

THE GOVERNMENT

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SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

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DECREE

Stipulating in detail the execution of Business Law on international sale and purchase of goods and overseas agent, purchase, sale, processing and transit of goods

Pursuant to Law on Government Organization dated December 25th 2001;

Pursuant to Business Law dated June 14th 2005;

Pursuant to the proposal of Minister of Industry and Trade;

The Government enacted the Decree stipulating in detail the execution of Business Law on international sale and purchase of goods and agent, overseas purchase, sale, processing and transit of goods.

Chapter I

GENERAL REGULATIONS

Article 1: Scope of regulation

1. This Decree stipulates in detail the execution of Business Law on international sale and purchase of goods, including export and import; temporary import, re-export; temporary export, re-import; transit; commission and export, import consignment; purchase, sale, processing and transit of goods.

2. Goods refer to goods in transits, goods serving demands of individuals with diplomatic conditions and personal luggage in accordance with legal regulations, conforming to exclusive regulations of the Government, Prime Minister.

Article 2: Subject of application

Vietnamese businessmen; other organizations, individuals related to trade stipulated in Business Law.

Chapter II

EXPORT, IMPORT OF GOODS

Article 3: Rights to export and import trade

1. For Vietnamese businessmen having no direct foreign investment capital (hereafter referred to as businessmen):

Except for goods in the List of export prohibition and temporary export suspension goods, the List of import prohibition and temporary import suspension goods stipulated in this Decree and other legal documents, businessmen can export and import goods independent of registered business lines.

The branches of businessmen can export, import goods if authorized by businessmen.

2. For businessmen having direct foreign investment capital, overseas companies and branches of overseas companies in Vietnam:

When carrying out the trading activities subject to the scope of regulation of this Decree, in addition to complying with the regulations of this Decree, businessmen, companies and branches shall conform to other relevant legal regulations and Vietnam's commitments to international treaties to which Socialist Republic of Vietnam is a member and the roadmap announced by Ministry of Industry and Trade.

3. When exporting and importing conditional export and import goods, in addition to conforming to this Decree regulations, businessmen shall conform to legal regulations on conditions for exporting and importing such goods.

Article 4: Procedures of export and import

1. In order to export and import goods under the license, businessmen must obtain the license from relevant ministries and sectors.

2. Export and import goods must ensure relevant regulations on quarantine, food safety and quality standards and codes and be subject to the inspection of competent authorities before customs clearance.

3. Goods not in the List of export prohibition and temporary export suspension goods and goods not stipulated in Clause 1 and 2 of this Article, it is required to carry out procedures of export and import at Port Customs Department.

Article 5: Goods of export and import prohibition

1. Goods of export and import prohibition are subject to the regulations of applicable legal documents and the List of export and import prohibition goods given in Appendix I attached to this Decree.

2. Permission for export and import of goods in the List of export and import prohibition goods given in Appendix I attached to this Decree is decided by Prime Minister, unless otherwise prescribed in Clause 3 of this Article.

3. Goods in the List of import prohibition goods are reviewed for import by ministries, ministry-level agencies from case to case in accordance with following principles and regulations:

a) Import goods for scientific research: ministries, ministry-level agencies review and settle in accordance with the assignment and regulations in Appendix I attached to this Decree.

b) Import goods of humanitarian aid: Ministry of Industry and Trade reviews and settle based on the proposal of competent authorities in accordance with legal regulations.

c) Goods stipulated in Points a and b of this Clause refer to goods not causing environmental pollution or epidemic spreading, nor affecting human health, traffic safety, security, national security, social order, nor negatively affecting Vietnamese ethics, habits and customs.

d) Based on the assignment in Appendix I attached to this Decree and relevant legal regulations, ministries, ministry-level agencies enact the regulations and the list of specialized goods by HS code in export and import tariff.

Article 6: Export, import goods under the license and subject to the specialized management of ministries, ministry-level agencies in Appendix II

1. The List of export and import goods is attached to this Decree under the license and subject to the specialized management of ministries, ministry-level agencies in Appendix II.

2. Ministries, ministry-level agencies in charge of specialized management must publish standards on and conditions for issuance of export and import license. The procedure of import license issuance must be compliant with the regulations on procedures of issuance of license for import goods enacted by Prime Minister.

Article 7: Export and import goods must be quarantined and inspected regarding food safety, quality control and regulations on border gate

1. Export and import goods subject to animal, vegetable, aquatic product quarantine must be quarantined before customs clearance in accordance with legal regulations.

Ministry of Agriculture and Rural Development releases the List of goods to be quarantined before customs clearance; regulations on procedures, quarantine documents and specialized standards for goods in this list.

2. Export and import goods must ensure good safety, export and import goods must be medically quarantined and export and import goods must ensure quality, technical codes in accordance with Law on Product and Commodity Quality, Law on Technical Standards and Codes, Law on Food Safety, Law on Infectious Disease Prevention and execution guidance documents.

Based on legal regulations on product and commodity quality, technical codes, food safety and other relevant legal regulations, ministries, ministry-level agencies by their management functions, publish the List of export and import goods to be inspected regarding quality assurance, technical codes, food safety before customs clearance and specialized instructions on inspection and confirmation of export and import goods quality.

3. To meet requirements for management and inspection of export and import goods quality, prevention of illegal transfer, protection of Vietnamese export prestige, prevention of trade frauds, the Government assigns Ministry of Industry and Trade, from time to time, stipulates export and import border gate for some types of goods.

Article 8: Publication of list of goods by HS codes and modification of list of goods stipulated in Appendix I, Appendix II

1. Ministries, ministry-level agencies in charge of specialized management are responsible for reaching an agreement with Ministry of Industry and Trade on the list of goods and with Ministry of Finance on HS codes in order to publish HS codes of goods by HS codes in the export and import tariff for the list of goods stipulated in Appendix I, Appendix II attached to this Decree.

2. The modification of list of goods stipulated in Appendix I, Appendix II attached to this Decree is decided by the Government based on the proposal of Ministry of Industry and Trade after the opinion of ministries, ministry-level agencies in charge of specialized management.

Article 9: Some export and import goods in accordance with specific regulations

1. Importation of automobile:

a) Various types of used automobile can only be imported if meeting following conditions: used for no more than 5 (five) years from manufacturing year to import year.

b) Based on management requirements from time to time, the Government assigns Ministry of Industry and Trade to stipulate the importation of 9 (nine) seat or fewer automobile.

2. Re-exportation of various types of main imported materials for which the Government guarantee foreign currency balance for importation: The imported goods for which the Government guarantee foreign currency balance for importation demand can only be re-exported for receipt in freely exchanged foreign currency or in accordance with the license issued by Ministry of Industry and Trade. Ministry of Industry and Trade releases the list of re-exported goods under license from time to time and organizes the implementation.

3. Importation of cigarette and cigar: Based on applicable legal regulations on production, business and use of various types of cigarette and relevant international commitments, Ministry of Industry and Trade stipulates in detail the importation of these products.

4. Exportation and importation of goods for public security and national defense purposes: The exportation and importation of goods for public security and national defense purposes are compliant with the decision of Prime Minister. Based on the decision of Prime Minister, Minister of Public Security and Minister of National Defense stipulate the license issuance for implementation.

5. Ministry of Public Security, Ministry of National Defense review and permit temporary export, re-import of weapons, materials, military and public security equipment for repair for public security and national defense purposes.

