

Vietnam's Customs Course

Lesson 3a: Vietnam's Import & Export Tariff

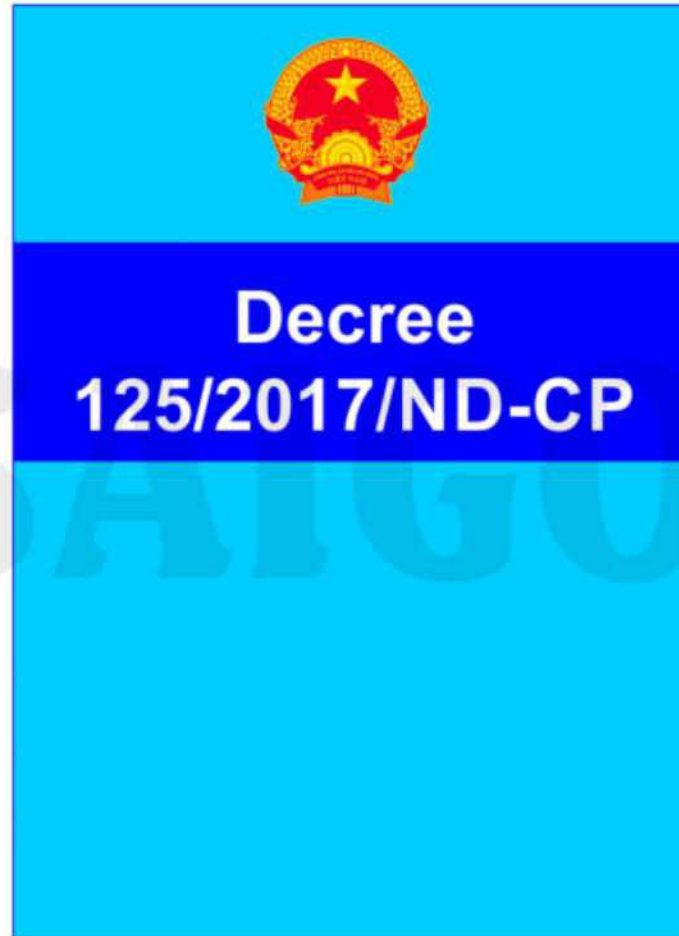
HS code	Commodity Description	Normal Import Tariff	Preferential Import Tax (MFN)	Value Added Tax
38.08.52.10	Insecticides, rodenticides	5%	0%	5%
75.03.00.00	Nickel waste and scrap	5%	0%	10%
84.07.32.11	Reciprocating piston engines	75%	50%	10%
87.11.20.11	Motocycles	100%	75%	10%

Content

Lesson 9: Vietnam's Import - Export tariff

- 1 Legal basis
- 2 Import tariff
- 3 Excise tax
- 4 Export tariff
- 5 Environment protection tax
- 6 Value Added Tax

1. Legal basis



The Government issued Decree 125/2017/ND-CP amending and supplementing Decree 122/2016/ND-CP on the Export Tariff Schedule, Preferential Import Tariff, List of Goods and Absolute Tax Rates, mixed tax, import tax outside the tariff quota.

Principles of Vietnam's import and export tariff



1

Encourage the import of raw materials, prioritizing domestically unavailable goods;



2

Focus on developing high-tech fields, source technologies, energy-saving, and environmental protection.

Principles of Vietnam's import and export tariff



3

Uniformly applying tax rates to goods of the same nature, structure, utility and similar technical features;



4

Simple, transparent, facilitating taxpayers and reforming tax administrative procedures

Principles of Vietnam's import and export tariff

Import tax rates are reduced from finished products to raw materials



Biscuit

(Finished product)

Import Tax rate: **30%**



Reduce



Flour

(Raw material)

Import Tax rate: **5%**

Principles of Vietnam's import and export tariff

Export tax rates increase gradually from finished products to raw materials.



Wheel
(Finished product)

Export Tax rate: **5%**



Increase



Liquid Rubber
(Raw material)

Export Tax rate: **20%**

Authority to issue import and export tariffs

The authority to issue import and export tariffs belongs to the Government.

The Government is allowed to promulgate:

- Export tariff, preferential export tariff;
- Preferential import tariff;
Special preferential import tariff;
- List of goods and their absolute tax, mixed tax, and import tax outside the tariff quota.



Government of Vietnam

2. Import tariffs

Conventional
tax rates

Preferential tax rate
MFN - Most Favour Nation

Special preferential
tax rates

a %

Preferential tax rates apply to imported goods originating from countries, groups of countries or territories which conduct most favored nation treatment in trade relations with Vietnam;

Tax rates

Conventional
tax rates

Preferential tax rate
MFN - Most Favour Nation

**Special preferential
tax rates**

a %

b %

Special preferential tax rates apply to imported goods originating from countries, groups of countries or territories having agreements on special preferential import tax rates in trade relations with Vietnam;

Tax rates

**Conventional
tax rates**

Preferential tax rate
MFN - Most Favour Nation

Special preferential
tax rates

150% **a** %

a %

b %

Conventional tax rates apply to imported goods that are not subject to preferential tax rates and special preferential tax rates.

Import tariff

HS code	Commodity Description	Normal import tariff	Preferential import tariff	Special Preferential import tariff	Other	Other	Preferential Preferential tariff
38.08.52.10	Insoluble, indurated	3.3	3.3	3.3	-	-	100 (100%)
75.03.00.00	Waste and scrap	3.3	3.3	3.3	-	2%	
84.07.30.11	Reciprocating piston engines	3.3	3.3	3.3	-	-	-
87.11.20.11	Motorcycles	3.3	3.3	3.3	2%	-	-

HS code

38.08.52.10

75.03.00.00

The Harmonized System developed by the World Customs Organization (WCO)

Import tariff

HS code	Commodity Description	Normal import tariff	Preferential import tariff	Special Preferential import tariff	TEU	TEU	Preferential Preferential tariff
28.28.32.10	Insecticides, rodenticides	7.7	3.3	3.3	-	-	1000 (100%)
79.02.00.00	Nickel waste and scrap	7.7	3.3	3.3	-	2%	-
84.07.30.11	Recompressing piston engines	7.7	3.3	3.3	-	-	-
87.11.20.11	Motorcycles	7.7	3.3	3.3	2%	-	-

Commodity Description

Insecticides, rodenticides

Nickel waste and scrap

Import tariff

HS code	Commodity Description	Normal Import Tariff	Preferential Import Tariff	Special Preferential Import Tariff	Excise	GST	Additional Preferential Tariff
88.08.00.10	Motorcycles, sub-motorcycles	5%	5%	5%	-	-	100% (100%)
75.03.00.00	Motor waste and scrap	5%	5%	5%	-	2%	-
84.07.30.11	Reciprocating piston engines	5%	5%	5%	-	-	-
87.11.20.11	Motorcycles	5%	5%	5%	2%	-	-

Normal Import Tariff

5%

5%

Apply to imported goods that are not subject to preferential or special preferential tax rates.

