

ANNEX ON OPERATIONAL CERTIFICATION PROCEDURES

For the purpose of implementing Rules of Origin under DFQF, the following operational procedures on the issuance and verification of a Certificate of Origin (Form DFQF) and other related administrative matters shall be observed.

Rule 1 Definitions

For the purposes of this Annex:

- (a) **issuing authority** means any government authority or other entity authorized under the domestic laws, regulations and administrative rules of a DFQF beneficiary country to issue a Certificate of Origin (Form DFQF);
- (b) **customs authority** means the competent authority that is responsible under the laws of a country for the administration of customs laws and regulations;
- (b) **exporter** means a natural or juridical person located in the territory of a DFQF beneficiary country where goods are exported from by such a person;
- (c) **producer** means a natural or juridical persons who carries out production;
- (d) **importer** means a natural or juridical person located in the territory of the Kingdom of Thailand where goods are imported into by such a person; and
- (e) **day** means calendar day.

Rule 2 Certificate of Origin (Form DFQF)

1. A Certificate of Origin (Form DFQF) shall be on ISO A4 size white paper in conformity to the specimen shown in Appendix 1 of this Annex. It shall be made in the English language only.
2. A Certificate of Origin (Form DFQF) shall comprise one (1) original and two (2) copies (Duplicate and Triplicate).

The original Certificate of Origin (Form DFQF) shall be forwarded from the exporting DFQF beneficiary country to the importer in the Kingdom of Thailand for submission to the customs authority of Thailand. The duplicate Certificate of Origin (Form DFQF) shall be retained by the issuing authority of the exporting DFQF beneficiary country. The triplicate Certificate of Origin (Form DFQF) shall be retained by the producer or exporter of the exporting DFQF beneficiary country.

3. Each Certificate of Origin (Form DFQF) shall bear a unique reference number separately given by each place or office of issuance.

4. Signature with full name of authorized officials and seal of issuing authorities of the DFQF beneficiary country should be based on a Certificate of Origin (Form DFQF).
5. The tariff classification of the Harmonized System (HS) on a Certificate of Origin (Form DFQF) should be indicated at the six-digit level, and the description of goods should be substantially identical to the description on the invoice and the description under the HS for the goods.
6. To implement the provisions of Article 2 of Rules of Origin under DFQF, a Certificate of Origin (Form DFQF) shall indicate the relevant applicable origin criterion in Box 6.
7. Multiple items declared on a same Certificate of Origin (Form DFQF) shall be allowed, provided that each item qualifies separately in its own rights. In case the all items could not be declared in one page, the attached sheet shall be on ISO A4 size white paper in conformity to the specimen shown in Appendix 2 of this Annex.

Rule 3 Issuance of a Certificate of Origin (Form DFQF)

1. The exporter in the DFQF beneficiary country or his authorized representative shall submit written application for a Certificate of Origin (Form DFQF) together with supporting documents proving that the goods to be exported qualify for the issuance of a Certificate of Origin (Form DFQF).
2. A Certificate of Origin (Form DFQF) shall be issued by the issuing authorities of an exporting beneficiary LDC when the goods to be exported can be considered as goods originating in that beneficiary LDC.

For the purposes of determining originating status, the issuing authorities of the exporting DFQF beneficiary country shall have the right to request for supporting documentary evidence(s) or to carry out any check which they consider appropriate.

3. A Certificate of Origin (Form DFQF) shall be issued prior to or at the time of shipment.

In exceptional cases where a Certificate of Origin (Form DFQF) has not been issued at the date of shipment, the Certificate of Origin (Form DFQF) may be issued retroactively within one (1) year from the date of shipment, in which case it shall bear the word "ISSUED RETROACTIVELY" in the Certificate of Origin (Form DFQF) in Box 9.

