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INCREASED UNDERSTANDING AND UTILIZATION OF TARIFF COMMITMENTS UNDER VIETNAM'S FREE TRADE AGREEMENTS USAID TRADE FACILITATION PROGRAM

August 2021

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ACRONYMS

AANZFTA	ASEAN – Australia – New Zealand Free Trade Agreement
ACFTA	ASEAN – China Free Trade Agreement
AHKFTA	ASEAN – Hong Kong, China Free Trade Agreement
AHTN	ASEAN Harmonized Tariff Nomenclature
AIFTA	ASEAN – India Free Trade Agreement
AJCEP	ASEAN – Japan Comprehensive Economic Partnership
AKFTA	ASEAN – Korea Free Trade Agreement
APEC	Asia-Pacific Economic Cooperation
ASEAN	Association of Southeast Asian Nations
ATIGA	ASEAN Trade in Goods Agreement
AWSC	ASEAN-wide Self-Certification Scheme
C/O	Certificate of Origin
CPTPP	Comprehensive and Progressive Trans-Pacific Partnership
EVFTA	EU – Vietnam Free Trade Agreement
FTA	Free Trade Agreement
HS	Harmonized System
MFN	Most Favored Nation
RCEP	Regional Comprehensive Economic Partnership
REX	Registered Exporter System
UKVFTA	Vietnam – The UK Free Trade Agreement
USAID	United States Agency for International Development
VCCI	Vietnam Chamber of Commerce and Industry
VCFTA	Vietnam – Chile Free Trade Agreement
VJEPA	Vietnam – Japan Economic Partnership Agreement
VKFTA	Vietnam – Korea Free Trade Agreement
VN-EAEU	Vietnam – Eurasian Economic Union Free Trade Agreement
FTA	
WTO	World Trade Organization

I. OVERVIEW OF FTAS AND THE BASICS OF APPLYING PREFERENTIAL AND SPECIAL PREFERENTIAL IMPORT/EXPORT TARIFFS IN AGREEMENTS

Commitment on Import and Export tariff is a key component in FTAs. It aims to facilitate the trade in goods among participating members of the Agreements.

However, not all goods are entitled to tariff elimination, rather, they must follow the committed schedules and their qualification to relevant conditions to enjoy that committed tariff rate. Furthermore, the movement of goods between countries must also comply with related procedures for imported/exported goods at border gates of those countries.

Therefore, to make full use of tariff commitments in FTAs, three essential areas of regulations need to be carefully studied, include the following.

- Tariffs and Import and Export Tariff Policies: Introduction about regulations on tariff commitments for goods, and modalities for tariff reduction.
- Rules of Origin: An overview of regulations related to origin and certificates of origin according to the requirements of FTAs to enjoy preferential tariffs.
- Customs regulations: Prescribing rules and procedures on customs procedures to facilitate goods enjoy preferential tariffs.

1. AN OVERVIEW OF VIETNAM'S FTAS

Today, along with the rapid development of technology, the advancement of globalization has been dramatically changing life of every country in every corner of the world. International economic integration has, thus, objectively become an inevitable trend for the development and growth of each country and Vietnam is no exception. Having joined WTO as well as signing trade agreements, especially free trade agreements (FTAs) show the country's determination to trade liberalization, considering economic integration among top development policies. Success in the country's trade and economic development in recent years has proven the positive effects of these FTAs on every aspect of the country's socio-economic development.

1.1. THE FTA SYSTEM

A Free Trade Agreement (FTA) is an agreement aimed at liberalizing trade through tariffs as well as non-tariff barriers reduction and elimination commitments; and trade facilitation for goods, services and investments flows among FTA members, while maintaining an independent tariff regime for imported goods outside of the FTA.

After officially joining the World Trade Organization (WTO) in 2007, Vietnam has made substantial strides in globalization and international economic integration through efforts to negotiate and sign FTAs with diverse levels from low to high. As of September 2021, Vietnam has signed 15 FTAs in which 14 FTAs are under implementation

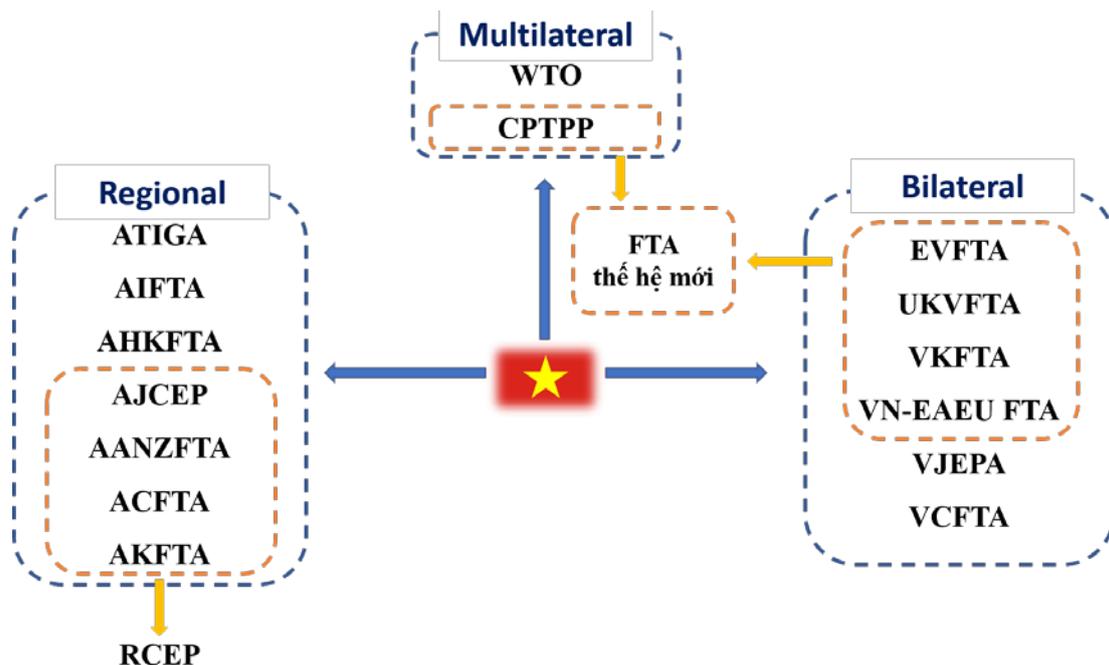


Figure 1. Trade Agreements that Vietnam is a member

Starting to participate in FTA as a member of the ASEAN regional framework, Vietnam gradually expanded its bilateral cooperation with major trading partners such as Japan, Korea, etc. Besides, in line with the development trend of the process of trade liberalization and global production interdependence, Vietnam continues deeper participation through multilateral new-generation FTAs with extensive commitments, and comprehensively covering "non-traditional" fields such as CPTPP, EVFTA, creating three large pillars of international economic integration.

The implementation process of commitments on cutting tariff barriers and opening the market has contributed to solid growth import and export activities. According to statistics from 2015 to 2021, annual import-export turnover has grown significantly.

However, Vietnamese enterprises face fierce pressure of competition against imported goods and many challenges to comply with the implementation and take full advantage of the preferential treatments brought about by FTAs. The percentage of enterprises making full gains of preferences from tariff reductions in FTAs, though on the rise annually, still does not meet the expectations.

In the context that a trading partner and Vietnam can join in many FTAs with different provisions interwoven between the frameworks of the agreements, the application of preferences becomes difficult, thus, understanding the differences in tariff commitments, the liberalization schedule, as well as how to look up the special preferential import and export tariffs, rules of origin, and customs procedures prescribed in FTAs in order to choose, meet the conditions and make the efficient use of the preferential tariff treatment is necessary for Vietnam enterprises.

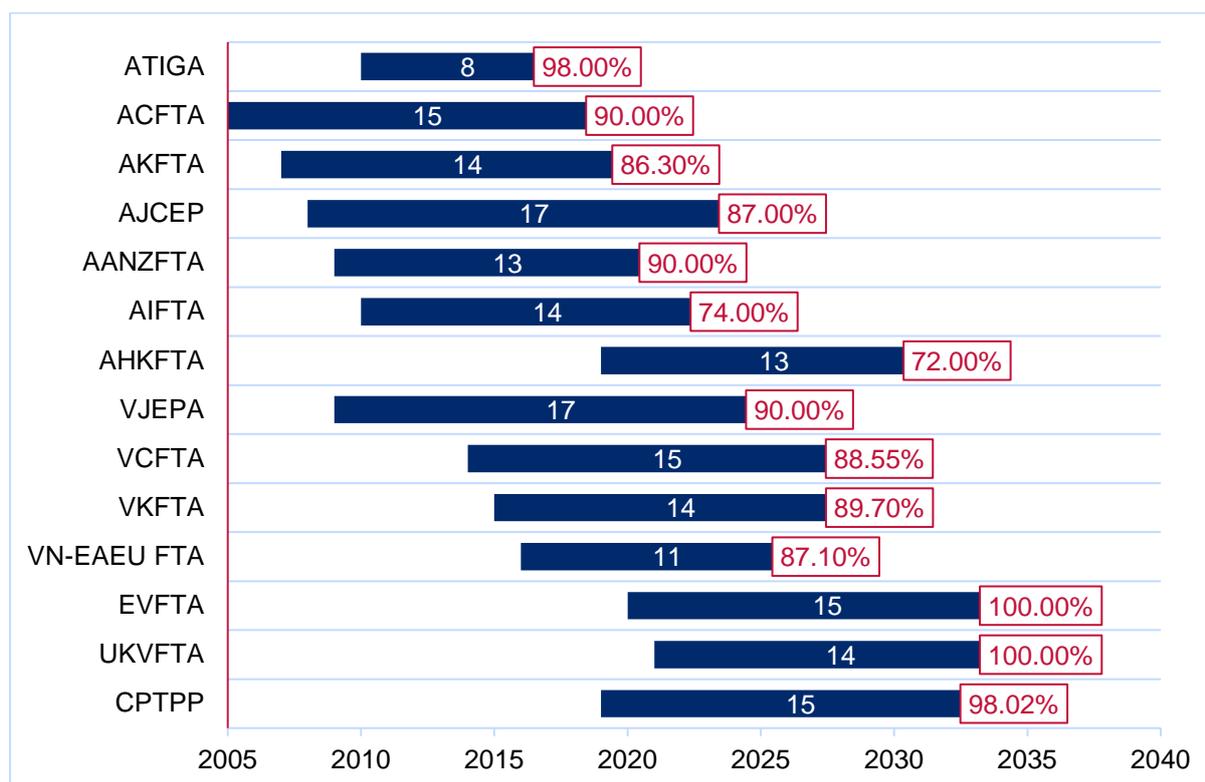
1.2. OVERVIEW OF THE LIBERALIZATION SCHEDULE IN THE FTAS

Most Vietnamese FTAs target a high liberalization level with an average of over 90% of the tariff lines of the Preferential Tariff Schedule reduced to 0% at the end of the schedule. In 2018 - 2022, most of the FTAs entered the deep reduction phase to prepare for the completion of the scheduled commitments.

Some FTAs have now completed the tariff reduction schedule and achieving high liberalization levels, such as ATIGA (98%), ACFTA (90%), and AKFTA (86.3%). New-generation FTAs such as CPTPP and EVFTA will fully eliminate tariffs in 2034 and 2035, respectively.

Note: In each FTA, there are different provisions on the time of entry into force. It will be when the two sides complete the ratification and notification procedures for a bilateral FTA. In the case of multilateral FTA, it is usually when certain countries complete ratification and notification procedures. Accordingly, only countries that have completed ratification will accord each other the tariff preferences committed in the FTA. For example, in the case of CPTPP, only 8/11 countries have, until now, ratified this Agreement.

