1.	. Goods consigned from (Exporter's business name,			Reference No.				
address, country)					VIETNAM-LAOS PREFERENTIAL TARIFF AGREEMENT CERTIFICATE OF ORIGIN (Combined Declaration and Certificate)			
2.	Goods consigned to (0	Consignee's	s name, address,	FORM S				
	country)				legued in	VIET NAM		
					issued if	(Country)		
						ee Overleaf Notes		
3.	Means of transport an	d route (as	far as known)	4. For Official Use				
	Departure date			Preferential Treatment Given Under Vietnam-Laos Preferential Tariff Agreement				
	Track's name/Aircraft	etc.		Preferential Treatment Not Given (Please state reason/s)				
	Port of Discharge			Signature of Authorised Signatory of the Importing Country				
	5. Item number numbers on packages packages and HS number of the importing couding digits) 7. Number and type of packages, descriptions and HS number of the importing couding digits)			ropriate	8. Origin criterion (see Notes overleaf)	Gross weight or other quantity and value (FOB)	10. Number and date of invoices	
11	Declaration by the ex-	norter		12 Cortif				
11	11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.				
(Country) and that they comply with the origin requirements specified for these goods in the Rules of Origin of the Vietnam-Laos Preferential Tariff Agreement for the goods exported to								
(Importing Country)								
Place and date, signature of authorised signatory					ce and date, signa	ture and stamp of certify	ving authority	
13				1	, 0	,	-	
	☐ Third Country Inv	roicing	Exhibition					
	Accumulation							
	☐ Partial Cumulation	П	☐ Issued Retroactively	İ				

OVERLEAF NOTES

- Parties which accept this form for the purpose of preferential treatment under the Vietnam-Laos Preferential Tariff Agreement:

 LAO PDR

 VIETNAM
- CONDITIONS: The main conditions for admission to the preferential treatment under the Vietnam-Laos Preferential Tariff Agreement are that goods sent to any Party 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 8 of Rules of Origin for the Vietnam-Laos Preferential Tariff Agreement (Vietnam-Laos ROO); and
 - (iii) comply with the origin criteria set out in Vietnam-Laos 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:

	umstances of production or manufacture in the first country ned in Box 11 of this form	Insert in Box 8		
(a)	Goods satisfying Article 3 of Vietnam-Laos ROO (wholly obtained or produced in the exporting Party)	WO		
(b)	Goods satisfying Article 4(1)(a)(i), 4(1)(a)(ii) of Vietnam- Laos ROO			
	Local Value Content	Percentage of Vietnam-Laos value content, example: LVC (40%)		
	Change in Tariff Classification at four-digit level	СТН		
(c)	Goods satisfying Article 6(2) of Vietnam-Laos ROO	"PC x%", where x would be the percentage of Vietnam-Laos 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 Party.
- 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 Party 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 S, 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. EXHIBITIONS: In cases where goods are sent from the territory of the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into the territory of such Party, in accordance with Rule 21 of the Operational Certification Procedures, the "Exhibitions" box should be ticked ($\sqrt{}$) 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 S) may be issued retroactively, in accordance with Rule 10(2) of the Operational Certification Procedures, the "Issued Retroactively" box should be ticked ($\sqrt{}$).
- 13. ACCUMULATION: In cases where the originating materials in a Party are used in the other Party as materials for a finished good, in accordance with Article 6 of the Vietnam-Laos ROO, the "Accumulation" box should be ticked ($\sqrt{}$).
- 14. PARTIAL CUMULATION (PC): If the Local Value Content of material is less than 40%, the Certificate of Origin (Form S) may be issued for cumulation purposes, in accordance with Article 6(2) of the Vietnam-Laos ROO, the "Partial Cumulation" box should be ticked (√).
- 15. *DE MINIMIS*: if the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the good, in accordance with Article 9 of the Vietnam-Laos ROO, the "De Minimis" box should be ticked (√).

