



First Solar Vietnam Manufacturing Supplier Handbook

Provided by First Solar – Global Trade Compliance Group

Contents

- Vietnam Customs (HCMCCD) Import Requirements
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Purpose

- The purpose of this document is to provide Vendors of First Solar Vietnam Manufacturing (FSVM) with clear instructions on the documentation requirements and procedures for international inbound shipments, as mandated by Vietnam Customs.

Key Contacts

- First Solar Global Trade Compliance Group:
DNMTradeCompliance@firstsolar.com
- Customs Brokers:
 - CAPEX, Ancillary, BOM, non-commercial and temporary - Kuehne & Nagel Vietnam, group email:
knsgrn.tc.firstsolar@kuehne-nagel.com
 - Spare Parts (POs 4500xxx) – Expeditors International, group email:
SGN-FSTera.CustomsBrokerage@expeditors.com
- Freight forwarders:
First Solar uses multiple freight forwarders depending on the volume and origin of shipment. Please follow the guidelines in section 4 and contact the following FSLR Logistics teams for further instructions:
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM

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1. Background

- First Solar Vietnam Manufacturing (**FSVM**) is a 100% Foreign Direct Investment of First Solar, Inc. (US)
- **FSVM** is an Export Processing Enterprise at Dong Nam Industrial Zone, Cu Chi district, Ho Chi Minh, Vietnam
- Kuehne & Nagel Vietnam (**KNV**) and Expeditors International Vietnam (**EI VN**) are the local customs clearance agents appointed by First Solar, Inc. (US)
- **KNV/ EI VN** are authorized to collect all relevant documents from FSVM and Vendors.
- **KNV/ EI VN** and **FSVM** shall review required documents for accuracy prior to issuance of original documents.

2. Instruction on invoice for payment

Vietnam Regulation in International Settlements

For an international settlement, any kind of goods and specific types of service are required for the Customs declaration sheet (CDS) submitted to the Bank. The CDS must reflect the content of commercial invoice and PO in terms of:

- Document number and date
- Goods/ service amount
- Vendor (Billing party or Seller) name and address – *invoice info and PO must match*

Which types of service are subject to customs declaration?

All services related to the imported goods occurring in the exporting country and/or at the first border gate in Vietnam. Examples are:

- Packing fee
- Transportation cost
- Insurance cost
- Copyright fee and licensing fee
- Document fee

If the above costs are not included in the unit price of the goods and the vendor charges these costs to First Solar, the PO and commercial invoice must reflect that amount in order to accommodate the accurate customs declaration and ease of payment.

Vietnam Regulation Change

Going forward, per Circular 39 issued by Vietnam Ministry of Finance, the PO will be retained for our records. Customs will only use the commercial invoice to verify the CDS.



What does this mean to you?

While this could ease the import process, it means that we may not identify discrepancies between the CDS and the PO until we work with the bank to make payment. At that point, if there are discrepancies between the PO/billing invoice and commercial invoice/CDS (different address, different company name, Incoterm discrepancy,) this will require a change to the PO or billing invoice. **NOTE:** The commercial invoice/ CDS cannot be modified at this point in time. **IMPORTANT:** Please ensure the commercial invoice is correct and agrees with all other documentation.

Critical Actions to take:

When you create the commercial invoice, please make sure:

- ALL information agrees with the PO and the billing invoice. This will reduce delays with the bank. If there are discrepancies, there will be payment delays.
- Please add Bill of Lading or Airway Bill number to the billing Invoice, if such information is available (new requirement).
- If PO/ Billing Invoice has a line for pre-shipment services mentioned above, this must be included as a separate line on the commercial invoice so that the full amount is declared. If a PO for those services is issued separately from the PO of goods, the service PO number must be shown on the commercial invoice. Otherwise, when we receive an invoice for these services, FSLR will not be able to pay since the amount does not match the amount and content declared on the CDS.
- If your PO shows an invalid company name and address, please contact your First Solar Buyer to have the PO corrected before issuing any commercial invoice or billing invoice.
- Ensure your vendor name reflected on the commercial invoice, matches the vendor name on the PO and billing invoice. The FSLR bank advised the following:

Issue	Example	Required for payment	Actions
Vendor name is shortened	ABC Instr. vs. ABC Instruments	Email confirmation from First Solar in Vietnam	Will delay payment – please make sure names align
Abbreviation of type of company	ABC Limited vs. ABC Ltd.	No documentation required	None
Vendor name differences	ABC vs. ABC Associates, Inc. ABC vs. ABC Mfg. Co.	Confirmation letter from vendor	Will delay payment – please make sure names align

- Submit the commercial invoice with the billing invoice to Accounts Payable (if they are different documents). Please include the relevant PO# and billing information in the invoice so Trade Compliance/ FS Customs Brokers/Accounts Payable can review at the time of submission to address discrepancies. Otherwise, this will not be identified until the time of payment.



3. Restriction of importation into Vietnam

FSVM is only allowed to import goods which will serve the operation of its factory and the production of solar modules. FSVM is not allowed to import goods beyond the manufacture of solar modules.

- Civil cryptography products (equipment having function of data encryption)
- Schedule-1 toxic chemicals defined in the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons
- Chemicals under HTS code: 2524.10.00, 2524.90.00, 2931.00, 2904.1000, 2921.1999, 2930.90, 2930.9099, 2931.9020, 2931.9080, 3002.90
- Chemicals in Annex III of the Rotterdam Convention
- Wastes and scraps, refrigerating equipment using C.F.C.
- Used information technology products
- Used consumer goods (such as textiles and garments, footwear, clothes), medical equipment, and vehicles
- Assorted cultural products banned from dissemination and circulation or decided to be suspended from dissemination and circulation, or subject to revocation, confiscation and destruction in Vietnam.

NOTE: Appendix C contains an entire list of the items which are prohibited and cannot be imported by First Solar.

Other items may be subject to import license or specific inspection.

FSVM Trade Compliance team must review draft documentation prior to shipping when containing any of the items below:

- Cultural products (manuals, books...)
- Chemicals under HTS code 2806, 2807, 2812, 2841, 2902, 2904, 2909, 2912, 2914, 2915, 2916, 2918, 2921, 2922, 2924, 2926, 2932, 2933 and 2939.
- Radio, wi-fi transmitter/ receiver.
- Telecommunications equipment.
- X-Ray equipment.
- Vehicle, transportation device under Chapter 86, 87, 88, 89 of HTS code.

4. Documents Required for Customs Clearance

4.1. General instructions

Shipping documents mentioned in Section 4.2 to 4.6 must be compliant to Vietnamese regulations. Instructions can be found in Section 5.

All instructions below assume goods being shipped are new, unless specifically identified in the text “used equipment allowed”.