Figure 2 Summary of the Free Trade Agreements that Vietnam has joined as of May 2021 and liberalization levels at the end of the schedule



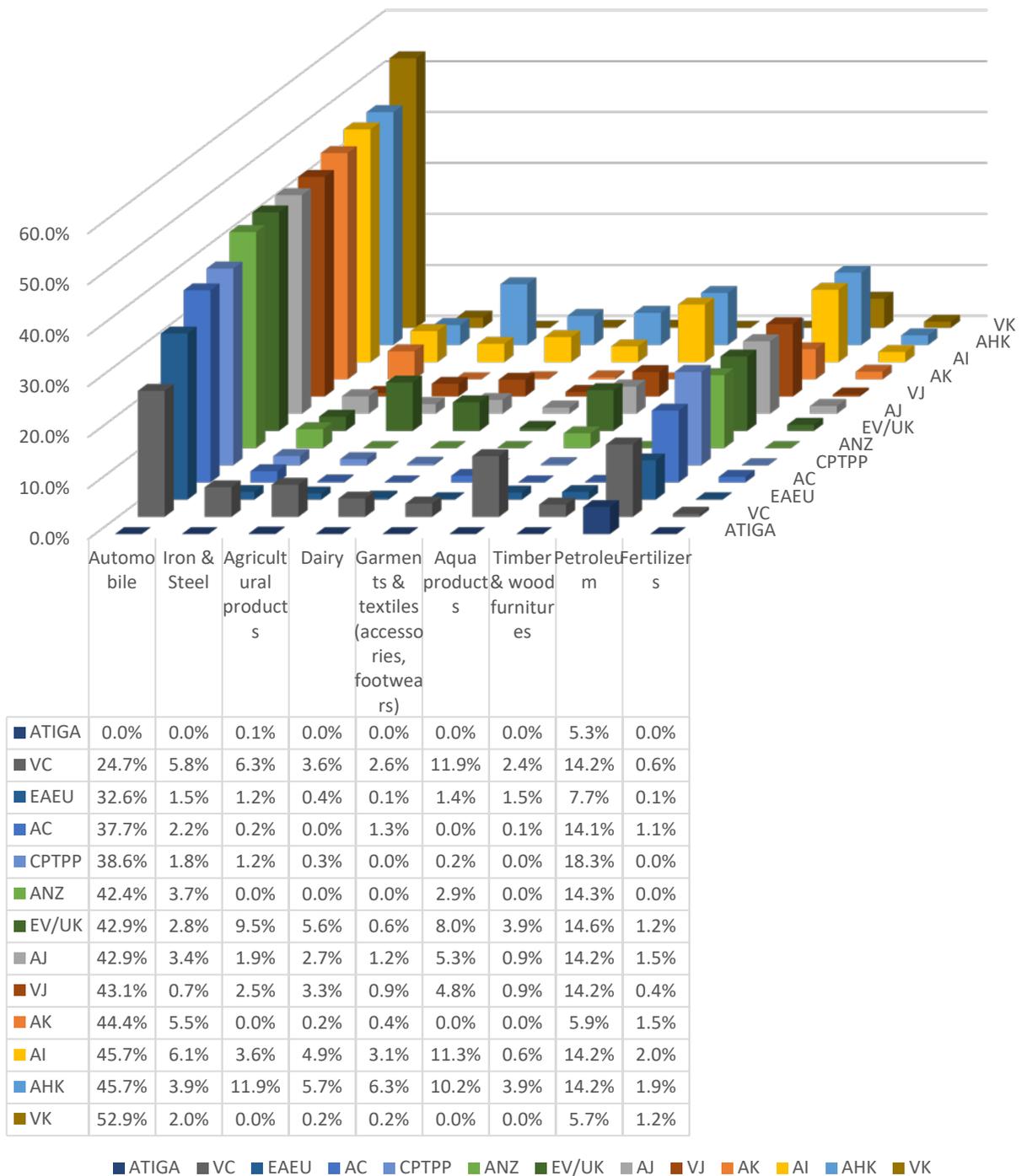
Source: International Cooperation Department - Ministry of Finance

1.3. SUMMARY ABOUT TARIFF RATES OF PRODUCT GROUPS IN THE FTAS

Although the FTAs have high level of liberalization in import and export tariff rates, the difference in the liberalization schedules leads to difference in applied tariff rates among these FTAs to the same industry, the same product in the same period.

1.3.1. Some of the main products imported into Vietnam under the FTAs

Figure 3 The comparison of the average tariff rate applies of FTAs to major import industries in 2020



Source: International Cooperation Department - Ministry of Finance

1.3.2. Some categories of exported goods from Vietnam subject to export duties under FTAs

Up to now, for goods exported from Vietnam that are subject to export duties, the Government has issued Decrees on preferential export duties schedule to implement commitments under three (03) *new-generation* FTAs: CPTPP, EVFTA, and UKVFTA.

Table 1 Comparison of average rates applied to some categories of exported goods subject to export duties under EVFTA, UKVFTA and CPTPP in 2021

Category	Typical commodities	EVFTA/ UKFTA	CPTPP
Be free of any export duty after remaining at the base rate for 5 years	<ul style="list-style-type: none"> Raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; Nickel powder and flakes; Lead plates, sheets, strip, and foil; lead powders and flakes; Zinc dust, powders and flakes; Tin bars, rods, profiles, and wire. 	6.39%	6.27%
Be free of any export duty after remaining at the base rate for 7 years	<ul style="list-style-type: none"> Hydrogen, rare gases and other nonmetals Zinc oxide; zinc peroxide Titanium oxides Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap. 	6.67%	6.67%
Be free of any export duty after 10 years of annual tariff reduction schedule	<ul style="list-style-type: none"> Plants and parts of plants, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or endjointed, of a thickness exceeding 6 mm. Diamonds, whether or not worked, but not mounted or set; Precious stones (other than diamonds) and semiprecious stones, whether or not worked or graded but not strung, mounted or set; Copper mattes; cement copper; Refined copper and copper alloys, unwrought; Copper powders and flakes; Magnesium and articles thereof, including waste and scrap. 	15.49 %	11.98 %
Be free of any export duty after 12 years of	<ul style="list-style-type: none"> Siliceous fossil meals and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heattreated; tarred macadam; granules, 	15.16 %	12.39 %

annual tariff reduction schedule	<ul style="list-style-type: none"> chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. Molybdenum ores and concentrates. 		
Be free of any export duty after 15 years of annual tariff reduction schedule	<ul style="list-style-type: none"> Chalk, Marble, travertine; Tin/Chromium ores and concentrates; Nickel/Lead/Zinc waste and scrap. Molybdenum/Tantalum/Magnesium/Titanium/Bismuth/Cadmium and articles thereof, including waste and scrap. Cermets and articles thereof, including waste and scrap. 	20.08 %	17.24 %

Source: International Cooperation Department -Ministry of Finance

2. FUNDAMENTAL ISSUES IN IMPORT AND EXPORT TARIFF APPLICATION

2.1. TYPES OF EXPORT TARIFF

a) Export duties are applied to goods in the Export duties schedule in accordance with the List of dutiable goods when they are exported through Vietnam's border gates, borders and on-spot exported. In which:

- The Export duties schedule in accordance with the List of dutiable goods and the export duty bracket for each commodity group in Vietnam are promulgated in attachment to the Law No.107/2016/QH13 on Import and Export Duties. They are detailed into 1.571 export duty lines that belong to 210 commodity groups and 01 special group of exported goods (including supplies, raw materials and semi-finished products not specified in the above-mentioned 210 groups, of which the total value of natural resources and minerals plus energy costs accounting for at least 51% of the product's production cost) as provided for in the Government Decree No. 57/2020/ND-CP dated 25 May 2020:
- Goods on-spot exported include:
 - Goods ordered for processing in Vietnam by foreign organizations and individuals and sold to organizations and individuals in Vietnam;
 - Goods traded between domestic enterprises and export processing enterprises and enterprises in non-tariff zones;
 - Goods traded between Vietnamese enterprises and foreign organizations and individuals that have no presence in Vietnam and are assigned by foreign traders to deliver and receive goods with other enterprises in Vietnam.

b) Preferential export duty is an export duty applied to goods exported to a country, group of countries, or territory that has an agreement on preferential export duties under trade in goods with Vietnam.

2.2. IMPORT TARIFF

a) Import tariff is a tariff applied to goods imported through a border gate or border into Vietnam and on-spot imported.

- Goods on-spot imported include:
 - Goods ordered for processing in Vietnam by foreign organizations and individuals for sale to organizations and individuals in Vietnam;
 - Goods purchased and sold between domestic enterprises and export processing enterprises and enterprises in non-tariff zones;

- Goods traded between Vietnamese enterprises and foreign organizations and individuals that have no presence in Vietnam and are assigned by foreign traders to deliver and receive goods with other enterprises in Vietnam.

b) Preferential import tariff (MFN tariff) is an import tariff applied to imported goods originating from a country, group of countries or territories that accord MFN treatment in trade relations with Vietnam; goods imported from a non-tariff zone into the domestic market that satisfy the conditions of origin from a country, group of countries or territories that accord MFN treatment in trade relations with Vietnam.

c) Special preferential import tariff (FTA tariff) is an import tariff applied to imported goods originating from a country, group of countries or territories that has an agreement on special preferences on import tariff in trade relations with Vietnam; goods imported from a non-tariff zone into the domestic market that satisfy the conditions of origin from a country, group of countries or territory that has a special agreement on preferential import tariff in trade relations with Vietnam.

d) Ordinary import tariff is an import tariff applied to imported goods that do not fall into the cases specified at Points b and c above. The application of ordinary tariff rates and ordinary tariff rates since 1 January 2018 up to now is governed by the provisions of Prime Minister's Decision No. 45/2017/QĐ-TTg dated 16 November 2017.

2.3. TARIFF CALCULATION METHOD

Method	How to determine	Example
		Calculating the amount of import tariff on vehicles with code 8703.xx.xx in 2021
Tariff calculation method by percentage (%)	is the determination of tariff as a percentage (%) of the dutiable value of exported or imported goods	Taxable value of car multiplied by (x) 70%
Absolute tariff calculation method	is the fixation of a certain amount of tariff on a unit of imported or exported goods	01 used car times (x) 10,000 USD/car = 10,000 USD
Mixed tariff calculation method	is the simultaneous application of the percentage method and the absolute tariff method.	(Tariff value x 70%) + 10,000 USD

Currently, Vietnam only applies the mixed tariff to imported used cars, all other exports and imports are subject to ad valorem tariff.

2.4. PRINCIPLES OF APPLICATION OF MNF TARIFF, FTA TARIFF, ORDINARY TARIFF

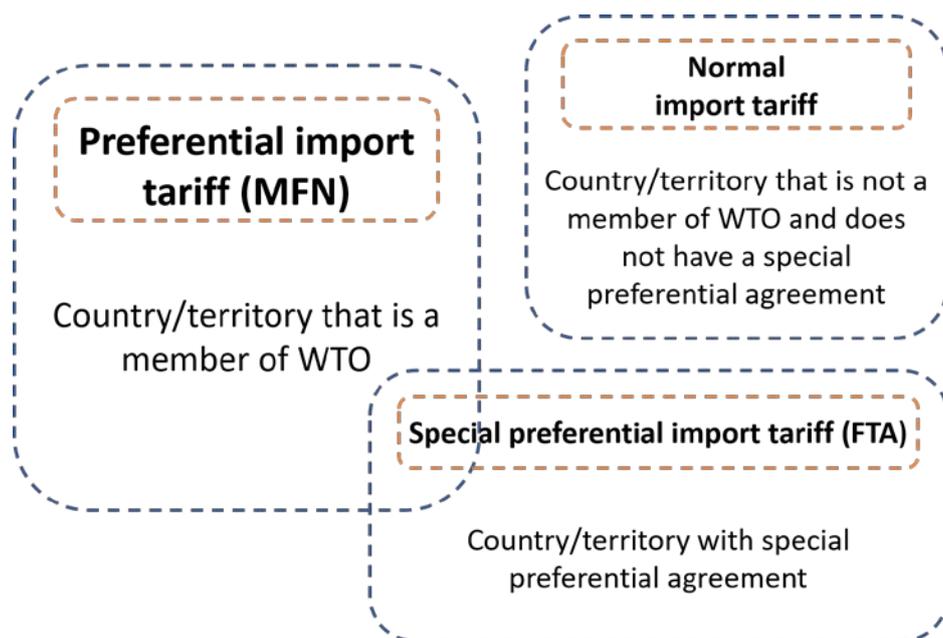


Figure 4 Illustration of different import tariffs

Enterprises have the right to choose the most favorable and/or feasible tariff rate to be applied. The following cases may occur:

(1) The FTA tariff rate is more favorable than the MFN tariff rate, but it is accompanied by conditions, including conditions on the origin of goods, to enjoy the FTA tariff rate as prescribed in the agreements.