6. Importation of airplanes unarmed and unused in civil aviation, armored cars affixed with civil weapons; paintball markers, paint bullets and other products directly affecting public security and national defense:

a) The importation of these products is compliant with the license issued by Ministry of Industry and Trade after the proposal of Ministry of Public Security and Ministry of National Defense.

b) Ministry of Industry and Trade discusses with Ministry of Public Security and Ministry of National Defense to publish the list and to stipulate in detail the issuance of import license for these products.

7. Importation of various types of wood from countries sharing border with Vietnam: Ministry of Industry and Trade gives specific instructions on import, import port in accordance with Vietnam laws and other countries as well as relevant agreements between Vietnam and other countries and guidance documents of Prime Minister.

8. Importation of goods by tariff quota: For goods in the list of import management by tariff quota, the ministry in charge of specialized management decides the tariff quota, Ministry of Industry and Trade publishes in detail and stipulates the method of import management for each product after consulting Ministry of Finance and relevant ministries in charge of specialized management.

The determination of import tax rate within quota and beyond quota for each product is presided over by Ministry of Finance in coordination with ministries, agencies in charge of specialized management and Ministry of Industry and Trade to decide and announce in accordance with legal regulations.

9. For export goods by quota stipulated by foreign countries, Ministry of Industry and Trade agrees with ministries in charge of specialized management and relevant associations to determine the method of quota assignment that meet the requirements for publicity, transparency and appropriateness.

10. Importation of used machinery, equipment and production line must conform to the regulations of this Decree, other relevant legal documents and the regulations enacted by Ministry of Science and Technology in this Decree.

Ministry of Science and Technology presides over, coordinates with relevant ministries and sector to enact specific regulations on importation of used machinery, equipment and production line.

Article 10: Temporary suspension of goods export and import

1. If necessary, Prime Minister decides to temporarily suspend export and import for certain markets or for certain products to protect national public security and interests, in compliance with Vietnam laws and international treaties to which Socialist Republic of Vietnam is a member.

The decision of Prime Minister is publicly released for local and overseas organizations and individuals to know.

2. Ministry of Industry and Trade hold press conferences with international economic organizations, relevant countries in accordance with the approved procedures when Prime Minister makes decision on temporary suspension of goods export and import mentioned in Clause 1 of this Article.

Chapter III

TEMPORARY IMPORT, RE-EXPORT; TEMPORARY EXPORT, RE-IMPORT; TRANSIT OF GOODS

Article 11: Temporary import, re-export of goods

The enterprises established in accordance with Business Law have the right to temporarily import and re-export goods as follows:

1. Temporarily import, re-export goods in the List of export and import prohibition goods stipulated in Appendix I attached to this Decree and the List of export prohibition, temporary export suspension, import prohibition, temporary import suspension goods in accordance with legal regulations; the List of export and import goods in accordance with the license, business should be given the license by Ministry of Industry and Trade.

2. For the goods not stipulated in Clause 1 of this Article, enterprises are only required to carry out the procedures of temporary import, re-export at Port Customs Department.

3. Business in temporary import, re-export of following products refers to conditional business:

a) The goods of export prohibition, temporary export suspension, import prohibition, temporary import suspension stipulated in Clause 1 of this Article.

b) Goods easily spread germs or environmental pollution.

c) Goods imposed with special consumption tax in the list released by Ministry of Industry and Trade.

The Government assigns Ministry of Industry and Trade to stipulate in detail conditions for enterprises to trade in temporary import, re-export in accordance with Clause 3 this Article and conditions for trade in temporary import, re-export of these products.

4. Temporarily imported and re-exported goods are retained in Vietnam for no more than 60 (sixty) days of completion of temporary import customs procedures. In the event of extension,

the enterprise shall submit a written request for extension to Customs Department where temporary import procedures are carried out; each extended period shall not exceed 30 (thirty) days and no more than two (2) extensions for each temporary import, re-export batch.

Beyond above period, enterprises must re-export goods out of Vietnam or dispose them. In the event goods are imported into Vietnam, the business must conform to the regulations on import and tax.

5. Goods of temporary import, re-export must carry out customs procedures when imported into Vietnam and be subject to Customs until they are exported out of Vietnam.

6. Payments for goods made by temporary import and re-export methods must conform to the regulations on foreign exchange management and instructions of State Bank of Vietnam.

7. Temporary import and re-export are carried out on basis of two separate contracts: export contract and import contracts signed by and between Vietnamese and foreign businessmen. The export contract may be signed before or after import contract.

8. Temporary import and re-export border gate:

a) Temporary import and re-export goods are temporarily imported and re-exported via international border gates, main border gates in accordance with legal regulations.

The temporary import and re-export via other border gates or positions are compliant with the regulations of Prime Minister.

b) Temporary import and re-export of goods with the countries sharing border lines are compliant with this Decree and guidance documents of Prime Minister, Ministry of Industry and Trade gives specific instructions on temporary import and re-export border gate.

9. Temporary import and re-export goods which are domestically consumed must be compliant with the management mechanism for applicable export, import goods.

Article 12: Other forms of temporary import and re-export

1. Equipment, machinery, construction media, template, pattern not subject to the list of export prohibition, temporary export suspension, import prohibition, temporary import suspension, temporary import and re-export goods in accordance with rent and borrowing contracts signed by and between Vietnamese businessmen and foreign partners for production,

construction and implementation of investment projects. The procedures of temporary import and re-export are settled at Port Customs Department.

2. Temporary import and re-export of export and import goods under management under license are compliant with the license issued by Ministry of Industry and Trade after the approval of ministries, ministry-level agencies in charge of specialized management.

3. Terms of temporary import and re-export are in accordance with the agreement between businessmen and their partners and registered with Port Customs Department.

4. Businessmen can temporarily import exported goods for recycling and warranty required by foreign businessmen and re-export them to foreign businessmen. The procedures of temporary import and re-export are settled at Port Customs Department.

5. Ministry of Finance gives instructions on procedures of temporary import, re-export in following cases:

a) Temporary import and re-export of temporarily imported components, spare parts without contracts for replacing, repairing overseas seagoing vessels, airplanes; temporarily imported components, spare parts for repairing seagoing vessels, airplanes under contracts signed by and between overseas owners and repairing factories in Vietnam.

b) Temporary import and re-export of vehicles containing export and import goods by cycle method.

c) Temporary import and re-export of performance tools, training and competition equipment of art groups; sport competition and performance groups.

d) Temporary import and re-export of machinery, equipment and tools for disease diagnosis and treatment of foreign organizations in Vietnam for humanitarian purposes.

Article 13: Temporary export and re-import of goods

1. Businessmen can temporarily export and re-import machinery, equipment and means of transport for repairing, warranty, manufacturing, construction and lease under repairing, warranty, manufacturing, and construction and lease contracts signed with foreign partners. The procedures of temporary export and re-import are stipulated as follows:

a) For export prohibition, temporary export suspension, import prohibition, temporary import suspension goods and export and import goods under license, upon temporary export and re-import, a license must be obtained from Ministry of Industry and Trade.

b) For other goods not stipulated in Point a of this Clause, businessmen should only carry out the procedures of temporary export and re-import at Port Customs Department.

2. Terms of temporary export and re-import are agreed by and between Vietnamese businessmen and their partners and registered with Port Customs Department.

3. Temporary export goods stipulated in this Article can be disposed, offered or returned to foreign customers or used as assets to contribute to overseas investment joint venture as agreed in the contract signed by and between the businessmen and their foreign partners, except for temporary export and re-import goods in Point a Clause 1 of this Article which must obtain the license from Ministry of Industry and Trade before the implementation of agreement with the foreign partners. The procedures of liquidation such temporary export goods are settled at Port Customs Department where the procedures of temporary export are carried out.

