

An aerial photograph of a city skyline, likely Hanoi, Vietnam. The image shows a wide river in the foreground with a prominent cable-stayed bridge. The background is filled with numerous high-rise buildings and skyscrapers under a blue sky with scattered white clouds. A red diagonal graphic element is visible at the bottom of the image.

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# OBTAINING A CERTIFICATE OF ORIGIN IN VIETNAM

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A number of international trade treaties to which Vietnam is a party (for example, AJCEP, ASEAN-Japan Comprehensive Economic Partnership Agreement), refer to Certificate of Origin (“**C/O**”) as a document issued by an authority from the exporting country that specifies the origin of the relevant goods. As such, C/O is critical for import-export businesses to benefit from preferential tax and/or customs policies if the goods fall under the list of items eligible for preferential treatment.

C/Os are generally issued in relation to items classified as goods (and rather not services, rights, etc.) in accordance with the Harmonized System maintained by the World Customs Organization (WCO).

## 1. Types of C/Os

In Vietnam, according to Decree No. 31/2018/ND-CP dated March 8, 2018, detailing the Law on Foreign Trade Management regarding the origin of goods (“**Decree 31**”), various types of C/Os can be issued as summarized in the table below. These types of C/O will generally be used depending on whether the exporting country is entitled to preferential treatment.

