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Customs & Global Trade Alert

April 2025

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Enhanced scrutiny of the origin of goods and guidelines for goods ownership transfer within bonded warehouses

This alert outlines government measures to manage the origins of goods and updates guidelines for transferring ownership of goods in bonded warehouses.

1. Enhanced scrutiny of the origin of exported goods

As mentioned in our previous Customs & Global Trade Alert, the US has imposed additional reciprocal/baseline taxes on Vietnamese goods destined for the US. The origin of goods is a critical matter that the government and businesses should pay attention to.

Recently, the Prime Minister emphasized the need to combat counterfeit goods labeled as originating from Vietnam for export to other countries. In response, the National Steering Committee 389 on combating smuggling, commercial fraud, and counterfeit goods, along with the Department of Customs and the Ministry of Industry and Trade, released Letter No. 38/VPTT-TH dated 10 April 2025, Letter 571/CHQ-GSQL dated 26 March 2025, Directive 09/CT-BCT dated 15 April 2025 respectively, to provide detailed measures. The main measures are outlined below:

- **Enhanced monitoring:** Strengthen the monitoring and detection of acts involving counterfeit goods labeled as originating from Vietnam. Focus on risk assessments to identify high-risk businesses and products for enhanced measures.
- **Certification control:** Conduct thorough governance and verification during the handling process of granting Certificates of Origin (C/O) for exported goods, especially in cases of significant increases in C/O applications.
- **Increased origin verification:** Stimulate on-site origin verifications to ensure businesses adhere to origin regulations.
- **Intensified customs procedures:** Enhance the inspection of export goods susceptible to fraudulent activities before approving customs clearance.
- **Robust customs audit:** Initiate customs audits focused on the origin of goods for high-risk businesses and products that may be susceptible to fraudulent activities.

2. Goods ownership transfer within bonded warehouses

Following a previous consultation with the Ministry of Industry and Trade, the Department of Customs, on 14 April 2025, provided guidelines in Official Letter No. 1937/CHQ-GSQL regarding ownership transfer within bonded warehouses (Letter 1937).

The Letter 1937 states that foreign-invested companies (FDI) should adhere to Article 63 of the Customs Law, Article 83 of Decree 08/2015 (and its amendments), and Clause 8, Article 91 of Circular 38/2015/TT-BTC (and its amendments) for exercising title transfer within bonded warehouses. The Letter clarifies previous concerns regarding the permissibility of FDI to conduct these activities within bonded warehouses.



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Contacts

Hanoi Office



Huong Vu | General Director

EY Consulting Vietnam Joint Stock Company

huong.vu@vn.ey.com



Hung Khanh Le | Director | Indirect Tax – Global Trade

EY Consulting Vietnam Joint Stock Company

hung.khanh.le@vn.ey.com

Ho Chi Minh City Office



Robert King | EY Vietnam, Laos Cambodia Tax Leader

EY Consulting Vietnam Joint Stock Company

robert.m.king@vn.ey.com



Anh Tuan Thach | Partner | Indirect Tax

EY Consulting Vietnam Joint Stock Company

anh.tuan.thach@vn.ey.com

Japanese Business Services (JBS)



Takahisa Onose | EY Vietnam, Laos, Cambodia JBS Leader

Ernst & Young Vietnam Limited

takahisa.onose@vn.ey.com



Takaaki Nishikawa | Director

Ernst & Young Vietnam Limited

takaaki.nishikawa@vn.ey.com



Kota Takano | Associate Director

Ernst & Young Vietnam Limited

kota.takano1@vn.ey.com

Korean Business Services (KBS)



Binh Thanh Phan | EY Vietnam, Laos, Cambodia KBS Leader

EY Consulting Vietnam Joint Stock Company

binh.thanh.phan@vn.ey.com



Kyung Hoon Han | Director

Ernst & Young Vietnam Limited

kyung.hoon.han@vn.ey.com



Dong Ho Park | Assistant Director

Ernst & Young Vietnam Limited

dongho.park@vn.ey.com

Chinese Business Services (CBS)



Truong Duc Le | EY Vietnam, Laos, Cambodia CBS Leader

Ernst & Young Vietnam Limited

truong.duc.le@vn.ey.com



Owen Tsao | Director

Ernst & Young Vietnam Limited

owen.tsao @vn.ey.com



Trinh Kiet Luong | Assistant Director

Ernst & Young Vietnam Limited

trinh.kiet.luong@vn.ey.com

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