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Committee on Rules of Origin

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**NOTIFICATION OF PREFERENTIAL RULES OF ORIGIN
FOR LEAST DEVELOPED COUNTRIES**

THAILAND

Revision

The following communication, dated 29 September 2022, is being circulated at the request of the delegation of Thailand.

Paragraph 4.3 of the 2015 Ministerial Decision on preferential rules of origin for least developed countries (WT/L/917/Add.1) requires preference-granting Members to notify preferential rules of origin as per the established procedures.¹ In addition, as mandated by the Ministerial Decision, the Committee on Rules of Origin agreed, at its meeting of 2 March 2017, to a template for such notifications (G/RO/84).

Following such requirements, the following notification has been received from: Thailand.

A. BASIC INFORMATION

(1)	Notifying member	Thailand
(2)	Date of entering into force of Rules of origin and any substantive modification thereof	17 November 2021
(3)	Date of expiration of Rules of origin if applicable	31 December 2026
(4)	Title of the preferential scheme for which legislation on Rules of origin is applicable	Thailand – Duty Free Quota Free (DFQF) Scheme for Least-Developed Countries
(5)	Authority(ies) granting the preferential treatment	Thai Customs Department
(6)	National authorities in charge of Rules of origin administration	Rules of Origin Division, Customs Tariff Bureau, Thai Customs Department, 1, Suntorn Kosa Road, Klong Toey, Bangkok, 10110 Tel. +66-2667-7015, +66-2667-6458

¹ The relevant notification requirements are contained in Paragraph 2(d) of Annex 1 of the Transparency Mechanism for Preferential Trade Arrangements (WT/L/806) and in Paragraph 4 of Annex II of the Agreement on Rules of Origin.

B. INFORMATION ON RULES OF ORIGIN**I. BENEFICIARIES**

(1)	List of Beneficiaries	List of the Least Developed Countries are according to the United Nation (UN)
(2)	Eligibility	List of Products are according to Notification of the Ministry of Finance Re: Exemption of Customs Duty for the Least Developed Countries.

II. CRITERIA FOR DETERMINING SUBSTANTIAL TRANSFORMATION

(1) General criteria, if applicable for all products	
<p data-bbox="272 640 715 692">(a) Definition of wholly obtained products</p>	<p data-bbox="986 640 1118 669" style="text-align: center;">ARTICLE 3</p> <p data-bbox="836 669 1273 698" style="text-align: center;">Wholly Obtained or Produced Goods</p> <p data-bbox="722 703 1390 779">Within the meaning of Article 2, the following shall be considered as wholly obtained or produced in the exporting DFQF beneficiary country:</p> <ul style="list-style-type: none"> <li data-bbox="722 790 1390 889">(a) Plant and plant products, including fruit, flowers, vegetables, trees, seaweed, fungi and live plants, grown and harvested, picked or gathered in the exporting DFQF beneficiary country; <li data-bbox="722 900 1390 938">(b) Live animals, including bacteria and viruses, born and raised in the exporting DFQF beneficiary country; <li data-bbox="722 949 1390 987">(c) Goods obtained from live animals in the exporting DFQF beneficiary country; <li data-bbox="722 999 1390 1075">(d) Goods obtained from hunting, trapping, fishing, farming, aquaculture, gathering or capturing conducted in the exporting DFQF beneficiary country; <li data-bbox="722 1086 1390 1162">(e) Minerals and other naturally occurring substances, not included in paragraph (a) to (d) of this Article, extracted or taken from its soil, waters, seabed or beneath its sea <li data-bbox="722 1173 1390 1429">(f) Goods of sea-fishing and other marine goods taken by vessels registered with a exporting DFQF beneficiary country and entitled to fly its flag and other goods² taken from the waters, seabed or beneath the seabed outside the territorial water³ of that DFQF beneficiary country, provided that that DFQF beneficiary country has the rights to exploit such waters, seabed and beneath the seabed in accordance with the applicable legislation of the DFQF beneficiary country or the relevant provisions of international law under the United Nations Convention on the law of Sea⁴ <li data-bbox="722 1440 1390 1538">(g) Goods of sea-fishing and other marine products taken from the high seas by vessels registered with a DFQF beneficiary country and entitled to fly the flag of that DFQF beneficiary country; <li data-bbox="722 1550 1390 1664">(h) Goods processed and/or made on board factory ships registered with a DFQF beneficiary country and entitled to fly the flag of that State, exclusively from goods referred DFQF beneficiary country to in paragraph (g) of this Article; <li data-bbox="722 1675 1390 1798">(i) Goods which are: <ul style="list-style-type: none"> <li data-bbox="762 1713 1390 1798">(i) Waste and scrap derived from production and consumption in a DFQF beneficiary country provided that such goods are fit only for the recovery of raw materials; or

² "Other goods" refers to minerals and other naturally occurring substances extracted from the waters, seabed or beneath the seabed outside the territorial waters.

