



13 October 2016

## *Customs update: New rules for late submission of C/Os*

### *At a glance...*

On 4 October 2016, the Ministry of Finance issued Official Letter 13959/BTC-TCHQ to provincial Customs Department providing rules for late submission of Certificates of Origin (C/Os) after time of importation.

Under OL 13959, in case the C/O is not available at importation time, a notification of the late submission of the C/O will be required in the customs declaration. The C/O would then need to be submitted within 30 days of the customs registration date. In the interim, MFN rates will be applied.

This applies for all forms of C/O except Form VK under the Vietnam-Korea FTA.

This rule applies to customs declarations registered after 14 September 2016.

## Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information, please reach out to us:



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