4. Payment for machinery, construction equipment, means of transport disposed or used as assets to contribute to overseas investment joint ventures are made in accordance with the regulations on foreign exchange management and the instructions of State Bank of Vietnam or applicable regulations on overseas investments made by Vietnamese businessmen.

5. Used consumer goods, used components, spare parts in the list of import prohibition and temporary import suspension goods can only be temporarily exported for repairing and warranty provided that such goods are within warranty period in accordance with import contracts. The procedures of temporary export and re-import are settled at Port Customs Department.

6. Temporary export and re-import goods consumed overseas must be compliant with applicable mechanism for good export and import management.

Article 14: Transit of goods

Businessmen can trade in transit of goods in accordance with following regulations:

1. Except for goods stipulated in Clause 2 of this Article, businessmen can trade in other goods in form of transit; the procedures of transit via Vietnam border gate are settled at Port Customs Department.

2. For goods in the List of export prohibition and temporary export suspension, goods in the List of import prohibition and temporary import suspension and export and import goods under license, businessmen can transit via Vietnam border gate after obtaining the approval of Ministry of Industry and Trade. In the event of transit not via Vietnam border gate, businessmen are not required to obtain the license from Ministry of Industry and Trade.

3. Transited goods via Vietnam border gate is subject to the supervision of Customs until actual export out of Vietnam.

4. Payment for transited goods must conform to the regulations on foreign exchange management and the instructions of State Bank of Vietnam.

5. Goods are transited in accordance with two separate contracts: purchase contract signed by and between Vietnamese businessmen and businessmen of importing countries and sale contract signed by and between Vietnamese businessmen and businessmen of importing countries. Purchase contract may be signed before or after sale contract.

Article 15: Prevention of illegal transit

To prevent illegal transit and commercial fraud, to protect prestige of Vietnamese export goods, if necessary, Minister of Industry and Trade shall report to Prime Minister before releasing the List of business prohibition, temporary business suspension goods in forms of temporary import, re-export and transit; regulations on temporary import, re-export, conditions for some goods or enactment of the list of business products in these form must obtain the license from Ministry of Industry and Trade.

Chapter IV

COMMISSION AND COMMISSION RECEIPT FOR GOODS EXPORT AND IMPORT

Article 16: Commission and commission receipt for goods export and import

Businessmen can commit other businessmen to export, import or can receive export and import commission from other businessmen for various types of goods, except for the goods in the List of export prohibition, temporary export suspension, the List of import prohibition, temporary import suspension.

Article 17: Commission and commission receipt for goods export and import under license

For export and import goods under license, the truster or the trustee must obtain the export and import license before signing the contract on commission or commission receipt.

Article 18: Commission of export and import of goods from non-businessman organizations, individuals

Vietnamese organizations, individuals who are not businessmen, based on the contracts signed in accordance with legal regulations, can commit goods export and import to serve the demand of such organizations, individuals, except for goods in the List of export prohibition, temporary export suspension, the List of import prohibition, temporary import suspension.

Article 19: Rights and obligations of export and import truster and trustee

The rights and obligations of export and import truster and trustee are agreed by both parties in the contracts on export and import commission and commission receipt.

Chapter V

AGENTS OF GOODS PURCHASE AND SALE WITH FOREIGN PARTNERS

Section 1

AGENTS OF GOODS PURCHASE AND SALE FOR FOREIGN BUSINESSMEN

Article 20: Businessmen acting as agents of goods purchase and sale for foreign businessmen

1. Businessmen can act as agents of goods purchase and sale for foreign businessmen, except for goods in the List of export prohibition, temporary export suspension, goods in the List of import prohibition, temporary import suspension. For goods in the List of export prohibition, temporary export suspension under license, businessmen can only sign agent contracts after being licensed by competent authorities.

2. In the event it is legally stipulated that the agent can only sign agent contracts with the agent delivery party for a certain goods or service, businessmen must conform to such legal regulations.

3. Businessmen can pay for agent sale proceeds in Vietnam dong for foreign businessmen present in Vietnam; can transmit foreign currencies overseas to pay for foreign businessmen in accordance with the regulations on foreign exchange management and the instructions of State Bank of Vietnam or pay by goods not subject to the List of export prohibition, temporary export

suspension; in the event of payment by goods in the List of export goods under license, the license must be obtained from competent authorities.

4. Businessmen acting as agents of goods purchase must request foreign businessmen to transmit freely exchange foreign currencies via banks for goods purchase in accordance with agent contracts.

Article 21: Tax obligations

1. Goods under contracts on goods purchase, sale agents for foreign businessmen must be subject to taxes and other financial obligations in accordance with Vietnam legal regulations.

2. Vietnamese businessmen are responsible for registering for, declaring and paying taxes and other financial obligations related to goods under contracts on goods purchase and sale agents and their trading activities in accordance with legal regulations.

Article 22: Procedures of export and import

For goods under contracts on goods purchase and sale agents signed with foreign businessmen, upon export and import, the procedures must be carried out in accordance with the regulations like export and import goods stipulated in Article 4 of this Decree.

Article 23: Return of goods

Goods under contracts on goods sale agents in Vietnam for foreign businessmen are re-exported if not consumed in Vietnam. The debenture is compliant with the regulations of Ministry of Finance.

Section 2

EMPLOYMENT OF FOREIGN BUSINESSMEN AS OVERSEAS SALE AGENTS

Article 24: Employment of foreign businessmen as overseas sale agents

1. Vietnamese businessmen can employ foreign businessmen to act as sale agents overseas, except for goods in the List of export prohibition, temporary export suspension goods. For goods in the List of export goods under license stipulated in this Decree, businessmen can only sign contracts on employment of sale agents overseas after being authorized by Ministry of Industry and Trade.

2. Businessmen who employ sale agents overseas must sign agent contracts with foreign businessmen and transmit receipts from sale contracts back their countries in accordance with the regulations on foreign exchange management and the instructions of State Bank of Vietnam.

3. In the event of receiving sale proceeds in goods, businessmen must conform to applicable legal regulations on goods import.

Article 25: Tax obligations

1. Goods under contracts on sale agents overseas must be subject to taxes and other financial obligations in accordance with Vietnam legal regulations.

2. Businessmen are responsible for registering, declaring and paying taxes and performing other financial obligations related to employment of foreign businessmen as sale agents overseas in accordance with the instructions of Ministry of Finance.

Article 26: Receipt of returned goods

1. Exported goods under contracts on sale agents overseas are imported back to Vietnam if not consumed overseas.

2. Goods imported back to Vietnam as mentioned in Clause of this Article are not subject to import tax and export tax (if any) is rebated in accordance with the instructions of Ministry of Finance.

Article 27: Procedures of export and import

For export goods under contracts on sale agents overseas, when imported back to Vietnam in accordance with Article 26 of this Decree, carry out the procedures in accordance with the regulations on export, import goods stipulated in Article 4 of this Decree.

Chapter VI PROCESSING OF FOREIGN-BASED GOODS

Section 1 ACCEPTANCE OF PROCESSING GOODS FOR FOREIGN BUSINESSMEN

Article 28: Businessmen accepting processing goods for foreign businessmen

Except for the cases stipulated in Article 36 of this Decree, Vietnamese businessmen, including businessmen who have foreign investment capital in Vietnam, can accept processing goods for foreign businessmen, except for goods in the List of export prohibition and temporary export suspension, goods in the List of import prohibition and temporary import suspension. For export and import goods under license, businessmen can only sign contracts after obtaining the license from Ministry of Industry and Trade.

