

關務快訊

2023年7月

海關總署取消現場進出口海關手續提案

越南現場進出口海關程序受 2015 年 1 月 21 日第 08/2015/ND-CP 號議定（“第 8 號議定”）第 35 條規範，已在許多越南製造商和外國主要貿易商的加工貿易模式和供應鏈中普遍使用並扮演重要部分。

然而，海關總署（“GDC”）最近向財政部和地方海關部門發出第2588/TCHQ-GSQL號公函，提議廢除第8號議定第35條關於現場進出口程相關所有規定，並建議其他有關部門研究並考慮修改相關規定，將此類交易視為國內交易。GDC提案如果獲得批准，將對依賴第8號議定現場進出口程序的加工貿易模式產生重大影響，例如：如果加工/製造貨物在越南當地交付給另一個越南實體，則越南製造商為外國委託人進行來料或進料安排而進口的原材料將不再有資格享受免稅或退稅。

KPMG將密切注意此案任何進展並向您通報最新情況。同時，如您在越南有現場進出口活動，我們建議您重新審視現行商業模式，了解GDC提案的潛在影響，制定積極且具有成本效益的計劃，GDC 提案一旦獲得批准，以最小化供應量干擾做好準備。如果您需要我們的協助，請聯繫KPMG。

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