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Customs & Global Trade Update

January & February 2025

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Key content

- Decree amending the Export duty schedule, the Preferential import duty schedule, Tariff nomenclature and fixed duties, mixed duties, out-of-quota import duties
- Decree amending the Preferential export tariff schedule and Special preferential import tariff schedule of Vietnam to implement the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (the CPTPP) for the period 2022-2027
- Regulations on customs administration for goods exported and imported through e-commerce transactions
- Value added tax (VAT) reduction policy applicable for the first six months of 2025
- National technical regulation on imported scraps used as production materials
- Application of anti-dumping measures against certain wind turbine products originating from China

Official Letter providing guidance on the following matters:

- Implementation of the preferential export tax schedule and the special preferential import tax schedule according to Decree amending the Preferential export tariff schedule and Special preferential import tariff schedule of Vietnam to implement the CPTPP for the period 2022-2027
- Transfer of raw materials and supplies for reprocessing by export processing enterprises that are priority enterprises
- VAT refunds related to goods and services without cashless payment documents
- Export of used electronic components
- Production and import of electronic cigarettes and heated tobacco
- Verification of Certificate of Origin (C/O) form AI¹

¹ Certificate of Origin issued under the Free Trade Agreement between ASEAN and India (AIFTA)

Details

Decree amending the Export duty schedule, the Preferential import duty schedule, Tariff nomenclature and fixed duties, mixed duties and out-of-quota import duties

On 10 February 2025, the Government issued Decree No. 21/2025/ND-CP (Decree 21) amending Article 9 of Decree No. 26/2023/ND-CP dated 31 May 2023 (Decree 26), which regulates the Export duty schedule, the Preferential import duty schedule, Tariff nomenclature and fixed duties, mixed duties and out-of-quota import duties.

Specifically, Decree 21 extends the application period of the 0% preferential import duty rate for raw materials, supplies, and components used in the production and processing (assembly) of prioritized supporting industrial products for the automobile manufacturing industry until 31 December 2027 (referred to as the Automobile Supporting Industry Tax Incentive Program).

In cases where enterprises have registered to participate in the Automobile Supporting Industry Tax Incentive Program prior to the effective date of Decree 21 (i.e., 10 February 2025), they are not required to re-register for the Automobile Supporting Industry Tax Incentive Program and will continue to enjoy the incentives as stipulated in Decree 21.

Please refer to Decree 21 for more details.

Decree amending the Preferential export tariff schedule and Special preferential import tariff schedule of Vietnam to implement CPTPP for the period 2022-2027

On 21 January 2025, the Government issued Decree No. 13/2025/ND-CP (Decree 13) amending some provisions of Decree No. 115/2022/ND-CP dated 30 December 2022 (Decree 115) promulgating Vietnam's preferential export tariff schedule and special preferential import tariff schedule in implementation of CPTPP for the period 2022-2027.

Decree 13 highlights some points as below:

- Supplementing the preferential export tariff, special preferential import tariff and the application period for the United Kingdom and Northern Ireland (including the three territories of Guernsey, Jersey, and the Isle of Man).
- Adding conditions for goods imported from Vietnam into the Republic of Chile, Brunei Darussalam, the United Kingdom, and Northern Ireland (including the three territories of Guernsey, Jersey, and the Isle of Man) to the list of countries and territories eligible for preferential export tax rates under the CPTPP Agreement.
- Adding conditions for goods imported into Vietnam from Malaysia, the Republic of Chile, Brunei Darussalam, the United Kingdom, and Northern Ireland (including the three territories of Guernsey, Jersey, and the Isle of Man) to the list of countries and territories eligible for special preferential import tax rates under the CPTPP Agreement.
- Guidance on the handling of overpaid taxes for customs declarations of goods exported from Vietnam to the United Kingdom and Northern Ireland (including the three territories of Guernsey, Jersey, and the Isle of Man), or imported into Vietnam from the aforementioned countries and territories registered from 15 December 2024, up until the effective date of Decree 13 (i.e., 21 January 2025). Specifically:
 - If all the conditions for enjoying preferential export duty rates and special preferential import duty rates as stipulated in Decree 13 and Decree 115 (amended by Decree No. 68/2023/ND-CP dated 7 September 2023) are met, and taxes have been paid at a higher rate, the customs authority will handle the overpaid tax according to the regulations of the tax administration law.

Decree 13 is effective until 31 December 2027.

Please refer to Decree 13 for more details.

Regulations on customs administration for goods exported and imported through e-commerce transactions

The Ministry of Finance is seeking feedback on the Draft Decree regulating the customs management for goods exported and imported through e-commerce transactions (Draft Decree). The main contents in the Draft Decree include:

- Regulations on the exemption of licenses, conditions, and specialized inspections for goods exported and imported through e-commerce transactions
- Tax policies for goods exported and imported through e-commerce transactions
 - Goods not listed as requiring a license, meeting specialized inspection conditions; goods exempted from licenses, conditions, and specialized inspections as stipulated in the Law on Foreign Trade Administration, and point a, clause 1, Article 13 of the Draft Decree, when imported through e-commerce transactions with a customs value per order of VND2,000,000 or less, are exempted from import duty. Each organization or individual benefiting from this tax exemption is limited to a total entitlement of VND96,000,000 per year.
 - In cases where imported goods through e-commerce transactions have a customs value per order exceeding VND2,000,000 or have a customs value of VND2,000,000 or less but exceed the duty exemption threshold mentioned above, import duty must be levied on the entire customs value of the imported goods for that order.
- Customs procedures for each group of goods categorized by the licensing requirement, conditions for specialized inspection, and the customs type of export and import.

