

ASEAN - Hong Kong, China Free Trade Agreement (AHKFTA)

Proforma Cost Statement for Factory Registration

For Goods Subject to the Regional Value Content Requirements (*Notes 1 & 2*)

《東南亞國家聯盟與中國香港的自由貿易協定》（《自貿協定》）

工廠登記成本計算表–適用於需計算區域價值成分的貨物 (註 1 及 2)

(I) Company Information 公司資料

Manufacturer 製造商:

(1) Name of Manufacturer :

製造商名稱

(2) Business Registration No.:

商業登記號碼

(3) Factory Registration No.:

工廠登記號碼

Subcontractor(1) 分判商(1) (if any 如有):

(1) Name of Subcontractor:

分判商名稱

(2) Business Registration No.:

商業登記號碼

(3) Factory Registration No.:

工廠登記號碼

Subcontractor(2) 分判商(2) (if any 如有):

(1) Name of Subcontractor:

分判商名稱

(2) Business Registration No.:

商業登記號碼

(3) Factory Registration No.:

工廠登記號碼

(II) Details of Good and Regional Value Content Calculation (RVC) 產品詳情及區域價值成分計算

(4) Description of Good 產品摘要: _____

(5) HKHS Code of Good: _____

香港協調制度編號

(6) Please select the formula in calculating the RVC and provide the relevant information below.

請選擇計算區域價值成分的方法，並提供下列資料。

☐ (i) Direct/Build-up Method 直接/遞增方法	Cost Incurred Per Unit (HK\$) 每單位所涉成本 (港元)			
	Manufacturer 製造商	Subcontractor (1) 分判商(1)	Subcontractor (2) 分判商(2)	Total 總和
(A) AHKFTA Material Cost (Notes 3 - 7) 《東南亞國家聯盟與中國香港的自由貿易協定》材料成本(註 3 - 7)				
(B) Direct Labour Cost (Note 8) 直接勞工成本(註 8)				
(C) Direct Overhead Cost (Note 9) 直接經常成本(註 9)				
(D) Other Costs (Note 10) 其他成本(註 10)				
(E) Profit 利潤				
(F) Unit FOB Price (HK\$)(Note 11) 離岸價格單價 (港元)(註 11)				
Regional Value Content 區域價值成分	$= \frac{(A) + (B) + (C) + (D) + (E)}{(F)} \times 100\%$ $= \frac{\quad}{\quad} \times 100\%$ $= \underline{\quad\quad\quad} \%$			
OR 或				
☐ (ii) Indirect/Build-down Method 間接/遞減方法	Cost Incurred Per Unit (HK\$) 每單位所涉成本 (港元)			
	Manufacturer 製造商	Subcontractor (1) 分判商(1)	Subcontractor (2) 分判商(2)	Total 總和
(A) Unit FOB Price (HK\$)(Note 11) 離岸價格單價 (港元)(註 11)				
(B) Value of Non-Originating Materials, Parts or Produce (Notes 3, 7, 12 - 14) 非原產材料、部件或產品的價值 (註 3, 7, 12 - 14)				
Regional Value Content 區域價值成分	$= \frac{(A) - (B)}{(A)} \times 100\%$ $= \frac{\quad}{\quad} \times 100\%$ $= \underline{\quad\quad\quad} \%$			

(III) Declaration & Undertaking 聲明及承諾

- I am duly authorized to make this declaration and undertaking for and on behalf of my company set out in Section (I) above. (Note 15)

本人獲上文(I)部所列公司正式授權代表其作出本聲明及承諾。(註 15)

- I hereby declare that 本人謹此聲明:

- (a) the information provided in this Cost Statement is true and correct, and that the goods described in this Cost Statement have fulfilled the RVC requirements under the ASEAN - Hong Kong, China Free Trade Agreement; 本計算表所提供的資料均屬真實無誤；上述貨物亦符合《東南亞國家聯盟與中國香港的自由貿易協定》的區域價值成分的規定；
- (b) this Cost Statement is prepared in accordance with Chapter 3 (Rules of Origin) of the ASEAN - Hong Kong, China Free Trade Agreement; and 本計算表是根據《東南亞國家聯盟與中國香港的自由貿易協定》第 3 章（產地來源規則）制定；以及
- (c) the calculation of RVC components is consistent with generally accepted accounting principles. 區域價值成分組成部分的計算符合一般公認會計原則。

- I hereby undertake 本人謹此承諾:

