

**BỘ TÀI CHÍNH
TỔNG CỤC HẢI QUAN**

Số: **6178**/TCHQ-GSQL

V/v kết quả xác minh: C/O mẫu KV

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc**

Hà Nội, ngày **21** tháng 9 năm 2017

Kính gửi: Cục Hải quan Tỉnh Quảng Ninh.

Liên quan đến các C/O mẫu KV số tham chiếu 001-16-0180179 ngày 15/3/2016 và số 001-16-0247444 ngày 07/4/2016 do Hàn Quốc cấp cho các lô hàng nhập khẩu của Tập đoàn xăng dầu Việt Nam (Petrolimex), Tổng cục Hải quan có ý kiến như sau:

Cơ quan cấp C/O Hàn Quốc đã cấp lại các C/O dẫn trên với thông tin liên quan đến trường hợp hóa đơn do nước không phải thành viên Hiệp định phát hành theo đúng quy định.

Do đó, đề nghị Cục Hải quan Tỉnh Quảng Ninh căn cứ **bản chính các C/O cấp lại được gửi kèm công văn này** để xác định việc hưởng ưu đãi đặc biệt về thuế đối với các lô hàng nhập khẩu có liên quan.

Tổng cục Hải quan thông báo để đơn vị biết và thực hiện./.

Nơi nhận:

- Như trên;
- Tập đoàn Xăng dầu Việt Nam (để biết);
- (Đ/c: Số 1 Khâm Thiên, Quận Đống Đa, TP. Hà Nội)
- Lưu: VT, GSQL (03)



**TL. TÔNG CỤC TRƯỞNG
Q. CỤC TRƯỞNG CỤC GSQL VỀ HQ**



Au Anh Tuấn

ORIGINAL



1. Goods Consigned from (Exporter's business name, address, country) SK TRADING INTERNATIONAL CO., LTD 99, SEORIN-DONG, JONGRO-GU, SEOUL, KOREA		Reference No. 001-16-0180179 Reference Code. 10b9-c9ab			
2. Goods Consigned to (Consignee's name, address, country) VIETNAM NATIONAL PETROLEUM GROUP NO 1, KHAM THIEN STREET, HANOI CITY VIETNAM		KOREA-VIETNAM FREE TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM KV Issued in <u>THE REPUBLIC OF KOREA</u> (Country) See Notes Overleaf			
3. Means of transport and route (as far as known) Departure date 21 FEB, 2016 Vessel's name/Aircraft etc. MT PETROLIMEX 09 Port of Discharge HONGAI, VIETNAM		4. For official use <input type="checkbox"/> Preferential Treatment Given Under Korea-Viet Nam Free Trade Agreement <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorized Signatory of the Importing Country			
5. Item number 1 //////////	6. Marks and numbers on packages NO MARKS IN BULK //////////////////	7. Number and type of packages, description of goods (including quantity where appropriate and HS code of the good in the importing country) [HS CODE : 2710.12.14] 0 VL 269,632.98 BA 31,187,228 KG 31,187,228 KG 92 RON UNLEADED GASOLINE BL NO: CSPL16022101 GROSS WEIGHT: 31,187.228 MTS //////////////////////////////////////	8. Origin Criterion (See Overleaf Notes) CTC //////////	9. Gross weight or other quantity and Value(FOB only when RVC criterion is used) 31,187,228 KG //////////////////	10. Number and date of Invoices HG16014 2016-03-03 //////////////////
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all goods were produced in THE REPUBLIC OF KOREA (Country) and that they comply with the origin requirements specified for these goods in the Korea-Viet Nam Free Trade Agreement for the goods exported to THE SOCIALIST REPUBLIC OF VIETNAM SK TRADING INTERNATIONAL CO., LTD. (Importing Country) SEOUL KOREA 15 MAR 2016 Place and date, signature of authorized signatory		12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. SEOUL 15 MAR 2016 ISSUED RETROACTIVELY   Deputy Director EUN-SUK HAN Place and date, signature and stamp of certifying authority			
13. Remarks Non-Party Invoicing : SK Energy International Pte Ltd - 138 Market Street #08-01&4 Capitagreen - Singapore 048946					

OVERLEAF NOTES

1. The Parties which accept this form for the purposes of preferential tariff treatment under the Korea-Viet Nam Free Trade Agreement (KVFTA):

