

273. Registra-se que as informações apresentadas pela peticionária que não foram acompanhadas de suas respectivas fontes com indicação de link válido, capturas de tela ou documentos na íntegra protocolados nos autos do processo não foram utilizados pela autoridade investigadora tendo em conta a impossibilidade de comprovação do alegado.

274. Conforme os elementos de prova apresentados na petição e nas informações complementares, foram apontados diversos instrumentos de apoio ao desenvolvimento industrial do país com intuito de ampliar a competitividade e se preparar para as transformações tecnológicas no âmbito da chamada "Indústria 4.0".

275. No que diz respeito às políticas governamentais de âmbito geral para o setor industrial do Vietnã, menciona-se Resolução nº 23-NQ/TW, apontada no item anterior, a qual estabelece metas a serem alcançadas pelo setor industrial até 2030:

"(%)

The action plan to implement the national industrial development policy contains six main goals:

1. By 2030, the industrial sector will make up over 40 percent of GDP, in which manufacturing and processing industries will account for 30 percent and the manufacturing industry alone account for 20 percent.

2. The value proportion of high-tech products from the manufacturing and processing industries will reach at least 45 percent.

3. The added value of industries will increase by over 8.5 percent annually on average, in which the growth rate of added value of manufacturing and processing will be 10 percent.

4. The average growth rate of labor productivity in the industrial sector will be 7.5 percent.

5. The Competitiveness Industrial Performance index will be among the top three ASEAN [Association of Southeast Asian Nations] countries.

6. The workforce in industrial and service sectors will surpass 70 percent."

276. Foi também mencionada a Circular nº 78/2014/TT-BTC, indicada no item anterior, pela qual o Governo do Vietnã fornece vários incentivos fiscais ao setor industrial, conforme a seguir:

"(1) Tax exemption for 4 years and 50% reduction of payable tax amounts for 9 subsequent years are applicable to:

- Incomes of enterprises from the implementation of new investment projects specified in Clause 1, Article 19 of the Circular No. 78/2014/TTBTC amended, supplemented in Clause 1, Article 11, Circular No. 96/2015/TT-BTC, in particulars, the preferential tax rate of 10% for fifteen (15) years:

+ Incomes of enterprises from the implementation of new investment projects in: The socialized fields in geographical areas with difficult or particularly difficult socio-economic conditions are specified in the Appendix to Decree No. 218/2013/ND-CP.

Economic zones and hi-tech zones, including information technology parks established under the Prime Minister's decisions.

+ Incomes of enterprises from the implementation of new investment projects in the fields of:

Scientific research and technological development;

Application of high technologies on the list of high technologies prioritized for development investment in accordance with the Law on High Technologies;

Nursery of high technologies and hi-tech enterprises;

Venture investment in the development of high technologies on the list of high technologies prioritized for development in accordance with the Law on High Technologies;

Construction investment and commercial operation of establishments nursing high technologies and hi-tech enterprises;

Therefore, it can be seen that the above enterprises receive many incentives on taxes, in particular, have the preferential tax of 10% in 15 years but get tax exemption for 4 years and 50% reduction of payable tax amounts for 9 subsequent years.

(2) Tax exemption for 4 years and 50% reduction of payable tax amounts for 5 subsequent years are applicable to incomes of enterprises from the implementation of new investment projects in the socialized fields in geographical areas outside the list of those with difficult or particularly difficult socio-economic conditions specified in the Appendix to Decree No. 218/2013/ND-CP;

(3) Tax exemption for 2 years and 50% reduction of payable tax amounts for 4 subsequent years are applicable to incomes from the implementation of new investment projects specified in Clause 4, Article 19 of the Circular 78/2014/TT-BTC and incomes of enterprises from the implementation of new investment projects in industrial parks (except industrial parks in urban districts with good conditions)."

277. Foram apresentados também planos quinquenais do Governo do Vietnã da indústria automotiva, como se depreende da sucessão do "plano da indústria automotiva em 2020 com visão para 2030" pelo "plano da indústria automotiva em 2025 com orientação para 2035":

"The current situation of the Vietnamese automobile industry is the result of various factors including government policies for developing the automobile industry in addition to Doi Moi and other national economic and social development policies. The recent Vietnamese automobile policies are based mainly on Decision No. 1168/QĐ-TTg on approval of a strategy to develop automobile industry in Viet Nam by 2025, orientation toward 2035 and Decision No. 1211/QĐ-TTg on approval for development planning of Viet Nam automobile industry by 2020 with a vision to 2030, which were issued on 16 and 24 July 2014, respectively. These decisions specified the policy targets toward 2030 and policy orientations to realise the targets. The Vietnamese government expects annual average growth of 14.26% during 2021-30 in automobile productions, accompanied by domestic market growth, the development of automobile and parts manufacturing, import substitutions of these products, increasing exports of spare parts and components, and improvement in local content ratios. Decision 229 dated 2 April 2016 on the development of Viet Nam's automobile industry regulates the mechanism and policy for implementation of the strategy (Decision No. 1168) and plan (Decision No. 1211) for automobile industry development" (grifo nosso).

