

## **SUMMARY ABOUT THE OUTCOMES AND CONTRIBUTION OF THE THESIS**

**1. Thesis subject: Rules of origin for goods with the application of preferential tariffs of Vietnam in the ASEAN economic community**

**2. Major:** Finance - Banking, Code: 62.34.02.01

**3. PhD Candidate:** Nguyen Hoang Tuan

**4. Supervisor:**

1. Associate Professor, Dr. Ly Phuong Duyen

2. Associate Professor, Dr. Hoang Van Bang

**5. The outcomes of the thesis:**

### *5.1. Academic contribution*

The thesis systemizes and clarifies the theoretical contents related to the origin of goods, rules of origin for goods, preferential tariffs in ASEAN and subsequently considers, evaluates the results, analyses the drawbacks, limitations and identifies the causes of the limitations to find solutions for the good implementation of the rules of origin with the application of preferential tariffs of Vietnam in the ASEAN economic community further by 2025. The prominent features include: (i) Analysis and clarification of the topics on the origin of goods, rules of origin and preferential tariffs: the concept of goods origin; rules on origin of goods, Certificate of origin; the application of rules of origin and preferential tariffs. (ii) Identifying the factors influencing the implementation of rules of origin and preferential tariffs.

### *5.2. New findings and recommendations*

*Firstly*, the thesis analyses the facts of the implementation of rules of origin and preferential tariffs of Vietnam from the ASEAN Free Trade Area (AFTA) in 2006 to the ASEAN economic community in 2016. The analysis is clarified on three basic aspects: (i) formulation, promulgation and enforcement of legal documents related to rules of origin and preferential tariffs; (ii) Identification of the origin and issuance of C/O; (iii) Inspection and verification of goods origin in Vietnam. On that basis, it evaluates the impacts of the rules of origin on the preferential tariffs and trade exchanges between Vietnam and AEC member countries; Indication of achievements, limitations and the causes of such limitations in the implementation process as the basis for the proposed solutions.

*Secondly*, it sums up and clarifies the impacts of the development trend of new free trade agreements on the implementation of the rules of origin in the application of preferential tariffs in the coming years.

*Thirdly*, it offers solutions to the state /(government?) and the enterprises to contribute to good implementation of rules of origin in the application of preferential tariffs in the context of Vietnam's accession to the AEC. The set of solutions includes: :

- Four groups of solutions to the government:

(i) to build up/establish a complete legal framework for the origin of goods on the basis of the rules of origin in the AEC; (ii) to promote the support, coordination, and exchange of information and knowledge on tariffs and origin of goods within the AEC between state agencies and enterprises;

(iii) to promote the shift of the economic structure and production industries to meet the criteria of origin of goods in AEC;

(iv) to enhance management, inspection, supervision capability of the government authorities in implementing and ensuring the compliance with the law on goods origin in AEC.

- Three groups of solutions to enterprises:

(i) to actively and positively grasp and apply regulations on the origin of goods and tariffs in business activities;

(ii) to train and develop qualified human resources with extensive knowledge in goods origin.

(iii) to invest to enhance the expertise and production capacity to meet the requirements on rules of goods origin in AEC.

*Ha noi, December 12, 2017*

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