³ For goods of sea-fishing obtained from outside the territorial waters (e.g., Exclusive Economic Zone), originating status would be conferred to that State with whom the vessels used to obtain such products are registered with and whose flag is flown in the said vessel, and provided that that State has the rights to exploit it under international law.

⁴ In accordance with international law, registration of vessels could only be made in one country.

		<p>(ii) Used goods collected in a DFQF beneficiary country provided that such goods are fit only for the recovery of raw materials; and</p> <p>(j) Goods obtained or produced in the exporting DFQF beneficiary country from the goods referred to in paragraphs (a) to (i) of this Article.</p>
	(b) Describe the criteria for not-wholly produced products	<p style="text-align: center;">ARTICLE 4</p> <p style="text-align: center;">Goods not Wholly Obtained or Produced</p> <p>For the purposes of Article 2(b), a goods shall be treated as an originating goods if the goods have a Qualifying Value content of not less than 50 percent of FOB calculated using the formula as described in Article 5 (Calculation of Qualifying Value Content), and the final process of production is performed within a DFQF beneficiary country.</p>
	(c) Insert the formula for calculating <i>ad valorem</i> percentage	<p style="text-align: center;">ARTICLE 5</p> <p style="text-align: center;">Calculation of Qualifying Value Content</p> <p>1. For the purpose of Article 4 (Goods not Wholly Obtained or Produced), the formula for calculating the qualifying value content will be</p> $QVC = \frac{FOB - VNM}{FOB} \times 100 \%$ <p>Where:</p> <p>QVC is the qualifying value content of a goods expressed as a percentage;</p> <p>VNM is the value of non-originating materials used in the production of</p> <p>FOB means the free-on-board value of a goods, inclusive of the costs of transport to the port or site of final shipment abroad, as defined in Article 1(c) of the Rules of Origin for Preferential Tariff Treatment for LDCs under Thailand's DFQF Scheme</p> <p>2. For the purposes of calculating the QVC provided in paragraph 1 of this Article Value of Non-Originating Materials shall be:</p> <p>(i) The CIF value at the time of importation of the goods or importation can be proven; or</p> <p>(ii) The earliest ascertained price paid for the goods of undetermined origin in the territory of the DFQF beneficiary country where the working or processing takes place;</p>
(2) Product specific rules of origin, where applicable		
	(a) Insert the link where the complete list of product specific rules of origin can be found.	-
	(b) Insert the formula for calculating <i>ad valorem</i> percentage, when applied for product specific rule	-
(3)	Definition of non-originating material and originating material, if any	<p style="text-align: center;">ARTICLE 1</p> <p style="text-align: center;">Definitions</p> <p>(h) originating goods or originating material means goods or material that qualifies as originating in accordance with the provisions of this Rules of Origin For Preferential Tariff Treatment For LDCs under Thailand's Duty Free Quota Free (DFQF) Scheme</p>

(4)	List of insufficient working process, if any	<p style="text-align: center;">ARTICLE 6</p> <p style="text-align: center;">Minimal Operations and Processes</p> <p>1. Notwithstanding any provisions in this Rules of Origin For Preferential Tariff Treatment For LDCs under Thailand's Duty Free Quota Free (DFQF) Scheme, a goods shall not be considered to be originating in the territory of a DFQF beneficiary country if the following operation are undertaken exclusively by itself or in combination in territory of that DFQF beneficiary country:</p> <p>(a) preserving operations to ensure that the good remains in good condition during transport and storage;</p> <p>(b) changes of packaging, breaking-up and assembly of packages;</p> <p>(c) simple⁵ washing, cleaning, removal of dust, oxide, oil, paint or other coverings;</p> <p>(d) simple⁵ painting and polishing operations;</p> <p>(e) husking, partial or total bleaching, polishing and glazing of cereals and rice;</p> <p>(f) operations to colour sugar or form sugar lumps;</p> <p>(g) simple⁵ peeling, stoning, or un-shelling;</p> <p>(h) sharpening, simple grinding or simple cutting;</p> <p>(i) sifting, screening, sorting, classifying, grading, matching</p> <p>(j) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;</p> <p>(k) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;</p> <p>(l) simple mixing⁶ of goods, whether or not of different kinds;</p> <p>(m) simple⁵ assembly of parts of articles to constitute a complete article or disassembly of goods into parts;</p> <p>(n) simple⁵ testing or calibrations; or</p> <p>(o) slaughtering of animals⁷</p>
(5)	Rules for application of cumulation and related procedures if any	The scheme does not provide for cumulation.
(6)	Any other information that Member deems necessary	-