278. Em abril de 2024, foi noticiado que o Ministério da Indústria e Comércio estava elaborando o "plano de desenvolvimento da indústria automotiva até 2030, com a visão para 2045", como se observa da matéria a seguir:

"VN outlines strategy to boost domestic automobile industry

April 20, 2024 - 08:26

The strategy should also aim to increase the market share of domestically produced automobile products gradually, with the intent to replace imported products.

HA N-- Promoting the development of Viê Nam's automobile industry until 2045 requires a comprehensive strategy that addresses various aspects of the industry.

This was laid out under a Ministry of Industry and Trade draft outline strategy for the development of the automobile industry until 2030, with a vision to 2045. It is expected that by June this year, the Ministry will complete and submit it to the Prime Minister for approval in September.

According to industry insiders, the strategy should consider various indicators and targets to steer the industry in the desired direction. These indicators can include product and output measures, market share goals for domestically produced vehicles, targets for exports and participation in the global value chain, and an emphasis on green and energy-saving vehicle models to replace fossil fuel-based vehicles.

The strategy should also aim to increase the market share of domestically produced automobile products gradually, with the intent to replace imported products.

The strategy should address the development of production technology and supporting industries for the automobile sector. This focus on technology will enable Viê Nam to enhance its competitiveness and become a supplier of components and spare parts in the global automobile production chain. Export orientation and participation in the global value chain should also be a key consideration to expand the industry's reach and contribute to the country's economic growth.

Previously, the strategy for developing Viê Nam's automobile industry to 2025, with a vision to 2035, emphasised leveraging internal resources and establishing collaborations with major international automobile manufacturers. It aimed to develop the industry in sync with transportation infrastructure, meet domestic demand, enhance competitiveness, and contribute to economic restructuring.

(%)

The goal of the strategy is to position Viê Nam's automobile industry as a significant sector that meets domestic market demand, competes globally, stimulates the development of other industries, and becomes a supplier of components and spare parts in the global automobile production chain.

By 2035, total vehicle production is set to reach about 1,531,400 units, of which 9-seat cars will be about 852,600 units, vehicles with 10 or more seats will be about 84,400 units, trucks will be about 587,900 units, and specialised vehicles will be about 6,500 units.

The proportion of domestically produced and assembled vehicles will account for about 78 per cent of domestic demand. The goal of the strategy is to further strengthen the development of supporting industries to meet the increasing demand for components and spare parts. The plan is to form a basic supporting industry for automobile production, aiming to meet approximately 35 per cent of the demand for components and spare parts. Subsequently, by 2035, the strategy targets meeting over 65 per cent of the demand for domestic automobile production and assembly.

(%)

Improving product quality to meet international standards is another key aspect highlighted in the strategy. This involves forming automobile industry centres or clusters through production organisation and restructuring. The strategy also encourages collaboration and linkages between automobile manufacturing and assembly enterprises, supporting industry enterprises, research and development establishments, and training institutions across all economic sectors. This collaboration aims to enhance investment efficiency and specialisation capabilities.

The government has introduced specific policies to support domestic production in the automobile industry. For instance, Decree 101/2021/ND-CP provides import tax incentives for components and spare parts used in domestic automobile production and assembly. There are measures such as reducing registration fees for domestically produced and assembled vehicles to further encourage the growth of the industry.

By implementing these policies and strategies, Viê Nam aims to boost the production and export of vehicles, with a target of approximately 90,000 units exported by 2035. These efforts will not only drive the development of the automobile industry but also contribute to the growth of other sectors, improve product quality, and align with international standards and environmental requirements.

(%)

Viê Nam has experienced significant changes in population size, economic growth and the quality of growth in recent years. These changes have undoubtedly influenced the scale, products, and domestic car consumption market in the country. To adapt to these shifts, it is crucial to have comprehensive and responsive policies that address the evolving needs and preferences of consumers.

The global auto industry is undergoing substantial transformations in terms of production technology, product types, and designs. It is essential for Viê Nam's automobile industry to stay abreast of these changes to remain competitive. Countries in the region, particularly China and Thailand, have made impressive strides in their automobile industries, deepening their participation in the value chain. Without appropriate policy mechanisms, there is a risk that the domestic vehicle market in Viê Nam may decline or face challenges in competing with these regional counterparts.

