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MINISTRY OF CULTURE, SPORTS AND TOURISM

**MINISTRY OF CULTURE, SPORTS AND
TOURISM**

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Number: 28/2014/TT-BVHTTDL

Hanoi, December 31st 2014

CIRCULAR

**Stipulating the management of international purchase and sale of goods under the
specialized cultural management of Ministry of Culture, Sports and Tourism**

Pursuant to Business Law No. 36/2005/QH11 dated June 14th 2005;

*Pursuant to Law on Cultural Heritage No. 28/2001/QH10 dated June 29th 2001 and Law
No. 32/2009/QH12 dated June 18th 2009 modifying, amending several articles of Law on
Cultural Heritage No. 28/2001/QH10 dated June 29th 2001;*

*Pursuant to Cinema Law No. 62/2006/QH11 dated June 29th 2006 and Law modifying,
amending several articles of Cinema Law No. 31/2009/QH12 dated June 18th 2009;*

*Pursuant to Decree No. 103/2009/ND-CP dated November 6th 2009 of the Government
enacting the Regulation on cultural activities and trade in public cultural services;*

*Pursuant to Decree No. 79/2012/ND-CP dated October 5th 2012 of the Government
stipulating art and fashion performance; beauty and model contest; circulation, trade in public
cultural services;*

*Pursuant to Decree No. 86/2013/ND-CP dated July 29th 2013 of the Government
concerning trade in reward electronic games for foreigners;*

*Pursuant to Decree No. 113/2013/ND-CP dated October 2nd 2013 of the Government
concerning fine arts;*

*Pursuant to Decree No. 187/2013/ND-CP dated November 20th 2013 of the Government
stipulating in detail the execution of Business Law on international purchase and sale of goods
and abroad agent, purchase, sale, processing and transit of goods;*

*Pursuant to Decree No. 76/2013/ND-CP dated July 16 2013 of the Government
stipulating functions, tasks, rights and organizational structure of Ministry of Culture, Sports
and Tourism;*

Upon the proposal of Head of Department of Planning and Finance;

Minister of Culture, Sports and Tourism enacts the Circular stipulating the management of international purchase and sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism.

Chapter I

GENERAL REGULATIONS

Article 1. Scope of regulation and subject of request

1. This Circular stipulates the management of international purchase and sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism in accordance with Decree No. 187/2013/ND-CP and legal documents on the specialized cultural management.

2. This Circular applies to Vietnamese businessmen, other organizations and individuals (hereafter referred to as Businessmen) related to international purchase and sale of goods in accordance with Business Law under the specialized cultural management of Ministry of Culture, Sports and Tourism.

3. The exportation and importation of sport weapons in sport training and competition are stipulated in the Joint Circular No. 06/2013/TTLT-BVHTTDL-BCA dated 18/10/2013 of Ministry of Culture, Sports and Tourism and Ministry of Public Security stipulating the equipment, management and utilization of sport weapons in sport training and competition.

Article 2. Definitions

In this Circular, below terms are interpreted as follows:

1. Cinematographic works and other audiovisual products

a) Cinematographic works refer to art products expressed by moving picture in combination with sound and other media in principle of cinema language, including:

- Movies are Cinematographic works including feature films, documentary films, scientific films, animated films and others;

- Celluloid films refer to films made by cinema technical media, recorded on tapes, discs and other materials to play via video;

- Digital films refer to film made by digital technology recorded in form of computing data saved in dial plate, hard disk drive, tape and other digital information storage materials to play via digital technical equipment;

- TV films refer to video films, digital films to play on television waves;

- Film tapes, film discs are products of video film, digital film or recorded from celluloid films.

b) Other audiovisual products recorded in all materials refer to sound recordings, image recordings, software contained in cassettes, videotapes, CD, VCD, DVD, CD-ROM, computer disks, IC chips, hardware and other media, machinery, equipment and digital materials.

2. Plastic-art works, works of applied art

a) Plastic-art works refer to works expressed by lines, colors, cubes and layouts such as painting, sculpture, installation arts and similar forms of expression in monotype;

b) Works of applied art refer to works expressed by lines, colors, cubes and with useful features which may be associated with an useful object, made by hand or machine such as logo; fine arts and crafts; forms shown on products or product packaging.

3. Electronic game machine installed with reward program and specialized equipment for casino games which are commodity, machinery and equipment containing contents, images or installed with contents of electronic games and other entertaining activities in which participants may win rewards in cash or in kind.

4. Department of Culture, Sports and Tourism means Department of Culture, Sports and Tourism; Department of Culture, Sports.

Article 3. General management principles for goods exportation and importation under the specialized cultural management of Ministry of Culture, Sports and Tourism

1. Exported or imported goods under the specialized cultural management of Ministry of Culture, Sports and Tourism must conform to the regulations on appraisal, approval of contents and meet the conditions for specialized exportation and importation in accordance with applicable legal regulations.

2. HS codes of the list of exported and imported goods are under the specialized cultural management of Ministry of Culture, Sports and Tourism as stipulated in Appendix I attached to this Circular. HS codes do not stipulate contents or ownership of exported and imported goods.

3. Goods are defined as exported, imported goods or goods prohibited from exportation or importation on following bases:

a) Results of content appraisal or approval of competent authorities in accordance with legal regulations;

b) Right to legally own or possess, use imported and exported goods.

4. Businessmen are responsible for fully declaring cultural, entertaining contents contained in other audiovisual machinery, equipment or products recorded in all exported, imported materials. In the event no declaration is made, if it is detected, penalties shall be applied in accordance with legal regulations.

5. The documents, materials or product contents submitted by businessmen to competent authorities, if written in foreign languages, must be translated into Vietnamese before submitted

to competent authorities for approval. Businessmen are responsible for the translation contents, unless otherwise stipulated in clause 2 Article 8 of this Circular.

6. Method of fee or charge payment, result return:

a) Businessmen are obliged to pay appraisal fees, charges on contents of cultural products in accordance with applicable legal regulations, directly at document receiving authorities, via transfer or post office;

b) The document receiving authorities return results directly at the place of document receipt or via post office as required by businessmen.

