<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Products consigned from (Exporter’s business name, address, country)</td>
</tr>
<tr>
<td>2.</td>
<td>Products consigned to (Consignee's name, address, country)</td>
</tr>
<tr>
<td>3.</td>
<td>Means of transport and route (as far as known)</td>
</tr>
<tr>
<td>4.</td>
<td>For Official Use</td>
</tr>
<tr>
<td>5.</td>
<td>Item Number</td>
</tr>
<tr>
<td>6.</td>
<td>Marks and numbers on packages</td>
</tr>
<tr>
<td>7.</td>
<td>Number and type of packages, description of products (including quantity where appropriate and HS number in six digit code)</td>
</tr>
<tr>
<td>8.</td>
<td>Origin criteria (see Overleaf Notes)</td>
</tr>
<tr>
<td>9.</td>
<td>Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied</td>
</tr>
<tr>
<td>10.</td>
<td>Number, date of Invoices</td>
</tr>
<tr>
<td>11.</td>
<td>Declaration by the exporter</td>
</tr>
<tr>
<td>12.</td>
<td>Certification</td>
</tr>
<tr>
<td>13.</td>
<td>□ Issued Retroactively □ Exhibition □ Movement Certificate □ Third Party Invoicing</td>
</tr>
</tbody>
</table>

**ATTACHMENT C**

**Original (Duplicate/Triplicate)**

Reference No.

ASEAN-CHINA FREE TRADE AREA
PREFERENTIAL TARIFF
CERTIFICATE OF ORIGIN
(Combined Declaration and Certificate)

FORM E

Issued in __________________
(Country)

See Overleaf Notes

1. Products consigned from (Exporter’s business name, address, country)

2. Products consigned to (Consignee's name, address, country)

3. Means of transport and route (as far as known)

4. For Official Use

   □ Preferential Treatment Given

   □ Preferential Treatment Not Given (Please state reason/s)

5. Item Number

6. Marks and numbers on packages

7. Number and type of packages, description of products (including quantity where appropriate and HS number in six digit code)

8. Origin criteria (see Overleaf Notes)

9. Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied

10. Number, date of Invoices

11. Declaration by the exporter

   The undersigned hereby declares that the above details and statement are correct; that all the products were produced in

   ............................................................
   (Country)

   and that they comply with the origin requirements specified for these products in the Rules of Origin for the ACFTA for the products exported to

   ............................................................
   (Importing Country)

   ............................................................
   Place and date, signature of authorised signatory

12. Certification

   It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

   ............................................................
   Place and date, signature and stamp of certifying authority

13. □ Issued Retroactively □ Exhibition □ Movement Certificate □ Third Party Invoicing
OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-China Free Trade Area (ACFTA):

   BRUNEI DARUSSALAM  CAMBODIA  CHINA
   INDONESIA  LAOS  MALAYSIA
   MYANMAR  PHILIPPINES  SINGAPORE
   THAILAND  VIETNAM

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA are that products sent to any Parties listed above:
   (i) must fall within a description of products eligible for concessions in the country of destination;
   (ii) must comply with all relevant provisions of Annex 1 (Rules of Origin) of the Protocol to Amend the Framework Agreement on Comprehensive Economic Co-operation and Certain Agreements thereunder between the Association of Southeast Asian Nations (ASEAN) and the People’s Republic of China (ACFTA Upgrading Protocol).

3. ORIGIN CRITERIA: For each good described in Box 7 of this form, the origin criteria met should be indicated in Box 8, in the manner shown in the following table:

<table>
<thead>
<tr>
<th>Circumstances of production or manufacture in the first country named in Box 11 of this form</th>
<th>Insert in Box 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Goods wholly produced or obtained satisfying subparagraph (a) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol</td>
<td>WO</td>
</tr>
<tr>
<td>(b) Goods produced in a Party exclusively from originating materials from one or more of the Parties satisfying subparagraph (b) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol</td>
<td>PE</td>
</tr>
<tr>
<td>(c) Goods produced from non-originating materials in a Party, satisfying paragraph 1 of Article 4 of Annex 1 of the ACFTA Upgrading Protocol</td>
<td>- Regional Value Content</td>
</tr>
<tr>
<td>- Change in Tariff Classification at the four-digit level</td>
<td>Actual percentage of ACFTA value content, example “40%”</td>
</tr>
<tr>
<td>(d) Goods satisfying the Product Specific Rules (PSR) in Attachment B of Annex 1 of the ACFTA Upgrading Protocol</td>
<td>CTH</td>
</tr>
</tbody>
</table>

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products 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 in Box 7 must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them.

6. The Harmonised System number of the importing party in Box 7 (six digit code) shall be determined according to the International Convention on the Harmonized Commodity Description and Coding System and subsequent amendments thereto.

7. The term “Exporter” in Box 1 and 11 may include the manufacturer or the producer. In the case of Movement Certificate (MC), the term “Exporter” also includes the exporter in the intermediate Party. For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf. In this case, the manufacturer can make the declaration indicated in Box 11 and shall state the name and address of the exporter in Box 7.

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. MOVEMENT CERTIFICATE: In cases of Movement Certificate, in accordance with Rule 12 of Attachment A of the Rules of Origin of the ACFTA Upgrading Protocol (Operational Certification Procedures): (i) “Movement Certificate” in Box 13 should be ticked (✓); (ii) the indicated value in Box 9 shall be the invoice value of the products exported from the intermediate Party. The indicated value in Box 9 is only required when the RVC criterion is applied; (iii) The name of the original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 7.

10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, “the Third Party Invoicing” in Box 13 shall be ticked (✓). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.

11. EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the “Exhibitions” in Box 13 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 E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The “Issued Retroactively” in Box 13 cannot be ticked electronically or typewritten, the Certificate of Origin (Form E) shall be stamped with the words “ISSUED RETROACTIVELY”.

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