

## TAX ALERT

Circular No. 33/2023/TT-BTC on imported and exported goods origin determination

June 2023



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On 31 May 2023, Circular No. 33/2023/TT-BTC (“Circular 33”) has been issued by the Ministry of Finance (“MOF”) on imported and exported goods origin determination. Circular 33 shall take effect from 15 July 2023 and replace Circular No. 38/2018/TT-BTC and related Circulars.

Notable contents of this Circular include:

- Detailed provisions on declaration and related procedures on exported and imported goods origin;
- Detailed provisions for the implementation of advanced ruling on goods origin;
- Acceptance of electronic forms of Proof of Origin (“P/O”) submission upon customs declaration, instead of original form;
- Cases that enterprises submitting P/O at post-clearance stage, without noting such late submission of P/O at importation stage, might still enjoy corresponding special preferential tariff or treatment, under certain conditions;
- Cases with trivial differences and HS codes differences not affecting the validity of P/O; and
- Regulations on goods origin verification, and related processes.

### Our recommendations

Given the new and impactful regulations in Circular 33, it is highly recommended that companies having import and export activities should:

- Review the existing process of P/O application, for re-arrangement of the process in accordance with the new regulations, where necessary;
- Discuss with business partners and/or exporters for alignment of P/O provisions and relevant procedures, for mitigation of related risks; and
- Consider adopting the facilitating procedures, for import and export activities efficiency and business cost savings.

#### Contact Us

Website: [deloitte.com/vn](https://deloitte.com/vn)

Email: [deloittevietnam@deloitte.com](mailto:deloittevietnam@deloitte.com)

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## Contact Us



**Thomas McClelland**  
**National Tax Leader**  
+84 28 7101 4333  
tmcclelland@deloitte.com



**Bui Ngoc Tuan**  
**Tax Partner**  
+84 24 7105 0021  
tbui@deloitte.com



**Bui Tuan Minh**  
**Tax Partner**  
+84 24 7105 0022  
mbui@deloitte.com



**Phan Vu Hoang**  
**Tax Partner**  
+84 28 7101 4345  
hoangphan@deloitte.com



**Dinh Mai Hanh**  
**Tax Partner**  
+84 24 7105 0050  
handinh@deloitte.com



**Vo Hiep Van An**  
**Tax Partner**  
+84 28 7101 4444  
avo@deloitte.com



**Vu Thu Nga**  
**Tax Partner**  
+84 24 7105 0023  
ngavu@deloitte.com



**Tat Hong Quan**  
**Tax Partner**  
+84 28 7101 4341  
quantat@deloitte.com



**Vu Thu Ha**  
**Tax Partner**  
+84 24 710 50024  
hatvu@deloitte.com



**Dang Mai Kim Ngan**  
**Tax Partner**  
+84 28 710 14351  
ngandang@deloitte.com



**Bob Fletcher**  
**Director, Trade and Customs**  
+84 28 7101 4398  
fletcherbob@deloitte.com

### Hanoi Office

15<sup>th</sup> Floor, Vinaconex Building,  
34 Lang Ha Street, Dong Da  
District, Hanoi, Vietnam  
Tel: +84 24 7105 0000  
Fax: +84 24 6288 5678

### Ho Chi Minh City Office

18<sup>th</sup> Floor, Times Square  
Building, 57-69F Dong Khoi  
Street, District 1,  
Ho Chi Minh City, Vietnam  
Tel: +84 28 7101 4555  
Fax: +84 28 3910 0750

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