Import tariff

HS code	Commodity Description	Normal import tax	Preferential import tax (MFN)	Special Preferential import tax	Other	Other	Additional Information
88.08.00.10	Motorcycles, submotorcycles	7%	0%	0%	-	-	100 VND/kg
75.03.00.00	Waste of iron and scrap	7%	0%	0%	-	2%	
84.07.30.11	Refrigerating motor engines	7%	0%	0%	-	-	
87.11.20.11	Motorcycles	7%	0%	0%	2%	-	

Preferential Import Tax (MFN)

0%

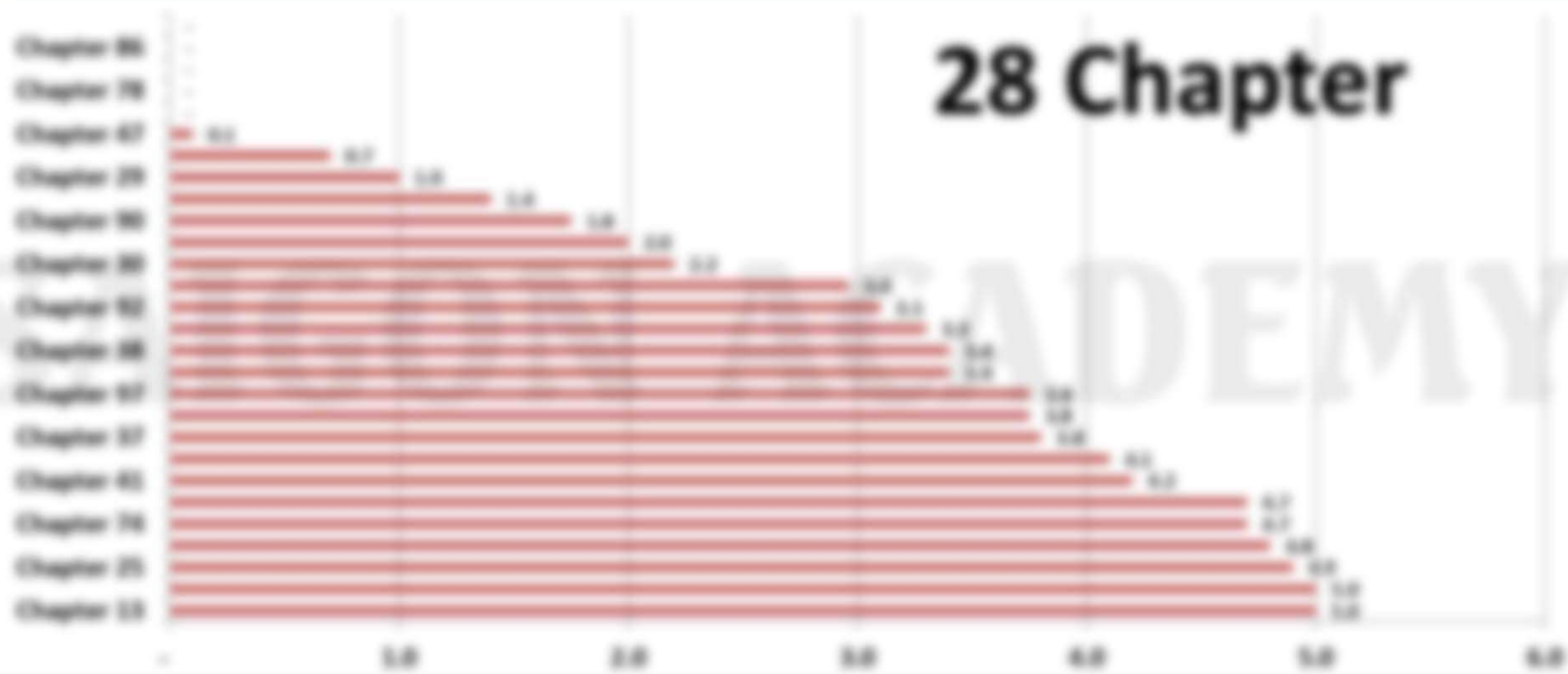
0%

Apply to imported goods originating from countries performing MFN treatment with Vietnam;

Preferential Import Tax (MFN)



