

EPR regulations: Recycling responsibilities applicable from 2024

19 January 2024



At a glance...

The 2020 Environmental Protection Law and its implementing Decree 08 introduced the concept of Extended Producer Responsibility, which specifies the responsibilities of manufacturers and importers with regard to the (i) treatment and (ii) recycling of waste and packages (*please refer to our previous [NewsBriefs](#) for further details in this regard*).

Although waste treatment responsibilities have been applicable from the effectiveness of Decree 08 in 2022, recycling responsibilities will now also apply according to a roadmap starting from 2024.

This NewsBrief is to remind readers about recycling responsibilities only.



In details

- The following products and packages are subject to recycling responsibilities starting 2024:

Products/packages	Starting date	Recycling ratio (*)
- Packages for containing foodstuffs, cosmetics, medicines, fertilisers, animal feed, veterinary drugs, detergents and cement	1 January 2024	10 – 22%
- Rechargeable batteries		8 – 12%
- Machine oils		15%
- Tyres and tubes		5%
- Electrical/electronic equipment	1 January 2025	3 – 15%
- Means of transportation (e.g., bikes, cars)	1 January 2026	0.5 – 1%

(*) *Recycling ratio varies depending on the type of products/packages and will be increased every three years.*

- Recycling responsibility is not applicable to manufacturers whose annual revenue from the related products/packages is less than VND 30 bn, and to importers with annual imports of less than VND 20 bn.



- Producers/importers can choose to self-recycle or make financial contributions to the Vietnam Environment Protection Fund (“VEPF”) to meet these recycling responsibilities.
- For those who choose to self-recycle discarded products/packages, a recycling plan for 2024 must be registered with the Ministry of Natural Resources and Environment (“MONRE”) by 31 March 2024.
- For those who choose to make financial contributions, the contribution amount for 2024 must be declared in accordance with MONRE’s guidance and submitted to VEPF by 31 March 2024.

Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information or if you require our official advice or assistance, please reach out to us.



Richard Irwin

Partner - Tax & Legal services

+84 (28) 3824 0117

r.j.irwin@pwc.com



Phan Thi Thuy Duong

Partner – Legal services

+84 (28) 3823 0796, ext. 1508

phan.thi.thuy.duong@pwc.com

www.pwc.com/vn



facebook.com/pwcvietnam



youtube.com/pwcvietnam



linkedin.com/company/pwc-vietnam

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with over 360,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com.

©2024 PwC Legal (Vietnam) Co., Ltd. All rights reserved. PwC refers to the Vietnam member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.