

**BỘ TÀI CHÍNH
TỔNG CỤC HẢI QUAN**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc**

Số: **139** /TCHQ-GSQL

Hà Nội, ngày **07** tháng **01** năm **2014**

V/v hướng dẫn thực hiện quy định
mới về C/O mẫu D

Kính gửi : Cục Hải quan các tỉnh, thành phố.

Trên cơ sở công văn số 628/XNK-XXHH của Cục Xuất nhập khẩu - Bộ Công Thương về việc triển khai kết quả cuộc họp lần thứ 13 Tiểu ban xuất xứ ATIGA, Tổng cục Hải quan hướng dẫn thực hiện như sau:

1. Việc ghi trị giá FOB trên C/O mẫu D được phát hành kể từ ngày 01/01/2014 được thực hiện như sau:

- Chi ghi trị giá FOB đối với những mặt hàng áp dụng tiêu chí xuất xứ hàm lượng giá trị khu vực (RVC);

- Trong trường hợp C/O mẫu D do các nước Asean cấp cho hàng hóa xuất khẩu sang Campuchia và Myanmar, C/O mẫu D do Campuchia và Myanmar cấp: vẫn ghi trị giá FOB đối với tất cả các loại tiêu chí xuất xứ như xuất xứ thuần túy (WO), hàm lượng giá trị khu vực RVC, thay đổi mã số hàng hóa (CTC), công đoạn gia công chế biến cụ thể (SP) và tiêu chí kết hợp, đến ngày 31/3/2016.

2. Việc sử dụng C/O mẫu D hiện hành và C/O mẫu D sửa đổi:

- C/O mẫu D sửa đổi là C/O chỉ yêu cầu ghi trị giá FOB tại ô số 9 khi hàng hóa có tiêu chí xuất xứ RVC, (mẫu C/O sửa đổi được gửi kèm theo đây).

- Chấp nhận cả C/O mẫu D sửa đổi và C/O mẫu D hiện hành được cấp từ ngày 01/01/2014 đến 30/6/2014.

- C/O mẫu D hiện hành được cấp từ ngày 01/7/2014 sẽ không có giá trị hiệu lực. Những C/O mẫu D hiện hành đã được cấp trước ngày 01/7/2014 vẫn được xem xét chấp nhận trong thời hạn hiệu lực của C/O (01 năm kể từ ngày cấp).

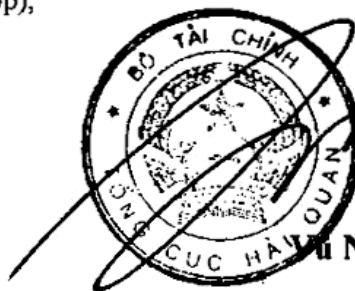
- Campuchia và Myanmar vẫn duy trì việc cấp C/O mẫu D hiện hành đến ngày 31/3/2016.

Tổng cục Hải quan thông báo để các đơn vị biết, thực hiện./.

Nơi nhận:

- Như trên;
- Bộ Công Thương (Cục XNK), (để phối hợp);
- Lưu: VT, GSQL (3b).

**KT. TỔNG CỤC TRƯỞNG
PHÓ TỔNG CỤC TRƯỞNG**



Nguyễn Ngọc Anh

ANNEX 7

Original (Duplicate/Triplicate)

<p>1. Goods consigned from (Exporter's business name, address, country)</p>		<p>Reference No. ASEAN TRADE IN GOODS AGREEMENT/ ASEAN INDUSTRIAL COOPERATION SCHEME CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)</p> <p align="center">FORM D</p> <p align="center">Issued in _____ (Country)</p> <p align="center">See Overleaf Notes</p>															
<p>2. Goods consigned to (Consignee's name, address, country)</p>		<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under ASEAN Trade in Goods Agreement</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Given Under ASEAN Industrial Cooperation Scheme</p> <hr/> <p><input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s)</p> <p>.....</p> <p align="center">Signature of Authorised Signatory of the Importing Country</p>															
<p>3. Means of transport and route (as far as known)</p> <p>Departure date</p> <p>Vessel's name/Aircraft etc.</p> <p>Port of Discharge</p>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:16.6%;">5. Item number</td> <td style="width:16.6%;">6. Marks and numbers on packages</td> <td style="width:16.6%;">7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country)</td> <td style="width:16.6%;">8. Origin criterion (see Overleaf Notes)</td> <td style="width:16.6%;">9. Gross weight or other quantity and value (FOB) where RVC is applied</td> <td style="width:16.6%;">10. Number and date of invoices</td> </tr> <tr> <td style="height: 40px;"> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>				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						
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<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in</p> <p align="center">..... (Country)</p> <p>and that they comply with the origin requirements specified for these goods in the ASEAN Trade in Goods Agreement for the goods exported to</p> <p align="center">..... (Importing Country)</p> <p align="center">..... Place and date, signature of authorised signatory</p>		<p>12. Certification</p> <p>It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p align="center">..... Place and date, signature and stamp of certifying authority</p>															
<p>13</p> <p><input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> Exhibition</p> <p><input type="checkbox"/> Accumulation <input type="checkbox"/> De Minimis</p> <p><input type="checkbox"/> Back-to-Back CO <input type="checkbox"/> Issued Retroactively</p> <p><input type="checkbox"/> Partial Cumulation</p>																	

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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
LAO PDR
PHILIPPINES
VIETNAM

CAMBODIA
MALAYSIA
SINGAPORE

INDONESIA
MYANMAR
THAILAND

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 <ul style="list-style-type: none"> • Regional Value Content • Change in Tariff Classification • Specific Processes • Combination Criteria 	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%"
(c) Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"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. **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.
11. **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 (✓).
12. **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.
13. **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 (✓).
14. **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 (✓).
15. **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 (✓).
16. **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 (✓).