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Tax

## Draft Decree to Update Vietnam's Special Preferential Import Tariff Schedule for 2022-2027 under the ATIGA to Come into Operation on 1 December 2022

On 8 March 2022, the Vietnamese Government issued Decision 29/NQ-CP approving the Ministry of Finance's ("**MOF**") submission dated 24 January 2022<sup>1</sup>, to update Vietnam's special preferential import tariff schedule for the implementation of the ASEAN Trade in Goods Agreement ("**ATIGA**") in the period 2022 to 2027 ("**AHTN 2022**").

According to the MOF submission, to carry out Vietnam's commitment under the ATIGA signed on 26 February 2009 and which took effect on 17 May 2010, it is necessary to update the AHTN 2022 to reflect the changing economic environment and ensure harmonisation with the international product description, annotation and code system.

The MOF disclosed that under the AHTN 2022, several major product classifications will be subject to a change in their tax rate from those set out in the AHTN 2017 (the applicable tariff schedule for the period 2018 to 2022). For instance, preparations from meat, fish or crustaceans, mollusks or other aquatic invertebrates, and other edible preparations will be subject to a change in their tax rate under AHTN 2022.

Under the ATIGA, Vietnam has committed to reducing most tariffs by 2025, with only approximately 7% of the remaining tariff lines still applying up to 2018. These relate to, categories including motor vehicles, two-wheeled transportation, automobile accessories, vegetable oils, tropical fruits, whitegoods appliances and milk and milk products<sup>2</sup>. The AHTN 2022 will see Vietnam eliminate approximately 98% of tariff lines.

To implement the AHTN 2022, the MOF has requested the Government of Vietnam to issue a new Decree replacing Decree 156/2017/ND-CP dated 27 December 2017. The new Decree is expected to come into operation on 1 December 2022.

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<sup>1</sup> Ministry of Finance Report 15/TTr-BTC dated 24 January 2022.

<sup>2</sup> Biểu thuế nhập khẩu ưu đãi đặc biệt thực hiện Hiệp định ATIGA, online news from the Vietnam government (Chinhphu.vn), dated 27 June 2022.

# Client Update: Vietnam

2022 AUGUST

If you have any queries on the above, please feel free to contact our team members below who will be happy to assist.

## Contacts



**Nguyen Hung Du**  
Partner

D +84 28 3821 2382  
F +84 28 3821 2685

[du.nguyen@rajahtannlct.com](mailto:du.nguyen@rajahtannlct.com)

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**Joseph Hoanh Son Pham**  
Senior Counsel

D +84 28 3821 2382  
F +84 28 3821 2685

[joseph.pham@rajahtannlct.com](mailto:joseph.pham@rajahtannlct.com)

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## Our Regional Contacts

### RAJAH & TANN | *Singapore*

#### Rajah & Tann Singapore LLP

T +65 6535 3600  
sg.rajahtannasia.com

### R&T SOK & HENG | *Cambodia*

#### R&T Sok & Heng Law Office

T +855 23 963 112 / 113  
F +855 23 963 116  
kh.rajahtannasia.com

### RAJAH & TANN 立杰上海

#### SHANGHAI REPRESENTATIVE OFFICE | *China*

#### Rajah & Tann Singapore LLP Shanghai Representative Office

T +86 21 6120 8818  
F +86 21 6120 8820  
cn.rajahtannasia.com

### ASSEGAF HAMZAH & PARTNERS | *Indonesia*

#### Assegaf Hamzah & Partners Jakarta Office

T +62 21 2555 7800  
F +62 21 2555 7899

#### Surabaya Office

T +62 31 5116 4550  
F +62 31 5116 4560  
www.ahp.co.id

### RAJAH & TANN | *Lao PDR*

#### Rajah & Tann (Laos) Co., Ltd.

T +856 21 454 239  
F +856 21 285 261  
la.rajahtannasia.com

### CHRISTOPHER & LEE ONG | *Malaysia*

#### Christopher & Lee Ong

T +60 3 2273 1919  
F +60 3 2273 8310  
www.christopherleeong.com

### RAJAH & TANN | *Myanmar*

#### Rajah & Tann Myanmar Company Limited

T +95 1 9345 343 / +95 1 9345 346  
F +95 1 9345 348  
mm.rajahtannasia.com

### GATMAYTAN YAP PATACSIL

#### GUTIERREZ & PROTACIO (C&G LAW) | *Philippines*

#### Gatmaytan Yap Patacsil Gutierrez & Protacio (C&G Law)

T +632 8894 0377 to 79 / +632 8894 4931 to 32  
F +632 8552 1977 to 78  
www.cagatlaw.com

