

Proof of origin under EU - Vietnam Free Trade Agreement (EVFTA)

Following our previous customs update on the EU - Vietnam Free Trade Agreement, the EVFTA officially took effect on 01 August 2020.

However, pending approval by the Government of the decree regulating the special preferential export-import duty tariff schedule under the EVFTA, the General Department of Customs has issued Official letter 5575/TCHQ-GSQL dated 21/8/2020 guiding provincial customs authorities on procedures to accept proofs of origin as follows:

- For customs declarations registered from the effective date of EVFTA and attached with a valid proof of origin, Customs will accept the submitted proof of origin and instruct the company to declare the reference number and date of the proof of origin as regulated under Article 5 Circular 38/2018/TT-BTC;
- According to an official notice from the EU Commission, the EU will not issue Certificate of Origin Form EUR.1 and origin declarations made out by approved EU exporters to benefit from the special preferential tariff treatment in Vietnam. Accordingly, Vietnam will only grant special preferential tariff treatment to products originating from the EU on the basis of statement of origin made out by registered exporters on REX (Registered Exporter System) or by any exporter for shipments with total value not exceeding 6,000 euros;
- The deadline for submission of proofs of origin will be in accordance with the current regulations, i.e. submit at time of importation or within 30 days from the registration date of the customs declaration. However, during the COVID-19 epidemic, Customs will allow companies to submit proof of origin within the validity period of such proof of origin (i.e. one year) in accordance with the provisions of Circular 47/2020/TT-BTC dated 27 May 2020.

PwC Customs team would be pleased to assist companies access benefits under the EVFTA, and discuss practical solutions arising during the initial period of its implementation.

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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