**Phụ lục V**

**MẪU C/O VK DO VIỆT NAM CẤP**

*(ban hành kèm theo Thông tư số 40/2015/TT-BCT ngày 18/11/2015 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 |  |  |  |  |  |  |  |  |  |  | | | | | | | | | | | |

**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 to  qualify 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.