



OFFICIAL LETTER 4717/TCHQ-TXNK ON IMPLEMENTATION OF IMPORT TAX EXEMPTION

In order to serve the prevention and control of corona virus epidemic, on October 4, 2021, the General Department of Customs issued Official letter No. 4717/TCHQ-TXNK on the implementation of import tax exemption under Decision 1921/QĐ-BTC dated 30 September 2021.

This Official letter states items added to the list of import tax-free goods and the corresponding procedures are as follows:

Key points

1. List of import tax-free goods

Materials for the production of Covid-19 test sticks are added to the list of items exempt including 7 kinds of items: Aluminum bag; Bottom cover of test sticks; Top cover of test sticks; Test sample tubes; Test tube holder; Pharynx liquid sticks; Snivel liquid sticks.

2. Tax exemption documents and procedures

Tax exemption dossiers and procedures shall comply with the provisions of Article 31 of Decree 134/2016/ND-CP, Clause 14, Article 1 of Decree No. 18/2021/ND-CP dated March 11, 2021 of the Government.

In which, tax exemption dossiers include: Customs dossier; Trust contract; Contract for supplying under the bid-winning document or the appointment of contractor document; Contracts for supplying goods to organizations and individuals conducting oil and gas activities; Financial leasing contract; Documents on transfer of goods subject to tax exemption; Written certification of the Ministry of Science and Technology for means of transport.

Accordingly, tax exemption procedures are specified as follows:

- Taxpayers self-determine, declare goods and exempt tax amounts on the customs declaration.
- Customs authorities shall base on tax exemption dossiers and compare them with current regulations to implement tax exemption according to regulations.
- The electronic data processing system automatically deducts the quantity of exported and imported goods corresponding to the quantity of goods in the duty-free List.

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TAX ALERT

In case the enterprise does not use Covid-19 test sticks or re-sell it to another enterprise, they must declare a new customs declaration and pay all taxes. In case the enterprise fails to make a new customs declaration and pay all taxes before changing the using purposes, it will be sanctioned according to the provisions of the Laws.

In addition, this Official letter mentioned the reporting regime according to the Official letter No. 864/TCHQ-TXNK; and Proposal of a public announcement to the provincial and municipal Departments of Customs.

Should you have any concerns during the process of implementing the regulations, please contact us.

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