

**THE GOVERNMENT**

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**SOCIALIST REPUBLIC OF VIETNAM**

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No. 31/2018/ND-CP

*Hanoi, March 8, 2018*

**DECREE**

**ON GUIDELINES FOR THE LAW ON FOREIGN TRADE MANAGEMENT IN TERMS OF  
ORIGIN OF GOODS**

*Pursuant to the Law on Government Organization dated June 19, 2015;*

*Pursuant to the Law on Foreign Trade Management dated June 12, 2017;*

*At the request of the Minister of Industry and Trade;*

*The Government promulgates a Decree on guidelines for the Law on Foreign Trade Management in terms of origin of goods.*

**Chapter I**

**GENERAL PROVISIONS**

**Article 1. Scope**

This Decree sets forth origin of exported goods and imported goods.

**Article 2. Regulated entities**

This Decree applies to traders and other entities relevant to origin of goods.

**Article 3. Interpretation of terms**

For the purposes of this Decree, these terms below shall be construed as follows:

1. "Origin of good" means a country, group of countries or territory where such good has been wholly obtained or where the last substantial transformation has been carried out when more than one country, group of countries or territory is concerned in the production of the good.
2. "Preferential rules of origin" mean regulations on rules of origin applicable to goods subject to agreements on tariff preferences and non-tariff preferences.
3. "Non-preferential rules of origin" mean regulations on rules of origin applicable to goods other than those specified in Clause 2 of this Article and in case of application of such non-preferential

commercial instruments as most-favored-nation treatment, anti-dumping and countervailing duties, safeguard measures, quantitative restrictions or tariff quotas, government procurement and trade statistics.

4. "C/O" means a documentary proof issued by an issuing authority of an exporting country, group of countries, or territory based on relevant regulations and requirements on origin, clearly identifying the origin of the good.

5. "back-to-back C/O (hereinafter referred to as back-to-back C/O) means a C/O, in accordance with international treaties to which Vietnam is a signatory, issued by intermediate exporting Party based on the C/O issued by the first exporting Party.

6. "C/O remaining origin" means a certificate issued to a foreign good entering into bonded warehouse of Vietnam, and being exported to another country thereafter, based on the initially issued C/O.

7. "Self certification of origin" means the producer expressly certifies that the goods to which the certificate relates are considered originating according to applicable laws and regulations.

8. "Self-issued C/O" means a specific form which the producer issues as prescribed in Clause 7 of this Article.

9. "Change in tariff classification of goods" means a change in HS code (in export duty or import duty schedule) of a good produced or obtained in a country, group of countries, or territory from materials not originating from that country, group of countries or territory of production.

10. "Ad valorem percentage" means certain percentage of content sufficiently considered as originating in a country, group of countries, or territory where the last substantial transformation has been carried out. This percentage means the proportion of an added value obtained after a country, group of countries, or territory less input value of material

11. "Manufacturing or processing operation" means a main production process in which basic characteristics of a good is created.

12. "Substantial transformation" means the transformation of a good through a production process into a new commercial article which is distinctive in appearance, properties, basic characteristics or utility as compared with the original good.

13. "Minimal" means activities not requiring use of special skills or specialized machinery, assembly line or equipment.

14. Production means methods of obtaining goods including growing, mining, harvesting, farming, raising, breeding, extracting, gathering, collecting, capturing, fishing, trapping, hunting, manufacturing, producing, processing or assembling a good

15. Material means any matter or substance used or consumed in the production of goods or physically incorporated into a good or subjected to a process in the production of another good.

16. Originating good or originating material means a good or material that qualifies as originating under Chapter II on preferential rules of origin or Chapter III on non-preferential rules of origin in this Decree.

17. Applicant for issuance of C/O refers to an importer, a producer, or legal representative thereof.

## **Chapter II**

### **PREFERENTIAL RULES OF ORIGIN**

#### **Article 4. Preferential rules of origin under international treaties**

The identification of origin of imports or exports for enjoyment of tariff or non-tariff preferences shall comply with treaties to which Vietnam has signed or acceded and relevant legal documents on guidelines for the implementation of these treaties.

#### **Article 5. Preferential rules of origin under general tariff preferences and other unilateral preferences**

The identification of origin of exports for enjoyment of general tariff preferences and other unilateral preferences shall comply with the rules of origin of importing countries regarding these preferences and regulations of the Ministry of Industry and Trade on guidelines for such rules of origin.

## **Chapter III**

### **NON-PREFERENTIAL RULES OF ORIGIN**

#### **Article 6. Originating goods**

A good shall be treated as an originating good if it is either:

1. wholly produced or obtained in a country, group of country, or territory as provided in Article 7 of this Decree; or
2. not wholly produced or obtained in a country, group of countries or territory provided that the good has satisfied the requirements of Article 8 of this Decree.

