## Phụ lục II MÃU C/O MÃU D

(Ban hành kèm theo Thông tư số 10/2022/TT-BCT Ngày 01 tháng 6 năm 2022 của Bộ trưởng Bộ Công Thương)

Original (Duplicate/Triplicate)

Goods consigned from (Exporter's business name,			Reference No.			
address, country)			ASEAN TRADE IN GOODS AGREEMENT			
			CERTIFICATE OF ORIGIN			
			(Combined Declaration and Certificate)			
2. Goods consigned to (Consignee's name, address,			FORM D			
country)	country)			Issued in		
				(Country)		
			See Overleaf Notes			
Means of transport and route (as far as known)			4. I	For Official Use		
Departure date			Preferential Treatment Given Under ASEAN Trade in Goods Agreement			
			Preferential Treatment Not Given (Please			
Vessel's name/Aircraft etc.			state reason/s)			
vessers name/Aircraft etc.						
Port of Discharge						
			Signature of Authorised Signatory of the Customs Authority of the Importing Country			
5. Item		7. Number and type of		8. Origin criterion	9. Gross weight	10. Number
number	numbers on packages	packages, description of goods (including quantity		(see Overleaf Notes)	or other quantity FOB	and date of invoices
	pasitages	where appropriate and HS		. 10100)	price where	
		number of the Importing Country)			RVC is applied	
		· j,				
11. Declaration by the exporter				12. Certification		
The undersigned hereby declares that the above details and statement are correct; that all the goods were				It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.		
produced in					,	
/Country)						
(Country)						
and that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to						
(Importing Country)						
Place and date signature of authorized signatory				Place and date, signa	ature and stamp of a	ertifying authority
Place and date, signature of authorised signatory  13.				Flace and date, Signa	iture and stamp or c	eringing authority
☐ Third Country Invoicing ☐ Exhibition						
☐ Accumulation		☐ De Minimis				
☐ Back-to-Back CO ☐ Issued Retroactively						
☐ Partial Cumulation						

## **OVERLEAF NOTES**

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Trade in Goods Agreement (ATIGA):

BRUNEI DARUSSALAM CAMBODIA INDONESIA LAO PDR MALAYSIA MYANMAR PHILIPPINES SINGAPORE THAILAND VIETNAM

- CONDITIONS: The main conditions for admission to the preferential treatment under the ATIGA are that goods sent to any Member States listed above must:
  - (i) fall within a description of products eligible for concessions in the country of destination;
  - (ii) comply with the consignment conditions in accordance with Article 32 (Direct Consignment) of the ATIGA; and
  - (iii) comply with the origin criteria set out in Chapter 3 of the ATIGA.
- 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:

	umstances of production or manufacture in the first country ed in Box 11 of this form	Insert in Box 8
(a)	Goods wholly obtained or produced in the exporting Member State satisfying Article 27 (Wholly Obtained or Produced Goods) of the ATIGA	"WO"
(b)	Goods satisfying Article 28 (Not-Wholly Obtained or Produced Goods) of the ATIGA	
	Regional Value Content	Percentage of Regional Value Content, example "40%"
	Change in Tariff Classification	The actual CTC rule, example "CC" or "CTH" or "CTSH"
	Specific Processes	"SP"
	Combination Criteria	The actual combination criterion, example "CTSH+35%"
(c)	Goods satisfying paragraph 2 of Article 30 (Partial	"PC x%", where x would be the percentage of Regional
	Cumulation) of the ATIGA	Value Content of less than 40%, example "PC 25%"

- 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 PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer and any trade mark shall also be specified.
- 6. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
- 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 Member State must indicate ( $\sqrt{}$ ) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- 9. MULTIPLE ITEMS: For multiple items declared in the same Form D, if preferential treatment is not granted to any of the items, the "Preferential Treatment Not Given" in Box 4 should be ticked ( $\sqrt{}$ ) and the item number should also be circled or marked appropriately in Box 5.
- 10. FOB PRICE: This is applicable for goods exported from and imported by Kingdom of Cambodia, Republic of Indonesia, and Lao People's Democratic Republic and where the Regional Value Content (RVC) criteria is applied, by providing the FOB price of the goods in Box 9.
- 11. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked ( $\sqrt{}$ ) and such information as name and country of the company issuing the invoice shall be indicated in Box 7.
- 12. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 11 of Annex 8 of the ATIGA, the "Back-to-Back CO" box should be ticked ( $\sqrt{}$ ) and the reference number and the date of issuance of the original Proof(s) of Origin shall be indicated in Box 7.
- 13. EXHIBITIONS: In cases where goods are sent from the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into a Member State, in accordance with Rule 22 of Annex 8 of the ATIGA, the "Exhibitions" box should be ticked ( $\sqrt{}$ ) and the name and address of the exhibition indicated in Box 2.
- 14. ISSUED RETROACTIVELY: Due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with paragraph 2 of Rule 10 of Annex 8 of the ATIGA, and the "Issued Retroactively" box should be ticked (√).
- 15. ACCUMULATION: In cases where goods originating in a Member State are used in another Member State as materials for finished goods, in accordance with paragraph 1 of Article 30 of the ATIGA, the "Accumulation" box should be ticked ( $\sqrt{}$ ).
- 16. PARTIAL CUMULATION (PC): If the Regional Value Content of the material is less than forty percent (40%), the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with paragraph 2 of Article 30 of the ATIGA, the "Partial Cumulation" box should be ticked (√).
- 17. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed ten percent (10%) of the FOB price, in accordance with Article 33 of the ATIGA, the "De Minimis" box should be ticked ( $\sqrt{}$ ).