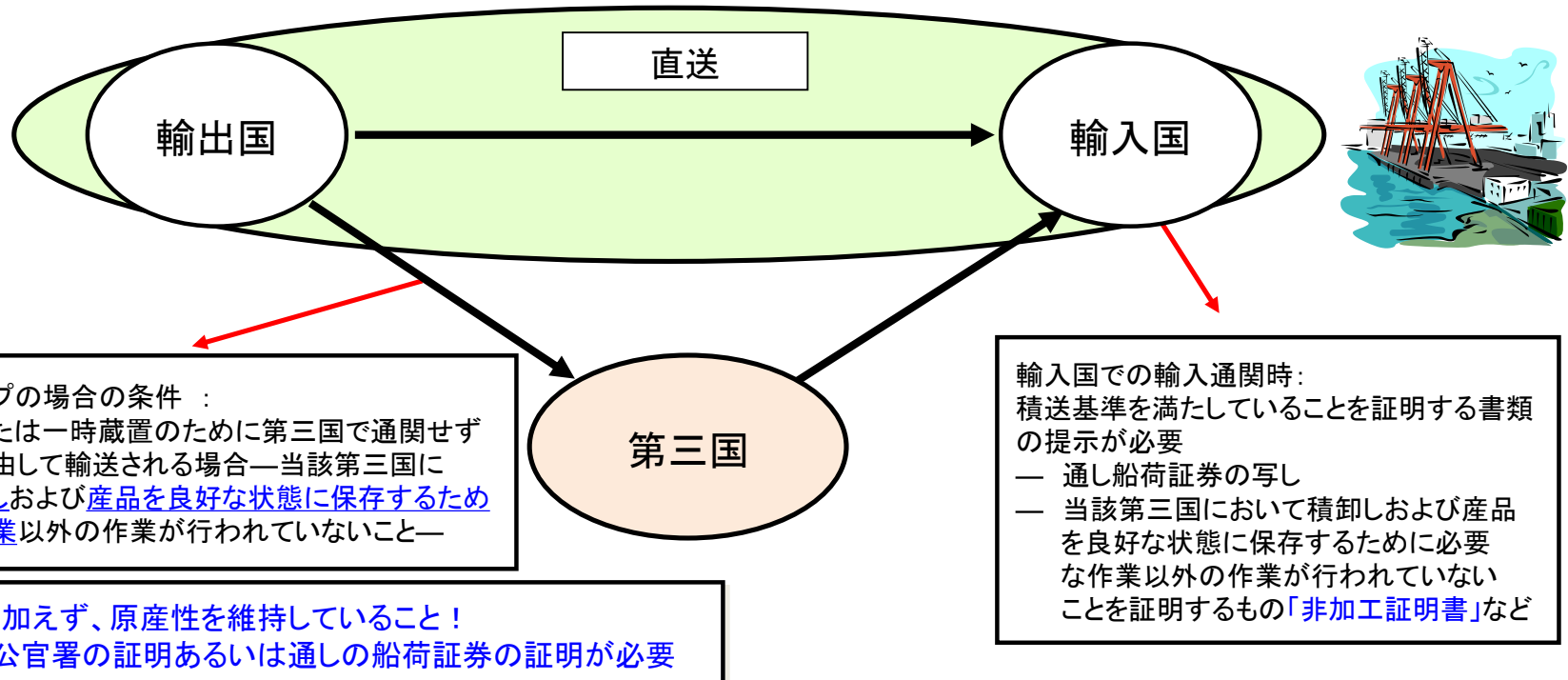
注: 部品Bも原産資格割合 $< 35\% \text{以上} = (1,000-600)/1,000 >$ で号の関税分類変更基準を満足し、インドの原産材料である。

直接輸送(積送基準)

RULE 8 Direct Consignment 直送輸送(積送基準)

The following shall be considered as **consigned directly from the exporting Party to the importing Party**:

- (a) If the products are transported passing through the territory of any other AIFTA Parties;
- (b) If the products are transported without passing through the territory of any non-AIFTA Parties;
- (c) The products whose transport involves transit through one or more intermediate non-Parties with or without transshipment or temporary storage in such non-Parties provided that:
 - (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements;
 - (ii) the products have not entered into trade or consumption there; and
 - (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition.



