

**THE MINISTRY OF  
INDUSTRY AND TRADE**

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No. 37/2011/TT-BCT

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence– Freedom – Happiness**

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Hanoi, October 10, 2011

**CIRCULAR**

ON AMENDING THE CIRCULAR NO.36/2010/TT-BCT OF NOVEMBER 15, 2010 OF THE MINISTRY OF INDUSTRY AND TRADE ON THE IMPLEMENTATION OF THE RULES ON PROCEDURES FOR GRANTING AND INSPECTING AMENDED ORIGIN AND THE RULE SPECIFYING OF COMMODITIES ACCORDING TO THE 2007 VERSION OF THE HARMONIZED SYSTEM UNDER THE GOODS TRADE AGREEMENT WITHIN THE FRAMEWORK AGREEMENT ON COMPREHENSIVE ECONOMIC COOPERATION BETWEEN THE ASSOCIATION OF SOUTHEAST ASIAN NATIONS AND THE PEOPLE'S REPUBLIC OF CHINA

*Pursuant to the Government's Decree No.189/2007/ND-CP of February 27, 2007 on defining functions, tasks, powers and organizational structure of the Ministry of Industry and Trade;*

*Pursuant to the Government's Decree No. 44/2011/ND-CP of June 14, 2011 on amending and supplementing Article 3 of the Decree No. 189/2007/ND-CP of February 27, 2007 on defining functions, tasks, powers and organizational structure of the Ministry of Industry and Trade;*

*Pursuant to the Goods trade agreement within the Framework agreement on Comprehensive economic cooperation between the Association Of Southeast Asian Nations and the People's Republic of China officially signed in Laos on November 29, 2004;*

*Pursuant to the Protocol on amending the Rules on procedures for granting and inspecting origins in the Goods trade agreement under the Framework agreement on Comprehensive economic cooperation between the association of southeast Asian nations and the People's Republic of China signed on October 29, 2010 in Hanoi, Vietnam;*

*Pursuant to the Government's Decree No. 19/2006/ND-CP of February 20, 2006 detailing the Commerce Law regarding goods origins;*

*The Minister of Industry and Trade amends the Circular No. 36/2010/TT-BCT of November 15, 2010 of the Ministry of Industry And Trade on the implementation of the rules on procedures for granting and inspecting amended origin and the rule specifying of commodities according to the 2007 version of the harmonized system under the goods trade agreement within the framework agreement on comprehensive economic cooperation between the Association Of Southeast Asian Nations and the People's Republic Of China as follows:*

**Article 1.** Amended and abolished contents

Amending Article 11 Annex 2 of the November 15, 2010 Circular No. 36/2010/TT-BCT on the implementation of the rules in procedures for granting and inspecting amended origin and the rule specifying of commodities according to the 2007 version of the harmonized system under the goods trade agreement within the framework agreement on comprehensive economic cooperation between the Association Of Southeast Asian Nations and the People's Republic Of China as follows:

“C/O form E may be issued before or at the time of exporting. With some exceptions, when C/O form E is not issued at the time of exporting or after (03) days as from the date of export, at the request of the exporter, C/O form E may be issued later consistently with the provisions of the Export party within 12 (twelve) months as from the day when the goods is loaded on ship and must mark at the box 13 where having the words “ISSUED RETROACTIVELY”. In such cases, the importer who has declared and applied for enjoying tax incentives regarding to the goods may submit the retroactively issued C/O form E to the Customs agency of the import party consistently with the import party’s provisions.”

**Article 2. Effects**

This Circular takes effect on November 25, 2011./.

**FOR THE MINISTER  
DEPUTY MINISTER**

**Nguyen Thanh Bien**