#### **Article 7. Goods wholly produced or obtained**

For the purposes of Clause 1 Article 6 of this Decree, the following goods shall be considered as wholly produced or obtained in a country, group of country, or territory:

1. plants and plant goods, grown and harvested in a Party, the group of Parties, or the territory.
2. live animals born and raised in a country, group of country, or territory.
3. goods obtained from live animals as provided in Clause 2 of this Article.
4. goods obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing in a country, group of country, or territory.
5. minerals and naturally occurring substances, not listed from Clause 1 to Clause 4 of this Article, extracted or taken from soil, waters, seabed or beneath the seabed in a country, group of country, or territory.
6. goods taken from waters, seabed or beneath the seabed beyond the territorial sea of a Party, a group of Parties, or territory provided that the country, group of country, or territory exercise jurisdiction under exploitation rights granted in accordance with international law.
7. goods of sea-fishing and other marine goods taken from the high seas by any vessel registered or recorded with a country, group of country, or territory and entitled to fly the flag of that Party, group of Parties, or territory.
8. goods produced on board any factory ship from goods as provided in Clause 7 of this Article registered or recorded with a country, group of country, or territory and entitled to fly the flag of that Party, group of Parties, or territory.
9. products obtained during the production or consumption in such country or territory which are no longer capable of performing their original functions and so irreparable and unrestorable that they can only be scrapped or used as materials or raw materials or recycled.
10. goods produced or obtained from goods referred to in Clause 1 to 9 of this Article in a country, group of country, or territory.

#### **Article 8. Goods not wholly produced or obtained**

1. For the purposes of Clause 2 Article 6 of this Article, a good shall be treated as which are not wholly obtained or produced in a country, group of country, or territory if it satisfies the criteria prescribed in the Appendix of Product Specific Rules stipulated by the Ministry of Industry and Trade.
2. The Ministry of Industry and Trade shall promulgate an Appendix of Product Specific Rules as provided in Clause 1 of this Article and guidelines for determination of origin criteria.

#### **Article 9. Minimal operations and processes**

The operation or processes listed below, undertaken by themselves or in combination with each other, are considered to be minimal and shall not be undertaken into account in determining whether or not a good is originating in a country, group of country, or territory:

1. ensuring preservation of goods in good condition for the purposes of transport and storage (air ventilation, spreading, drying, cooling, in brine, sulfur steam or adding other additives, removing damaged parts and the like).
2. dust-cleaning, screening, selecting, classifying (including grouping into sets), washing, painting or cutting into pieces.
3. changing packaging and disintegration or assembly of goods lots; bottling, packaging, putting up into packs or boxes, and other simple packaging jobs.
4. affixing of marks, labels or other like distinguishing signs on products and their packaging.
5. simply mixing goods, whether of the same or different kind.
6. simply assembling parts of a product into a complete product.
7. Combination of two or more jobs listed in Clauses 1 thru 6 of this Article.
8. slaughtering animals.

**Article 10. Identification of origin of unassembled or knocked down packages, accessories, spare parts, tools or goods**

1. If the good applies “Change in tariff classification of goods”, packing materials and containers containing the good used in retailing, when being classified together with the good, shall be eliminated from non-originating materials used in the production of the good.
2. If the good applied “Ad valorem percentage”, the value of packing materials and containers containing the good used in retailing is considered as an integral part of the good and is regarded in determining origin of the good.
3. Packing materials and containers for transportation and shipment of a good shall not be taken into account in determining the origin of any good.
4. Documents introducing or providing use instructions for the good; accessories, spare parts and tools accompanying the good and of inappropriate type and quantity shall be considered having the same origin with such good.
5. For unassembled or knocked down good which must be imported in separate shipments instead of a single shipment due to transportation or production conditions, the good in such shipments shall, at the request of the importer, be considered having the same origin.

## **Article 11. De Minimis**

1. A good that does not satisfy a change in tariff classification (CTC) under Appendix of Product Specific Rules as provided in Article 8 of this Decree will nonetheless be an originating good if:

a) for a good, other than that provided for in Chapter 50 to 63 of the HS Code, the value of all non-originating materials used in production of the good that did not undergo the required CTC does not exceed 15 percent of the FOB value of the good;

b) for a good provided for in Chapter 50 to 63 of the HS Code, the weight of all non-originating materials used in production of the good that did not undergo the required CTC does not exceed 15 percent of the total weight of the good, or the value of all non-originating materials used in production of the good that did not undergo the required CTC does not exceed 15 percent of the FOB value of the good; and

c) the goods prescribed in Point a and Point b Clause 1 of this Article meet all other applicable criteria in this Decree and guiding Circular(s).

