

Agreement between Japan and the Socialist Republic of Viet Nam for an Economic Partnership

IMPLEMENTING REGULATIONS

This Implementing Regulations should be applied to the pertinent provisions in the Schedule of Japan in Annex 1 and Chapter 3 of the Agreement between Japan and the Socialist Republic of Viet Nam for an Economic Partnership (hereinafter referred to as “the Agreement”).

Part 1 Note for Schedule of Japan

Rule 1 Tariff rate quota (TRQ)

(a) For the purposes of the Note 1 (i) (i) (C) in Section 1 of Part 2 of Annex 1, Department of Import-Export Administration of the Ministry of Industry and Trade of the Socialist Republic of Viet Nam should issue a certificate of tariff rate quota in English for each export upon request of exporters or producers.

A certificate should include the following minimum data:

- Certificate number;
- Exporter’s name and address;
- Importer’s name and address;
- Description of good(s);
- Harmonized System (HS) tariff classification number as amended as of 1 January 2007;
- Quantity (with measure unit);
- Validity (commence/expire); and
- Validation by Department of Import-Export Administration of the Ministry of Industry and Trade.

The format of a certificate and specimen impression of stamps used for the issuance of a certificate are attached in Appendix to this Implementing Regulations. Department of Import-Export Administration of the Ministry of Industry and Trade of the Socialist Republic of Viet Nam should notify the Embassy of Japan in the Socialist Republic of Viet Nam of any modification thereof. The notifications should be made by any method that produces a confirmation of receipt.

(b) Eligible importers should apply for a certificate of tariff rate quota to the International Affairs Department of the Ministry of Agriculture, Forestry, and Fisheries of Japan, providing a certificate issued by Department of Import-Export Administration of the Ministry of Industry and Trade of the Socialist Republic of

Viet Nam referred to in paragraph (a).

(c) For the purposes of the administration of the tariff rate quota, the Parties should exchange information on any related matter, including the issuance of the certificate of tariff rate quota by the Ministry of Agriculture, Forestry, and Fisheries of Japan. The Ministry of Agriculture, Forestry, and Fisheries of Japan and Department of Import-Export Administration of the Ministry of Industry and Trade of the Socialist Republic of Viet Nam should exchange information related to the aggregate amount of allocated quotas within the month following the month in which the quotas were allocated.

(d) Department of Import-Export Administration of the Ministry of Industry and Trade of the Socialist Republic of Viet Nam and the Ministry of Agriculture, Forestry, and Fisheries of Japan should take the necessary measures to avoid any certificate counterfeit.

(e) For the purposes of resolving any matter arising with respect to the issuance of the certificates referred to above or other administrative issues, the consultation between the Parties may be made through Department of Import-Export Administration of the Ministry of Industry and Trade of the Socialist Republic of Viet Nam and the International Affairs Department of the Ministry of Agriculture, Forestry, and Fisheries of Japan.

PART 2 Rules of Origin

Rule 1 Application for Certificate of Origin

- (a) An application for a Certificate of Origin (hereinafter referred to as "CO") is to be made by the exporter or its authorized agent to the competent governmental authority of the exporting Party or its designees referred to in paragraph 1 of Rule 2 of the Operational Certification Procedures (hereinafter referred to as "OCP") set out in Annex 3 of the Agreement, together with supporting documents proving that the good to be exported qualifies for the issuance of a CO, in accordance with the laws and regulations of the exporting Party.
- (b) Where a pre-exportation examination of the origin of a good to be exported is conducted, the result of the examination, subject to review periodically or whenever appropriate, will be accepted as the supporting evidence in determining the origin of the good to be exported thereafter. The pre-exportation examination may not apply to the good the origin of which, by its nature, can be easily determined.

Rule 2 Issuance of the Certificate of Origin

The competent governmental authority of the exporting Party or its designees is, to the best of its competence and ability, required to carry out proper examination, in accordance with the laws and regulations of the exporting Party, upon each application for a CO to ensure that:

- (a) the CO is duly completed and signed by the authorized signatory of the competent governmental authority of the exporting Party or its designees (hereinafter referred to as “authorized signatory”);
- (b) the origin of the good is in conformity with Chapter 3 of the Agreement (hereinafter referred to as “ROO”);
- (c) weight or other quantity (e.g. gross weight or net weight), marks and numbers, number and kind of packages, HS code, and the description, as specified, conform to the good; and
- (d) other statements in the CO correspond to relevant supporting documents submitted.

