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Repeal of the Threshold for Import Duties and VAT Exemptions regarding Low-Value Express Shipments

This alert provides an important update regarding the revocation of the import duty and import Value Added Tax (VAT) exemption scheme for low-value imported goods transported through express delivery services.

On 3 January 2025, the Prime Minister issued Decision No. 01/2025/QĐ-TTg (Decision 01/2025) which repeals Decision No. 78/2010/QĐ-TTg dated 30 November 2010 (Decision 78/2010). Below are the key points for your consideration:

- **Elimination of the exemption threshold:** Under Decision 78/2010, imported goods sent via express delivery service with a value of up to VND1,000,000 were exempt from import duty and VAT.
 - **Import VAT:** This exemption threshold has now been removed for import VAT, meaning that all express goods, regardless of their value, will be subject to import VAT.
 - **Import duty:** The threshold of VND1,000,000 remains effective in accordance with Article 29 of Decree 134/2016/ND-CP and its amendment in Decree 18/2021/ND-CP.
- **Effective date:** since 18 February 2025
- **Implementation preparations:**
 - The General Department of Customs has issued advance instructions on the new specifics of customs declaration for low-value goods through Official Letter No. 558/TCHQ-CNTT dated 7 February 2025 (OL 558). This is intended to ensure that businesses can adequately prepare and coordinate with customs authorities to implement this change.
 - The Ministry of Finance provided further instructions in Official Letter 1813/BTC-TCHQ dated 17 February 2025, regarding customs procedures for express delivery services.

We recommend that businesses and relevant organizations take the necessary steps to comply with this new regulation.



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Contacts

Hanoi Office



Huong Vu | General Director
EY Consulting Vietnam Joint Stock Company
huong.vu@vn.ey.com



Hung Khanh Le | Director | Indirect Tax – Global Trade
EY Consulting Vietnam Joint Stock Company
hung.khanh.le@vn.ey.com

Ho Chi Minh City Office



Robert King | Indochina Tax Leader
EY Consulting Vietnam Joint Stock Company
robert.m.king@vn.ey.com



Anh Tuan Thach | Partner | Indirect Tax
EY Consulting Vietnam Joint Stock Company
anh.tuan.thach@vn.ey.com

Japanese Business Services (JBS)



Takahisa Onose | Vietnam, Laos, Cambodia JBS Leader
Ernst & Young Vietnam Limited
takahisa.onose@vn.ey.com



Takaaki Nishikawa | Director
Ernst & Young Vietnam Limited
takaaki.nishikawa@vn.ey.com



Kota Takano | Associate Director
Ernst & Young Vietnam Limited
kota.takano1@vn.ey.com

Korean Business Services (KBS)



Binh Thanh Phan | EY Vietnam, Laos, Cambodia KBS Leader
EY Consulting Vietnam Joint Stock Company
binh.thanh.phan@vn.ey.com



Kyung Hoon Han | Director
Ernst & Young Vietnam Limited
kyung.hoon.han@vn.ey.com



Dong Ho Park | Assistant Director
Ernst & Young Vietnam Limited
dongho.park@vn.ey.com

Chinese Business Services (CBS)



Truong Duc Le | EY Vietnam, Laos, Cambodia CBS Leader
Ernst & Young Vietnam Limited
truong.duc.le@vn.ey.com



Owen Tsao | Director
Ernst & Young Vietnam Limited
owen.tsao@vn.ey.com



Trinh Kiet Luong | Assistant Director
Ernst & Young Vietnam Limited
trinh.kiet.luong@vn.ey.com

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