



JBS Newsletter

AEO(認定業者制度: Authorised Economic Operators) に関するEU-日本間決議 EU-Japan Decision on AEOs

2010年欧州委員会税制・関税同盟総局と日本財務省関税局はブリュッセルにおいて、欧州と日本間のAEO(認定業者)の相互承認に署名しました。

AEO制とはサプライチェーンにおいて、法の遵守、安全基準に重点を置く輸入、運送、倉庫業者等の優良業者に対して、税関当局が認定業者として優遇措置(通関手続きの簡素化等)の便益を付与する制度です。

この相互承認によって日本と欧州のAEO制度の同等性が認められ、日欧のサプライチェーンの安全確保に重点をおく優良認定業者は、双方の税関において、利便性と円滑な通関手続きを享受できるようになります。この相互決議により、更なるビジネスチャンスの拡大が見込まれます。

アーンストアンドヤングではAEO制に関するサービスを提供しております。ご興味のある方は本ニュースレターの巻末の担当者までお気軽に御連絡下さい。



1. AEO(認定業者制度 Authorised Economic Operators)に関する EU 日本決議

EU と日本の代表は AEO 制に関する相互承認決議に署名しました。この承認は、“税関に係る事項における協力及び相互行政支援に関する日本国政府と欧州共同体との間の協定”(CCMAAA)下に設立された日 EU 共同通関委員会により 2 年間の討議の末、決議されました。

この決議は貿易を促進し、日欧双方の安定したサプライチェーンを構築した AEO(認定業者)に対して、税関がビジネス上の便宜を付与するものです。今後、日本と欧州という貿易パートナーが同等の AEO 制度を通し、互いに認定業者を承認することになります。日本の AEO は欧州税関当局で欧州の AEO と同等の措置を受けられ、反対に日本税関当局は欧州の AEO に同様の利便を図る事になります。

2. AEO 制の概念

AEO 制は世界税関機構の国際的構想の概念を採択し、原則として物品の国際取引の際にサプライチェーン規格を遵守する業者に対して、税関が見返りとして通関手続きを簡素化し、税関の関与を減らすものです。

3. 主なメリット

- 通関手続きの簡素化。提出する必要データや実地、書類検査の数を減らすことができ、通関手続きが緩和されます。
- 認定業者による簡易申告、現地での通関手続き、入国の際の通関(輸出手続、カスタムコントロール、一時輸入、輸入手続)等が一定の条件下で再検査対象外となり、認可作業が迅速に進みます
- 日本の AEO は欧州通関に関しても円滑で集約した手続きを受けられます

今回の相互決議によりサプライチェーンの安全確保し、また、欧州を拠点に既存のサプライチェーンを効率的に拡大することが可能です。

EU-Japan Decision on AEOs

1. The EU and Japan signs the decisions for mutual recognition of AEOs

Representatives from the EU and Japan signed the Decision establishing mutual recognition of Authorized Economic Operators (AEOs) on 24 June 2010.

The decision comes after over two years of discussions of the EU-Japan Joint Customs Cooperation Committee. The Committee was constituted under the aegis of the Agreement on Co-operation and Mutual Administrative Assistance in Customs Matters (CCMAAA). This decision on mutual recognition offers enhanced trade facilitation opportunities provided by the Customs authorities to certified traders in the EU and Japan who have invested in securing their supply chains.

With this decision, two major trading partners, the EU and Japan, establish the equivalence of their AEOs programs and provide for recognition of each other's security certified operators. Japanese AEOs will receive benefits by the European Customs that are comparable to those received by the EU AEOs; Japan will apply the same for EU AEOs in Japan.

2. Concept of AEO

The concept of AEO was adopted by the World Customs Organization (WCO) in an international framework ("SAFE Framework"). AEO is essentially a trade facilitation measure whereby a party involved in the international movement of goods is approved by Customs as complying with the supply chain security standards and/or customs procedures and in return given benefits, such as simplified Customs procedure and less Customs intervention.

3. Key benefits

Japanese AEOs engaged in international trade with the EU will be recognized in the EU at par with the European AEOs. This would enable the Japanese AEOs operating in the EU to use the benefits enjoyed by the European AEOs.

Some of the key benefits enjoyed by the European AEOs are:

- ▶ Facilitation with regard to Customs controls
- ▶ Entitlement to use reduced data requirements
- ▶ Fewer physical and document based controls and relaxation in standard Customs procedures

In addition to the EU benefits, in the Netherlands guarantees for customs applied by AEO holders will be reduced or zero. Also guarantees for excise licenses will be reduced to 5% of the excise duty interest of 1 month (in principle 10-25% of this amount has to be guaranteed by the excise license holders, sometimes 50-100%)

Applications for customs procedures and simplified declaration procedure (i.e. local clearance procedure for entry declarations of various Customs processes, such as inward processing, production under Customs control, temporary importation, outward processing) made by an AEO are not re-examined for certain conditions and the process of granting approval is faster.

With the signing of the decision for mutual recognition of AEOs, Japanese companies having an AEO status in Japan would be able to enjoy the benefits and privileges as any other European AEO. This should help the Japanese AEO holders to seamlessly integrate with the EU Customs procedures, ensure end to end supply chain security and use the EU as a base to expand their existing supply chain management in a more efficient manner.

AEO 及び当記事に関するお問い合わせは下記担当者までお寄せください。

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