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税務アラート

輸出入品の原産地決定に関する通達第
33/2023/TT-BTC

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輸出入品の原産地決定に関する通達第33/2023/TT-BTC

2023年5月31日、財務省(以下「MOF」)は、輸出入貨物の原産地決定に関する通達第33/2023/TT-BTC(以下「通達33」)を発行しました。回覧33は、2023年7月15日より発効し、通達第38/2018/TT-BTC号および関連する回覧に代わるものです。本回覧の注目すべき内容は、以下のとおりです。

- 輸出入品の原産地に関する申告および関連手続きに関する詳細な規定。
- 物品の原産地に関する事前裁定の実施に関する詳細な規定。
- 税関申告時に原産地証明(P/O)の原産地証明(P/O)を原本の代わりに電子的に提出すること。
- 通関後の段階でP/Oを提出した企業が、輸入段階でのP/Oの提出が遅れたことに気づかずに、一定の条件の下で、対応する特別特惠関税または優遇措置を享受できる場合。
- 些細な違いやHSコードの違いがP/Oの妥当性に影響しないケース。そして
- 商品の原産地確認および関連プロセスに関する規制。

推奨事項

通達第33号の影響力のある新しい規制を考慮すると、輸出入活動を行う企業は以下のことを強く推奨します。

- 必要に応じて、P/O申請の既存のプロセスを見直し、新しい規制に従ってプロセスを再編成します。
- 関連するリスクを軽減するために、P/O条項と関連手順の調整について、ビジネスパートナーおよび/または輸出業者と話し合います。そして
- 輸出入活動の効率化と事業コスト削減のために、円滑化手続きの採用を検討する。

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