Article 29: Processing contracts

Processing contracts must be made in writing or in other forms of equivalent legal validity in accordance with Business Law and must contain following provisions:

1. Name and address of the contractual parties and the direct processing party.
2. Name and quantity of processing products.
3. Processing price.
4. Payment term and method,
5. List, quantity, value of imported materials and ancillary materials and locally manufactured materials and ancillary materials (if any) for processing; norm on utilization of materials and ancillary materials; norm on consumed materials and rate of material loss during processing.
6. List and value of machinery, equipment leased, lent or offered for processing (if any).
7. Measures of handling waste, garbage, spoilage and principles of handling rented, borrowed machinery, equipment, redundant materials upon termination of processing contract.
8. Date and time of goods delivery.
9. Label and origin of goods.
10. Valid term of contract.

Article 30: Utilization and consumption norms and rate of material and ancillary material loss

1. Utilization norm, consumption norm and rate of material and ancillary material loss are agreed by parties to processing contracts, taking into account loss rate and norm established in relevant manufacturing, processing sectors in Vietnam at the time of contract signing.

2. Legal representatives of businessmen accepting processing are directly responsible to laws for the utilization of material and ancillary material for processing purpose and the accuracy of utilization norm, consumption norm and rate of processing material loss.

Article 31: Rent, borrowing, import of machinery and equipment of the party ordering processing for the implementation of processing contract

The party accepting processing can rent, borrow machinery, equipment of the party ordering processing for the implementation of processing contract. The rent, borrowing or offering of machinery and equipment must be agreed in the processing contract.

Article 32: Rights and obligations of the party ordering processing

1. For the party ordering processing:

a) Deliver the whole or a part of processing materials as agreed in the processing contract.

b) Receive back all processing products; machinery and equipment leased or lent the party accepting processing; materials, ancillary materials and waste after the liquidation of processing contract, unless it is permitted to export on spot, to dispose, to give and to offer as stipulated in this Decree.

c) Assign specialists to Vietnam to give instructions on manufacturing techniques and to inspect processing product quality as agreed in the processing contract.

d) Take responsibility for the right to use product brand name and origin.

e) Conform to the regulations of Vietnamese laws in relation to processing and the provisions of signed processing contract.

f) Export processing products on site; leased or lent machinery, equipment; materials, ancillary materials, redundant materials; waste, garbage in accordance with the agreement of relevant parties and the applicable regulations on good export and import management and perform tax obligations and other financial obligations in accordance with legal regulations.

2. For the party accepting processing:

a) Be exempted from import tax on temporarily imported machinery, equipment, material, ancillary material by norm and loss rate for the implementation of processing contract; be exempted from export tax on processing products.

b) Be permitted to employ other businessmen for processing.

c) Be supplied with a part or the whole of materials, ancillary materials for processing as agreed in the processing contract; pay export tax in accordance with Law on Export Tax, pay import tax on locally purchased materials and ancillary materials.

d) Receive payments in form of processing products from the party ordering processing, except for the products in the List of export prohibition, temporary export suspension goods. For products in the List of import goods with license and goods under the specialized management, conform to the regulations on licensing and specialized management.

e) Conform to the regulations of Vietnamese laws on local goods processing, export, import and manufacturing and the provisions of signed processing contract.

f) Carry out the procedures of on-site export of processing products; rented or borrowed machinery, equipment; materials, ancillary materials and redundant materials; waste, garbage in accordance with the authorization of the party ordering processing.

3. Conditions for on-site export, import of processing products; rented or borrowed machinery, equipment; redundant materials and ancillary materials; waste, garbage stipulated in Point e Clause 1 and Point e Clause 2 of this Article are as follows:

a) Conform to the regulations on goods export, import management, on tax and other financial obligations in accordance with legal regulations.

b) Have sale and purchase contracts signed between foreign businessmen or legally authorized persons of foreign businessmen and importing businessmen.

Article 33: Transit processing

Businessmen have the right to transit processing. Accordingly:

1. Processing products of this processing contract are used as processing materials for other processing contracts in Vietnam.

2. Processing products of the processing contract in the previous phase are delivered to businessmen as appointed by the party ordering processing for the processing contract in the following phase.

Article 34: Disposal and liquidation of processing contracts

1. When the processing contract is terminated or becomes null and void, the parties to the processing contract must dispose the contract and carry out the procedures of contract liquidation with Customs Authority.

Ministry of Finance gives instructions on the procedure of processing contract liquidation by the party accepting processing with Customs Authority.

2. Bases for the disposal of processing contract are amount of materials, ancillary materials, imported materials, amount of exported products by the norm of material, ancillary material utilization and the rate of material loss as agreed in the processing contract.

Bases for the liquidation of processing contract are amount of materials, ancillary materials, imported materials, re-exported materials, ancillary materials, amount of exported products by norm of material and ancillary material utilization, rate of material loss in compliance with the actual contract implementation.

3. Machinery and equipment rented and borrowed under the contract; redundant materials, ancillary materials, waste, garbage and spoilage are handled as agreed in the processing contract and in compliance with Vietnamese laws.

4. Waste, garbage and spoilage (if any) are only disposed if the written permission of Department of Natural Resources and Environment is obtained and under the supervision of Customs Authority. In the event they are not permitted to dispose in Vietnam, re-export as appointed by the party ordering processing.

5. Offering machinery, equipment, materials, ancillary materials, waste, garbage and spoilage is stipulated as follows:

a) The party ordering processing must submit documents in relation to offering.

b) The offered party must carry out the procedures of import in accordance with the regulations on import; pay import tax and other taxes (if any) and register for assets in accordance with applicable regulations.

c) For waste, spoilage within utilization norm, loss rate if subject to the list of waste allowed for import, it is not required carry out the customs procedures; be exempted from import tax; pay value added tax, business income tax.

Article 35: Customs procedures

Ministry of Finance gives instructions on customs procedures and financial obligations for export processing goods and supervises export and import activities in relation to processing contract.

Article 36: Other forms of processing

1. The processing, recycling and repairing of machinery and equipment for foreign partners subject to the List of export and import prohibition goods are only implemented if following conditions are met:

a) A scheme or a measure for handling waste and garbage from processing must be available, ensuring no environmental pollution and approved by Department of Natural Resources and Environment.

b) Re-export all products and goods overseas, it is prohibited to consume them in Vietnam.

c) Be authorized by a ministry in charge of specialized management as assigned in Appendix I attached to this Decree.

2. Based on the assignment in Appendix I attached to this Decree, ministries, and ministry-level agencies in charge of specialized management give specific instructions on this processing form.

Section 2

ORDERING GOODS PROCESSING OVERSEAS

Article 37: General regulations

1. Businessmen can order overseas processing of goods permitted for circulation in Vietnam market for business in accordance with legal regulations.

2. Exportation of machinery, equipment, materials, ancillary materials for processing and importation of processing products must conform to the regulations on export and import management.

3. Contract on ordering overseas processing of goods and customs procedures for export and import of goods ordered for processing are stipulated in Article 29 and Article 35 of this Decree.

Article 38: Rights and obligations of business ordering overseas processing of goods

1. To temporarily export machinery, equipment, materials, ancillary materials or transit machinery, equipment, materials, ancillary materials from the third country to the party accepting processing for the implementation of processing contract.

2. To re-import processing products. To re-import machinery, equipment, materials, ancillary materials, redundant materials upon the termination of processing contract.

3. To sell processing products and exported machinery, equipment, materials, ancillary materials to implement the processing contract in the market accepting processing or other markets and to pay tax in accordance with applicable regulations.

4. Be exempted from export tax, import tax on temporarily exported and re-imported machinery, equipment, materials, and ancillary materials; if they are not re-imported, export tax must be paid in accordance with Law on Export and Import Tax.