THE REPUBLIC OF KOREA

THE SOCIALIST REPUBLIC OF VIET NAM


2. **CONDITIONS:** To enjoy preferential tariff under the KVFTA, goods sent to any Party listed above shall:
- (i) fall within a description of goods eligible for concessions in the country of destination;
 - (ii) comply with the transportation conditions in accordance with Article 3.8 (Direct Transport) of the KVFTA; and
 - (iii) comply with the origin criteria in Chapter 3(Rules of Origin and Origin Procedures) of the KVFTA.
3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter or producer must indicate in box 8 of this Form, the origin criteria met, in the manner shown in the following table:

Circumstances of production or manufacture in the exporting party named in box 11 of this form	Insert in box 8
(a) Goods wholly obtained or produced in the territory of the exporting Party	"WO"
(b) Goods satisfying the Product Specific Rules <ul style="list-style-type: none"> - Change in Tariff Classification - Regional Value Content - Regional Value Content + Change in Tariff Classification - Specific Processes 	<ul style="list-style-type: none"> - "CTC" - "RVC" that needs to be met for the good to qualify as originating; e.g. "RVC 45%" - The combination rule that needs to be met for good to qualify as originating; e.g. "CTH + RVC 40%" - "Specific Processes"
(c) Goods produced entirely in the territory of the exporting Party exclusively from originating materials	"PE"
(d) Goods satisfying Article 3.5	"Article 3.5"

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 GOODS:** The description of goods must be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them. Any trade mark shall also be specified.
6. **FREE-ON-BOARD (FOB) VALUE:** The FOB value in box 9 shall be reflected only when the Regional Value Content criterion is applied in determining the origin of goods.
7. **HARMONIZED SYSTEM CODE:** The Harmonized System code shall be that of the importing Party.
8. **EXPORTER:** The term "exporter" in box 11 may include the manufacturer or the producer.
9. **FOR OFFICIAL USE:** The customs authority of the importing Party must indicate (✓) in the relevant boxes in box 4 whether or not preferential tariff treatment is accorded.
10. **REMARKS IN BOX 13:**
- (i) In cases where invoices are issued by a non-party, "Non-Party Invoicing" should be recorded and such information as name and country of the company issuing the invoice shall be indicated;
 - (ii) Other remarks should be recorded as necessary.

ORIGINAL



1. Goods Consigned from (Exporter's business name, address, country) SK TRADING INTERNATIONAL CO., LTD 99, SEORIN-DONG, JONGRO-GU, SEOUL, KOREA		Reference No. 001-16-0247444 Reference Code. ee68-3f33			
2. Goods Consigned to (Consignee's name, address, country) VIETNAM NATIONAL PETROLEUM GROUP NO 1, KHAM THIEN STREET, HANOI CITY VIETNAM		KOREA-VIETNAM FREE TRADE AGREEMENT PREFERENTIAL TARIFF CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM KV Issued in THE REPUBLIC OF KOREA (Country) See Notes Overleaf			
3. Means of transport and route (as far as known) Departure date 18 JAN, 2016 Vessel's name/Aircraft etc. MT PETROLIMEX 06 Port of Discharge HONGAI, VIETNAM		4. For official use <input type="checkbox"/> Preferential Treatment Given Under Korea-Viet Nam Free Trade Agreement <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorized Signatory of the Importing Country			
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS code of the good in the importing country)	8. Origin Criterion (See Overleaf Notes)	9. Gross weight or other quantity and Value(FOB only when RVC criterion is used)	10. Number and date of Invoices
1	NO MARKS IN BULK //////////	[HS CODE : 2710.12.14] 0 VL 263,378.33 BA 30,493,519 KG 30,493,519 KG 92 RON UNLEADED GASOLINE BL NO: SJSS20160112001 GROSS WEIGHT: 30,493.519 MTS //////////	CTC //////////	30,493,519 KG //////////	TG16003 2016-02-04 //////////
End Of Page ...					
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct, that all goods were produced in THE REPUBLIC OF KOREA (Country) and that they comply with the origin requirements specified for these goods in the Korea-Viet Nam Free Trade Agreement for the goods exported to THE SOCIALIST REPUBLIC OF VIETNAM SK TRADING INTERNATIONAL CO., LTD. (Importing Country) SEOUL KOREA 07 APR 2016 Place and date, signature of authorized signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. SEOUL 07 APR 2016 ISSUED RETROACTIVELY  Manager SEON-HEE PARK Place and date, signature and stamp of certifying authority		
13. Remarks Non-Party Invoicing : SK Energy International Pte Ltd - 138 Market Street #08-01&4 Capitagreen - Singapore 048946					



*Identify the authenticity of certificate for verification with the website.(http://cert.korcham.net/search)

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