2. The value of materials prescribed in Point a and Point b Clause 1 of this Article shall be included in the value of non-originating materials for the purpose of calculation of ad valorem percentage.

## **Article 12. Indirect material**

Indirect material means a good used in the production, testing, or inspection of a good but not physically incorporated into the good, or a good used in the maintenance of buildings or the operation of equipment associated with the production of a good, including:

1. fuel and energy.

2. tools, dies and moulds.

3. spare parts and materials used in the maintenance of equipment and buildings.

4. lubricants, greases, compounding materials and other materials used in production and used to operate equipment and buildings.

5. gloves, glasses, footwear, clothing, safety equipment and supplies.

6. equipment, devices and supplies used for testing and inspecting goods.

7. catalysts and solvents.

8. any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

## **Chapter IV**

### **CERTIFICATES OF ORIGIN**

#### **Article 13. Registration of trader profiles**

1. An applicant for the first C/O shall apply register the trader profile with the issuing authority. An application for issuance of C/O is solely considered when the adequate and valid trader profile has been registered. The trader profile includes:

- a) specimen signature of the trader's legal representatives to be registered or authorized person who signs the application for issuance of C/O or signs the C/O, and specimen seal of trader using form No. 01 in the Appendix hereto;
- b) a copy of business registration certificate (stamped as a true copy of the original by trader);
- c) a list of manufacturing facilities producing the goods applying for issuance of C/O (if any) using form No. 02 in the Appendix hereto.

2. The trader profile shall be register via the electronic C/O issuance system at the address [www.ecosys.gov.vn](http://www.ecosys.gov.vn) or another website of the issuing authority designated by the Ministry of Industry and Trade. Traders are recommended to register electronic trader profiles. If the electronic trader profile cannot be registered, the trader is entitled to submit the documentation to the head office of the issuing authority.

3. Any change to the trader profile shall be updated at [www.ecosys.gov.vn](http://www.ecosys.gov.vn) or informed to the issuing authority with which the trader profile has been registered, before applying for a C/O. In the event that no change arises, the trader profile must still be updated biennially.

#### **Article 14. Application for change in issuing authority**

1. If the applicant wishes to have a C/O issued by an issuing authority other than the authority with which the trader profile has been registered, all remaining documents of the previous issuance of C/O shall be returned (if any) and an application for change in the issuing authority using form No. 03 in the Appendix hereto shall be submitted to the current issuing authority.

2. Upon receiving the application from the trader, the current issuing authority shall transfer the trader profile to the issuing authority that the trader wishes to apply for the C/O.

3. Any action (if any) against the trader's non-observance to this Decree remains effective when the applicant submits an application for issuance of C/O to the new issuing authority as mentioned above.

#### **Article 15. Application for issuance of C/O**

1. If a trader applies for initial C/O or C/O of initially-exported goods or C/O of changeable goods (goods having possible changes to quantity norms, weight norms, HS codes, value and supply of input or output materials every time a C/O is issued), the application for issuance of C/O shall include:

a) An application form for issuance of C/O which is fully completed using Form No. 04 in Appendix issued herewith;

b) A specimen of C/O which is completed filled;

c) A printed export customs declaration. If exported goods are exempt from customs declaration as prescribed by law, copy of customs declaration shall not be required;

d) A copy of commercial invoice (stamped as a true copy of the original by trader);

dd) A copy of bill of lading or copy of equivalent transport document (stamped as a true copy of the original by trader) in a case where the trader has no bill of lading. The trader is considered exempt from submission of the abovementioned document if the exported goods are shipped without bill of lading or other transport documents as prescribed by law or international practice;

e) A detailed list of exported goods qualifying preferential rules of origin or non-preferential rules of origin using the form prescribed by the Ministry of Industry and Trade;

g) A declaration of origin provided by manufacturer or supplier of originating material or locally produced originating good using the form prescribed by the Ministry of Industry and Trade if such material is used in subsequent stage to produce another good;

h) A copy of good manufacturing process (stamped as a true copy of the original by trader);

i) In exceptional circumstances, the issuing authority shall undertake an inspection visit to the manufacturing facility of trader as prescribed in Clause 1 Article 28 of this Decree; or require the applicant to submit copies of the following documents (stamped as a true copy of the original by trader): A customs declaration of materials imported and used in production of exported goods (if imported materials are used in the production process); a sale contract or VAT invoice of locally purchased materials (if locally purchased materials are used in the production process); export license (if any); other documents as deemed necessary.

