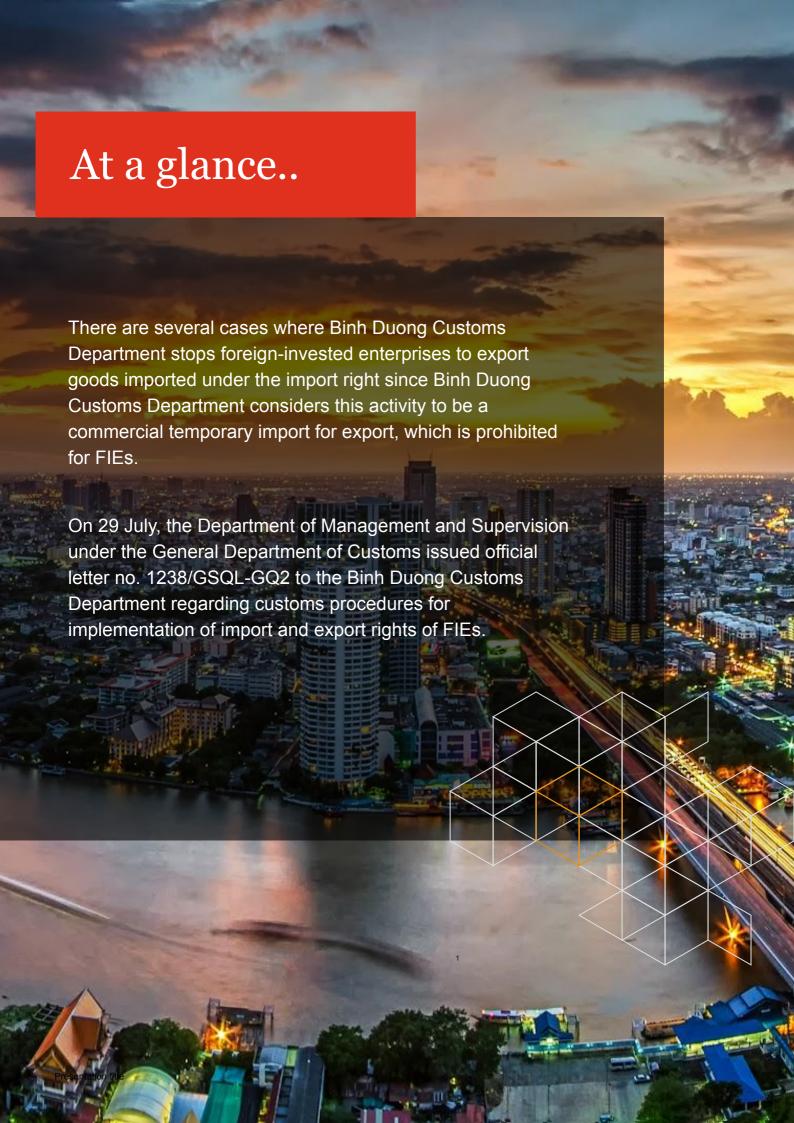


## PwC Vietnam NewsBrief

Implementation of import & export rights of foreign-invested enterprises



3 Nears years in Vietnam



## In summary:

- (a) In case FIEs import goods, customs mode A41 should be declared when carrying out import procedures;
- (b) In case FIEs wish to subsequently export such goods to overseas parties or non-tariff zones, GDC refers to its previous guidance in official letters no. 695/TCHQ-GSQL (February 2021) and 4032/TCHQ-GSQL (August 2021) as follows:
  - FIEs should make export customs declarations using the customs mode B13 if the goods meet the requirements for export duty non-collection and import duty refund. The information related to (i) the import customs declaration number of the previously imported goods, and (ii) the statement "Goods are not subject to export duty and eligible for import duty refund according to regulations" must be declared via the "Notes session" of the customs declarations.
  - Otherwise, customs mode B11 should be used and the "Notes session" of the export customs declaration must be declared as "This customs declaration is not for export duty non-collection and import duty refund purposes".

In light of the above, it appears that GDC still allows FIEs to export the goods previously imported from overseas or from non-tariff zones, and the aforementioned GDC's guidance is in line with those previously issued.

## 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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