Consolidation rule:

- Limit of 5 POs per package or B/L, AWB.
- Temporary import (borrowing/ leasing agreement) shipments must not be consolidated.
- Used equipment cannot be consolidated.
- Items subject to import license (Section 3) cannot be consolidated

IMPORTANT: Changes due to CIRCULAR 39/2018/TT-BTC effective June 5th 2018

Importers are no longer allowed to file one single CDS (Customs Declaration Sheet) for cargo containing multiple HBLs or AWBs with different dates of arrival.

According with the new Circular, **multiple HBLs or AWBs declared in the same CDS must all have the same voyage/flight and date of arrival.** In order to comply with the new Circular, **FSVM requires commercial documents to be issued per HBL or AWB.**

If for other reasons the cargo is split after shipment and does not arrive at the same time, FSVM must declare the split of HAWB or HBL on VNACCS before making the import declaration. **The supplier is, in this case, responsible for adjusting the Commercial Invoice and Packing List to match the split cargo, otherwise FSVM is not able to perform Customs clearance.**

The following pages contain specific instructions for the different types of material shipped to FSVM. Please refer to the correct instructions in accordance with the cargo you are shipping.

4.2. Bill of Material (BOM) items

Suppliers must provide the full set of shipping document including:

- Purchase order (PO) or similar document signed by both parties - vendor to collect from First Solar's Buyers.
- Commercial Invoice (C/I)
- Packing list (P/L)
- Certificate of Origin (C/O) – *not mandatory*
- Bill of Lading (B/L) or Airway Bill (AWB) - vendor to collect from freight forwarder or courier.
- Material Safety Data Sheet (MSDS) in both English and Vietnamese (in case of chemicals)]

Document Distribution:

- 1) Send documents to:
 - DNMTradeCompliance@FirstSolar.com
 - knsn.tc.firstsolar@kuehne-nagel.com (Broker)

- 2) Timeline for sending documents:
 - First time vendors: **3 weeks** before making first shipment.
 - Items previously shipped to FSVM: Vendors may proceed with shipment and send commercial documents **2 days** after departure (ocean shipment); **1 day** after departure (air shipment).
Vendors no longer need to send draft document for approval before shipment but can proceed shipment directly with freight forwarder.
 - Vendors will be requested to correct documents discrepancies (note: PO must be consistent with Invoice, Packing List, etc.)

- 3) Please contact the following for booking:
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM

4.3. Spare parts

Suppliers must provide the full set of shipping document including:

- Purchase order (PO) or similar document signed by both parties - vendor to collect from First Solar's Buyers.
- Commercial Invoice (CI)
- Packing list (PL)
- Certificate of Origin (C/O) – *not mandatory*
- Bill of Lading (B/L) or Airway Bill (AWB) - vendor to collect from freight forwarder or courier.
- Material Safety Data Sheet (MSDS) in both English and Vietnamese (in case of chemicals)
- Technical specs (in case of equipment/ machine under Chapter from 84 to 90 of HTS code)

**** Upon request by First Solar, the vendor may be requested to provide further documents such as image of goods, Certificate of Quality, Certificate of Conformity...**

Document Distribution:

- 1) Send documents to:
 - DNMTradeCompliance@FirstSolar.com
 - SGN-FSTera.CustomsBrokerage@expeditors.com (Broker)

- 2) Timeline for sending documents:
 - First time vendors: **3 weeks** before making first shipment.
 - Items under Section 3 (refer to page 2): **3 weeks** before making first shipment.
 - Items previously shipped to FSVM, vendors may proceed with shipment and send commercial documents: **2 days** after departure (ocean shipment); **1 day** after departure (air shipment).

Vendors no longer need to send draft document for approval before shipment but can proceed shipment directly with freight forwarder.

 - Vendors will be requested to correct documents discrepancies (Note: PO must be consistent with Invoice, Packing List, etc.)

- 3) Please contact the following for booking:
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM
 - For shipments of small packages less than Gross weight 100lbs / 45kgs or a package of dimension weight (Length x Width x Height)cm / 5000) less than 100lbs / 45kgs: please use UPS Courier Service under First Solar Vietnam account no.
 - Hem Huat Ching at hching@firstsolar.com can provide you the First Solar UPS account number.

4.4. Ancillary Items

Suppliers must provide the full set of shipping document including:

- Purchase order (PO) or similar document signed by both parties - vendor to collect from First Solar's Buyers.
- Commercial Invoice (CI)
- Packing list (PL)
- Certificate of Origin (C/O) – *not mandatory*
- Bill of Lading (B/L) or Airway Bill (AWB) - vendor to collect from freight forwarder or courier.
- Material Safety Data Sheet (MSDS) in both English and Vietnamese (in case of chemicals)
- Technical specs (in case of equipment/ machine under Chapter from 84 to 90 of HTS code)

**** Upon request by First Solar, the vendor may be requested to provide further documents such as image of goods, Certificate of Quality, Certificate of Conformity...**

Document Distribution:

- 1) Send documents to:
 - DNMTradeCompliance@FirstSolar.com
 - knsn.tc.firstsolar@kuehne-nagel.com (Broker)

- 2) Timeline for sending documents:
 - First time vendors: **3 weeks** before making first shipment.
 - Items under Section 3 (refer to page 2): **3 weeks** before making first shipment.
 - Items previously shipped to FSVM, vendors may proceed with shipment and send commercial documents: **2 days** after departure (ocean shipment); **1 day** after departure (air shipment).

Vendors no longer need to send draft document for approval before shipment but can proceed shipment directly with freight forwarder.

 - Vendors will be requested to correct documents discrepancies (Note: PO must be consistent with Invoice, Packing List, etc.)

- 3) Please contact the following for booking:
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM
 - For shipments of small packages less than Gross weight 100lbs / 45kgs or a package of dimension weight (Length x Width x Height)cm / 5000) less than 100lbs / 45kgs: please use UPS Courier Service under First Solar Vietnam account no.
 - Hem Huat Ching at hching@firstsolar.com can provide you the First Solar UPS account number.

4.5. Capital Equipment

Suppliers must provide the full set of shipping document including:

- Purchase order (PO) or similar document signed by both parties - vendor to collect from First Solar's Buyers.
- Commercial Invoice (C/I)
- Packing list (P/L)
- Certificate of Origin (C/O)
- Bill of Lading (B/L) or Airway Bill (AWB) - vendor to collect from freight forwarder or courier.
- Material Safety Data Sheet (MSDS) in both English and Vietnamese (in case chemicals included in the shipment).
- Technical specs.
- List of disassembled components and interconnection drawings (if system or the machine is broken down for shipment) To support Duty Exemption List (DEL) application

**** Upon request by First Solar vendor may be requested to provide further documents such as image of goods, Certificate of Quality, Certificate of Conformity...**

Document Distribution:

- 1) Send documents to:
 - DNMTradeCompliance@FirstSolar.com
 - knsn.tc.firstsolar@kuehne-nagel.com (Broker)
- 2) Timeline for sending documents:
 - First time vendors: **3 weeks** before making first shipment.
 - Items under Section 3 (refer to page 2): **3 weeks** before making first shipment.
 - Items previously shipped to FSVM, vendors may proceed with shipment and send commercial documents: **2 days** after departure (ocean shipments); **1 day** after departure (air shipments).

