

## Tax Alert

## Circular No. 31/2022/TT-BTC promulgating the nomenclature of imported and exported goods under AHTN 2022

July 2022

## General Information

- The Harmonized Commodity Description and Coding System (“Harmonized System” or “HS”) of the World Customs Organization (WCO) is **amended and supplemented every 5 years** to reflect technological, technical and commercial changes in products.
- On 01 January 2022, the **HS 2022** became effective to replace HS 2017. WCO signatory countries, can independently decide which date they will adopt HS 2022 within the current calendar year.
- The ASEAN Harmonized Tariff Nomenclature (AHTN) is also revised every 5 years, based on the current version of Harmonized System. AHTN 2017 has been applied in Vietnam, under the provision of Circular No. 65/2017/TT-BTC of the Ministry of Finance (“MOF”) amended and supplemented by Circular No. 09/2019/TT-BTC.
- On 08 June 2022, Circular No. 31/2022/TT-BTC (“Circular No. 31”) was issued to notify the revised tariff classification of imported and exported goods under AHTN 2022 and replaced Circular No. 65/2017/TT-BTC. Key contents of Circular No. 31 include:
  - ✓ **Tariff Classification of imported and exported goods under AHTN 2022:** the updated list of imported and exported goods consists of 21 parts and 97 chapters, 1,228 headings at 4-digit, 4,084 subheadings at 6-digit, and detailed into 11,414 HS codes at 8-digit, which fully comply with the AHTN 2022 (with an increase of 601 lines at 8-digit level compared to AHTN 2017 version);
  - ✓ Changes in classification related to: the pharmacy industry with the supplement of Covid-19 related products; manufacturing industry with the supplement of many new types of machinery, equipment attached with update technologies; automobile industry with the supplement of electric and gasoline hybrid types, etc.;
  - ✓ **Appendix II: 6 general rules on HS code classification:** Revisions of the Vietnamese translation of some contents without changing the basis of the rules; and
  - ✓ Notification that the effective date of Circular No. 31 will be **01 December 2022**.

## Recommended steps for importers or exporters

- ✓ Review the imported product lists to ensure appropriate HS codes are applied;
- ✓ Assess the necessity of HS code advance rulings in order to ensure proper classification; and
- ✓ Consider the impact HS 2022 will have on C/O applications.



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