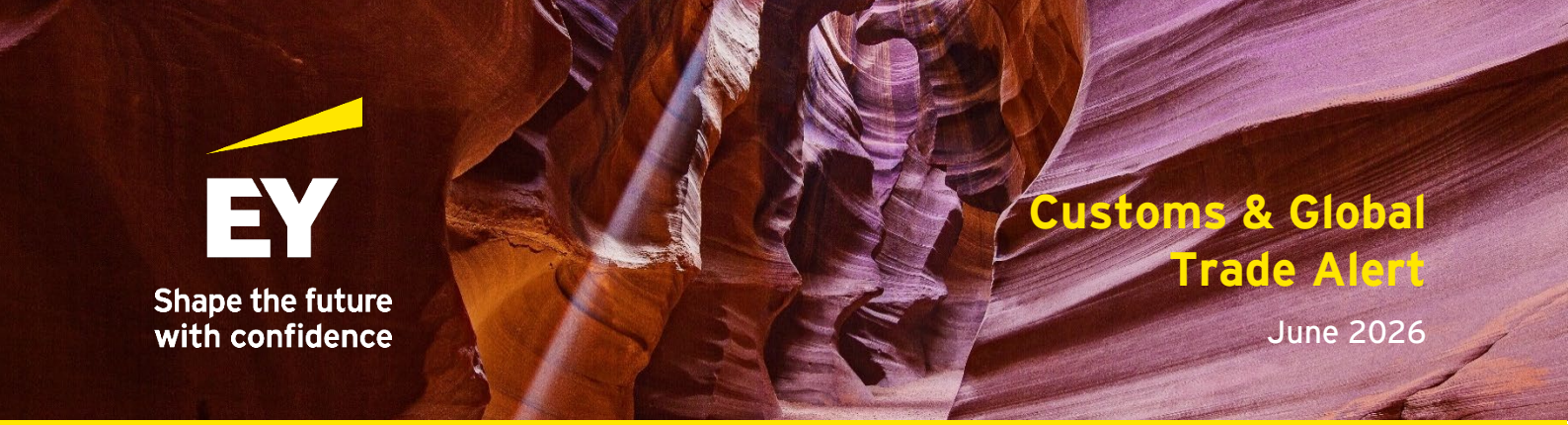

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Vietnam – UAE Comprehensive Economic Partnership Agreement: special preferential import tariff schedule and rules of origin

This Alert highlights key features relating to the special preferential import tariff schedule for 2026 and 2027 and the rules of origin under the Comprehensive Economic Partnership Agreement (CEPA) between Vietnam and the United Arab Emirates (UAE) (Vietnam – UAE CEPA).

Special preferential import tariff schedule

On 5 May 2026, the Government issued Decree No. 143/2026/ND-CP (Decree 143), setting out Vietnam's special preferential import tariff schedule for the implementation of the Vietnam – UAE CEPA for 2026 and 2027. Decree 143 took effect on 5 May 2026 and applies until 31 December 2027. Key points are outlined below:

(i) Three application conditions

To be eligible to apply for the Vietnam – UAE preferential treatment, the following three conditions must be met:

- The goods must be listed in the special preferential import tariff schedule issued together with this Decree.
- The goods must be imported from the UAE into Vietnam or from Vietnam's non-tariff zones into the domestic market.
- The goods must comply with the Vietnam – UAE CEPA rules of origin and be supported by a valid proof of origin.

(ii) Retroactive application

- Where goods are imported into Vietnam from the UAE and registered from 3 February 2026 to the effective date of the Decree, and the goods meet the conditions for the Vietnam – UAE CEPA preferential treatment but import duties have been paid at higher rates, the overpaid import duty may be refunded in accordance with the prevailing regulations.

Rules of origin

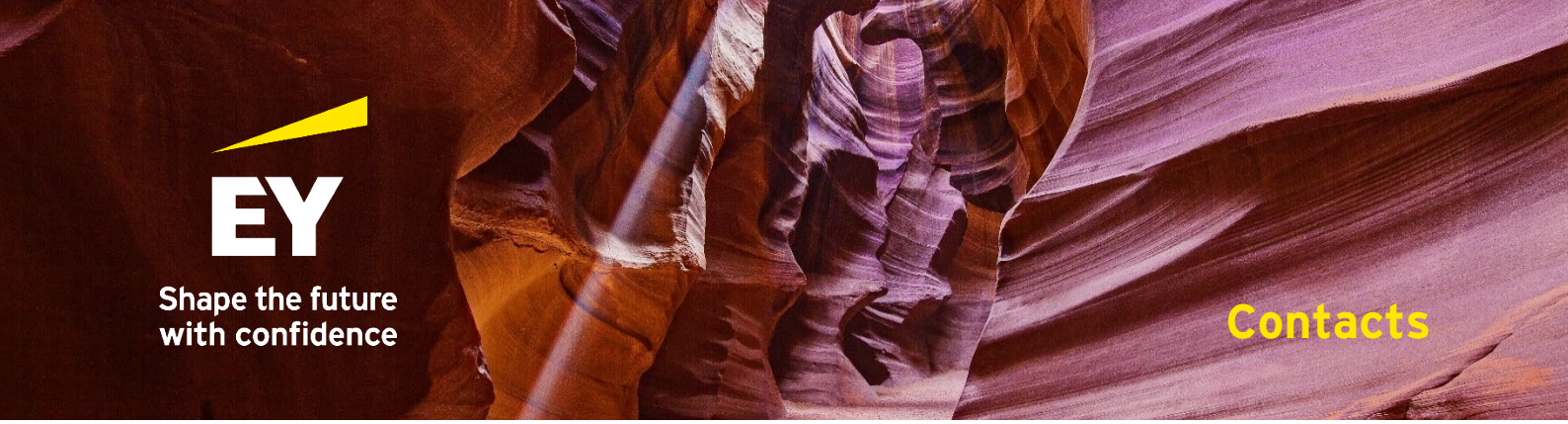
On the same date, the Ministry of Industry and Trade issued Circular No. 24/2026/TT-BCT (Circular 24), prescribing the rules of origin under the Vietnam – UAE CEPA.

Circular 24 provides several notable features, including the following:

- Introducing the qualifying value content (QVC) criterion, under which the QVC is calculated based on the ex-works (EXW) price. This differs from certain Free Trade Agreements where the regional value content is calculated based on the free on board (FOB) price.
- Setting a relatively high de minimis threshold of 20% of the EXW price for goods whose origin is determined based on a change in tariff classification.
- Providing rules for determining the origin of sets of goods comprising both originating and non-originating items.
- For goods exported from Vietnam, proof of origin may be in the form of a certificate of origin (C/O) Form UAE – Vietnam or, for eligible low-value consignments, an origin declaration issued by the exporter.

  A proof of origin is valid for one year from the date of issuance or issuance declaration, as applicable. Origin-related documents must be retained for at least five years for origin verification purposes.

Aligned with Decree 143, Circular 24 took effect on 5 May 2026, with retroactive application for eligible shipments from 3 February 2026.



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