Vendors no longer need to send draft document for approval before shipment but can proceed shipment directly with freight forwarder.

 - Vendors will be requested to correct documents discrepancies (note: PO must be consistent with Invoice, Packing List, etc.)
- 3) Please contact the following for booking:
 - First Solar Global Logistics **Hem Huat Ching** hching@FIRSTSOLAR.COM
 - Nominated **freight forwarder** for DMT2 (TERA 3) project: Expeditors International
 - Y Duong (Ms) - y.duong@expeditors.com
 - Duyen Tran (Ms) - duyen.tran@expeditors.com
 - For shipments of small packages less than Gross weight 100lbs / 45kgs or a package of dimension weight (Length x Width x Height)cm / 5000) less than 100lbs / 45kgs: please use UPS Courier Service.
 - Hem Huat Ching at hching@firstsolar.com can provide you the First Solar UPS account number.

4.6. Non-PO shipments

4.6.1. Non-commercial shipments

Free of charge items shipped permanently to First Solar Vietnam without a PO or a purchase agreement are referred to as Non-Commercial shipments. Examples:

- Donation or giveaway items.
- Samples for testing.
- Spare parts under warranty.
- Tools/ spares for installation without returning to origin.
- Missing item: purchased item (i.e. purchased in a PO) which had been invoiced in another shipment but was not shipped due to specific reasons.

Some important notes:

- DDP shipments: if the Importer of Record is First Solar, shipper must use KUEHNE + NAGEL as the customs broker for importation.
- Cargo must be brand new.

Used equipment may be approved for importation in some exception cases if the item is:

- Not existing in any list of Section 3.
- Less than 10 years old.
- Having certificate of year of manufacturing issued by manufacturer.

Trade Compliance must work on the acceptance case by case and may ask for more technical document or specific certificate of the equipment, depending on the nature of cargo. No shipment of used equipment is allowed before Trade Compliance's approval.

Suppliers must provide the full set of shipping documents including:

- Proforma Invoice (P/I) – Copy with Signature/Title
- Packing list (P/L) – Copy with Signature/ Title
- HB/L or HAWB – Copy
- Material Safety Data Sheet (MSDS) - (applicable for chemical) – Copy
- Technical specs (in case of equipment/ machine under Chapter from 84 to 90 of HTS code)

**** Upon request by First Solar, vendor may be requested to provide further documents such as image of goods, Certificate of Quality, Certificate of Conformity...**

Document Distribution:

- 1) Send documents to:
 - DNMTradeCompliance@FirstSolar.com
 - knsgrn.tc.firstsolar@kuehne-nagel.com (Broker)



2) Timeline:

- First time vendors: **3 weeks** before making first shipment.
- Items under Section 3 (refer to page 2): **3 weeks** before making first shipment.
- Items previously shipped to FSVM, vendors may proceed with shipment and send commercial documents: **2 days after departure** (ocean shipments); **1 day** after departure (air shipments).
- Vendors will be requested to correct documents discrepancies (note: PO must be consistent with Invoice, Packing List, etc.)

3) Please contact the following for booking:

- For shipments under CPT, CIP, DAP: vendor arranges freight. DDP: vendor arranges freight and delivery.
- Vendors must manage their freight forwarder/courier to ensure that the notice of arrival will be emailed to First Solar and First Solar's customs broker at the email addresses mentioned above.
- Shipments Under FCA: Please contact First Solar Logistics at below email address below for instructions.
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM
- For shipments of small packages less than Gross weight 100lbs / 45kgs or a package of dimension weight (Length x Width x Height)cm / 5000) less than 100lbs / 45kgs: please use UPS Courier Service.
- Hem Huat Ching at hching@firstsolar.com can provide you the First Solar UPS account number.



4.6.2. Temporary Import

Temporary import shipments are pursued when tools or equipment owned by a vendor are shipped to First Solar for testing/installation then re-exported to origin.

Some important notes:

- All shipments must have leasing/ borrowing agreement.
 - Leasing is applicable if there is leasing cost (for the period of time First Solar use the tools).
 - Borrowing is applicable if there is no leasing cost (for the period of time First Solar use the tools).
 - Leasing cost is different from item value - it is the fee being paid for the use of the goods
- DDP shipments: shipper must use First Solar's customs broker to handle importation.
- Cargo can be new or used.
- Item must be tool or equipment which can be returned to origin as is.
- No consumable item is acceptable.
- Item must be re-exported to origin within the leasing/ borrowing period stated in agreement.

Suppliers must provide the full set of shipping document including:

- Proforma Invoice (P/I) – *Copy with Signature/Title*
- Packing list (P/L) – *Copy with Signature/ Title*
- HB/L or HAWB – *Copy*
- Leasing/ Borrowing agreement– *Copy with Signature/ Title*

Document Distribution:

- 1) Vendor must send the list of tool/ equipment (description/ specification, quantity, u/price, amount, country of origin, used or brand new – providing the year of manufacturing in case of used) to DNMTradeCompliance@FirstSolar.com for checking and confirmation before processing shipment. **This information must be sent prior to shipment.**
- 2) After shipment, the full set of shipping documents must be sent to:
 - First Solar at DNMTradeCompliance@FirstSolar.com
 - First Solar's customs broker:
 - Kuehne & Nagel Vietnam knsngn.tc.firstsolar@kuehne-nagel.com
 - Or any other customs broker assigned by First Solar Trade Compliance.
 - Final set of approved documents must be sent **2 days** after departure (ocean shipments); **1 day** after departure (air shipments).

- 3) Upon documentation approval, please contact the following for booking:
- Shipments under CPT, CIP, DAP: vendor arranges freight. DDP: vendor arranges freight and delivery.
 - Vendor must manage their freight forwarder/ courier to ensure that the notice of arrival will be emailed to First Solar and First Solar's customs broker at the email addresses mentioned above.
 - Shipments under FCA: Please contact First Solar Logistics at below email addresses for instructions.
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM
 - For shipments of small packages less than Gross weight 100lbs / 45kgs or a package of dimension weight (Length x Width x Height)cm / 5000) less than 100lbs / 45kgs: please use UPS Courier Service.
Hem Huat Ching at hching@firstsolar.com can provide you the First Solar UPS account number.