5. To assign specialists, technical workers overseas to inspect and accept processing products.

6. To take responsibility for the right to use brand name and origin name of goods.

7. Ministry of Finance gives instructions on the performance of tax obligations on imported processing products for domestic consumption.

Chapter VII

TRANSIT OF GOODS VIA VIETNAMESE TERRITORY

Article 39: Businessmen supplying goods transit services

Businessmen registering for receipt, delivery and transportation business lines can supply goods transportation services for overseas owners who transit via Vietnam territory.

Article 40: Transit of goods via Vietnam territory

1. Goods owned by foreign organizations, individuals, except for weapons, munitions, explosive materials, highly dangerous goods and goods in the List of business prohibition, export prohibition, temporary export suspension, import prohibition, temporary import prohibition goods can be transited via Vietnam territory. The transit procedures are settled at Port Customs Department.

2. Weapons, munitions, explosive materials and highly dangerous goods can only be transited via Vietnam territory if authorized by Prime Minister.

The transportation of goods in the List of highly dangerous goods transited via Vietnam territory must conform to the regulations of Vietnamese laws on transportation of dangerous goods and relevant international treaties to which Socialist Republic of Vietnam is a member.

3. Goods in the List of business prohibition, export prohibition, temporary export prohibition, import prohibition, temporary import prohibition goods, and export, import goods under license can be transited via Vietnam territory if authorized by Ministry of Industry and Trade, unless otherwise stipulated by international treaties to which Socialist Republic of Vietnam is a member, follow such international treaties.

4. Goods transited via Vietnam territory are subject to the supervision of Vietnam Customs during the circulation in Vietnam territory; imported into and exported out of Vietnam via correct border gate and routes; amount of exported goods is equal to amount of imported goods and kept intact.

5. Owners of transited goods must pay customs fee and other fees applicable to transited goods in accordance with applicable regulations of Vietnam.

6. Transited goods are not consumed in Vietnam territory. In the event they are required to be consumed in Vietnam, permission must be obtained from Ministry of Industry and Trade.

7. Ministry of Industry and Trade gives instructions on the procedures of transiting goods via Vietnam territory for the transit agreements contrary to this Article.

8. Ministry of Finance gives instructions on the procedures of storing and warehousing transit goods, of changing means of transport for transit goods and of extending transit goods.

9. Ministry of Transport gives instruction on transit routes.

Chapter VIII

IMPLEMENTATION ORGANIZATION AND EXECUTION PROVISION

Article 41: Implementation organization

1. Ministry of Finance directs Customs sector to provide Ministry of Industry and Trade and relevant ministries and sectors involved in the export and import management and operation with periodical and unscheduled data on export and import enterprises and types of business in accordance with this Decree; data on export and import turnover according to the list of products and markets and relevant data on goods export and import.

2. Ministry of Industry and Trade presides over, coordinates with relevant ministries and sectors and People's Committee of provinces and cities directly under the central government are responsible for inspecting this Decree implementation; detect and give notification so that relevant ministries and sectors modify the regulations contrary to this Decree (if any) in legal normative acts enacted by ministries and sectors to guide this Decree implementation.

Article 42: Execution provisions

1. This Decree becomes effective on February 20th 2014, superseding Decree No. 12/2006/ND-CP dated January 23rd 2006 of the Government stipulating in detail the execution of Business Law on international purchase and sale of goods and overseas purchase, sale, processing and transit agents.

2. Ministers, heads of ministry-level agencies, head of agencies under the Government, Chairmen of People's Committee of provinces, cities directly under the central government are responsible for guiding and executing this Decree./.

Recipients:

- Secretariat of Central Party;
- Prime Minister, Deputy Prime Ministers;
- Ministries, ministry-level agencies, agencies under the Government;
- People's Council, People's Committee of provinces, cities directly under the central government;
- Central Office and Party Committees;
- Office of General Secretary;
- President Office;
- National Council and Committees of the National Assembly;
- Office of National Assembly;
- Supreme People's Court;
- Supreme People's Procuracy;
- National Committee of Financial Supervision;
- State Audit Office of Vietnam;
- Bank for Social Policy;
- Bank for Development of Vietnam;

**FOR AND ON BEHALF OF THE
GOVERNMENT
PRIME MINISTER**
(signed and sealed)
Nguyen Tan Dung

- Central Committee of Vietnamese Fatherland Front;
- Central Agency of unions;
- VPCP: BTCN, PCN, Prime Minister Assistant, Portals of Departments, Offices, underlying units, Official Gazette;
- Archive: Stationary, KTTH (3b).

Appendix I

LIST OF EXPORT AND IMPORT PROHIBITION GOODS

(Attached to Decree No. 187/2013/ND-CP dated November 20th 2013 of the Government)

This list applies to export and import of commercial and non-commercial goods; export and import of goods in border area; governmental and non-governmental aid goods.

I. GOODS PROHIBITED FROM EXPORT

| NO. | Description |
|-----|--|
| 1. | Weapon, munitions, explosive materials (except for industrial explosive materials), military technical equipment. (Ministry of National Defense releases the specific list and records the correct HS codes in the export and import tariff). |
| 2. | a) Relic, antiques, national precious objects under the ownership of the Government, political organizations, political and social organizations. b) Cultural products subject to prohibition or on which suspension decision has been made, popularized and circulated in Vietnam. (Ministry of Culture, Sports and Tourism guides the implementation, releases the specific list abovementioned in Point a and b and records the correct HS codes in the export and import tariff). |
| 3. | a) Publications prohibited from popularization and circulation in Vietnam. b) Post office stamps prohibited from business, exchange, exhibition, propaganda in accordance with Law on Postal Services. (Ministry of Information and Communication guides the implementation, releases the specific list abovementioned in Point a and b and records the correct HS codes in the export and import tariff). |
| 4. | Baulk, timber from local natural forest wood. (Ministry of Agriculture and Rural Development guides the implementation, releases the specific list and records the correct HS codes in the export and import tariff). |
| 5. | a) Valuable and rare wild animals, plants and valuable and rare domestic animals, crop plants in IA-IB group stipulated in Decree No. 32/2006/ND-CP dated March 30 th 2006 of the Government on management of endangered, valuable and rare forest plants and animals and valuable and rare wild animals, plants named in the “Red List” which Vietnam has committed to international organizations. b) Valuable and rare aquatic species. c) Domestic animals and crop plants named in the List of valuable and rare domestic animals and crop plants prohibited from export enacted by Ministry of Agriculture and Rural Development in accordance with Ordinance on Domestic Animals 2004 and Ordinance on Crop Plants 2004. (Ministry Agriculture and Rural Development releases the specific list abovementioned from Point a to Point c and records the correct HS codes in the export and import tariff). |
| 6. | Code products used to protect secret information of the Government. (Ministry of National Defense guides the implementation). |
| 7. | a) Toxic chemical in Table 1 are stipulated in Convention on prohibition of development, |

