

New guidance on customs codes for various import & export modes

As we know, one of the key customs requirements in Vietnam is to declare correct customs code for the imports and exports.

On 18 May, the General Department of Customs issued Decision 1357/QD-TCHQ setting out guidance on the customs codes for importing and exporting goods. This Decision will take effect from 1 June, replacing Official Letter 2765/TCHQ-GSQL issued back in 2015.

For export activities, under Decision 1357, the usage instructions for 10 customs codes have been updated, comprising B11, B12, B13, E52, E62, E82, G23, G61, C22, H21. The customs code E56, which was hitherto used for the in-country exportation of finished goods under toll manufacturing agreements, has been removed. A new customs code for exportation of goods from bonded warehouses to overseas (C12) has been introduced.

For import activities, Decision 1357 has updated the usage instructions for 16 customs codes in total. New customs codes (A43 and A44) have been introduced to reflect the relevant tax incentive program applied for automotive supporting industries, and for imports for duty-free stores, respectively.

Decision 1357 sets out transitional rules for certain cases.

Please feel free to contact PwC Customs team if you have any difficulties during the implementation of these new customs codes.

Contact us

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



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