III. DOCUMENTARY REQUIREMENTS

(1) Certificate of origin and other proofs of origin	
(a) Requirement for certificate of origin and/or any other proof of origin, if any	<p style="text-align: center;">Rule 2</p> <p style="text-align: center;">Certificate of Origin (Form DFQF)</p> <p>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.</p> <p>2. A Certificate of Origin (Form DFQF) shall comprise 1 original and 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</p>

⁵ "simple" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity.

⁶ "simple mixing" generally describes an activity which does not need special skills, machines, apparatus or equipment especially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which result in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

⁷ Slaughtering means the mere killing of animals and subsequent processes such as cutting, chilling, freezing, salting, drying or smoking, for the purpose of preservation for storage and transport.

		<p>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.</p> <p>3. Each Certificate of Origin (Form DFQF) shall bear a unique reference number separately given by each place or office of issuance.</p> <p>4. Signature with full name of authorized officials and seal of issuing authorities of the DFQF beneficiary country should be bared on a Certificate of Origin (Form DFQF).</p> <p>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.</p> <p>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.</p> <p>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 all the 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.</p>
	<p>(b) Authority to be designated for issuance of certificate of origin</p>	<p style="text-align: center;">Rule 1</p> <p style="text-align: center;">Definitions</p> <p>(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)</p>
	<p>(c) Prescribed form of Certificate of origin and/or any other proof of origin</p>	<p style="text-align: center;">Rule 2</p> <p style="text-align: center;">Certificate of Origin (Form DFQF)</p> <p>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.</p> <p>2. A Certificate of Origin (Form DFQF) shall comprise 1 original and two 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.</p> <p>3. Each Certificate of Origin (Form DFQF) shall bear a unique reference number separately given by each place or office of issuance.</p> <p>4. Signature with full name of authorized officials and seal of issuing authorities of the DFQF beneficiary country should be bared on a Certificate of Origin (Form DFQF).</p> <p>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.</p> <p>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.</p> <p>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</p>

		<p>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.</p> <p style="text-align: center;">Rule 3</p> <p style="text-align: center;">Issuance of a Certificate of Origin (Form DFQF)</p> <p>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).</p> <p>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.</p> <p>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 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.</p> <p>4. A Certificate of Origin (Form DFQF) shall be valid for a period of one year from the date of issuance.</p> <p>5 Neither erasures nor superimpositions shall be allowed on a Certificate of Origin (Form DFQF). Any alteration shall be made by:</p> <p>(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</p> <p>(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.</p> <p>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.</p> <p>7. The authorized signature with full name and its official seal shall be entered in Box 11, which is reserved for the issuing authorities of DFQF beneficiary country, may be autographed or electronically printed.</p>
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		<p style="text-align: center;">Rule 4 Presentation</p> <p>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.</p> <p style="text-align: center;">Rule 5 Minor Error</p> <p>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.</p> <p style="text-align: center;">Rule 6 Two or More Invoices</p> <p>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.</p> <p style="text-align: center;">Rule 7 Third Country Invoicing</p> <p>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.</p> <p>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.</p>
	(d) Any other procedures applied for certificate of origin and/or any other proof of origin, if any	-
(2) Direct shipment		
	(a) Rules applicable for direct shipment, if any	<p style="text-align: center;">ARTICLE 7 Direct Consignment</p> <p>1. Preferential tariff treatment shall be applied to goods satisfying the requirements of this Rules of Origin For Preferential Tariff Treatment For LDCs under Thailand's Duty Free Quota Free (DFQF) Scheme and which are consigned directly from the territories of the exporting DFQF beneficiary country to Thailand</p> <p>2.The following shall be considered as consigned directly from the exporting DFQF beneficiary country to Thailand:</p> <p>(a) goods transported from an exporting DFQF beneficiary country to Thailand;</p> <p>(b) goods transported through one or more DFQF beneficiary country, other than the exporting DFQF beneficiary country, or through a non- DFQF beneficiary country, provided that:</p>

