

Comprehensive and Progressive Agreement for Trans-Pacific Partnership Insights: Vietnam's Tariff Schedule for the UK's Participation

This alert provides an update on Vietnam's preferential tariff schedule applicable to the United Kingdom of Great Britain and Northern Ireland (UK) as it engages in the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) for the period from 2024 to 2027.

The CPTPP was officially signed and became effective in Vietnam on 14 January 2019. As noted in our previous publication, the UK has recently completed its ratification process to join the CPTPP, bringing the total number of member countries to 12, effective 15 December 2024.

In response to the UK's engagement, the Government has issued Decree No. 13/2025/ND-CP (Decree 13), which outlines Vietnam's preferential tariff schedule for trade with the UK. Key highlights of Decree 13 include:

- **Scope of Application:** Decree 13 establishes preferential tariff schedules for both imports from and exports to the UK, including the UK-owned territories of Guernsey, Jersey, and the Isle of Man.
- **Tariff Schedule Duration:** The tariff schedules are defined for individual years from 2024 to 2027, with the exception of 2024, which covers the period from 15 December 2024 to 31 December 2024.
- **Effective Date:** Decree 13 took effect on 21 January 2025. Enterprises may claim duty refunds from customs authorities for import and export goods that filed customs declarations between 15 December 2024, and 20 January 2025 (prior to the effective date of Decree 13), provided they meet the specified conditions.

We strongly encourage enterprises to review their customs documentation and supply chain operations to fully leverage on the reduced tariff benefits arising from the UK's participation in the CPTPP.



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