4.6.3. Re-import

Re-import shipments occur when First Solar has parts or equipment that need to be temporarily exported to vendors for repair or maintenance. Vendors then return the items to First Solar after service is completed.

Some important notes:

- The returned parts must be exactly the same items that First Solar temporarily exported to vendor.
For example: a pump serial number “ABC” is shipped to vendor for repair. The returned pump after repair must have serial number “ABC”.
- Value of the returned goods for customs purpose must be shown on the invoice for customs declaration purposes. This value has to be equivalent to the value of the export shipment from First Solar.
- Repair cost (if any):
 - Must be shown as a separate line item on invoice.
 - PO of repair cost (including the spare parts used for repair) must be treated as Service PO.
- Return invoice must contain the following remark **“Returned items after repair (maintenance), RMA (Service PO)#...”**

Suppliers must provide the full set of shipping document including:

- Proforma Invoice (P/I) – *Copy with Signature/Title*
- Packing list (P/L) – *Copy with Signature/ Title*
- HB/L or HAWB – *Copy*

Document Distribution:

- 1) Send documents to:
 - DNMTradeCompliance@FirstSolar.com
 - knsn.tc.firstsolar@kuehne-nagel.com (broker)
- 2) Timeline: final set of approved documents must be sent **2** days after departure (ocean shipments); **1 day** after departure (air shipments).
Vendors will be requested to correct documents discrepancies (note: PO must be consistent with Invoice, Packing List, etc.)
- 3) Please contact the following for booking:
 - Shipments under CPT, CIP, DAP: vendor arranges freight. DDP: vendor arranges freight and delivery.
Vendor must manage their freight forwarder/ courier to ensure that the notice of arrival will be emailed to First Solar and First Solar's customs broker at the email addresses mentioned above.
 - Shipments under FCA: Please contact First Solar Logistics at below email addresses for instructions.
 - US Origin - US Global Logistics USgloballogistics@FIRSTSOLAR.COM
 - APAC Origin - APAC Logistics APACLogistics@firstsolar.com
 - Europe Origin - EMEA Logistics EMEALogistics@FIRSTSOLAR.COM



- For shipments of small packages less than Gross weight 100lbs / 45kgs or a package of dimension weight (Length x Width x Height)cm / 5000) less than 100lbs / 45kgs: please use UPS Courier Service.

Hem Huat Ching at hching@firstsolar.com can provide you the First Solar UPS account number.



5. How to make documents compliant to Vietnam Customs Requirement?

First Solar, Inc. requires the Vendor to review and fully comply with the following regulations. It is mandatory have each document in the set of shipping documents matched altogether.

5.1. Purchase Order (PO) or Commercial contract

Purchase Order or Commercial Contract (including standard commercial terms and conditions) is issued and sent to vendor by First Solar's Buyer. It should contain mandatory fields:

- Commodity description
- Quantity
- Unit Price
- Unit of Measure
- Technical Specifications (if applicable)
- Total Contract Value
- Terms of Payment
- Terms of Sale (e.g. Incoterm FCA, CIP, DAP, etc.)
- Shipment details such as port of discharge, delivery terms per Incoterms 2010
- If third party delivery or partial shipments are acceptable, the PO must acknowledge this information in the text:

Third party delivery: Acceptable. Partial shipment: Acceptable

Note: In accordance with Vietnam Customs regulations, the Purchase Order or Commercial Contract must be signed by two parties: FSVM and the Vendor. Vendors must sign the Purchase Order and include the title of signatory. E-signature is accepted.

Important: Description of goods and unit price of each item in the PO/Contract must match with the information on the Commercial Invoice for Customs clearance.

Blanket Purchase Orders:

POs issued with “blank terms” must contain a validity period. They must also indicate how the “blank terms” will be decided prior to shipment. If by the time the PO is issued any of the mandatory fields above is uncertain, suppliers and First Solar must:

- Revise the PO when information becomes available
- Issue a PO Annex reflecting “missing information” at time of PO issuance

First Solar Vietnam Manufacturing will provide suppliers with a signed copy of the Purchase Order or Contract. The supplier must 1) sign the Purchase Order or Contract, 2) add title of the signatory and 3) add company stamp (ink or embossed).



Suppliers must provide the signed copy of the Purchase Order or Contract along with the document drafts for approval. Please identify which Purchase Orders/Contracts corresponds to each set of commercial documents and mail the signed/stamped copy along with the approved original commercial documents.

5.2. Commercial Invoice (C/I)

The Commercial Invoice must be issued by Vendors to First Solar Vietnam Manufacturing containing the following information:

- Commercial Invoice number and date (must be dated later than PO date and before B/L or AWB date). Invoice number must be unique.
- Billing party (Seller) showing completely name and address (must exactly match with vendor's name & address on PO)
- Sold/Bill to:
*First Solar Vietnam Manufacturing Company Ltd
Lots A1 and A2, Street D10, Dong Nam Industrial Park,
Binh My Commune, Cu Chi District,
HO CHI MINH CITY, VIETNAM
Tax code: 0310607482*
- Ship-to:
*First Solar Vietnam Manufacturing Company Ltd
DMT1 (or DMT2) Inbound Receiving – follow the ship-to address on PO
Lots A1 and A2, Street D10, Dong Nam Industrial Park,
Binh My Commune, Cu Chi District,
70000 HO CHI MINH CITY, VIETNAM*
- PO/Contract number
- **Bill of Lading or Airway Bill number (if available - new requirement)**
- Applicable Incoterms 2010
- Payment term
- Quantity of each item
- Unit price of each item
- Unit of measure (piece, system, etc.)
- Country of Manufacturing of each item
- Tariff Classification (HTS) – at least 4 digits
- Total Commercial Invoice value (must be in exact accordance with the value mentioned in the PO/Contract – for partial shipments and spare parts, the Invoice value can be lower than the PO value)
- Description of goods (must be in exact accordance with the description mentioned in the PO/Contract). If there are services included, these should be on a separate line on the Invoice
- Signature, title of signatory and official company stamp (if any). E-signature is acceptable

5.3. Pro-forma Invoice (P/I)

Please follow the same requirement applied for Commercial invoice in Section 5.2 excepting:

- Invoice title: Pro-forma invoice. Any invoice having title “Non-commercial” used for non-PO shipment is unacceptable.
- PO/ Contract number: should not include any information implying a purchase transaction like PO#, SO#.
- Payment term: free of charge
- Must state: “For customs purpose only, no commercial value” on invoice body.