For example: In 2021, product code xxxx.xx.xx imported from China has an MFN tariff rate of 10%, there are two most preferential FTA tariff rates including: ACFTA tariff rate of 5%, CPTPP tariff rate of 3.5%. Since China is a traditional partner, from 2018 to now, businesses have used Certificate of Origin (C/O) form E to apply the 5% tariff rate. By 2021, the tariff rate of this item in CPTPP will be reduced to 3.5%, lower than in ACFTA, so businesses can consider taking advantage of this incentive. However, after calculating, the difference of 1.5% tariff rate is not enough to cover the relevant costs and time of transporting imported goods from CPTPP member countries to Vietnam is higher than that of traditional partner China. Therefore, businesses can still decide to use C/O form E to enjoy the 5% ACFTA tariff rate.

(2) The MFN tariff rate is more favorable than the FTA tariff rate:

- The MFN tariff rate is bound by the committed tariff final bound rate (for example, an item is committed to the tariff final bound rate of 30%, depending on the product policy from time to time, the tariff rate of that item will be flexibly adjusted from 0% to 30%).

- FTA tariff rate: Each line of goods in each FTA has a certain base tariff rate, the base tariff rate is usually determined as the MFN tariff rate at the time of negotiation and will be reduced according to the committed schedule since the FTA came into force.

The case where the MFN tariff rate is more favorable than the FTA rate occurs when (i) the FTA negotiating parties agree to choose a base tariff rate at a time when the MFN tariff rate has yet reached the final bound rate according to WTO commitments and/or the MFN rate is at the tariff final bound rate at the time of selecting the base tariff rate, and (ii) the products are committed with a long reduction schedule as prescribed in the FTA. Accordingly, after reaching the MFN tariff final bound rate according to WTO commitments, there are times when the FTA tariff rate is still higher than the current MFN tariff rate because it is in the early years of the reduction schedule.

Applying the principle of selecting the most favorable import tariff rate, the MFN tariff rate will be selected, instead of the FTA tariff rate, in this case.

2.5. DIFFERENCES IN COMMITMENTS BETWEEN FTAS FOR THE SAME GROUP OF GOODS

Negotiating FTA tariffs is conducted on the basis of groups of commodities of interest to the Parties participating in the negotiations and developing a negotiation plan to balance the interests of the Parties on the basis of the degree of market openness for groups of commodities. As mentioned above, each line of goods in each FTA has a certain base (tariff) rate, the base rate is usually determined as the MFN tariff rate at the time of negotiation, thus, leading to groups of similar products with different levels of tariff reduction commitments under each FTA.

For example: Product code xxxx.xx.xx has a base tariff rate of 10%, which can be committed to 0% as soon as the FTA comes into force or reduced according to a 3-year, 5-year, 7-year schedule, etc. or even the base rate is reserved, etc. This depends on the importance of this item to each FTA partner.

2.6. TARIFF QUOTAS AND APPLICABLE TARIFF RATES

Import tariff quota is a measure applied by a competent state agency to decide the quantity, volume and value of imported goods with a tariff rate more preferential than the rate of tariff outside the import quota. According to the provisions of the 2016 Import and Export Tax Law, the tariff rate specified in the tariff schedule issued together with the Government's decrees is the tariff rate within the tariff quota. The tariff rate outside the quota is regulated by competent authorities, specifically in Decree No. 57/2020/ND-CP dated 25 May 2020 of the Government.

According to WTO commitments, commodity groups subject to Vietnam's tariff quotas include poultry eggs (04.07), sugar (17.01), tobacco leaves (24.01) and salt (25.01). Basically, these are also items committed to applying tariff quotas in Vietnam's FTAs, in addition to used cars in the CPTPP Agreement.

Although they are the same group of goods subject to tariff quotas in the WTO and Vietnam's FTAs, the level of commitment (including the amount of quotas and in-quota versus out-of-quota tariff rates) of each commodity group in different frameworks are diversified, with 2021 application details in the table below:

Table 2 Group of goods subject to Vietnam's tariff quotas

Framework	Applicable items	Amount of quota	Tariff rate in quota	Tariff rate outside of quota
WTO	Poultry eggs	60,819 dozen	40%	80%
	Sugar	108,000 tons	25-40% depending on the item	80-100% depending on the item
	Tobacco leaves	62,053 tons	30%, minus cigarette stalks 15%	80-90% depending on the item
	Salt	80,000 tons	13-30%	50-60% depending on the item
	Poultry eggs	According to WTO	0%	Unbound

Framework	Applicable items	Amount of quota	Tariff rate in quota	Tariff rate outside of quota
AANZ FTA	Sugar	According to WTO	0%	80-100%
	Tobacco leaves	According to WTO	0%	Unbound
	Salt	According to WTO	0%	Unbound
VN-EAEU FTA	Poultry eggs	10,210.25 dozen	0%	Unbound
	Sugar	According to WTO	Unbound	Unbound
	Tobacco leaves	500 tons of the total amount of the WTO's HNTQ	0%	Unbound
	Salt	According to WTO	Unbound	Unbound
ACFTA	Poultry eggs	According to WTO	50%	Unbound
	Sugar	According to WTO	50% (beet sugar 5%)	Unbound
	Tobacco leaves	According to WTO	50%	Unbound
	Salt	According to WTO	50%	Unbound
AJCEP	Poultry eggs	According to WTO	5%	Unbound
	Sugar	According to WTO	Unbound	Unbound
	Tobacco leaves	According to WTO	Unbound	Unbound
	Salt	According to WTO	0%	Unbound
ATIGA	Poultry eggs	In accordance with WTO commitments	5%	Unbound

Framework	Applicable items	Amount of quota	Tariff rate in quota	Tariff rate outside of quota
	Sugar	Not applying Tariff quota (TRQ)		
	Tobacco leaves	In accordance with WTO commitments	Unbound	Unbound
	Salt	In accordance with WTO commitments	0%	Unbound
VCFTA	Poultry eggs	In accordance with WTO commitments	30%	Unbound
	Sugar	In accordance with WTO commitments	Unbound	Unbound
	Tobacco leaves	In accordance with WTO commitments	Some items are 30%, the rest is unbound	Unbound
	Salt	In accordance with WTO commitments	8-13%	Unbound
VJEPA	Poultry eggs	In accordance with WTO commitments	7.5%	Unbound
	Sugar	In accordance with WTO commitments	Unbound	Unbound
	Tobacco leaves	In accordance with WTO commitments	Unbound	Unbound
	Salt	In accordance with WTO commitments	0%	Unbound
VKFTA	Poultry eggs	In accordance with WTO commitments	30%	Unbound
	Sugar	In accordance with WTO commitments	15%	Unbound

Framework	Applicable items	Amount of quota	Tariff rate in quota	Tariff rate outside of quota
	Tobacco leaves	In accordance with WTO commitments	30%, except tobacco stems are 15%	Unbound
	Salt	In accordance with WTO commitments	10-30%	Unbound
CPTPP	Poultry eggs	In accordance with WTO commitments	10%	Unbound
	Sugar	In accordance with WTO commitments	16-25%	Unbound
	Tobacco leaves	575 tons	51-57%	Base rate
	Salt	In accordance with WTO commitments	9.5-19%	Unbound
	Used cars	39 cars having a cylinder capacity not exceeding 3.000cc 39 cars having a cylinder capacity exceeding 3.000cc	3.7-52.5% + absolute tariff depending on cylinder capacity	Maintaining base rate
EVFTA and UKVFTA	Poultry eggs	In accordance with WTO commitments	24.5%	Unbound
	Sugar	In accordance with WTO commitments	12.2%	Unbound
	Tobacco leaves	In accordance with WTO commitments	12.2-24.5%	Unbound
	Salt	In accordance with WTO commitments	8.1-24.5%	Unbound

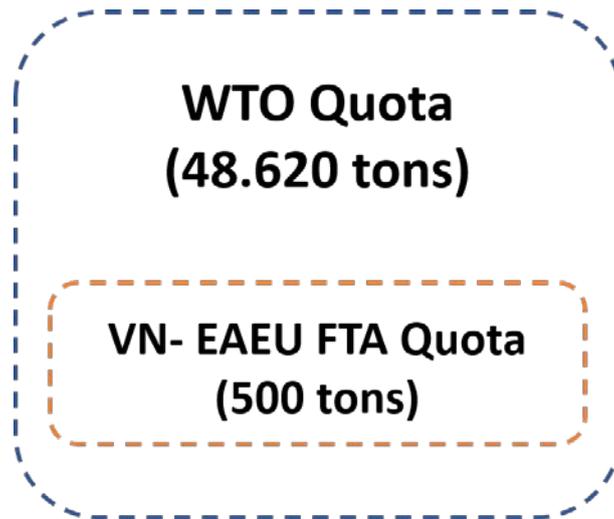


Figure 5 Commitments in accordance with tariff quota to unprocessed tobacco stems in VN-EAEU FTA

An example of applying tariff quota to tobacco from the Russia Federation in 2021 (assuming that importers are eligible to import tobacco according to current regulations):

Originating tobacco under VN-EAEU FTA are granted in-quota tariff rate of 0%. When importers have used 500 tons of in-quota tariff according to VN-EAEU FTA, they can apply tariff quota in WTO commitments with 30% in-quota tariff rate. When the allocated WTO quota is used up, if importers still have demand for imports, they have to import with the “out-of-quota” tariff rate (80% or 90% depending on specific items).

2.7. INTERNATIONAL CONVENTIONS OF HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM OF WORLD CUSTOMS ORGANIZATION, ASEAN HARMONIZED TARIFF NOMENCLATURE, VIETNAM EXPORT AND IMPORT COMMODITY NOMENCLATURE.

Vietnam joined the International Convention of Harmonized Commodity Description and Coding System of World Customs Organization (HS Convention). On the basis of the Protocol regulating the implementation of ASEAN Harmonized Tariff Nomenclature, Minister of Finance issued Circulars on Vietnam Export and Import Commodity Nomenclature on 5-year basis.

The current Vietnam Import and Export Commodity Nomenclature in application is the version of AHTN 2017 issued under the Circular No. 65/2017/TT-BTC dated 26 July 2017 of Minister of Finance, in force from 1 January 2018. FTA tariff schedules are promulgated in attachment to Government Decrees on tariff schedule to implement the FTAs in specific period, which are formulated on the basis of Vietnam Export and Import Commodity Nomenclature with specific tariff rates for each year of the period.

In the case that the Vietnam Export and Import Commodity Nomenclature is amended or revised under the authority of Minister of Finance, FTA tariff rate implementation to certain commodities under certain HS codes can be changed. At that time, customs declarants declare the descriptions, codes of items according to the amended, supplemented Vietnam Export and Import Commodity Nomenclature and apply the tariff rate of item codes amended, supplemented, accordingly.

2.8. CASES OF TARIFF EXEMPTION

Some cases of tariff exemption under FTAs to which Vietnam is a member are provided in the Law on Import and Export Tax No. 107/2016/QH13, including:

- Goods with a value or tariff payable below the minimum.

- Goods temporarily imported and re-export, temporarily exported and re-import for: organizing or participating in fairs, exhibitions, product introduction, sporting, cultural, artistic, or other events.
- Goods temporarily imported and re-export or temporarily exported and re-import for warranty, repair or replacement.
- Goods used for storing, repetitively imported and exported under temporary import and re-export or temporary export and re-import.
- Goods which are not for commercial purposes in the following cases: sample goods; Photo, film, replacement model for samples; small quantity advertising.

2.9. VOLUNTARY FURTHER TARIFF REDUCTION

According to the provisions of FTAs, voluntary further tariff reduction can take two forms:

(1) A Party may unilaterally accelerate the reduction or elimination of tariffs on a good originating from the other Party(s) pursuant to that Party's Schedule of Commitments under the Agreement and shall notify the other Party(s) before the new tariff rate takes effect. The Party accelerating unilaterally may raise the tariff rate back to the level specified in the tariff reduction or elimination schedule that it has committed to in the Agreement.

(2) On the basis of a Party's request, unilaterally accelerated reduction of tariff rates may be made after the Requested Party conducts consultations and mutually agreed upon by the Parties. If the Parties agree to amend their commitments, this amendment will replace the commitments previously made in the Schedule of Commitments to reduce/eliminate tariffs of the Agreement and be implemented in accordance with the amendment provisions of the Agreement.