HS Chapter with tax rate average < 5%



Commodity with tax rate < 5%



Railway



Organic chemicals



Work of art



Earths and stone

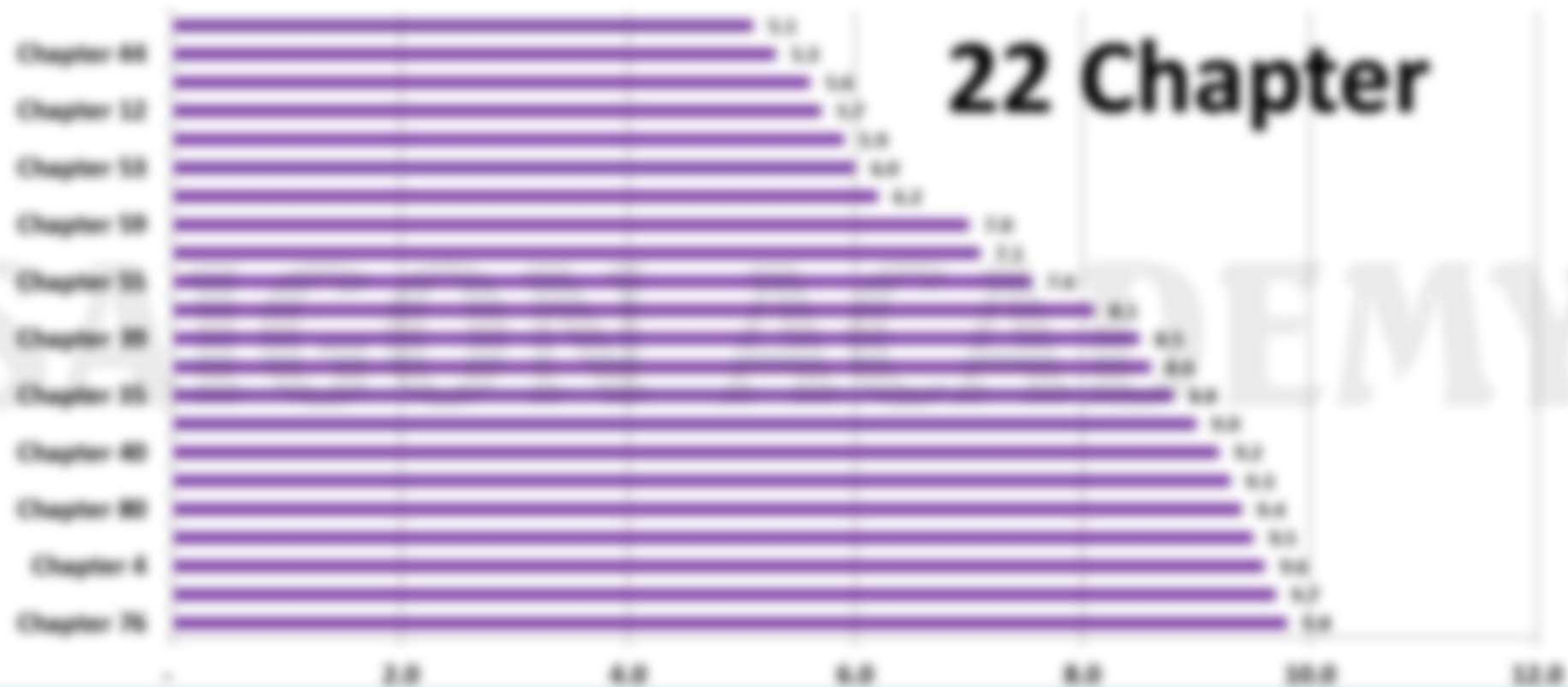


Cinematographic goods



Mineral product

5% < HS Chapter with tax rate average < 10%



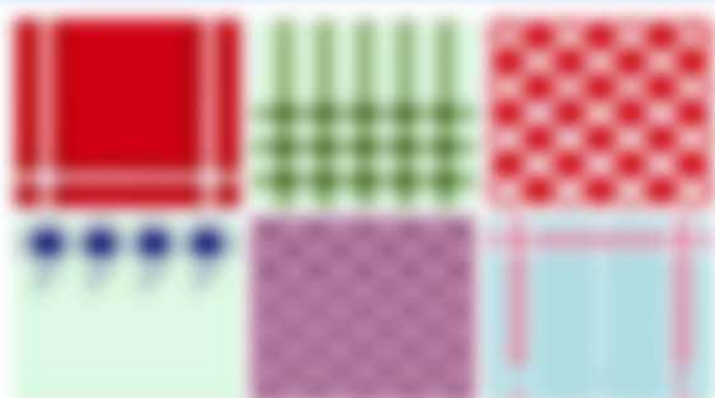
Commodity with tax rate < 10%



Wood



Seed and fruit



Man-made staple fibers



Glues

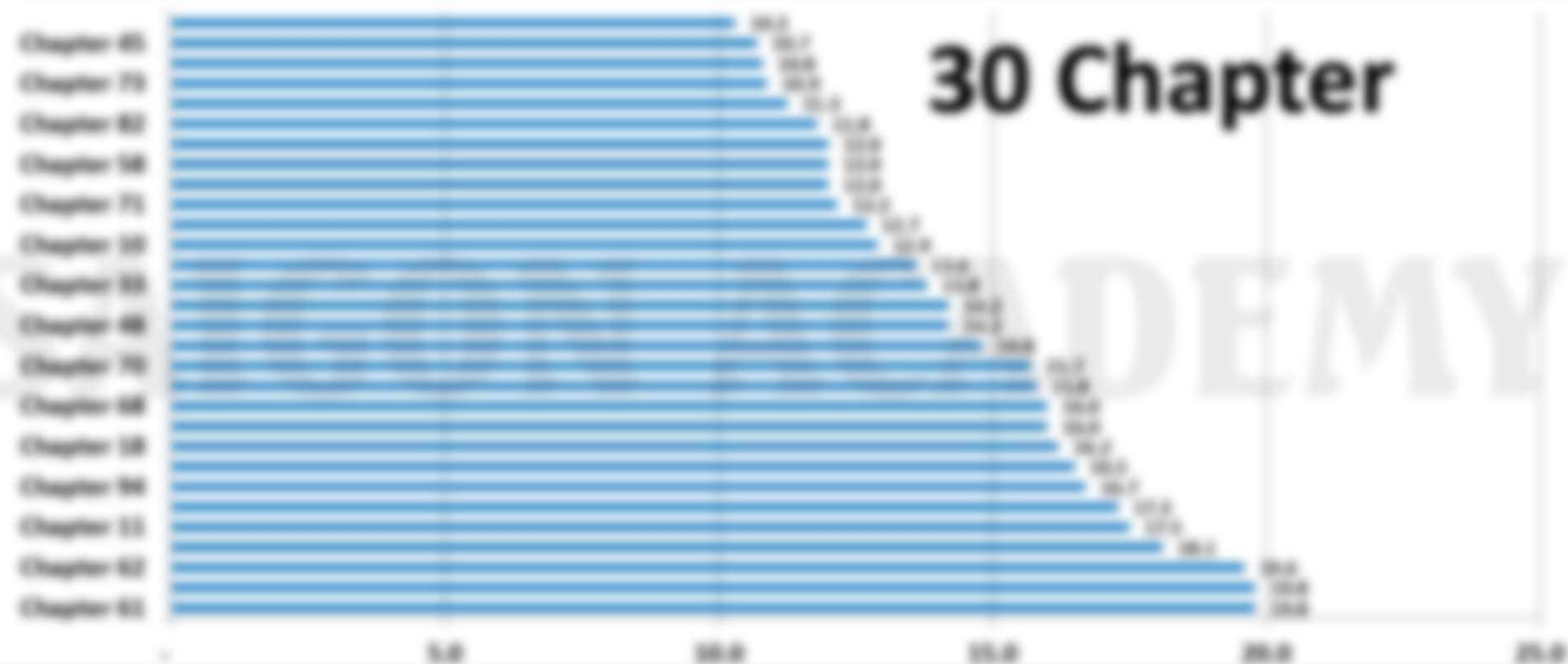


Tin and articles thereof



Dairy products

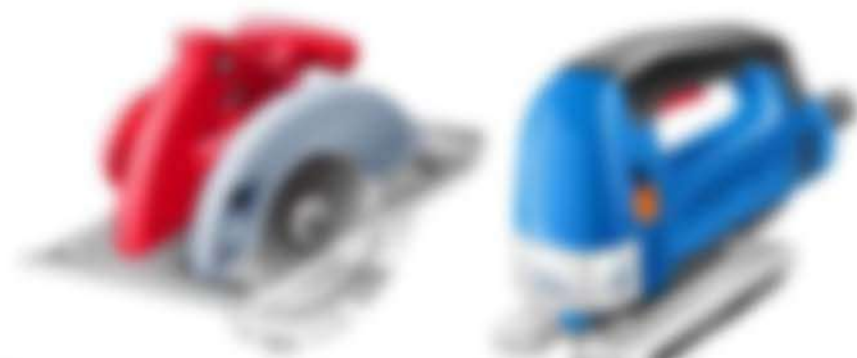
10% < HS Chapter with tax rate average < 20%