Chapter II

SPECIFIC REGULATIONS

Section 1

REGULATIONS ON EXPORTATION OF GOODS

Article 4. Goods prohibited from export

1. Goods having contents that:

a) Stimulate the people to oppose the Socialist Republic of Vietnam; to sabotage the whole people unity;

b) Propagandize, arouse violence, invasive war, cause feud among countries and among their people; spread reactionary ideas, culture, obscene and depraved lifestyle, criminal behaviors, social evils, superstition, contrary to habits and customs, do harm to health and spoil ecological environment;

c) Unsuitable to ethic, cultural and traditional values of the country;

d) Disclose secrets of the Party, the Government, military, public security, economic, foreign relations secrets, private secrets of individuals and other secrets stipulated by laws;

e) Distort historical facts; deny revolutionary achievements; offend the country, great men, national heroes; slander, offend the prestige of agencies or organizations, the honor and dignity of individuals.

2. Cultural products prohibited or suspended from dissemination, circulation, recovery, seizure, disposal in Vietnam.

3. Relics, antiques:

a) Individual or fossil part of human beings, animals, plants in the prehistoric age of Vietnam;

b) Antiques made of materials which have typically historic, cultural and scientific values in the prehistoric age and the dawn of Vietnam;

c) Documents made of materials which are valuable for historical, culture research and national sovereignty of Vietnam and national heroes, great men who have positive influence on the national development of Vietnam;

d) Relics, antiques made of materials which have typically historic, cultural and scientific values in the historic periods of Vietnam before September 1945;

e) Typescripts of literature works, originals of plastic-art works (painting, graphics, sculpture), photographic works which have high value of contents, ideas and art forms, great effects and impacts in the society and composed from September 1945 to present;

f) Relics, antiques made of materials which have historic, cultural and scientific values of ranked and inventoried historic – cultural relics and tourist attractions;

g) Relics, antiques made of materials which have historic, cultural and scientific values of minor ethnic groups within the territory of Socialist Republic of Vietnam produced and created before 1975;

h) Relics, antiques made of materials which have typical values related to important events and careers of typical revolutionists, politic and military activists during the establishment of the Part and Republic Democracy of Vietnam, in the wars for independence and unification from September 1945 to present;

i) Antiques made of materials which have historic, cultural and scientific values and originate from abroad (except for temporary import – re-export);

k) Antiques of over 100 years of age.

The list of specific relics, antiques prohibited from export is stipulated in Circular No. 19/2012/TT-BVHTTDL dated 28/12/2012 of Ministry of Culture, Sports and Tourism stipulating relics, antiques prohibited from bringing abroad and relevant guidance documents.

4. National precious objects.

Article 5. Export goods under the license

1. Relics, antiques not under the ownership of the Government, political organizations, political – social organizations: when exported, the license for bringing relics, antiques abroad must be obtained from Minister of Culture, Sports and Tourism in accordance with the conditions stipulated in Clause 1 Article 21 Decree No. 98/2010/ND-CP dated 21/9/2010 of the Government stipulating in detail the execution of several articles of Law on Cultural Heritage and Law modifying, amending a number of articles of Law on Cultural Heritage.

2. The agency receiving documents and dealing with procedures of license issuance: Department of Cultural Heritage.

3. Procedures of applying for license for bringing relics, antiques abroad:

Businessmen applying for license for bringing relics, antiques abroad submit 01 set of documents directly or via mail to Department of Cultural Heritage, including:

- a) Request form submitted to Minister of Culture, Sports and Tourism (Form 01 in Appendix II attached to this Circular);
- b) Certificate of ownership transfer of the former owner;
- c) Registration for relics and antiques.

Within 07 (seven) business days of receipt of documents, if the documents are not complete or valid, the competent authority shall request businessmen in writing to provide additional valid documents.

Within 15 (fifteen) business days of receipt complete and valid documents, Minister of Culture, Sports and Tourism shall issue the license for bringing relics and antiques abroad. In the event of not issuing the license for bringing relics and antiques abroad, the competent authority must reply in writing and specifies reasons.

The license for bringing relics and antiques abroad issued by Minister of Culture, Sports and Tourism is the basis for businessmen to carry out the export procedures at the customs authority.

Section 2

REGULATIONS ON IMPORTATION OF GOODS

Article 6. Goods prohibited from import

1. Goods having contents that:

- a) Stimulate the people to oppose the Socialist Republic of Vietnam; to sabotage the whole people unity;
- b) Propagandize, arouse violence, invasive war, cause feud among countries and among their people; spread reactionary ideas, culture, obscene and depraved lifestyle, criminal behaviors, social evils, superstition, contrary to habits and customs, do harm to health and spoil ecological environment;
- c) Disclose secrets of the Party, the Government, military, public security, economic, foreign relations secrets, private secrets of individuals and other secrets stipulated by laws;
- d) Distort historical facts; deny revolutionary achievements; offend the country, great men, national heroes; slander, offend the prestige of agencies or organizations, the honor and dignity of individuals.
- e) Unsuitable to ethic, cultural and traditional values of the country;

2. Cultural products prohibited or suspended from dissemination, circulation, recovery, seizure, and disposal or violating legal regulations on copyright and related rights.

Article 7. Plastic-art works, works of applied art, photographic works

1. Contents of plastic-art works, works of applied art, photographic works imported into Vietnam must be approved by competent authorities.

2. The competence of approving contents of imported plastic-art works, works of applied art, photographic works:

a) Department of Fine Arts, Photography and Exhibition receives documents and approves contents of plastic-art works, works of applied art, photographic works imported by organizations under the central agencies;

b) Department of Culture, Sports and Tourism receives documents and approves contents of plastic-art works, works of applied art, photographic works imported by other local subjects;

3. The procedures of approving contents of imported plastic-art works, works of applied art, photographic works:

Businessmen requesting for approval of contents of imported works submit 01 set of documents directly or via mail to Department of Fine Arts, Photography and Exhibition or Department of Culture, Sports and Tourism, including:

a) Request form of importing businessmen (Form 01 in Appendix II attached to this Circular);

b) Images of imported works, specifying their material, size, origin;

c) Documents demonstrating origin or works permitted to be imported by owners or copyright owners.