4. A Certificate of Origin (Form DFQF) shall be valid for a period of one (1) year from the date of issuance.
5. Neither erasures nor superimpositions shall be allowed on a Certificate of Origin (Form DFQF). Any alteration shall be made by:

- (a) striking out the erroneous materials and making any addition required. Such alterations shall be approved by an official authorized to sign a Certificate of Origin (Form DFQF) and certified with official seals and its official signatures with full name by the issuing authorities; or
- (b) issuing a new Certificate of Origin (Form DFQF) to replace the erroneous one. The new Certificate of Origin (Form DFQF) shall bear the reference number and the date of issuance of the original Certificate of Origin (Form DFQF). The words “REPLACED C/O NO. ... ISSUED DATE ...” shall be endorsed in Box 9. The new Certificate of Origin (Form DFQF) shall take effect from the date of issuance of the original certification.

6. In the event of theft, loss or destruction of a Certificate of Origin (Form DFQF), the exporter may apply in writing to the issuing authorities of the DFQF beneficiary country which issued it for a certified true copy of the original and the duplicate to be made on the basis of the export documents in their possession bearing the endorsement of the word “CERTIFIED TRUE COPY FOR THE ORIGINAL CERTIFICATE NO...DATED...” in Box 9. This copy shall bear the date of the original Certificate of Origin (Form DFQF). The certified true copy of a Certificate of Origin (Form DFQF) shall be issued within the validity period of the original Certificate of Origin (Form DFQF) and on condition that the exporter provides to the issuing authorities of the DFQF beneficiary country the triplicate copy. The validity of certified true copy of the Certificate of Origin (Form DFQF) shall be the same effective days as the original certification.

7. The authorized signature with full name and its official seal shall to be entered in Box 11, which is reserved for the issuing authorities of DFQF beneficiary country, may be autographed or electronically printed.

Rule 4 Presentation

For the purposes of claiming preferential tariff treatment, at the time of importation an importer shall submit a valid Certificate of Origin (Form DFQF) together with other documents as required in accordance with the laws and regulations of Thailand to customs authorities.

Rule 5 Minor Error

Where the originating status of the goods is not in doubt, the discovery of errors such as the slight discrepancies or omissions, typing errors or overrunning the margin of the designated field between the statement made in a Certificate of Origin (Form DFQF) and those made in the documents submitted to the customs authority of Thailand for the purpose of carrying out the formalities for importing the goods shall not ipso facto invalidate the Certificate of Origin (Form DFQF) if the Certificate of Origin (Form DFQF) does correspond to the goods submitted.

Rule 6
Two or More Invoices

A Certificate of Origin (Form DFQF), in which numbers and dates of two or more invoices issued for a single shipment are indicated, should be accepted by the customs authority of Thailand.

Rule 7
Third Country Invoicing

1. The customs authority of Thailand shall accept the Certificate of Origin (Form DFQF) in cases where the sales invoice is issued by a company located in a third country or by a LDCs exporter for the account of the said company, provided that the goods meet the requirements of Rules of Origin under DFQF.
2. The Certificate of Origin (Form DFQF) shall bear the endorsement of the words "THIRD COUNTRY INVOICING" and provide information as name, address and country of the company issuing the invoice in Box 9.

In the case where the goods are invoiced by a third country, the number and date of the invoice issued by the exporters and the number and date of the invoice issued by the third country (if known) for the importation of the goods to the Kingdom of Thailand shall be indicated in the Certificate of Origin.

Rule 8
Documentation for Implementing Article 7(2)(b) (Direct Consignment)

For the purpose of implementing Article 7(2)(b) (Direct Consignment) of this Rules of Origin under DFQF, where transportation is effected through the territory of one or more DFQF beneficiary country(s), other than the exporting DFQF beneficiary country, or through non- beneficiary country(s), provided that the goods remain under the surveillance of the customs authority of the other DFQF beneficiary country(s), or non-beneficiary country(s), the following shall be produced to customs authority of Thailand:

- (a) An Air Waybill, a through Air Waybill, a Bill of Lading, a through Bill of Lading or a multimodal or combined transportation document, that certifies the transport from the exporting DFQF beneficiary country to the Kingdom of Thailand, as the case may be. In the case of not having a through Air Waybill or through Bill of Lading, supporting documents issued by the customs authority or other competent entity of other DFQF beneficiary country(s) or non-beneficiary country(s) that authorized this operation, according to its domestic legislation, are required;
- (b) An original Certificate of Origin (Form DFQF) issued by the issuing authorities of exporting DFQF beneficiary country; and
- (c) A commercial invoice in respect of the goods.

