

Submission of Certificate of Origin during the COVID-19 pandemic

Due to the current COVID-19 outbreak, many customs declarants are unable to submit preferential Certificates of Origin (“CoO”) at time of importation or within 30 days of the registered date of the customs declarations.

Recognising this difficulty, the Ministry of Finance has issued Circular 47/2020/TT-BTC dated 27 May 2020 regulating the deadlines for submitting CoO to enjoy special preferential import duty rates.

Below are some notable points:

- In case a CoO could not be provided at time of importation, customs declarants need to declare the late submission of CoO and the deadline to submit the CoO is then within the validity period of the CoO (usually 1 year);
- Customs will accept CoO with electronic signature and seal, provided that the competent authority of the exporting country has officially sanctioned the use of this type of CoO and has provided a website/link or other online form to refer to such CoO;
- Customs will only accept scanned copies of CoO in the event that the competent authority of the exporting country has issued an official notice on the use of scanned copies and also provided a website/link or other online form to verify the validity of such CoO.

Circular 47 is effective from the date that the Prime Minister announced the COVID-19 outbreak, which was 23/1/2020

Contact us – PwC Customs team

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