

**Vietnam–UAE CEPA 2026:**  
Tariff Elimination, Market Access,  
and Strategic Benefits

The Vietnam–UAE Comprehensive Economic Partnership Agreement (CEPA) was signed on 28 October 2024 and entered into force on 3 February 2026.

During meeting in Hanoi on 17 March 2026, between Prime Minister Pham Minh Chinh and UAE Ambassador to Vietnam Bader Abdullah Almatrooshi ([link](#)) UAE's commitment was reaffirmed to further strengthening bilateral relations, including oil supply cooperation, financial investment in Vietnam's international financial centre, and key projects in high technology, infrastructure, and logistics.

From its entry into force, the CEPA provides preferential tariff treatment for qualifying goods and establishes cooperation frameworks across goods and other covered areas.

The CEPA covers (among others) Trade in Goods (Chapter 2), Rules of Origin (Chapter 3), Customs Procedures and Trade Facilitation (Chapter 4), Trade Remedies (Chapter 5), SPS (Chapter 6), TBT (Chapter 7), Trade in Services (Chapter 8), Digital Trade (Chapter 9), Investment Facilitation (Chapter 10), Government Procurement (Chapter 11), Intellectual Property Rights (Chapter 12), Economic Cooperation (Chapter 13), MSMEs (Chapter 14), Administration (Chapter 15), Exceptions (Chapter 16), and Dispute Settlement (Chapter 17).

Official UAE materials describe immediate tariff elimination on more than 95% of qualifying goods made in Viet Nam or in the UAE, including goods from free zones.

## I. Entry into Force and Immediate Legal Effect

The CEPA took effect on 3 February 2026.

- **Tariff commitments (goods):** The UAE immediately eliminates tariffs on more than 95% of qualifying goods made in Viet Nam or in the UAE, including goods from free zones.
- **At entry into force,** official communications highlighted expectations of expanded trade and new investment opportunities under the CEPA.
- **Broader scope:** The CEPA covers goods and a range of other areas, including Trade in Services (Chapter 8), Digital Trade (Chapter 9), Investment Facilitation (Chapter 10), Government Procurement (Chapter 11) and Intellectual Property Rights (Chapter 12).

Preferential treatment is subject to meeting the Agreement's origin and procedural requirements.

## II. Structure and key treaty components

Key components are set out in the treaty text and annexes (including schedules of tariff commitments in Annex 2-A and rules-of-origin annexes in Annex 3).

Feature	Vietnam–UAE CEPA
Tariff Access	Immediate tariff elimination on more than 95% of qualifying goods made in Viet Nam or in the UAE (including goods from free zones), with broader tariff phase-out commitments reflected in the Parties' tariff schedules (Annex 2-A).
Rules of Origin	Rules of Origin are set out in Chapter 3, with Product Specific Rules in Annex 3A and origin documentation formats in Annexes 3B–3D.
Non-Tariff Barriers	Customs Procedures and Trade Facilitation (Chapter 4), SPS (Chapter 6), TBT (Chapter 7), and Trade Remedies (Chapter 5) provide the treaty framework for addressing non-tariff measures.
Geographic Pivot	Strategic South–South linkage; positions UAE as a re-export hub to GCC countries and Africa.
Investment & Services	Chapters include Trade in Services (Chapter 8), Digital Trade (Chapter 9), Investment Facilitation (Chapter 10), Government Procurement (Chapter 11) and Intellectual Property Rights (Chapter 12).

### III. Strategic Benefits for Vietnam

For Viet Nam, official Vietnamese reporting highlights that the CEPA will facilitate market access to the UAE and help Vietnamese goods reach other Middle Eastern markets, with the UAE opening its market to nearly all Vietnamese export products (including agriculture, consumer goods, seafood, and wood and wood products) as tariff preferences take effect.

1. For exporters, the practical opportunities most frequently highlighted in official materials relate to expanded market access and smoother trade procedures (including customs cooperation and transparency commitments).
  - Key Vietnamese export categories explicitly referenced in official Vietnamese reporting include agriculture and consumer goods, seafood, and wood and wood products.
  - The CEPA also includes chapters on SPS and TBT (Chapters 6 and 7), as well as customs procedures and trade facilitation (Chapter 4), which are designed to support trade in regulated products.
  - The CEPA framework is complemented by dedicated chapters on Economic Cooperation (Chapter 13) and MSMEs (Chapter 14).
2. Regional gateway effects are highlighted in official UAE materials, which describe the CEPA as offering gateway advantages and a pathway into the ASEAN region for UAE businesses, while enabling Vietnamese enterprises to access markets across the Middle East, Africa, and the Gulf.

These gateway and connectivity themes are emphasized alongside the Agreement's market-access and trade-facilitation provisions.

3. Investment opportunities: At entry into force, UAE officials publicly highlighted opportunities for collaboration and investment in sectors such as renewable energy, technology and agriculture.

The CEPA's investment-related provisions are addressed in Chapter 10 (Investment Facilitation), alongside services and related annexes (Annex 8).

- MSMEs: The UAE's CEPA overview materials note a special emphasis on the needs of micro, small and medium-sized enterprises (MSMEs).