5.4. Packing list (P/L)

The Packing List must be issued by Vendors to First Solar Vietnam Manufacturing containing the following information:

- Quantity of each item
- Unit of measure of each item
- Description of goods
- Net and gross weight of each item
- Total net weight and gross weight (must be the same on the Bill of Lading or Airway Bill)
- Total Number of packages including dimensions
- If disassembled, number of pieces and description of disassembled items per package
- Country of Manufacturing of each item
- Shipping date
- Shipping Marks (if applicable)
- Signature, title of signatory and official company stamp

Note: For Capital Equipment only, as with the Commercial Invoice, if the PO/Contract is issued for a complete machine/system but each component or equipment will be imported in separate shipments, a statement identifying it as a “component of the complete machine/system” must be indicated immediately below each component description on the Packing List for Vietnam Customs purposes.

5.5. Certificate of Origin

The Certificate of Origin must be issued to First Solar Vietnam Manufacturing containing the following information:

- Description of goods
- Number of packages
- Gross weight
- Invoice number
- Country of Origin of goods
- Signature, title of signatory and stamp

Note:

A Certificate of Origin issued by the local Chamber of Commerce is preferred. However, Certificates of Origin issued by suppliers simply acknowledging the origin of the goods is also acceptable.

5.6. Technical specs, Literature, Catalogs or Brochures

Technical data/specifications of tools/ machines/ systems having HTS code of Chapter from 84 to 90 are required for Customs inspection. Vendors are required to provide such documents for customs clearance purposes as requested. The technical specifications provided by the supplier must include:

- Photos of the equipment
- Catalogue/Brochure
- Brand, model
- Technical parameters: capacity, voltage ...
- Instructions
- What is it?
- How does it work?
- Serial Number (if applicable)
- Year of manufacturing

Important: Vendors supplying Capital Equipment will be required to provide brochures exemplifying how machines operate. If such machines are part of a bigger system, Customs authorities will require supporting material to assist in their understanding the order and functionality of each major component of the system. Vendors must also be prepared to provide pictures/drawings of machines.

5.7. List of disassembled components for Duty Exemption List (DEL) – *applicable for machines or systems classified under Chapter 84, 85 and 90 of Harmonized Tariff Schedule only*

Vendors supplying a system disassembled into multiple parts for partial shipments are required to submit the list of disassembled components together with the assembly (inter-connection) drawings in order for First Solar to apply DEL procedure and get approval from Vietnam Customs before importing the very first shipment.

What is a DEL? The DEL is a document reviewed and approved by Vietnam Customs allowing the Importer to import disassembled components of a system shipped in multiple partial shipments, using 01 HTS code of the entire machine/system. This document is prepared by FSVM in conjunction with the Customs Broker; the vendor’s assistance is required for the completion of this document.

When is a machine recognized as a system? A system is a combination of 2 or more machines, which can operate independently to perform its own function, running together to perform a process in a production line.

For example: a machine including a pump, a few pipes, a few valves, and a pressure gauge can be treated as a system because there are 2 items being able to operate independently as single machines (pump and pressure gauge).

DEL is required when the machine is:

- A single machine disassembled into partial shipments.
- A system (regardless of it being fully shipped in one shipment or partial shipments).

The list of disassembled components must include:

- All broken down parts with quantity of each of the entire machine/ system (of all partial shipments), grouped in main sections
- The specification of main parts
- An example of an acceptable list is below:

EQUIPMENT NAME: XXXX						
NUMBER OF SECTION: 04 (chamber, electric, periphery, feeder)						
MAIN SECTION: CHAMBER						
TOTAL AMOUNT: XXXX USD						
No.	Description	Specs	QTY	unit	section	subcategory (if any)
1	chamber C1	220V, 50 Hz	1	pc	chamber	
2	chamber C3	220V, 50 Hz	1	pc	chamber	
3	chamber C41	220V, 50 Hz	1	pc	chamber	
4	chamber C42	220V, 50 Hz	1	pc	chamber	
5	frame for control cabinet		10	pcs	electric	
6	frame for control cabinet		5	pcs	electric	
7	feet for lid jig		16	pcs	periphery	lid jig
8	waterline C41 and waterline C42		2	pcs	periphery	water line
9	1x lid car and cable project preassembled	4x2.5cm 6GB	1	set	periphery	lid car + electric
10	1x lid car and 950m hoses for water line	300 feet of 1"	1	set	periphery	lid car + water line
11	1x lid car and 1x maintenance platform		2	pcs	periphery	lid car + platform, handrail and stair
12	water line C43 and water line C43		2	pcs	periphery	water line
13	lid swivel unit large lid - disassembled - part 2/2		1	pc	periphery	lid swivel unit
14	lid swivel unit small lid - disassembled - part 2/2		1	pc	periphery	lid swivel unit
15	support frame		3	pcs	periphery	vacuum components
16	1x set mounting parts, 2x condensate pumps, 1x unit metrology valve	0.5HP	4	set	periphery	Others
17	upper hopper	Max: 100kgs	3	pcs	feeder	
18	2x feeder and 1x feeder pedestal		3	pcs	feeder	



5.8. Material safety data sheet (MSDS)

MSDS is required to apply for chemicals declaration to the Ministry of Industrial & Trade (MoIT) or import license prior to importation. Vendors are required to provide an MSDS for each chemical in both English and Vietnamese.

5.9. Bill of Lading (B/L) or Airway Bill (AWB)

B/L or AWB must be issued by the freight forwarder at origin and contain the following information:

- Shipper:
Vendor's complete name and address
(Or Shipper's complete name and address if it is a 3rd party delivery)
- Consignee:
*First Solar Vietnam Manufacturing Company Ltd
Lots A1 and A2, Street D10, Dong Nam Industrial Park,
Binh My Commune, Cu Chi District,
HO CHI MINH CITY, VIETNAM*
- Vietnam Notify Party:
Notify 1: same as consignee.
Email address: DNMTradeCompliance@FirstSolar.com (email address is mandatory)
Notify 2: (For CAPEX, BOM, ancillary, non-commercial and temporary imports)
*Kuehne + Nagel Co., Ltd.
No. 72 Le Thanh Ton Street, District 1, Ben Nghe Ward
11th Floor, Vincom Center
700000 Ho Chi Minh City, Vietnam
Email: knsn.tc.firstsolar@kuehne-nagel.com* (email address is mandatory)
OR
Notify 2: (For "45000" Spare Parts shipments)
*Expeditors, Ho Chi Minh City
8/F The Flemington Tower, 182 Le Dai Hahn Street
Ward 15, District 11, HCM City, Vietnam
Email: SGN-FSTera.CustomsBrokerage@expeditors.com* (email address is mandatory)
- Description of goods
- Total packages, net weight, gross weight and volume
- Container number(s) and seal number(s)
- Payment terms of freight (Prepaid or Collect)

Note: Vendors must provide Express Cargo Bill of Lading (ECB) or Blue Anchor Line –BAL B/L
Applicable Incoterms 2010 must be added (EXW, FCA, FOB, DAP, etc.)