Please refer to the Draft Decree for more details.

VAT reduction policy applicable for the first six months of 2025

On 31 December 2024, the Government issued Decree No. 180/2024/ND-CP (Decree 180) regulating the VAT reduction policy according to Resolution No. 174/2024/QH15 dated 30 November 2024, of the National Assembly, applicable for the period from 1 January 2025 to 30 June 2025. Specifically, the provisions are as follows:

- Business establishments calculating VAT using the deduction method will apply a VAT rate of 8% for groups of goods and services currently subject to a 10% tax rate, except for the groups of goods and services specified in Appendices I, II, and III attached to Decree 180, which include:
 - Telecommunications, financial activities, banking, securities, insurance, real estate business, metals and prefabricated metal products, mining products (excluding coal mining), coke, refined petroleum, and chemical products
 - Goods and services subject to special consumption tax
 - Information technology as prescribed in Law on information technology
- Business establishments (including household businesses and individual businesses) calculating VAT using the percentage of revenue method will have their percentage rate for VAT calculation reduced by 20% when issuing invoices for goods and services eligible for VAT reduction as stipulated in Clause 1, Article 1 of Decree 180.
- The VAT reduction for each type of goods and services specified in Clause 1 of this Article will be uniformly applied at the stages of import, production, processing, and commercial business.

- Guidance on invoice issuance for cases eligible for the VAT reduction policy is detailed in Clause 3, Article 1 of Decree 180.

Please see more details in Decree 180.

National technical regulation on imported scrap used as production materials

On 30 December 2024, the Ministry of Natural Resources and Environment (MONRE) issued Circular No. 43/2024/TT-BTTMT (Circular 43) regulating the national technical standards for imported scrap from abroad which are used as raw materials for production.

The national technical standards specified in Circular 43 include:

- QCVN 31:2024/BTNMT - National technical regulation on imported scrap iron, steel, and cast iron
- QCVN 65:2024/BTNMT - National technical regulation on imported glass scrap
- QCVN 66:2024/BTNMT - National technical regulation on imported non-ferrous metal scrap

For shipments of imported scrap iron, steel, glass, and non-ferrous metals that undergo customs procedures before the effective date of Circular 43 (i.e., 30 June 2025), they will continue to be considered and resolved according to the provisions of Circular No. 08/2018/TT-BTNMT dated 14 September 2018, and Circular No. 09/2018/TT-BTNMT dated 14 August 2018, which regulate the national technical standards for the environment, except where organizations or individuals importing scrap from abroad for production purposes request to follow the provisions of Circular 43.

For more details, please refer to Circular 43.

Application of anti-dumping measures against certain wind turbine products originating from China

On 24 December 2024, the Ministry of Industry and Trade (MOIT) issued Decision No. 3453/QĐ-BCT (Decision 3453) regarding the application of anti-dumping tax on wind turbine tower products imported from the People's Republic of China. Specifically:

- The wind turbine tower items subject to the anti-dumping tax are classified under the HS codes: 7308.20.11, 7308.20.19, or 8502.31.10 and 8502.31.20 (applicable in cases where the wind turbine tower is imported as part of a wind-powered generator set).
- The anti-dumping tax rate is 97%, applicable to organizations and individuals producing and exporting goods originating from China (not applicable to products from a Company mentioned in Decision 3453).
- The duration of the anti-dumping tax is five years from the date the decision on the anti-dumping tax takes effect (unless changed or extended by another decision from MOIT).
- The basis for determining whether imported goods subject to the anti-dumping tax is the certificate of origin (C/O). Detailed guidance on procedures, documentation for inspection, and the application of anti-dumping measures is recorded in Article 5 of the notice attached to Decision 3453.

To ensure compliance with MOIT regulations regarding the application of anti-dumping measures on the aforementioned wind turbine tower products, the General Department of Customs (GDC) issued Official Letters No. 77/TCHQ-TXNK dated 6 January 2025, and No. 435/TCHQ-TXNK dated 25 January 2025, providing detailed guidance on declaring the anti-dumping tax on customs declarations for imported goods.

For more details, please refer to the official letters.

