

**ARRANGEMENT
ON BILATERAL TRADE ENHANCEMENT
BETWEEN
THE GOVERNMENT OF THE KINGDOM OF CAMBODIA
AND
THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIET NAM**

The Government of the Kingdom of Cambodia and The Government of the Socialist Republic of Viet Nam, hereinafter called “Contracting Parties”;

Referring to the Cambodia – Viet Nam Joint Statement between the Prime Minister of the Kingdom of Cambodia and the Prime Minister of the Socialist Republic of Viet Nam dated October 10th, 2005 in Ha Noi, which required Contracting Parties to accelerate the study on a proposal of preferential tariff policy on the goods and commodities of each respective country’s origin.

Recalling the Arrangement on Bilateral Trade Enhancement between the Government of the Kingdom of Cambodia and the Government of the Socialist Republic of Viet Nam signed on June 2nd, 2023 in Ha Noi, and;

To further strengthen the cooperation on trade between the two countries, particularly on the bilateral trade in agricultural, industrial and fishery products in order to improve the living standards of the people and to contribute to the sustainable economic development of both countries;

Have agreed as follows:

Article 1

1.1. The lists of goods and commodities originating in a Contracting Party set in this Arrangement shall be granted special preferences when imported directly into the territory of the other Contracting Party.

1.2. Unless otherwise provided in this Arrangement, goods and commodities originating from a Contracting Party, when imported into the territory of the other Contracting Party, shall comply with the laws and regulations on exports and imports of the other Contracting Party as applied to regular goods traded across borders between the two countries.

Article 2

2.1. The goods and commodities originating in the Kingdom of Cambodia as listed in Annex I of this Arrangement, when imported into the territory of the Socialist Republic of Viet Nam, shall be granted a special preferential import duty of 0%. For rice and dried tobacco leaf, the tariff quota for special preferential import duty shall be stipulated in Article 3 and Article 4 of this Arrangement.

2.2. The goods and commodities originating in the Socialist Republic of Viet Nam listed in Annex II of this Arrangement, when imported into the territory of the Kingdom of Cambodia, shall be granted a special preferential import duty of 0%.

2.3. Unprocessed agricultural products which the Vietnamese invested and grew in the Kingdom of Cambodia, when imported into the territory of the Socialist Republic of Viet Nam, shall be regulated in accordance with the relevant laws and regulations of the Socialist Republic of Viet Nam and the relevant laws and regulations of the Kingdom of Cambodia without being included in the granted quotas stipulated in Article 3 and 4 of this Arrangement.

2.4. Agricultural products originating in the Kingdom of Cambodia, when imported into the territory of the Socialist Republic of Viet Nam by Vietnamese businessmen for the purpose of re-export to other market destinations, shall be regulated by the mechanism on temporary import for re-export of the Socialist Republic of Viet Nam, and regional or international agreements to which the Contracting Parties are signatories and not be included in the granted quotas stipulated in Article 3 and 4 of this Arrangement.

Article 3

For rice:

3.1. Rice as listed in Annex I of this Arrangement shall be granted special preferential import duty of 0% and be subject to quota.

3.2. The quotas of rice originating in the Kingdom of Cambodia which shall be granted special preferential import duty of 0% are as follows:

- in 2025: 300,000 metric tons of rice;
- in 2026: 300,000 metric tons of rice;

3.3. The Contracting Parties agreed on an exchange ratio of 2 kg of rice in husk equal to 1 kg of rice.

Article 4

For dried tobacco leaf:

4.1. Dried tobacco leaf as listed in Annex I of this Arrangement shall be granted special preferential import duty of 0% and be subject to quota.

4.2. The quotas of dried tobacco leaf originating in the Kingdom of Cambodia which shall be granted special preferential import duty of 0% are as follows:

- in 2025: 3,000 metric tons of dried tobacco leaf;
- in 2026: 3,000 metric tons of dried tobacco leaf;

Article 5

The Contracting Parties shall apply the HS codes as listed in Annex I, II in accordance to the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022.

