



# PwC Vietnam Newsbrief

New rules on goods origin





# At a glance



In May, the Ministry of Industry and Trade released the second draft of a decree providing new guidelines on goods origin, set to replace the existing Decree 31/2018/ND-CP. This initiative is considered crucial due to the increasingly complex landscape of international trade. On 23 May, the Import-Export Department of MoIT organized a workshop to gather feedback from the business community on the draft.

Some key points in the draft Decree are as follows:

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# What is new in the draft decree

## 01

The draft decree introduces new regulations for determining the origin of intermediate materials produced by a manufacturer of exported goods. Under these new regulations, non-originating materials can be considered as originating when utilized in subsequent product manufacturing, provided that they undergo processes that meet the rules of origin, regardless of whether they are produced by the subsequent product manufacturer or not.

## 03

The draft decree also proposes to abolish some articles related to business profiles and application dossiers for proof of origin documents; the specifics of these matters are expected to be addressed in an implementing circular. Additionally, the draft extends the responsibilities of agencies which issue proof of origin documents, as well as the responsibilities of the Ministry of Finance in sharing data from the electronic customs system with the MoIT to combat origin fraud.

## 02

Regarding the ratio of materials that fail to meet the HS code transformation criteria (De Minimis), the draft decree adds new provisions for sets of goods as follows:

- A set of goods is considered originating if all constituent goods within the set are originating according to Rule 3 of the Harmonized System.
- In cases where a set includes both originating and non-originating goods, the set is considered originating if the value of non-originating goods does not exceed 15% of the total value of the set.



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**Nguyen Huong Giang**

Partner

[n.huong.giang@pwc.com](mailto:n.huong.giang@pwc.com)



**Richard Irwin**

Partner

[r.j.irwin@pwc.com](mailto:r.j.irwin@pwc.com)



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