

Deloitte.

Alert on Circular No. 72/2022/TT-BTC

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

01 November 2022



MAKING AN
IMPACT THAT
MATTERS
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Notable contents:



On 08 June 2022, Circular No. 31/2022/TT-BTC (“Circular 31”) has been issued by the Ministry of Finance (“MOF”), promulgating the nomenclature of imported and exported goods under AHTN 2022 and replacing Circular 65/2017/TT-BTC. *(Please refer to Deloitte’s quick alert on Circular 31 [here](#)).*

On 30 November 2022, **Circular No. 72/2022/TT-BTC** (“Circular 72”) has been enacted by the MOF, noticing the suspension on the implementation of Circular 31 from 01 until 29 December 2022.

It is also provided in Circular 72 that during the suspension of Circular 31 validity period, regulations under Circular No. 65/2017/TT-BTC and Circular No. 09/2019/TT-BTC shall continue to be applied.

Accordingly, the General Department of Customs issued Official Letter No. 5146/TCHQ-TXNK dated 30 November 2022 to update the issuance of Circular 72 to all local customs departments to notify the business community.

Therefore, it is Deloitte’s suggestion that during the period, HS classification and customs declaration upon importation and exportation should keep as currently applied, and simultaneously be prepared for application of Circular 31 from 30 December 2022.

Further information about application of Circular 31, if any, and enacted Decrees promulgating MFN and FTA tariff schedules in accordance with the new nomenclature under Circular 31, when available, will be updated by Deloitte in our next publication.

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