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제72/2022/TT-BTC호 시행 규칙

AHTN 2022에 따른 수출입 상품목록을 공포하는
제31/2022/TT-BTC호 시행규칙 효력 일시중단

2022년 12월



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주목할 만한 내용:



2022년 6월 8일에 재무부 ("MOF")는 AHTN 2022에 따른 수출입 상품목록을 공포하는 제31/2022/TT-BTC호 시행 규칙 ("제31호 시행규칙")를 발표하여 제65호 시행 규칙을 대체하였습니다. (제31호 시행규칙에 대한 [딜로이트의 뉴스](#)를 참조하십시오).

2022년 11월 30일에 재무부는 **제72/2022/TT-BTC호 시행 규칙** ("제72호 시행 규칙")를 발행하여 제31호 시행 규칙의 적용효력이 2022년 12월 1일부터 12월29일까지 일시적으로 중단됨을 발표하였습니다.

또한 제72호 시행규칙은 제31호 시행규칙의 유효기간이 일시적으로 중단되는 동안 제 65/2017/TT-BTC호 시행규칙 및 제65호 시행규칙을 수정보완하는 제09/2019/TT-BTC호 시행규칙에 의한 규정을 계속 적용한 것을 안내합니다.

따라서 관세총국은 2022년 11월 30일 제5146/TCHQ-TXNK호 OL를 발행하여 지역 관세국에 제72호 시행 규칙을 업데이트하고 기업들에게 알리도록 합니다

따라서 딜로이트는 제31호 시행규칙의 효력이 일시적으로 중단되는 동안 기업이 수입 및 수출 시 HS코드 분류 및 관세신고를 현행으로 유지하고 2022년 12월 30일부터 제31호 시행규칙의 적용을 준비하도록 제안드립니다.

제31호 시행규칙의 적용에 대한 추가 정보 및 제31호 시행규칙에 따른 신규 상품목록에 따라 MFN 및 FTA 관세를 공표할 규정이 있을 경우 Deloitte는 다음 뉴스에서 업데이트 해드릴 예정입니다.

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