Article 6

Before 20th December of each year, the Contracting Parties shall verify the implementation of the granted quotas stipulated in Article 3 and 4. In case of actual imported quantities are less than the annual granted quotas, the Ministry of Commerce of the Kingdom of Cambodia may send a written letter to the Ministry of Industry and Trade of the Socialist Republic of Viet Nam to request for a permission to carry forward the remaining quotas to be implemented in the following year.

Article 7

The imports of dried tobacco leaf stipulated in Article 4 shall be implemented as follows:

7.1. In case the actual quantities of dried tobacco leaf imported into Viet Nam are within the quotas stipulated in paragraph 4.2 of Article 4 of this

Arrangement, such quantities shall be granted a special preferential import duty as provided in this Arrangement.

7.2. In case the actual quantities of dried tobacco leaf imported into Viet Nam exceed the quotas stipulated in paragraph 4.2 of Article 4 of this Arrangement but such quantities are still within the total quotas for tobacco leaf and in conformity with conditions provided in the existing legislations on tariff quota of the Socialist Republic of Viet Nam, the import duty, based on the existing preferential tariff schedule of the Socialist Republic of Viet Nam, shall be paid for the exceeding quantities.

7.3. In case the actual quantities of dried tobacco leaf imported into Viet Nam exceed quotas stipulated in paragraph 4.2 of Article 4 of this Arrangement and exceed the total quotas for tobacco leaf, or in case the imports are not in conformity with the existing legislations on tariff quota of the Socialist Republic of Viet Nam, the out-quota import duty, provided in the existing legislations of the Socialist Republic of Viet Nam, shall be paid for the exceeding quantities.

Article 8

For the goods and commodities under this Arrangement, excluding those stipulated in Article 3 and 4, when their imports have a sudden increase, causing serious injury to domestic industries of the importing Contracting Party, the importing Contracting Party shall reserve her rights to halt immediately the granting of preferences for those goods and commodities under this Arrangement and apply the tariff rates under the ASEAN Trade in Goods Agreement (ATIGA) or according to either Contracting Party's laws and regulations.

Article 9

9.1. The Certificate of Origin for the goods and commodities imported to the Socialist Republic of Viet Nam that are granted preferences as listed in Annex I of this Arrangement is the Certificate of Origin Form S. The Certificate of Origin Form S must be on ISO A4 size in conformity with specimen shown in Annex IV. It shall be made in the English language.

9.2. The Certificate of Origin for the goods and commodities imported to the Kingdom of Cambodia that are granted preferences as listed in Annex II of

this Arrangement is the Certificate of Origin Form X. The Certificate of Origin Form X must be on ISO A4 size in conformity with specimen shown in Annex V. It shall be made in the English language.

9.3. The Certificate of Origin issuing authorities for the goods and commodities granted preferences under this Arrangement are the Ministry of Commerce of the Kingdom of Cambodia and the Ministry of Industry and Trade of the Socialist Republic of Viet Nam respectively or an agency authorized by the Ministry of Commerce of the Kingdom of Cambodia or an agency authorized by the Ministry of Industry and Trade of the Socialist Republic of Viet Nam.

9.4. To facilitate the goods and commodities granted preferences under this Arrangement, the Ministry of Commerce of the Kingdom of Cambodia and the Ministry of Industry and Trade of the Socialist Republic of Viet Nam agreed to follow and apply appropriate provisions in the Chapter III on the Rule of Origin of the ASEAN Trade in Goods Agreement (ATIGA) and Annexes concerned.

9.5. For the purpose of facilitating the goods and commodities being granted with preferences under this Arrangement, the Ministry of Commerce of the Kingdom of Cambodia and the Ministry of Industry and Trade of the Socialist Republic of Viet Nam shall closely coordinate towards the recognition of the electronic certificates of origin and self-certification of origin of the other Contracting Party in the near future.

Article 10

10.1. The list of border checkpoints/gates for the clearance of importation and exportation of the goods and commodities being granted preferences under this Arrangement appears in Annex III of this Arrangement.

10.2. The list of border checkpoints/gates in Annex III shall be amended and supplemented by mutual agreement of both Contracting Parties and be considered as an integral part of this Arrangement.