Commodity with tax rate < 20%



Iron or steel



Tools, implements



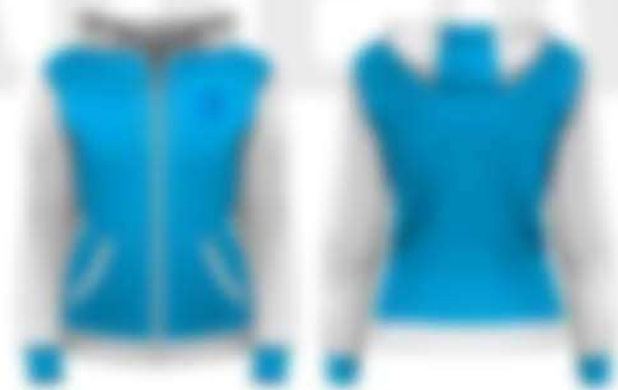
Natural pearls



Paper



Cocoa



Clothings

HS Chapter with tax rate average > 20%



Commodity with tax rate > 20%



Coffee, tea



Articles of leather



Footwear



Umbrellas



Preparations of meat, fish



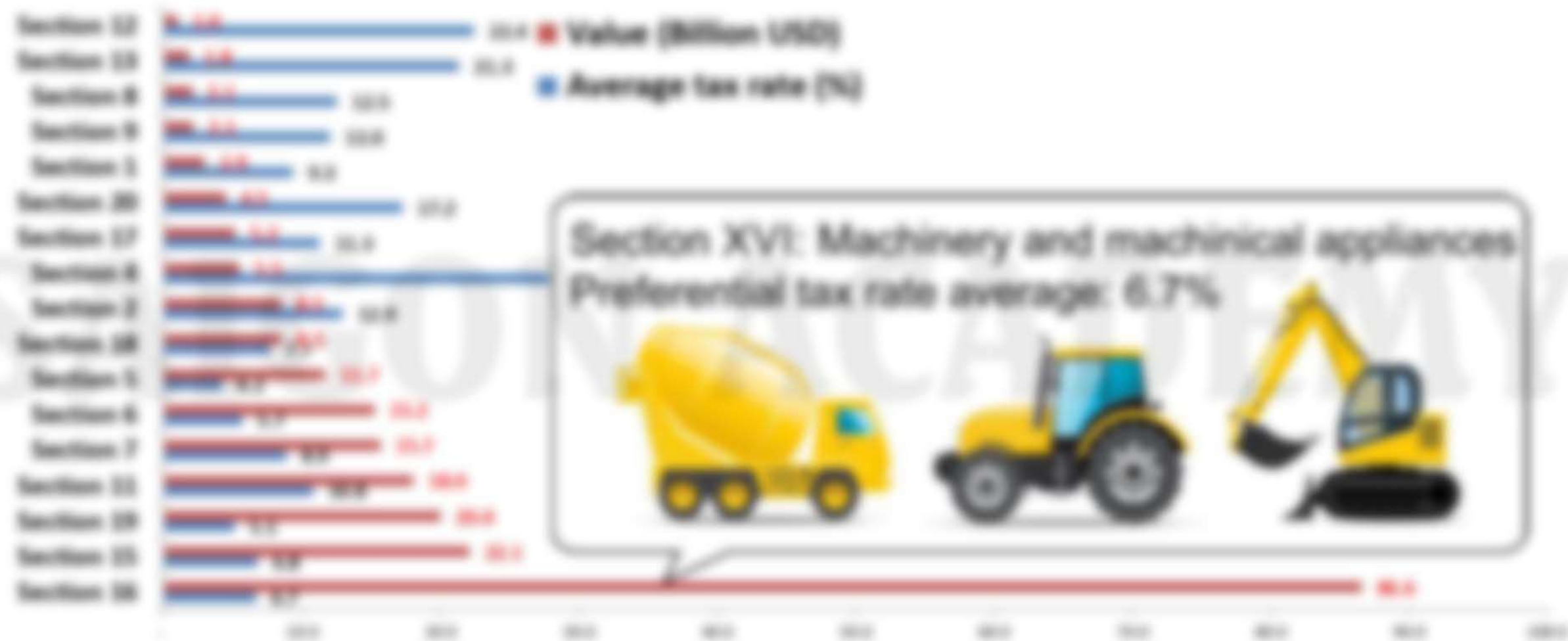
Vegetables

Commodity vs imported tax rate

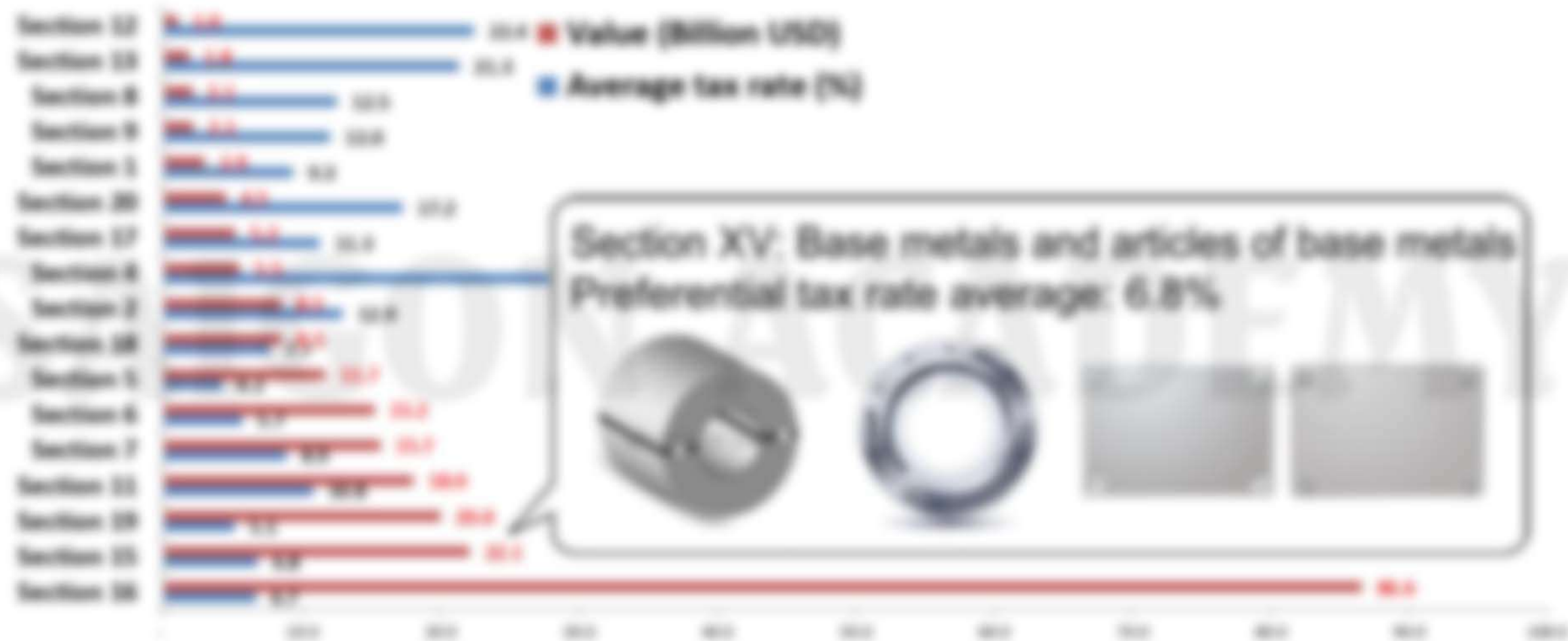


SEASON ACADEMY

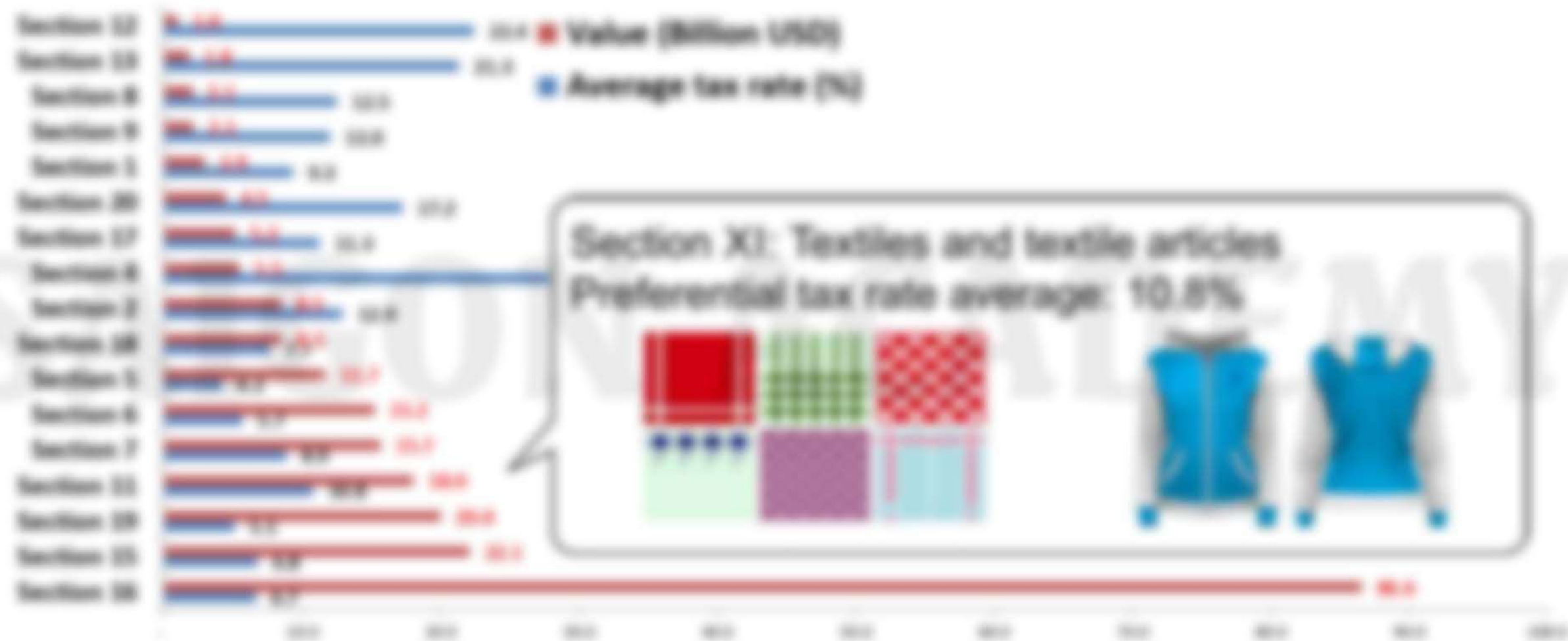
Commodity imported vs tax rate



Commodity imported vs tax rate



Commodity imported vs tax rate



Import tariffs

HS code	Commodity Description	Normal import tax	Preferential import tax (0%)	Special Preferential Import Tax	Excise tax	Value Added Tax	Environmental Protection tax
88.08.00.10	Engines, turbo-propellers	3%	3%	3%	-	-	100 VND/kg
75.03.00.00	Waste and scrap	3%	3%	3%	-	2%	-
84.07.30.11	Reciprocating piston engines	3%	3%	3%	-	-	-
87.11.20.11	Motorcycles	3%	3%	3%	2%	-	-

