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Customs & Global Trade Update

March 2025

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Key content

- Temporary anti-dumping duties (ADT) on hot-rolled steel originating from China
- Implementing a new organizational structure of the customs authority

Official Letter providing guidance on the following matters:

- Value Added Tax (VAT) policy regarding the registration of additional commercial activities of Export Processing Enterprises (EPE)
- VAT policy for goods sent to bonded warehouse by a foreign trader with a presence in Vietnam
- Tax refund for imported goods that must be re-exported

Details

Temporary ADT on hot-rolled steel originating from China

On 21 February 2025, the Ministry of Industry and Trade (MoIT) issued Decision No. 460/QĐ-BCT (Decision 460) regarding the application of temporary ADT on certain hot-rolled steel products originating from China.

- Subjected goods are classified under HS codes: 7208.25.00, 7208.26.00, 7208.27.19, 7208.27.99, 7208.36.00, 7208.37.00, 7208.38.00, 7208.39.20, 7208.39.40, 7208.39.90, 7208.51.00, 7208.52.00, 7208.53.00, 7208.54.90, 7208.90.90, 7211.14.15, 7211.14.16, 7211.14.19, 7211.19.13, 7211.19.19, 7211.90.12, 7211.90.19, 7225.30.90, 7225.40.90, 7225.99.90, 7226.91.10, 7226.91.90.
- The MoIT may amend the list of HS codes subject to this temporary ADT to align with the description of goods under investigation or any other changes (if any).
- The temporary ADT rate is from 19.38% to 27.83% depending on the name of the manufacture, exporter (organization or individual) and related trading companies.
- Decision 460 takes effect 15 days from the date of issuance. The duration of applying the temporary ADT is 120 days from the effective date of the Decision 460.

To determine whether the imported goods are subject to the ADT, the customs authorities will check the proof of origin, including the Certificate of Origin (C/O) or self-certification documents in accordance with the relevant Free Trade Agreements, along with the Manufacturer's Certificate and other related documents.

On a related matter, the General Department of Customs issued Official Letter No. 1087/TCHQ-TXNK dated 28 February 2025 (OL 1087) to provide guidance on customs declarations for goods subject to the temporary ADT under Decision 460.

Please see more details in Decision 460 and OL 1087 for implementation.

Implementing a new organizational structure of the customs authority

The Ministry of Finance (MoF) issued Decision No. 382/QĐ-BTC (Decision 382) regulating the functions, duties, powers, and organizational structure of the Customs Department (formerly known as the General Department of Customs). Decision 382 takes effect from 1 March 2025. A notable matter relates to the structure of the Customs Department, which operates under a three-tier system from the central to local levels:

- At the State level, the Customs Department is restructured into 12 units, including:
 - Office
 - Legal Department
 - Personnel Organization Department
 - Inspection and Audit Department
 - Finance and Administration Department
 - Customs Management and Supervision Department
 - Customs Tax Operations Department
 - Risk Management Department
 - Department of Information Technology and Customs Statistics
 - Customs Inspection Sub-Department

- Anti-Smuggling Investigation Sub-Department
- Post-Clearance Customs Audit Sub-Department

These units will assist the Director of the Customs Department in performing state management functions.

- At the local level, Customs Sub-Departments (CSD) are re-organized into 20 regions, numbered from I to XX. The names, headquarters and areas of jurisdiction of these regional CSD are detailed in the Appendix attached to Decision 382.
- Border/non-border customs offices are under the regional CSD.

The regional CSD, teams under the regional CSD, and the border/non-border customs offices directly under the regional CSD all have legal status, seals, and are allowed to open accounts at the State Treasury according to the law.

For more information on the names, codes of customs authorities and changes to the State Treasury account after customs re-organization, please see in the Appendix attached to Official Letter No. 169/TB-CHQ dated 14 March 2025 (Official Letter 169).

Some guidance has been provided in the form of Official letters

No.	Topic	Subject	Content
142/CT-CS Dated 13 March 2025	VAT	VAT policy regarding the registration of additional commercial activities of an EPE	In cases where an EPE registers additional commercial activities to exercise the right to export and the right to import, they are considered VAT taxpayers according to the provisions of Article 4 of the VAT Law and Article 2 of Decree No. 209/2013/ND-CP dated 18 December 2013 of the Government.
1872/BCT- TCT Dated 17 February 2025	VAT	VAT policy for goods sent to bonded warehouse of foreign traders with presence in Vietnam	<p>The MoF received Official letter No. 913/UBND-KTNS dated 24 January 2025 from Dong Nai People's Committee and Official letter No. 8958/CTDON-KKKTT dated 10 October 2024 from Dong Nai's Tax Department regarding the VAT policy for goods sent from domestic market into a bonded warehouse. The MoF provided the following opinion:</p> <ul style="list-style-type: none"> ▪ Where a domestic enterprise sells goods to a foreign trader with a presence in Vietnam and are designated to deliver to the third party in Vietnam through a bonded warehouse, and this does not fall within the conditions for exported goods sold to organizations or individuals overseas and consumed outside Vietnam, the goods sold to the organizations or individuals in the non-tariff zone and consumed within the non-tariff zone will not fall under the case of exported goods subject to 0% VAT rate according to Clause 1, Article 9, Circular

No.	Topic	Subject	Content
			219/2013/TT-BTC dated 31 December 2013 of the MoF.
837/TCHQ-TXNK Dated 20 February 2025	Tax refund	Tax refund for imported goods that must be re-exported	<ul style="list-style-type: none"> ▪ Where an enterprise imported machines and equipment (M&E) and fulfilled all tax obligations in relation to this, but are requested to re-export such M&E, and the import customs declaration is cancelled by the customs authority, the amount of tax paid will be considered for a tax refund according to Article 60 of the Tax Administration Law. ▪ The authority and procedures for handling overpaid tax are regulated in Article 131 Circular 38/2015/TT-BTC dated 25 March 2015 amended by Circular 39/2018/TT-BTC dated 20 April 2018 and Article 10 Circular 06/2021/TT-BTC dated 22 January 2021 of the MoF.



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