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Customs & Global Trade Update

April 2025

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- Strengthening the prevention of trade fraud related to the origin of goods

Details

New preferential import tariffs for certain items starting from 31 March 2025

On 31 March 2025, the Government issued Decree No. 73/2025/ND-CP amending the preferential import tariff for certain items in the Schedule of Preferential Import Tariffs according to the List of taxable items issued together with Decree No. 26/2023/ND-CP dated 31 May 2023 (Decree 73).

- Specifically, Decree 73 adjusts the import duty rates for items classified into the following groups: poultry meat (Heading 02.07); nuts (Heading 08.02); raisins (Heading 08.06); apples (Heading 08.08); cherries (Heading 08.09); corn (Heading 10.05); ethyl alcohol (Heading 22.07); soybean meal (Heading 23.04); liquefied petroleum gas (Heading 27.11); other wood products (Heading 44.21); automobiles (Heading 87.03); seats (Heading 94.01); other furniture (Heading 94.03).
- In parallel, Decree 73 adds the good Ethane with HS code 9853.00.00 and a preferential import duty rate of 0% to Schedule of Preferential Import Tariffs in Section II, Appendix II of Decree No. 26/2023/ND-CP dated 31 May 2023.
- Decree 73 officially takes effect from 31 March 2025.

Please see more details in Decree 73.

Temporary anti-dumping tax on certain galvanized steel products originating from China and South Korea

On 1 April 2025, the Ministry of Industry and Trade (MoIT) issued Decision No. 914/QD-BCT regarding the application of a temporary anti-dumping tax on galvanized steel products originating from China and South Korea (Decision 914). In particular:

- Subjected goods are galvanized steel products originating from China and South Korea, classified under the following HS codes: 7210.41.11, 7210.41.12, 7210.41.19, 7210.49.11, 7210.49.14, 7210.49.15, 7210.49.16, 7210.49.17, 7210.49.18, 7210.49.19, 7210.50.00, 7210.61.11, 7210.61.12, 7210.61.19, 7210.69.11, 7210.69.19, 7210.90.10, 7210.90.90, 7212.30.11, 7212.30.12, 7212.30.13, 7212.30.14, 7212.30.19, 7212.50.14, 7212.50.19, 7212.50.23, 7212.50.24, 7212.50.29, 7212.50.93, 7212.50.94, 7212.50.99, 7212.60.11, 7212.60.12, 7212.60.19, 7225.92.20, 7225.92.90, 7226.99.11, and 7226.99.91.
- The highest temporary anti-dumping tax rate is 37.13% for goods originating from China and 15.67% for goods originating from South Korea.
- The duration of application is 120 days from the effective date of Decision 914, which is 16 April 2025.

Please see more details in Decision 914.

The new on-the-spot import and export provision proposed in the Draft amendment to the Customs Law

On 9 April 2025, the Ministry of Finance, through its website, sought public consultation on a draft Law amending several articles of the Law on Bidding; Law on Investment in Public-Private Partnerships; Customs Law; Law on Export Tax and Import Tax; Investment Law; Public Investment Law; Law on Management and Use of Public Assets (Draft Law). One of the issues that has triggered significant attention from business associations in recent months relates to OTS transactions, which is also addressed in this Draft Law.

As you may recall, the current Customs Law lacks a legal framework for OTS transactions. Meanwhile, Decree 08/2015/ND-CP of the Government defines tri-party OTS transactions as *“goods sold between Vietnamese enterprises and foreign organizations or individuals **having no presence in Vietnam** and designated by the foreign trader to deliver and receive goods with another enterprise in Vietnam”*. The condition of **“having no presence in Vietnam”** has led to complications for both customs authorities and business associations during implementation.

There has also been a draft decree to basically abolish such OTS transactions (except for processing activities and import from EPEs) which may disrupt the supply chain of some multinational businesses.