Article 11

This Arrangement shall come into force on the date of signing this Arrangement and shall be expired on December 31st, 2026.

Article 12

12.1. Any discrepancy arising from the implementation of this Arrangement shall be constructively resolved by the Ministry of Commerce of the Kingdom of Cambodia and the Ministry of Industry and Trade of the Socialist Republic of Viet Nam through negotiation.

12.2. The Contracting Parties shall review and update Annex I and Annex II within 06 months or one year upon the consent of both Contracting Parties. The Contracting Parties shall also organize an annual meeting to review the implementation of this Arrangement.

Article 13

The Contracting Parties shall carry out all necessary tasks so that their respective competent Authorities are able to implement the commitments provided in this Arrangement.

Done in Ha Noi on April 28th 2025, in duplicate in the Khmer, Vietnamese, and English languages, all texts being equally authentic. In case of any divergence in interpretation, the English text shall prevail.

**FOR THE GOVERNMENT OF
THE KINGDOM OF
CAMBODIA**



CHAM NIMUL
Minister of Commerce

**FOR THE GOVERNMENT OF
THE SOCIALIST REPUBLIC OF
VIET NAM**



NGUYEN HONG DIEN
Minister of Industry and Trade

ANNEX I

LIST OF GOODS AND COMMODITIES
ORIGINATING IN THE KINGDOM OF CAMBODIA
GRANTED SPECIAL PREFERENTIAL IMPORT DUTY
BY THE SOCIALIST REPUBLIC OF VIET NAM

No	Tariff Code (AHTN 2022)	Description
	01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.
		- Weighing not more than 185 g:
	0105.11	- - Fowls of the species <i>Gallus domesticus</i> :
1	0105.11.90	- - - Other
	0105.99	- - Other:
2	0105.99.20	- - - Other ducks
	02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
		- Of fowls of the species <i>Gallus domesticus</i> :
3	0207.11.00	- - Not cut in pieces, fresh or chilled
4	0207.12.00	- - Not cut in pieces, frozen
5	0207.13.00	- - Cuts and offal, fresh or chilled
	0207.14	- - Cuts and offal, frozen:
6	0207.14.10	- - - Wings
7	0207.14.20	- - - Thighs
8	0207.14.30	- - - Livers
		- - - Other:
9	0207.14.91	- - - - Mechanically deboned or separated meat
10	0207.14.99	- - - - Other
	08.05	Citrus fruit, fresh or dried.
	0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):
11	0805.50.10	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)
12	0805.50.20	- - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)
13	0805.90.00	- Other
	10.06	Rice.

No	Tariff Code (AHTN 2022)	Description
	1006.10	- Rice in the husk (paddy or rough):
14	1006.10.10	- - Suitable for sowing
15	1006.10.90	- - Other
	1006.20	- Husked (brown) rice:
16	1006.20.10	- - Hom Mali rice
17	1006.20.90	- - Other
	24.01	Unmanufactured tobacco; tobacco refuse.
	2401.10	- Tobacco, not stemmed/stripped:
18	2401.10.10	- - Virginia type, flue-cured
19	2401.10.20	- - Virginia type, other than flue-cured
20	2401.10.40	- - Burley type
21	2401.10.50	- - Other, flue-cured
22	2401.10.90	- - Other
	2401.20	- Tobacco, partly or wholly stemmed/stripped:
23	2401.20.10	- - Virginia type, flue-cured
24	2401.20.20	- - Virginia type, other than flue-cured
25	2401.20.30	- - Oriental type
26	2401.20.40	- - Burley type
27	2401.20.50	- - Other, flue-cured
28	2401.20.90	- - Other