Within 05 (five) business days of receipt of documents, if the documents are not complete or valid, the competent authority shall request businessmen in writing to provide additional valid documents.

Within 07 (seven) business days of receipt complete and valid documents, the competent authority shall notify the approval results of contents of imported works. In the event of not approving the work contents, the competent authority shall rely in writing and specify the reasons.

The written approval of the work contents is the basis for businessmen to carry out the import procedures at the customs authorities.

Article 8. Cinematographic works, audiovisual products

1. Cinematographic works:

a) The contents of cinematographic works imported into Vietnam must be approved by competent authorities;

b) The competence of approving contents of imported cinematographic works:

- Department of Cinematographic receives documents and consider issuing license for popularizing films for:

+ Feature films imported by cinematographic agencies nationwide, except for those of local cinematographic agencies meeting conditions for film production and importation in accordance with regulations.

+ Documentary films, scientific films, animated films produced or imported by the central agencies;

- Department of Culture, Sports and Tourism of provinces or cities directly under the Central government receives documents and considers issuing the license for popularizing films for documentary films, scientific films, animated films imported by local cinematographic agencies.

- Department of Culture, Sports and Tourism of provinces or cities directly under the Central government receives documents and considers issuing the license for popularizing feature films in the previous year, local cinematographic agencies meeting following conditions:

+ Producing at least 10 celluloid films permitted to be popularized;

+ Import at least 40 celluloid films permitted to be popularized.

If, within a year, the local areas do not meet two conditions stipulated in this clause, in the following year, Department of Culture, Sports and Tourism is no longer competent to issue the licensing for popularizing feature films.

- Annually, from 25th to 31st December, based on the number of produced or imported celluloid films permitted to be popularized of local cinematographic agencies in that year, Department of Cinematography is responsible for notifying the General Director of the list of Department of Culture, Sports and Tourism eligible to issue the license for popularizing feature films of Customs in the following year.

- For the cinematographic works imported to be broadcast on television:

General Director of Vietnam Television, directors of radio – television broadcasting at provincial level have the right to self-control and self-responsibility for decision on television broadcasting of their imported cinematographic works.

c) Subjects permitted to import:

Businessmen trading in film importation, film show, film distribution; Vietnam Television, radio – television broadcasting at provincial or city levels.

d) The procedures of approving contents of imported cinematographic works:

Businessmen requesting for approval of contents of imported cinematographic works submit 01 set of documents directly or via mail to Department of Cinematography or Department of Culture, Sports and Tourism. The documents consist of:

- Request form for approval of work contents (Form 03 in Appendix II attached to this Circular);
- Documents demonstrating legal origin of works or products;
- Works requested for approval of contents for importation;
- Copy of certificate of investment or certificate of business registration.

Within 07 (seven) business days of receipt of documents, if the documents are not complete and valid, the competent authorities shall notify in writing businessmen to provide complete and valid documents.

Within 45 (forty five) business days of receipt of complete and valid documents, the competent authorities shall notify in writing the approval results of work contents. In the event of not approving work contents, the competent authorities must reply in writing and specify the reasons.

The license for popularizing film or the approval of contents of imported cinematographic works issued by the competent authorities is the basis for businessmen to carry out the procedures of customs clearance.

2. Sound records, videos of song and dance performance have such contents as performance art, fashion show, beauty contest, and sport competition:

a) The contents of imported sound records, videos of song and dance performance must be approved by public authorities.

b) The competence of issuing the license approving the contents of imported sound records, videos of song and dance performance:

- Department of Performance Arts receives documents and issues the license approving contents of sound records, videos of song and dance performance imported by organizations under the central agencies.

- Department of Culture, Sports and Tourism receives documents and issues the license approving contents of sound records, videos of song and dance performance imported by other local agencies.

c) The procedures of issuing the license approving contents of sound records, videos of song and dance performance:

Businessmen applying for the license approving contents of sound records, videos of song and dance performance submit 01 set of documents directly or via mail to Department of Performance Art or Department of Culture, Sports and Tourism. The documents consist of:

- Request form for the license approving contents (Form 04 in Appendix II attached to this Circular);

- List of authors, works and performers;

- Songs and lyrics or literature scripts (for foreign works having translation into Vietnamese, for which translation companies of legal personality are responsible for their accuracy);

- Sound records and videos having song and dance performance contents;

- Sample of sound record, video cover (if any);

- Certified copy of decision on establishment or certificate of businessman registration for importing sound records, videos.

Within 03 (three) business days of receipt of documents, if the documents are not complete or valid, the competent authorities shall notify in writing the businessmen to provide complete and valid documents.

Within 05 (five) business days of receipt of complete and valid documents, Department of Performance Art or Department of Culture, Sports and Tourism is responsible for issuing the license approving the contents. In the event of not issuing the approval license, a reply in writing that specifies reasons must be made.

d) The imported products which are sound records, videos having contents replacing books or illustrating books that do not have such contents as performance arts, fashion show, beauty contest, sport competition and entertainment are in compliance with the instructions of Ministry of Information and Communication.

3. For audiovisual products contained in machinery, equipment, components, media or other audiovisual products recorded in all materials having such contents as entertainment, electronic game (except for online electronic games and electronic games stipulated in Article 10) and other cultural contents which are not products stipulated in clause 1 and 2 of this Article must be reviewed and settled by competent authorities based on businessmen's request for importation.

a) The competent authorities receiving and handling documents:

- Department of Planning, Finance – Ministry of Culture, Sports and Tourism receives and handles the documents of businessmen having registered for investment or head office and branches in 02 provinces or cities or more directly under the Central government.

