



Shape the future
with confidence

Customs & Global Trade Alert

June 2025

Visit other Alerts [here](#).

Updates on the management of the non-preferential certificates of origin, and registered exporter code

This alert aims to provide updates on the competent authorities managing the issuance of certificates of origin (C/O), certificate of non-manipulation (CNM) and registration of registered exporter (REX) code.

On May 5, 2025, the Ministry of Industry and Trade (MOIT) issued Circular No. 23/2025/TT-BCT (Circular 23), amending and supplementing Circular No. 05/2018/TT-BCT and Circular 38/2018/TT-BCT concerning rules of origin. Below are two important updates:

- **Non-preferential certificate:** the Agency of Foreign Trade of MOIT is responsible for issuing and implementing the issuance of C/O in accordance with current legal regulations for the following types: C/O Form B of Vietnam, C/O Form A under the Generalized System of Preferences (GSP), C/O Form GSTP under the Global System of Trade Preferences (GSTP), C/O as required by the importing country, and CNM based on C/O issued by the first exporting country.
- **Generalized System of Preferences:** the Import-Export Department is designated as the registration body for REX numbers. Businesses must upload GSP certificates and related export documents within three business days of issuance into the electronic origin certification management and issuance system of the MOIT (www.ecosys.gov.vn - eCoSys System).

Previously, this responsibility was authorized to the Vietnam Chamber of Commerce and Industry (VCCI). The above changes took effect on 5 May 2025.



Shape the future
with confidence

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

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

©2025 EY Consulting Vietnam Joint Stock Company. All Rights Reserved.

APAC No. 16050601

ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, legal or other professional advice. Please refer to your advisors for specific advice.

ey.com/en_vn