ANNEX II

LIST OF GOODS AND COMMODITIES

ORIGINATING IN THE SOCIALIST REPUBLIC OF VIET NAM

GRANTED SPECIAL PREFERENTIAL IMPORT DUTY

BY THE KINGDOM OF CAMBODIA

No.	Tariff Code (AHTN 2022)	Description
	02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.
		- Of fowls of the species <i>Gallus domesticus</i> :
1	0207.11.00	- - Not cut in pieces, fresh or chilled
2	0207.12.00	- - Not cut in pieces, frozen
3	0207.13.00	- - Cuts and offal, fresh or chilled
	0207.14	- - Cuts and offal, frozen:
4	0207.14.10	- - - Wings
5	0207.14.20	- - - Thighs
6	0207.14.30	- - - Livers
		- - - Other:
7	0207.14.91	- - - - Mechanically deboned or separated meat
		- Of ducks:
8	0207.41.00	- - Not cut in pieces, fresh or chilled
9	0207.42.00	- - Not cut in pieces, frozen
10	0702.00.00	Tomatoes, fresh or chilled.
	07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
	0704.10	- Cauliflowers and broccoli:
11	0704.10.20	- - Headed broccoli
	07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
	0706.10	- Carrots and turnips:
12	0706.10.20	- - Turnips
13	0706.90.00	- Other
14	0707.00.00	Cucumbers and gherkins, fresh or chilled.
	07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.
	0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):

No.	Tariff Code (AHTN 2022)	Description
15	0708.20.10	- - French beans
16	0708.20.20	- - Long beans
17	0708.20.90	- - Other
	07.09	Other vegetables, fresh or chilled.
		- Other:
18	0709.93.00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)
	08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.
19	0804.30.00	- Pineapples
	0804.50	- Guavas, mangoes and mangosteens:
		- - Mangoes:
20	0804.50.21	- - - Fresh
21	0804.50.22	- - - Dried
22	0804.50.30	- - Mangosteens
	08.05	Citrus fruit, fresh or dried.
	0805.10	- Oranges:
23	0805.10.20	- - Dried
	08.07	Melons (including watermelons) and papaws (papayas), fresh.
		- Melons (including watermelons):
24	0807.11.00	- - Watermelons
25	0807.19.00	- - Other

ANNEX III

LIST OF BORDER CHECKPOINTS/GATES FOR THE CLEARANCE OF IMPORTATION AND EXPORTATION OF THE GOODS AND COMMODITIES GRANTED PREFERENCES

No	Kingdom of Cambodia	Socialist Republic of Viet Nam
1	Ou Ya Dav (Ratanakiri Province)	Le Thanh (Gia Lai Province)
2	Dak Dam (Mondulkiri Province)	Buprang (Dak Nong Province)
3	Nam Lear (Mondulkiri Province)	Dak Peur (Dak Nong Province)
4	Trapeang Sre (Kratie Province)	Hoa Lu (Binh Phuoc Province)
5	Lapakhe (Mondulkiri Province)	Hoang Dieu (Binh Phuoc Province)
6	Tonle Cham (Tboung Khmum Province)	Loc Thinh (Binh Phuoc Province)
7	Bavet (Svay Rieng Province)	Moc Bai (Tay Ninh Province)
8	Trapeang Plong (Tboung Khmum Province)	Xa Mat (Tay Ninh Province)
9	Da (Tboung Khmum Province)	Chang Riec (Tay Ninh Province)
10	Chan Mul (Tboung Khmum Province)	Ka Tum (Tay Ninh Province)
11	Bosmon (Svay Rieng Province)	Phuoc Tan (Tay Ninh Province)
12	Doun Rodth (Tboung Khmum Province)	Vac Sa (Tay Ninh Province)
13	Meun Chey (Prey Veng Province)	Tan Nam (Tay Ninh Province)
14	Prey Vor (Svay Rieng Province)	Binh Hiep (Long An Province)
15	Samrong (Svay Rieng Province)	My Quy Tay (Long An Province)
16	Banteay Chakrey (Prey Veng Province)	Dinh Ba (Dong Thap Province)
17	Koh Roka (Prey Veng Province)	Thuong Phuoc (Dong Thap Province)
18	Ka-Orm Samnor (Kandal Province)	Vinh Xuong (An Giang Province)
19	Phnom Den (Takeo Province)	Tinh Bien (An Giang Province)
20	Chrey Thom (Kandal Province)	Khanh Binh (An Giang Province)
21	Kampong Krosang (Takeo Province)	Vinh Hoi Dong (An Giang Province)
22	Prek Chak (Kampot Province)	Ha Tien (Kien Giang Province)
23	Ton Hon (Kampot Province)	Giang Thanh (Kien Giang Province)

