



**Letter of Understanding among the Parties to  
the Agreement on Trade in Goods under the Framework  
Agreement on Comprehensive Economic Cooperation  
among the Governments of the Member Countries of the  
Association of Southeast Asian Nations and  
the Republic of Korea on the Back-to-Back Certificate of  
Origin**

The Parties to the Agreement on Trade in Goods under the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea (hereinafter referred to as "the Agreement on Trade in Goods") have reached the following understanding on the back-to-back Certificate of Origin:

1. The provisions of Annex 3 and Appendix 1 to Annex 3 to the Agreement on Trade in Goods shall be applied to the implementation of the back-to-back Certificate of Origin arrangement.
  
2. For the purpose of monitoring trade between the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea under the Agreement on Trade in Goods, the issuing authority which issued the back-to-back Certificate of Origin as provided for in Appendix 1 to Annex 3 to the Agreement on Trade in Goods shall upon request by the customs authority of the importing Party provide such customs authority with information regarding the back-to-back Certificate of Origin.

3. Upon request of the customs authority of the importing Party, the issuing authority of the intermediate Party shall provide information pertaining to the original Certificate of Origin, such as the first exporter, last exporter, reference number, description of the goods, country of origin, and the port of discharge, within 30 days from the date of receipt of the request.

4. This Letter of Understanding takes effect on the same date as the Agreement on Trade in Goods and shall be treated as an integral part of the Agreement on Trade in Goods.

**IN WITNESS WHEREOF**, the undersigned being duly authorised thereto, have signed the Letter of Understanding among the Governments of the Member Countries of the Association of Southeast Asian Nations and the Republic of Korea.

**DONE** in duplicate copies in the English Language.