Rule 9 Verification Process

1. The request for verifying a Certificate of Origin (Form DFQF) shall be carried out at random or whenever the customs authority of Thailand have reasonable doubts as the authenticity of the Certificate of Origin (Form DFQF), the originating status of the imported goods, the achievement of goods-consigned requirements.

2. For the purpose of implementing the provision of paragraph 1, the customs authority of Thailand shall do the official request for verifying the Certificate of Origin (Form DFQF) to the issuing authority in the exporting DFQF beneficiary country. A copy of the Certificate of Origin (Form DFQF) and relevant documents shall be sent with such request.

While awaiting the results of the verification, the customs authority of Thailand shall suspend the provisions on preferential treatment. Release of the goods shall be offered to the importer, provided that they are not held to be subject to import prohibition, import restriction or fraud suspicion.

3. After receiving a request for verification, the issuing authority in the DFQF beneficiary country shall promptly respond to the request. Transmitting the result of verification shall be replied to Thailand within four (4) months after the receipt of the request. The results of verification shall precisely determine upon the authenticity of the Certificate of Origin (Form DFQF), the originating status of the goods, or the achievement of goods-consigned requirements as the request concerned.

4. If there is no response from the issuing authority in the exporting DFQF beneficiary country within four (4) months or if the reply does not provide sufficient information, a second communication shall be send.

If the customs authority of Thailand does not receive the respond of the second communication within three (3) months or the results of verification do not provide detailed information to prove the authenticity of the Certificate of Origin (Form DFQF), the originating status of the goods, or the achievement of goods-consigned requirements, the customs authorities of Thailand shall deny the tariff preferences to goods declared in such Certificate of Origin (Form DFQF).

5. If the custom authority of Thailand is not satisfied with the outcome of the retroactive check, it may, under exceptional cases, request for a verification visit to the exporting DFQF beneficiary country.

(a) Prior to conducting the verification visit, the customs authority of Thailand shall notify the issuing authority of the exporting beneficiary LDC with an aim and means of the verification visit.

(b) The verification visit shall be conducted not later than four (4) months after received the notification.

In the case where the exporting DFQF beneficiary country fails to respond to the request for averification visit, the customs authority of Thailand may deny the tariff preferences to goods declared in such Certificate of Origin (Form DFQF).

6. For the purposes of the verification process in paragraph 2 to 5, the duplicate and triplicate of Origin (Form DFQF) and other relevant documents shall be kept for at least five (5) years from the date of issuance by the issuing authority and the exporter or his authorized representative of the exporting DFQF beneficiary country.

7. Any information communicated between the exporting DFQF beneficiary country and the Kingdom of Thailand shall be treated as confidential and shall be used only for the purposes of verification of the Certificate of Origin (Form DFQF).

Rule 10

Procedure to Submit the Sample of Official Seals and Specimen Signatures to the Customs Department of Thailand

Each DFQF beneficiary country shall provide the Customs Department of Thailand with names, address and specimen of official seals of the issuing authorities as well as names and specimen signatures of authorized official used for the issuance of a Certificate of Origin (Form DFQF).

Any modification shall be promptly provided in the same manner.

Rule 11

Focal Point

For the purpose of Rule 9, DFQF beneficiary country shall provide the customs authority of Thailand with the focal point of the issuing authority or the focal point of other competent governmental authority including the address, phone number, facsimile number and e-mail address.

Any modification or revocation of the focal point shall immediately notify to the customs authority of Thailand.

Rule 12

Action against Fraudulent Acts

1. When it is suspected that fraudulent acts in connection with a Certificate of Origin (Form DFQF) have been committed, the government authority of the DFQF beneficiary country concerned shall cooperate in the action to be taken in the respective DFQF beneficiary country against the persons involved.

2. Each DFQF beneficiary country shall provide legal sanctions for fraudulent acts related to a Certificate of Origin (Form DFQF).