ANNEX IV
CERTIFICATE OF ORIGIN FORM S
Original/Duplicate/Triplicate/Quadruplicate

1. Goods consigned from (Exporter's business name, address, country) 2. Goods consigned to (Consignee's name, address, country)			Reference No. THE ARRANGEMENT ON BILATERAL TRADE ENHANCEMENT OF CAMBODIA AND VIETNAM CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM S Issued in CAMBODIA <div style="text-align: right;">See Overleaf Notes</div>		
3. Means of transport and route (as far as known) Departure date Truck's name/Aircraft etc. Port of Discharge			4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) <div style="text-align: right;">Signature of Authorised Signatory of the Importing Country</div>		
5. Item Number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the importing country at 8 digit)	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <div style="text-align: center;">CAMBODIA</div> and that they comply with the origin requirements specified for these goods in the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam for the goods exported to <div style="text-align: center;">VIETNAM</div> <div style="text-align: right;">Place and date, signature of authorised signatory</div>			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. <div style="text-align: right;">Place and date, signature and stamp of certifying authority</div>		
13. <input type="checkbox"/> Third-Country Invoicing <input type="checkbox"/> Exhibition <input type="checkbox"/> Accumulation <input type="checkbox"/> De Minimis <input type="checkbox"/> Partial Cumulation					

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam.

KINGDOM OF CAMBODIA

SOCIALIST REPUBLIC OF VIETNAM

2. **CONDITIONS:** The main conditions for admission to the preferential treatment under the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam are that goods sent to any Party listed above must:

- (i) fall within a description of products eligible for concessions in the Socialist Republic of Vietnam;
- (ii) comply with the consignment conditions in accordance with the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam and
- (iii) comply with the origin criteria set out in the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam.

3. **ORIGIN CRITERIA:** For goods that meet the origin criteria, the exporter and/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 first country named in Box 11 of this form	Insert in Box 8
(a) Goods satisfying the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam (Wholly obtained or produced in the exporting Party)	WO
(b) Goods satisfying the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam (Non wholly obtained)	
• Local Value Content	Percentage of Cambodia-Vietnam value content, example: LVC (40%)
• Change in Tariff Classification at four-digit level	CTH
(c) Goods satisfying the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam (Partial Cumulation)	"PC x%", where x would be the percentage of Cambodia-Vietnam value content of less than 40%, example "PC 25%"

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 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. **HARMONISED SYSTEM NUMBER:** The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Party.
7. **EXPORTER:** The term "Exporter" in Box 11 may include the company or the manufacturer or the producer.
8. **FOR OFFICIAL USE:** The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
9. **MULTIPLE ITEMS:** For multiple items declared in the same Form S, 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
10. **THIRD COUNTRY INVOICING:** In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
11. **EXHIBITIONS:** In cases where goods are sent from the territory of the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into the territory of such Party, in accordance with the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam, the "Exhibitions" box should be ticked (✓) and the name and address of the exhibition indicated in box 2.
12. **ACCUMULATION:** In cases where the originating materials in a Party are used in the other Party as materials for a finished good, in accordance with the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam, the "Accumulation" box should be ticked (✓).
13. **PARTIAL CUMULATION (PC):** If the Local Value Content of material is less than 40%, the Certificate of Origin (Form S) may be issued for cumulation purposes, in accordance with the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam, the "Partial Cumulation" box should be ticked (✓).
14. **DE MINIMIS:** If the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the goods, in accordance with the Arrangement on Bilateral Trade Enhancement of Cambodia and Vietnam, the "De Minimis" box should be ticked (✓).