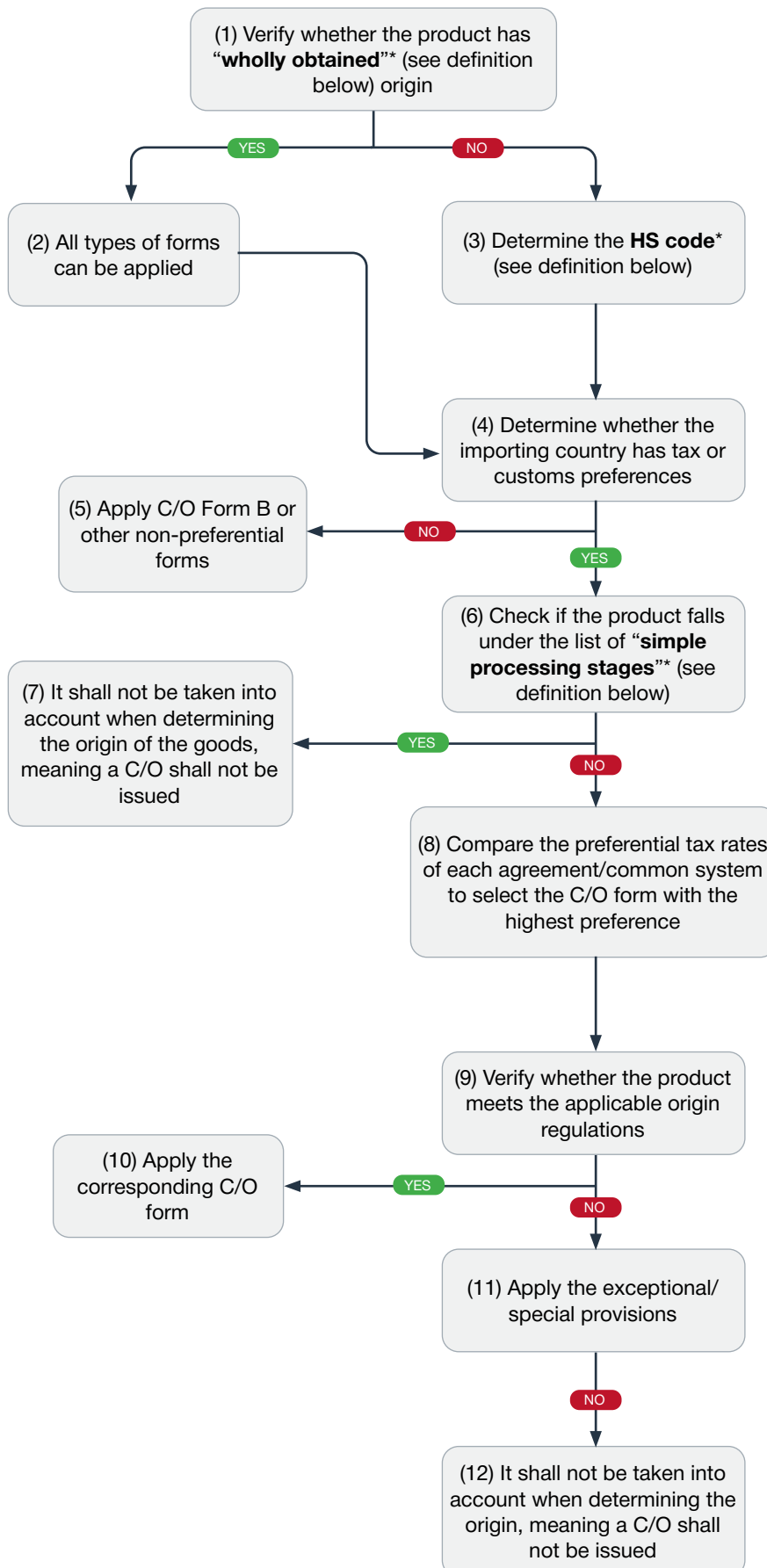
Type of C/O	Country in which C/O will be used	Treaty/System	Issuing authority in Vietnam
C/O form A	1. Belgium	19. Lithuania	VCCI (Vietnam Chamber of Commerce and Industry), MoIT (Ministry of Industry and Trade)
	2. Bulgari	20. Luxembourg	
	3. Cyprus	21. Malta	
	4. Czech Republic	22. Turkey	
	5. Denmark	23. Germany	
	6. Estonia	24. Switzerland	
	7. Finland	25. Canada	
	8. France	26. Poland	
	9. Norway	27. Portugal	
	10. Austria	28. Romania	
	11. Belarus	29. Slovakia	
	12. New Zealand	30. Slovenia	
	13. Japan	31. Spain	
	14. Greece	32. Sweden	
	15. Hungary	33. United Kingdom	
	16. Ireland	34. Netherlands	
	17. Italy	35. Russia	
	18. Latvia	36. Indonesia	
C/O form D	ASEAN countries:		MoIT
	1. Brunei	6. Myanmar	
	2. Campuchia	7. Philippine	
	3. Indonesia	8. Singapore	
	4. Laos	9. Thailand	
	5. Malaysia		
C/O form E	1. China 2. ASEAN countries (See in C/O Form D)	ACFTA (ASEAN-China Free Trade Area)	MoIT
C/O form AK	1. Korea 2. ASEAN countries (See in C/O Form D)	AKFTA (ASEAN-Korea Free Trade Area)	MoIT
C/O form AJ	1. Japan 2. ASEAN countries (See in C/O Form D)	AJCEP (ASEAN-Japan Comprehensive Economic Partnership Agreement)	MoIT
C/O form AI	1. India 2. ASEAN countries (See in C/O Form D)	AIFTA (ASEAN-India Free Trade Area)	MoIT
C/O form AANZ	1. Australia 2. New Zealand 3. ASEAN countries (See in C/O Form D)	AANZFTA (ASEAN-Australia-New Zealand Free Trade Area)	MoIT
C/O form EAV	Eurasian Continent (Russia, Armenia, Belarus, Kazakhstan, Kyrgyzstan)	EAEU FTA (Free Trade Agreement between Vietnam and Eurasian Economic Union (EAEU - including Russia, Armenia, Belarus, Kazakhstan and Kyrgyzstan))	MoIT