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| | <p>production, storage, utilization and destruction of chemical weapons and Appendix 1 attached to Decree No. 100/2005/ND-CP dated August 3rd 2005 of the Government concerning the implementation of Convention on prohibition o development, production, storage, utilization and destruction of chemical weapons.</p> <p>b) Chemical in the List of prohibited chemicals stipulated in Appendix II attached to Decree No. 108/2008/ND-CP dated October 7th 2008 of the Government stipulating in detail and guiding the execution of several articles of Law on Chemicals.</p> <p>(Ministry of Industry and Trade releases the specific list in abovementioned Point a and b and records correct HS code in the export and import tariff).</p> |
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II. GOODS PROHIBITED FROM IMPORT

| NO. | Description |
|-----|--|
| 1. | <p>Weapon, munitions, explosive materials (except for industrial explosive materials), military technical equipment.</p> <p>(Ministry of National Defense releases the specific list and records the correct HS codes in the export and import tariff).</p> |
| 2. | <p>Various types of canon (except for marine safety signal fire as instructed by Ministry of Transport), sky light, means of transport speed meter jammer.</p> <p>(Ministry of Public Security guides the implementation, releases the specific list and records the correct HS codes in the export and import tariff).</p> |
| 3. | <p>Used consumer goods, including:</p> <ul style="list-style-type: none"> a) Textile and garment goods, shoes and clothes. b) Electronic goods. c) Refrigeration goods. d) Domestic electric goods. e) Medical equipment. f) Interior decoration goods. g) Domestic goods made of pottery, glazed porcelain, glass, metal, plastic, rubber, plastic and other materials. <p>(Ministry of Industry and Trade specifies the goods from Point a to Point g abovementioned and records the correct HS codes in the export and import tariff).</p> <p>h) Used information technology products.</p> <p>(Ministry of Information and Communication releases the specific list and records the correct HS codes in the export and import tariff).</p> |
| 4. | <ul style="list-style-type: none"> a) Publications prohibited from popularization and circulation in Vietnam. b) Post office stamps prohibited from business, exchange, exhibition, propaganda in accordance with Law on Postal Services. c) Radio equipment, equipment applying radio wave not conformable with radio frequency planning and relevant specifications in accordance with Law on Radio Frequency. <p>(Ministry of Information and Communication guides the implementation, releases the specific list from Point a to Point c abovementioned and records the correct HS codes in the export and import tariff).</p> |
| 5. | <p>Cultural products prohibited from popularization and circulation or which decision on suspension of popularization and circulation in Vietnam has been made.</p> <p>(Ministry of Culture, Sports and Tourism guides the implementation, releases the list and</p> |

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| | records the correct HS codes in the export and import tariff). |
| 6. | <p>a) Left-hand means of transport (including dismount types and those whose handles have been converted before imported into Vietnam), except for specialized right hand means of transport operating within narrow scope and not joining traffic system including crane; canal excavator; road sweeper, watering cart; garbage and domestic waste truck; road surface construction truck; accommodation train in airport; fork-lift truck within warehouse, port; concrete filling vehicle; vehicle moving within golf course, park.</p> <p>b) Various types of automobile and set of spare parts for assembling automobile, of which frame number and motor number are erased, carved or mended.</p> <p>c) Motorbike, specialized motorcycle, of which frame number and motor number are erased, carved, mended.</p> <p>(Ministry of Transport releases the specific list from Point a to Point c abovementioned and records the correct HS codes in the export and import tariff).</p> |
| 7. | <p>Used materials and vehicles, including:</p> <p>a) Machine, frame, tube, tire, components, motor of automobile, tractor and motorcycle.</p> <p>b) Motored under-frame of automobile, tractor (including new under-frame mounted with used motor and/or used under-frame mounted with new motor).</p> <p>c) Various types of automobile, structure of which has been modified to convert its use compared to initial design or frame number, motor number are erased, carved or mended.</p> <p>d) Ambulance.</p> <p>(Ministry of Transport releases the specific list from Point a to Point d abovementioned and records the correct HS codes in the export and import tariff).</p> <p>e) Bicycle.</p> <p>f) Motorcycle, motorbike.</p> <p>(Ministry of Industry and Trade releases the specific list from Point e to Point f abovementioned and records the correct HS codes in the export and import tariff).</p> |
| 8. | <p>Chemicals in Appendix III to Rotterdam Convention.</p> <p>(Ministry of Agriculture and Rural Development, Ministry of Industry and Trade, based on scope of their assigned responsibilities, releases the specific list and records the correct HS code in the export and import tariff).</p> |
| 9. | <p>Pesticide prohibited from utilization in Vietnam.</p> <p>(Ministry of Agriculture and Rural Development releases the specific list and records the correct HS code in the export and import tariff).</p> |
| 10. | <p>Waste, garbage, cooling device using C.F.C.</p> <p>(Ministry of Natural Resources and Environment releases the specific list and records the correct HS code in the export and import tariff).</p> |
| 11. | <p>Products, materials containing amianthus in amphibole group.</p> <p>(Ministry of Construction releases the specific list and records the correct HS code in the export and import tariff).</p> |
| 12. | <p>a) Toxic chemical in Table 1 are stipulated in Convention on prohibition of development, production, storage, utilization and destruction of chemical weapons and Appendix 1 attached to Decree No. 100/2005/ND-CP dated August 3rd 2005 of the Government concerning the implementation of Convention on prohibition o development, production, storage, utilization and destruction of chemical weapons.</p> <p>b) Chemical in the List of prohibited chemicals stipulated in Appendix II attached to Decree No. 108/2008/ND-CP dated October 7th 2008 of the Government stipulating in</p> |

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| | detail and guiding the execution of several articles of Law on Chemicals. (Ministry of Industry and Trade releases the specific list in abovementioned Point a and b and records correct HS code in the export and import tariff). |
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Appendix II
LIST OF EXPORT, IMPORT GOODS
UNDER LICENSE AND SUBJECT TO SPECIALIZED MANAGEMENT
(Attached to Decree No. 187/2013/ND-CP dated November 20th 2013 of the Government)

This list applies to export and import of commercial and non-commercial goods; export and import of goods in border area; governmental and non-governmental aid goods.

I. LIST OF EXPORT AND IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO SPECIALIZED MANAGEMENT OF MINISTRY OF INDUSTRY AND TRADE

| A. | Export goods | Form of management |
|-----------|---|---|
| 1. | a) Chemicals and products containing chemicals. | a) Conform to the regulations of Law on Chemicals and the Decree stipulating in detail the execution. |
| | b) Chemicals in Table 2, chemicals in Table 3 in Appendix 1 attached to Decree No. 100/2005/ND-CP dated August 3 rd 2005 of the Government concerning the implementation of Convention on prohibition from development, production, storage, utilization and destruction of chemical weapons | b) Conform to the regulations of Decree No. 100/2005/ND-CP dated August 3 rd 2005 of the Government. |
| | c) Precursors used in industry (according to Law on Drug Prevention and Control and execution guidance documents). | c) Export license. |
| 2. | Mineral. | Enacting the list of conditional exports, stipulating conditions or standards. |
| 3. | Explosive precursors, industrial explosive materials | Export license. |
| 4. | Export goods by quote stipulated by foreign countries | Export license. |
| 5. | Goods to be controlled concerning export in accordance with the international treaties to which Vietnam is a member, announced by Ministry of Industry and Trade from time to time. | Export license. |
| 6. | Goods applying the regulations on automatic issuance of export license: Ministry of Industry and Trade releases the list of goods applying the regulations on automatic issuance of export license from time to time and arranges the license issuance in accordance with applicable regulations on license issuance. | Automatic export license. |
| B. | Import goods | Form of management |
| 1. | Wire gun. | Import license. |
| 2. | Goods to be controlled concerning import in accordance | Import license. |

