

Instructions for Completion of a Certificate of Origin for Goods Originating in a Least Developed Country (LDC)

1. Countries for which a Certificate of Origin is required for the purpose of obtaining LDC preferential tariff treatments:

Afghanistan	Guinea	Samoa
Angola	Guinea-Bissau	Sao Tome and Principe
Bangladesh	Haiti	Senegal
Benin	Kiribati	Sierra Leone
Bhutan	Lao People's Democratic Republic	
Burkina Faso	Lesotho	Solomon Islands
Burundi	Liberia	Somalia
Cambodia	Madagascar	Sudan
Cape Verde	Malawi	Timor Leste
Central African Republic	Maldives	Togo
Chad	Mali	Tuvalu
Comoros	Mauritania	Uganda
Democratic Republic of the Congo (formerly Zaire)		
Djibouti	Mozambique	United Republic of Tanzania
Equatorial Guinea	Myanmar	Vanuatu
Eritrea	Nepal	Yemen
Ethiopia	Niger	Zambia
Gambia	Rwanda	

2. To qualify for LDC preferential tariff treatments, products must be shipped directly from the country of exportation to Taiwan, or shipped through a third country for the purpose of transit or temporary storage, provided that the said products did not undergo operations other than unloading or reloading in the country of transit.

3. For the purpose of obtaining LDC preferential tariff treatments, the certificate of origin must be completed legibly and in full by the exporter and be submitted to Customs at the time the declaration is made.

4. There should be no alteration made to the certificate. The certificate is rendered invalid in the case that there is any alteration.

Field 1 : State the name, address, and country of the manufacturer or exporter of the goods. The manufacturer or exporter must be located in the Least Developed Country (LDC) in which the goods are being certified. Do not identify a trading house, freight forwarder, or export broker, etc.

Field 2 : State the name and address of the importer in Taiwan.

Field 3 : Indicate the shipping details, as far as is known at the time when the Certificate of the Origin is completed.

Field 4 : If the goods are crated or otherwise packaged, indicate the quantity of packages or crates. Also indicate any marks on the crates that may be cross-referenced from the Certificate of Origin to the Bill of Lading.

Field 5 : Provide the Harmonized System subheading number for each item of goods.

Field 6 : Provide a full description of each item of goods. Indicate model numbers, styles, serial numbers, or any other relevant description. It is in the exporter's interest to give as full a description as possible.

Field 7 : Preference Criteria

A : Enter the letter "Y" for items of goods that were wholly obtained in the Least Developed Country.

B : Enter the letter "Y50% " for the items of goods that were produced in the LDC and where there are two or more countries involved in the production of the goods, and the production process conducted by that least-developed country in which the goods were finished has added value to the goods by a ratio of no less than 50%.

Field 8 : Indicate the weight and quantity for the goods described in Field 6.

Field 9 : State the date(s) and the invoice number(s) for the goods described in Field 6.

Field 10 : This field is to be completed by the exporter of the goods in the LDC in which the goods were finished in the form they were imported into Taiwan.

The individual completing the Certificate of Origin on behalf of the company seeking to export the goods must be knowledgeable regarding the origin of the goods and have access to production information, should verification be requested. This field is the exporter's declaration that the Certificate of Origin is accurate and that the goods meet the LDC rules of origin as specified in Chapter 3 of **Regulations Governing the Determination of Country of Origin of an Imported Goods, which is stipulated**, by the Ministry of Finance, Taiwan, Republic of China.