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## 세무 뉴스

# AHTN 2022에 따른 MFN 및 FTA 관세 적용

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## AHTN 2022에 따른 MFN 및 FTA 관세 적용

ASEAN HS Tariff Nomenclature version 2022 (아세안 통합관세품목분류표 - "AHTN 2022") 에 따른 수출입 상품목록을 공표하는 제31/2022/TT-BTC호 시행규칙은 2022년 12월 30일부터 유효된다. 따라서 2022년 12월 30일에도 정부는 베트남의 양자 및 다자간 무역 협정/자유 무역 협정에 따라 특별우대 수출 관세표, 특별 우대 수입 관세표에 관한 17개의 시행령을 발표하였다.

한편, 최혜국 대우 ("MFN")의 적용은 아직 변경되지 않으며 현행 규정을 따른다.

다만 수출입 물품 목록에 대한 제31호 시행규칙이 2022년 12월 30일부터 유효됨에 따라 관세총국은 HS 코드 신고 및 해당 수출입 관세율을 안내하는 제 5731/TCHQ-TXNK 호 OL 를 공표하였다. 구체적으로:

- HS 코드는 베트남의 수출입 물품 목록 및 제 31호 시행규칙에 첨부된 06개의 일반 규칙을 기반으로 하며 2022년 11월 17일 제4891/ TCHQ-TXNK호 OL에 첨부된 세부 설명내용에 따라 확인된다.
- "KBTC" 로 비교된 HS 코드는 전자통관 시스템에서 수동으로 신고해야 한다.
- 특별우대세율의 신고는 해당 과세표를 공표하는 시행령의 규정에 따라 엄격히 수행해야 한다. (옆표 참조).

(\* [딜로이트의 제31호 시행규칙에 대한 뉴스](#)를 참조하십시오)

시행령 번호	협정
112/2022/ND-CP	Vietnam – Chile FTA 베트남-칠레 자유무역협정 ("VCFTA")
113/2022/ND-CP	Vietnam Eurasian Economic Union 베트남 – 유라시아경제연합 ("VN-EAEU FTA")
114/2022/ND-CP	Vietnam – Cuba Trade Agreement 베트남-쿠바 무역 협정
115/2022/ND-CP	Comprehensive and Progressive Trans-Pacific Partnership 포괄적 점진적 환태평양 경제동반자 협정 ("CPTPP")
116/2022/ND-CP	Vietnam – European Union FTA 베트남 – 유럽연합 FTA ("EVFTA")
117/2022/ND-CP	Vietnam – United Kingdom FTA 베트남 – 영국 FTA ("UKVFTA")
118/2022/ND-CP	ASEAN – China FTA 아세안 – 중국 FTA ("ACFTA")
119/2022/ND-CP	ASEAN – Korea FTA 아세안 – 한국 FTA ("AKFTA")
120/2022/ND-CP	ASEAN – Japan Comprehensive Economic Partnership; ASEAN – 일본 포괄적 경제 동반자협정 ("AJCEP")
121/2022/ND-CP	ASEAN – Australia – New Zealand FTA ASEAN – 호주 – 뉴질랜드간 자유무역협정 ("AANZFTA")
122/2022/ND-CP	ASEAN – India FTA ASEAN – 인도 FTA ("AIFTA")
123/2022/ND-CP	ASEAN – Hong Kong, China FTA ("AHKFTA")
124/2022/ND-CP	Vietnam – Japan Economic Partnership Agreement 베트남 – 일본 경제동반자협정 ("VJEPA")
125/2022/ND-CP	Vietnam – Korea FTA 한국 – 베트남 자유무역협정 ("VKFTA")
126/2022/ND-CP	ASEAN Trade in Goods Agreement 아세안 국가 간 자유무역협정 ("ATIGA")
127/2022/ND-CP	Vietnam – Laos Trade Agreement 베트남-라오스 무역 협정
129/2022/ND-CP	Regional Comprehensive Economic Partnership ("RCEP") 지역 포괄적 경제 동반자협정

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