	Type of C/O	Country in which C/O will be used	Treaty/System	Issuing authority in Vietnam
Preferential treatment	C/O form VJ	Japan	VJEPA (Vietnam-Japan Economic Partnership Agreement)	MoIT
	C/O form VK	Korea	VKFTA (VietNam-Korea Free Trade Area)	MoIT
	C/O form VC	Chile	VCFTA (Vietnam-Chile Free Trade Agreement)	MoIT
	C/O form X	Cambodia	Vietnam-Cambodia Arrangement on Bilateral Trade Enhancement	MoIT
	C/O form S	Laos	Vietnam-Laos Bilateral Trade Agreement	MoIT
	C/O form CPTPP	Countries that require a C/O: Australia, Canada, Japan, Mexico, New Zealand, Peru, Singapore	CPTPP (Comprehensive and Progressive Agreement for Trans-Pacific Partnership) After January 14, 2024, Vietnam must apply the self-certification of origin mechanism (details in Section 5).	MoIT
	C/O form AHK	Countries that require a C/O: 1. Hong Kong 2. ASEAN countries (See in C/O Form D)	AHKFTA (ASEAN-Hong Kong Free Trade Agreement)	MoIT
	C/O form VN-CU	Cuba	Vietnam-Cuba Free Trade Agreement	MoIT
	Other types of preferential C/O			MoIT
Non-preferential	C/O form B	Issued for Vietnamese export products that do not receive tariff preferences		VCCI
	C/O form ICO	Issued for coffee products according to the regulations of the International Coffee Organization		VCCI
	C/O form DA59	South Africa		VCCI
	C/O form Venezuela	Venezuela		VCCI
	C/O form Peru	Peru		VCCI

Note: According to Decree 31, for countries and territories that have not signed a free trade agreement with Vietnam, C/O Form B or other non-preferential C/O forms shall generally be applied.



## 2. Steps to take before applying for a C/O:



### (\*) What is “Wholly Obtained” Origin?

Depending on provisions in the relevant international treaty, the criteria for determining “wholly obtained” origin may vary, but generally, the following criteria are used:

1. *Plants and plant products grown and harvested in that country, group of countries, or territory.*
2. *Live animals born and raised in that country, group of countries, or territory.*
3. *Products obtained from live animals as mentioned in Clause 2.*
4. *Products obtained from hunting, trapping, fishing, aquaculture, gathering, or capturing in that country, group of countries, or territory.*
5. *Minerals and other naturally occurring substances not listed in Clauses 1 to 4, extracted or taken from the land, water, seabed, or beneath the seabed of that country, group of countries, or territory.*
6. *Products obtained from the waters, seabed, or beneath the seabed outside the territorial waters of a country, group of countries, or territory, provided that the country, group of countries, or territory has the rights to exploit such waters, seabed, or beneath the seabed under international law.*
7. *Products caught and other seafood obtained from the high seas by vessels registered in that country, group of countries, or territory and authorized to fly the flag of that country, group of countries, or territory.*
8. *Products processed or manufactured on board vessels from the products mentioned in Clause 7, registered in that country, group of countries, or territory, and authorized to fly the flag of that country, group of countries, or territory.*
9. *Articles obtained during production or consumption in that country, group of countries, or territory, which no longer serve their original purpose, are irreparable or unrecoverable, and can only be discarded or used as raw materials, materials, or for recycling purposes.*
10. *Goods obtained or produced from the products mentioned in Clauses 1 to 9 in that country, group of countries, or territory.*

(Article 7 Decree 31)

### (\*) What is HS code?

The HS Code System, also known as the Harmonized Commodity Description and Coding System (Harmonized System), is an internationally standardized classification system for all goods. The HS Code System is used in every country worldwide to make trade safer, faster, and more efficient. Traders, customs authorities, shippers, freight forwarders, port authorities, and many others use this globally unified HS Code System. This ensures that everyone clearly understands and agrees on the exact contents of any shipment crossing international borders.

### (\*) What are “Simple Processing Stages”?

Similarly, depending on relevant international treaty, the criteria for determining simple processing stages may differ, but generally, the following criteria apply:

*The following processing or manufacturing stages, when carried out individually or in combination, are considered simple and shall not be taken into account when determining the origin of goods in a country, group of countries, or territory:*

1. Operations for the preservation of goods during transport and storage (such as ventilation, spreading out, drying, refrigeration, salting, sulfur fumigation, or adding other additives, removing damaged parts, and similar operations).