3. BASIC ISSUES IN APPLICATION OF RULES OF ORIGIN

3.1. BASIC CONCEPTS OF ORIGIN

- The origin of a good is the country, group of countries, or territory in which the good is wholly produced, or where the final substantial processing of the good is performed in the case of more than one country, group of countries, or territories participating in the production of that good.
- Rules of origin apply to goods. Rules of origin of different FTAs are dependent from each other, and are prerequisite for considering the application of preferential tariffs to goods traded between FTA member countries.
- Documents certifying the origin of goods include:
 - a) Certificate of origin of goods in the form of documents or other forms of equivalent legal validity, issued to traders by a competent agency or organization;
 - b) Self-certification of origin of goods issued by traders.
- Certificate of origin (C/O) is a document or equivalent legal form issued by an agency or organization of the exporting country, group of countries or territories based on relevant regulations and requirements on origin, indicating the origin of such goods.
- Proof of self-certification of goods origin is a document or equivalent legal form issued by a trader, committing himself to the origin of goods.

3.2. PREFERENTIAL C/O UNDER IN-EFFECT FTAS

No.	Name of FTA	C/O form for goods
1	ATIGA	C/O form D
2	ACFTA	C/O form E

3	AJCEP	C/O form AJ
4	AKFTA	C/O form AK
5	AANZFTA	Sample C/O AANZ
6	AIFTA	C/O form AI
7	AHKFTA	C/O form AHK
8	VJEPA	C/O form VJ (or form JV for goods imported from Japan)
9	VKFTA	C/O form VK (or form KV for goods imported from Korea)
ten	EVFTA	C/O form EUR.1
11	VCFTA	C/O form VC
twelfth	EAEU FTA	C/O form EAV
13	UKVFTA	C/O form EUR.1
14	Vietnam - Cuba	C/O form VN-CU
15	Vietnam - Laos	Sample C/O S
16	Vietnam – Cambodia	C/O form X
17	CPTPP	The CPTPP does not have a C/O form, but only stipulates the minimum information of the certificate of origin. For export goods, the domestic regulatory document has added the C/O form CPTPP for ease of application.

3.3. AGENCIES GRANTING PREFERENTIAL C/O

The Ministry of Industry and Trade is responsible for the issuance of C/O of exported goods; directly issues or authorizes the Vietnam Chamber of Commerce and Industry and other organizations to issue C/O of exported goods.

The list of preferential C/O issuers can be easily looked up at:
<http://www.ecosys.gov.vn/Homepage/DepartmentView.aspx>

3.4. TIME TO SUBMIT PROOF OF ORIGIN FOR IMPORTED GOODS

According to current regulations, customs declarants must submit proof of origin of goods at the time of customs clearance.

In case the proof of origin of imported goods is not available at customs declaration for application of the special preferential import tariff rate, the customs declarant must declare the

late submission of the proof of origin on import customs declaration and make additional declarations and submit proof of origin within thirty (30) days from the customs declaration date.

3.5. SPECIAL CASES

For C/O form EAV, the declarant submits the proof of origin of goods at the time of customs declaration.

For C/O form VK, CPTPP, if the proof of origin of goods is not available at customs declaration, the customs declarant shall make additional declarations and submit the proof of origin within one (01) year from the customs declaration date.

In case the proof of origin of imported goods is not available at customs declaration for application of the special preferential import tariff rate of EVFTA and UKVFTA, the customs declarant declares late submission of proof of origin on the import customs declaration and may make additional declarations and submit proof of origin within 2 years from the customs declaration date and within the validity of the proof of origin of the goods.

3.6. VALIDITY PERIOD OF PROOF OF ORIGIN

The proof of origin is valid for 12 months from the date of issue.

3.7. ELECTRONIC C/O

Depending on the interpretation in each FTA, electronic C/O might mean C/O using electronic signature and seal or C/O transmitted through the national single-window system.

According to ASEAN regulations, "Electronic C/O" is a C/O developed according to the e-ATIGA Form D Process Specification and Message Implementation Guideline C/O Processing Specification and is transmitted by electronic means between Member States through the ASEAN Single Window in accordance with the provisions on information safety and confidentiality stated in the Protocol on the Legal Framework for the implementation of the ASEAN Single Window.

FTAs that currently allow submission of C/O using electronic signatures and seals include: AANZFTA, AKFTA, CPTPP, ATIGA, EVFTA, UKVFTA.

Under ATIGA, the C/O form D is transmitted through the ASEAN single window system.

In Vietnam, electronic C/O can be issued through the website: <http://www.ecosys.gov.vn/>

3.8. SELF-CERTIFICATION OF ORIGIN

Self-certification of origin is a form of traders declaring and committing themselves to the origin of goods in accordance with law.

Currently, this mechanism is only implemented under the ATIGA, CPTPP and EVFTA, UKVFTA.

3.9. SELF-CERTIFICATION OF ORIGIN FOR IMPORTED GOODS

- For the ATIGA Agreement

Self-certification documents are approved when issued by an exporter authorized by the competent authority. The list of these enterprises is updated by ASEAN countries on the website of ASEAN.

- For the CPTPP Agreement

Self-certification documents are approved when issued by the exporter or producer, provided that the minimum information required for the certificate of origin is guaranteed.

- For the EVFTA Agreement

Self-certification documents are approved when issued by a qualified exporter under European Union regulations (i.e. REX registered exporter) for consignments of any value; or issued by any exporter for a consignment of not more than EUR 6,000.

- For UKVFTA

Self-certifications are approved when issued by an eligible UK regulated exporter for consignments of any value; or issued by any exporter for consignment not exceeding 6000 EUR.

3.10. SELF-CERTIFICATION OF ORIGIN FOR EXPORTED GOODS

- For the ATIGA

According to regulations, only exporters who are also manufacturers are allowed to self-certify origin. In addition, in order to self-certify origin, enterprises must meet a number of conditions, including: (i) No violations of regulations on origin of goods in the last 2 years up to the time of submission of application for self-certification of origin of goods; (ii) Trained staffs on the origin of goods by a training unit appointed by the Ministry of Industry and Trade or appointed by the Agency of Foreign Trade (under Ministry of Industry and Trade).

In addition, traders can apply for self-certification of origin under the AWSC mechanism if meeting the following requirements: (i) Has been granted a preferential C/O for goods belonging to the same HS group (4-digit level) in the latest 02 years up to the time of submitting the application for the written approval; (ii) In case the exporter is not the manufacturer, the exporter must have a written commitment from the producer on the origin of the exported goods and be willing to cooperate in the case of checking documents and documents certifying the origin of goods and inspection and verification at the production facility.

Enterprises meeting the above conditions can submit a request to be granted a written approval by the Agency of Foreign Trade (Ministry of Industry and Trade) for self-certification of origin.

- For the CPTPP Agreement

Currently, Vietnam's export goods are not allowed to apply self-certification of origin.

- For the EVFTA/UKVFTA Agreement

Exporters are allowed to self-certify the origin of goods for shipments valued at no more than 6,000 EUR.

3.11. EXEMPTION OF CERTIFICATE OF ORIGIN

Some Agreements stipulate the value threshold of goods exempted from proof of origin:

- For the EVFTA/UKVFTA:

(i) EUR 500 for small packages or EUR 1,200 (for goods that are part of a traveler's personal baggage upon entry into the European Union/United Kingdom of Great Britain and Northern Ireland)

(ii) USD 200 for small packages and goods that are part of the personal luggage of travelers when entering Vietnam.

- For CPTPP, goods are exempted from C/O if the value does not exceed USD 1,000
- For VKFTA, goods are exempted from C/O if the value does not exceed USD 600

In other cases, the goods are exempted from C/O if the value does not exceed USD 200

3.12. DIRECT SHIPMENT AND TRANSPORTATION

Commitments on direct shipment are identical in different FTAs. Accordingly, goods must be transported directly from the territory of the exporting country, group of countries, or territories to the territory of the importing country, group of countries, or territories.

In addition, for goods transported through one or more countries, groups of countries, or territories, outside the importing country, group of countries or territories or exporting countries, groups of countries or territories, direct shipment is also qualified if the following conditions are met:

- Transit is necessary for geographical reasons or for requirements directly related to transport;
- Goods are not engaged in commercial transactions or consumed in that country, group of countries, or territories in transit;
- The goods do not undergo any other stages than unloading and re-loading or necessary stages to keep in good condition (the CPTPP, EVFTA, UKVFTA allow some other stages such as consignment separation, storage, labeling, or marking provided that these activities are under the supervision of the customs authority).

4. BASIC ISSUES OF CUSTOMS PROCEDURES

4.1. CONDITIONS FOR APPLYING SPECIAL PREFERENTIAL TARIFF FOR EXPORTING GOODS

Currently, preferential export duty is only applied within the framework of the CPTPP and EVFTA, UKVFTA with the following conditions:

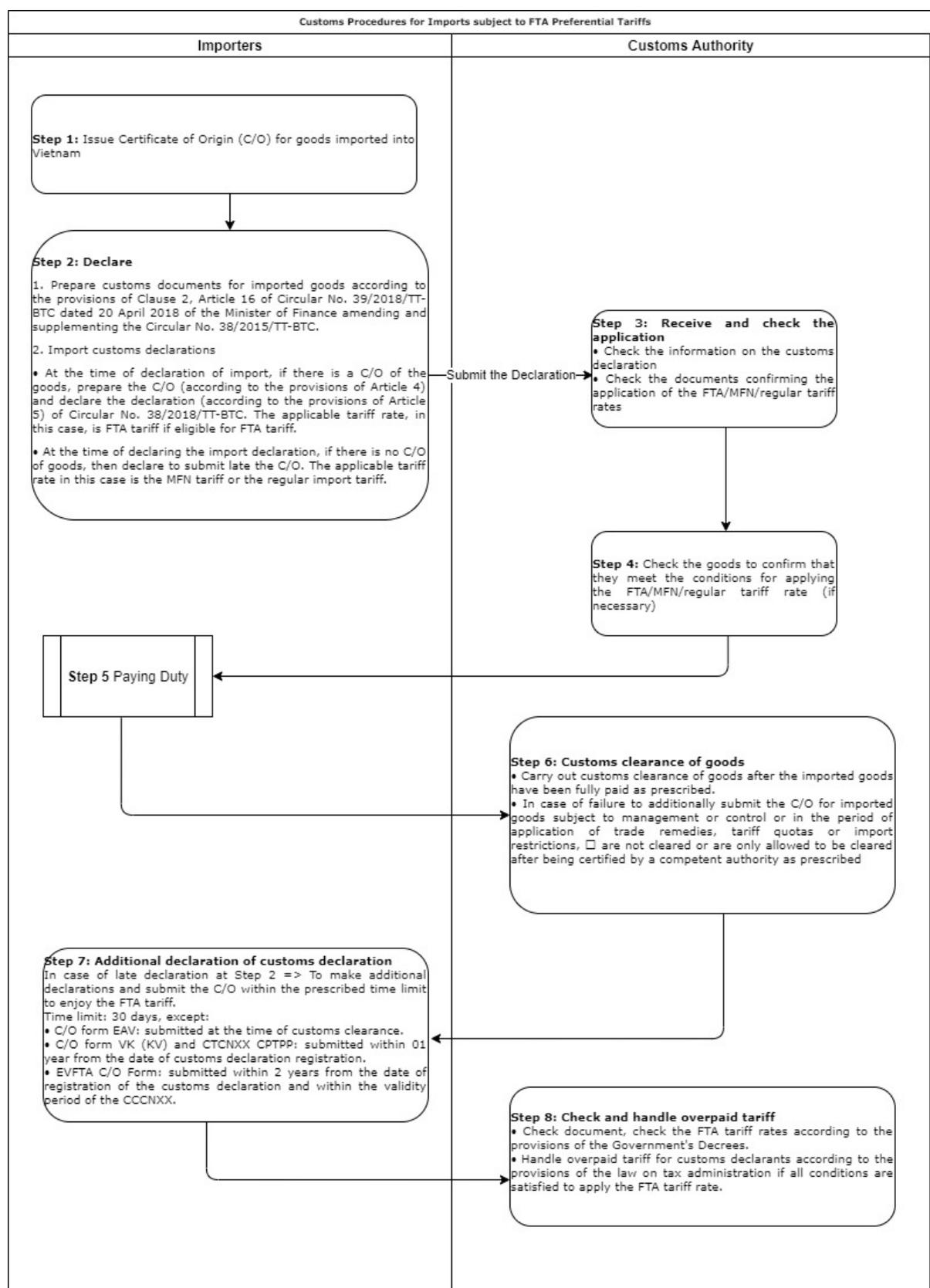
- Goods specified in the Preferential Export Duties provided for in related Decrees (Decree No. 57/2019/ND-CP dated 26 June 2019, Decree No. 111/2020/ND-CP dated 18 September 2020, and Decree No. 53/2021/ND-CP dated 21 May 2021 of the Government).
- Goods imported into the territory of countries that are members of the Agreements
- Goods having transport documents showing that the destination is the territory of the member countries of the Agreements
- Goods having import customs declaration of the shipment originating from Viet Nam imported into the territory of the member countries of the Agreement.

