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| **THE GOVERNMENT -------** | **SOCIALIST REPUBLIC OF VIETNAM Independence–Freedom - Happiness ---------------** |
| No.: 111/2020/ND-CP | *Ha Noi, September18, 2020* |

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| Official text |

**DECREE**

**Preferential export tariff schedule, special preferential import tariff schedule of Vietnam to implement the Free Trade Agreement between**

**the Socialist Republic of Vietnam and the European Union in the   
2020 - 2022period**

*Pursuant to the Law on Government Organization dated June 19, 2015;*

*Pursuant to the Law on Import Tariff and Export Tariff dated April 6, 2016;*

*Pursuant to the Law on Customs dated June 23, 2014;*

*Pursuant to the Law on Tax Administration dated June 13, 2019;*

*Pursuant to the Law on International Treaties dated April 9, 2016;*

*Pursuant to the National Assembly's Resolution No. 102/2020/QH14 dated June 8, 2020 ratifying the Free Trade Agreement between the Socialist Republic of Vietnam and the European Union;*

*To implement the Free Trade Agreement between the Socialist Republic of Vietnam and the European Union;*

*At the request of the Minister of Finance;*

*The Government promulgates the Decree on Preferential export tariff schedule, special preferential import tariff schedule of Vietnam to implement the Free Trade Agreement between the Socialist Republic of Vietnam and the European Union in the 2020 - 2022 period.*

**Article 1. Scope of regulation**

This Decree promulgates a preferential export tariff schedule, aspecial preferential import tariff schedule of Vietnam to implement the Free Trade Agreement betweenthe Socialist Republic of Vietnam and the European Union (hereinafter referred to as the EVFTA) in the 2020 - 2022 period and conditions to enjoy preferential export tariff rates and special preferential import tariff rates under this Agreement.

**Article 2. Subjects of application**

1. Taxpayers according to the regulations of the Law on Import Tariff and Export Tariff.

2. Customs agencies, customs officials.

3. Organizations and individuals with rights and obligations related to imported and exported goods.

**Article 3. Preferential export tariff schedule, special preferential import tariff schedule of Vietnam in the 2020 - 2022 period**

1. Promulgate together with this Decree:

a) Appendix I - Vietnam's preferential export tariff schedule for the implementation of the EVFTA: comprises commodity code, description of commodity, preferential export tariff rates by phases when exported to the territories specified in Paragraph a, Clause 2, Article 4 of this Decree for each commodity code.

b) Appendix II - Vietnam's special preferential import tariff schedule for the tmplementation of the EVFTA: comprises commodity code, description of commodity, special preferential import tariff rates by phases when imported fromthe territories specified in Paragraph b, Clause 3, Article 5 of this Decree for each commodity code.

2. The column "Commodity code" and the column "Description of commodity" in the Appendices promulgated together with this Decree are formulated on the basis of a List of Vietnamese exports and imports and detailed by 8-digit or 10-digit code.

In case the List of Vietnamese exports and imports is amended, supplemented, the declarant shall declare the commoditydescription and code according to the amended, supplemented List of exports and importsand the tariff rate of theamended, supplemented commodity code shall be applied as stipulated in the Appendices to this Decree.

Goods classification shall comply with the regulations of Vietnamese law.

3. Column "Tariff rate (%)" in Appendix I and Appendix II: Tariff rates applicable to different periods, including:

a) Column "01/08/2020 - 31/12/2020": Tariff rate applied from August 1, 2020 to the end of December 31, 2020;

b) Column "2021": Tariff rate applied from January 1, 2021 to the end of December 31, 2021;

c) Column “2022”: Tariff rate applied from January 1, 2022 to the end of December 31, 2022.

**Article 4. Vietnam's preferential export tariff schedule**

1. Commodities not included in the preferential export tariff schedule specified in Appendix I to this Decree but included in the export tariff schedule under the List of taxable commodity groups stipulated under Decree No.57/2020/ND-CP dated May25, 2020 of the Government amending, supplementing a number of articles of the Government's Decree No. 122/2016/ND-CP dated September 1, 2016 of the Government on export tariff schedule,preferentialimport tariff schedule, list of goods and absolute tariff rates, combined tariff, out-of-quotaimport tariff ratesand Decree No.125/2017/ND-CP dated November 11, 2017 amending, supplementing a number of articles of the Government's Decree No. 122/2016/ND-CP (hereinafter referred to as Decree No. 57/2020/ND-CP of the Government) and amended, supplemented documents (if any) are subject to 0% tariff rate when exported to the territories specified in Paragraph a, Clause 2 of this Article.

2. Conditions for application of preferential export tariff rates under the EVFTA

Commodities exported from Vietnam subject to preferential export tariff rates specified in Appendix I to this Decree and in Clause 1 of this Article shall satisfy the following conditions:

a) Be imported into the territories specified under the EVFTA, comprising:

-Territories of the member statesof the European Union as specified in Appendix III to this Decree;

- The United Kingdom of Great Britain and Northern Ireland.

b) Having transport documents (copy) indicating the destinationswhich arethe territories specified in Paragraph a, Clause 2 of this Article.

c) Having an import customs declaration sheet of the export consignment of Vietnamese origin imported into the territories specified in Paragraph a, Clause 2 of this Article (a copy and its translation into English or Vietnamese if the language used on the declaration sheet is not English).