2. If a trader produces and exports unchangeable goods (maintenance of quantity norms, weight norms, HS codes, value and supply of input or output materials), the application for issuance of initial C/O shall include documents prescribed in Clause 1 of this Article. Since the subsequent application for issuance of C/O, the trader is solely required to submit documents prescribed from Point a to dd Clause 1 of this Article. The documents in the application for issuance of C/O as provided in Point e, Point g, and Point h Clause 1 of this Article must remain valid within 2 years from the date of submission. If any change arises within the two years, the trader must have those documents in the application for issuance of C/O as provided in Point e, Point g, and Point h Clause 1 of this Article updated.



3. If the applicant has not had the documents prescribed in Point c and Point dd Clause 1 of this Article, the trader is entitled to submit them thereafter provided not exceeding 15 working days from the date on which the C/O is issued. After 15 days, if the trader fails to submit additional documents, the issuing authority shall revoke or annul the C/O that has been issued as prescribed in Article 22 of this Decree.

4. The issuing authority may require the trader to submit originals of documents in the application for issuance of C/O as prescribed in Clauses 1, 2, and 3 of this Article for comparison if it has reasonable doubts as to the authenticity of these documents.

5. In a case where the issuing authority considers issuing a C/O as to goods retained in bonded warehouses to be exported to Parties to which Vietnam is a signatory,

apart from documents prescribed in Clause 1 of this Article, the trader must also submit the following:

a) A copy of bonded warehouse entry or discharge bearing certification of goods arriving at checkpoint of export by the customs authority (stamped as a true copy of the original by trader);

b) A copy of contract or designation of a Vietnamese trader to ship a consignment to the importer in a country, group of countries, or territory named in an international treaty to which Vietnam is a signatory (stamped as a true copy of the original by trader).

6. The issuing authority considers issuing C/O to exported goods and imported goods of exporting and processing enterprises, processing and exporting zones, bonded warehouses, free trade zones, and other separate customs zones maintaining export or import relationship with domestic zone if these goods qualify preferential rules of origin prescribed in Chapter II or non-preferential rules of origin prescribed in Chapter III of this Decree. The application for issuance of C/O is stipulated in Clause 1 of this Article.

#### **Article 16. Declaration and issuance of C/O**

1. An applicant for issuance of C/O shall fill in the electronic application form available in the electronic C/O issuance system at the address [www.ecosys.gov.vn](http://www.ecosys.gov.vn) or another website of the issuing authority designated by the Ministry of Industry and Trade. The HS code of goods declared in the C/O is the HS code of exporting country. If the HS code of a good referred to in the exporting country differs from that of the importing country, the trader is entitled to use the HS code of the importing country and take responsibility for the accuracy of such HS code.

2. If the applicant attaches an application for issuance of C/O to the electronic C/O issuance system at the address [www.ecosys.gov.vn](http://www.ecosys.gov.vn) or another website of the issuing authority designated by the Ministry of Industry and Trade, the issuance of C/O shall follow the steps below:

a) The applicant attaches electronic documents of the application for issuance of C/O. These documents shall be certified by the digital signature issued by the competent authority. It is not necessary to submit hard copies of these documents to the issuing authority;

b) Within 6 working hours since an adequate and valid electronic application is submitted, the issuing authority shall inform the processing result in the system;

c) Within 2 working hours since an application for issuance of C/O and a hardcopy of C/O which has been filled completely and validly as prescribed in Points a and b Clause 1 Article 15 of this Decree is received, the issuing authority shall give a hardcopy of processing result to the applicant.

3. If the applicant submits the application for issuance of C/O in person at the head office of issuing authority, the issuance of C/O shall follow the steps below:

a) The applicant submits hardcopies of documents of the application for issuance of C/O;

b) Within 8 working hours from an adequate and valid application, the issuing authority shall inform the application processing result.

4. If the applicant submits the application for issuance of C/O by post, the processing time limit is 24 working hours since the issuing authority receives the adequate and valid application according to the date stamped on the envelope.

5. If an application for issuance of C/O is ambiguous, cannot prove that the goods satisfy the originating criteria, shows signs of fraud in terms of transshipment, or shows signs of violation associated with the former C/O, the issuing authority shall undertake a verification visit to the manufacturing facility as prescribed in Article 28 of this Decree.

#### **Article 17. C/O issued retroactively/retrospectively**

1. If a C/O is not issued at the time of export, it may be issued a later date and have validity from the date of shipment but not exceeding 1 year from the date of shipment and it must bear "ISSUED RETROACTIVELY/ ISSUED RETROSPECTIVELY" stamp.

2. The application for issuance of C/O issued retrospectively as provided in Clause 1 of this Article shall be stipulated in Article 15 of this Decree.

