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Customs & Global Trade Alert

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Draft Government Decree on customs management of e-commerce transactions

This Alert aims to highlight some key points in the draft Decree on customs management of exported and imported goods traded via e-commerce platforms.

As mentioned in our Customs & Global Trade Alert in November 2024, Vietnam has experienced significant growth, ranking among the Top 10 in global statistics. This progress necessitates the implementation of new customs management policies and reforms to align with the evolving landscape of e-commerce, particularly regarding exported and imported goods.

On 11 February 2025, the General Department of Customs issued an official letter seeking broad opinions on the draft Decree concerning the customs management of exported and imported goods traded via e-commerce. Below are some key points:

New Customs systems for e-commerce data processing

- E-commerce data processing system: This system streamlines customs procedures for e-commerce transactions, enabling the receipt, processing, and storage of information related to the export and import of goods.
- Key functions: The system encompasses various functionalities, including conducting customs formalities, verifying digital signatures, connecting with e-commerce platforms, integrating with national databases (such as the National Single Window and Public Service Portal), and providing transaction statistics to relevant authorities.
- User responsibilities: Organizations and individuals are required to register for access, ensure secure technical infrastructure, and comply with regulations when conducting customs procedures through the system.
- Access and management: Users can access the system according to their roles, with provisions for account registration, locking, activation, and revocation to ensure security and compliance with legal requirements.

Importer/Exporter of records for exported and imported goods traded via e-commerce

- Owner of the goods: The individual or entity that owns the goods.
- Authorized parties: This includes owners of e-commerce platforms, customs agents, bonded warehouse operators, express delivery service providers, etc.

Categorising e-commerce goods

Importer/Exporter of records must categorize goods based on order information as follows:

- Group 1: Goods that are exempt from or not included in the list of items requiring permits, conditions, or specialized inspections, and are subject to single tax rate.
- Group 2: Goods included in the list of items requiring permits, conditions, or specialized inspections, and are subject to different tax rates.

Other important notes

- Customs procedures: The draft Decree provides specific customs procedures for Group 1 goods, while standard customs procedures applicable to traditional goods will apply to Group 2.
- Exemptions from licensing and inspections: Goods exported and imported through e-commerce may be exempt from licensing, conditions, and specialized inspections based on foreign trade regulations or specific ministerial decisions. Exemptions apply to goods valued at VND2,000,000 or less, with a maximum of four exemptions per year and a total exemption limit of VND96,000,000 per year for each organization or individual.
- Tax policy for e-commerce transactions (Group 1): Imported goods valued at VND2,000,000 or less are exempt from import tax, with a maximum exemption limit of VND96,000,000 per year per organization or individual. For goods exceeding this value, full import tax applies to the entire order value.



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