- (a) to submit a fresh Cost Statement if there are any major updates to the information contained herein during the validity period, i.e. from the date of submission to the expiry date of my company's Factory Registration, if approved. Major updates include, but are not limited to, a decrease in the RVC of the goods to a level below the applicable RVC requirement for the goods under the ASEAN - Hong Kong, China Free Trade Agreement;
倘若於本成本計算表有效期內（即從計算表提交日起計至本公司工廠登記（如獲批）的有效期限屆滿），計算表上所載資料有任何重要變更，本人會提交新的成本計算表。重要變更包括但不限於貨物的區域價值成分下降至低於《東南亞國家聯盟與香港的自貿協定》中適用於有關貨物的區域價值成分規定；
- (b) to have this Cost Statement audited by a Certified Public Accountant (Practising) and to make available the audited Cost Statement to any officer authorized by the Director-General of Trade and Industry and/or the Commissioner of Customs and Excise within 30 days upon request; and
在工業貿易署署長及／或海關關長授權的任何人員要求時，會將本成本計算表交由執業會計師審核，並於 30 天內提交經審核的成本計算表；以及
- (c) to keep all the supporting books and records for the items and calculations set out in this Cost Statement for not less than two years from the date the Factory Registration is approved. Such books and records will be available for inspection during factory inspection and consignment checks.
由獲批工廠登記日起，保存本計算表所列的各項目和計算方法的帳目及記錄不少於兩年，並備妥該等帳目及記錄，供工廠巡查和付運檢查時查核。

- I understand that 本人明白:

- (a) this Cost Statement, including the above declarations and undertakings, is required under reg. 8 of the Export (Certificates of Origin) Regulations (Cap. 60H) as part of my company's Factory Registration record; and
此計算表，包括以上聲明及承諾，是根據香港法例第 60H 章《出口（產地來源證）規例》第 8 條的要求提交，為本公司工廠登記記錄之一部分；以及
- (b) under reg. 12(2) of Cap. 60H, any person who makes any false or incorrect statement in any declaration or information, gives any false or incorrect information in any document or is in breach of any undertaking given commits an offence.
根據第 60H 章第 12（2）條，任何人於所作聲明或資料中作出任何虛假或不確的陳述、於任何文件中給予任何虛假或不確的資料或違反所作出的承諾，即屬犯罪。

Manufacturer 製造商:

Stamped and Signed by (Note 15) :

印章及簽署(註 15):

Office Held 職位:

Name of Signatory: (English 英文)

簽署人姓名 (Chinese 中文)

HKID Card/Passport Number

香港身份證/護照號碼:

Date 日期:

Telephone Number

電話號碼:

Subcontractor (1) 分判商(1):

Stamped and Signed by (Note 15) :

印章及簽署(註 15):

Office Held 職位:

Name of Signatory: (English 英文)

簽署人姓名 (Chinese 中文)

HKID Card/Passport Number

香港身份證/護照號碼:

Date 日期:

Telephone Number

電話號碼:

Subcontractor (2) 分判商(2):

Stamped and Signed by (Note 15) :

印章及簽署(註 15):

Office Held 職位:

Name of Signatory: (English 英文)

簽署人姓名 (Chinese 中文)

HKID Card/Passport Number

香港身份證/護照號碼:

Date 日期:

Telephone Number

電話號碼:

Notes 備註

1. The Cost Statement is valid from the date of submission to the expiry date of the company's Factory Registration, if approved. However, a fresh Cost Statement must be submitted if there are any major updates to the information contained herein during the validity period. Major updates include, but are not limited to, a decrease in the RVC of the goods to a level below the applicable RVC requirement for the goods under the ASEAN - Hong Kong, China Free Trade Agreement (AHKFTA). Manufacturers must also ensure that the goods covered in a Certificate of Hong Kong Origin (Form AHK) application meet the applicable RVC requirements where appropriate.
本成本計算表的有效期為計算表提交日起至有關公司的工廠登記屆滿日期（如獲批）。倘若計算表上的資料於有效期內有任何重要變更，製造商須提交新的成本計算表。重要變更包括但不限於貨物的區域價值成分下降至低於《東南亞國家聯盟與中國香港的自由貿易協定》（《自貿協定》）中適用於有關貨物的區域價值成分規定。製造商亦須確保香港產地來源證（東盟）申請書內所列的貨物均符合適用的區域價值成分規定。
2. While the Notes are prepared to facilitate traders' completion of this Cost Statement, traders are advised to make reference to Chapter 3 (Rules of Origin) of AHKFTA to ensure the compliance with the requirements.
本備註旨在方便商號填寫本成本計算表。商號請參閱《自貿協定》第 3 章（產地來源規則）以確保符合當中規定。
3. **Material** means any matter or substance used or consumed in the production of a good or physically incorporated into another good or subjected to a process in the production of another good.
材料指在生產貨物時所使用或消耗、加入另一貨物、或在生產另一貨物過程中經過生產工序的物質或物料。
4. **Originating good or originating material** means a good or material that qualifies as originating in accordance with the provisions in Chapter 3 of AHKFTA.
原產貨物或原產材料指根據《自貿協定》第 3 章，符合原產標準的貨物或材料。
5. **AHKFTA Material Cost** is the value of originating materials, parts or produce that are acquired or self-produced by the producer in the production of the good. Please keep the documents and records evidencing the origin of the materials, parts or produce. Such may include the commercial invoices issued by the supplier in the originating country in ASEAN, transport documents (bills of lading, air waybills), export documents (export permit, export customs clearance permit etc.), or a Certificate of Origin issued by the originating country covering the relevant materials, parts or produce, etc.. Such documents must be presented to TID or C&ED upon request.
《自貿協定》**材料成本**是指生產商就生產貨物而取得或自製的原產材料、部件或產品的價值。請保留可證明原產材料、部件或產品的來源的文件及紀錄。文件及紀錄可包括由東盟成員國供應商簽發的商業發票、運輸文件（提單，空運提單），出口文件（出口許可證，出口通關許可證等），或原產地就該等原產材料、部件或產品而發出的產地來源證，並在工業貿易署或香港海關要求時提交該等文件及紀錄。
6. In accordance with Article 7 in Chapter 3 of AHKFTA, unless otherwise provided in the Agreement, a good which complies with the origin requirements provided therein and which is used in another Party as a material for a finished good eligible for preferential tariff treatment shall be considered to be originating in the latter Party where working or processing of the finished goods has taken place.
根據《自貿協定》第 3 章第 7 條，除協定另有規定外，符合協定產地來源規則的貨物若被另一方用作材料，以製成可享優惠關稅待遇的製成品，該貨物應當視為原產自進行製造或加工製成品的另一方。
7. Please refer to Articles 11 - 13 of Chapter 3 of AHKFTA for treatment of various cost elements in the RVC calculation.
有關計算區域價值成分時各成本要素的處理方法，請參閱《自貿協定》第 3 章第 11 至 13 條。
8. **Direct Labour Cost** includes wages, remuneration and other employee benefits associated with the manufacturing process.
直接勞工成本包括與生產過程有關的工資、薪酬，以及其他僱員福利。