5.10. Sequence of Dates for Documentation

All documents must be dated according to the order below:

1st – Purchase Order

2nd – Commercial Invoice and Packing List

3rd – B/L or AWB (can be issued at the same date of Commercial Invoice and Packing List or at later date)

6. Shipments not under FSVM's liability

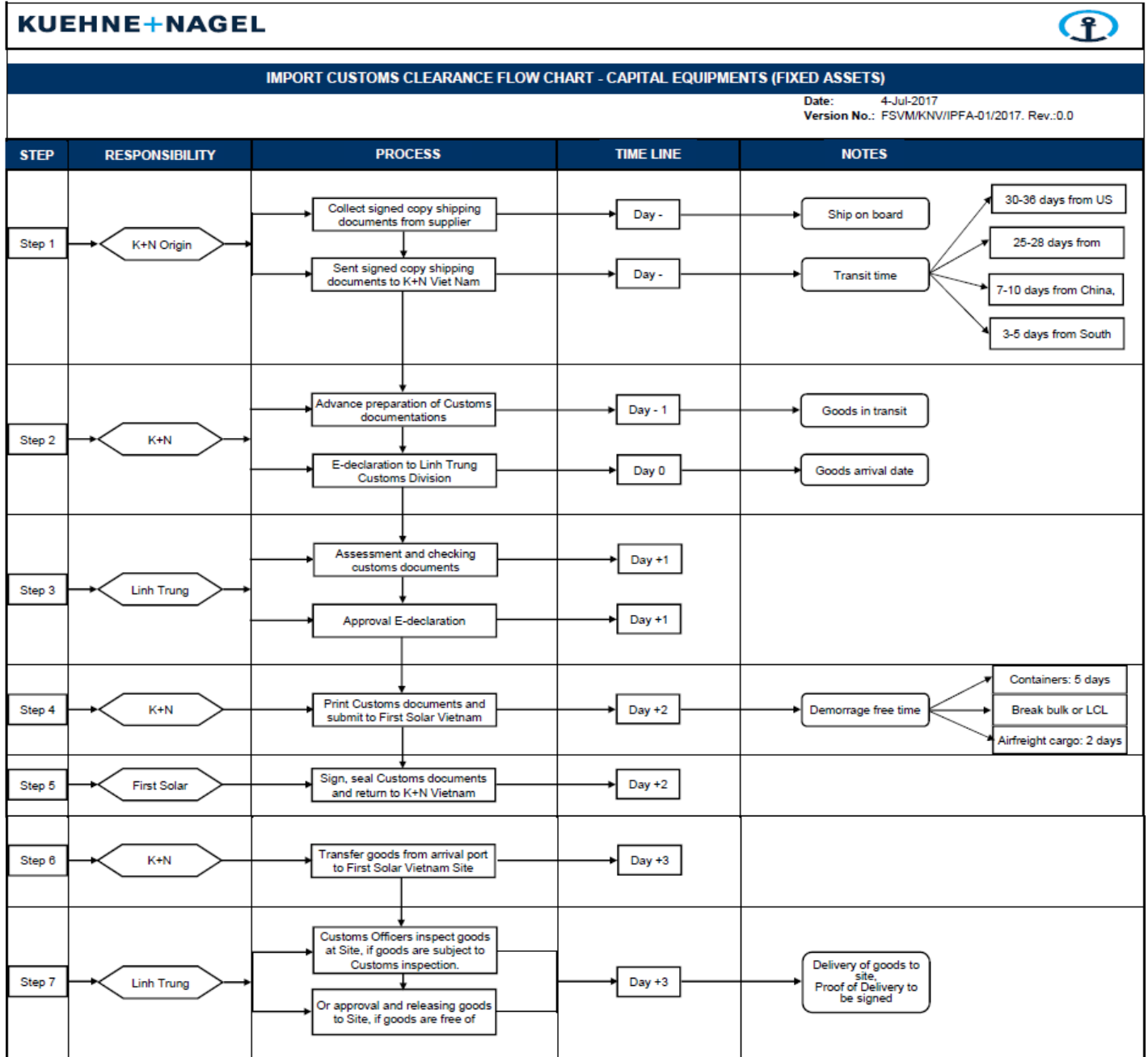
FSVM will not be held liable for goods brought into the plant under the scenarios below:

Scenario A: The technician travels (hand-carry) **with** tools/parts for installation purposes. These parts are retained by the Vendor and may or may not be brought back to origin.

- Even though the parts are used for First Solar project, due to First Solar Vietnam Manufacturing tax and customs implications, Vendors who elect to have technicians travel with spare parts will assume all responsibility for any fines, penalties, and/or delays that may result.
- It's recommended by First Solar is to ship the spare parts **via courier** to First Sor under non-commercial or temporary import mode well in advance to the technician's arrival.

Scenario B: The vendor ships tools/parts to Vietnam for installation in First Solar project but consigned to vendor's entity or agency in Vietnam. In this case, the importation must be carried out by the consignee on B/L or AWB under their importer of record. The importer will have to pay the import duty and VAT for the importation (if any).

APPENDIX A – VIETNAMESE CUSTOMS CLEARANCE PROCESS



APPENDIX B – LEASING AND/OR BORROWING AGREEMENT

LEASING/ BORROWING AGREEMENT

(No:.....) date:

This Agreement is made between:

Party A: (Company name)

(Company address)

Represented by:

And

Party B: First Solar Vietnam Manufacturing Company Ltd.

Lot A1, A2, D10 Street,

Dong Nam Industrial Park, Binh My Commune, Cu Chi District,

Ho Chi Minh City, Vietnam

Represented by: Mr. Chan See Chong

Upon the following terms and conditions:

1. Description of Leased Items

Installation tools for equipment installation at the new manufacturing facility

Item	Quantity	Unit Price	Amount	Country of Origin	Note
Automatic level	1	\$100.00	\$100.00	Japan	New
Tripod	1	\$50.00	\$50.00	China	New
Hydraulic Jack	2	\$200.00	\$400.00	Germany	New
Bar	1	\$10.00	\$10.00	Japan	New
Metal scale	8	\$80.00	\$640.00	Japan	Used, Mfg: 2013
Total			\$1,200.00		

2. Purpose

Party B leases the above items from Party A for equipment installation purpose.

3. Leasing Cost

Party B leases the above items from Party A at Free of Charge.



4. Leasing Period

This contract shall be valid for a period of 12 months from the date of this Agreement listed above. If either party herein intends to terminate this agreement, a written notice shall be given to the other party two weeks before the expiration of this Agreement.