Some companies engaging with foreign entities that have a presence in Vietnam have switched to less efficient methods, such as exporting goods to bonded warehouses in Vietnam, or foreign warehouses in neighboring countries before re-importing them into Vietnam which has resulted in additional costs and inefficiency. The lack of legal basis has also made it difficult for the value added tax (VAT) refund for export companies.

Now the proposed changes in the draft Law define OTS transactions as *“goods delivered and received in Vietnam as designated by foreign entities under contracts for sale, processing, or leasing between Vietnamese enterprises and foreign entities”*. The condition of **“having no presence in Vietnam”** is not specifically included in the draft Law. Although there will be a decree by the Government providing further details, this change at the law level appears to be broad and supportive for businesses, and hopefully to support OTS transactions in most cases.

This amendment to the Customs Law, if approved, which maintain the existing OTS model, represents a critical step toward modernizing Vietnam's customs framework, enhancing operational efficiency and competitiveness in the global market, and attracting increased investments into Vietnam. It might also help resolve the ongoing difficulties of the tax authorities in respect to VAT refunds for export.

Transfer the ownership of goods inside a bonded warehouse of an FDI

In relation to the transfer of ownership of goods inside a bonded warehouse of an FDI, previously, the Agency of Foreign Trade of the MoIT issued OL1147/XNK-CN dated 12 October 2020 saying that an FDI company is only allowed to sell goods (transfer ownership of goods) after completing the import procedures for those goods, including transferring ownership of goods inside the bonded warehouse. Therefore, in order to sell or transfer ownership of goods purchased from abroad and deposited in bonded warehouses to other traders who have the right to distribute those goods in Vietnam, an FDI company must complete import procedures and exercise import rights according to regulations.

The customs authorities and the MoIT have been discussing this which has resulted in:

- Official letter No. 294/XNK-THCS dated 17 April 2024 (OL 294) issued by the MoIT stating that activities inside a bonded warehouse are under the management of the customs authorities pursuant to the customs regulations.
- Official letter No. 1937/CHQ-GSQL dated 14 April 2025 (OL 1937) issued by the The Department of Customs providing instructions to its Customs Sub-Departments. Following the opinion in OL 294, OL 1937 mentions relevant customs regulations regarding transferring the ownership of goods inside a bonded warehouse. It neither mentions the import rights nor the need to complete import customs procedures.
- Based on the guidance above, it is believed that transferring the ownership of goods inside a bonded warehouse of an FDI is not under the management of the MoIT and it is no longer necessary to undertake all of import procedures under the right of import prior to transferring the goods in a bonded warehouse.

Please see more details in OL 294 and OL1937.

Revoking the right to grant Certificates of Origin and receive registration for REX number of VCCI

On 21 April 2025, the MoIT issued Decision No. 1103/QĐ-BCT regarding the revocation of the authority to issue Certificates of Origin (C/O), issue Certificates of Non-manipulation (CNM), and receive registration of the REX number under the Generalized System of Preferences (GSP) of Norway and Switzerland, which was previously authorized by the MoIT to the VCCI (Decision 1103). Accordingly,

- The Agency of Foreign Trade under the MoIT is responsible for organizing the implementation of issuing various Forms of C/O, including C/O Form A, C/O Form B, non-preferential C/O according to the regulations of the importing country, CNM, C/O Form GSTP, and registering the REX number under the GSP of Norway and Switzerland starting from 21 April 2025. The Agency of Foreign Trade is also responsible for notifying importing countries and relevant domestic and foreign units about the change of the issuing authority for the above-mentioned C/O Forms and the registration of the REX number.
- Vietnam E-Commerce and Digital Economy Agency under the MoIT is responsible for ensuring the electronic data infrastructure at eCoSys of the MoIT to implement the electronic C/O issuance process, collect C/O issuance fees, and receive REX number registrations.
- From 21 April 2025 to 4 May 2025, VCCI and the Agency of Foreign Trade are responsible for completing the handover procedures for documents and related contents regarding the issuance of various C/O Forms, including C/O Form A, C/O Form B, non-preferential C/O according to the regulations of the importing country, CNM, C/O Form GSTP, and registering the REX number. From 5 May 2025, VCCI will cease the issuance of all Forms of C/O and the registration of the REX number mentioned above.
- Additionally, VCCI is also responsible for leading or coordinating with competent authorities in inspecting, checking, and verifying the origin of goods issued by VCCI during the period authorized by the MoIT, as well as maintaining records and documents related to the issuance of various Forms of C/O and the registration of the REX number as per regulations.