### RAJAH & TANN | *Thailand*

#### R&T Asia (Thailand) Limited

T +66 2 656 1991  
F +66 2 656 0833  
th.rajahtannasia.com

### RAJAH & TANN LCT LAWYERS | *Vietnam*

#### Rajah & Tann LCT Lawyers

#### Ho Chi Minh City Office

T +84 28 3821 2382 / +84 28 3821 2673  
F +84 28 3520 8206

#### Hanoi Office

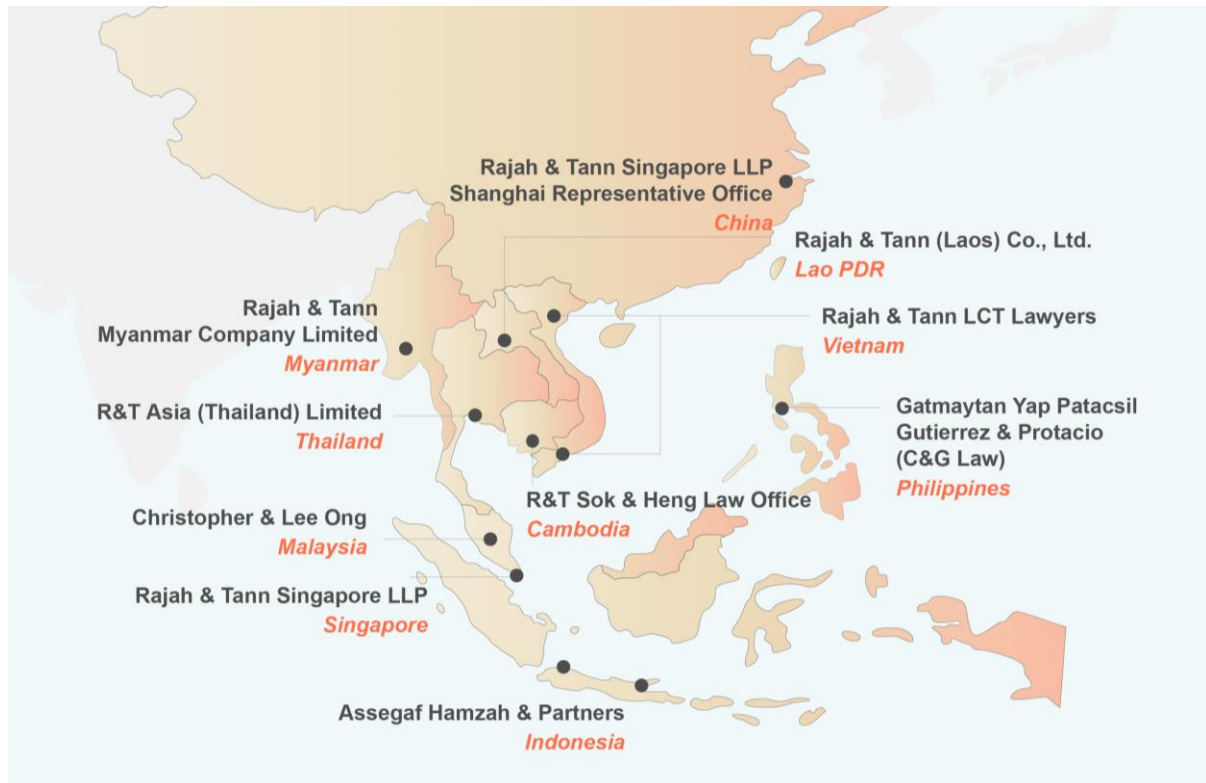
T +84 24 3267 6127  
F +84 24 3267 6128  
www.rajahtannlct.com

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