5. Terms of Payment

No payment

6. Terms of Delivery

Party A plans to deliver leased items to Party B in January, 2018.

Term of Delivery: "DDP"

Third party delivery: Acceptable

7. Obligations of Party B

Party B must maintain the leased items in good condition and shall not modify, change, or reproduce them without a prior written consent from Party A.

8. General Provisions

Party B reserves the right to terminate the Leasing Agreement with substantial and adverse changes to economic market conditions, business plan, etc. In such events, Party B shall cooperate with Party A to return such leased items per instructions from Party A.

Any matter which is not provided for herein shall be decided through arrangements agreed upon between the parties involved. In witness whereof the parties hereto consent to this Agreement, a signature by a duly authorized officer or representative of each party shall be executed.

Any amendments to this Leasing Agreement must be in writing and are subject to approval by both parties. The amendments shall be attached to the Agreement as an appendix. This Leasing Agreement is presented by Party A and drafted in English with two originals of equal value, which becomes effective on the date of signature by Party B (signed copy by fax is acceptable). One original shall be retained by each party.

On behalf of Party A

On behalf of Party B

Chan See Chong
Managing Director



APPENDIX C – LIST OF PROHIBITED IMPORTS

No.	Description
1	Weapons, ammunitions, explosives (excluding industrial explosives), military technical equipment.
2	Assorted fireworks (excluding signal fires used for navigational safety under the guidance of the Ministry of Transport), sky lanterns, assorted devices causing interference to vehicle speedometers.
3	a) Schedule-1 toxic chemicals defined in the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons b) Chemicals under HTS code: , 2524.10.00, 2524.90.00, 2931.00, 2904.1000, 2921.1999, 2930.90, 2930.9099, 2931.9020, 2931.9080, 3002.90
4	Used consumer goods, medical equipment, and vehicles including the following commodity groups: a) Textiles and garments, footwear, clothes; b) Electronic appliances. c) Refrigerating appliances. d) Home electric appliances. d) Medical equipment. e) Interior decoration goods. g) Home appliances made of pottery, ceramic, glass, metal, plastic, rubber, and other materials. h/ Bicycles. i) Motorcycles and mopeds.
5	Assorted cultural products banned from dissemination and circulation or decided to be suspended from dissemination and circulation, or subject to revocation, confiscation and destruction in Vietnam.
6	Used information technology products.
7	a) Assorted publications banned from dissemination and circulation in Vietnam. b) Postage stamps banned from trading, exchange, display and dissemination in accordance with the Law on Post. c) Radio equipment and radio-wave appliances which do not comply with radio frequency master plans and relevant technical regulations in accordance with the Law on Radio Frequencies.
8	a/ Right-hand drive means of transport (including those in knocked-down forms and those with converted drive before being imported in Vietnam), excluding special-use right-hand drive vehicles operating within a restricted location and not joining traffic, including: crane trucks; canal diggers, street sweepers, street washers; garbage trucks; road builders; passenger cars in airports and lifting trucks in warehouses and ports; concrete-pumping vehicles; vehicles moving only within golf courses or parks.

	<p>b/ Assorted automobiles, four-wheeled drives and their spare parts which have their frame or engine numbers erased, modified or tampered with.</p> <p>c) Trailers, semi-trailers which have their frame erased, modified or tampered.</p> <p>d) Assorted motorcycles, special-use motorbikes and motorbikes which have their frame or engine numbers erased, modified or tampered with.</p>
9	<p>Used supplies and vehicles, including:</p> <p>a) Engines, frames, inner tubes, tires, spare parts and motors of cars, trailers, semi-trailers, four-wheeled drives.</p> <p>b) Chassis of cars and tractors, fitted with engines (including new chassis fitted with used engines and used chassis fitted with new engines),</p> <p>c) Assorted cars which have been transformed in structure compared with their original designs.</p> <p>d) Cars, trailers, semi-trailers (other than dedicated trailers and semi-trailers), used passenger four-wheeled motor vehicles over 5 years, from the manufacture year to the import year.</p> <p>dd) Ambulances.</p>
10	Chemicals in Annex III of the Rotterdam Convention.
11	Pesticides banned from use in Vietnam.
12	<p>a) Samples of precious, rare and endangered animals and plants under Appendix I of CITES derived from natural resources being exported for commercial purpose.</p> <p>B) Samples and processed products of species: white rhinoceros (<i>Ceratotherium simum</i>), black rhinoceros (<i>Diceros bicornis</i>), African elephants (<i>Loxodonta africana</i>).</p>
13	Wastes and scraps, refrigerating equipment using C.F.C.
14	Products and materials containing asbestos of the amphibole group.

ATTACHMENTS – TEMPLATES OF INTERNATIONAL COMMERCIAL DOCUMENTS

COMMERCIAL INVOICE							
SELLER (Supplier and Shipper)				INVOICE NO.		INVOICE DATE	
Contact:				CUSTOMER P.O. NO.		DATE OF EXPORT	
BUYER (Importer of Record)				SALES ORDER NO.		PORT OF ENTRY	
First Solar Vietnam Manufacturing Company Ltd Lot A1, A2, D10 Street, Dong Nam Industrial Park, Binh My Commune, Cu Chi District Ho Chi Minh City, Vietnam Tax code: 0310607482 Contact:				CURRENCY		PAGE NO.	
DELIVER TO (Consignee)				PAYMENT TERM		1 of 1	
First Solar Vietnam Manufacturing Company Ltd DMT1 Inbound Lot A1, A2, D10 Street, Dong Nam Industrial Park, Binh My Commune, Cu Chi District Ho Chi Minh City, Vietnam Tax code: 0310607482 Contact:				INCOTERM			
NOTIFY PARTY							
SAME AS CONSIGNEE							
COUNTRY OF ORIGIN	PART NO.	HTS CODE	DESCRIPTION	QUANTITY	UOM	UNIT PRICE	SUBTOTAL PER LINE
							-
							-
							-
							-
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							-
							-
							-
							-
							-
							-
							-
						SUBTOTAL	-
						PACKING	-
						FREIGHT	-
						TOTAL	-
We hereby certify this Invoice and all its contents described herein to be true and correct.							
SIGNATURE OF SELLER: _____							
PRINT NAME: _____							



