

**To apply The Certificate of Origin (CO) and Entrepreneur used Standard
Operating Procedures (SOP)**

(1) The authority issues the Certificate of Origin (CO)

The Ministry of Commerce and the Trade Department of MIC OSS.

(2) The Places of the tariff relief of the Certificate of Origin(CO)

Naypyidaw, Yangon Region (Export/ Import Office(Yangon), Office of Investment Cooperation (Yankin), Thilawar (Special Business Zone) and the Fourteen Trade Center (Muse, Lyaygel, Chinshwehaw, Kanpikete, Tarchileik, Myawadii, Kawthaung, Myeik, Tamu, Rih, Hteekee, Keng Ton, Mae Se and Mawtaung.)

(3) Issued and approved the tariff relief of the Certificates of Origin(CO)

a) Permission issued of the Certificates of Origin (CO) for unilateral tariff relief and exemption system.

No	System	Applicable Countries	Lists of Form
1.	Developed Country unilateral tariff relief system (Generalized System of Preferences-GSP)	Australia, Belarus, Canada, Island, Japan, New Zealand, Norway, Russia, Switzerland, Turkey, American, United Kingdom, EU Countries (Total Country 39)	Form A
2.	Korea gives unilateral tariff relief and exemption system for LDCs Countries	Korea	Form Korea

3.	India gives unilateral tariff relief and exemption system for LDCs Countries (Duty free Tariff Preference DFTP Scheme)	India	Form DFTP
4.	China gives unilateral tariff relief and exemption system for LDCs Countries (Duty free Treatment granted by China)	China	Form China

b) Permission issued of the Certificates of Origin (CO) for The Free Trade Area

No	System	Applicable Countries	Lists of Form
1.	ASEAN Free Trade Area	10 ASEAN Member Countries	Form D
2.	ASEAN- China Free Trade Area	10 ASEAN Member Countries and China	Form E
3.	ASEAN- Korea Free Trade Area	10 ASEAN Member Countries and Korea	Form AK
4.	ASEAN- Japan Free Trade Area	10 ASEAN Member Countries and Japan	Form AJ
5.	ASEAN- Australia Newzealand Free Trade Area	10 ASEAN Member Countries and Australia, Newzealand	Form AANZ
6.	ASEAN- India Free Trade Area	10 ASEAN Member Countries and India	Form AI
7.	ASEAN- Hong Kong (China) Free Trade Area	10 ASEAN Member Countries and Hong Kong (China)	Form AHK

8.	Regional Comprehensive Economic Partnership Agreement	10 ASEAN Member Countries and Australia, China, Japan, Korea, Newzealand	Form RCEP
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(4) The Applicants of the Certificates of Origin (CO)

The applicants must be the registration of Importer/Exporter in the Department of Commerce (Ministry of Commerce).

(5) The Applicable Systems

The applicants must apply from online in Service Office which can get Online CO Application System and Trade Center, and if the Online CO Application System is permitted, the applicants must apply Manual system for unexpected situations. The applicants who want to apply with the Online CO Application System can apply anywhere that can get internet from <http://onlineco.myanmartrade.net.com> link.

(6) The Applicable Country and Good

- a) The importing country for export must be a country that offers unilateral tariff relief (or) a country that is contracted in free trade area.
- b) The export good is an applicable good to the relevant program by country. The good which includes in non unilateral tariff relief good list cannot apply the Certificates of Origin (CO). However, the goods which include in non- unilateral tariff relief good list can apply for the purpose of consolidating goods according to the Free Trade Area.
- c) Generally, there is no need to apply CO form if the FOB value of the export good is under the US 200 \$.
- d) The CO form can be applied for the applied good during .1 year after importing of good.
- e) According to initial analysis, if the goods to be shipped do not comply with the relevant regulations, the application can be denied.

(7) Documents to be submitted when applying the CO Form (eg. AT IGA Form D)

The CO form that is completed in English without deletion or repair can be presented with the following documents-

- a) Acknowledgment that it is a 100% product for 100% products
- b) "Certificate of Product Registration" for industrial products
- c) Export License Copy/Export declaration (Original/Copy)
- d) Shipping evidence (Bill of Lading)(Copy)
- e) Sales receipt (Invoice)(Copy)

Remarks: One of the members from Board of Director Lists signs that the documents are true copies in CO Form.

(8) The attached documents to apply other CO form

The CO form that is completed in English without deletion or repair can be presented with the following documents-

- a) Acknowledgment that it is a 100% product for 100% products
- b) For industrial products,
 - 1) Calculation description of cost statement for one unit of goods.
 - 2) To describe the HS code (6-digit level) of raw materials and the HS code (6-digit level) of the finished product.
 - 3) To submit the documents which explain the stages of the production process. (If necessary, to submit the photos of the product.)
- c) Export License Copy/Export declaration (Original/Copy)
- d) Shipping evidence (Bill of Lading)(Copy)
- e) Sales receipt (Invoice)(Copy)

(9) Industrial Products Registration Application For Industrial Products(Clothing)

To Be Applied ATIGA Form D

a) The Attached Documents for Applying the Industrial Products Registration-

- 1) Calculation description of cost statement for one unit of goods.

