

GOVERNMENT

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SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness

Hanoi, 20 February 2006

**DECREE  
MAKING DETAILED PROVISIONS  
FOR IMPLEMENTATION OF THE COMMERCIAL LAW  
WITH RESPECT TO ORIGIN OF GOODS**

**The Government**

Pursuant to the *Law on Organization of the Government*



## CHAPTER II

### Preferential Rules of Origin

**Article 4** *Preferential rules of origin pursuant to international treaties*

A determination of the origin of import or export goods for the purposes of entitlement to the regime granting them preferential tariff or non-tariff treatment shall be made in accordance with international treaties of which Vietnam is a member and related legal instruments providing regulations for detailed implementation of such treaties.

**Article 5** *Preferential rules of origin pursuant to a regime on common tariff preferences and other unilateral preferences*

A determination of the origin of export goods for the purposes of entitlement to a regime granting them common tariff preferences and other unilateral preferences shall be made in accordance with the rules of origin of the importing country which grants such preference importing co fTJ0.0001 Tc 0.0873 Tw 25.995i.( on of s)-4g0p

7. Products caught and other aquaculture products taken on the high seas by a vessel which is registered with such country and which is permitted to fly the national flag of such country.
8. Products which are immediately processed or made on board vessels from the products stipulated in clause 7 of this article when such vessels are registered with such country or territory and when such vessels are permitted to fly the national flag of such country or territory.
9. Objects which are in such country or territory but which are not able to perform their initial function, are unable to be repaired or restored, and are only able to be discarded or used as raw materials or recycled.
10. Goods made or produced from the items stipulated in clauses 1 to 9 inclusive of this article in such country or territory.

**Article 8** *Determination of whether goods have multiple countries of origin*

1. Goods having multiple countries of origin as stipulated in article 6.2 of this Decree shall be recognized as having one country or territory of origin namely the country or territory which carried out the final, fundamental processing stage which fundamentally changed such goods.
2. The "change of goods' code number" criterion shall be the main criterion to determine whether there has been a fundamental change of goods as stipulated in clause 1 of this article.

The "ad valorem" criterion and the "goods manufacturing or processing operation" criterion shall be taken as additional criteria or replacement criteria when verifying a fundamental change of goods.

3. The Ministry of Trade shall promulgate a list of goods using the ad valorem criterion and a list of goods using the goods manufacturing or processing operation criterion as stipulated in clause 2 of this article.

**Article 9** *Simple manufacturing or processing operations which shall not be taken into consideration when determining origin of goods*

The following manufacturing and processing operations, when they are carried out individually or in combination with each other, shall be deemed to be simple and shall not be taken into consideration when making a determination of country of origin of goods:

1. Work of preserving goods during the process of transportation and storage (ventilating, unwinding, drying, refrigerating, pickling in salt, steaming in sulphur or other additives, extracting damaged parts and other similar work).
2. Work such as dusting, screening, selecting, classifying (including grading into sets), wiping, painting and separating each item.
3. Changing packaging and wrapping, and dismantling or assembling a consignment; bottling, wrapping, placing in cans or tins and other simple work of packing or wrapping.
4. Affixing onto products or wrapping products with trademarks, labels or other similar distinguishing signs.
5. Simple blending of a product, including blending different components of the product if one or more of such components making up the overall structure of the product do not satisfy the stipulated conditions to be deemed as originating from the country where such work was carried out.

6. Simple work of assembling sections of a product in order to create the one final product.
7. A combination of two or more of the work stages listed in clauses 1 to 6 inclusive of this article.
8. Slaughtering animals.

**Article 10** *Determination of country of origin of packaging, peripheral parts, accessories, tools, and goods not yet assembled or dismantled*

1. Materials used to wrap and pack and the wrapping and packaging raw materials of goods shall be deemed to have the same country of origin as the goods contained in such wrapping and packaging where such materials are commonly used at the retail stage.
2. Documents introducing goods and instructions on use; peripheral parts, accessories and tools which accompany goods in appropriate quantities shall also be deemed to have the same country of origin as such goods.
3. With respect to goods which have not yet been assembled or which are in a state of being dismantled and which are imported via a number of journeys due to transportation or manufacturing conditions which do not allow them to be imported in the one journey, the country of origin of the goods on each journey shall be deemed to be the same country of origin if the importer so requests

**Article 11** *Indirect elements which shall not be taken into consideration when making a determination of country of origin of goods*

The origin of apparatus, machinery, equipment, plant and energy which is used in order to manufacture goods or raw materials which are used during the process of manufacture but which do not exist in the final goods or which do not create any section of the goods shall not be taken into consideration when making a determination of the country of origin of such goods.

## CHAPTER IV

### **Issuance of Certificates of Origin of Goods; Procedures for Inspection of Origin of Goods**

**Article 12** *Issuance of Certificates of origin of export goods*

1. Organizations issuing Certificates of origin of goods shall issue such certificates on the stipulated form.
2. An applicant for the grant of a Certificate of origin of export goods must lodge an application file with the organization issuing such certificates, and the applicant shall be legally liable for the accuracy and truthfulness of the contents of such application file.
3. The organization issuing Certificates of origin of goods shall inspect an application file in order to verify the country of origin of the export goods and shall issue a Certificate of origin of goods within a time frame of three business days as from the date of receipt of a complete and valid application file. In cases where it is necessary to conduct an actual inspection, the time frame for issuance of the certificate may be extended but shall not exceed five business days.
4. A Certificate of origin of goods shall not be issued if export goods fail to satisfy the criteria on country of origin of goods stipulated in this Decree or if the application file for issuance of the Certificate is invalid.

