MẪU C/O MẪU D
*(Ban hành kèm theo Thông tư số 19/2020/TT-BCT ngày 14 tháng 8 năm 2020 của Bộ trưởng Bộ Công Thương)*

**Original (Duplicate/Triplicate)**

|  |  |
| --- | --- |
| 1. Goods consigned from (Exporter's business name, address, country)   | Reference No.ASEAN TRADE IN GOODS AGREEMENT/ ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN(Combined Declaration and Certificate)FORM DIssued in\_\_\_\_\_\_\_\_(Country)See Overleaf Notes |
| 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 |
| □ | Preferential Treatment Given Under ASEANTrade in Goods Agreement |
| □ | Preferential Treatment Given Under ASEANIndustrial Cooperation Scheme |
| □ | Preferential Treatment Given Under (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 Overleaf Notes) | 9. Gross weight or other quantity and value (FOB) where RVC is applied | 10. Number and date of invoices |
|   |   |   |   |     |   |
| 11. Declaration by the exporterThe 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 Trade in Goods Agreement for the goods exported to.............................................(Importing Country)...............................................Place and date, signature of authorised signatory | 12. CertificationIt 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. |   |
| □□□□ | Third Country InvoicingAccumulationBack-to-Back COPartial Cumulation | □□□ | ExhibitionDe MinimisIssued Retroactively |
|   |   |   |   |   |   |   |   |   |   |

**OVERLEAF NOTES**

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

BRUNEI DARUSSALAM                        CAMBODIA                   INDONESIA

LAO PDR                                              MALAYSIA                    MYANMAR

PHILIPPINES                                        SINGAPORE                 THAILAND VIETNAM

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ATIGA or the AICO Scheme 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 Chapter 3 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:

|  |  |
| --- | --- |
| 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 exporting Member State satisfying Article 27 (Wholly Obtained) of the ATIGA | “WO” |
| (b) Goods satisfying Article 28 (Non-wholly obtained) of the ATIGA• Regional Value Content• Change in Tariff Classification• Specific Processes• Combination Criteria(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA |  Percentage of Regional Value Content, example 40%” The actual CTC rule, example “CC” or “CTH” or "CTSH” “SP”The actual combination criterion, example “CTSH+35%”“PC x%”, where x would be the percentage of Regional 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 (√) 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, this is also to be indicated accordingly in box 4 and the item number circled or marked appropriately in box 5.

10. FOB VALUE: 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 Value 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 (√) 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 (Back-to-back CO) of Annex 8 of the ATIGA, the “Back-to-Back CO” box should be ticked (√) and the reference number and the date of issuance of the original CO (Form D) 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 (√) and the name and address of the exhibition indicated in box 2.

14. ISSUED RETROACTIVELY: In exceptional cases, 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, 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 (√).

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 value, in accordance with Article 33 of the ATIGA, the “De Minimis” box should be ticked (√).