

## US – China trade tension – a feasible solution for Chinese manufacturers

While there are unexpected and unreasonable policies of high import duty impost against China products by the US Government are challenges to Chinese manufacturers, Vietnam has gradually become the strategic trading partner with both US and China, provided that US was Vietnam's biggest export market, followed by the EU and China.

A recent report published by the Financial Times (UK) separately showed that Vietnam's exports to the United States saw the biggest increase among 40 key exporting countries to the United States. On that basis, Vietnam has become a promising and emerging land for manufacturing and exporting to US. Vietnam would be foreseen to qualify for GSP enabling favorable import duty by US in the near future. It would be suitable time for Chinese manufacturers to make decisions for moving the whole or a part of manufacturing activities to Vietnam to achieve benefits of export to US.

Vietnam has increasingly opened wide doors of cooperation with several countries and regions through bilateral treaties or regional treaties of tariff such as the FTA between ASEAN member states, the FTA between ASEAN member states and China, the RCEP, EVFTA and so fourth.

The Central Government has also made great effort in boosting Vietnam competitiveness in terms of international trade by reforming Vietnam export-related regulations more transparent and encouraging, especially the legal matters of the grant of Certificate of Origin (CO).

In the absence of a FTA between Vietnam and US, the CO form B has been currently applied by Vietnam-based manufacturers for export to US. To obtain CO, the below standard process would be followed, including key steps:

Step 1 - initially lodge the application dossier of Foreign Trader Registration online via VCCI website.

Step 2 - upon the approval on Foreign Trader Registration, the application procedure for obtaining the C/O Form B can be conducted online via VCCI website. The application documents mainly include: the Request Form, the C/O Form B, the Export Customs Declaration Form, the Commercial Invoice, the Bill of Lading and the Packing List.

Step 3 - the result would be commonly released within 8 hours, provided no on-site inspection is required

RT LCT has established a network to cooperate with large companies of logistics and collaborate with the relevant authorities regarding export to US. We provide legal, tax and customs assistance to foreign investors regarding export to US effectively and efficiently. We provide clients not only advisory, planning, documentation to obtain CO for export to US, but also assistance in audits by the competent authorities, in appeals and/or litigation against unfavorable administrative decisions by the authorities.

Tax, Transfer Pricings and Customs services

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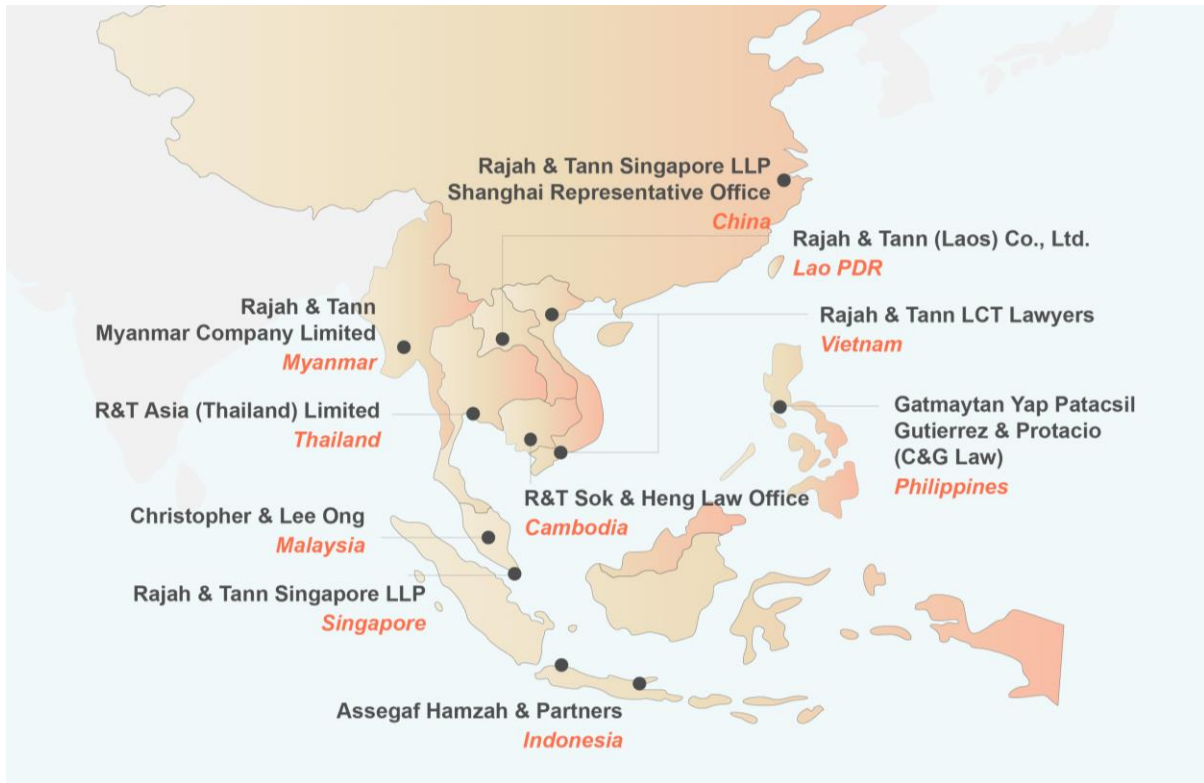
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