Please see more details in Decision 1103.

Some guidance has been provided in the form of Official letters

No.	Topic	Subject	Content
1131/CHQ-NVTHQ dated 4 April 2025	Tax policy and customs procedures	Tax treatment and customs procedures for imported goods sent via express delivery services of EPE	<p>The Department of Customs provides guidance for imported goods of an EPE sent via express delivery services:</p> <p>1. Regarding tax treatment</p> <ul style="list-style-type: none">■ For VAT: starting from 18 February 2025, imported goods sent via express delivery service will not be exempt from VAT according to Decision No. 01/2025/QĐ-TTg dated 3 January 2025 of the Prime Minister. <p>The declaration and payment of VAT shall be carried out in accordance with the provisions of the VAT Law and relevant regulations.</p>

No.	Topic	Subject	Content
			<ul style="list-style-type: none"> For import duty: The import duty exemption is followed by provisions in the Law on Export and Import Tax No. 107/2016/QH13 dated 6 April 2016 and Decree No. 134/2016/ND-CP dated 1 September 2016. <p>2. Regarding customs procedures</p> <ul style="list-style-type: none"> In cases where an EPE has goods sent via express delivery services classified into group 2 according to the guidance in Clause 5, Article 2, Circular No. 56/2019/TT-BTC dated 23 August 2019 amending Circular No. 191/2015/TT-BTC dated 24 November 2015 (Circular 56), the express delivery agency will be the customs declarant and will carry out customs procedures as stipulated in Clause 8, Article 2 of Circular 56. If such goods are classified into group 2 but the enterprise directly carries out customs procedures (not through the express delivery agency), the customs procedures will be conducted as for goods in group 3, followed guidance in Clause 8, Article 2, Circular 56.
2515/BCT-XNK dated 10 April 2025	Import - export	Strengthening the management of imported materials for the production of exported goods	<p>The international trade situation is evolving rapidly and unpredictably in the context of the United States implementing tariff policies against many countries around the world, including Vietnam. To proactively adapt to the new situation, the MoIT has proposed several recommendations as follows:</p> <p>For export business associations:</p> <ul style="list-style-type: none"> Closely coordinate with the State management agencies to promptly provide information about policy mechanisms and movements in international trade markets to advise and guide member businesses to proactively develop production plans and export activities Serve as a focal point to support member enterprises in expanding and diversifying sources of input materials, limiting dependence on a single market

No.	Topic	Subject	Content
			<ul style="list-style-type: none"> Advise member businesses to ensure the origin of materials, meet the importing country's requirements for food safety, traceability, and avoid fraudulent origins of goods <p>For exporting enterprises, proactively develop plans to adapt to the new international trade situation by seeking customers and partners from potential importing markets for exploitation and development.</p>
38/VPTT-TH dated 10 April 2025	Origin of goods	Strengthening the prevention of trade fraud related to the origin of goods	<p>In order to prevent the act of counterfeiting goods with Vietnamese origin for export to other countries, the Standing Office of the National Steering Committee 389 has requested relevant ministries, sectors, localities, and functional forces to implement the following:</p> <ul style="list-style-type: none"> Strengthen the work of gathering information, patrolling, controlling, detecting, and promptly and strictly preventing acts of transporting counterfeit goods across borders in various forms Closely inspect and control to ensure the issuance of certificates of Vietnamese origin for exported goods that use imported raw materials and supplies Continue to review regulations that still have loopholes and inadequacies in determining the origin of goods for amendment or escalate to higher competent authorities for implementation.



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