4.2. CONDITIONS FOR APPLYING SPECIAL PREFERENTIAL TARIFF FOR IMPORTED GOODS

- Goods specified in the Special Preferential Import Tariff Schedules provided for in the Decrees guiding the implementation of 14 FTAs.
- Goods imported from the territory of the member countries of the Agreement and from the non-tariff zone into the domestic market.
- Goods meeting the respective rules of origin and having proof of origin according to the provisions of the FTAs to which Vietnam is a member.

4.3. SUMMARY OF CUSTOMS PROCEDURES FOR APPLYING FTA TARIFF FOR IMPORTED GOODS

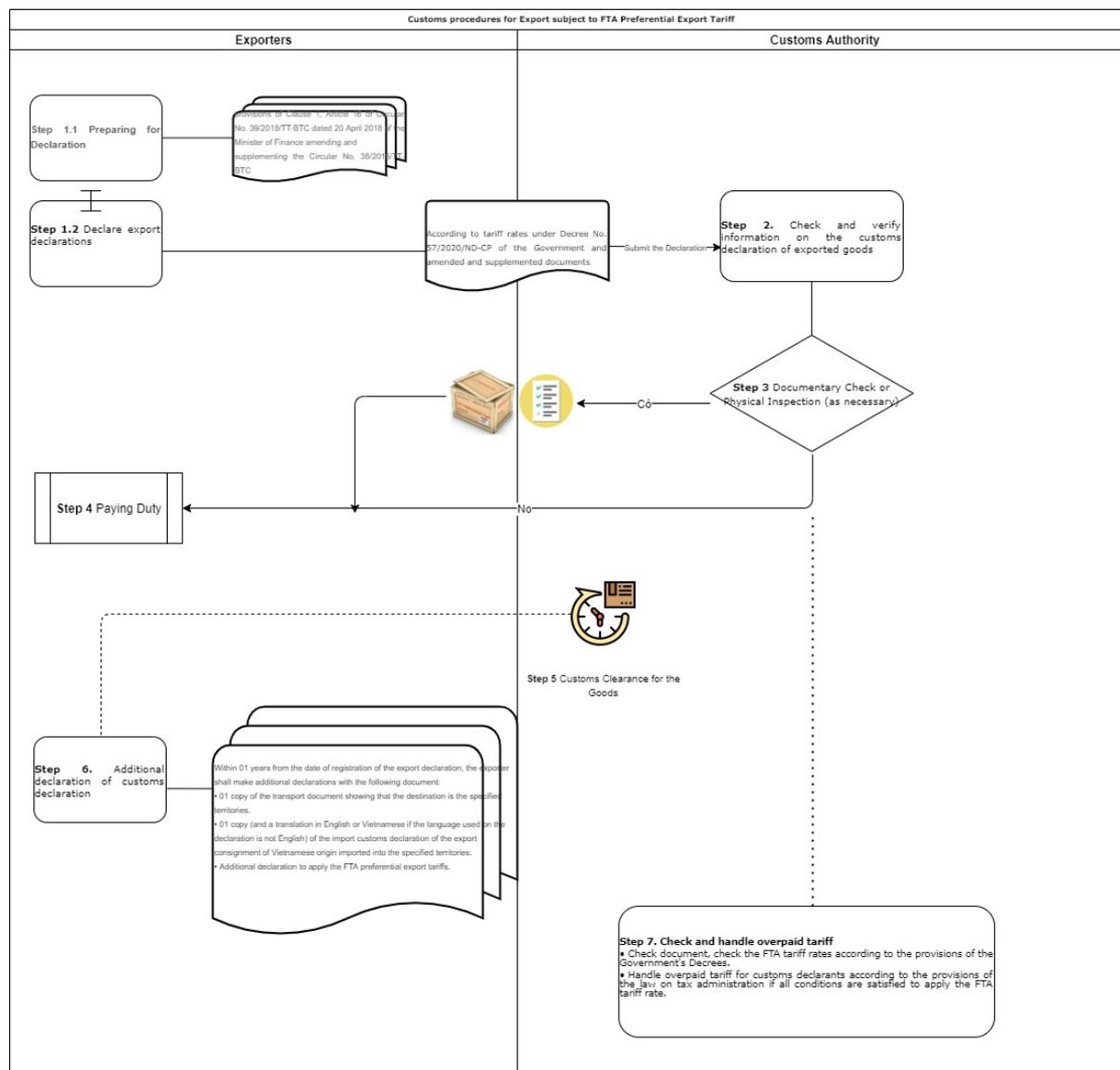
Figure 6 Customs Procedures for Imports under FTA Preferential Tariffs



4.4. A BRIEF OVERVIEW OF CUSTOMS PROCEDURES AND PROCEDURES FOR EXPORTS SUBJECT TO FTA PREFERENTIAL EXPORT TARIFF (EXPORT TARIFF)

Currently, Vietnam only commits to export tariff in 03 FTAs: CPTPP, EVFTA and UKVFTA. The specific export process is as follows:

Figure 7 Customs Procedures for Exports under FTA Preferential Tariffs



II. DETAILED INSTRUCTIONS ON SPECIAL IMPORT AND EXPORT TARIFFS

1. INSTRUCTIONS ON HOW TO READ COMMITMENTS ON TARIFFS UNDER FTAS

Under FTAs, commitments to open goods markets are usually specified in Chapter 2 of the Agreement. The main contents of commitments on market access usually include scope,

purpose, definition, principles of national treatment, classification of goods/changes in product codes, reduction/elimination of tariffs, specific measures related to tariff preferences, export and import restrictions, enforcement of trade regulations, import and export licensing procedures, fees, charges and administrative procedures related to export, etc. In addition, new generation FTAs may have some additional regulations related to refurbished goods, repaired goods, export duties, origin labeling, etc.

Regarding the tariff reduction schedule of the parties under the FTA: Some terms about the base tariff rate, the list of tariff reductions, goods subject to tariff quotas, how to determine the first and second year, etc. of the agreement, etc., are usually specified in the Appendix/Sub-Appendix on General Notes, which is an integral part of the Agreement. Depending on each FTA, the above provisions may be different, however, they are basically understood as follows:

a) The base rate is the MFN tariff rate at the time of negotiation, agreed upon by the two parties. Each tariff line has a base rate. This is the original tariff rate used to calculate the reduction each year according to the committed reduction category.

b) Tariff reduction category is a term to refer to the way in which the tariff rate is reduced for a tariff line. Common tariff reduction categories in FTAs include:

- Category A (or EIF): tariffs on originating goods covered by this category in a Party's Tariff shall be completely eliminated and such goods shall not be subject to tariffs as from the date of entry into force of the FTA.
- Categories B3, B5, B7, B10, etc.: Tariffs on originating goods on these lists in a Party's Tariff will be eliminated gradually after a 3-year, 5-year, 7-year, 10-year schedule, starting from the effective date of the FTA, and goods are then ultimately entitled to 0%.

Depending on the level of protection of each Party, some other special categories may apply, such as: keeping the base tariff rate unchanged after a certain number of years and then eliminating the tariff from the following year on, or only cut 25%/50%/75% of the base rate and then keep the post-cut tariff rate, or the tariff is reserved, etc.

- List of "Unbound": Tariff lines in this list will be excluded from Vietnam's commitment to cut tariffs, which means that the base rate will remain the same for uncommitted lines or the current MFN tariff rates will be applied to these tariff lines in case the FTA does not provide a base rate for the "Unbound" category.

c) Goods subject to tariff quotas are specified in terms of products list (quantity of tariff lines), volume of quotas, and rules for determining the growth rate of the quota year on year (increase or remain unchanged), in-quota and out-of-quota tariff rates of FTA, how to determine the tariff quota for the first year having less than 365 days, etc.

d) The years of the Agreement are generally determined as follows:

- The first year is counted from the date of entry into force of the Agreement until 31 December of the year (except for Japan whose fiscal year starts from 1 April and ends on 31 March of the next year).
- The second year, the third year, etc. is from 1 January and ends on 31 December of the same year.

e) Rounding tariff rates: Some principles for rounding tariff rates in FTAs are as follows:

- Rounding to integer: the specific tariff rates for each year in the tariff schedule are rounded to integers.
- Rounding to one decimal place: if the decimal part of the tariff rate has more than one digit, round to the nearest tenth as usual (rounding down if the hundredths digit is from 0-4), rounding up if the hundredths digit is from 5-9).

- Rounding down to one decimal place: if the decimal part of the tariff rate has more than one digit, round to the nearest tenth under the rule of rounding down (for example, 5.39126 is rounded to 5.3).

2. INTRODUCTION AND GUIDELINES FOR TARIFF SEARCH ON THE WEBSITE OF GENERAL DEPARTMENT OF VIETNAM CUSTOMS

Step 1: Visit the website of the General Department of Vietnam Customs: <https://www.customs.gov.vn/default.aspx>



THÔNG BÁO:

- Thông báo chủ trương mua sắm seal định vị GPS
- Thông báo tạm hoãn kỳ thi tuyển công chức Tổng cục Hải quan năm 2021
- Danh sách container yêu cầu kiểm tra bằng máy soi trong quá trình xếp dỡ
- Thông báo: Về việc tổ chức thi cấp chứng chỉ nghiệp vụ khai hải quan năm 2021

Dịch vụ công

Cổng thanh toán điện tử và thông quan 24/7 | Tra cứu mức độ tuân thủ | Tư vấn - Hỗ trợ về CSPL hải quan | Tra cứu Biểu thuế - Phân loại - HS | Đăng ký sử dụng Hệ thống VNACCS cho doanh nghiệp | In bảng kê mã vạch phương tiện chứa hàng | Tra cứu nợ thuế

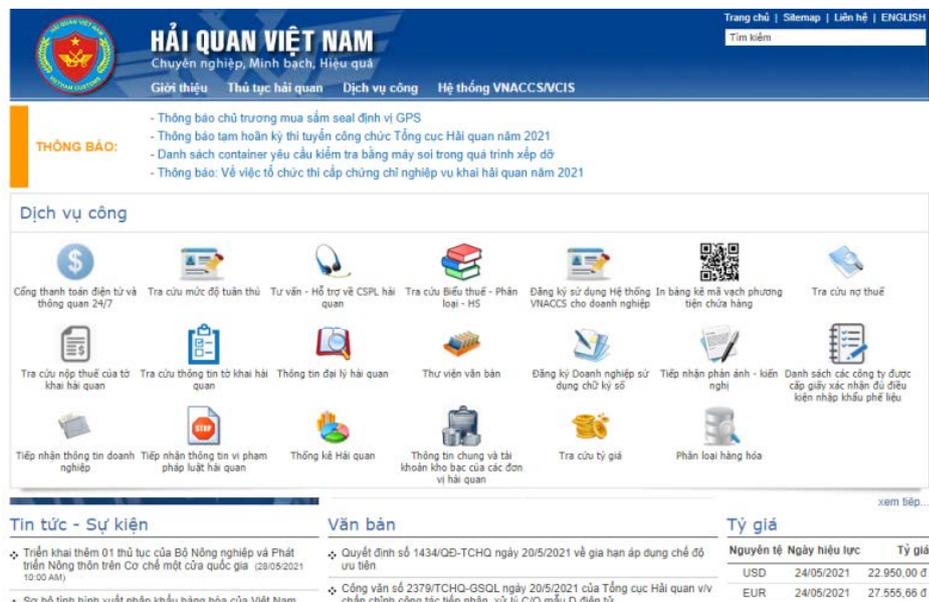
Số liệu thống kê

Chỉ tiêu	K1-T5 (ty USD)	+/- kỳ trước (%)
Xuất khẩu	11,89	-14,1
Nhập khẩu	13,82	0,4
Xuất nhập khẩu	25,70	-6,8
Cán cân thương mại	-1,93	-

Tỷ giá

Nguyên tệ	Ngày hiệu lực	Tỷ giá
USD	24/05/2021	22.950,00 đ
EUR	24/05/2021	27.555,66 đ