2. Operations such as dusting, screening, sorting, classifying (including forming sets), cleaning, painting, or cutting into pieces.
3. Changing packaging and dismantling or assembling shipments; bottling, canning, bagging, boxing, and other simple packaging operations.
4. Affixing labels, marks, stamps, or other similar distinguishing signs to the product or its packaging.
5. Simple mixing of products, whether of the same or different types.
6. Simple assembly of parts of a product to form a complete product.
7. A combination of two or more of the operations listed from Clauses 1 to 6 of this Article.
8. Slaughtering of animals.

(Article 9 Decree 31)

## 3. Procedure for Issuing a C/O

### A. Registration with MoIT or VCCI

Dossier to include: (Table 1)

No.	Documents required	Number of originals copies
1	Register the signature of the legal representative or the authorized person who signs the C/O application form and the merchant's seal according to the specified form.	1 original
2	Business registration certificate (a notarized copy with the merchant's seal)	1 copy
3	List of the merchant's production facilities	1 original
4	Certificate of registration of the seal with the police (if applicable)	1 original
5	Merchant information (according to the form provided by the registration authority, if applicable)	1 original
6	Form for requesting a change in the C/O issuing authority as per regulations (if applicable)	1 original

Merchants must provide information and attach the application documents at:

- MoIT: <https://ecosys.gov.vn/>
- VCCI: <https://covcci.com.vn/>

Alternatively, submit the C/O application directly to the issuing organization's office or send the documents by mail to the issuing organization and pay the C/O issuance fee.

The C/O application documents include: (Table 2)

No.	Documents required	Number of originals copies
1	A completed and valid C/O application form according to the specified template	1 original
2	The corresponding C/O Form has been completed and submitted	1 original, 3 copies
3	Printed copy of the export customs declaration (with merchant's confirmation)	1 original
4	A copy of the commercial invoice (certified with the merchant's seal)	1 copy
5	A copy of the bill of lading or equivalent transport document (certified with the merchant's seal) in case the merchant does not have a bill of lading.	1 copy
6	<b>The detailed declaration of exported goods meeting preferential origin criteria (MoIT)/non-preferential (VCCI) according to the corresponding forms prescribed by the Ministry of Industry and Trade (refer to the specific forms in the section below).</b>	1 original
7	<b>The origin declaration from the manufacturer or supplier of domestically produced materials or goods, according to the form prescribed by the Ministry of Industry and Trade (refer to the specific forms in the section below), in cases where such materials are used in a subsequent stage of production to create another product.</b>	1 original
8	<b>A copy of the production process for the goods (certified with the merchant's seal).</b>	1 copy
9	If necessary, the C/O issuing organization may require the merchant to provide additional commercial documents in the form of copies (certified with the merchant's seal) such as: import customs declarations for raw materials and auxiliary materials used in the production of exported goods (if imported materials are used in the production process); purchase contracts or value-added tax invoices for domestic raw materials and auxiliary materials (if domestic materials are used in the production process); export licenses (if applicable); and other necessary documents.	
10	In the first C/O application, the documents include those listed in section (i)	
11	From the next C/O issuance request onwards, the application only requires documents as specified in items 1 to 5. The documents mentioned in items 6, 7, and 8 of the C/O issuance application are valid for 2 years from the date the trader submits them to the C/O issuing organization. In the event of any changes related to these documents within the 2-year period, the trader must update the C/O issuing organization accordingly.	
12	In case the documents specified in items 3 and 5 are not yet available, the trader applying for the C/O may be allowed to submit these documents later, but no more than 15 working days from the date the C/O is issued.  If the trader fails to provide the documents within this period, the C/O issuing organization will request the revocation or cancellation of the C/O in accordance with regulations.	

