**Phụ lục V**

**MẪU C/O VK DO VIỆT NAM CẤP**

 *(ban hành kèm theo Thông tư số 40/2015/TT-BCT*

*ngày 18 tháng 11 năm 2015 của Bộ Công Thương quy định thực hiện*

*Quy tắc xuất xứ trong Hiệp định Thương mại Tự do Việt Nam - Hàn Quốc)*

**Original (Duplicate/Triplicate)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  Reference No. |  |  |
| 1. Goods consigned from (Exporter's business name, address, country) | **VIET NAM-KOREA FREE TRADE AGREEMENT** |
|  |  |  |  | **PREFERENTIAL TARIFF** |
|  |  |  |  |  | **CERTIFICATE OF ORIGIN** |
|  |  |  |  |  | (Combined Declaration and Certificate) |
|  |  |  |  |  |  |  |  |  |  |  |
| 2. Goods consigned to (Consignee's name, address, country) |  |  |  |  |  | **FORM VK** |  |
|   |  |  |  |  |  |  |  |  Issued in \_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Country) |
|  |  |  |  |  |  |  |  |  |   |
|  |  |  |  |  |  |  |  |  |  See Notes Overleaf |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 3. Means of transport and route (as far as known) |  | 4. For Official Use |  |
|   |  |  |  |  |  |  |  |  |  |   |
|  Departure date |  |  |  |  |  |  | Preferential Tariff Treatment Given Under Viet Nam-Korea Free Trade Agreement |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  Vessel's name/Aircraft etc. |  |  |  |  |  | Preferential Tariff Treatment Not Given (Please |
|  |  |  |  |  |  |  |  | state reason/s) |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |   |
|  |  |  |  |  |  |  |  |  |  |   |
|  Port of Discharge |  |  |  |  |
|  |  |  |  |  |
|  |  .................................................................................. |
|  | Signature of Authorized Signatory of the Importing Country |
|  |   |   |   |  |   |   |   |   |   |   |
|   |   |  |  |  |   |  |  |   |   |   |
| 5. Item | 6. Marks and | 7. Number and type of |  | 8. Origin criterion  | 9. Gross weight or | 10. Number and  |
|  number |  numbers on |  packages, description of |  (see Overleaf Notes) | other quantity |  date of |
|  |  packages |  goods (including quantity |   | and value |  invoices |
|  |  |  where appropriate and HS code of the good in the importing country)  |  |  |  | (FOB only when RVC criterion is used) |  |
|  |   |   |   |  |  |   |   |  |  |  |
|  |  |  |  |  |  |
|   |  |  |  |   |  |  |  |  |  |   |
| 11. Declaration by the exporter |  | 12. Certification |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  The undersigned hereby declares that the above |  It is hereby certified, on the basis of control |
|  details and statement are correct, that all the goods |  carried out, that the declaration by the exporter is correct. |
|  were produced in |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| ............................................................. |  |  |  |  |  |  |
| (Country) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  and that they comply with the origin requirements |  |  |  |  |  |  |
|  specified for these goods in the Viet Nam-Korea |  |  |  |  |  |  |  |
|  Free Trade Agreement for the goods exported to |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| ............................................................. |  |  |  |  |  |  |
| (Importing Country) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| ............................................................. | ................................................................................ |
| Place and date, signature of | Place and date, signature and stamp of |
| authorized signatory | certifying authority |
|  |  |
|

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 13.Remarks |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |

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**OVERLEAF NOTES**

1. The Parties which accept this Form for the purposes of preferential tariff treatment under the Viet Nam-Korea Free Trade Agreement (VKFTA):

THE SOCIALIST REPUBLIC OF VIET NAM

THE REPUBLIC OF KOREA

2. CONDITIONS: To enjoy preferential tariff under the VKFTA, goods sent to any Party listed above shall:

(i) fall within a description of goods eligible for concessions in the country of destination;

(ii) comply with the transportation conditions in accordance with Article 3.8 (Direct Transport) of the VKFTA; and

(iii) comply with the origin criteria in Chapter 3 (Rules of Origin and Origin Procedures) of the VKFTA.

3. ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter 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 exporting party 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 the Product Specific Rules- Change in Tariff Classification - Regional Value Content- Regional Value Content + Change in Tariff Classification - Specific Processes | - “CTC” - “RVC” that needs to be met for the good toqualify as originating; e.g. “RVC 45%”- The combination rule that needs to be met for good to qualify as originating; e.g. “CTH + RVC 40%”“Specific Processes” |
| (c) Goods produced entirely in the territory of the exporting Party exclusively from originating materials | “PE” |
| (d) Goods satisfying Article 3.5 | “Article 3.5” |

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. Any trade mark shall also be specified.

6. FREE-ON-BOARD (FOB) VALUE: The FOB value in box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods.

7. HARMONIZED SYSTEM CODE: The Harmonized System code shall be that of the importing Party.

8. EXPORTER: The term “exporter” in box 11 may include the manufacturer or the producer.

9. FOR OFFICIAL USE: The customs authority of the importing Party must indicate (√) in the relevant boxes in box 4 whether or not preferential tariff treatment is accorded.

10. REMARKS IN BOX 13:

1. In cases where invoices are issued by a non-party, “Non-Party Invoicing” should be recorded and such information as name and country of the company issuing the invoice shall be indicated;
2. Other remarks should be recorded as necessary.