

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential tariff under the ASEAN-KOREA Free Trade Agreement (AKFTA):

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
REPUBLIC OF KOREA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: To enjoy preferential tariff under the AKFTA, goods sent to any Parties listed above:

- (i) must fall within a description of goods eligible for concessions in the country of destination;
- (ii) must comply with the consignment conditions in accordance with Rule 9 of Annex 3 (Rules of Origin) of the AKFTA; and
- (iii) must comply with the origin criteria in Annex 3 (Rules of Origin) of the AKFTA.

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 territory of the exporting Party	"WO"
(b) Goods satisfying Rule 4.1 of Annex 3 (Rules of Origin) of the AKFTA	"CTH" or "RVC 40%"
(c) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> - Change in Tariff Classification - Wholly Obtained or Produced in the territory of any Party - Regional Value Content - Regional Value Content + Change in Tariff Classification - Specific Processes 	"CTC" "WO-AK" "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"
(d) Goods satisfying Rule 6	"Rule 6"

- 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. The CO (Form AK) issued to and from Cambodia and Myanmar shall reflect the FOB value, regardless of the origin criteria used, for the next two (2) years upon the implementation of this new arrangement.
- 7. HARMONIZED SYSTEM NUMBER: The Harmonized System number 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 column 4 whether or not preferential tariff is accorded.
- 10. THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (✓) and such informations 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 country and sold during or after the exhibition for importation into the territory of a Party, in accordance with Rule 20 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
- 12. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Rule 7 (2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (✓).