3. If an international treaty to which Vietnam is a signatory governs that C/O issued retrospectively is allowed, applicants for C/O and issuing authorities shall comply with guidelines for such treaty promulgated by the Ministry of Industry and Trade.

#### **Article 18. Replacement C/O**

1. An issuing authority shall consider replacing a C/O in any of the following cases:

a) If a C/O is lost or damaged, the applicant shall submit an application for replacement C/O using the form No. 04 in Appendix issued herewith to the issuing authority, clarifying the reasons for replacement. The replacement C/O shall bear reference number and date of issue of the lost or damaged C/O and bear "CERTIFIED TRUE COPY" stamp. The replacement C/O

shall remain valid up to 1 year from the date of shipment. Within 4 working hours from an application for replacement C/O is received, the issuing authority shall inform the processing result;

b) If the applicant wishes to separate the C/O into at least 2 sets, it shall submit an application using form No. 04 in Appendix issued herewith to the issuing authority, clarifying the reason for separation; and submit additional documents as prescribed in Article 15 of this Decree (in case of difference from the application for issuance of the former C/O), and original and copies of the former C/O. A replacement C/O, in such circumstance, shall bear reference number and date of issue of the former C/O and the new date of issue, the remaining sets of C/O shall bear the new reference number and new date of issue. The replacement C/O solely remains valid up to 1 year from the date of issue of the former C/O. Within 4 working hours from an application for replacement C/O is received, the issuing authority shall inform the processing result;

b) In case of goods re-imported for reprocessing sent to another importing country, the applicant shall submit an application using form No. 04 in Appendix issued herewith to the issuing authority, clarifying the reason for replacement; and submit additional documents as prescribed in Article 15 of this Decree (in case of difference from the application for issuance of former C/O), the original and copies of the former C/O. The replacement C/O solely remains valid up to 1 year from the date of issue of the former C/O. Within 4 working hours from an application for replacement C/O is received, the issuing authority shall inform the processing result;

d) In case of unintended mistakes or errors made in the original C/O, the applicant may apply for replacement C/O using Form No. 04 in Appendix issued herewith to the issuing authority, clarifying the reason for replacement; and submit original and copies of the former C/O. A replacement C/O, in such circumstance, shall bear reference number and date of issue of the former C/O and the new date of issue. The replacement C/O solely remains valid up to 1 year from the date of issue of the former C/O. Within 4 working hours from an application for replacement C/O is received, the issuing authority shall inform the processing result.

2. If the original and copies of the former C/O has not been revoked at the time of application for replacement, the replacement C/O prescribed in Points b, c and dd Clause 1 shall bear the new reference number and date of issue and bear the phrase “THIS C/O REPLACES THE C/O No. (reference number of the former C/O) DATED (dated of issue of the former C/O)”. The replacement C/O solely remains valid up to 1 year from the date of issue of the former C/O.

3. If an international treaty to which Vietnam is a signatory governs that replacement C/O is allowed, applicants for C/O and issuing authorities shall comply with guidelines for such treaty promulgated by the Ministry of Industry and Trade.

#### **Article 19. Issuance of C/O remaining origin**

1. In case of goods sent from abroad to bonded warehouses and sent from bonded warehouses to abroad thereafter, the issuing authority shall consider issuing a C/O remaining origin, at least containing:

- a) Initial country of origin and final destination of the goods;
- b) Reference number and date of issue of the initial C/O;
- c) Quantity of goods stated in the C/O remaining origin, which may not exceed that stated in the initial C/O;
- d) Date of entry to Vietnam and date of discharge from Vietnam;
- dd) Name and address of carrier, number and date of bill of lading or equivalent transport document;
- e) Name, address, signature and seal of the issuing authority.

2. Application and procedures for issuance of C/O remaining origin as provided in Clause 1 of this Article include:

- a) An application form for issuance of C/O remaining origin which is fully completed using Form No. 04 issued herewith;
- b) The specimen of C/O remaining origin which is fully completed using the form provided by the Ministry of Industry and Trade;
- c) The original of C/O issued by the first exporting country;
- d) A copy of bill of lading or equivalent transport document (stamped as a true copy of the original by trader);
- dd) A copy of bonded warehouse entry or discharge bearing certification of the customs authority (stamped as a true copy of the original by trader).

Time limit for processing result of C/O remaining origin is specified in Clause 2, Clause 3 and Clause 4, Article 16 of this Decree.

3. In case of goods sent from abroad to bonded warehouses and sent from bonded warehouses to inland thereafter, the Ministry of Industry and Trade shall take charge and cooperate with the Ministry of Finance in providing guidelines.

