



# PwC Vietnam NewsBrief

Updated list of domestically manufactured goods - effective from October 2021



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On 17 August, the Ministry of Planning and Investment issued Circular 05/2021/TT-BKHDT setting out the machinery, equipment, spare-parts, means of transport for special usage, raw materials, supplies, and semi-finished products that can be produced domestically. Circular 05 replaces the previous list which was issued in 2018 under Circular 01/2018/TT-BKHDT and will take effect from 02 October.

This list of domestically manufactured goods is the basis for companies to access the duty-exemption and not-subject-to-VAT schemes applicable to goods which are not yet manufactured in Vietnam and so is a very key document for many importers.

Numerous new items have been added, including construction materials, components, technology lines, and means of transport for special usage in various industries such as shipbuilding, oil and gas, automotive components and parts, telecommunications & information technology.

The additions to this list will provide valuable tax savings to certain importers and so the contents & changes made in Circular 05 should be scrutinised ahead of the month end.

# Contact us

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