



Update new legal documents and some important Customs legal policies

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Content

In this newsletter, Grant Thornton Vietnam would like to update readers on significant new Customs legal policies that have been recently issued.

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2. Official Letter No. 274/TCHQ-TXNK on customs procedures for goods stored in bonded warehouses and temporarily imported for re-export
3. Official Letter No. 491/CHQ-GSQL on changing the purpose of use of imported goods
4. Official Letter No. 695/ CHQ-NVTHQ dated March 27, 2025 of the Customs Department guiding regulations on customs procedures for imported goods and raw materials of Export Processing Enterprises (EPEs) with changes in the purpose of use
5. Official Letter No. 1131/CHQ-NVTHQ dated April 4, 2025 of the Customs Department on tax policy for imported goods sent via express delivery services

1. Decision No. 1103/QD-BCT dated 21 April 2025 of the Ministry of Industry and Trade on the withdrawal of VCCI's authority to issue C/Os

❖ On 21 April 2025, the Customs Department issued Decision No. 1103/QD-BCT on the change of the authority issuing C/O, CNM and REX code, specifically as follows:

1

The Ministry of Industry and Trade (“MOIT”) issued Decision No. 1103/QD-BCT dated 21 April 2025 on withdrawal of the authority to issue:

- Certificate of origin (C/O) of forms A, B and non-preferential C/O according to the regulations of the importing country.
- Certificate of Non-Manipulation (CNM).
- Receiving registration of Registered Exporter (REX codes) under the Generalized Scheme of Preferences (GSP) of Norway and Switzerland.

2

The authority to issue the above documents and codes was previously authorized by the MOIT to the Vietnam Chamber of Commerce and Industry (VCCI). However, from 5 May 2025, VCCI will cease issuing the aforementioned C/Os, CNMs and REX code registrations. (The transfer period between VCCI and MOIT (via the Import-Export Department) is from 21 April 2025 to 4 May 2025).

3

The Ministry of Industry and Trade, via the Import-Export Department, will be the agency responsible for issuing C/O, CNM and registering REX codes. The Import-Export Department is responsible for notifying importing countries, relevant domestic and foreign agencies and organizations about this change.

4

The Department of E-commerce and Digital Economy is assigned to ensure the electronic data infrastructure at the Electronic Certificate of Origin management and issuance system (eCoSys) to implement the electronic C/O issuance and fee collection process, as well as receiving REX code registrations.

Thus, exporting enterprises that regularly use C/O forms A, B, non-preferential C/Os, CNMs, and REX code registrations should pay particular attention to this change in the C/O issuing agency.

2. Official Letter No. 274/TCHQ-TXNK on customs procedures for goods stored in bonded warehouses and temporarily imported for re-export

❖ On 19 March 2025, the General Department of Customs issued Official Letter No. 274/TCHQ-TXNK providing detailed guidance on customs procedures for goods from abroad stored in bonded warehouses and subsequently temporarily imported and re-exported for repair and maintenance. Specifically:

Regarding management policies and customs procedures for goods brought into and taken out of bonded warehouses:

- Goods from abroad brought into bonded warehouses include goods for which a sales contract has not yet been signed with a Vietnamese enterprise, goods awaiting entry into the domestic market or awaiting export, and goods awaiting export to a third country.
- When goods are taken out of a bonded warehouse (abroad, into the domestic market, or into non-tariff zones), the owner or the authorized person must declare information to the Sub-Department of Customs managing the bonded warehouse.
- Importing into the Vietnamese market from a bonded warehouse must follow customs procedures like goods imported from abroad under the corresponding import type code. The actual import time is when the customs authority confirms that the goods have been taken out of the warehouse.

Regarding preview, sampling and services performed in bonded warehouse:

- It is the declarant's right to preview the goods before filling out the declaration to ensure accuracy.
- The owner of the goods (directly or authorizing the warehouse owner or agent) is allowed to perform services such as sampling, reinforcing, dividing packages, packaging, combining, classifying, and maintaining goods stored in bonded warehouses.
- When performing these services, it is necessary to notify in writing in advance to the Sub-Department of Customs managing the bonded warehouse for monitoring and supervision.





2. Official Letter No. 274/TCHQ-TXNK on customs procedures for goods stored in bonded warehouses and temporarily imported for re-export (cont')

Regulations on the management policies and customs procedures for temporary import to re-export:

- Management policies are stipulated in the Law on Foreign Trade Management (Articles 39-41) and detailed instructions are provided in Decree 69/2018/ND-CP (Articles 12-16).
- Customs procedures for temporary import and re-export are regulated in Decree No. 08/2015/ND-CP (amended and supplemented in Decree 59/2018/ND-CP).



Enterprises using bonded warehouses should clearly understand the regulations on bringing goods in and out, as well as the services allowed in the warehouse. When there is a need to preview or perform services on goods in bonded warehouses, it is necessary to proactively notify the managing customs authority in advance to ensure compliance with regulations.