#### **Article 20. Issuance of back-to-back C/O**

1. In case of goods sent from abroad to bonded warehouses and sent from bonded warehouses to abroad thereafter, the issuing authority shall consider issuing a back-to-back C/O in accordance with the international treaty to which Vietnam is a signatory.

2. Application and procedures for issuance of back-to-back C/O as provided in Clause 1 of this Article include:

- a) An application form for issuance of back-to-back C/O which is fully completed using Form No. 04 issued herewith;
- b) A specimen of C/O which is completed filled and marked "Back to Back C/O";
- c) The original of C/O issued by the first exporting Party;
- d) A copy of bill of lading or equivalent transport document (stamped as a true copy of the original by trader);
- dd) A copy of bonded warehouse entry or discharge bearing certification of the customs authority (stamped as a true copy of the original by trader).

Time limit for processing result of back-to-back C/O is specified in Clause 2, Clause 3 and Clause 4, Article 16 of this Decree.

3. In case of goods sent from abroad to bonded warehouses and sent from bonded warehouses to inland thereafter, the Ministry of Industry and Trade shall take charge and cooperate with the Ministry of Finance in providing guidelines.

#### **Article 21. Refusal of application for C/O**

The issuing authority shall refuse the application for issuance of C/O in writing or in the electronic C/O issuance system at the address [www.ecosys.gov.vn](http://www.ecosys.gov.vn) or another website of the issuing authority designated by the Ministry of Industry and Trade and provide explanation in any of the following cases:

1. The applicant has not registered the trader profile as prescribed in Article 13 of this Decree.
2. The application and procedures for issuance of C/O do not comply with Article 15 and Article 16 of this Decree.
3. There is a contradiction between documents in the application for issuance of C/O.
4. The C/O has not been filled in English, has been filled in red ink, by handwriting, erased, printed in various ink colors, or has contained unreadable text or data.
5. The good is deemed non-originating or does not satisfy rules of origin.
6. The applicant is detected involving in fraud associated with the issuance of the former C/O which has not been completely settled.
7. The applicant fails to provide adequate documents and information to justify origin of goods or fails to cooperate in verifying origin of goods upon inspection of the competent authority.

#### **Article 22. Revocation of issued C/O**

1. The issuing authority shall consider revoking C/O in any of the following cases:

- a) The C/O has been issued not in accordance with regulations on origin;
- b) The C/O bears the same reference number with another C/O;
- c) The applicant fails to provide additional documents upon expiration of time limit prescribed in Clause 3 Article 15 of this Decree;
- d) The applicant forges documents in the application for issuance of C/O;
- dd) The applicant sends a notice of annulment of the issued C/O.

2. Where it is not possible to revoke the issued C/O, the issuing authority shall send a notice to the Ministry of Industry and Trade and competent authority of the exporting country of annulment of the issued C/O with explanation.

#### **Article 23. Responsibilities of issuing authority**

1. Provide guidelines for the applicant seeking assistance.
2. Receive and verify the trader profile and application for issuance of C/O.
3. Follow the procedures for issuance of C/O.
4. Keep applications for issuance of C/O as stipulated in Clause 30 of this Decree.
5. Cooperate with the Ministry of Industry and Trade in verifying the origin of exported goods.
6. Register and update specimen signatures of competent persons and specimen seals of the issuing authority in accordance with guidelines of the Ministry of Industry and Trade, which are advised to competent authority or customs authority of importing country and relevant agencies.
7. Send reports on issuance of C/O and data of printed or electronic C/O being issued at the request of the Ministry of Industry and Trade.
8. Deal with queries raised by applicants.

#### **Article 24. Responsibilities of applicants**

1. Register trader profile with the issuing authority.
2. Submit an application for issuance of C/O to the issuing authority.
3. Justify that the goods satisfy rules of origin.

4. Take legal responsibility for accuracy and truthfulness of declaration and identification of origin as authorized by the exporter.
5. Request the producer to declare origin of goods and provide documents justifying that the goods satisfy criteria for origin if the applicant is the exporter but not the producer.
6. Keep applications for issuance of C/O as stipulated in Clause 30 of this Decree.
7. Communicate in a timely manner with the issuing authority in a case where the C/O is refused.
8. Provide adequate documents relevant to identification of origin of goods and assign delegation to undertake inspection visits to manufacturing facilities at the request of the issuing authority or the competent authority of importing country.

#### **Article 25. Self-certification of origin**

In implementation of international treaty to which Vietnam is a signatory and according to regulations of importing countries on self-certification of origin, the Ministry of Industry and Trade sets forth criteria for selection of traders; procedures for self-certification of origin; duties and obligations of traders engaging in self-certification of origin; inspection and verification of self-certification of origin related to exported goods of traders and sanctions against violations.