Special Preferential Import Tax

0%

0%

Apply to imported goods originating from countries having agreements on special preferential import tax rates with Vietnam;

Import tariffs

HS code	Commodity Description	ACFTA
38 08 52 10	Insecticides, rodenticides	0%
75 03 00 00	Nickel waste and scrap	0%
84 07 32 11	Reciprocating piston engines	15%
87 11 20 11	Motorcycles	90%

ACFTA: Asean - China Free Trade Area



Import tariffs

HS code	Commodity Description	ATIGA
38 08 52 10	Insecticides, rodenticides	0%
75 03 00 00	Nickel waste and scrap	0%
84 07 32 11	Reciprocating piston engines	15%
87 11 20 11	Motorcycles	90%

ATIGA: Asian Trade In Goods Agreement



Import tariffs

HS code	Commodity Description	AJCEP
38 08 52 10	Insecticides, rodenticides	0%
75 03 00 00	Nickel waste and scrap	0%
84 07 32 11	Reciprocating piston engines	15%
87 11 20 11	Motorcycles	90%

AJCEP: Asian Japan Comprehensive Economic Partnership Agreement



Import tariffs

HS code	Commodity Description	VJEPA
38 08 52 10	Insecticides, rodenticides	0%
75 03 00 00	Nickel waste and scrap	0%
84 07 32 11	Reciprocating piston engines	15%
87 11 20 11	Motorcycles	90%

VJEPA: Vietnam Japan Economic Partnership Agreement



Import tariffs

HS code	Commodity Description	AIFTA
38 08 52 10	Insecticides, rodenticides	0%
75 03 00 00	Nickel waste and scrap	0%
84 07 32 11	Reciprocating piston engines	15%
87 11 20 11	Motorcycles	90%

AIFTA: Asian - India Free Trade Area



3. Excise tax

VAT code	Commodity Description	Normal import tax	Reduced import tax (0%)	Special Reduced import tax	Excise tax	Special tax	Consumption tax
08.08.02.10	Trucks, motor vehicles	0%	0%	0%	-	-	100 VND/kg
15.03.00.00	Waste and scrap	0%	0%	0%	-	20%	-
84.07.00.11	Reciprocating piston engines	0%	0%	0%	-	-	-
87.11.00.11	Motorcycles	0%	0%	0%	20%	-	-

Excise Tax

-

20%

Taxes on goods that the State discourages use such as alcohol, beer, cigarettes, air conditioners, etc.

Excise tax rate of some commodities



Alcohol, beer,
cigarettes

60%



Car under 24 seats

40%



Motorcycle

30%



Petrol fuel

10%



Air conditioners

10%

4. Export tariff

HS code	Commodity Description	Normal export tax	Reduced export tax (0%)	Special Reduced export tax	Export tax	Export tax	Comments
28.28.32.10	Insecticides, subinsecticides	0%	0%	0%	-	-	100% duty
75.03.00.00	Waste or scrap	0%	0%	0%	-	20%	
84.07.30.11	Reciprocating piston engines	0%	0%	10%	-	-	
87.11.20.11	Motorcycles	0%	0%	0%	20%	-	

Export Tariff

-

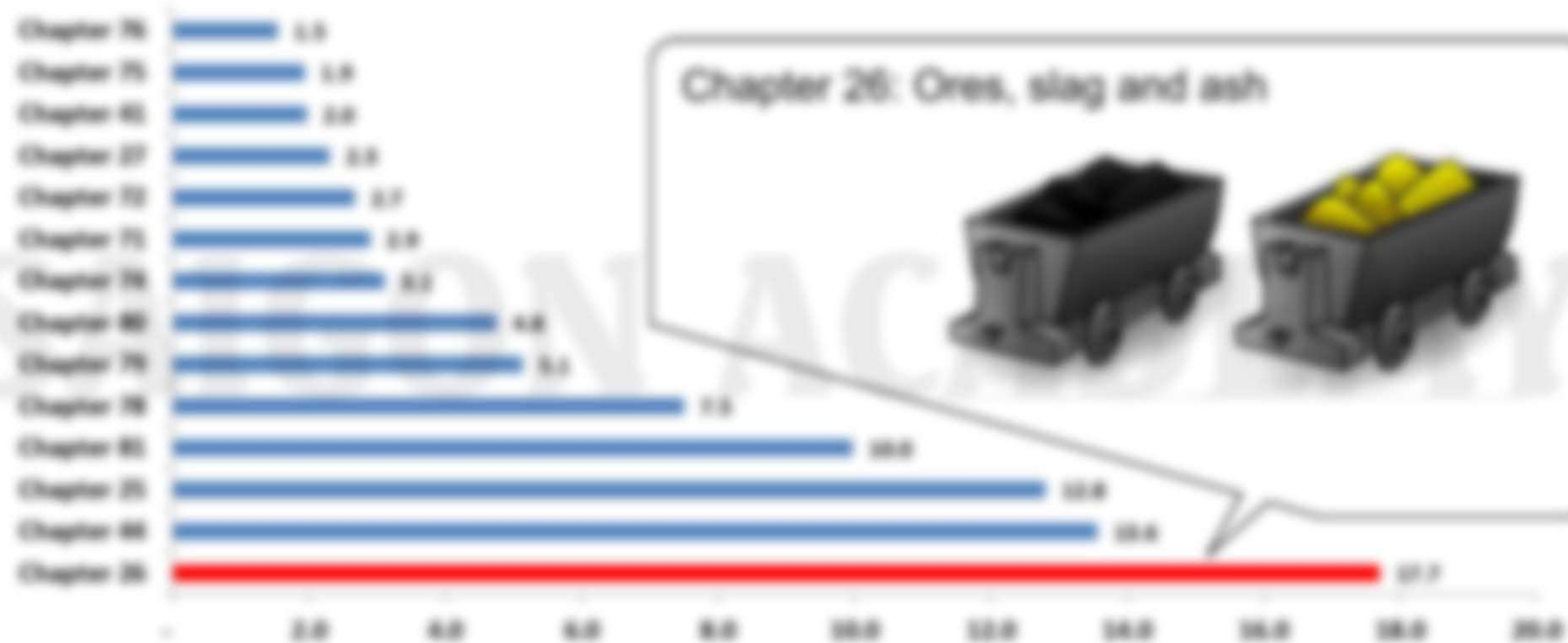
20%

The export tax for most items is 0%, except for some goods which are natural resources subject to export tax.

