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TAX ALERT

Decree No. 77/2023/ND-CP on management of the imported remanufactured goods under the Comprehensive and Progressive Agreement for Trans-Pacific Partnership

November 2023



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Decree No. 77/2023/ND-CP on management of the imported remanufactured goods under the Comprehensive and Progressive Agreement for Trans-Pacific Partnership

On 02nd November 2023, the Government issued Decree No. 77/2023/ND-CP (“Decree 77”) and is a key document in establishing the legal framework for the management of imported **remanufactured goods**, and implementation of Vietnam’s commitment under CPTPP. Decree 77 takes effect from 1st January 2024.

Notable contents of Decree 77 include:

- Definition of the terms including **“recovered materials”, “remanufactured goods”, “remanufacture enterprise”, “remanufacture facility”, “remanufacture code”, etc.**
- The list of remanufactured goods regulated by line Ministries/Agencies.
- The 03 conditions that are required to be satisfied to import remanufactured goods:
 - Import license requirement;
 - Satisfying CPTPP origin criteria; and
 - The remanufactured goods satisfy the same conditions as applied to new products of the same type e.g., product labels, product quality, technical regulations, energy efficiency, etc.;
- Procedures for granting remanufactured codes and import licenses to enterprises to enable importation of the remanufactured goods.

Deloitte’s impact assessment and recommendation

Opportunities for business and supply chain restructuring

- Provide the opportunity for Vietnam companies to access re-manufactured goods at lower cost than new goods;

Potential challenges during Decree 77 implementation

- Complex procedures for overseas remanufacturing enterprises and brand owners to obtain remanufactured codes, necessary to enable remanufactured goods to be imported into Vietnam;
- Risk of divergent understanding and interpretation (both authorities and enterprises) regarding the definition of “remanufactured” goods and “used” goods;

Deloitte’s recommendations for the business community

- Assess the demand for, and commercial benefit of, importing remanufactured goods in Vietnam;
- Identify the specialized management policies that apply to the remanufactured goods to be imported; and
- Follow up and update on the guidance of the General Department of Customs, Ministry of Industry and Trade and relevant authorities for the implementation of Decree 77, for appropriate and timely application.

Contact Us

Website: deloitte.com/vn

Email: deloittevietnam@deloitte.com

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Contact Us



Thomas McClelland
National Tax Leader
+84 28 7101 4333
tmcclelland@deloitte.com



Bui Ngoc Tuan
Tax Partner
+84 24 7105 0021
tbui@deloitte.com



Bui Tuan Minh
Tax Partner
+84 24 7105 0022
mbui@deloitte.com



Phan Vu Hoang
Tax Partner
+84 28 7101 4345
hoangphan@deloitte.com



Dinh Mai Hanh
Tax Partner
+84 24 7105 0050
handinh@deloitte.com



Vo Hiep Van An
Tax Partner
+84 28 7101 4444
avo@deloitte.com



Vu Thu Nga
Tax Partner
+84 24 7105 0023
ngavu@deloitte.com



Tat Hong Quan
Tax Partner
+84 28 7101 4341
quantat@deloitte.com

Hanoi Office

15th Floor, Vinaconex Building,
34 Lang Ha Street, Dong Da
District, Hanoi, Vietnam
Tel: +84 24 7105 0000
Fax: +84 24 6288 5678

Ho Chi Minh City Office

18th Floor, Times Square
Building, 57-69F Dong Khoi
Street, District 1,
Ho Chi Minh City, Vietnam
Tel: +84 28 7101 4555
Fax: +84 28 3910 0750



Vu Thu Ha
Tax Partner
+84 24 710 50024
hatvu@deloitte.com



Dang Mai Kim Ngan
Tax Partner
+84 28 710 14351
ngandang@deloitte.com



Bob Fletcher
Director, Trade and Customs
+84 28 7101 4398
fletcherbob@deloitte.com

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