Rule 3 Format of Certificate of Origin

- (a) A CO should be on A4 size paper.
- (b) A CO will comprise the original and two copies in the case of Vietnam, and only the original in the case of Japan.
- (c) A CO will bear a certification number separately given by each place or office of issuance.
- (d) For cases where there is a third country invoice, this is to be indicated in a CO, together with such information as the full legal name and address of the person issuing the invoice.
- (e) A declaration for a CO is to be completed by the exporter, in box 9. The exporter’s signature may be autographed or electronically printed.
- (f) Signatures on a CO of the authorized signatory may be autographed or electronically printed.
- (g) Official seals or impressions of stamps on a CO of the competent governmental authority of the exporting Party or its designees may be manually put or electronically printed.

- (h) The original of a CO is to be forwarded by the exporter to the importer for submission to the customs authority of the importing Party. In the case of Vietnam, a copy of the CO is to be retained by both the exporter and the competent governmental authority of the exporting Party or its designees, respectively.

Multiple Items or Invoices

- (i) A CO, which indicates two or more invoices issued for a single shipment, will be accepted by the customs authority of the importing Party.
- (j) Multiple items declared on the same CO is to be allowed, provided that each item qualifies as an originating good separately in its own right.
- (k) For multiple items declared on the same CO, a problem encountered with one or more of the items declared will not affect or delay the preferential tariff treatment and customs clearance of the remaining items declared on that CO. Paragraph 5 of Rule 6 of the OCP may be applied to the problematic items.

Rule 4 Modifications

- (a) The customs authority of the importing Party will disregard minor errors, such as slight discrepancies or omissions, typographical errors, and information which falls outside the designated box, provided that these minor errors do not affect the authenticity of the CO or the accuracy of the information included in the CO.
- (b) Neither erasures nor superimpositions are allowed on a CO. Any alteration is to be made by:
 - (i) striking out the erroneous parts and making any additions which may be required. Such alterations are to be approved by an authorized signatory of the CO and certified by the competent governmental authority of the exporting Party or its designees. Unused spaces are to be crossed out to prevent any subsequent addition; or
 - (ii) issuing a new CO to replace the erroneous one.

Rule 5 Theft, Loss or Destruction

In the event of theft, loss or destruction of a CO before the expiration of its validity, the exporter or its authorized agent may request the competent governmental authority of the exporting Party or its designees to issue:

- (a) a new CO with a new certification number on the basis of the export documents in the possession of the competent governmental authority of the exporting Party or its designees, in which case the original CO will be invalidated. The date of issuance and the certification number of the original CO is to be indicated in the new CO in box 8. The new CO will be valid during the term of the validity of the original CO; or
- (b) where applicable, a certified true copy of the CO to be made out on the basis of the export documents in the possession of the exporter or its authorized agent, bearing the endorsement of the words "CERTIFIED TRUE COPY" in box 8 of the Vietnam's certified true copy. This copy is to bear the date of issuance of the original CO and it will be valid for the same period as that of the original CO. The certified true copy of the CO is to be issued no later than one year from the date of issuance of the original CO.

Rule 6 Waiver of CO

- (a) For the purpose of paragraph 2 of Rule 3 of the OCP, the CO will be waived when the aggregate customs value of goods does not exceed the following amount:
 - (i) in the case of Japan, 200,000 Japanese Yen in aggregate customs value; and
 - (ii) in the case of Vietnam, 200 US Dollars in aggregate customs value.
- (b) For the purpose of paragraph 2 of Rule 3 of the OCP, should a Party modify the value referred to in subparagraph (a) (i) or (a) (ii), or any subsequently modified value, it will notify the other Party of such modified value, in writing, through diplomatic channels.

Rule 7 Retroactive Issuance of Certificate of Origin

In principle, a CO is to be issued by the time of shipment or no later than three days from the date of shipment. In exceptional cases where a CO has not been issued by the time of shipment or no later than three days from the date of shipment, at the request of the exporter, the CO will be issued retroactively in accordance with the laws and regulations of the exporting Party within 12 months from the date of shipment, in which case it is necessary to indicate "Issued

Retroactively” in box 8. In such cases, the importer of the good who claims the preferential tariff treatment for the good may, subject to the laws and regulations of the importing Party, provide the customs authority of the importing Party with the CO issued retroactively. The CO issued retroactively will indicate the date of shipment in box 3.