- 2) To describe the HS code (6-digit level) of raw materials and the HS code (8-digit level) of the finished product.
- 3) To submit the documents which explain the stages of the production process. (If necessary, to submit the photos of the product.)
- 4) Import declaration for raw material products (Copy)
- 5) Sales receipt (Invoice) (Copy)

Remarks: If necessary, submit a sale contract for exports items which include a list of goods that do not required to apply for an export license.

b) Step by Step Licensing Process

- 1) If the attached documents are verified and corrected, they should be forwarded to the cost sheet censorship team together with the initial review.
- 2) Department of Commerce check the Certificate of Product Registration and issue with a year term after receiving the recommendation of the cost sheet censorship team.

(10) General Facts which must be completed in CO form (eg. ATIGA Form-D)

a) General Facts to be filled in the fields on the form

No	Boxes	Topics to Complete
1	Box-1	Exporter's Business Name and Address
2	Box-2	Recipient's Business Name and Address
3	Box-3	Departure Date, Name of Vehicle to be Transported, Landing Port
4	Box-4	To be used by the Relevant Authorities of the Importing Country
5	Box-5	Numbers by Product Type
6	Box-6	Signs and Numbers on Packages

7	Box-7	Package Type and Quantity, Product Description (Quantity and HS code of the Exporting Country)
8	Box-8	Original Landmark(See the back of the model)
9	Box-9	Rough Weight (or) Other Quantities and Values (FOB value if RVC Landmark is used)
10	Box-10	Invoice Number and Invoice Date
11	Box-11	Exporter Announcement (Export Country, import Country, Exporter Sign, Name Tag, Place and Date)
12	Box-12	Approved by the relevant authority issuing the CO Certificate, Name Stamp, Place of Issue and Date
13	Box-13	To mark according to the purpose for which it was submitted

b) Box 13 Should Be Marked According To The Purpose For Which It Was Submitted Directions

Box	Purpose
Third Country Invoicing	To mark issuance of the sales receipt by third country.
Accumulation	If the inclusion of goods from other ASEAN members is 100%, mark it.
Back-to-Back CO	If it is a back-to-back CO that is generated based on the original CO, Show mark.
Partial Cumulation	If the product is a part of the region, make a mark.
Exhibition	If it is an export item for exhibition, please mark it.
De Minimis	If it is a non-branded product, Make a mark.

Issued Retroactively	Within 3 days from the date of shipment or B / L date, and again, these would mean that you have to spend for these processes, to mark when issuing
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c) Directions of Information Must Be Filled In Box 8 If The Product Matches The Original Landmark

No.	Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
1)	Goods wholly obtained or produced in the exporting Member State satisfying Article 27 (Wholly Obtained) of the ATIGA	"WO"
2)	Goods satisfying Article 28 (Non-wholly obtained) of the ATIGA <ul style="list-style-type: none"> - Regional Value Content - Change in Tariff Classification - Specific Processes - Combination Criteria 	<ul style="list-style-type: none"> - Percentage of Regional Value Content, example "400%" - The actual CTC rule, example "CC" or "CTH" or "CTSH" - The actual combination criterion, example "CTSH + 35%"
3)	Goods satisfying paragraph 2 of Article 30 (Partial Cumulation) of the ATIGA	"PC x%" where x would be the percentage of

		Regional Value Content of less than 40%, example "PC 25%"
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(11) Service Fees

a) Manual CO Form

No	Subject	Fee (Kyats)
1	A Form Fee	300
2	Service Fee	3,000
3	True Copy	5,000
4	Amendment Fee	1,000

b) e-co Application system

1) Application the CO Form

No	Subject	Fee (Kyats)
1	Online Fees of Use	3,000
2	Service Fee	3,000
3	True Copy	5,000
4	Amendment Fee	1,000

2) Application the Certificate of Product Registration

No	Subject	Fee (Kyats)
1	Online Fees of Use	3,000

2	Service Fee	5,000
3	True Copy	5,000
4	Renewal Fee	5,000
5	Amendment Fee	1,000

3) Application of the Certificate of Certified Exporter

No	Subject	Fee (Kyats)
1	Online Fees of Use	3,000
2	Service Fee	
3	True Copy	
4	Renewal Fee	
5	Amendment Fee	

(12) General

- a) The Exporter can reapply for Certified True Copy by submitting the copy of Exporter Acceptance for damaging and losing of CO form.
- b) The copy of the CO form issued by the relevant authorities, the copy of Exporter Acceptance and the other submitted documents during application must be kept from the release date of the CO Form Permission to at least 3 years.
- c) Information must be support for the later inquiries from the Relevant Importing Country and collaborate with the Relevant Authority.
- d) Must accept and collaborate the inspection of the Relevant Authorities
- e) Regarding with the Exported original products.

- f) The rules of the country of origin of the Free Trade Areas and tariff relief plan, the procedure of the Certificate of Origin (CO) could be learned in detail on the Notices of Order published by the Ministry, Information on Export and Import and Notices.
- g) The reference sites are as follows:
 - www.unctad.org (GSP Plans and Plans)
 - www.asean.org (Free Trade Area)
 - www.commerce.gov.mm (The Cases of the Country of Origin Rule)