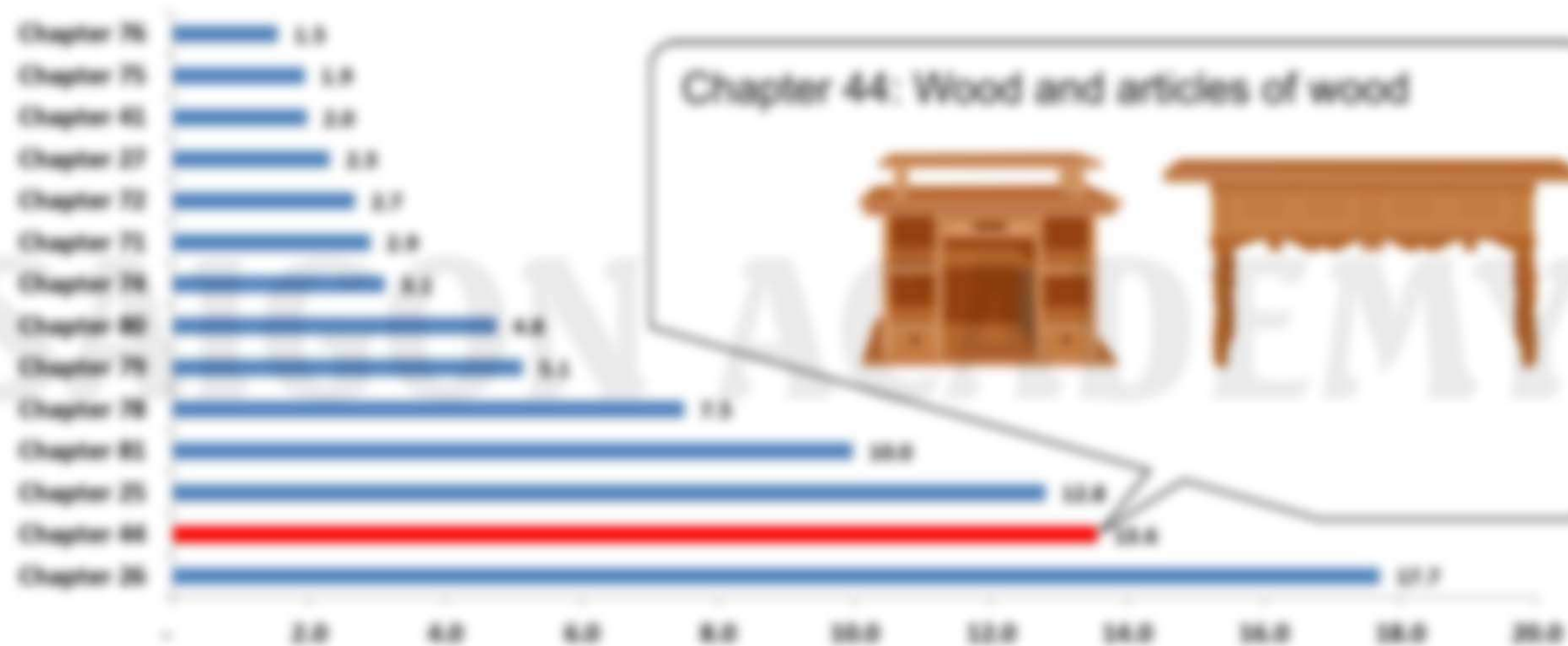
Export tax rate of some commodities (%)



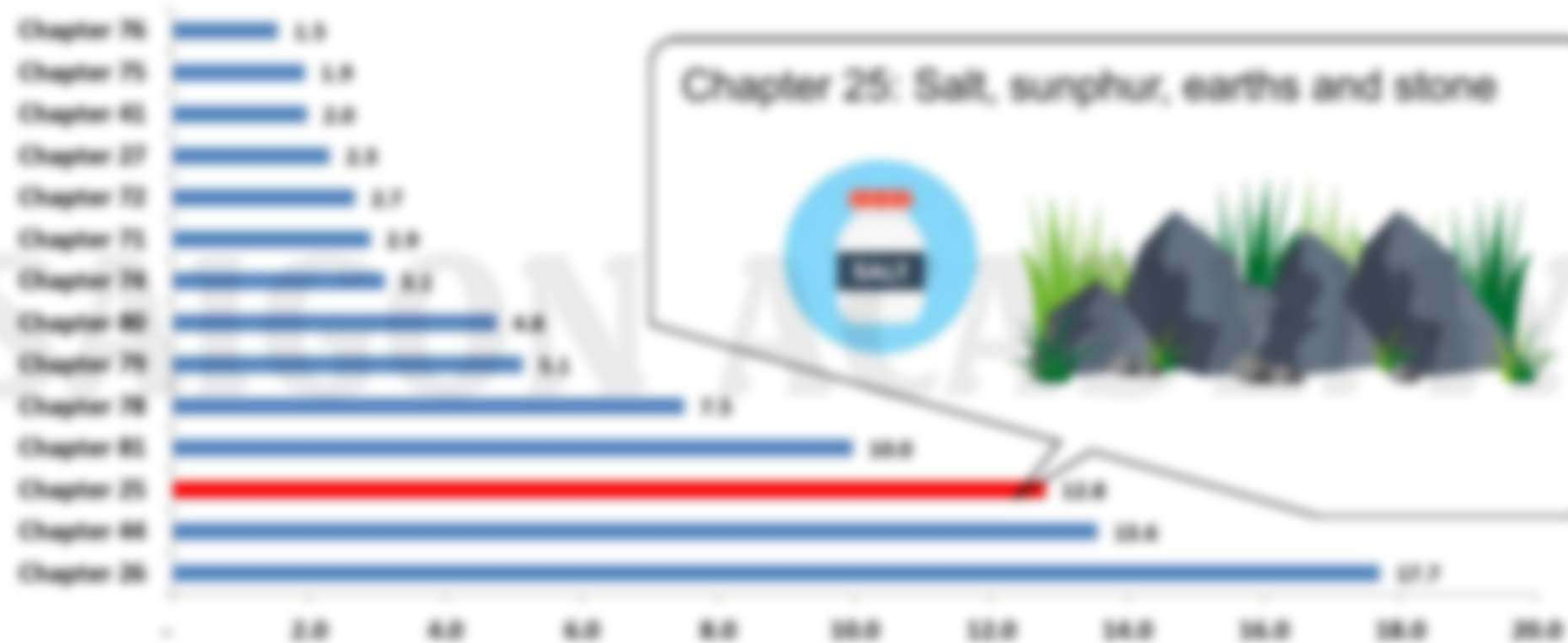
Export tax rate of some commodities (%)



