様式第二十七（第六条関係）（平21経産令44・追加）

ATTACHMENT 1: CO FORMAT FOR JAPAN

CO Format for Japan

1. Exporter's Name, Address and Country:	Certification No.			Number of page: /
2. Importer's Name or Consignee's Name (if applicable), Address and Country:	AGREEMENT BETWEEN JAPAN AND THE SOCIALIST REPUBLIC OF VIET NAM FOR AN ECONOMIC PARTNERSHIP CERTIFICATE OF ORIGIN Form JV Issued in Japan			
3. Transport details (means and route)(if known):				
4. Item number (as necessary); Marks and numbers; Number and kind of packages; HS code; Description of good(s):		5. Preference criteria	6.Weight or other quantity	7. Invoice number(s) and date(s)
8. Remarks:				
9.Declaration by the exporter: I, the undersigned, declare that: - the above details and statement are true and accurate; - the good(s) described above meet the condition(s) required for the issuance of this certificate; - the country of origin of the good(s) described above is .... Place and Date: _____ Signature: _____ Name (printed): _____ Company: _____	10.Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Competent governmental authority or Designee office: _____ Stamp Place and Date: _____ Name (printed) _____ Signature: _____			

Parties which accept this form for the purpose of preferential treatment under the Agreement between Japan and the Socialist Republic of Vietnam for an Economic Partnership are Japan and Vietnam.

General Conditions:
The conditions for the preferential tariff treatment under the Agreement are that the goods exported to Japan or Vietnam should:

i. fall within description of goods eligible for concession in Japan or Vietnam;
ii. comply with the consignment conditions in accordance with Article 31 of the Agreement; and
iii. comply with the preference criteria provided for in Chapter 3 of the Agreement.

Instructions for Certificate of Origin:

For the purpose of claiming preferential tariff treatment, the CO should be completed legibly and in full by the exporter or its authorized agent and certificated by the competent governmental authority or its designee. Any item in the CO should be completed in the English language. The CO should be no longer valid, if it is modified after the issuance.

If the space of the form of the CO is insufficient to specify the necessary particulars for identifying the goods and other related information, the exporter or its authorized agent may provide the information using additional Attachment 1. In that case, every additional Attachment 1 of the Implementing Regulations should be completed legibly and in full by the exporter or its authorized agent and certificated by the competent governmental authority or its designee.

Box 1: State the full name, address and country of the exporter.

Box 2: State the full name, address and country of the importer. As defined in subparagraph (g) of Article 23 of the Agreement, "importer" means a natural or juridical person who imports a good into the importing Party (e.g. the consignee who declares the importation).

Box 3: Provide the name of loading port, transit port and discharging port, and the name of vessel or flight number, if known. In case of retroactive issuance, the date of shipment (i.e. bill of lading or airway bill date)

Box 4: Provide item number (as necessary), marks and numbers, number and kind of packages, HS code as amended on January 1, 2007, and description of each good consigned.

For each good, the HS code should be indicated at the six-digit level (or a more detailed level as is established by the importing Party if required by the exporting Party).

The description of the good on a CO should be substantially identical to the description on the invoice and , if possible, to the description under the HS for the good.

With respect to subheading 0910.99, 1515.90, 2208.90 and 9404.90, in an exceptional case where the good is a good requiring a specific description (e.g. curry, tung oil and its fractions), such description of specific products should be indicated.

With respect to each good of Chapter 50 through 63 of the HS, the materials of the other Party or non-Parties which are member countries of the ASEAN, the process or operation conducted in such Party or non-Parties, and the names of such Party or non-Parties should be indicated (if such materials were used in the production of the good).

Box 5: For goods that meet the preference criteria, the exporter or its authorized agent should indicate in box 5 of this form , the preference criteria met in the manner shown in the following table or any combination of acronym contained therein:

Circumstances of production or manufacture in the Party named in box 9 of this form	Insert in box 5
(a) Wholly obtained goods satisfying Article 25 of the Agreement	"WO"
(b) Goods satisfying paragraph 1 of Article 26 of the Agreement	"CTH" or "LVC"
(c) Goods satisfying paragraph 2 of Article 26 of the Agreement - Change in Tariff Classification - Local Value Content - Specific Manufacturing or Processing Operation	"CTC" "LVC" "SP"
(d) Goods satisfying subparagraph (e) of Article 24 of the Agreement	"PE"
Also, exporters should indicate the following where applicable:	
(e) Should goods comply with Article 28 of the Agreement	"DMI"
(f) Should goods comply with Article 29 of the Agreement	"ACU"
(g) Should goods comply with Article 35 of the Agreement	"TIM"

Box 6: For each good, indicate the weight or other quantity (e.g. gross weight or net weight).

Box 7: Indicate the invoice number and date for each good. The invoice should be the one issued for the importation of the good into the importing Party.

If the invoice is issued by a person different from the exporter to whom the CO is issued and the person who issues the invoice is located in a non-Party, it should be indicated in box 8 that the goods will be invoiced in a non-Party, identifying the full legal name and address of the person that issues the invoice.

In an exceptional case where the number of the invoice issued in a non-Party is not known at the time of issuance of the CO, the invoice number and the date of the invoice issued by the exporter to whom the CO is issued should be indicated in box7, and it should be indicated in box 8 that the goods will be subject to another invoice to be issued in a non-Party for the importation into the importing Party, identifying the full legal name and address of the person that will issue such other invoice. In such case, the customs authority of the importing Party may require the importer to provide the invoices and any other relevant documents which confirm the transaction, from the exporting Party to the importing Party, with regard to the goods declared for import.

Box 8: If the CO is issued retroactively, the competent governmental authority or its designee should indicate "Issued Retroactively". If the CO is newly issued in accordance with Rule 4(b)(ii) and 5(a) of the Implementing Regulations, the competent governmental authority or its designee should indicate the date of issuance and the certification number of the original CO. In cases of Certified True Copies, in accordance with Rule 5 (b) of the Implementing Regulations, the words "CERTIFIED TRUE COPY" should be indicated in box 8. Other remarks as necessary.

Box 9: This box should be completed, signed and dated by the exporter or its authorized agent. "Date" should be the date when the CO is applied for.

Note: The exporter's or its authorized agent's signature may be autographed or electronically printed.

Box 10: This box should be completed, dated, signed and stamped by the competent governmental authority of the exporting Party or its designee.

Note: The competent governmental authority's or its designee's signature may be autographed or electronically printed. Official seals or impression of stamps on a CO of the competent governmental authority of the exporting Party or its designees may be manually put or electronically printed.

Notice 1: Any items entered in this form should be true and correct. False declaration or documents relating to the CO should be subject to penalty in accordance with the laws and regulations of the exporting Party.

Notice 2: The CO should be a basis of determination of origin at the customs authority of the importing Party.