5. If the customs office or other competent body of the country or territory importing Vietnamese goods or if the competent body of Vietnam requests an inspection of the authenticity of country of origin of goods, the organization issuing Certificates of origin of goods shall be responsible to verify the country of origin of such goods and to notify such verification to the body making the request.

**Article 13** *Provisions on cases when Certificates of origin of import goods must be lodged with the customs office*

A Certificate of origin of goods applicable to import goods must be lodged with the customs office at the time when customs procedures are conducted in the following cases:

1. The goods originate in a country or in a group of countries to which Vietnam grants tariff or non-tariff preferences in accordance with the law of Vietnam and international treaties of which Vietnam is a member, if the importer wishes to be granted such preferences.
2. The goods originate from countries which are entitled to most favoured nation duty rates on the basis of mutual grant or one-way grant of such preferences.

If there is no Certificate of origin of the goods then the importer must provide an undertaking that the goods originated in [one of] such countries and the importer shall be legally liable for the accuracy and truthfulness of the contents of such undertaking.

3. The goods are in the category of goods which are compulsorily subject to the import management regime stipulated by the law of Vietnam or by international treaties of which two or more parties including Vietnam and the country or group of countries are members.
4. The goods are in the category announced by Vietnam or international institutions to be currently dangerous in that they may cause harm to social safety, to the health of the citizens or to environmental hygiene and need to be controlled.
5. The goods are imported from countries in the category to which Vietnam has announced that it is currently applying anti-dumping or anti-subsidy duties, self-protective measures, tariff quotas or discriminatory quantitative restrictions.

**Article 14** *Prior determination of country of origin of import goods*

If an importer has a requirement for advance confirmation of the country of origin of import goods, the importer must lodge the relevant documents and data requesting such verification with the customs office in respect of the consignment of goods which is about to be imported.

**Article 15** *Procedures for verification and inspection of country of origin of import goods*

1. After the customs office receives the file on registration of the import declaration by the importer, the customs office shall consider and determine the country of origin of the import goods.
2. Where import goods are consistent with the goods listed in the advance confirmation of the country of origin, the customs office shall not conduct a re-determination of the country of origin. If it is discovered that the import goods are inconsistent with the goods listed in the advance confirmation of country of origin, the customs office shall rely on the provisions of this Decree to conduct a re-determination of the country of origin of the import goods.
3. In a case where there is doubt about the authenticity of source documents or about the level of accuracy of information relevant to the country of origin of goods, the customs office may forward a

request for inspection together with the relevant Certificate of origin of goods to an organization issuing Certificates of origin of goods. The request for inspection must specify the reasons why there is doubt about the authenticity of the Certificate of origin and doubt about the origin of the goods under consideration.

4. While awaiting the results of an inspection, goods shall not be entitled to tariff preferences but shall still be entitled to be cleared by customs in accordance with normal customs procedures.
5. The inspection stipulated in clause 3 of this article must be completed as soon as possible and within a time frame not to exceed one hundred and fifty (150) days from the date an importer submits a complete and valid file.

**Article 16** *Archiving and retention of confidentiality of information*

1. Files relating to the issuance of Certificates of origin of goods, to determination of the country of origin by organizations issuing Certificates of origin, to the customs office and to applicants for issuance of Certificates of origin of goods shall be archived for at least three years from the date of issuance of a Certificate or as from the date of the making of a determination.
2. All bodies concerned must retain confidentiality of all information and data used for inspections and determinations of origin of goods, except where such information and data is supplied to competent bodies.

## CHAPTER V

### State Administration of Origin of Goods

**Article 17** *Duties and powers of the Ministry of Trade*

1. To formulate and to submit to the competent level to promulgate, or to promulgate in accordance with its own authority, legal instruments on country of origin of goods.
2. To organize the issuance of Certificates of origin of export goods; to directly issue or to authorize the Vietnam Chamber of Commerce and Industry and other organizations to issue Certificates of origin of goods.
3. To administer research activities and to engage in international co-operation in the sector of origin of goods.
4. To preside over negotiations regarding Rules of Origin of Goods in accordance with international treaties.

**Article 18** *Duties and powers of the Ministry of Finance*

1. To formulate and to submit to the authorized level to promulgate, or to promulgate in accordance with its own authority, legal instruments on inspections of origin of import and export goods.
2. To organize implementation of rules on inspections of country of origin of import and export goods.
3. To arrange an information network, a reporting regime, and to construct and manage an information database servicing and facilitating entities to carry out the work of inspections of country of origin of import and export goods.

**Article 19** *Duties and powers of other relevant ministries and bodies*

Relevant ministries, ministerial equivalent bodies and Government bodies shall, within the scope of their



3. Ministers, heads of ministerial equivalent bodies, heads of Government bodies and chairmen of people's committees of provinces and cities under central authority shall be responsible for providing implementing guidelines and for implementation of this Decree.

For the Government  
The Prime Minister

PHAN VAN KHAI