



PwC Vietnam NewsBrief

Import duty treatment of Vietnamese goods exported to bonded warehouses and re-imported into the domestic market



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30
years
in Vietnam

At a glance

On 24 October, the General Department of Customs issued official letter no. 5177/TCHQ-GSQL guiding provincial customs departments on the requirements for assessing special preferential import duty rates within the framework of Free Trade Agreements (FTAs) of which Vietnam is a member, for Vietnamese goods exported to bonded warehouses and then re-imported into the domestic market.

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Accordingly, goods originating in Vietnam that are exported to bonded warehouses and then re-imported into the domestic market can be eligible for special preferential import duty rates similar to goods imported from overseas if they meet the following requirements:

- Having a certificate of origin and listed in the preferential import tariff schedule as stipulated in the decrees setting out the special preferential import tariffs; and
- No changes are made to the goods while they are stored in the bonded warehouse.

Contact us

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