



**Letter of Understanding among the Parties to
the Agreement on Trade in Goods under the Framework
Agreement on Comprehensive Economic Cooperation
among the Governments of the Member Countries of the
Association of Southeast Asian Nations and
the Republic of Korea on the Back-to-Back Certificate of
Origin**

The Parties to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea (hereinafter referred to as "the Agreement on Trade in Goods") have reached the following understanding on the back-to-back Certificate of Origin:

1. The provisions of Annex 3 and Appendix 1 to Annex 3 to the Agreement on Trade in Goods shall be applied to the implementation of the back-to-back Certificate of Origin arrangement.

2. For the purpose of monitoring trade between the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea under the Agreement on Trade in Goods, the issuing authority which issued the back-to-back Certificate of Origin as provided for in Appendix 1 to Annex 3 to the Agreement on Trade in Goods shall upon request by the customs authority of the importing Party provide such customs authority with information regarding the back-to-back Certificate of Origin.

3. Upon request of the customs authority of the importing Party, the issuing authority of the intermediate Party shall provide information pertaining to the original Certificate of Origin, such as the first exporter, last exporter, reference number, description of the goods, country of origin, and the port of discharge, within 30 days from the date of receipt of the request.

4. This Letter of Understanding takes effect on the same date as the Agreement on Trade in Goods and shall be treated as an integral part of the Agreement on Trade in Goods.

IN WITNESS WHEREOF, the undersigned being duly authorised thereto, have signed the Letter of Understanding among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea.

DONE in duplicate copies in the English Language.

For the Government of Brunei Darussalam:

A handwritten signature in black ink, appearing to read 'LIM JOCK HOI', written over a horizontal line.

LIM JOCK HOI
Permanent Secretary

Ministry of Foreign Affairs and Trade

For the Royal Government of Cambodia:



PICH RITHI

Deputy Director-General
Ministry of Commerce

For the Government of the Republic of Indonesia:



HERRY SOETANTO

Director-General of International Trade Cooperation
Ministry of Trade



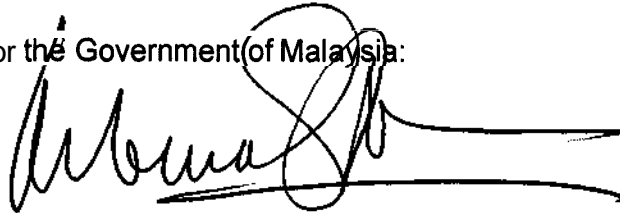
For the Government of the Lao People's Democratic Republic:



BOUNTHONG VONGSALY

Ambassador Extraordinary and Plenipotentiary of
Lao People's Democratic Republic
to Brunei Darussalam

For the Government of Malaysia:



DR. REBECCA FATIMA STA MARIA
Deputy Secretary-General (Trade)
Ministry of International Trade and Industry

For the Government of the Union of Myanmar:



DAW MYO NWE
Director-General
Ministry of National Planning and Economic Development

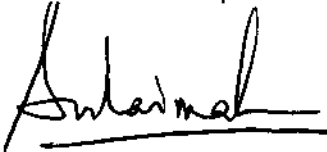
For the Government of the Republic of the Philippines:



ELMER C. HERNANDEZ

Undersecretary
Department of Trade and Industry

For the Government of the Republic of Singapore:

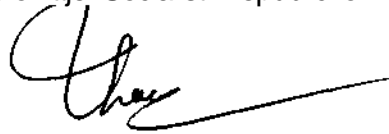


SULAIMAH MAHMOOD

Director

Ministry of Trade and Industry

For the Government of the Socialist Republic of Vietnam:



TRANTRUNG THUC

Director-General

Ministry of Trade

For the Government of the Republic of Korea:



HWANG WON-KUN

Ambassador Extraordinary and Plenipotentiary
of the Republic of Korea to Brunei Darussalam