Step 2: At the Public Service section, select Tariff Schedule search – Classification – HS



Dịch vụ công

Cổng thanh toán điện tử và thông quan 24/7 | Tra cứu mức độ tuân thủ | Tư vấn - Hỗ trợ về CSPL hải quan | Tra cứu Biểu thuế - Phân loại - HS | Đăng ký sử dụng Hệ thống VNACCS cho doanh nghiệp | In bảng kê mã vạch phương tiện chứa hàng | Tra cứu nợ thuế

Tra cứu nộp thuế của tờ khai hải quan | Tra cứu thông tin tờ khai hải quan | Thông tin đại lý hải quan | Thư viện văn bản | Đăng ký Doanh nghiệp sử dụng chữ ký số | Tiếp nhận phân ảnh - kiến nghị | Danh sách các công ty được cấp giấy xác nhận đủ điều kiện nhập khẩu phế liệu

Tiếp nhận thông tin doanh nghiệp | Tiếp nhận thông tin vi phạm pháp luật hải quan | Thống kê Hải quan | Thông tin chung và tài khoản kho bạc của các đơn vị hải quan | Tra cứu tỷ giá | Phân loại hàng hóa

Step 3: Select the Type of tariff, for example Import Tariff

- Nhập khẩu
- Xuất khẩu
- Giá trị gia tăng
- Tiêu thụ đặc biệt
- Bảo vệ môi trường
- Cấu trúc danh mục

Nhập khẩu

Tim kiếm *

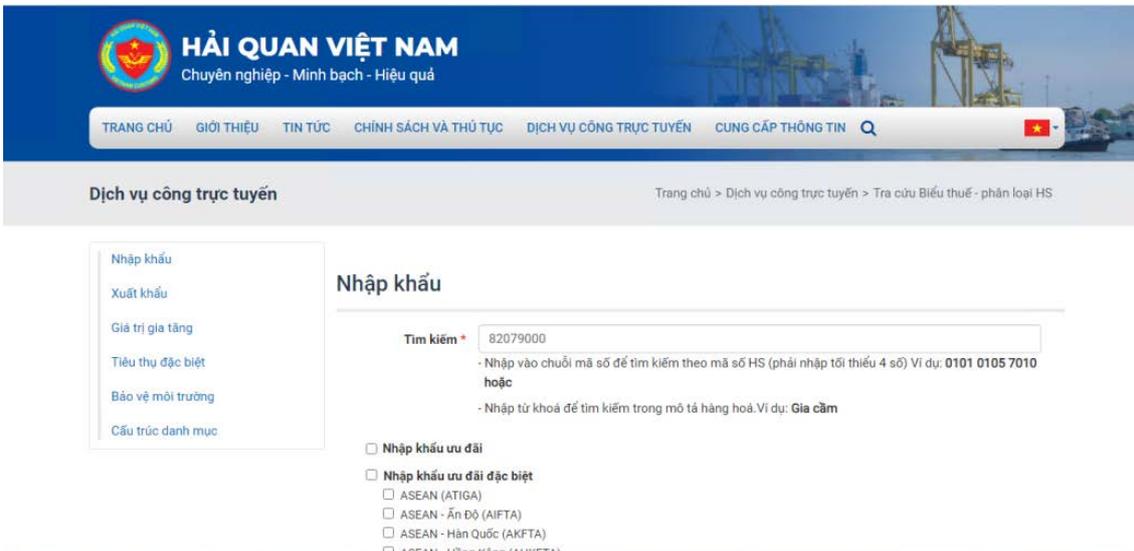
- Nhập vào chuỗi mã số để tìm kiếm theo mã số HS (phải nhập tối thiểu 4 số) Ví dụ: **0101 0105 7010** hoặc

- Nhập từ khoá để tìm kiếm trong mô tả hàng hoá. Ví dụ: **Gia cầm**

- Nhập khẩu ưu đãi
- Nhập khẩu ưu đãi đặc biệt
 - ASEAN (ATIGA)
 - ASEAN - Ấn Độ (AIFTA)
 - ASEAN - Hàn Quốc (AKFTA)
 - ASEAN - Hồng Kông (AHKFTA)
 - ASEAN - Nhật Bản (AJCEP)
 - ASEAN - Trung Quốc (ACFTA)
 - Việt Nam - Chi Lê (VCFTA)
 - Việt Nam - Hàn Quốc (VAKFTA)

Step 4: Type product code (must enter at least 4 digits) or goods description in the search box.

For example, looking up customs tariffs of product code 8207.90.00



HẢI QUAN VIỆT NAM
Chuyên nghiệp - Minh bạch - Hiệu quả

TRANG CHỦ | GIỚI THIỆU | TIN TỨC | CHÍNH SÁCH VÀ THỦ TỤC | DỊCH VỤ CÔNG TRỰC TUYẾN | CUNG CẤP THÔNG TIN

Dịch vụ công trực tuyến Trang chủ > Dịch vụ công trực tuyến > Tra cứu Biểu thuế - phân loại HS

- Nhập khẩu
- Xuất khẩu
- Giá trị gia tăng
- Tiêu thụ đặc biệt
- Bảo vệ môi trường
- Cấu trúc danh mục

Nhập khẩu

Tim kiếm *

- Nhập vào chuỗi mã số để tìm kiếm theo mã số HS (phải nhập tối thiểu 4 số) Ví dụ: **0101 0105 7010** hoặc

- Nhập từ khoá để tìm kiếm trong mô tả hàng hoá. Ví dụ: **Gia cầm**

- Nhập khẩu ưu đãi
- Nhập khẩu ưu đãi đặc biệt
 - ASEAN (ATIGA)
 - ASEAN - Ấn Độ (AIFTA)
 - ASEAN - Hàn Quốc (AKFTA)
 - ASEAN - Hồng Kông (AHKFTA)

Step 5: Select the tariff schedule to look up. For example, looking up tariffs in ATIGA.

- nhập khẩu
- Xuất khẩu
- Giá trị gia tăng
- Tiêu thụ đặc biệt
- Bảo vệ môi trường
- Cấu trúc danh mục

Nhập khẩu

Tim kiếm * 82079000

- Nhập vào chuỗi mã số để tìm kiếm theo mã số HS (phải nhập tối thiểu 4 số) Ví dụ: 0101 0105 7010 hoặc

- Nhập từ khoá để tìm kiếm trong mô tả hàng hoá. Ví dụ: **Gia cầm**

Nhập khẩu ưu đãi

Nhập khẩu ưu đãi đặc biệt

- ASEAN (ATIGA)
- ASEAN - Ấn Độ (AIFTA)
- ASEAN - Hàn Quốc (AKFTA)
- ASEAN - Hồng Kông (AHKFTA)
- ASEAN - Nhật Bản (AJCEP)
- ASEAN - Trung Quốc (ACFTA)
- Việt Nam - Chi Lê (VCFTA)
- Việt Nam - Hàn Quốc (VKFTA)
- Việt Nam - Cu Ba
- Việt Nam - Liên minh kinh tế Á - Âu (VN-EAEU FTA)
- Việt Nam - Liên minh châu Âu (EVFTA)
- Việt Nam - Nhật Bản (VJEPA)
- Việt Nam - Úc - Niu Di-Lân (AANZFFTA)
- Hiệp định CPTPP - LB Mê-Hi-cô
- Hiệp định CPTPP - Các nước khác

Nhập khẩu thông thường

Step 6: Enter the *captcha*

- ASEAN - Hàn Quốc (AKFTA)
- ASEAN - Hồng Kông (AHKFTA)
- ASEAN - Nhật Bản (AJCEP)
- ASEAN - Trung Quốc (ACFTA)
- Việt Nam - Chi Lê (VCFTA)
- Việt Nam - Hàn Quốc (VKFTA)
- Việt Nam - Cu Ba
- Việt Nam - Liên minh kinh tế Á - Âu (VN-EAEU FTA)
- Việt Nam - Liên minh châu Âu (EVFTA)
- Việt Nam - Nhật Bản (VJEPA)
- Việt Nam - Úc - Niu Di-Lân (AANZFFTA)
- Hiệp định CPTPP - LB Mê-Hi-cô
- Hiệp định CPTPP - Các nước khác

Nhập khẩu thông thường

Địa chỉ: Lô E3 - Đường Dương Đình Nghệ, Phường Yên Hòa, Quận Cầu Giấy, TP. Hà Nội

Điện thoại: (+8424) 39440833 (ext: 8621)

Email: webmaster@customs.gov.vn

Website: <http://tongcuc.customs.gov.vn>

[Đăng ký nhận tin](#)

[Sitemap](#)

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Số lượt truy cập: 53997

Step 7: Press Search

- Việt Nam - Hàn Quốc (VKFTA)
- Việt Nam - Cu Ba
- Việt Nam - Liên minh kinh tế Á - Âu (VN-EAEU FTA)
- Việt Nam - Liên minh châu Âu (EVFTA)
- Việt Nam - Nhật Bản (VJEPA)
- Việt Nam - Úc - Niu Di-Lân (AANZFFTA)
- Hiệp định CPTPP - LB Mê-Hi-cô
- Hiệp định CPTPP - Các nước khác

Nhập khẩu thông thường

Mã HS	Mô tả hàng hoá	ATIGA
8207	Các dụng cụ có thể thay đổi được dùng cho các dụng cụ cầm tay, có hoặc không hoạt động bằng điện, hoặc dùng cho máy công cụ (ví dụ, để ép, dập, đục lỗ, ta rô, ren, khoan, chèo, phay, cán, tiện hay bắt, đóng vít), kể cả khuôn kéo để kéo hoặc ép đùn kim lo	
82079000	- Các dụng cụ có thể thay đổi được khác	0

Địa chỉ: Lô E3 - Đường Dương Đình Nghệ, Phường Yên Hòa, Quận Cầu Giấy, TP. Hà Nội

Điện thoại: (+8424) 39440833 (ext: 8621)

Email: webmaster@customs.gov.vn

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2.2 GUIDELINES FOR SEARCHING PREFERENTIAL IMPORT AND EXPORT TARIFF OF PARTNER COUNTRIES

No.	Countries	Link
1	European Union	https://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp
2	Japan	https://www.customs.go.jp/english/tariff/index.htm
3	South Korea	https://unipass.customs.go.kr/clip/index.do
4	China	http://fta.mofcom.gov.cn/ftanew/taxSearch.shtml
5	India	https://www.cbic.gov.in/htdocs-cbec/customs/
6	Hong Kong, China	Hong Kong eliminates all tariff rates for goods from Vietnam under AHKFTA
7	Chile	https://www.aduana.cl/tratado-de-libre-comercio-chile-vietnam/aduana/2014-01-10/103726.html
8	Mexico	http://www.economia-snci.gob.mx/
9	Thailand	http://itd.customs.go.th/igt/en/main_frame.jsp
10	Cambodia	https://customs.gov.kh/en
11	Indonesia	https://intr.insw.go.id/index.php
12	Laos	https://laotradeportal.gov.la/index.php?r=tradeInfo/listAll
13	Malaysia	http://mysstext.customs.gov.my/tariff/
14	Myanmar	https://www.customs.gov.mm/
15	Singapore	https://www.tradenet.gov.sg/tradenet/portlets/search/searchHSCA/searchInHSCA.do
16	Canada	https://www.cbsa-asfc.gc.ca/trade-commerce/tariff-tarif/menu-eng.html

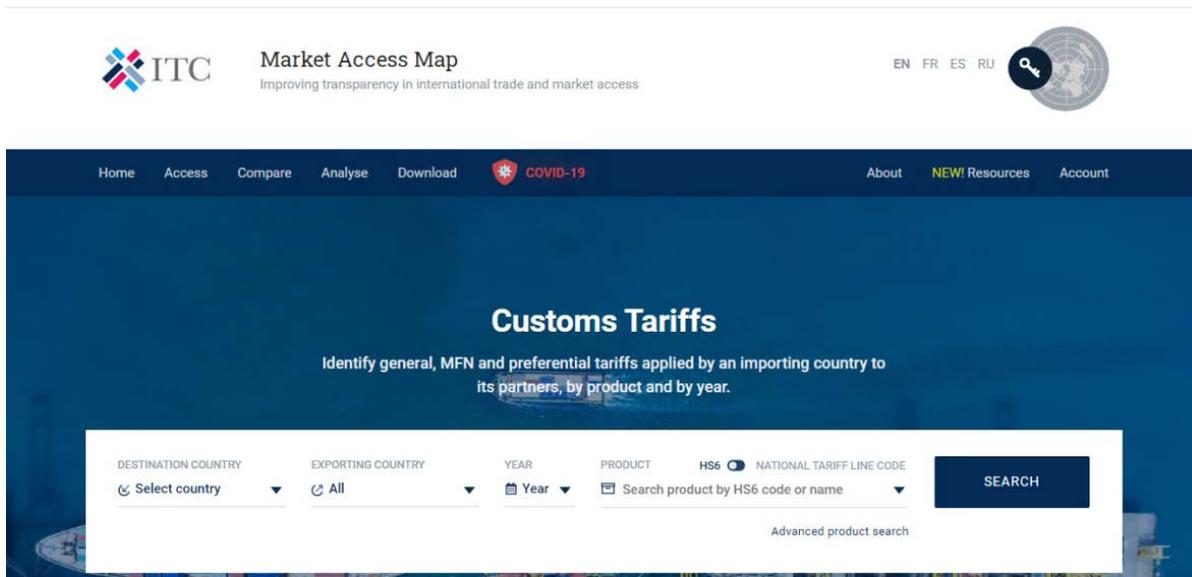
III. INFORMATIVE SOURCES

1. TARIFF SEARCH OF ANY COUNTRIES

Several websites are designed to look up tariff rates based on information about the exporting country, importing country, tariff rates by year, product code or description of goods. Below is an example of a guide to look up tariff rates of goods exported from Vietnam to Germany (EU member country).