Rule 8 Documents for Accumulation

For the purposes of Article 29 of the Agreement, if documentary evidence is needed for the issuance of a CO or the verification process to prove that material accumulated in the production of a good is an originating material of a Party, the following may be used:

- (a) a declaration by the exporter or producer of the good;
- (b) an invoice of the good;
- (c) a copy of the CO for the material issued by the exporting Party of the material, including that issued retroactively; or
- (d) any other relevant document.

Rule 9 Focal Points

- (a) The focal point of the competent governmental authority of each Party is:
 - (i) in the case of Japan, the Origin Certification Policy Office of the Trade Administration Division of the Trade and Economic Cooperation Bureau of the Ministry of Economy, Trade and Industry; and
 - (ii) in the case of Vietnam, Rules of Origin and Quality Control Division, Import-Export Policy Department, Ministry of Industry and Trade.
- (b) The focal point of the customs authority of each Party is:
 - (i) in the case of Japan, the Customs and Tariff Bureau of the Ministry of Finance; and
 - (ii) in the case of Vietnam, General Department of Customs, Ministry of Finance.
- (c) The enquiry point of each Party for any matters relating to the ROO, the OCP and this Implementing Regulations is:
 - (i) in the case of Japan, First South East Asia Division of Ministry of Foreign Affairs; and

- (ii) in the case of Vietnam, Rules of Origin and Quality Control Division, Import-Export Policy Department, Ministry of Industry and Trade.
- (d) Both Parties are required to provide each other through diplomatic channels with the address, telephone number, facsimile number and e-mail address of the focal points and the enquiry point referred to in subparagraphs (a), (b) and (c) upon adoption of this Implementing Regulations, and are likewise required to notify any modification regarding such information within 30 days after such modification.
- (e) When the focal point or the enquiry point of a Party raises any matter arising from the implementation of the ROO, the OCP and this Implementing Regulations to the focal point or the enquiry point of the other Party, that other Party may assign relevant experts to look into the matter and to respond with its findings and proposal for resolving the matter within a reasonable period of time. The focal point or enquiry point of both Parties will facilitate the resolution of any matter raised with regard to the implementation of the ROO, the OCP and this Implementing Regulations through consultations.

Rule 10 Designees

If the competent governmental authority of the exporting Party designates its designees for the issuance of a CO, or makes modification or revocation with respect to the designees, it is required to immediately notify the other Party, through diplomatic channels, of such designation, modification or revocation.

Rule 11 Tariff Classification

The tariff classification numbers of the Harmonized System (HS), as amended on 1 January 2007, is to be indicated on a CO at the six-digit level (or a more detailed level as is established by the importing Party if required by the exporting Party), and the description of the good on a CO is to be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

**Rule 12 Procedure to exchange the sample of a certificate of origin,
specimen signatures and official seals or impressions of stamps**

Each Party is required to provide the other Party, through the diplomatic channels, with a sample of a CO, specimen signatures and specimen official seals or impressions of stamps of its competent governmental authority or its designees for the issuance of a CO, upon the date of adoption of this

Implementing Regulations, as well as, in case of any subsequent modification thereof, 30 days before the modification is made.

Rule 13 Communication upon verification

- (a) For the purposes of verification in accordance with Rule 6 and Rule 7 of the OCP, any communication between the competent governmental authority of the exporting Party and the customs authority of the importing Party is to be made through the diplomatic channels. Such communications will be made by any method with a confirmation of receipt.
- (b) In the cases provided for in paragraph (a), the direct communications by the competent governmental authority of the exporting Party, the customs authority of the importing Party and the enquiry point of each Party may be made by facsimile or e-mail in parallel with the communications set out in that paragraph.
- (c) The period for providing the response pursuant to Rules 6 and 7 of the OCP will commence from the date of the confirmation of receipt of the request pursuant to paragraph (a).
- (d) For the purposes of paragraph 3 of Rule 8 of the OCP, the period for providing the written determination by the customs authority of the importing Party will commence from the date of the confirmation of receipt of the information last provided pursuant to paragraph (a).

Rule 14 Goods in Transport or Storage

An originating good which is in the process of being transported from the exporting Party to the importing Party, or is in temporary storage in bonded area in the importing Party, is to be accorded preferential tariff treatment if it is imported into the importing Party on or after the date of entry into force of the Agreement, subject to the submission of a CO issued retroactively to the customs authority of the importing Party and subject to laws and regulations of the importing Party.

Rule 15 Attachment

The format of the CO for Japan and Vietnam are shown respectively as Attachment 1 and Attachment 2 of this Implementing Regulations.

