

# Guidance for procedures to accept proofs of origin under EVFTA

The EU – Vietnam Free Trade Agreement (“EVFTA”) officially took effect on 01 August 2020.

*Tax newsbriefs – 09/2020*



While pending approval by the Government of the decree regulating the special preferential export-import duty tariff schedule under the EVFTA, the Ministry of Industry and Trade (“MIT”) and the General Department of Vietnam Customs (“GDC”) has issued number of guidance on procedures to accept proofs of origin, including:

- Circular 11/2020/TT-BCT dated 15 June 2020 of MOF on guiding rules of origin in EVFTA
- Official Letter No 0811/XNK-XXHH dated 30 July 2020 of Import and Export Department of MIT on guiding competence authorities issuing Certificate of Origin (“C/O”) form EUR.1
- Official Letter No 0812/XNK-XXHH dated 30 July 2020 of Import and Export Department of MIT on guiding enterprises and organizations to register C/O form EUR.1
- Official Letter No 5575/TCHQ-GSQL dated 21 August 2020 of GDC on guiding provincial customs authorities on procedures to accept proofs of origin
- Other regular news and notices on web portal of MIT regarding the implementation of EVFTA



# Guidance for procedures to accept proofs of origin for goods exported from EU under EVFTA

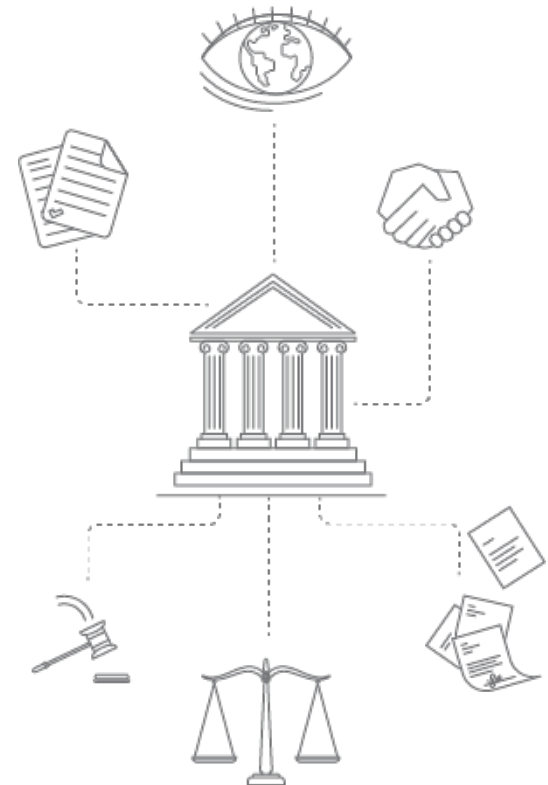
In accordance with the official notice from the EU Commission, The EU will not issue Certificate of Origin Form EUR.1.

EU exports to Vietnam shall benefit from the preferential tariff treatment provided for in EVFTA, exclusively upon:

- The proofs of origin made out and self-issued by any exporter for any consignment whose total value does not exceed EUR 6 000 in accordance with Protocol 1 to the EVFTA and the Text of the origin declaration of the exporter guiding on Annex VII of Circular 11/2020/TT-BCT; or
- The proofs of origin made out by Exporters registered in the EU's REX system. Please see detailed guidance in [this link](#)

For the time being until new guidance, Vietnam Customs Authorities 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.

The timeframe for submission of the proofs of origin will be at the time of importation or within 30 days from the registration date of the customs declaration in accordance with in accordance with the current regulations at Article 7, Circular 38/2018/TT-BTC. However, during the COVID-19 epidemic, Vietnam Customs Authorities will allow companies to submit the 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.



# Guidance for procedures to register the proofs of origin for goods exported from Vietnam under EVFTA

For any consignment whose total value exceeds EUR 6 000, the exporters shall declare and register with the list of issuing authorities of C/O form EUR.1 in Viet Nam, which are named in:

- Annex VIII of Circular 11/2020/TT-BCT naming the list of issuing authorities of C/O form EUR.1
- Annex VII of Official Letter No. 0811/XNK-XXHH dated 30 July 2020 updating the list of issuing authorities of C/O form EUR.1; and
- The updated list of issuing authorities of C/O form EUR.1 that are regularly updated and published on the Electronic Certificates of Origin System (“ECOSYS”) on the website [www.ecosys.gov.vn](http://www.ecosys.gov.vn)

For any consignment whose total value does not exceed EUR 6 000, the exporters shall make the self- declare the origin of such consignment and register such declaration on the website [www.ecosys.gov.vn](http://www.ecosys.gov.vn) in accordance with Article 25 of Circular 11/2020/TT-BCT.

For any consignment exported to the UK, the exporters shall only declare and register the origin of such consignment in accordance with Official Letter No. 0811/XNK-XXHH until the end of 31 December 2020 or further official guidance.

Finally yet importantly, European Commission just announced that blue-colored forms of EUR.1 certificates under EVFTA (instead of green ones) would be accepted for the transition period until 31 December 2020. After 31 December 2020, only C/O forms of EUR.1 with green-colored background are accepted. The information has been published in some Customs Agencies' websites in [Vietnamese](#), [Danish](#) and [German](#).



# CONTACT US

## Ho Chi Minh City

5th Floor, Sai Gon 3 Building  
140 Nguyen Van Thu Street  
Da Kao Ward, District 1  
Ho Chi Minh City, Vietnam

### Le Khanh Lam

#### Partner

Head of Tax & Consulting Services

T: +84 28 3827 5026

E: lam.le@rsm.com.vn

### Le Xuan Mao

#### Director

Tax & Consulting Services

T: +84 28 3827 5026

E: mao.le@rsm.com.vn

## Hanoi

25th Floor, Tower A, Discovery Complex  
302 Cau Giay Street  
Dich Vong Ward, Cau Giay District  
Hanoi, Vietnam

### Nguyen Thanh Lam

#### Partner

Head of Hanoi Office

T: +84 24 3795 5353

E: lam.nguyen@rsm.com.vn

[rsm.global@vietnam](mailto:rsm.global@vietnam)

This newsletter is only intended for information about the new laws enacted, not for advice or applying to specific cases. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. RSM Vietnam as well as members in RSM network shall not be responsible for any loss whatsoever sustained by any person who relies on this communication. Please refer to your advisors for specific advice.

RSM Vietnam is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm, each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

© RSM International Association, 2020. All rights reserved.



[facebook.com/RSMVietnam](https://facebook.com/RSMVietnam)



[linkedin.com/company/rsm-vietnam](https://linkedin.com/company/rsm-vietnam)

