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Tax Alert

Application of MFN and FTA tariffs under AHTN 2022

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From 30 December 2022, Circular No.31/2022/TT-BTC^(*) promulgating the nomenclature of Vietnam imported and exported goods in accordance with the ASEAN HS Tariff Nomenclature version 2022 (“AHTN 2022”), commenced to take effect (“Circular 31”). On the same date, 17 Decrees promulgating import and export tariff schedules under bilateral/multilateral Free Trade Agreements (“FTA”) and Trade Agreements of Vietnam have been issued and immediately took effect.

Meanwhile, the application of Most Favored Nation Tariff (“MFN”) is not yet subject to change. MFN tariff, therefore, still follows the current regulations.

However, given the applicable nomenclature per Circular 31, instruction for HS code declaration and corresponding import and export duties has been provided by the General Department of Customs in **Official Letter No. 5731/TCHQ-TXNK** dated 29 December 2022. In detail:

- HS codes declaration shall be based on the Nomenclature of Import and Export Goods and 06 General Rules promulgated by Circular 31 and referred to the detailed Note of HS 2022 attached to Official Letter No. 4891/TCHQ-TXNK dated 17 November 2022;
- HS code with “KBTC” note should be manually declared on the electronic customs system;
- The declaration of preferential tariff rate should be carefully reviewed pursuant to the specific Decree (as in the aside table).

^(*) Please refer to our alert on Circular 31 [here](#)

Decree No.	Agreement
112/2022/ND-CP	Vietnam – Chile FTA (“VCFTA”);
113/2022/ND-CP	Vietnam – Eurasian Economic Union (“VN-EAEU FTA”);
114/2022/ND-CP	Vietnam – Cuba Trade Agreement
115/2022/ND-CP	Comprehensive and Progressive Trans-Pacific Partnership (“CPTPP”);
116/2022/ND-CP	Vietnam – European Union FTA (“EVFTA”);
117/2022/ND-CP	Vietnam – United Kingdom FTA (“UKVFTA”);
118/2022/ND-CP	ASEAN – China FTA (“ACFTA”);
119/2022/ND-CP	ASEAN – Korea FTA (“AKFTA”);
120/2022/ND-CP	ASEAN – Japan Comprehensive Economic Partnership (“AJCEP”);
121/2022/ND-CP	ASEAN – Australia – New Zealand FTA (“AANZFTA”);
122/2022/ND-CP	ASEAN – India FTA (“AIFTA”)
123/2022/ND-CP	ASEAN – Hong Kong, China FTA (“AHKFTA”);
124/2022/ND-CP	Vietnam – Japan Economic Partnership Agreement (“VJEPA”);
125/2022/ND-CP	Vietnam – Korea FTA (“VKFTA”);
126/2022/ND-CP	ASEAN Trade in Goods Agreement (“ATIGA”);
127/2022/ND-CP	Vietnam – Laos Trade Agreement
129/2022/ND-CP	Regional Comprehensive Economic Partnership (“RCEP”)

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