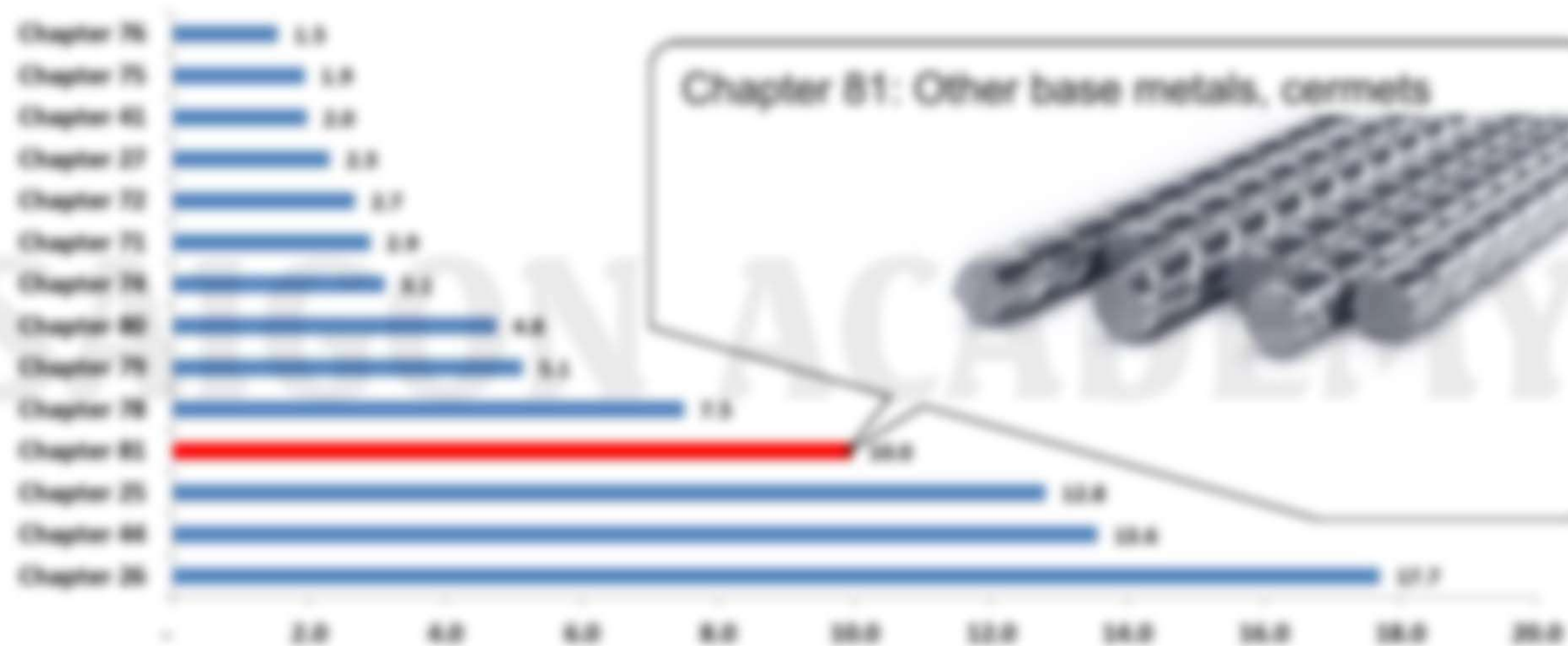
Export tax rate of some commodities (%)



Export tax rate of some commodities (%)



Export tax rate of some commodities (%)



5. Environment protection tax

VN code	Commodity Description	Normal import tax	Reduced import tax (0%)	Special Reduced import tax	Excise tax	Special tax	Environment Protection tax
88.08.02.10	Iron ores, concentrates	0%	0%	0%	-	-	3.000 VND/kg
75.03.00.00	Waste or scrap of iron	0%	0%	0%	-	20%	-
88.07.00.11	Refrigerating motor engines	0%	0%	0%	-	-	-
87.11.20.11	Motorcycles	0%	0%	0%	20%	-	-

Environment Protection tax

3.000 VND/kg

Taxes on goods whose consumption affects the environment such as gasoline, plastic bags, coal ...

Environment protection tax rate (VND)



4,000 VND/litre

Petrol



30,000 VND/ton

Coal



50,000 VND/kg

Plastic bags



2,000 VND/kg

Herbicide

SARAGON ACADEMY

5. Value Added Tax

HS code	Commodity Description	Normal Import Tax	Reduced Import Tax (0%)	Normal Import Tax (5%)	Rate	Rate	Normal Import Tax (10%)	Normal Import Tax
8508.10.10	Handheld, radio-controlled	5.73	0.00	0.30	-	-	0.57	5.73
7508.00.00	Waste waste and scrap	5.73	0.00	0.30	-	2%	0.11	5.73
8407.32.11	Reciprocating piston engines	5.73	0.00	0.30	-	-	0.00	5.73
8711.20.11	Motorcycles	5.73	0.00	0.30	2%	-	0.11	5.73

Value Added Tax

5%

10%

Value added tax on import and export goods consists of 3 tax rates: 0%, 5% and 10%

Value Added tax rate (%)

Tax rate: 0% for exported goods

Tax rate: 5%



Mineral



Vegetables, meat



Fresh water



Value Added tax rate (%)

Tax rate: 5%



Medical instruments



Educational equipment



Toy for children

Vietnam Customs Course

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