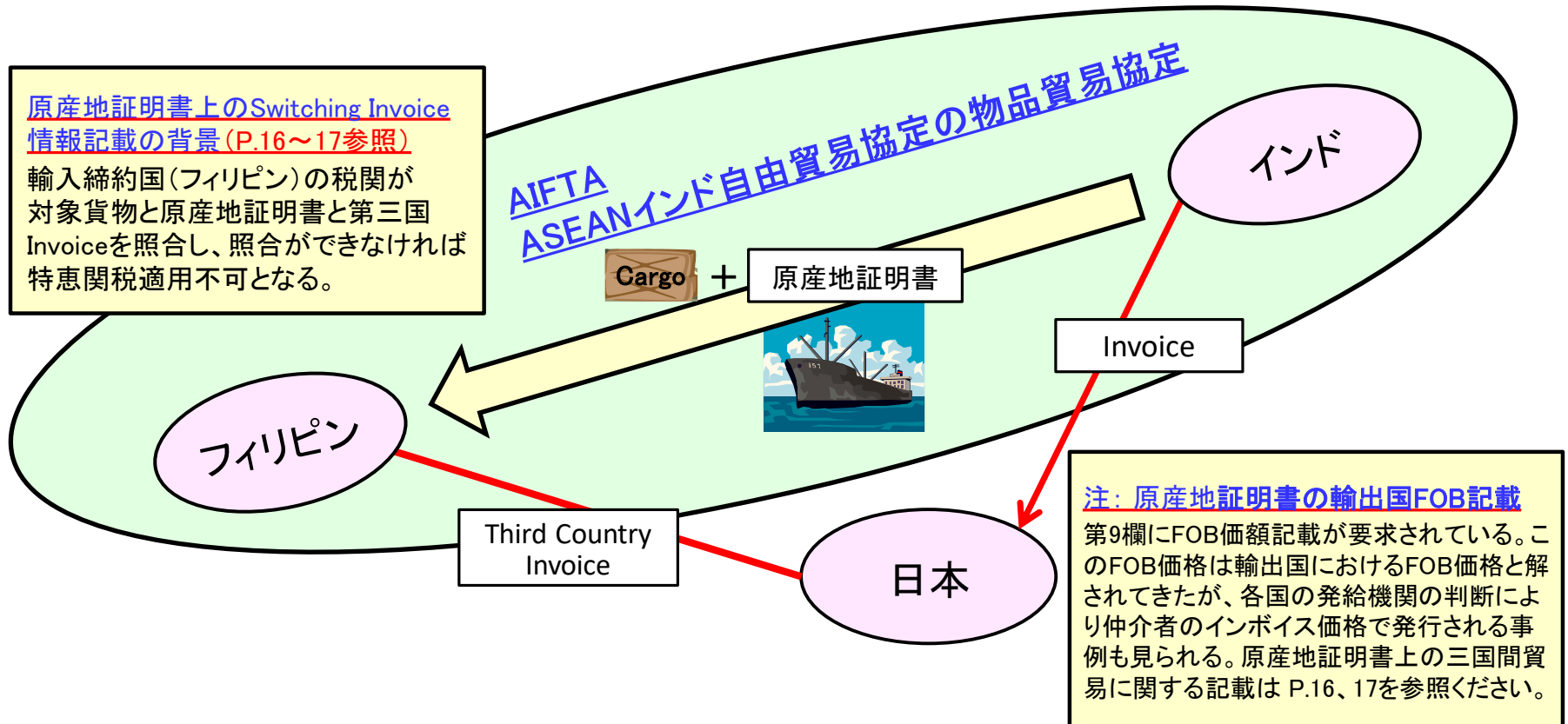
三国間貿易 Third Country Invoicing

APPENDIX D

OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN FOR THE ASEAN-INDIA FREE TRADE AREA (AIFTA)

Article 22

The Customs Authority in the importing Party shall accept an AIFTA Certificate of Origin where the sales invoice is issued either by a company located in a third country or an AIFTA exporter for the account of the said company, provided that the product meets the requirements of the AIFTA Rules of Origin.