3. Procedures for application of preferential export tariff rates under the EVFTA

a) At the time of customs clearance procedure, the customs declarant shall make an export declaration, apply the export tariff rate, calculate tariff and make tariff paymentin accordance with the export tariff schedule under the List of taxable commodities stipulated under Decree No.57/2020/ND-CP of the Government and amended, supplemented documents (if any);

b) Within 01 year from the day on which the export declaration is registered, the customs declarant shall submit all required documents proving that the commoditiescomply with the regulations in Paragraph b andParagraph c, Clause 2 of this Article (one copy) and make additional declarations for application of preferential export tariff rates under the EVFTA. After the above-mentioned 1-year time limit, exported commodities are not eligible for application of preferential export tariff rates under the EVFTA;

c) The customs authority shall inspect the dossier, check the preferential export tariff rates according to the preferential export tariff schedule specified in Appendix I to this Decree, if the exported commoditiesfully meet the conditions specified in Clause 2 of this Article, the preferential export tariff rate under the EVFTA shall be applied and the tariff overpaid amount shall be reimbursed to customs declarants according to the regulations of law on tax administration.

**Article 5. Vietnam's special preferential import tariff schedule**

1. The symbol "\*": Imported commodities which are not entitled to enjoy special preferential import tariff under the EVFTA.

2. For imported commodities subject to application of tariff-rate quota, including a number of commodities under the groups namely 04.07; 17.01; 24.01; 25.01, the in-quota special preferential tariff is the tariff rate specified in Appendix II to this Decree; the annual list and import tariff-rate quotas shall comply with the regulations of the Ministry of Industry and Trade and the out-of-quota import tariff rates shall comply with the regulations under Decree No. 57/2020/ND-CP of the Government and amended, supplemented documents (if any)at the time of import.

3. Conditions for application of special preferential import tariff rates under the EVFTA

Imported commodities eligible for the special preferential import tariff rates under EVFTA shall satisfy the following conditions:

a) Included in the special preferential import tariff schedule specified in Appendix II to this Decree;

b) Be imported into Vietnam from:

- Territories of the member statesof the European Union as specified in Appendix III to this Decree;

- The United Kingdom of Great Britain and Northern Ireland;

- The Principality of Andorra; the Republic of San Marino; and

- ​​The Socialist Republic of Vietnam (Commodities imported from the duty-free zone into the domestic market).

c) Satisfy the requirements of origin of goods and having proof of origin of goods in accordance with the regulations under the EVFTA.

**Article 6. Implementation effectiveness**

1. This Decree shall take effect on the date of this Decree is signed into enactment.

2. The regulations under this Decree shall only apply to commodities exported from Vietnam to the United Kingdom of Great Britain and Northern Ireland as provided for in Paragraph a, Clause 2, Article 4 of this Decree and to commodities imported into Vietnam from the United Kingdom of Great Britainand Northern Ireland as provided for inParagraph b, Clause 3, Article 5 of this Decree during the period from August 1, 2020 to the end of December 31, 2020.

3. For customs declarations of imports and exports registered from August 1, 2020 until before the effective date of this Decree, if all regulations are compliedfor the enjoyment of the preferential export tariff rates, special preferential import tariff rates of Vietnam as specified in this Decree and the tariff has been paid at a higher rate, customs agencies shall handle the tariff overpaid amount in accordance with the regulations under the law on tax administration.

**Article 7. Implementation responsibility**

Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, Chairpersons of People's Committees of centrally-affiliated provinces andcities and relevant organizations and individuals are responsible for implementing this Decree./.

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| ***Recipients:*** - Central Communist Party Secretariat;  - Prime Minister, Deputy Prime Ministers;  - Ministries, Ministerial-level agencies, Government’s affililated agencies;  - People’s Councils and Committees of centrally-run provinces and cities;  - Central Office and Commissions of the Communist Party;  - Party General Secretary Office;  - State President Office;  - Ethnic Minority Council and National Assembly  Committees;  - National Assembly Office;  - People’s Supreme Court;  - People’s Supreme Procuracy;  - State Audit;  - National Financial Monitoring Committee;  - Social Policy Bank;  - Vietnam Development Bank;  - Central Committee of Vietnam Fatherland Front;  - Central Agencies of Mass Organizations;  - OOG: Minister-Chairman, Vice  Chairpersons, PM. Assistant, Web Portal Director General, relevant Departments, Units, Gazette;  - For filing: Clerical section, Economic Matters Dept. (3 copies), KN. | **ON BEHALF OF THE GOVERNMENT PRIME MINISTER     Nguyen Xuan Phuc** |