## B. Forms:

**No. 6 (Table 2):** The trader declares and commits that the exported goods meet the preferential or non-preferential origin criteria as prescribed:

- i. Declaration of exported goods meeting the “Wholly Obtained” (WO) origin criteria according to the form stipulated in Appendix II issued with Circular No. 05/2018/TT-BTC dated April 3, 2018, on the Rules of Origin of Goods (“**Circular 05**”) in cases where materials are sourced domestically for the production of exported goods but no value-added tax invoice is available;
- ii. Declaration of exported goods meeting the “Wholly Obtained” (WO) origin criteria according to the form stipulated in Appendix III issued with Circular 05 in cases where materials are sourced domestically for the production of exported goods and a value-added tax invoice is available;

- iii. Declaration of exported goods meeting the “Wholly Obtained in the ASEAN-Korea Free Trade Area” (WO-AK) origin criteria according to the form stipulated in Appendix IV issued with Circular 05 in cases where goods meet the “WO-AK” criteria as per the rules of origin under the ASEAN-Korea Trade in Goods Agreement within the Framework Agreement on Comprehensive Economic Cooperation between ASEAN and Korea;
- iv. Declaration of exported goods meeting the “Change in Tariff Classification” (CTC) origin criteria according to the form stipulated in Appendix V issued with Circular 05;
- v. Declaration of exported goods meeting the “De Minimis” criteria for materials that do not meet the tariff classification change criteria, according to the form stipulated in Appendix VI issued with Circular 05;
- vi. Declaration of exported goods meeting the “Percentage Value Criterion” (LVC) according to the form stipulated in Appendix VII issued with Circular 05;
- vii. Declaration of exported goods meeting the “Regional Value Content” (RVC) criteria according to the form stipulated in Appendix VIII issued with Circular 05;
- viii. Declaration of exported goods meeting the “Produced Entirely in One Member Country Using Originating Materials from One or More Member Countries” (PE) origin criteria according to the form stipulated in Appendix IX issued with Circular 05 in cases where goods meet the “PE” criteria as per the rules of origin under certain free trade agreements to which Vietnam is a party.

**No. 7 (Table 2):** In cases where materials or goods of domestic origin are used in a subsequent stage of production to create another product, the trader requesting the issuance of the Certificate of Origin (C/O) is responsible for requiring the manufacturer or supplier of such materials or goods to declare and commit to the origin of the goods according to the prescribed form.

The origin declaration from the manufacturer or supplier of materials with domestic origin or goods with domestic origin is to be made using the form stipulated in Appendix X issued with Circular 05.

### C. Processing time:

The timeframe indicated below is stated by law; however, in practice, this period may be extended.

Submission methods	Processing time	Description
In-person submission	8 hours	Within 8 working hours from the time the C/O issuing organization receives a complete and valid application, the organization will issue the Certificate of Origin (C/O).
Online Submission	6 hours	For cases where the C/O application is submitted electronically through the system: <ul style="list-style-type: none"> <li>i. Within 6 working hours from the time the C/O issuing organization receives a complete and valid electronic application, the result of the application review will be notified on the system;</li> <li>ii. Within 2 working hours from the time the C/O issuing organization receives a completed and valid paper application and C/O, the organization will issue the C/O in paper format.</li> </ul>
Postal services submission	24 hours	Within 24 working hours from the date recorded on the envelope when the C/O issuing organization receives a complete and valid application, the organization will issue the Certificate of Origin (C/O).

## 4. Goods Exported to the European Union, Norway, Switzerland, and Turkey

From June 30, 2020, the EU, Norway, Switzerland, and Turkey no longer accept the Certificate of Origin Form A for GSP preferential tariff benefits. The EU has issued Regulation No. 2015/2447, allowing exporters to self-certify the origin of goods under the REX system, replacing the Form A Certificate of Origin system.

However, for export shipments with a value not exceeding 6,000 euros (ex-works price), goods may be certified for origin without the REX number.

## 5. Self-Certification of Origin (SCO) under the CPTPP Agreement

Among the 8 CPTPP member countries (Australia, Canada, Japan, Mexico, New Zealand, Peru, Singapore, Vietnam) that have ratified and implemented the agreement, Vietnam is the only country that applied a transition period for the SCO mechanism. After the transition period ended on January 14, 2024, Vietnam must apply this mechanism, at least for importers. However, currently, specific regulations or guidelines for implementing the SCO mechanism under this agreement are not fully available.

## CONTACTS



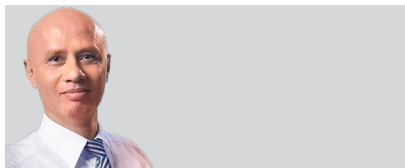
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