- Department of Culture, Sports and Tourism receives and handles the importation documents of other local subjects.

b) The procedures of requesting for importation of goods:

The businessmen requesting for importation shall submit 01 set of documents directly or via mail to Department of Planning, Finance – Ministry of Culture, Sports and Tourism or Department of Culture, Sports and Tourism. The documents consist of:

- Request form for importation of goods (Form 05 in Appendix II attached to this Circular);
- Certified copy of certificate of investment or investment license, certificate of business registration or other documents confirming legal personality of same validity and certificate of eligibility for business (if any);
- Documents demonstrating legal origin of products and goods requested for importation (enclosed with translation into Vietnamese);
- Description of contents, images, methods of operation/utilization, type, quantity, features of each goods and other information related to imported products (if any);
- Sample of products requested for importation.

Within 07 (seven) business days of receipt of documents, if the documents are not complete and valid, the competent authorities shall notify in writing the businessmen to provide complete and legal documents.

Within 10 (ten) business days of receipt of complete and valid documents, the competent authorities shall notify in writing the approval or rejection of the businessmen's request for approval and specify the reasons.

The written approval of Ministry of Culture, Sports and Tourism or Department of Culture, Sports and Tourism is the basis for businessmen to carry out the importation procedures at the customs authorities. The customs authorities carry out the procedures of customs clearance for the goods after the written content appraisal and approval of the agencies in charge of specialized cultural management in accordance with clause 2 Article 11 of this Circular.

c) For new types of audiovisual products which the local authorities cannot define genre, type and form of importation management, the local authorities shall notify in writing and request businessmen to send importation documents to Department of Planning, Finance – Ministry of Culture, Sports and Tourism for review and settlement of import procedures in accordance with legal regulations.

Article 9. Children toys

1. Be 100% brand new; unused.
2. Ensure that the quality is conformable with the national technical standards on children toy safety as stipulated in Circular No. 18/2009/TT-BKHHCN dated 26/6/2009 of Ministry of Science and Technology on national technical standards on children toy safety – QCVN 3:2009/BKHHCN.

3. Have content, appearance, design and features which are not harmful to education, personality development, not endanger or affect children health, nor violate Article 6 of this Circular.

Children toys meeting above mentioned conditions are permitted to be imported into Vietnam. The procedures of importation are carried out at customs authorities.

Article 10. Electronic game machines installed with reward program for foreigners and specialized equipment for casino games

1. The importation of electronic game machines installed with reward program for foreigners and specialized equipment for casino games must be reviewed and confirmed by the competent authorities for the eligibility for importation and the list of import goods.

2. The competent authorities receive and handle documents: Department of Planning, Finance – Ministry of Culture, Sports and Tourism.

3. People permitted to import goods: Businessmen issued with Certificate of Investment, Investment License, Certificate of Company Registration, Certificate of Business Registration and other documents confirming the legal personality of same validity and Certificate of eligibility for trade in reward electronic games for foreigners and trade in casino.

4. Conditions for importation:

- 100% brand new imported machinery and equipment which have content, image, sound, form of assured quality and suitable to the aesthetics of Vietnamese people and do not violate the regulations on contents prohibited from popularization and circulation in Vietnam;

- Have location for installation, trade in imported machinery and equipment in compliance with the contents of business registration issued by the competent authorities;

- Effective decision recognizing the rank of tourist stay facilities in accordance with legal regulations at the time of importation;

- Conform to other conditions stipulated in Certificate of investment or Certificate of business registration and Certificate of eligibility for trade in reward electronic games for foreign and trade in casino.

5. The procedures of request for confirming the eligibility for importation and the list of import goods:

Businessmen requesting for the confirmation of the eligibility for importation and the list of import goods submit 01 set of documents directly or via mail to Department of Planning, Finance – Ministry of Culture, Sports and Tourism. The documents consist of:

- Request for the confirmation of eligibility for goods importation and the list of import goods made by businessmen (Form 06 in Appendix II attached to this Circular) which specifies name, type, firm, manufacturer of imported machinery, equipment, spare parts and types of reward electronic games; quantity, value of each goods; term and total number of machines

permitted for trade in reward electronic game services for foreigners; location of machine and equipment installation; place of business and other information related to quality and type of machines (if any);

- Certified copy of Certificate of investment, Investment license, Certificate of company registration, Certificate of business registration or other documents confirming the legal personality of same validity and Certificate of eligibility for trade in reward electronic games for foreigners and trade in casino;

- Catalogue specifying features, design, content, installation program, description of playing method, type, firm, manufacturer, supplier and documents demonstrating firm, manufacturer, supplier and independent verifiers or suppliers of machinery and equipment verification services in accordance with legal regulations.

Within 07 (seven) business days of receipt of documents, if the documents are not complete and valid, the competent authorities shall notify the businessmen to provide complete and valid documents.

Within 10 (ten) business days of receipt of complete and valid documents, based on the conditions stipulated in clause 4 of this Article, Ministry of Culture, Sports and Tourism shall confirm in writing the eligibility for importation and the list of import goods of the businessmen. In the event the businessmen are not subject to the people permitted or not eligible to import goods, Ministry of Culture, Sports and Tourism shall reply in writing and specify the reasons.

The written approval of Ministry of Culture, Sports and Tourism of the businessmen's eligibility to import goods and the list of goods to be imported is the basis for the customs authority to allow the businessmen to take goods to the specialized inspection location or warehouse of the storage enterprises to wait for the results of specialized inspection of the cultural authorities. The customs authority confirm the customs clearance for these goods after the written appraisal and approval of the agency in charge of specialized culture in accordance with clause 2 Article 11 of this Circular.

Enterprises are responsible to laws for transportation and storage of imported goods which are permitted to be stored until goods are cleared.

6. For the businessmen additionally importing or replacing the machinery and equipment being traded, in addition to the contents of documents declared in clause 5 of this Article, the request for confirming the eligibility for goods importation and the list of import goods of the businessmen should specify total number of machines which the enterprises are permitted to trade in accordance with the decision of the competent authority; the detailed inventory of existing machinery and equipment number or type; provisional existing, disposed machinery, equipment or those applied for disposal; date of import of these imported machinery, equipment and other information related to quantity and type (if any).

