

OVERLEAF NOTES

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

BRUNEI DARUSSALAM	CAMBODIA	INDONESIA
LAOS	MALAYSIA	MYANMAR
PHILIPPINES	SINGAPORE	THAILAND
VIETNAM		

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:

- i) must fall within a description of products eligible for concessions in the country of destination;
- ii) must comply with the consignment conditions that the goods must be consigned directly from any ASEAN State to the importing Member State but transport that involves passing through one or more intermediate non-ASEAN countries, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements;
- iii) must comply with the origin criteria given in Para 3 below; and
- iv) for AICO Scheme, a Certificate of Eligibility (COE) is required.

3. **ORIGIN CRITERIA:** For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:

- i) The products wholly produced or obtained in the exporting Member State as defined in Rule 2 of the Rules of Origin;
- ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 1 (b) of the CEPT Rules of Origin, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ASEAN countries or of undetermined origin does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Member State;
- iii) Products which comply with origin requirements provided for in Rule 1 of the CEPT Rules of Origin and which are used in a Member State as inputs for a finished product eligible for preferential treatment in another Member State/States shall be considered as a product originating in the Member State where working or processing of the finished product has taken place provided that the aggregate ASEAN content of the final product is not less than 40%; or
- iv) For textiles and textile products, the Substantial Transformation Criterion can be used as an alternative to the 40% local content requirement. This criterion is to be applied based on the "CEPT Rules of Origin for Textiles and Textile Products" and the "ASEAN Single List".

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his goods qualify for preferential treatment, 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) Products wholly produced in the country of exportation (see paragraph 3(i) above)	“X”
(b) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3(ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Member State which were produced in conformity with the provisions of paragraph 3(iii) above	Percentage of ASEAN cumulative content, example 40%
(d) Textiles and textile products using the Substantial Transformation Criterion	“ST”

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 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. The Harmonized System number shall be that of the importing Member State.
7. 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. 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.