| | | |
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| | with the international treaties to which Vietnam is a member, announced by Ministry of Industry and Trade from time to time. | |
| 3. | Goods applying the regulations on automatic issuance of import license: Ministry of Industry and Trade releases the list of goods applying the regulations on automatic issuance of import license from time to time and arranges the license issuance in accordance with applicable regulations on license issuance. | Import license. |
| 4. | Goods applying the regulations on tariff quota: a) Salt. b) Tobacco. c) Poultry eggs. d) Refine, raw sugar. Ministry of Industry and Trade specifies the list of goods applying tariff quota by the correct HS code in the export, import tariff | Import license in accordance with the regulations on tariff quota. |
| 5. | a) Chemicals and products containing chemicals | a) Conform to the regulations of Law on Chemicals and the Decrees stipulating in detail the execution. |
| | b) Chemicals in Table 2, chemicals in Table 3 in Appendix 1 attached to Decree No. 100/2005/ND-CP dated August 3 rd 2005 of the Government concerning the implementation of Convention on prohibition from development, production, storage, utilization and destruction of chemical weapons | b) Conform to the regulations of Decree No. 100/2005/ND-CP dated August 3 rd 2005 of the Government. |
| | c) Precursors used in industry (according to Law on Drug Prevention and Control and execution guidance documents). | c) Import license. |
| 6. | Explosive precursors, industrial explosive materials | Import license, clearly stipulating conditions and procedures of license issuance. |
| 7. | Tobacco, tobacco products, tobacco wrapping paper; specialized machinery, equipment for tobacco production and spare parts. | Conform to the regulations of the Government on tobacco production and business. |

Principles of management:

1. For export goods by quota stipulated by foreign partners, Ministry of Industry and Trade agrees with the ministries in charge of specialized management and the association relevant products to determine the method of quota assignment, ensuring publicity, transparency and appropriateness.

2. For goods in the list of export and import under the automatic license, Ministry of Industry and Trade releases and arranges periodical implementation.

II. LIST OF EXPORT AND IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF MINISTRY OF TRANSPORT

| A. | Export goods | Form of management |
|-----------|--|---------------------------|
| | None. | |
| B. | Import goods | Form of management |
| | Various type of signal fire for marine safety. (Ministry of Transport releases the list by correct HS code in the export and import tariff and stipulates the procedure of license issuance). | Import license |

III. LIST OF EXPORT AND IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

| A. | Export goods | Form of management |
|-----------|---|---|
| 1. | a) Terrestrial endangered valuable and rare wild animals, plants that need to be controlled concerning export in accordance with CITES Convention which Vietnam has committed to implement. | a) Based on CITES Convention announce conditions and instructions of export procedures. |
| | b) Terrestrial valuable and rare wild animals, plants subject to IIA and IIB groups stipulated in Decree No. 32/2006/ND-CP of the Government. | b) Announcing conditions and instructions on export procedures. |
| 2. | Valuable and rare crop plants and animals, | Giving specific instructions in accordance with Ordinance on Crop Plants and Ordinance on Domestic Animals. |
| 3. | Decorative plants, shade trees, ancient trees from local natural forest | Announcing export conditions and documents. |
| 4. | Firewood, coal from wood or firewood originating from local natural forest wood. | Announcing export conditions and documents. |
| 5. | a) Conditional export aquatic species. b) Normally exported aquatic species. | Enacting the list of normally exported aquatic species; species and conditions for export of conditionally exported aquatic (enacting the list of specific goods by correct HS code in the list of export and import tariff.) |
| B. | Import goods | Form of management |
| 1. | Veterinary drugs and materials for manufacturing | Test license. |

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| | veterinary drugs registered for first import into Vietnam. | |
| 2. | Biological, microbiological products, chemicals used in veterinary registered for first import into Vietnam. | Test license. |
| 3. | a) Pesticide and materials for manufacturing pesticide beyond the list allowed to be used in Vietnam. | a) Import license, specifying conditions, quantity and procedures of license issuance. |
| | b) Pesticide and materials for manufacturing pesticide beyond the list allowed to be used in Vietnam. | a) Import license, specifying conditions, quantity and procedures of license issuance. |
| 4. | Domestic animal beyond the list allowed to be produced, traded in Vietnam; insects not present in Vietnam; sperm, germ of domestic animal first imported in Vietnam. | Import license or test license, specifying conditions and procedures of license issuance. |
| 5. | Crop plants and living creature in the field of plant protection and other objects in the list of objects subject to plant quarantine must be analyzed in relation to epidemic before imported into Vietnam. | Import license, specifying conditions and procedures of license issuance. |
| 6. | Crop plants not named in the list of crop plants allowed to be produced, traded in Vietnam are imported for research, test, trial production or imported for international cooperation purposes as samples for exhibition, gift or for investment project and program implementation. | Import license or Test license, specifying conditions and procedures of license issuance in accordance with Ordinance on Crop Plant and Ordinance on Domestic Animals. |
| 7. | Feeds and materials for manufacturing feeds; aquatic feeds and materials for manufacturing aquatic feeds beyond the list allowed to be circulated in Vietnam. | Import license or Test license, specifying conditions and procedures of license issuance. |
| 8. | Fertilizer beyond the list beyond the list allowed to be circulated in Vietnam. | Import license, specifying conditions and procedures of license issuance. |
| 9. | Gene source of crop plants, domestic animals, microorganisms for research, scientific and technical exchange purposes. | Import license, specifying conditions and procedures of license issuance. |
| 10. | Wild animals and plants to be controlled concerning import in accordance with CITES Convention which Vietnam has committed to. | Based on the regulations of CITES Convention, announce conditions and instructions on import procedures. |
| 11. | a) Materials for manufacturing biological, microbiological produces, chemicals, substances for environmental improvement in aquaculture. | a) Regulations on imported material quality control. |
| | b) Finished products in the List allowed to be circulated in Vietnam or in the List of conditional import products | b) Enacting the List of products permitted to be circulated in Vietnam (List of normal import products) and |

| | | |
|-----|---|--|
| | | List of conditional import products. |
| | c) Finished products not named in the List permitted to be circulated in Vietnam or in the List of conditional import products. | c) Import license, specifying conditions, quantity and procedures of license issuance. |
| 12. | a) Normal imported aquatic breeds | a) Enacting the list of normal imported aquatic breeds. |
| | b) Conditional imported aquatic breeds | b) Enacting the list of conditional imported aquatic breeds. |
| | c) Aquatic breeds not named in the list of permitted normally imported aquatic breeds are first imported in Vietnam. | c) Import license, specifying conditions, quantity and procedures of license issuance. |
| 13. | a) Living aquatic products used as food name in the list of normal import products. | a) Enacting the list of living aquatic products used as food and normally imported. |
| | b) Living aquatic products used as food not named in the list of imported living aquatic products used as food in Vietnam. | b) Regulations on risk assessment, issuance of import license. |

Principles of management:

1. Ministry of Agriculture and Rural Development enacts the list of goods permitted to be produced, traded in, used or circulated in Vietnam; the list of normal export and import by correct HS codes in the export and import tariff. The exportation and importation of these goods do not require license.

2. Ministry of Agriculture and Rural Development releases the list of export and import goods subject to the specialized management by correct HS codes in the export and import tariff. The export and import tariff and the management form are as follows:

a) For goods first imported into Vietnam and goods beyond the list of goods permitted to be produced, traded in, used or circulated in Vietnam, Ministry of Agriculture and Rural Development issues import license or test license.

b) For conditional export, import goods which do not need license, Ministry of Agriculture and Rural Development enacts the list and specifies in detail the conditions for export and import. When fully meeting the stipulated conditions, companies directly carry out the export and import procedures with Customs Authority without license.

c) For export, import goods by license, Ministry of Agriculture and Rural Development gives specific instructions on conditions, documents and procedures of import license issuance; in the event of import for testing, contents of test license and test term.

Based on test results, Ministry of Agriculture and Rural Development decides to permit or not to permit goods to be used or circulated in Vietnam. When permitted to be used, circulated in Vietnam, goods are imported by demand, not limited in terms of quantity, value, not required to obtain import license.