The procedures of request for confirming the eligibility for goods importation and the list of additionally imported or replaced machinery and equipment in accordance with clause 5 of this Article.

Section 3

REGULATIONS ON PURCHASE, SALE, DISTRIBUTION OF GOODS

Article 11. Purchase, sale, distribution of goods

1. Only the goods eligible for importation and imported in accordance with this Circular are permitted to be purchased, sold and distributed in Vietnam.

The importers are only permitted to trade in, distribute audiovisual products in Vietnam market if they function to trade in distributing these audiovisual products in Vietnam.

2. The goods stipulated in clause 2 Article 8 imported by local businessmen and the goods stipulated in clause 3 Article 8 and Article 10 of this Circular are only permitted for customs clearance and to be trade, used or distributed after Department of Culture, Sports and Tourism of provinces or cities directly under the Central government has inspected, appraised or approved of their contents and affix stamps and control labels, circulated the goods eligible for popularization, circulation in accordance with legal regulations.

For the goods not meeting the conditions for popularization, circulation in accordance with legal regulations, Department of Culture, Sports and Tourism shall request in writing the businessmen to re-export or dispose and report and submit the appraisal results to the senior agency of specialized management for jointly implement and complete the customs procedures in accordance with legal regulations.

3. Unless otherwise specified in other specialized legal documents, based on the request of the businessmen and the document approving contents and confirming the list or the eligibility for goods importation of the competent authority and other relevant documents in accordance with legal regulations, Department of Culture, Sports and Tourism shall inspect and appraise, approve contents and affix stamps and control labels, circulate the import goods stipulated in clause 2 of this Article. The stamps and labels must contain at least following information:

- Name of the authority inspecting, appraising and approving the contents of import goods;
- Name of goods and basic information related to goods;
- Date of content inspection, appraisal and approval and date of stamp and label affixation;
- Stamps and labels must be signed by competent persons and sealed by stamping authority;
- Distinctive signals, codes on stamps, labels (if necessary).

Chapter III

IMPLEMENTATION PROVISIONS

Article 12. Implementation provisions

1. This Circular becomes effective on March 1st 2015.

2. This Circular supersedes:

a) Circular No. 48/2006/TT-BVHTT dated 05/5/2006 instructing the implementation of 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 agent, purchase, sale, processing and transit of goods.

b) Circular No. 95/2006/TT-BVHTT dated 06/12/2006 amending Circular No. 48/2006/TT-BVHTT dated May 5th 2006 of Ministry of Culture – Information instructing the implementation of Decree No. 12/2006/ND-CP dated January 2006 of the Government stipulating in detail the execution of Business Law on international purchase and sale of goods and overseas agent, purchase, sale, processing and transit of goods.

3. During the implementation, if any problems or difficulties arise, it is requested that organizations or individuals report to Ministry of Culture, Sports and Tourism (Department of Planning, Finance) for timely settlement./.

MINISTER

Hoang Tuan Anh

Appendix 1

LIST OF EXPORT, IMPORT GOODS CLASSIFIED BY HS CODE UNDER THE SPECIALIZED CULTURAL MANAGEMENT OF MINISTRY OF CULTURE, SPORTS AND TOURISM

(Attached to Circular No. 28/2014/TT-TVHTTDL dated 31/12/2014 of Minister of Culture, Sports and Tourism)

I. INSTRUCTIONS FOR USE:

This list is built based on the List of export, import goods of Vietnam and the export and import tariff. The principles of using this list are as follows:

1. The cases of listing only 4-digit codes, all of 8-digit codes in the 4-digit groups apply.
2. The cases of listing only 6-digit codes, all of 8-digit codes in the 6-digit groups apply.
3. The cases, in which in addition to 4-digit and 6-digit codes, specifying 8-digit codes, only such 8-digit codes apply.
4. In the event, after having defined HS codes of export and import goods, it has not been defined that which HS codes in the list of export, import goods such goods belong to (or such goods have no HS codes), when carrying out the export and import procedures, the sample of such goods must be taken for the specialized authority to appraise for the purpose of classification by HS code.

II. SPECIFIC LIST:

Chapter	Code	Description
Chapter 37	37.06	Celluloid films exposed and coated, having or not having sound track or having only one sound track
	3706.10	- Type with a width of 35 mm or more;
	3706.10.10	- - Documentary film, tourist film, technical film and scientific film
	3706.10.30	- - Other documentary films
	3706.10.40	- Other types having only one sound track
	3706.10.90	- Other types
	3706.90	Other types:
	3706.90.10	- - Documentary film, tourist film, technical film and scientific film
	3706.90.30	- - Other documentary films.

	3706.90.40	-- Other types having only one sound track
	3706.90.90	-- Other types
Chapter 49	4904.00.00	Songs, printed or handwritten, having or not having booked or illustrated
Chapter 85	85.23	Discs, tapes, stable, solid storage equipment (semiconductor devices not losing data without power supply), "smart card" and other information storage media for sound records or records of other phenomena, having or not having recorded, including template or original for making records, but not including the products in Chapter 37
		- Magnetic information storage media:
	8523.21	-- Magnetic stripe card:
	8523.21.10	--- Unrecorded
	8523.21.90	-- Other types
	8523.29	--- Magnetic tape with a width of 4 mm or less:
		---- Unrecorded type:
	8523.29.11	----- Computer tape
	8523.29.19	----- Other types
		---- Other types:
	8523.29.21	----- Video tape
	8523.29.29	----- Other types
		--- Magnetic tape with a width of from 4 mm to 6.5 mm:
		---- Unrecorded type:
	8523.29.31	----- Computer tape
	8523.29.33	----- Video tape
	8523.29.39	----- Other types
		---- Other types:
	8523.29.41	----- Computer tape
	8523.29.42	----- Type used for celluloid film
	8523.29.43	----- Other types of video tape
	8523.29.49	----- Other types
		--- Magnetic tape with a wide of more than 6.5 mm:

	----- Unrecorded type:
8523.29.51	----- Computer tape
8523.29.52	----- Video tape
8523.29.59	----- Other types
	----- Other types:
8523.29.61	Type used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
8523.29.62	----- Type used for celluloid
8523.29.63	----- Other video tapes
8523.29.69	----- Other types
	--- Magnetic disc:
	----- Unrecorded type:
8523.29.71	----- Computer hard disc and soft disc
8523.29.79	----- Other types
	----- Other types:
	----- Of types for re-creating phenomena except for sound or image:
8523.29.81	----- Types suitable for computer
8523.29.82	----- Other types
	----- Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
8523.29.84	----- Other types, used for celluloid film
8523.29.89	----- Other types
	--- Other types:
	----- Unrecorded types:
8523.29.91	----- Types used for computer
8523.29.92	----- Other types
	----- Other types:
	----- Types used for re-creating phenomena except for sound or

	image:
8523.29.93	----- Types suitable for computer
8523.29.94	----- Other types
8523.29.95	----- Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
8523.29.99	----- Other types
	- Optical information storage media:
8523.41	-- Unrecorded types:
8523.41.10	--- Types suitable for computer
8523.41.90	--- Other types
8523.49	-- Other types
	--- Discs used for laser reading system:
8523.49.11	---- Types used for re-creating phenomena except for sound or image
	---- Types used for re-creating sound only:
8523.49.12	----- Discs containing educational, technical, scientific, historical or cultural contents
8523.49.13	----- Other types
8523.49.14	---- Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
8523.49.19	---- Other types
	--- Other types:
8523.49.91	---- Types used for re-creating phenomena except for sound or image
8523.49.92	---- Types used for re-creating sound only
8523.49.93	---- Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)

8523.49.99	- - - - Other types
	- Semiconductor information storage media:
8523.51	- - Undelete semiconductor information storage devices:
	- - - Unrecorded types:
8523.51.11	- - - - Types suitable for computer
8523.51.19	- - - - Other types
	- - - Other types:
	- - - - Types used for re-creating phenomena except for sound or image:
8523.51.21	- - - - - Types suitable for computer
8523.51.29	- - - - - Other types
8523.51.30	- - - - Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
8523.51.90	- - - - Other types
8523.52.00	- - “Smart card”
8523.59	- - Other types:
8523.59.10	- - - Proximity cards and HTML tags
	- - - Other types, unrecorded:
8523.59.21	- - - - Types suitable for computer
8523.59.29	- - - - Other types
	- - - Other types:
8523.59.30	- - - - Types used for re-creating phenomena except for sound or image:
8523.59.21	- - - - Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
8523.59.90	- - - - Other types
8523.80	- Other types:
8523.80.40	- Record discs using analog technique
	- - Other types, unrecorded:

	8523.80.51	--- Types suitable for computer
	8523.80.59	--- Other types
		-- Other types:
	8523.80.91	- - - Types used for re-creating phenomena except for sound or image
	8523.80.92	- - - Other types, of the types used to copy command set, data, sound and image, recorded in form of binary code so that machines can read, and operate or interact with users, through an automatic processing machine; exclusive formatted storage media (recorded)
	8523.80.92	--- Other types
Chapter 95	95.03	Tricycle, trolley, pedal vehicle and similar wheel toys; doll vehicle; doll; other toys; scale-reduced sample and similar entertainment toy samples, with or without operation; quiz toys
	9503.00.10	- Tricycle, trolley, pedal vehicle and similar wheel toys; doll vehicle
		- Doll:
	9503.00.21	-- Doll with or without clothes
		-- Components and spare parts:
	9503.00.22	--- Clothes and clothes spare parts; shoes and hats
	9503.00.29	--- Other types
	9503.00.30	- Tram, including railway, flash-light and their spare parts
	9503.00.40	- Scale reduced models and similar entertainment models, with or without operation
	9503.00.50	- Toys and other building toys, made of all materials except for plastic
	9503.00.60	- Toys shaped in animals or creatures, not human beings.
	9503.00.70	- Quiz toys
		- Other types:
	9503.00.91	- - Toys, building blocks or separate number, letter or animal figures; typesetting; word-building toys and learn-to-speak toys; shape printing toys; counting toys; toy sewing machine; toy typewriter
	9503.00.92	- - Jumping rope
	9503.00.93	- - Marble
	95.04	Video game machines and controls, tools for entertainment, games

		played on table or in living-room, including pin-table, billiards, specialized table for casino games and devices used for automatic bowling lines
	9504.20	- Items and spare parts used for billiards:
	9504.20.20	-- Various types of billiards table
	9504.20.30	-- Powder for rubbing billiard stick heads
	9504.20.90	-- Other types
	9504.30	- Other game machines, operating by coin, note, bank card or similar types, except for devices used for automatic bowling lines:
	9504.30.10	- Pin-table game machines or automatic game machines (with coin slot)
	9504.30.20	-- Components made of wood, paper or plastic
	9504.30.90	-- Other types
	9504.40.00	- Playing cards
	9504.50.00	- Video game machines and control, except for those classified in group 9504.30
	9504.90	- Other types
	9504.90.10	-- Accessories for bowling
	9504.90.20	- Darts and their components and spare parts
		-- Gambling devices and their enclosed accessories:
	9504.90.31	--- Table designed for gambling
	9504.90.39	--- Other types
		-- Other types
		--- Table designed for:
	9504.90.92	---- Made of wood or plastic
	9504.90.93	---- Other types
		--- Other types:
	9504.90.94	---- Made of wood or plastic
	9504.90.99	---- Other types
	95.08	Merry-go-round, swing, shooting drill room and other games in the recreation site; mobile circus and mobile animal circus; mobile theatre
	9508.10.00	- Mobile circus and mobile circus animals
	9508.90.00	- Other types