		<ul style="list-style-type: none"> (i) the transit entry is justified for geographical reason or by consideration related exclusively to transport requirements; (ii) the goods have not entered into trade or consumption there; and (iii) the goods have not undergone any operation there other than unloading and reloading or any other operation to preserve them in good condition.
	<p>(b) Documentary requirement for proof of direct shipment including when the transport of consignment involves transit through one or more intermediate countries, if any</p>	<p style="text-align: center;">Rule 8 Documentation for Implementing Article 7(2)(b) (Direct Consignment)</p> <p>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:</p> <ul style="list-style-type: none"> (a) An Air Waybill, a through Air Waybill, a Bill of Landing, a through Bill of Landing 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 maybe. In the case of not having a through Air Waybill or through Bill of Landing, supporting documents issued by the customs authority or other competent entity of other DFQF beneficiary country(s) that authorized this operation, according to its domestic legislation, are required; (b) An original Certificated of Origin (Form DFQF) issued by the issuing authorities of exporting DFQF beneficiary country; and (c) A commercial invoice in respect of the goods.

IV. VERIFICATION AND PENALTIES

(1)	<p>Procedure for verification of proofs of origin</p>	<p style="text-align: center;">Rule 9 Verification Process</p> <p>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.</p> <p>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.</p> <p>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 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.</p>
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(2)	<p>Penalties for fraud and false declarations</p>	<p style="text-align: center;">Rule 12</p> <p style="text-align: center;">Action against Fraudulent Acts</p> <p>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.</p> <p>2. Each DFQF beneficiary country shall provide legal sanctions for fraudulent acts related to a Certificate of Origin (Form DFQF).</p>
(3)	<p>Authorities and procedures for appeal in the case of dispute on verification</p>	<p style="text-align: center;">Customs Tariff Appeal</p> <p style="text-align: center;">Request a Review</p> <p>To dispute a decision, the importers first discuss the matter with the Customs officer who has made the decision in the Customs House at the port of entry/exit. If the decision is still disputed, the Customs officer at the port of entry/exit may forward the details of goods in dispute to the Customs Tariff Directorate located at the Customs Headquarters, requesting it to provide origin status of such goods. If the importers do not agree with the decision issued by the Customs Tariff Bureau, they are allowed to file an appeal to the Appeal Committee, via the Customs Tariff Bureau, within 30 days from the date they are notified of the decision.</p> <p>All requests must be made in writing and supported by relevant documents.</p>

		<p style="text-align: center;">Appeal Procedures</p> <p>The appeal procedures for Rules of Origin are similar to those of the tariff classification appeal. Thai Customs performs a full and impartial review of disputes on Rules of Origin, tariff classification and value for duty.</p> <p>Once the importer files an appeal within 30 days from the date of receiving the Assessment Notice from Customs, the relevant Customs officers will consider the reasons for the decision under review. The officers may contact you for</p>
(4)	Requirement for preserving the documents related to issuance of certificate of origin	<p style="text-align: center;">Rule 9</p> <p style="text-align: center;">Verification Process</p> <p>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 5 years from the date of issuance by the issuing authority and the exporter or his authorized representative of the exporting DFQF beneficiary country.</p> <p>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).</p>
(5)	Any other relevant information	-

V. REFERENCE TEXTS

(a)	The legislative texts in one of the official WTO languages containing the preferential rules of origin applicable under a PTA granted under the Decision on Measures in Favour of Least-Developed Countries (Annex F of the Hong Kong Ministerial Declaration)	https://www.customs.go.th/cont_strc_simple_net_with_download.php?lang=en&ini_content=usage_fta_and_wto_01_18&ini_menu=menu_interest_and_law_160421_01&left_menu=menu_fta_and_wto
(b)	The full text of the administrative regulations concerning modalities for issuance, acceptance, retrospective issuance and replacement of certificates of origin or any equivalent declarations to be made, including any requirements related to stamps to be used along with notification of stamps	
(c)	The full text and related administrative regulations of the modalities for the proof of movement of the consignment of the goods from the beneficiary countries to preference-giving countries including transit through third countries	
(d)	The full texts of the modalities of the verification procedures and related penalties	