#### **Article 26. Certification of origin of imported goods**

1. In the following cases, certification of origin of imported goods must be submitted to customs authority:
  - a) Goods originating in a country, group of countries or territory granted Vietnam tariff and non-tariff preferences according to the provisions of Vietnam law and treaties to which Vietnam is a signatory, if importers wish to enjoy such preferences;
  - b) Goods which are announced by Vietnam or international organizations to be in a moment of potentially causing harms to social safety, the community's health or environmental sanitation, and must be controlled;
  - c) Goods which are announced by Vietnam to be currently subject to application of anti-dumping or countervailing duties, safeguard measures, tariff quotas or quantitative restrictions;
  - d) Goods which are subject to import management regulations provided for by Vietnamese law or bilateral or multilateral agreements to which Vietnam and the said country or group of countries or territory is contracting parties.
2. Specified agencies and the Ministry of Finance shall, within their functions and tasks and with mutual consent of the Ministry of Industry and Trade, announce circumstances that certification of origin is required as prescribed in Point b, Point c and Point d Clause 1 of this Article.

## **Article 27. Prior certification of origin of imported goods**

Importers who wish to get prior certification of origin of imports must submit relevant documents and materials to customs authority to certify in writing the origin of goods shipment which are going to be imported.

## **Article 28. Verification of origin of exported goods and imported goods**

1. The Ministry of Industry and Trade shall provide guidelines for verification of exported goods and imported goods before and after the C/O is issued and for the self-certification of origin of exported goods in one of the following cases:

- a) Verify certification of origin issued by the Ministry of Industry and Trade or an agency authorized by the Ministry of Industry and Trade or self-issued certificate of origin as required by customs authority of the importing country;
- b) Cooperate in inspection visit to the manufacturing facility of the trader to verify the origin of the goods at the request of the customs authority of importing country if certification of origin prescribed in Point a Clause 1 of this Article is refused;
- c) Form a delegation in charge of inspection visit to the manufacturing facility before the C/O is issued or before a notice of acceptance is granted to the application for self-certification of origin as prescribed by the Ministry of Industry and Trade;
- d) Form a delegation in charge of inspection visit to the manufacturing facility after the C/O is issued or after a notice of acceptance is granted to the application for self-certification of origin as prescribed by the Ministry of Industry and Trade;
- dd) Take charge and cooperate with domestic relevant bodies and specialized agencies of the importing country to verify the origin of goods.

2. The Ministry of Finance provides guidelines for verification of origin of exported goods and imported goods when following customs declaration in accordance with law on customs in the following cases:

- a) Verifying origin of exported goods when carrying out export procedures, ensuring that the origin declaration is correct. If it has reasonable doubts as to origin fraud or detects signs of origin fraud associated with exported goods, the Ministry of Industry and Trade shall cooperate with the Ministry of Industry and Trade in actions against origin fraud and illegal transshipment;
- b) In case of imported goods:
  - Verify the origin of imported goods when following customs declaration;



- Send a request for verifying certification of origin to the customs authority or competent authority of the importing country at random or when it has reasonable doubts as to whether the certification is accurate and relevant information of the goods is authentic;

- Send a delegation in charge of inspection visit to the manufacturing facility of the trader in the exporting country in accordance with international treaty to which Vietnam is a signatory if the verification of certification provided by the customs authority or competent authority of exporting country is unsatisfactory, and send a notice to the Ministry of Industry and Trade for cooperation.

### **Article 29. Actions against origin fraud**

1. The issuing authority shall take actions against origin fraud in the following cases:

a) Suspend issuance of C/O within 3 months from the first time the trader uploads information and data not involved with the applications for issuance of C/O in the electronic C/O management system of the Ministry of Industry and Trade at the address [www.ecosys.gov.vn](http://www.ecosys.gov.vn) or another website of the issuing authority designated by the Ministry of Industry and Trade;

b) Suspend issuance of C/O within 6 months from the date on which the trader is found using false documents or making a fraudulent declaration when applying for C/O;

c) Revoke the issued C/O and suspend issuance of C/O within 6 months from the date on which the trader fails to provide adequate documents or provide incorrect evidence for origin of goods when the issuing authority is carrying out post inspection.

2. Apart from the actions mentioned in Point b and Point c Clause 1 of this Article, the issuing authority shall apply red channel operation in risk management system to the trader and announce it on the Ministry of Industry and Trade's website [www.moit.gov.vn](http://www.moit.gov.vn).