It is important to establish a clear roadmap for the development of the automobile industry, taking into account both domestic and global trends. This roadmap should provide guidance on key milestones, targets, and policy measures to ensure the industry's long-term growth and competitiveness". (grifo nosso)

279. Nakajima, Kobayashi e Ueki, depois de detalharem as principais metas para a cadeia automotiva para 2025 e 2030, comentam sobre a situação dos fornecedores (incluindo os fabricantes de pneus):

"However, in parallel with these trade promotion measures, the Vietnamese government has enacted policies to protect the relatively weak local auto firms from international competition. For example, Decision No. 46/2001/QĐ-TTg, issued on 4 April 2001, prohibited the import of used parts and used under-16-seaters. New under-16-seaters could be imported only with special permission from the Ministry of Trade of the Socialist Republic of Vietnam (2001). The protective nature of Vietnamese government policy continued even after Viet Nam joined the World Trade Organisation in 2007. For example, import tariffs for automobiles remained high at an average of 70% in 2014 (Le, 2019: 4). With the accession of Viet Nam to the ASEAN Free Trade Agreement in 2015, import tariffs were removed, but the Vietnamese government took countermeasures such as Decree 116/2017, which 'has tightened controls for imported automobiles in terms of origin, types, technical safety, and environment protection requirements' (Vietnam Investment Review, 2018). More specifically, according to Decree 116/2017, 'automobile importers will have to submit a number of dossiers, such as the registration certificates of imported cars for technical safety and security, and environmental inspection, certified copies of the types of tires, rear-view mirrors, and front lights issued by competent agencies or organizations, and the original certificates of automobile quality inspection issued by foreign automakers or automobile-assembling enterprises for each type of car' (Vietnam Investment Review, 2018). According to a Japan External Trade Organization (JETRO) report, '[t]he Decree 116 lists strict conditions that are virtually impossible to meet' (JETRO, 2018). Although Decree 116 was modified in 2020 with the additional issuance of Decree No. 17/2020/ND-CP, which relaxed some of the measures presented in Decree 116, the Vietnamese government continues to protect the nurturing of the domestic automobile industry (MarkLines, 2019)". (grifo nosso)

280. Ainda, as previsões da "Estratégia de Desenvolvimento Industrial até 2025, Visão até 2035", instituída pela Decisão nº 879/QĐ-TTg, apontada no item anterior, visam a incentivar o desenvolvimento de uma indústria robusta, por meio do estabelecimento de prioridades e diretrizes para diferentes segmentos industriais, dentre eles, o automotivo, o petroquímico e de borrachas. Uma das metas estipuladas é estimular, até 2025, as chamadas "indústrias auxiliares", que atuam em favor do setor de manufaturas. O apêndice da Decisão apresenta tabela com a coluna Priority industrial fields through 2025, a qual aponta os seguintes setores:

(1) Machinery and equipment serving agriculture, (2) Shipbuilding, (3) Automobiles and mechanical spare parts, (4) Steel for manufacturing, (5) Petro-chemistry, (6) Technical plastics - rubber, (7) Pharmaceutical Chemistry (antibiotics, adjuvants and vitamins), (8) Agricultural, forestry and fishery product processing, (9) Raw and auxiliary materials for the garments, textile, leather and footwear products for export. (grifo nosso)

281. Ainda, além das políticas focalizadas na cadeia automotiva, há diretrizes governamentais para o setor da borracha, umas das principais matérias-primas do setor de pneus de moto. Vietnam Rubber Association et al. sintetizam as políticas públicas relativas à indústria da borracha:

"Recognizing rubber's potential contribution to economic development, the Vietnamese Government, beginning in 1975, enacted various policies to expand the country's rubber area (summarized in Table 2). In general, these policies encourage investment in rubber production to meet the increasing demand of export markets and have enabled the expansion of rubber area in excess of the Government's original plans. Significantly, policies to catalyze rubber production in the late 2010s allow for planting rubber in forest land, which has further enabled a rapid production increase - and also enabled the involvement of smallholders. Yet this development has, especially in the Central Highlands, negatively impacted forest resources (To Xuan Phuc and Tran Huu Nghi, 2013).

Global rubber prices fell sharply since 2012, while rubber output continued to increase due to the expansion of rubber production area. This required the Government to change its policy orientation. The Government's policies after 2016 mainly focused on controlling the expansion of Vietnam's rubber area, especially those which were not included in the planning and limiting of conversion of natural forest land to rubber plantation land (191 / TB-VPCP on July 22, 2016). These policies, combined with the decline in global rubber prices, caused a loss in the drive to expand area. Farmers in some places even decided to convert part of their rubber-growing areas to other crops that have higher economic value". (grifo nosso)

