

**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)				<b>VIET NAM-KOREA FREE TRADE AGREEMENT</b>			
				<b>PREFERENTIAL TARIFF</b>			
				<b>CERTIFICATE OF ORIGIN</b>			
				(Combined Declaration and Certificate)			
				<b>FORM VK</b>			
2. Goods consigned to (Consignee's name, address, country)							
				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					(FOB only when RVC criterion is used)			
		code of the good in the importing country)								
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 authorized signatory	Place and date, signature and stamp of 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	- “CTC”  - “RVC” that needs

- Regional Value Content	to be met for the good to  qualify as originating; e.g. “RVC 45%”
- Regional Value Content + Change in Tariff Classification	- The combination rule that needs to be met for good to qualify as originating; e.g. “CTH + RVC 40%”
- Specific Processes	“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:

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;

- (i) Other remarks should be recorded as necessary.