9. **Direct Overhead Cost** includes, but is not limited to, real property items associated with the production process (insurance, factory rent and leasing, depreciation on buildings, repair and maintenance, taxes, interests on mortgage); leasing of and interest payments for plant and equipment; factory security; insurance (plant, equipment and materials used in the manufacture of the goods); utilities (energy, electricity, water and other utilities directly attributable to the production of the goods); research, development, design and engineering; dies, moulds, tooling and the depreciation, maintenance and repair of plant and equipment; royalties or licences (in connection with patented machines or processes used in the manufacture of the goods or the right to manufacture the goods); inspection and testing of materials and the goods; storage and handling in the factory; disposal of recyclable wastes; and cost elements in computing the value of raw materials, i.e. port and clearance charges and import duties paid for dutiable component.
直接經常成本包括但不限於與生產工序有關的房地產項目（保險、工廠租賃、建築物折舊、維修與保養、稅項、按揭利息）；機械與器材的租賃與利息支出；工廠保安；保險（用於製造貨物的機械、設備與材料）；公用設施（能源、電力、水與其他直接用於生產貨物的公用設施）；研究、開發、設計與工程；模具、型模、工具，以及機械與器材的折舊、保養與維修；版權或牌照費（與在製造貨物時使用的專利機器、工序或與製造貨物權有關）；材料與貨物的檢查與測試；工廠內的貯存與處理；可循環再造廢物的棄置；以及計算原料價值的成本要素，即港口與清關費用，以及就應課稅部件所支付的進口關稅。
10. **Other Costs** are the costs incurred in placing the good in the ship or other means of transport for export including, but not limited to, domestic transport costs, storage and warehousing, port handling, brokerage fees and service charges.
其他成本指為出口而把貨物運往船舶或其他運輸工具所涉及的成本，包括但不限於本地運輸費用、貯存和存倉、港口處理、經紀費和服務收費。
11. **Free-on-board (FOB)** means the free-on-board value of the good, inclusive of the cost of transport to the port or site of final shipment aboard.
離岸價格指貨物的離岸價值，包括運往離岸港口或出口地最終運輸地點的運輸費用。
12. **Non-originating Material** means a material that does not qualify as originating in accordance with the provisions of Chapter 3 of AHKFTA.
非原產材料指根據《自貿協定》第3章，不符合原產標準的材料。
13. **Costs, Insurance and Freight (CIF)** means the value of the good imported, and includes the cost of freight and insurance up to the port or place of entry into the importing Party.
到岸價值指進口貨物價值，其中包括直至貨物抵達進口地港口或進入地點之運費及保險。
14. **Value of Non-Originating Materials, Parts or Produce** is the CIF value at the time of importation or the earliest ascertained price paid for all non-originating materials, parts or produce that are acquired by the producer in the production of the good; non-originating materials include materials of undetermined origin.
非原產材料、部件或產品的價值指生產商就生產貨物而取得的所有非原產材料、部件或產品在進口時的到岸價值或最早確定的實付價格。非原產材料包括原產地不明的材料。
15. The person signing for and on behalf of the factory must be an authorized signatory under Factory Registration.
 代表該工廠簽署的人士須為工廠登記紀錄內獲授權簽署人。