### IV. Compliance and Practical Execution for Businesses

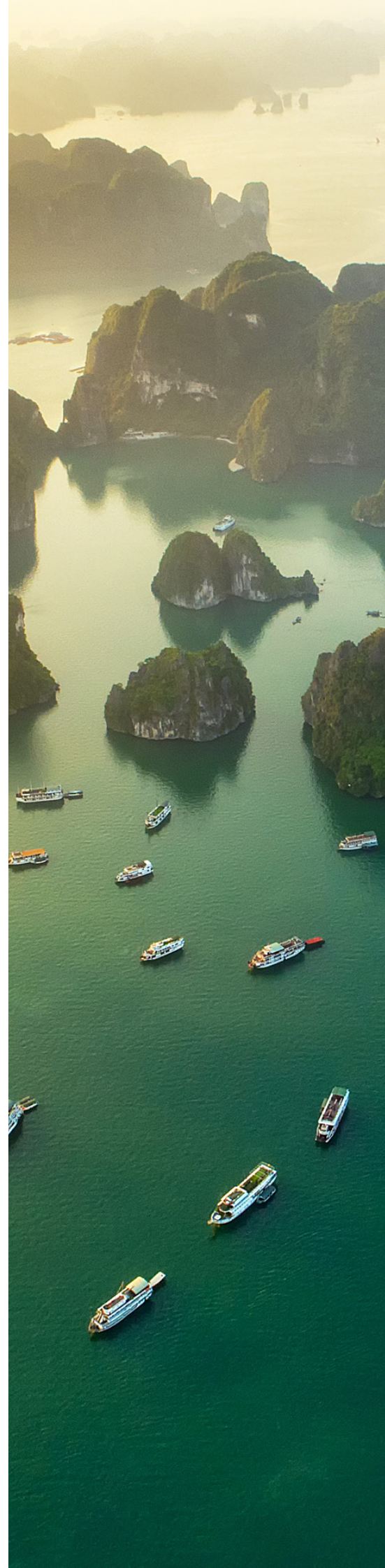
Vietnamese exporters and importers should proactively adapt their strategies to maximize CEPA benefits and avoid falling back on higher WTO/MFN rates.

#### 1. Tariff Classification and Market Access

Consult the CEPA tariff schedules and any official market-access tools (including the CEPA Market Access Dashboard referenced by UAE authorities) to verify preferential rates for specific HS codes.

#### 2. Rules of Origin and Certification

Use the origin documentation methods provided in the Agreement (including the Certificate of Origin and origin declaration mechanisms set out in the rules-of-origin annexes) and follow the Parties' designated competent authorities/implementing guidance.



### 3. Advance Rulings and Customs Coordination

Request binding advance rulings from customs authorities on origin or classification, especially for complex or mixed-origin goods. Leverage streamlined TBT/SPS procedures to minimize delays.

### 4. Broader Compliance

Governance: Administration of the Agreement is addressed in Chapter 15; businesses should monitor official notices and implementing guidance issued under the Agreement.

Early engagement with legal and logistics advisors is recommended given the novelty and speed of this corridor.

## V. How the CEPA benefits UAE companies doing business in Viet Nam

Pursuant to official communications made at entry into force, the CEPA could eliminate or significantly reduce tariffs on over 90% of UAE exports to Viet Nam, covering 99% of the total value of these exports. Vietnamese reporting at signing also notes Viet Nam's commitment to remove tariffs on 98.5% of imports from the UAE.

Gateway into ASEAN: UAE government materials describe the CEPA as providing gateway advantages and a pathway for UAE companies into the ASEAN region through Viet Nam's market and supply chains.

Beyond goods—services, investment and public procurement: The CEPA includes dedicated chapters on Trade in Services (Chapter 8), Investment Facilitation (Chapter 10) and Government Procurement (Chapter 11), creating a structured platform for UAE suppliers and service providers to pursue opportunities in Viet Nam in line with the treaty text and schedules.

Predictability and cooperation mechanisms: The treaty also includes chapters on Customs Procedures and Trade Facilitation (Chapter 4), SPS (Chapter 6), TBT (Chapter 7) and Intellectual Property Rights (Chapter 12), which, together with the Agreement's administration provisions (Chapter 15), are intended to improve transparency and support smoother trade and investment operations.

Practical note: Eligibility for preferences depends on meeting the CEPA Rules of Origin (Chapter 3 and Annex 3) and completing required procedures; UAE companies should review the tariff schedules (Annex 2-A) and any official market-access tools referenced by the Parties.

## VI. Summary Outlook

The Vietnam–UAE CEPA is a bilateral framework to eliminate trade barriers, reduce tariffs and strengthen cooperation across multiple sectors.

As with all preferential trade arrangements, businesses benefit most when they align classification, origin, and documentation processes with the Agreement's requirements and the Parties' implementing measures.

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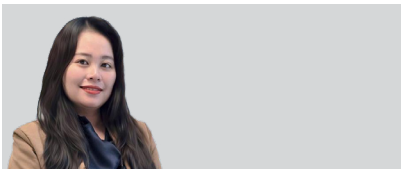
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