Some guidance has been provided in the form of Official letters

No.	Topic	Subject	Content
<p>489/TCHQ-TXNK Dated 24 January 2025</p>	<p>Export and import duty</p>	<p>Implementation of the preferential export tax schedule and the special preferential import tax schedule according to Decree 13</p>	<ol style="list-style-type: none"> 1. For goods imported from the United Kingdom and Northern Ireland (including the three territories of Guernsey, Jersey, and the Isle of Man) into Vietnam: <ul style="list-style-type: none"> ▪ Customs declarants must declare the tariff code B21 on the import declaration if the goods meet the conditions for applying the special preferential import duty under the CPTPP Agreement (simultaneously applicable to imported items subject to tariff quotas in groups 04.07.17.01, 24.01, 25.01 within the quota). ▪ In cases where the imported goods are used cars classified under groups 87.02, 87.03, 87.04 within the tariff quota, and meet the conditions to enjoy the special preferential import duty under the CPTPP Agreement, the customs declarant must declare the tariff code B22. 2. For goods exported from Vietnam to the United Kingdom and Northern Ireland (including the three territories of Guernsey, Jersey, and the Isle of Man): <ul style="list-style-type: none"> ▪ Customs declarants must declare the code and apply the export duty rate according to the provisions in Appendix I - Export duty schedule according to the list of taxable items enclosed with Decree 26.
<p>445/TCHQ-GSQL Dated 24 January 2025</p>	<p>Customs procedure</p>	<p>Transfer of raw materials and supplies for reprocessing by export processing enterprises that are</p>	<ol style="list-style-type: none"> 1. For export processing enterprises (EPE) which are also an authorized economic operator (AEO) outsourcing processing, they are allowed to directly import raw materials and supplies from abroad (E11) or from the domestic market (E15) for partners who are either EPE or

No.	Topic	Subject	Content
		priority enterprises	<p>domestic enterprises for production and processing. In particular:</p> <ul style="list-style-type: none"> ■ For raw materials imported from abroad (E11): After completing the import procedures at the entry port, the goods are taken to the warehouse of the processing partner. ■ For raw materials imported from the domestic market (E15): Delivery is designated from the warehouses of domestic trading partners to deliver raw materials and supplies to the processing partner's warehouse for continued production of export products. ■ For semi-finished products produced by EPE-AEO from imported goods: They sell the semi-finished products to the processing partner and receive the finished products for export. <p>Before sending raw materials and supplies for processing, DNCX - AEO must notify the production facility and the outsourcing contract to the in-charge Customs Sub-Department. The processing partner must carry out customs procedures according to the provisions of Circular No. 39/2018/TT-BTC dated 20 April 2018.</p> <p>2. AEOs and trading partners with AEOs are allowed to receive goods first and declare customs later within 30 days from the date of goods receipt. The customs authority will only check the documents related to the goods receipt and will not physically inspect the goods.</p>
<p>99/TCT-CS Dated 3 January 2025</p>	Tax policy	VAT refunds related to goods and services without cashless payment documents	<p>In cases where the Tax Department has refunded VAT for exported goods and services without cashless payment documents, the Tax Department shall recover the refunded VAT amount that is not supported by cashless payment</p>

No.	Topic	Subject	Content
			document in accordance with the VAT law and tax administration law.
28/TCHQ-GSQL Dated 3 January 2025	Management policy for exported goods	Export of used electronic components	<p>Based on the description, nature, and hazardous characteristics of used electronic components, the policies applied to exported goods differ.</p> <ul style="list-style-type: none"> In cases where exported goods are determined to be hazardous waste according to the provisions of the Law on Environmental Protection and Circular No. 02/2022/TT-BTNMT dated 10 January 2022 (Circular 02), enterprises must obtain a written approval from the MONRE for the export of hazardous waste as stipulated in Circular 02 before proceeding with the export. In cases where exported goods are not determined to be hazardous waste (for example, goods classified as waste, or used goods, or used information technology products that are not subject to export prohibition under the Law on Environmental Protection and the Law on Foreign Trade Management), the export procedures must be carried out in accordance with the regulations on customs, environmental protection, foreign trade administration, and relevant specialized administration documents.
17/TCHQ-GSQL Dated 2 January 2025	Customs procedure	Production and import of electronic cigarettes and heated tobacco	<p>In implementing Resolution No. 173/2024/QH15 of the National Assembly regarding the prohibition of the production, trading, importation, storage, transportation, and use of electronic cigarettes, heated tobacco, and substances that are harmful to human health starting in 2025 to ensure public health and social safety, the GDC requires the Customs Departments of provinces and cities to:</p> <ul style="list-style-type: none"> Do not carry out customs procedures for imported and exported goods that are electronic cigarettes, heated tobacco, and components or raw materials imported for the production of electronic

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			<p>cigarettes and heated tobacco starting from 1 January 2025.</p> <ul style="list-style-type: none"> Compile statistics on the stock balance of enterprises in the management area, including components and raw materials imported for the production of electronic cigarettes and heated tobacco; scrap and by-products according to the table in the Appendix attached to the official letter, and send it to the GDC before 10 January 2025, for consolidation purposes.
<p>6579/TCHQ-GSQL Dated 31 December 2024</p>	Origin of goods	Verification of C/O form AI	<ul style="list-style-type: none"> From 21 December 2024, India will issue C/O form AI through the online platform eCoO 2.0 via the link: https://trade.gov.in. For C/O form AI issued before 21 December 2024, through the platform http://coo.dgft.gov.in, businesses should scan the QR code printed on the C/O for verification.



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