

PwC Vietnam NewsBrief

7 April 2020

Important change re Certificate of Origin Form AANZ

On 30 March, the Ministry of Industry and Trade issued Circular 07/2020/TT-BCT to amend Circular 31, which was issued in 2015 to implement the rules of origin under the ASEAN – Australia – New Zealand Free Trade Area agreement.

Circular 07 makes a significant change to the commercial invoice which must be declared in box no. 10 of the Certificate of Origin Form AANZ, which is submitted to the importing country's customs authority for claiming the preferential tariff. It is now required that the number and date of the commercial invoice issued either by the exporter, or the manufacturer, or the third-party trader for the imported goods be declared in box no. 10 of the COO.

By requiring that only the details of the invoice issued by one of these 3 entities is now required, Circular 07 thus clarifies that the number and date of the invoice issued by the exporter or the manufacturer of the goods is not mandatory for transactions conducted with third-party traders.

Circular 07 is retrospectively effective from 1 October 2015. Thus, cases where COO Forms AANZ were previously rejected by Customs due to the lack of the number and date of the invoice issued by the exporter or manufacturer should now be reviewed.

Should any readers wish to discuss such cases of rejected COO Forms AANZ, please contact us.

Contact us – PwC Customs team

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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