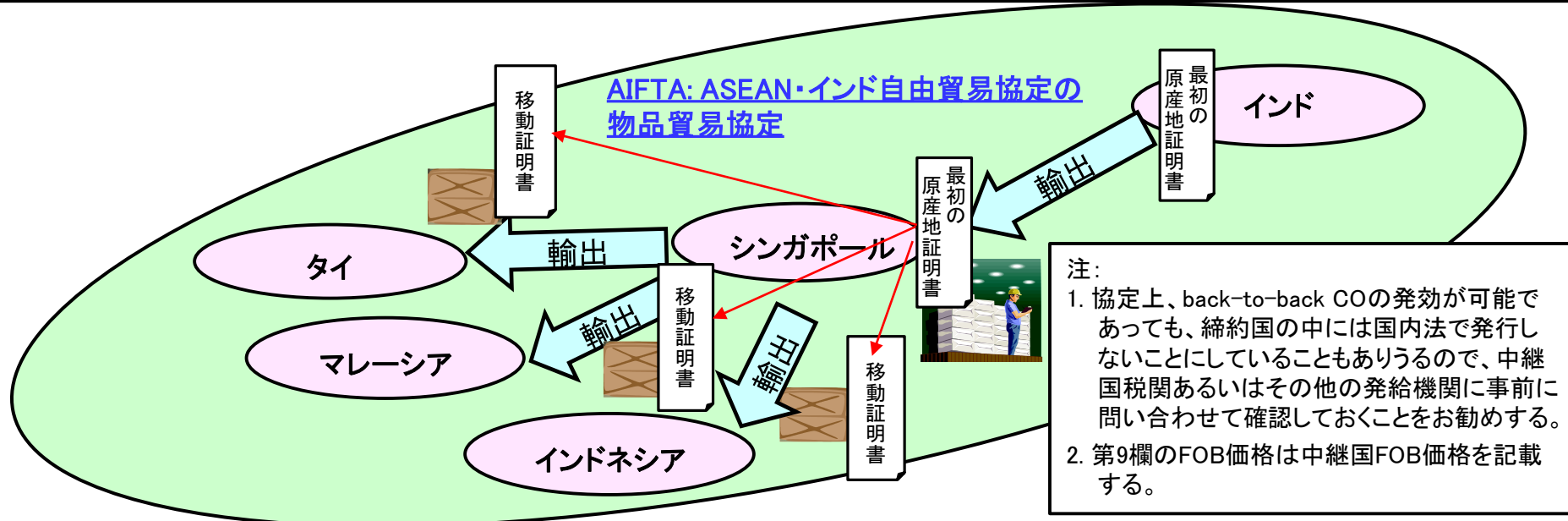


連続する原産地証明書 Back to Back Certificate of Origin

APPENDIX D OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN FOR THE ASEAN-INDIA FREE TRADE AREA (AIFTA)
Article 11

(a) Notwithstanding paragraph (b) of Article 7, Articles 13 and 14(b), the Issuing Authority of the intermediate Party may issue a back-to-back AIFTA Certificate of Origin if an application is made by the exporter of that Party while the product is passing through that Party's territory, provided that:

- (i) a valid AIFTA Certificate of Origin from the original exporting Party is presented only to the Issuing Authority of the intermediate Party;
- (ii) the importer of the intermediate Party and the exporter who applies for the back-to-back AIFTA Certificate of Origin in the intermediate Party are the same;
- (iii) validity of the back-to-back AIFTA Certificate of Origin shall have the same end-date as the original AIFTA Certificate of Origin;
- (iv) the originating products re-exported could either be full or part of the original consignment;
- (v) the consignment which is to be re-exported using the back-to-back AIFTA Certificate of Origin must not undergo any further processing in the intermediate Party, except for repacking and logistics activities consistent with Rule 8 of the ROO;
- (vi) the product shall remain in the intermediate Party's customs territory, including its free trade zones and bonded areas approved by the customs. The product shall not enter into trade or consumption in the intermediate Party;
- (vii) information on the back-to-back AIFTA Certificate of Origin includes the name of the Party which issued the original AIFTA Certificate of Origin, date of issuance and reference number; and
- (viii) verification procedures as set out in Articles 16 and 17 are applied.



原産地証明書

ATTACHMENT TO THE OCP

Original (Duplicate/Triplicate/Quadruplicate)

1. Goods consigned from (Exporter's business name, address, country)		Reference No. ASEAN-INDIA FREE TRADE AREA PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM A1 Issued in _____ (Country) See Notes Overleaf			
2. Goods consigned to (Consignee's name, address, country)					
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 Tariff Treatment Given Under ASEAN-India Free Trade Area Preferential Tariff <input type="checkbox"/> Preferential Tariff Treatment Not Given (Please state reason/s)			
Signature of Authorised Signatory of the Importing Country					
5. Item number	6. Marks and numbers on Packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in _____ (Country) and that they comply with the origin requirements specified for these goods in the ASEAN-INDIA Free Trade Area Preferential Tariff for the goods 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. Where appropriate please tick: <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Cumulation					

原産地証明書手続き

APPENDIX D OPERATIONAL CERTIFICATION PROCEDURES FOR THE RULES OF ORIGIN FOR THE ASEAN-INDIA FREE TRADE AREA (AIFTA)

<http://www.iesingapore.gov.sg/~media/IE%20Singapore/Files/FTA/Existing%20OFTA/ASEAN%20India%20OFTA/Legal%20Text/ASEANIndia20FTA20Legal20Text.pdf>

ATTACHMENT TO THE OCP (証明書フォーム)

<http://www.iesingapore.gov.sg/~media/IE%20Singapore/Files/FTA/Existing%20OFTA/ASEAN%20India%20OFTA/Legal%20Text/Attachment20to20Appendix2020Operational20Certification20Procedures.pdf>

注意事項:

1. 三国間貿易(仲介貿易)

第9欄に輸出国のFOB価額記載が要求されている。このFOB価格は輸出国におけるFOB価格と解されてきたが、各国の発給機関の判断により仲介者のインボイス価格で発行される事例も見られるようになってきている。輸出国におけるFOB価格を記載する場合、この価格と仲介者が発行するインボイス価格の差額が仲介者のマージンないし手数料であることが輸入者に知られることになる。9欄に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し、それが認められればこのような事態を避けることができる。ただし、この場合は、仲介者のマージンないし手数料が輸出者に知られることとなる。

Form E上の三国間貿易に関する記載は第13欄の

Third Country Invoicingにチェックし、第10欄にInvoice番号を記載、第7欄に発行国、発行者などの情報を記載する。

2. Overleaf Note

その他の記載事項は次頁のOverleaf Noteに規定されている。

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff treatment under the ASEAN-INDIA Free Trade Agreement (AIFTA):

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

2. CONDITIONS: To enjoy preferential tariff under the AIFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the Party of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 8 of the AIFTA Rules of Origin; and
- (iii) must comply with the origin criteria in the AIFTA Rules of Origin.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying Rule 4 (Not Wholly Produced or Obtained Products) of the AIFTA Rules of Origin	"RVC [% + CTSH]"
(c) Goods satisfying Rule 6 (Product Specific Rules) of the AIFTA Rules of Origin	Appropriate qualifying criteria

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the goods 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 GOODS: The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.

6. HARMONIZED SYSTEM NUMBER: The Harmonized System number shall be that of the importing Party.

7. EXPORTER: The term "Exporter" in Box 11 may include the manufacturer or the producer.

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

9. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "Third Country Invoicing" in Box 13 should be ticked (√) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.

10. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Article 21 of the Operational Certification Procedures, "Exhibitions" in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.

11. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Article 11 of the Operational Certification Procedures, "Back-to-Back CO" in Box 13 should be ticked (√). The name of original exporting Party to be indicated in Box 11 and the date of the issuance of CO and the reference number will be indicated in Box 7.

原産地証明書

1. 原産地証明書取得方法: ジェトロウェブサイト

「ASEAN-インドFTA (AIFTA) の特定原産地証明書の発給機関・発給手数料」

https://www.jetro.go.jp/ext_images/theme/wto-fta/procedure/pdf/aifta_issuance_commission_201708.pdf

「ASEAN-インドFTA (AIFTA) の特定原産地証明書の発給機関・企業登録必要書類・登録手数料」

https://www.jetro.go.jp/ext_images/theme/wto-fta/procedure/pdf/aifta_registered_fee.pdf

「ASEAN-インドFTA (AIFTA) に関する輸入通関手続き」

https://www.jetro.go.jp/ext_images/theme/wto-fta/procedure/pdf/aifta_customs_clearance.pdf

「ASEANの自由貿易協定 (FTA) における原産地証明書の取得手続き」

https://www.jetro.go.jp/ext_images/jfile/report/07000633/asean_fta_certificate.pdf

2. 提出時期 輸入申告時

3. 有効期間 12カ月

4. 対象となる輸入は1回限り

5. 第三国Invoice 受け入れ可能

6. 遡及発給 可能

7. 再発給 あり

8. Back-to-Back CO発行 可能

参考資料

協定文・附属書・関連文書

・ASEAN事務局ウェブサイト:

http://asean.org/?static_post=asean-india-free-trade-area-3

・Singapore FTA Network

<http://www.iesingapore.gov.sg/Trade-From-Singapore/International-agreements/free-trade-agreements/AIFTA>

・インド商業省ウェブサイト

<http://commerce.gov.in/trade/ASEAN-India%20Trade%20in%20Goods%20Agreement.pdf>

・マレーシア産業貿易省 FTAウェブサイト

<http://fta.miti.gov.my/index.php/pages/view/asean-india?mid=35>

・タイ商業省DTNのFTA ウェブサイト

<http://www.thaifta.com/engfta/Home/agreements/tabid/168/ctl/Details/mid/596/ItemID/3699/Default.aspx>

・フィリピン貿易産業省

http://www.philexport.ph/c/document_library/get_file?p_l_id=128805&folderId=128975&name=DLFE-5707.pdf

The screenshot displays the official website for the ASEAN-India Free Trade Area (AIFTA). At the top, it features the ASEAN logo and the title 'Framework Agreement on Comprehensive Economic Cooperation Between the Republic of India and the Association of Southeast Asian Nations'. Below the title, there is a navigation menu with links for Home, ASEAN, News, Contact, Resource, Trade Policy, Opportunities, Communities, Links, Events, and Subscribe. The main content area is titled 'Framework Agreement on Comprehensive Economic Cooperation Between the Republic of India and the Association of Southeast Asian Nations' and includes a preamble and several articles. A large pink arrow points from the left towards the website content. Below the main content, there is a section titled 'India market snapshot' with four icons representing Population, GDP, GDP per capita, and Bilateral trade. The 'Key Benefits' section lists four points: AIFTA covers approximately 90% of the tariff lines trade between ASEAN and India; Allows for back-to-back shipment of goods within member countries; Allows for third-party invoicing of goods; Allows for ASEAN Cumulation. The 'Can your product(s) enjoy this FTA's tariff concessions?' section includes a table of countries: Brunei Darussalam, Cambodia, India (excluding Philippines), India (for Philippines), Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Thailand, and Vietnam.

本資料に関するお問い合わせ

日本貿易振興機構(ジェトロ)
貿易投資相談課

貿易投資相談受付専用

TEL: 03-3582-5651

<https://www.jetro.go.jp/services/advice/>

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