PROFORMA INVOICE							
SHIPPER		INVOICE NO.		INVOICE DATE			
<i>Contact:</i> IMPORTER OF RECORD First Solar Vietnam Manufacturing Company Ltd Lot A1, A2, D10 Street, Dong Nam Industrial Park, Binh My Commune, Cu Chi District Ho Chi Minh City, Vietnam Tax code: 0310607482 <i>Contact:</i>		CUSTOMER P.O. NO.		DATE OF EXPORT			
		NON-COMMERCIAL					
DELIVER TO (Consignee) First Solar Vietnam Manufacturing Company Ltd DMT1 Inbound Lot A1, A2, D10 Street, Dong Nam Industrial Park, Binh My Commune, Cu Chi District Ho Chi Minh City, Vietnam Tax code: 0310607482 <i>Contact:</i>		SALES ORDER NO.		PORT OF ENTRY			
		N/A					
NOTIFY PARTY Same as consignee		CURRENCY		PAGE NO.			
				1 of 1			
		PAYMENT TERM		FREE OF CHARGE			
		INCOTERM					
				"For customs purpose only, no commercial value"			
COUNTRY OF ORIGIN	PART NO.	HTS CODE	DESCRIPTION	QUANTITY	UOM	UNIT PRICE	SUBTOTAL PER LINE
							-
							-
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							-
							-
							-
We hereby certify this invoice and all its contents described herein to be true and correct. SIGNATURE OF SHIPPER: _____ PRINT NAME: _____						SUBTOTAL	-
						PACKING	
						FREIGHT	
						TOTAL	-



PACKING LIST																			
SELLER: (Supplier and Shipper) Contact: BUYER: (Importer of Record) First Solar Vietnam Manufacturing Company Ltd Lot A1, A2, D10 Street, Dong Nam Industrial Park, Binh My Commune, Cu Chi District, Ho Chi Minh City, Vietnam Tax code: 0310607482 Contact: DELIVER TO: (Consignee) First Solar Vietnam Manufacturing Company Ltd DMTI Inbound Lot A1, A2, D10 Street, Dong Nam Industrial Park, Binh My Commune, Cu Chi District, Ho Chi Minh City, Vietnam Tax code: 0310607482 Contact: NOTIFY PARTY:				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">PACKING LIST NO.</td> <td style="width: 50%;">PACKING LIST DATE:</td> </tr> <tr> <td>CUSTOMER P.O. NO.</td> <td>DATE OF EXPORT:</td> </tr> <tr> <td>SALES ORDER NO.</td> <td>PORT OF ENTRY:</td> </tr> <tr> <td>INCOTERM</td> <td>PAGE NO.</td> </tr> <tr> <td colspan="2" style="text-align: center;">1 of 1</td> </tr> <tr> <td colspan="2">FREIGHT FORWARDER:</td> </tr> </table>				PACKING LIST NO.	PACKING LIST DATE:	CUSTOMER P.O. NO.	DATE OF EXPORT:	SALES ORDER NO.	PORT OF ENTRY:	INCOTERM	PAGE NO.	1 of 1		FREIGHT FORWARDER:	
PACKING LIST NO.	PACKING LIST DATE:																		
CUSTOMER P.O. NO.	DATE OF EXPORT:																		
SALES ORDER NO.	PORT OF ENTRY:																		
INCOTERM	PAGE NO.																		
1 of 1																			
FREIGHT FORWARDER:																			
	PACKAGE NO.	DIMENSION	NET	GROSS	UOM	ITEM QTY	CARGO DESCRIPTION												
TOTAL																			
We hereby certify this packing list and all its content breakdown described herein to be true and correct. SIGNATURE OF SELLER: _____ PRINT NAME: _____																			



Certificate of Origin			
The undersigned _____ (Owner or Agent)			
of _____ (Name and Address of Shipper)			
declares that the goods shipped via _____ on the date _____ consigned to:			
are products of _____ (Country)			
MARKS AND NUMBERS	NO. OF PKGS OR CASES	GROSS WEIGHT <i>(lbs)</i>	DESCRIPTION
Invoice Number: 			
Sworn before me this _____ day of _____ 20_____			
			Signature of Owner or Agent
Company Seal			

*the template above is a suggestion; if your local Chamber has a preferred format, please follow their instructions



REVISION HISTORY

REVISION	DETAILS	DATE	AUTHOR
A	Initial release for final review from FS GTC and KN Vietnam	7/6/2017	Michelle Pavan
B	Added Documentation checklist; reordered Appendix section; added Attachments, added Certificate of Origin description; added Imported Cargo List Note	7/10/2017	Michelle Pavan
C	Commercial Invoice Tariff Classification (HTS) is acceptable to the 4th digit. Text and Invoice Template adjusted.	7/28/2017	Michelle Pavan
D	Suppliers to provide copy of signed POs/Contracts along with commercial document drafts for approval. Certificate of Origin must be stamped by Chamber of Commerce.	8/9/2017	Michelle Pavan
E	Added remark on Invoice requirements– should indicate goods and services separately. Added paragraph under Technical Data to be provided mentioning Capital Equipment suppliers will be expected to provide detailed brochures/catalogs/pictures to explain functionality of the machine/system. Updated checklist with formerly described information.	8/22/2017	Michelle Pavan
F	Certificate of Origin must signed and stamped by local Chamber of Commerce / drafts to be sent for approval 30 days prior to cargo arrival / Spare Parts importation requires Certificate of Origin	9/6/2017	Michelle Pavan
G	Added sentence on DEL section – suppliers might be required to provide model number, capacity, etc. from specific components. Added sentence on PO requirements – partial shipments and third party delivery approval must be written on PO/Annex.	11/16/2017	Michelle Pavan
H	Added new key contacts / Added Cargo Booking notes / Added Blanket PO considerations / Updated Duty Exemption List requirements / Modified requirement to send final document versions via e-mail (color scanned signed copies) / Add Chemical License and Chemical Declaration remarks / Updated Documentation Checklist / Removed Process Flowchart	2/7/2018	Michelle Pavan
I	First Solar Vietnam address updated as per Tax department request	4/17/2018	Michelle Pavan
J	Kuehne + Nagel Brokerage group e-mail added to list of recipients for commercial document drafts	5/2/2018	Michelle Pavan
K	New modification to First Solar Vietnam address to match Tax requirements	5/10/2018	Michelle Pavan

L	<p>Modifications following new Vietnam Customs regulation CIRCULAR 39/2018/TT-BTC effective June 5th 2018 (page 5 & 6).</p> <p>Specified document requirements by type of cargo (refer to Index on page 2 for the page# of each category).</p> <p>Updates on Logistics instructions (refer to each specific category).</p> <p>Added Accounts Payable instructions (page 3 & 4).</p>	8/15/2018	Sa Vu Michelle Pavan
M	<p>Updates in Logistics team and their service provider information (pages 1 & 8).</p> <p>Updates in Commercial and Billing Invoice recommendation (pages 4 & 18).</p>	10/5/2018	Michelle Pavan



PARTIES ACKNOWLEDGEMENT

Vendor Name:

Name and Title of Signatory:

Signature:

Date:

Provided by First Solar Trade Compliance team

Distributed by:

Signature:

Date:

