

## PHỤ LỤC 5

### C/O FORM S

*(Ban hành kèm theo Thông tư số 04/2010/TT-BCT của Bộ Công thương ngày 25 tháng 01 năm 2010 thực hiện Quy tắc xuất xứ trong Bản Thỏa thuận giữa Bộ Công Thương nước Cộng hoà xã hội chủ nghĩa Việt Nam và Bộ Công Thương nước Cộng hoà dân chủ nhân dân Lào về Quy tắc xuất xứ áp dụng cho các mặt hàng được hưởng ưu đãi thuế suất thuế nhập khẩu Việt Nam - Lào)*

<p>1. Goods consigned from (Exporter's business name, address, country)</p>	<p>Reference No.</p> <p>VIETNAM-LAOS PREFERENTIAL TARIFF AGREEMENT CERTIFICATE OF ORIGIN</p> <p>(Combined Declaration and Certificate)</p> <p>FORM S</p> <p>Issued in _____</p> <p>(Country)</p> <p>See Overleaf Notes</p>				
<p>2. Goods consigned to (Consignee's name, address, country)</p>					
<p>3. Means of transport and route (as far as known)</p> <p>Departure date</p> <p>Track's name/ Aircraft etc.</p> <p>Port of Discharge</p>	<p>4. For Official Use</p> <p><input type="checkbox"/> Preferential Treatment Given Under</p> <p><input type="checkbox"/> Vietnam-Laos Preferential Tariff Agreement</p> <p>_____</p> <p><input type="checkbox"/> Preferential Treatment Not Given</p> <p><input type="checkbox"/> (Please state reason/s)</p> <p>.....</p> <p>Signature of Authorised Signatory of the Importing Country</p>				
<p>5. Item number</p>	<p>6. Marks and numbers on packages</p>	<p>7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country at 8 digit)</p>	<p>8. Origin criterion (see Notes overleaf)</p>	<p>9. Gross weight or other quantity and value (FOB)</p>	<p>10. Number and date of invoices</p>

<p>11. Declaration by the exporter</p> <p>The undersigned hereby declares that above details and statement are correct; that all the goods were produced in .....</p> <p>(country)</p> <p>And that they comply with the origin requirements specified for these goods in the Rules of Origin of the Vietnam-Laos Preferential Tariff Agreement for the goods exported to .....</p> <p>(Importing Country)</p> <p>.....</p> <p>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>.....</p> <p>Place and date, signature and stamp of certifying authority</p>
<p>13</p> <p><input type="checkbox"/> Exhibition</p> <p><input type="checkbox"/> Third-Country Invoicing</p> <p><input type="checkbox"/> Accumulation</p> <p><input type="checkbox"/> Partial Cumulation</p> <p><input type="checkbox"/> De Minimis</p> <p><input type="checkbox"/> Issued Retroactively</p>	

**OVERLEAF NOTES**

1. Parties which accept this form for the purpose of preferential treatment under the Vietnam-Laos Preferential Tariff Agreement:

LAOS VIETNAM

2. CONDITIONS: The main conditions for admission to the preferential treatment under the Vietnam-Laos Preferential Tariff Agreement are that goods sent to any Party 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 B of Rules of Origin for the Vietnam-Laos Preferential Tariff Agreement (Vietnam-Laos ROO); and
- (iii) comply with the origin criteria set out in Vietnam-Laos ROO.

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 satisfying Article 3 of Vietnam-Laos ROO (wholly obtained or produced in the	WO

exporting Party)	
(b) Goods satisfying Article 4(1)(a)(i). 4(1)(a)(ii) of Vietnam-Laos ROO	
* Local Value Content	Percentage of Vietnam-Laos value content example: LVC (40%)
* Change in Tariff Classification at four-digit level	CTH
(c) Goods satisfying Article 6(2) of Vietnam-Laos ROO	"PC x%", where x would be the percentage of Vietnam-Laos 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, any trade mark shall also be specified.

8. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Party.

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 Party 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 S, 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

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. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into the territory of such Party, in accordance with Rule 21 of the Operational Certification Procedures. the "Exhibitions" box should be ticked (√) and the name and address of the exhibition indicated in box 2.

12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form S) may be issued retroactively in accordance with Rule 10(2) of the Operational Certification Procedures, the "Issued Retroactively" box should be ticked (√).

13. ACCUMULATION: In cases where the originating materials in a Party are used in the other Party as materials for a finished good, in accordance with Article 6 of the Vietnam-Laos ROO, the "Accumulation" box should be ticked (√).

14. PARTIAL CUMULATION (PC): If the Local Value Content of material is less than 40%, the Certificate of Origin (Form S) may be issued for cumulation purposes, in accordance with Article 6(2) of the "Vietnam-Laos ROO, the "Partial Cumulation" box should be ticked (√).

15. DE MINIMIS: If the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the good, in accordance with Article 9 of the Vietnam-Laos ROO, the "De Minimis" box should be ticked (√).