	97.01	Drawing, sketching painting and pastel painting made by hand, except for sketching paintings classified in group 49.06 and works painted or decorated by hand; similar decorative reliefs
	9701.10.00	Drawing, sketching painting and pastel painting
	9701.90.00	- Other types
	9702.00.00	Original wood blocks, printouts and lithographic printouts
	97.03	Original wood blocks and sculpted statues, made of all materials
Chapter 97	9703.00.10	- Metal
	9703.00.20	- Stone
	9703.00.30	- Plastic
	9703.00.40	- Wood
	9703.00.50	- Clay
	9703.00.90	- Other materials
	9705.00.00	Collection and collected objects of all sorts such as animal, plant, mineral, surgery, history, archaeology, paleontology, ethnography, or various types of money
	9706.00.00	Antiques of 100 years of age

Appendix II

LIST OF SAMPLE REQUESTS FOR EXPORTATION, IMPORTATION OF GOODS UNDER THE CULTURAL SPECIALIZED MANAGEMENT OF MINISTRY OF CULTURE, SPORTS AND TOURISM

*(Attached to Circular No. 28/2014/TT-BVHTTDL dated 31/12/2014 of Minister of Culture,
Sports and Tourism)*

-
1. Form 01: Request for the license for bringing relics, antiques abroad.
 2. Form 02: Request for the approval of contents of imported plastic-art works, works of applied art, cinematographic works.
 3. Form 03: Request for the license approving contents of imported cinematographic works.
 4. Form 04: Request for the license approving contents of sound records, video of song and dance performance.
 5. Form 05: Request for the confirmation of list of imported audiovisual products having amusing and entertaining contents.
 6. Form 06: Request for the confirmation of eligibility for importation and list of imported electronic game machines installed with reward program and specialized devices for casino games.

Form 01

NAME OF BUSINESSMAN

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

....., dated/...../.....

REQUEST

For the license for bringing relics, antiques abroad

Respectfully addressed to: Minister of Culture, Sports and Tourism

1. Full name of businessman (*in uppercase*):

- Date of birth (*for individual*):

- Place of birth (*for individual*):

- Identity card (*for individual*): No. Dated/...../.....

- Address (*permanent residence address for individual*):

- Phone number:

2. Legal representative (*for organization*):

- Full name (*in upper case*):

- Position:

- Address:

- Phone number:

3. Pursuant to Circular No. 28/2014/TT-BVHTTDL dated 31/12/2014 of Ministry of Culture, Sports and Tourism stipulating the management of international purchase and sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism; pursuant to legal regulations on cultural heritage, it is respectfully requested that Minister of Culture, Sports and Tourism issue the license for bringing relics, antiques abroad for (*quantity*) relics, antiques under the legal ownership of (*name of organizations, individuals requesting for the license*).

- Purpose:

- Destination:

The list of specific relics and antiques are as follows:

No.	Relics, antiques	Main features	Origin	Remarks
-----	------------------	---------------	--------	---------

1				
2				
...				

4. Commitments: Take responsibility for the legality of the exhibits and the accuracy or ownership transfer and registration documents of the relics, antiques requested for the license for bringing abroad as mentioned above; Commit to fully performing the requirements for professional knowledge during the procedures of request for the license for bringing relics and antiques abroad and relevant legal regulations.

LEGAL REPRESENTATIVE OF BUSINESSMAN

(Signed, sealed with full name and title for organizations)

(Signed with full name for individuals)

Form 02

NAME OF BUSINESSMAN

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

....., dated/...../.....

REQUEST

For the approval of contents of imported plastic-art works/works of applied art/cinematographic works

Respectfully addressed to: - Department of Fine Arts, Photography and Exhibition,
Ministry of Culture, Sports and Tourism

- or Department of Culture, Sports and Tourism

1. Name of businessman (*full name and abbreviation name*):

- Phone number:

Fax:

- Email:

2. Address:

3. Documents demonstrating legal personality (*Certificate of investment/Certificate of company registration/Certificate of business registration/Certificate of eligibility for business*)
No.:

4. Enclosed documents (*list the enclosed documents as stipulated in clause 3 Article 7 of this Circular*)

5. Pursuant to Circular No. 28/2014/TT-BVHTTDL dated 31/12/2014 of Ministry of Culture, Sports and Tourism stipulating the management of international purchase, sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism and pursuant to legal regulations on the management of plastic-art works, fine art works and photographic works.

It is requested that Department o Fine Arts, Photography and Exhibition/Department of Culture, Sports and Tourism appraise and approve the contents of plastic-art works/works of applied arts/photographic works requested for import as follows:

- Name:

- Origin:

- Material, size:

- Content:

6. We commit:

- To conform to the regulations on importation of plastic-art works/works of applied art/photographic works.
- To conform to the legal regulations on management of plastic-art works/works of applied art/photographic works.
- Be responsible for all legal violations of copyright and related rights.
- Be responsible for the accuracy and honesty of contents of requests for importation./.

LEGAL REPRESENTATIVE OF BUSINESSMAN

(Signed, sealed with full name and title for organizations)

(Signed with full name for individuals)

Form 03

NAME OF BUSINESSMAN

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

....., dated/...../.....

