

OVERLEAF NOTES

1. Member States which accept this form for the purpose of preferential treatment under the ASEAN Common Effective Preferential Tariff (CEPT) Scheme or the ASEAN Industrial Cooperation (AICO) Scheme:

BRUNEI DARUSSALAM
LAOS
PHILIPPINES
VIETNAM

CAMBODIA
MALAYSIA
SINGAPORE

INDONESIA
MYANMAR
THAILAND

2. CONDITIONS: The main conditions for admission to the preferential treatment under the CEPT Scheme or the AICO Scheme are that goods sent to any Member States 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 7 of Rules of Origin for the Agreement on the Common Effective Preferential Tariff Scheme for the ASEAN Free Trade Area (CEPT-AFTA ROO); and
- (iii) comply with the origin criteria set out in CEPT-AFTA 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 wholly obtained or produced in the country of exportation satisfying Article 3 of CEPT-AFTA ROO	"WO"
(b) Goods satisfying Article 4(1)(a), 4(1)(b) or 5(1) of CEPT-AFTA ROO <ul style="list-style-type: none">• Regional Value Content• Change in Tariff Classification• Specific Processes	Percentage of ASEAN value content, example "40%" The actual CTC rule, example "CC" or "CTH" or "CTSH" "SP"
(c) Goods satisfying Article 5(2) of CEPT-AFTA ROO	"PC x%", where x would be the percentage of ASEAN 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.
6. HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Member State.
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 Member State 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 D, 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 5.
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. BACK-TO-BACK CERTIFICATE OF ORIGIN: In cases of Back-to-Back CO, in accordance with Article 10(2) of the Operational Certification Procedures, the "Back-to-Back CO" box should be ticked (✓).
12. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Member State for exhibition in another country and sold during or after the exhibition for importation into the territory of a Member State, in accordance with Article 19 of the Operational Certification Procedures, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
13. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form D) may be issued retroactively, in accordance with Article 10(3) of the Operational Certification Procedures, the "Issued Retroactively" box should be ticked (✓).
14. ACCUMULATION: In cases where originating in a Member State is used in another Member State as materials for a finished good, in accordance with Article 5(1) of the CEPT-AFTA ROO, the "Accumulation" box should be ticked (✓).
15. PARTIAL CUMULATION (PC): If the Regional Value Content of material is less than 40%, the Certificate of Origin (Form D) may be issued for cumulation purposes, in accordance with Article 5(2) of the CEPT-AFTA ROO, the "Partial Cumulation" box should be ticked (✓).
16. DE MINIMIS: If a good that does not undergo the required change in tariff classification does not exceed 10% of the FOB value, in accordance with Article 8 of the CEPT-AFTA ROO, the "De Minimis" box should be ticked (✓).