At a glance...

On 30 October, the General Department of Customs issued a ruling regarding the classification of goods declared as LCD panels and similar products. For cases where wrong HS code has been applied (8529.90.94) and declared before 15/05/2017, taxes duties will not be clawed back.
**Customs classification and uncertainty of LCD panels**

Recently, there has been much controversy as to the classification of goods declared as “television panels”, "LCD panels used for the production of LED screens", "LCD panels used for the manufacturing of televisions", "liquid crystal panels" and so forth.

Previously, according to Official letter 4936/TCHQ-TXNK issued by General Department of Customs (GDC) on 07/10/2011, such goods were classified under code 8529.90.94, with MFN rate of 1% in 2011 and 0%, currently. However, on 15/05/2017, GDC issued Official letter 3190/TCHQ-TXNK determining such goods as a part of television receivers, under Heading 85.29 “Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28”, sub-heading 8529.90 “- Other”, subheading “- - Other”, code 8529.90.91 “- - For television receivers”, with MFN rate of 3%. GDC also requested local customs departments to scrutinise customs dossiers for such goods, and deal with violations.

Accordingly, on 30/10/2017, GDC sent Official letter 7031/TCHQ-TXNK to local customs departments to clarify the classification of such goods. If goods declared as “television panels”, "LCD panels used for the production of LED screens", "LCD panels used for the manufacturing of televisions", "liquid crystal panels" and similar products are used for television receivers, they would be classified under 8529.90.91, and used for flat panel displays, they would be classified under 8592.90.94.

Retroactive duty collection will not be imposed for wrong declaration made before 15/05/2017, provided that the declaration of the name of the goods was appropriate and consistent with the name stated in related documents (contracts, bill of lading, etc.).
Contact us – PwC Customs team

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information, please reach out to us.

Nguyen Thanh Trung
Partner
+84 28 3824 0103
nguyen.thanh.trung@pwc.com

Nguyen Huong Giang
Partner
+84 24 3946 2237
n.huong.giang@pwc.com

Pham Van Vinh
Director, Customs Leader
+84 28 3823 0796 Ext. 1503
pham.van.vinh@pwc.com

Tran My Hanh
Manager
+84 24 3946 2246 Ext. 1505
tran.my.hanh@pwc.com
At PwC Vietnam, our purpose is to build trust in society and solve important problems. We’re a member of the PwC network of firms in 158 countries with more than 236,000 people who are committed to delivering quality in assurance, advisory, tax and legal services. Find out more and tell us what matters to you by visiting us at www.pwc.com/vn.

©2017 PwC (Vietnam) Ltd. All rights reserved. PwC refers to the Vietnam member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.