REQUEST

For the license approving contents of imported cinematographic works

Respectfully addressed to: - Department of Fine Arts, Photography and Exhibition,
Ministry of Culture, Sports and Tourism
- or Department of Culture, Sports and Tourism

1. Name of businessman (*full name and abbreviation name*):

- Phone number:

Fax:

- Email:

2. Address:

3. Documents demonstrating legal personality (*Certificate of investment/Certificate of company registration/Certificate of business registration/Certificate of eligibility for business*)
No.:

4. Enclosed documents (*list the enclosed documents as stipulated in point d clause 1 article 8 of this Circular*)

5. Pursuant to Circular No. 28/2014/TT-BVHTTDL dated 31/12/2014 of Ministry of Culture, Sports and Tourism stipulating the management of international purchase, sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism and pursuant to legal regulations on the management and circulation of cinematographic works;

It is requested that Department of Fine Arts, Photography and Exhibition/Department of Culture, Sports and Tourism appraise and approve the contents of imported cinematographic works as follows:

- Cinema agency (*agency name*) requesting for appraisal

- Film

- Genre (*feature, documentary, scientific, animated*)

- Manufacturing or publishing firm

- Manufacturing country

- Importing through partner
- Writer
- Director
- Cameraman
- Material of film submitted for approval (*celluloid, video tape, video disc*)
- Length (*in minutes*)
- Color (*color or black and white*)
- Copyright owner
- Summary of content

6. We commit:

- To conform to the regulations of Law on Cinematography No. 62/2006/QH11 dated June 29th 2006, Law modifying and amending several articles of Law on Cinematography No. 31/2009/QH12 dated June 18th 2009 and relevant guidance documents;

- Be responsible for all legal violations of copyright and related rights.
- Be responsible for the accuracy and honesty of contents of requests for importation./.

LEGAL REPRESENTATIVE OF BUSINESSMAN

(Signed, sealed with full name and title for organizations)

(Signed with full name for individuals)

Form 04

NAME OF BUSINESSMAN

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

....., dated/...../.....

REQUEST

For the license approving contents of sound records, video of song and dance performance

Respectfully addressed to: - Department of Fine Arts, Photography and Exhibition, Ministry of Culture, Sports and Tourism

- or Department of Culture, Sports and Tourism

1. Name of businessman (*full name and abbreviation name*):

- Phone number:

Fax:

- Email:

2. Address:

3. Documents demonstrating legal personality (*Certificate of investment/Certificate of company registration/Certificate of business registration/Certificate of eligibility for business*)
No.:

4. Enclosed documents (*list the enclosed documents as stipulated in point d clause 1 article 8 of this Circular*)

5. Pursuant to Circular No. 28/2014/TT-BVHTTDL dated 31/12/2014 of Ministry of Culture, Sports and Tourism stipulating the management of international purchase, sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism and pursuant to legal regulations on the management, circulation of sound records and videos of sound and dance performance.

It is requested that Department of Fine Arts, Photography and Exhibition/Department of Culture, Sports and Tourism appraise and approve the contents of sound records, videos of song and dance performance requested for the import license as follows:

- Program name:

- Time limit (*in minutes*):

- Person responsible for the program:

6. We commit:

- To conform to the regulations of Decree No. 79/2012/ND-CP dated October 5th 2012 of the Government stipulating art performance, fashion show; beauty and model contest; circulation, trade in sound records and videos of song and dance performance.

- Be responsible for all legal violations of copyright and related rights.

- Be responsible for the accuracy and honesty of contents of requests for importation./.

LEGAL REPRESENTATIVE OF BUSINESSMAN

(Signed, sealed with full name and title for organizations)

(Signed with full name for individuals)

Form 05

NAME OF BUSINESSMAN

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

....., dated/...../.....

REQUEST

For the confirmation of list of imported audiovisual products having amusing and entertaining contents

Respectfully addressed to: - Department of Planning, Finance – Ministry of Culture, Sports and Tourism
- or Department of Culture, Sports and Tourism

1. Name of businessman (*full name and abbreviation name*):

- Phone number: Fax:

- Email:

2. Address:

3. Documents demonstrating legal personality (*Certificate of investment/Certificate of company registration/Certificate of business registration/Certificate of eligibility for business*)
No.:

4. Enclosed documents (*list the enclosed documents as stipulated in point d clause 1 article 8 of this Circular*)

5. Pursuant to Circular No. 28/2014/TT-BVHTTDL dated 31/12/2014 of Ministry of Culture, Sports and Tourism stipulating the management of international purchase, sale of goods under the specialized cultural management of Ministry of Culture, Sports and Tourism and pursuant to legal regulations on the importation of products having cultural contents;

It is requested that Ministry of Culture, Sports and Tourism (Department of Planning, Finance) review and confirm the list of imported audiovisual products as follows:

- Product name:

- Quantity and list of goods requested to be imported:

- Description of contents, characteristics, features, type, utilization/operation method of each goods and other relevant information as requested in point b clause 3 Article 8 of this Circular:

- Under the import contract No.:

- At the border gate:

- Purpose – location of importation/installation/utilization/distribution:

6. We commit:

- To conform to the legal regulations on conditions for importation, circulation, popularization of cultural products.

- Be responsible for all legal violations of copyright and related rights.

- Be responsible for the accuracy and honesty of contents of requests for importation./.

LEGAL REPRESENTATIVE OF BUSINESSMAN

(Signed, sealed with full name and title for organizations)

(Signed with full name for individuals)

No.	Manufacturer/Supplier	Type	Quantity	Form	Value	Other information (if any)
1						
2						
3						
Total						

- Specify business term and total machines permitted for reward electronic game services for foreigners; location of imported machinery, equipment installation; place of business and other relevant information as requested in clause 5, 7 Article 10 of this Circular.

4. Under the import contract No.:

5. At the border gate:

6. Purpose – location of importation/installation/utilization/distribution:

7. We commit:

- To conform to the legal regulations on importation, circulation, popularization of cultural products and the conditions stipulated in Certificate of investment/Investment license/Certificate of company registration/Certificate of business registration and Certificate of eligibility for trade in reward electronic games for foreigners and casinos.

- Ensure technical conditions and manufacturer in accordance with the regulations on imported machinery and equipment; in terms of type, quantity permitted for import and business.

- Ensure machinery and equipment are 100% brand new, sound, image quality and form are suitable to the aesthetics of Vietnamese people.

- Be responsible for all legal violations of copyright and related rights.

- Be responsible for the accuracy and honesty of contents of requests for importation./.

LEGAL REPRESENTATIVE OF BUSINESSMAN

(Signed, sealed with full name and title for organizations)

(Signed with full name for individuals)

PUBLISHING OFFICE OF GOVERNMENT

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- Publication: 080.48543
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