3. Official Letter No. 491/CHQ-GSQL on changing the purpose of use of imported goods

To address taxpayers' inquiries regarding customs procedures and tax obligations for changing the purpose of using imported goods under type code E31, the General Department of Customs provided guidance in Official Letter No 491/CHQ-GSQL dated 26 March 2025 with the following comments:

- **Declaring a new customs declaration is mandatory:** When goods (raw materials, supplies, components) customs-cleared under type E31 are subsequently transferred for domestic consumption, enterprises must declare a new customs declaration.
- **Time of policy application:** Import-export management policies and tax policies for goods will be applied at the time of registration of a new customs declaration. However, if management policies have been fully implemented at the time of the initial declaration, they do not need to be re-implemented.
- **Declaration for used raw materials incorporated into products:** In case raw materials and supplies have been used to produce finished products and then these products are transferred for domestic consumption, the customs declarant must declare:
 - **Finished products:** Declare on a separate line item without tax declaration for this line.
 - **Raw materials and supplies:** Declare at the "seperate management code" field with the code "TĐMĐSDSP" and calculate tax for these raw materials and supplies on the following lines of the declaration.



4. Official Letter No. 695/ CHQ-NVTHQ dated 27 March 2025 of the Customs Department guiding regulations on customs procedures for imported goods and raw materials of Export Processing Enterprises (EPEs) with changes in the purpose of use

❖ On 27 March 2025, the Customs Department issued Official Letter No. 695/CHQ-NVTHQ providing guidance on imported goods and raw materials of the EPEs with changes in the purpose of use and export to other countries. Specifically, some notable contents regarding the transfer of raw materials between companies in the same group are guided by the Customs Department as follows:

1

In case of determining the liquidation of raw materials, the procedures for liquidation of goods of EPEs shall be implemented according to the provisions of Circular No. 38/2015/TT-BTC and Circular No. 39/2018/TT-BTC.

2

In case of liquidation of goods of foreign-invested enterprises by re-export, the guidance in Official Letter No. 39/TCHQ-GSQL of the General Department of Customs shall be followed: it is not necessary to carry out procedures for changing the purpose of use (registering a declaration under code A42), but rather to carry out customs procedures for re-exporting raw materials.

3

In case the company has been granted an export or import license by a competent authority, the provisions of Decree No. 09/2018/ND-CP and Circular No. 38/2015/TT-BTC shall be followed.

4

In case the company sells goods to warranty centers or other domestic companies, it shall comply with the provisions of Clause 5, Article 25 of Decree No. 08/2015/ND-CP (amended and supplemented in Clause 12, Article 1 of Decree No. 59/2018/ND-CP), and Article 21 of Circular No. 38/2015/TT-BTC dated March 25, 2015 (amended and supplemented in Clause 10, Article 1 of Circular No. 39/2018/TT-BTC).



5. Official Letter No. 1131/CHQ-NVTHQ dated 4 April 2025 of the Customs Department on tax policy for imported goods sent via express delivery services

- ❖ On 4 April 2024, the Customs Department issued Official Letter No. 1131/CHQ-NVTHQ guiding regulations related to import tax and Value Added Tax (VAT) for imported goods sent via express delivery service, specifically as follows:

VAT on low value goods:

- According to Decision No. 01/2025/QD-TTg, the regulation on VAT exemption for low value imported goods sent via express delivery services with has been officially abolished.
- From 18 February 2025, all imported goods sent via express delivery service will no longer be exempt from VAT.
- The policy on import duty exemption for express delivery goods is implemented in accordance with the Law on Export Tax, Import Tax No. 107/2016/QH13 and Decree No. 134/2016/ND-CP (amended and supplemented by Decree No. 18/2021/ND-CP of the Government).

5. Official Letter No. 1131/CHQ-NVTHQ dated 4 April 2025 of the Customs Department on tax policy for imported goods sent via express delivery services (cont')

Customs procedures for Export Processing Enterprises (EPEs):

- The location for carrying out customs procedures for imported goods of EPEs is the Sub-Department of Customs managing the EPE.
- EPEs are not allowed to carry out customs procedures for goods of group 2 (goods exported, imported, or in transit sent via international express delivery services where the express delivery enterprise is the customs declarant).
- In cases where the EPE's goods belong to group 2 but the EPE itself carries out customs procedures for these goods without going through an express delivery enterprise, the customs procedures will be carried out according to the regulations for goods of group 3.
- Tax policy (including VAT as guided in point 1) for low-value goods sent via express delivery services of EPEs still apply according to the aforementioned regulations.

Therefore, enterprises importing goods via express delivery services should pay particular attention to the fact that low-value goods are no longer exempt from VAT from 18 February 2025, and comply with the regulations on VAT declaration and payment. At the same time, EPEs need to clearly understand the regulations on the location and the entity carrying out customs procedures for express delivery goods to ensure proper compliance.



Contact

Please study the newly issued regulations and review the internal compliance procedures in order to comply with the regulations on customs tax as well as reduce errors in the process of filing and preparing documents that could lead to additional tax obligations or administrative penalty.

Please contact the experts of Grant Thornton Vietnam for in-depth advice if you have any inquiries during the implementation of tax and customs compliance.

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