3. Annually or every 6 months, Ministry of Agriculture and Rural Development are responsible for adding the goods with good test results to the list of normal import goods. When added to the list of normal import goods, goods are imported by demand, not limited in terms of quantity, value and not required to obtain import license.

IV. LIST OF EXPORT AND IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT

| | | |
|-----------|---------------------|--|
| A. | Export goods | Form of management |
| | None. | |
| B. | Import goods | Form of management |
| | Waste. | Stipulating conditions for or standards on import. |

Principles of management:

1. Ministry of Natural Resources and Environment stipulates the list of, standards on or conditions for waste permitted to be imported into Vietnam, specifies the abovementioned list by correct HS code in the export and import tariff.

2. Based on the conditions or standards and the list of waste permitted to be imported, import companies carry out the procedures at Customs Authority.

V. LIST OF EXPORT AND IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF MINISTRY OF INFORMATION AND COMMUNICATION

| | | |
|-----------|---|--|
| A. | Export goods | Form of management |
| 1. | Publications (book, newspaper, magazine, picture, photo, calendar). | Conforming to the regulations of law on publication and press. |
| B. | Import goods | Form of management |

| | | |
|----|---|--|
| 1. | Publications (book, newspaper, magazine, picture, photo, calendar). | Conforming to the regulations of law on publication and press. |
| 2. | Stamps, stamp publications and stamp goods | Import license. |
| 3. | Microwave equipment, radio receiver – transmitter with band of 9KHz to 400 GHz, capacity of 60mW or more. | Import license. |
| 4. | Engraving and composing system in printing industry. | Conforming to the regulations of law on printing. |
| 5. | Various types of printers (offset printer, flexco printer, copper tube printer) and color printer. | Conforming to the regulations of law on printing. |

Principles of management:

1. Ministry of Information and Communications releases the list of specific goods by correct HS code in the export and import tariff; stipulating the standards to be meet, the documents and procedures of license issuance.

2. For postal stamps, pursuant to the regulations of law on postal services, Ministry of Information and Communications stipulates in detail the cases which are required to obtain import license, releases the list of goods by HS code, and stipulates the conditions and procedures of license issuance.

VI. LIST OF EXPORT, IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF MINISTRY OF CULTURE, SPORTS AND TOURISM

| A. | Export goods | Form of management |
|-----------|--|--|
| 1. | Cinema work and other audiovisual products, recorded in all materials. | Origin documents. |
| 2. | Cultural products in all genres, recently made in all materials. | Origin documents; License for production and circulation. |
| 3. | Plastic work, applied fine arts, pictures, photography. | Origin documents. |
| 4. | Relics, antiques not under the ownership of the Government, political organizations, political and social organizations. | Export license. |
| B. | Import goods | Form of management |
| 1. | Cinema work and other audiovisual products in all materials | Approving contents. |
| 2. | Plastic work, applied fine arts, pictures, photography. | Approving contents. |
| 3. | Electronic game machines installed with reward programs and specialized equipment for casino games | - Stipulating conditions (for equipment, installed programs). - Enterprises issued with |

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| | | investment license or certificate of business registration under Decision No. 32/2003/QD-TTg dated February 27 th 2003 of Prime Minister are permitted to export. |
| 4. | Children toys. | Announcing features and types of toys permitted to be imported. |

Principles of management:

1. Ministry of Culture, Sports and Tourism releases the specific lists by correct HS code in the export and import tariff.

The products mentioned in Clauses 1, 2, 3 Part A are permitted to be exported by demand, the procedures are settled at Customs Authority when:

- a) They are permitted to be produced and circulated in Vietnam, or
- b) There are documents clearly demonstrating their origin.

Ministry of Culture, Sports and Tourism is responsible for give specific instructions on these principles; not issuing import license or not approving quantity, value of import products.

2. Ministry of Culture, Sports and Tourism enacts specific regulations on approving contents of works and products in Clause 1, 2 Part B and authorizes Department of Culture, Sports and Tourism at provincial level to approve contents of audiovisual products which are not cinema works imported by local organizations and individuals.

VII. LIST OF EXPORT, IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF MINISTRY OF HEALTH

| NO. | Export goods | Form of management |
|------------|--|---------------------------|
| 1. | Addictive drug, mental directed drug, precursor used as drug and radioactive drug (including materials, semi-drug in single or combined form). | |
| B. | Import goods | Form of management |
| 1. | Addictive drug, mental directed drug, precursor used as drug and radioactive drug (including materials, semi- | Export license. |

| | | |
|-----|---|---|
| | drug in single or combined form). | |
| 2. | Finished drug for human disease prevention and treatment, with registration number. | Imported by demand, it is not required to confirm import order. |
| 3. | Finished drug for human disease prevention and treatment, with registration number. | Import license. |
| 4. | Materials for manufacturing drug, medicine, adjuvant, capsule, packing directly contacting drug, recently used in Vietnam. | Import license and release. |
| 5. | Cosmetics directly affecting human health. | Publishing products. |
| 6. | Vaccine, medical biological product without registration number. | Import license. |
| 7. | Medical equipment likely affecting directly human health, beyond the list permitted to be imported by demand | Import license. |
| 8. | Chemicals, anti-insect, anti-septic finished products for domestic and medical use. | Register for circulation. |
| 9. | Chemicals, anti-insect, anti-septic finished products for domestic and medical use which certificate of registration for circulation in Vietnam have not been issued for. | Import license. |
| 10. | Cosmetics which have not been issued the receipt number for the publication note, imported for research and test purposes. | Import license. |

Principle of management:

1. Goods subject to the regulation of import license are imported by the quantity approved in the import order.

2. Goods subject to the regulation of circulation registration measure when registration number is available or goods subject to the regulation of product publication measure when the receipt number of the publication note is available, are imported by demand, not limited in terms of quantity, value, not required to obtain import license, except for goods in the list of special control as stipulated in Pharmacy Law.

3. Ministry of Health gives instructions on the implementation and specifies the list of goods abovementioned by correct HS code in the export and import tariff.

VII. LIST OF EXPORT, IMPORT GOODS UNDER THE LICENSE AND SUBJECT TO THE SPECIALIZED MANAGEMENT OF STATE BANK OF VIETNAM

| A. | Import goods | Form of management |
|-----------|---------------------|---------------------------|
|-----------|---------------------|---------------------------|

| | | |
|-----------|--|---|
| | None. | |
| B. | Import goods | Form of management |
| 1. | Metal billet used for casting, molding coin. | Appointing enterprises permitted to import. |
| 2. | Treasury door (in accordance with technical standards stipulated by State Bank of Vietnam). | Import license. |
| 3. | Banknote paper. | Appointing enterprises permitted to import. |
| 4. | Banknote print ink. | Appointing enterprises permitted to import. |
| 5. | Anti-false money billet compressor and anti-false money billet to use for note, payment check and other valuable paper owned by issuing and managing bank. | Appointing enterprises permitted to import. |
| 6. | Banknote printer (in accordance with technical standards published by State Bank of Vietnam). | Appointing enterprises permitted to import. |
| 7. | Coin casting, molding machine (in accordance with technical standards published by State Bank of Vietnam). | Appointing enterprises permitted to import. |

Principles of management:

State Bank of Vietnam publishes the list of goods under the specialized management by correct HS code in the export and import tariff; appoints the enterprises permitted to import the goods stipulated in this list; stipulates the conditions and procedures of import license issuance; the conditions for import and takes responsibility for the management and utilization of machinery, equipment and materials for proper purposes./.