**AGREEMENT BETWEEN VIETNAM AND JAPAN
FOR AN ECONOMIC PARTNERSHIP**

TARIFF RATE QUOTA CERTIFICATE

EXPORTER FULL LEGAL NAME AND ADDRESS		CERTIFICATE NUMBER	
IMPORTER FULL LEGAL NAME AND ADDRESS		DESCRIPTION OF GOODS	
REMARKS			
HS TARIFF CLASSIFICATION NUMBER	QUANTITY OF GOODS	MEASUREMENT UNIT	
ISSUED IN		STAMP	
VALID			
FROM	UNTIL		
SIGNATURE OF AUTHORITY			

THIS CERTIFICATE IS NOT VALID IF EXHIBITS ERASURES, DELETIONS, CROSSING OUT OR ANY SIGN OF ALTERATION

ORIGINAL

ATTACHMENT 1: CO FORMAT FOR JAPAN**CO Format for Japan**

1. Exporter's Name, Address and Country:	Certification No.	Number of page /		
2. Importer's Name or Consignee's Name (if applicable), Address and Country:	<p style="text-align: center;">AGREEMENT BETWEEN JAPAN AND THE SOCIALIST REPUBLIC OF VIET NAM FOR AN ECONOMIC PARTNERSHIP</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">Form JV</p> <p style="text-align: center;"><u>Issued in Japan</u></p>			
3. Transport details (means and route)(if known):				
4. Item number (as necessary); Marks and numbers; Number and kind of packages; HS code; Description of good(s):	5. Preference criteria	6. Weight or other quantity	7. Invoice number(s) and date(s)	
8. Remarks:				
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> - the above details and statement are true and accurate. - the good(s) described above meet the condition(s) required for the issuance of this certificate: - the country of origin of the good(s) described above is _____ <p>Place and Date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Competent governmental authority or Designee office:</p> <p>_____</p> <p>Stamp</p> <p>Place and Date: _____</p> <p>Name (printed) _____</p> <p>Signature: _____</p>			

Parties which accept this form for the purpose of preferential treatment under the Agreement between Japan and the Socialist Republic of Vietnam for an Economic Partnership are Japan and Vietnam.

General Conditions:

The conditions for the preferential tariff treatment under the Agreement are that the goods exported to Japan or Vietnam should:

- i. fall within description of goods eligible for concession in Japan or Vietnam;
- ii. comply with the consignment conditions in accordance with Article 31 of the Agreement; and
- iii. comply with the preference criteria provided for in Chapter 3 of the Agreement.

Instructions for Certificate of Origin:

For the purposes of claiming preferential tariff treatment, the CO should be completed legibly and in full by the exporter or its authorized agent and certified by the competent governmental authority or its designee. Any item in the CO should be completed in the English language. The CO should be no longer valid, if it is modified after the issuance.

If the space of the form of the CO is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorized agent may provide the information using additional Attachment 1. In that case, every additional Attachment 1 of the Implementing Regulations should be completed legibly and in full by the exporter or its authorized agent and certified by the competent governmental authority or its designee.

Box 1: State the full name, address and country of the exporter.

Box 2: State the full name, address and country of the importer. As defined in subparagraph (g) of Article 23 of the Agreement, "importer" means a natural or juridical person who imports a good into the importing Party (e.g. the consignee who declares the importation).

Box 3: Provide the name of loading port, transit port and discharging port, and the name of vessel or flight number, if known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or airway bill date)

Box 4: Provide item number (as necessary), marks and numbers, number and kind of packages, HS code as amended on January 1, 2007, and description of each good consigned.

For each good, the HS code should be indicated at the six-digit level (or a more detailed level as is established by the importing Party if required by the exporting Party).

The description of the good on a CO should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

With respect to subheading 0910.99, 1515.90, 2208.90 and 9404.90, in an exceptional case where the good is a good requiring a specific description (e.g. curry, tung oil and its fractions), such description of specific products should be indicated.

With respect to each good of Chapter 50 through 63 of the HS, the materials of the other Party or non-Parties which are member countries of the ASEAN, the process or operation conducted in such Party or non-Parties, and the names of such Party or non-Parties should be indicated (if such materials were used in the production of the good).

Box 5: For goods that meet the preference criteria, the exporter or its authorized agent should indicate in box 5 of this form, the preference criteria met, in the manner shown in the following table or any combination of acronym contained therein:

Circumstances of production or manufacture in the Party named in box 9 of this form	Insert in box 5
(a) Wholly obtained goods satisfying Article 25 of the Agreement	"WO"
(b) Goods satisfying paragraph 1 of Article 26 of the Agreement	"CTH" or "LVC"
(c) Goods satisfying paragraph 2 of Article 26 of the Agreement - Change in Tariff Classification - Local Value Content - Specific Manufacturing or Processing Operation	"CTC" "LVC" "SP"
(d) Goods satisfying subparagraph (c) of Article 24 of the Agreement	"PE"
Also, exporters should indicate the following where applicable:	
(e) Should goods comply with Article 28 of the Agreement	"DMI"
(f) Should goods comply with Article 29 of the Agreement	"ACU"
(g) Should goods comply with Article 35 of the Agreement	"IIM"

Box 6: For each good, indicate the weight or other quantity (e.g. gross weight or net weight).

Box 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.

If the invoice is issued by a person different from the exporter to whom the CO is issued and the person who issues the invoice is located in a non-Party, it should be indicated in box 8 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice.

In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the CO, the invoice number and the date of the invoice issued by the exporter to whom the CO is issued should be indicated in box 7, and it should be indicated in box 8 that the goods will be subject to another invoice to be issued in a non-Party for the importation into the importing Party, identifying the full legal name and address of the person that will issue such other invoice. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.

Box 8: If the CO is issued retroactively, the competent governmental authority or its designee should indicate "Issued Retroactively". If the CO is newly issued in accordance with Rule 4(b)(ii) and 5(a) of the Implementing Regulations, the competent governmental authority or its designee should indicate the date of issuance and the certification number of the original CO. In cases of Certified True Copies, in accordance with Rule 5 (b) of the Implementing Regulations, the words "CERTIFIED TRUE COPY" should be indicated in box 8. Other remarks as necessary.

Box 9: This box should be completed, signed and dated by the exporter or its authorized agent. "Date" should be the date when the CO is applied for.

Note: The exporter's or its authorized agent's signature may be autographed or electronically printed.

Box 10: This box should be completed, dated, signed and stamped by the competent governmental authority of the exporting Party or its designee.

Note: The competent governmental authority's or its designee's signature may be autographed or electronically printed. Official seals or impression of stamps on a CO of the competent governmental authority of the exporting Party or its designees may be manually put or electronically printed.

Notice 1: Any items entered in this form should be true and correct. False declaration or documents relating to the CO should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2: The CO should be a basis of determination of origin at the customs authority of the importing Party.

ATTACHMENT 2: CO FORMAT FOR VIETNAM**CO Format for Vietnam**

1. Exporter's Name, Address and Country:	Certification No.	Number of page /		
2. Importer's Name or Consignee's Name (if applicable), Address and Country:	<p style="text-align: center;">AGREEMENT BETWEEN THE SOCIALIST REPUBLIC OF VIET NAM AND JAPAN FOR AN ECONOMIC PARTNERSHIP</p> <p style="text-align: center;">CERTIFICATE OF ORIGIN</p> <p style="text-align: center;">Form VJ</p> <p style="text-align: center;"><u>Issued in Vietnam</u></p>			
3. Transport details (means and route)(if known):				
4. Item number (as necessary); Marks and numbers; Number and kind of packages; HS code; Description of good(s):	5. Preference criteria	6. Weight or other quantity	7. Invoice number(s) and date(s)	
8. Remarks:				
<p>9. Declaration by the exporter:</p> <p>I, the undersigned, declare that:</p> <ul style="list-style-type: none"> - the above details and statement are true and accurate. - the good(s) described above meet the condition(s) required for the issuance of this certificate: - the country of origin of the good(s) described above is _____ <p>Place and Date: _____</p> <p>Signature: _____</p> <p>Name (printed): _____</p> <p>Company: _____</p>	<p>10. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>Competent governmental authority or Designee office:</p> <p>_____</p> <p>Stamp</p> <p>Place and Date: _____</p> <p>Name (printed) _____</p> <p>Signature: _____</p>			

Parties which accept this form for the purpose of preferential treatment under the Agreement between the Socialist Republic of Vietnam and Japan for an Economic Partnership are Japan and Vietnam.

General Conditions:

The conditions for the preferential tariff treatment under the Agreement are that the goods exported to Japan or Vietnam should:

- i. fall within description of goods eligible for concession in Vietnam or Japan;
- ii. comply with the consignment conditions in accordance with Article 31 of the Agreement; and
- iii. comply with the preference criteria provided for in Chapter 3 of the Agreement.

Instructions for Certificate of Origin:

For the purposes of claiming preferential tariff treatment, the CO should be completed legibly and in full by the exporter or its authorized agent and certificated by the competent governmental authority or its designee. Any item in the CO should be completed in the English language. The CO should be no longer valid, if it is modified after the issuance.

If the space of the form of the CO is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorized agent may provide the information using additional Attachment 2. In that case, every additional Attachment 2 of the Implementing Regulations should be completed legibly and in full by the exporter or its authorized agent and certificated by the competent governmental authority or its designee.

Box 1: State the full name, address and country of the exporter.

Box 2: State the full name, address and country of the importer. As defined in subparagraph (g) of Article 23 of the Agreement, "importer" means a natural or juridical person who imports a good into the importing Party (e.g. the consignee who declares the importation).

Box 3: Provide the name of loading port, transit port and discharging port, and the name of vessel or flight number, if known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or airway bill date)

Box 4: Provide item number (as necessary), marks and numbers, number and kind of packages, HS code as amended on January 1, 2007, and description of each good consigned.

For each good, the HS code should be indicated at the six-digit level (or a more detailed level as is established by the importing Party if required by the exporting Party).

The description of the good on a CO should be substantially identical to the description on the invoice and, if possible, to the description under the HS for the good.

With respect to subheading 0910.99, 1515.90, 2208.90 and 9404.90, in an exceptional case where the good is a good requiring a specific description (e.g. curry, tung oil and its fractions), such description of specific products should be indicated.

With respect to each good of Chapter 50 through 63 of the HS, the materials of the other Party or non-Parties which are member countries of the ASEAN, the process or operation conducted in such Party or non-Parties, and the names of such Party or non-Parties should be indicated (if such materials were used in the production of the good).

Box 5: For goods that meet the preference criteria, the exporter or its authorized agent should indicate in box 5 of this form, the preference criteria met, in the manner shown in the following table or any combination of acronym contained therein:

Circumstances of production or manufacture in the Party named in box 9 of this form	Insert in box 5
(a) Wholly obtained goods satisfying Article 25 of the Agreement	"WO"
(b) Goods satisfying paragraph 1 of Article 26 of the Agreement	"CTH" or "LVC"
(c) Goods satisfying paragraph 2 of Article 26 of the Agreement - Change in Tariff Classification - Local Value Content - Specific Manufacturing or Processing Operation	"CTC" "LVC" "SP"
(d) Goods satisfying subparagraph (c) of Article 24 of the Agreement	"PE"
Also, exporters should indicate the following where applicable:	
(e) Should goods comply with Article 28 of the Agreement	"DMI"
(f) Should goods comply with Article 29 of the Agreement	"ACU"
(g) Should goods comply with Article 35 of the Agreement	"IIM"

Box 6: For each good, indicate the weight or other quantity (e.g. gross weight or net weight).

Box 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.

If the invoice is issued by a person different from the exporter to whom the CO is issued and the person who issues the invoice is located in a non-Party, it should be indicated in box 8 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice.

In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the CO, the invoice number and the date of the invoice issued by the exporter to whom the CO is issued should be indicated in box 7, and it should be indicated in box 8 that the goods will be subject to another invoice to be issued in a non-Party for the importation into the importing Party, identifying the full legal name and address of the person that will issue such other invoice. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.

Box 8: If the CO is issued retroactively, the competent governmental authority or its designee should indicate "Issued Retroactively". If the CO is newly issued in accordance with Rule 4(b)(ii) and 5(a) of the Implementing Regulations, the competent governmental authority or its designee should indicate the date of issuance and the certification number of the original CO. In cases of Certified True Copies, in accordance with Rule 5 (b) of the Implementing Regulations, the words "CERTIFIED TRUE COPY" should be indicated in box 8. Other remarks as necessary.

Box 9: This box should be completed, signed and dated by the exporter or its authorized agent. "Date" should be the date when the CO is applied for.

Note: The exporter's or its authorized agent's signature may be autographed or electronically printed.

Box 10: This box should be completed, dated, signed and stamped by the competent governmental authority of the exporting Party or its designee.

Note: The competent governmental authority's or its designee's signature may be autographed or electronically printed. Official seals or impression of stamps on a CO of the competent governmental authority of the exporting Party or its designees may be manually put or electronically printed.

Notice 1: Any items entered in this form should be true and correct. False declaration or documents relating to the CO should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2: The CO should be a basis of determination of origin at the customs authority of the importing Party.