3. If the trader fails to fulfill responsibilities prescribed in Clauses 4, 5, 8 Article 24 and Article 30 of this Decree, the issuing authority shall put up a notice of trader's name on a bulletin board at the place of issue within 6 months. The processing result shall be provided within 3 working days from the date on which an adequate and satisfactory application is received as prescribed in Article 15 of this Decree.

After 6 months, the issuing authority shall apply the time limit for issuance of C/O as prescribed in Article 16 of this Decree.

4. In necessary cases, the Minister of Industry and Trade shall send a report on specific actions against illegal transshipment and origin fraud and protection of goodwill of Vietnamese exported goods to avoid threats that importing countries investigating and apply trade remedies such as creating surveillance mechanism in the course of issuing C/O, suspending issuance of C/O for certain products or traders committing fraud.

### **Article 30. Storing documents**

1. The issuing authority shall store hard copies and electronic applications for issuance of C/O and relevant documents for at least 5 years from the date of issue.
2. The customs authority shall store hard copies and electronic documents relevant to identification of origin of imported goods for at least 5 years from the date on which the customs declaration is registered.
3. The applicant for issuance of C/O shall store hard copies of the application and relevant documents for at least 5 years from the date of issue.
4. The trader making self-certification of origin shall store hard copies of documents and reports to justify that the goods obtaining self-issued certificate of origin qualifies as originating as prescribed for at least 5 years, from the date on which the self-issued certificate of origin is issued and to provide them for competent authorities upon requests.
5. Documents and materials related to identification of origin of goods shall be kept confidential. If a domestic or international competent authority requires documents or materials mentioned above, the trader or issuing authority must report it to the Ministry of Industry and Trade before providing them.
6. If an international treaty to which Vietnam is a signatory otherwise governs the manner of storing documents, the issuing authorities, customs authorities and applicants and self-certified applicants shall comply with guidelines for such treaty promulgated by the Ministry of Industry and Trade.

## **Chapter V**

### **IMPLEMENTATION**

#### **Article 31. Tasks and powers of the Ministry of Industry and Trade**

1. Elaborate and submit to competent authorities for promulgation, or promulgate according to its competence legal documents on origin of goods.
2. Issue C/O of exported goods; directly issue or authorize the Vietnam Chamber of Commerce and Industry and other organizations to issue C/O of exported goods.
3. Provide guidelines for issuing electronic C/O in accordance with international treaty to which Vietnam is a signatory and in accordance with regulations and law of importing countries.
4. Provide guidelines for channel operation applied to applicants to enable traders to follow the procedures and enhance the management of issuance of C/O and self-certification of origin.
5. Promulgate regulations on duties and obligations of agencies authorized to issue C/O.

6. Provide agencies authorized to issue C/O and traders making self-certification of origin with training courses.
7. Manage research, training, propagation, and cooperation involving foreign elements in field of origin of goods.
8. Assume the prime responsibility for negotiations on rules of origin according to treaties.

### **Article 32. Tasks and powers of the Ministry of Finance**

1. Elaborate and submit to competent authorities for promulgation or promulgate according to its competence legal documents on inspection of origin of imported and exported goods when following customs procedures in accordance with law on customs.
2. Implement regulations on verification of origin of exported and imported goods when following customs procedures in accordance with law on customs.
3. Organize an information network, provide for a reporting regime, build and manage a database to serve and enable entities to perform the inspection of origin of imported and exported goods.

### **Article 33. Responsibilities of relevant ministries and agencies**

Relevant ministries, ministerial-level agencies and Government-attached agencies shall, within the ambit of their respective tasks and powers, have to coordinate with the Ministry of Industry and Trade and the Ministry of Finance in performing the state management of origin of goods according to the provisions of this Decree and relevant provisions of law.

## **Chapter VI**

### **IMPLEMENTATION**

#### **Article 34. Entry in force**

1. This Decree comes into force from March 8, 2018.
2. This Decree supersedes Decree No. 19/2006/ND-CP dated February 20, 2006 of the Government on guidelines for the Law on Commerce in terms of rules of origin and Circulars on guidelines for Decree No. 19/2006/ND-CP.
3. From March 8, 2018 to June 30, 2018 inclusive, regulations on application for issuance of C/O, procedures for declaration and issuance of C/O of Decree No. 19/2006/ND-CP dated February 20, 2006 of the Government on guidelines for the Law on Commerce in terms of rules of origin and Circulars on guidelines for Decree No. 19/2006/ND-CP remain effective.

#### **Article 35. Implementation**

Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, the Presidents of People's Committees of provinces and central-affiliated cities and relevant agencies shall provide guidelines and implement this Decree./.

**ON BEHALF OF THE GOVERNMENT  
PRIME MINISTER**

**Nguyen Xuan Phuc**

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