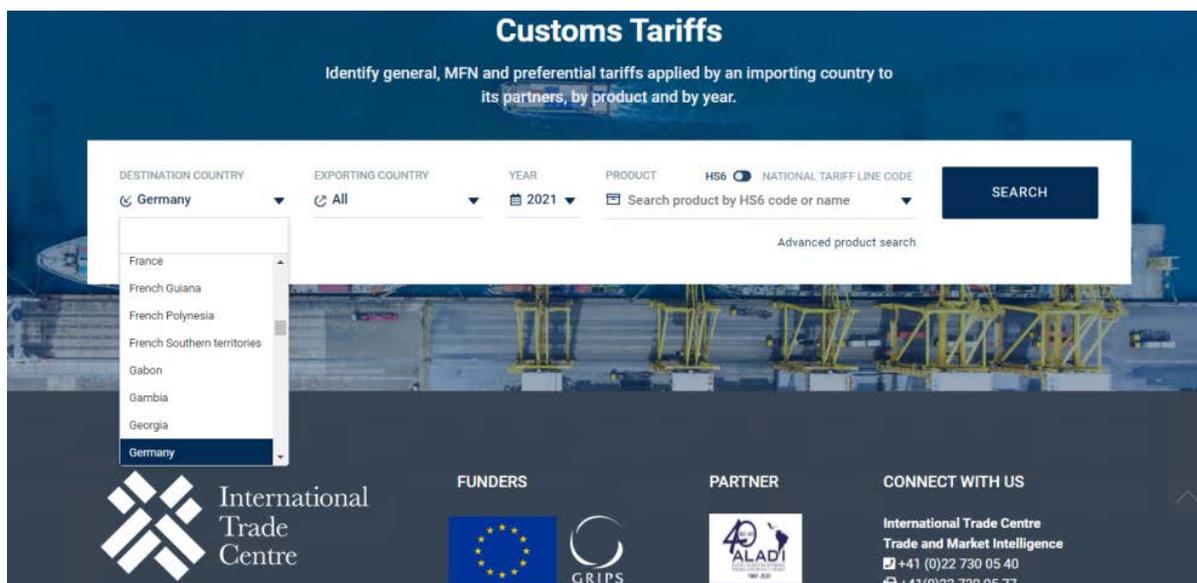
Step 1. Visit the link: <https://www.macmap.org/en/query/customs-duties>

The screen appears as follows:

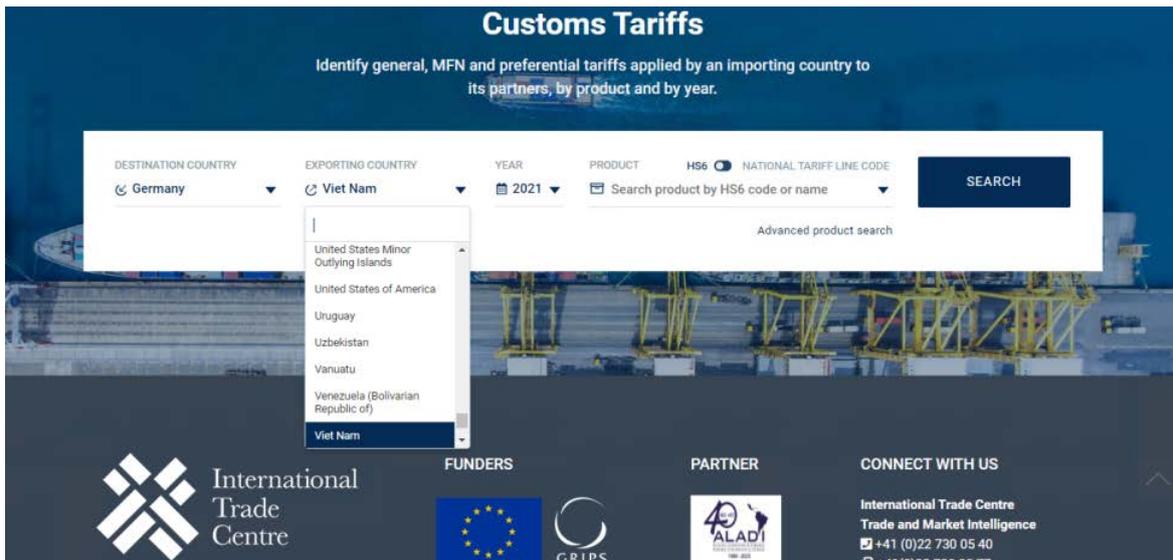


Step 2. Fill information:

In the field “Destination country” (for example, select “Germany” (Germany))

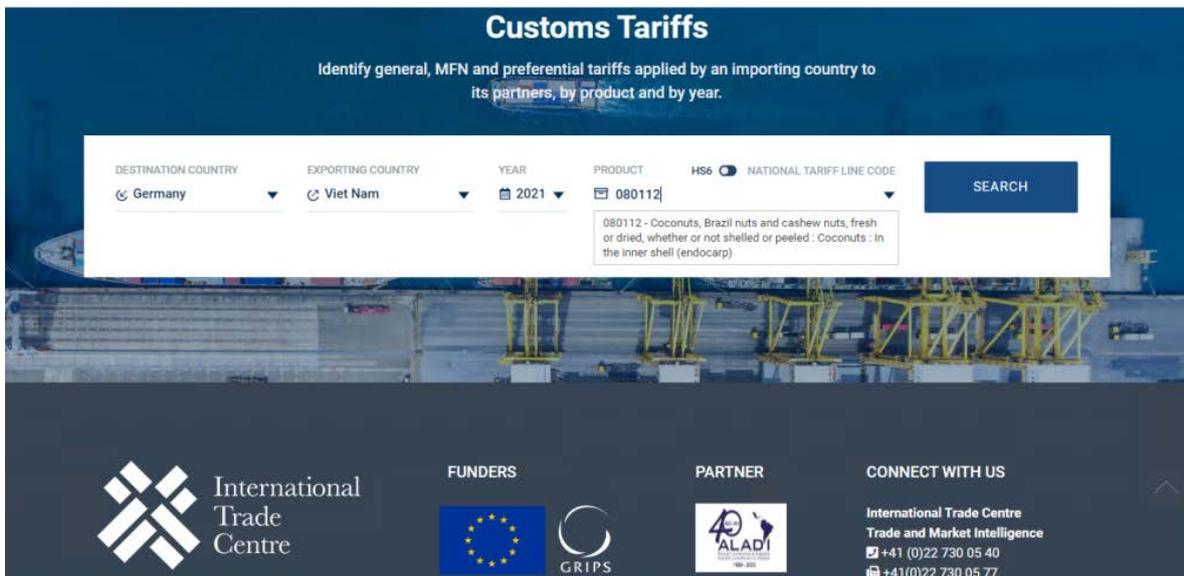


In the field “Exporting country” (exporting country), choose Viet Nam.



The default year of tariffs is 2021.

In the "Product" field, enter the code of exported products, for example 080112 (Coconuts, in the inner shell (endocarp), fresh or dried, whether or not shelled or peeled)



Click the "Search" button, the screen will appear as follows:

In addition, businesses can learn some other search tools guided at the end of the Handbook.

2. ADDITIONAL INFORMATION

2.1. LIST OF LEGAL DOCUMENTS ¹

Import and Export Tax

GENERAL REGULATIONS	
Law on Export and import duties dated 06/4/2016	
	Decree No. 134/2016/ND-CP dated 01/9/2016
	Decree No. 18/2021/ND-CP dated 11/3/2021
Schedules of export tariffs and preferential import tariffs, List of goods and its flat tariff, compound tariff, and out- of - quota import tariffs	
	Decree No. 122/2016/ND-CP dated 01/9/2016
	Decree No. 125/2017/ND-CP dated 16/11/2017
	Decree No. 57/2020/ND-CP dated 25/5/2020
SPECIAL PREFERENTIAL IMPORT TARIFF SCHEDULES TO IMPLEMENT FTA	
ATIGA (2018 – 2022)	Decree No. 156/2017/ND-CP dated 27/12/2017
ACFTA (2018 – 2022)	Decree No. 156/2017/ND-CP dated 27/12/2017
AJCEP (2018 – 2022)	Decree No. 160/2017/ND-CP dated 27/12/2017
AKFTA (2018 – 2022)	Decree No. 157/2017/ND-CP dated 27/12/2017
AANZFTA (2018 – 2022)	Decree No. 158/2017/ND-CP dated 27/12/2017
AIFTA (2018 – 2022)	Decree No.159/2017/ND-CP dated 27/12/2017
AHKFTA (2020 – 2022)	Decree No.07/2020/ND-CP dated 05/01/2020
VJEPA (2018 – 2022)	Decree No.155/2017/ND-CP dated 27/12/2017
VKFTA (2018 – 2022)	Decree No.149/2017/ND-CP dated 26/12/2017

¹ List of documents as of the time of completion of the manual. In case the provisions of the legal document in the above list are changed by new legal documents, the implementation will follow the newly issued documents.