ANNEX V
CERTIFICATE OF ORIGIN FORM X
Original/Duplicate/Triplicate

1. Goods consigned from (Exporter's business name, address, country)		Reference No. THE ARRANGEMENT ON BILATERAL TRADE ENHANCEMENT OF VIET NAM AND CAMBODIA CERTIFICATE OF ORIGIN (Combined Declaration and Certificate) FORM X Issued in VIET NAM See Overleaf Notes			
2. Goods consigned to (Consignee's name, address, country)		4. For Official Use <input type="checkbox"/> Preferential Treatment Given Under the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia <input type="checkbox"/> Preferential Treatment Not Given (Please state reason/s) Signature of Authorised Signatory of the Importing Country			
3. Means of transport and route (as far as known) Departure date Vessel's name/Aircraft etc. Port of Discharge					
5. Item number	6. Marks and numbers on packages	7. Number and type of packages, description of goods (including quantity where appropriate and HS number of the Importing Country at 8 digit)	8. Origin criterion (see Overleaf Notes)	9. Gross weight or other quantity and value (FOB)	10. Number and date of invoices
11. Declaration by the exporter The undersigned hereby declares that the above details and statement are correct; that all the goods were produced in <p style="text-align: center;">VIET NAM</p> and that they comply with the origin requirements specified for these goods in the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia for the goods exported to <p style="text-align: center;">CAMBODIA</p> Place and date, signature of authorised signatory			12. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority		
13. <input type="checkbox"/> Third Country Invoicing <input type="checkbox"/> De Minimis <input type="checkbox"/> Accumulation <input type="checkbox"/> Issued Retroactively <input type="checkbox"/> Partial Cumulation					

OVERLEAF NOTES

- Parties which accept this form for the purpose of preferential treatment under the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia

KINGDOM OF CAMBODIA

SOCIALIST REPUBLIC OF VIET NAM

- CONDITIONS: The main conditions for admission to the preferential treatment under the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia are that goods sent to any Party listed above must:
 - fall within a description of products eligible for concessions in the Kingdom of Cambodia;
 - comply with the consignment conditions in accordance with the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia and
 - comply with the origin criteria set out in the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia.
- ORIGIN CRITERIA: For goods that meet the origin criteria, the exporter and/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 first country named in Box 11 of this form	Insert in Box 8
(a) Goods satisfying the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia (wholly obtained or produced in the exporting Party)	WO
(b) Goods satisfying the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia (Non-wholly obtained) <ul style="list-style-type: none"> Local Value Content Change in Tariff Classification at four-digit level 	Percentage of Viet Nam-Cambodia value content, example: LVC (40%) CTH
(c) Goods satisfying the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia (Partial Cumulation)	"PC x%", where x would be the percentage of Viet Nam-Cambodia value content of less than 40%, example "PC 25%"

- 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.
- 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.
- HARMONISED SYSTEM NUMBER: The Harmonised System number shall be that of in ASEAN Harmonised Tariff Nomenclature (AHTN) Code of the importing Party.
- EXPORTER: The term "Exporter" in Box 11 may include the company or the manufacturer or the producer.
- FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (✓) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
- MULTIPLE ITEMS: For multiple items declared in the same Form X, 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.
- THIRD COUNTRY INVOICING: In cases where invoices are issued by a third country, "the Third Country Invoicing" box should be ticked (✓) and such information as name and country of the company issuing the invoice shall be indicated in box 7.
- ACCUMULATION: In cases where the originating materials in a Party are used in the other Party as materials for a finished good, in accordance with the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia, the "Accumulation" box should be ticked (✓).
- PARTIAL CUMULATION (PC): If the Local Value Content of material is less than 40%, the Certificate of Origin (Form X) may be issued for cumulation purposes, in accordance with the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia, the "Partial Cumulation" box should be ticked (✓).
- DE MINIMIS: if the value of all non-originating materials used in its production that do not undergo the required change in tariff classification does not exceed ten (10) percent of the FOB value of the goods, in accordance with the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia, the "De Minimis" box should be ticked (✓).
- ISSUED RETROACTIVELY: Due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form X) may be issued retroactively, in accordance with the Arrangement on Bilateral Trade Enhancement of Viet Nam and Cambodia, and the "Issued Retroactively" box should be ticked (✓).