	. Goods consigned from (Exporter's business name, address, country)			Reference No.			
address	s, country)		VIETNAM-LAOS PREFERENTIAL TARIFF				
			AGREEMENT CERTIFICATE OF ORIGIN				
			(Combined Declaration and Certificate)				
2. Goods country		nsignee's name, address,	FORM S				
				Issued in	VIET NAM		
					(Country)		
0.14			4.5.0%		ee Overleaf Notes		
3. Means	of transport and r	oute (as far as known)	4. For Official Use				
Departu	ıre date		Preferential Treatment Given Under Vietnam-Laos Preferential Tariff Agreement				
				Preferential Tr	reatment Not Given (F	Please	
Track's	name/Aircraft etc	.		state reason/s			
Port of	Discharge		 Signs	sture of Authoricad	Signatory of the Importi		
5. Item	6. Marks and	7 Number and tune of peakages, deep	_		9. Gross weight or	1	
number		and HS number of the importing co	propriate	8. Origin criterion (see Notes	other quantity and value (FOB)	10. Number and date of invoices	
		digits)		overleaf)			
11. Declar	ation by the expo	rter	12. Certif	ication			
		y declares that the above details	It is hereby certified, on the basis of control carried out,				
	and statement are correct; that all the goods were produced in			that the declaration by the exporter is correct.			
		(Country)					
and t	hat they comply	y with the origin requirements					
specifi	ed for these goo	ods in the Rules of Origin of the					
	m-Laos Preferei exported to	ntial Tariff Agreement for the					
9							
(Importing Country)							
	Place and date, sig	nature of authorised signatory	Place and date, signature and stamp of certifying authority				
13.							
	ird Country Invoid						
	cumulation	☐ De Minimis					
│	artial Cumulation	☐ Issued Retroactively					

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	Local Value Content	Percentage of Vietnam-Laos value content, example: LVC (40%)		
	Change in Tariff Classification at four-digit level	СТН		
(c)	Goods satisfying Article 6(2) of Vietnam-Laos ROO	"PC x%", where x would be the percentage of Vietnam-Laos value content of less than 40%, example "PC 25%"		

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1.		onsigned from (E	Exporter's	business name,	Reference	ce No.		
	address, country)			VIETNAM-LAOS PREFERENTIAL TARIFF				
					AGREEMENT CERTIFICATE OF ORIGIN			
					(Combined Declaration and Certificate)			
2.	Goods consigned to (Consignee's name, address, country)						FORM S	
						Issued in	VIET NAM	
						c	(Country) ee Overleaf Notes	
3	Means o	f transport and re	oute (as fa	ar as known)	4. For Off		ee Overlear Notes	
0.	Wicaris o	r transport and re	outo (as ic	ar as known,	4.101011	iolai OSC		
	Departur	e date					reatment Given Unde Preferential Tariff Ag	
	Борана	o dato						
	Track's r	name/Aircraft etc				state reason/s	reatment Not Given (F s)	riease
	TIGORST	iamo// moran oto	,.					
	Port of D	ischarge						
_			I		_		Signatory of the Importi	1
l	Item number	6. Marks and numbers on	goods	er and type of packages, deso (including quantity where app	oropriate	8. Origin criterion	Gross weight or other quantity	10. Number and date
		packages	and HS digits)	S number of the importing co	untry at 8	(see Notes overleaf)	and value (FOB)	of invoices
			uigito)			over.eary		
11		tion by the expo			12. Certif			
				t that the above details tall the goods were	It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			
	produce			J		ĺ	•	
			(Carrata)					
	and th	at thev comply	(Country) v with th	e origin requirements				
	specifie	d for these goo	ds in the	Rules of Origin of the				
		n-Laos Preferer exported to	ntiai Tarii	f Agreement for the				
		(Imp	orting Cour	ntry)				
	F	Place and date, sig	nature of a	uthorised signatory	Pla	ce and date, signa	ature and stamp of certify	ing authority
13	3.							
	∐ Thi	rd Country Invoid	cing [Exhibition				
	☐ Acc	cumulation		De Minimis				
	☐ Par	tial Cumulation		Issued Retroactively				

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