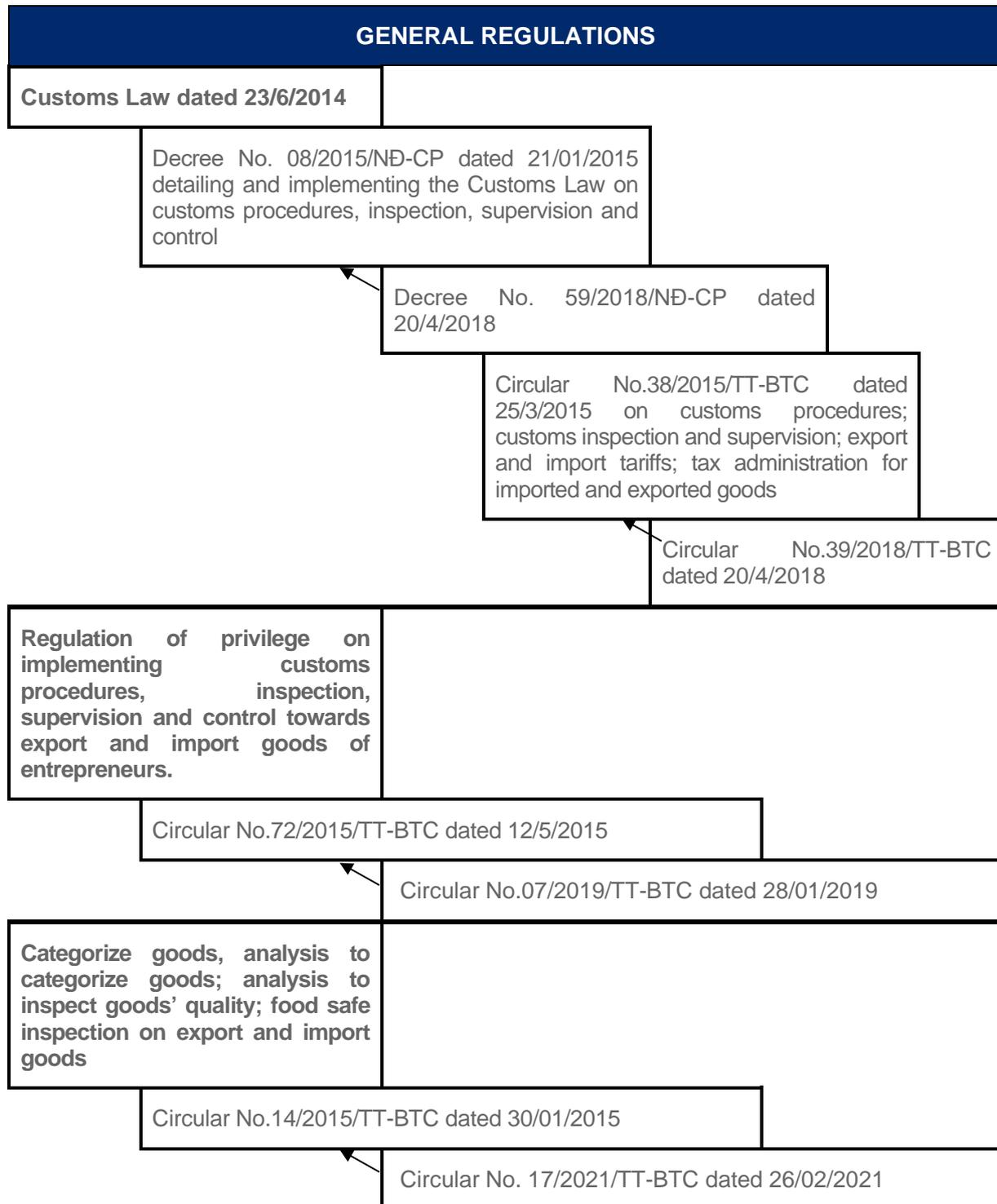
EVFTA (2020 – 2022)	Decree No.111/2020/NĐ-CP dated 18/9/2020
VCFTA (2018 – 2022)	Decree No.154/2017/NĐ-CP dated 27/12/2017
EAEU FTA (2018 – 2022)	Decree No.150/2017/NĐ-CP dated 26/12/2017
CPTPP (2019 – 2022)	Decree No.57/2019/NĐ-CP dated 26/6/2019
UKVFTA (2021 – 2022)	Decree No.53/2021/NĐ-CP dated 21/5/2021
SPECIAL PREFERENTIAL EXPORT TARIFF SCHEDULES TO IMPLEMENT FTA	
EVFTA (2020 – 2022)	Decree No.111/2020/NĐ-CP dated 18/9/2020
CPTPP (2019 – 2022)	Decree No.57/2019/NĐ-CP dated 26/6/2019
UKVFTA (2021 – 2022)	Decree No.53/2021/NĐ-CP dated 21/5/2021

Rules of Origin

GENERAL REGULATIONS	
Law on Foreign Trade Management dated 12 June 2017	
	Decree No.31/2018/NĐ-CP dated 08/3/2018 detailing the Law on Foreign Trade Management on the origin of goods
	Circular No.05/2018/TT-BCT dated 03/4/2018 stipulating the origin of goods and origin declaration for exported and imported goods.
Regulations on determining the origin of exported and imported goods	
	Circular No.38/2018/TT-BTC dated 20/04/2018
	Circular No.62/2019/TT-BTC dated 05/9/2019
RULE OF ORIGIN IN FTA	
ATIGA	Circular No.19/2020/TT-BCT amending and supplementing Circulars stipulating the implementation of the Rules of Origin of goods in the ASEAN Trade in Goods (Circular No. 10/2019/TT-BCT dated 22/7/2019; Circular No.22/2016/TT-BCT dated 03/10/2016)

ACFTA	Circular No.12/2019/TT-BCT dated 30/7/2019
AKFTA	Circular No.13/2019/TT-BCT dated 31 July 2019 amending and supplementing a number of articles of Circular No.20/2014/TT-BCT dated 25/6/2014 Circular No.26/2018/TT-BCT dated 14/9/2018 amending and supplementing Circular No. 20/2014/TT-BCT.
AANZFTA	Circular No.07/2020/TT-BCT dated 30 March 2020 amending and supplementing Circular No.31/2015/TT-BCT dated 24/9/2015 Circular No.42/2018/TT-BCT dated 12/11/2018 amending and supplementing Circular No. 31/2015/TT-BCT.
AIFTA	Circular No.15/2010/TT-BCT dated 15/4/2010
AHKFTA	Circular No.21/2019/TT-BCT dated 08/11/2019
VJEPA	Circular No.10/2009/TT-BCT dated 18/5/2009
VKFTA	Circular No.40/2015/TT-BCT dated 18/11/2015
EVFTA	Circular No.11/2020/TT-BCT dated 15/6/2020 Decision No.1949/QĐ-BCT amending Circular No. 11/2020/TT-BCT Circular No.07/2021/TT-BTC dated 25/1/2021
VCFTA	Circular No.31/2013/TT-BCT dated 15/11/2013 Circular No.05/2015/TT-BCT dated 27/03/2015 amending and adding form for Certificate of Origin released with Circular No.31/2013/TT-BCT
EAEU FTA	Circular No.11/2018/TT-BCT dated 29/5/2018 amending and supplementing Circular No. 21/2016/TT-BCT dated 20 September 2016
CPTPP	Circular No.06/2020/TT-BCT dated 24/03/2020 amending and supplementing Circular No. 03/2019/TT-BCT dated 22/01/2019

CUSTOMS PROCEDURES



2.2 TOOLS TO SEARCH FOR INFORMATION ABOUT TRADING

Tool	Content	Instruction
<p>FTAP – Viet Nam free trade agreement portal</p> <p>https://fta.moit.gov.vn/</p>	<p>- FTAP was built by the Ministry of Industry and Trade and the World Bank (WB) with the support of the Australian Government.</p> <p>- FTAP facilitates the search on all FTA commitments which Vietnam has joined in, including tariff commitments, rules of origin (ROO), services and invests, as well as essential information on market conditions, export and import regulations; the search on Vietnam and partner nations' tariffs; updating policies and events.</p>	<p>The Vietnam Chamber of Commerce and Industry (VCCI) has a guide to using FTAP, following the link here:</p> <p>https://trungtamwto.vn/chuyen-de/16800-ftap--cong-thong-tin-dien-tu-ve-hiep-dinh-thuong-mai-tu-do-cua-vietnam</p>
<p>Trade map tool – Trade map of ITC (English)</p> <p>www.trademap.org</p>	<p>- Trade map is a search engine built by the World Trade Center (ITC).</p> <p>- Trade map provides commercial data (export and import) and tariffs on individual products (List of Goods) among nations. This tool allows searching on market's demands, alternative markets, opponents filtered via export and import data, product categories. Tariff data on level 8 and 10 digits (national level) of more than 120 nations are updated annually and directly collected by ITC from authorized organs.</p>	<p>ITC Manual (English):</p> <p>http://www.intracen.org/uploadedFiles/intracenorg/Content/Exporters/Market Data and Information/Market Analysis Tools/TradeMap-Userguide-EN.pdf</p> <p>VCCI provides a translation of the manual at the link below:</p> <p>http://trungtamwto.vn/anh-pham/6335-cam-nang-huong-dan-su-dung-cong-cu-trade-map-cua-itc</p>
<p>MAcMap Tool – ITC Market Access Map (English)</p> <p>http://www.macmap.org/</p>	<p>- A tool developed and developed by ITC, focusing on supporting market access by providing information on barriers (tariff and non-tariff) when accessing the market for goods.</p> <p>- Allows to look up MFN tariff rates, unilateral preferential tariffs and preferential tariffs under bilateral and multilateral agreements, Regarding non-tariff barriers, MAcMap includes provisions on import quotas, measures trade remedies and certification requirements, and other non-trade barriers.</p>	<p>VCCI has built thematic guide to exploit and use MacMap, follow the link here:</p> <p>https://trungtamwto.vn/chuyen-de/12216-cong-cu-macmap--ban-do-tiep-can-thi-truong-cua-itc</p>
<p>EPM Tool - ITC's Export Potential Map (English)</p> <p>http://exportpotential.intracen.org</p>	<p>This tool was developed to assist enterprises in finding potential markets for their export products by assessing consumer demand and tariff barriers of target markets. The trade relationship between the export market and the target market then produces a ranking of untapped opportunities.</p>	<p>VCCI has developed thematic guide to exploit and use EPM, follow the link here:</p> <p>https://trungtamwto.vn/chuyen-de/12217-cong-cu-export-potential-map-epm--ban-do-tiem-nang-xuat-khau-cua-itc</p>

	<p>- The EPM provides an indicator of export potential (identifies products with an international competitive advantage and has good export prospects to target markets) and a product diversification index (identifies products with good export prospects). current products have no competitive advantage but have potential for export in the future)</p>	
<p>VTIP - Vietnam Trade Portal https://www.vietnamtradeportal.gov.vn</p>	<p>- The construction of the Vietnam Trade Portal (VTIP) meets Vietnam's commitments in the WTO Trade Facilitation Agreement.</p> <p>- The portal publishes legal documents, procedures, forms, information related to tariff schedules, legal documents and procedures related to export, import and transit in Vietnam.</p>	<p>Link to register https://www.vietnamtradeportal.gov.vn/index.php?r=site/registration</p> <p>In the upper content bar, users can find information including a general introduction, frequently asked questions, contact methods and help in searching, along with instructions on export processes and procedures. import, export and transit in Vietnam.</p>
<p>APECTR - APEC Trade Archives (English): http://tr.apec.org/</p>	<p>The database supports searching and looking up online information on trade and tariffs of member countries of the Asia-Pacific Economic Cooperation (APEC), including: MFN tariff rates, preferential rates; Rules of origin; Trade facilitation procedures; Customs and Inland Trade laws and regulations; Requirements on procedures and documents for import and export; Enterprise preference and information on mutual recognition agreements.</p>	<p>- APECTR does not require login. Businesses can directly access the website and look up the necessary information.</p> <p>- APECTR website has 4 sections including Homepage (Home), Introduction to the website (APEC Trade Repository), other useful websites (Useful Links) and Contact information (Contact).</p>

2.3. FREQUENTLY ASKED QUESTIONS

Q: What are the methods to determine the origin of a good in the CPTPP?

The CPTPP agreement implements three methods to determine the origin of goods, including (i) wholly obtained, (ii) goods originated from materials in the CPTPP area, and (iii) product-specific rules of origin (PSR).

In addition, the rule of accumulation allows CPTPP countries to consider raw materials of one or more other CPTPP countries as their raw materials when using such materials to produce goods originating from CPTPP.

Q: After the EVFTA comes into force, can enterprises continue to self-certify the origin of REX codes according to GSP? Because we have only used REX code for a while, and now EVFTA uses C/O form EUR.1?

After the EVFTA comes into force (from August 1, 2020), the GSP mechanism that the EU applied to Vietnam can still be applied within two years. After two years, the GSP mechanism will end, and exporters need to complete the origin certification according to the EVFTA.

Q: In our shipment, there are some items that importers in the EU want to apply tax under EVFTA, but some other items want to apply tariff under GSP. So can we have two certificates of origin under both EVFTA and GSP?

For a consignment consisting of items that meet the origin criteria under GSP and some items that meet the origin criteria under the EVFTA, such consignments may remain certified for origin under both mechanisms (for goods that met the rules of origin in the respective mechanism).

IV. CONCLUSION

Free trade agreements bring a lot of opportunities for businesses to expand export markets, participate in global supply chains, access new technologies, and market access opportunities with cross-border trade. In order to effectively take advantage of incentives from FTAs, especially tariff preferences, businesses need to prepare carefully from the stage of market research to the implementation of import and export activities.

At the stage of market research, it is necessary to ensure that you are equipped with sufficient knowledge about:

- Basic information about export and import markets to target
- Tariff rates are being applied in the markets (preferential tariff rates (MFN), special preferential rates (FTAs), tariff preferences under other programs such as GSP, etc.)
- Regulations on origin of goods to ensure eligibility for preferential tariff treatment
- The contents of the system of harmonization of descriptions and codes of goods (eg. HS, AHTN, List of Vietnamese imports and exports)
- Regulations on technical standards, non-tariff barriers related to import and export goods

When carrying out import and export activities, it is necessary to ensure:

- Preparation of all necessary documents, especially certificates of origin
- Compliance with related customs procedures