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SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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DECREE

DETAILING THE IMPLEMENTATION OF THE COMMERCIAL LAW REGARDING INTERNATIONAL GOODS SALE
AND PURCHASE AND GOODS SALE, PURCHASE, PROCESSING AND TRANSIT AGENCY ACTIVITIES WITH
FOREIGN COUNTRIES

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to the June 14, 2005 Commercial Law;

At the proposal of the Minister of Industry and Trade;

The Government promulgates the Decree to detail the implementation of the Commercial Law regarding international goods sale and purchase and goods sale, purchase, processing and transit agency activities with foreign countries.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

1. This Decree details the implementation of the Commercial Law regarding international goods purchase and sale, including import and export, temporary import for re-export, temporary export for re-import, border-gate transfer; import and export entrustment and entrustment undertaking; and goods purchase, sale, processing and transit agency.
2. Goods being moveable assets and goods serving the needs of individuals with diplomatic status, and personal baggage prescribed by law comply with separate regulations of the Government and Prime Minister.

Article 2. Subjects of application

Vietnamese traders, and other organizations and individuals engaged in trade-related activities prescribed in the Commercial Law.

Chapter II

IMPORT AND EXPORT OF GOODS

Article 3. The right to conduct import and export business

1. For Vietnamese traders having no foreign direct investment capital (below referred to as traders):
Traders may import and export goods regardless of their registered business lines, except goods on the List of goods banned from export or suspended from export and goods on the List of goods banned from import or suspended from import provided in this Decree and other legal documents.
Traders' branches may import and export goods as authorized by traders.
2. For traders with foreign investment capital, foreign companies and branches of foreign companies in Vietnam:
Traders, companies and branches, when carrying out commercial activities falling within the scope of regulation of this Decree shall, apart from complying with this Decree, implement other relevant laws, commitments of the Socialist Republic of Vietnam in treaties which it has signed or acceded to, and the roadmap announced by the Ministry of Industry and Trade.
3. When importing or exporting goods subject to conditional import or export, traders shall, apart from complying with this Decree, implement regulations on conditions for import or export of such goods.

Article 4. Import and export procedures

1. Traders that wish to import or export goods subject to import or export permits shall obtain permits of related ministries or sectors.
2. Imports and exports must comply with relevant regulations on quarantine, food safety, and quality standards and regulations, and must be inspected by competent agencies before customs clearance.
3. Goods outside the List of goods banned from export or suspended from export, the List of goods banned from import or suspended from import, and goods other than those specified in Clauses 1 and 2 of this Article, are only required to go through import or export procedures at border-gate customs branches.

Article 5. Goods banned from import, banned from export

1. Goods banned from import and those banned from export are specified in current legal documents and the Lists of goods banned from import and export provided in Appendix I to this Decree.
2. The Prime Minister may decide to permit the import or export of goods on the List of goods banned from import or export provided in Appendix I to this Decree, except the cases specified in Clause 3 of this Article.
3. Goods on the List of goods banned from import may be considered for import permission on a case-by-case basis pursuant to the following principles and provisions:
 - a/ Import of goods for scientific research: Ministries and ministerial-level agencies shall consider permitting the import according to their assigned responsibilities and Appendix I to this Decree;
 - b/ Import of humanitarian aid goods: The Ministry of Industry and Trade shall consider permitting the import based on requests of competent agencies in accordance with law;
 - c/ Goods specified at Points a and b of this Clause are those not likely to cause environmental pollution, spread epidemics and diseases, impact human health, traffic safety, security, national defense and social order and badly affect morality and fine traditions and custom of Vietnam;
 - d/ Based on the responsibility assignment in Appendix I to this Decree and relevant laws, ministries and ministerial-level agencies shall promulgate regulations on and specific lists of goods with HS codes in the Import and Export Tariffs.

Article 6. Goods imported and exported under permits of, and subject to specialized management by, ministries and ministerial-level agencies

1. Promulgated together with this Decree in Appendix II is a list of goods imported and exported under permits of, and subject to specialized management by, ministries and ministerial-level agencies.
2. Line ministries and ministerial-level agencies shall publicize criteria and conditions for the grant of import or export permits. Procedures for the grant of import permits comply with the Regulation on procedures for the grant of import permits promulgated by the Prime Minister.

Article 7. Imports and exports subject to quarantine, inspection of food safety, inspection of quality and border-gate regulations

1. Imports and exports subject to animal, plant or aquatic product quarantine must be quarantined before customs clearance in accordance with law.

The Ministry of Agriculture and Rural Development shall publicize a list of goods subject to quarantine before customs clearance and prescribe quarantine procedures and dossiers and specific standards for goods on this list.

2. Imports and exports which must ensure food safety; those subject to medical quarantine and those which must ensure quality and satisfy technical regulations comply with the Law on Product and Goods Quality, the Law on Standards and Technical Regulations, the Law on Food Safety, the Law on Prevention and Control of Infectious Diseases, and documents guiding the implementation of these Laws.

Pursuant to the laws on product and goods quality, technical regulations and food safety and other relevant laws, ministries and ministerial-level agencies shall, according to their management functions, publicize the List of imports and exports subject to inspection of conformity with quality standards, technical regulations and food safety

requirements before customs clearance, and specifically guide the inspection and certification of quality of imports and exports.

3. In order to satisfy requirements of the management and inspection of quality of imports and exports, combat illegal transportation, protect the reputation of Vietnamese exports, and combat trade fraud, the Government assigns the Ministry of Industry and Trade to designate border gates of importation or exportation for a number of goods in each period.

Article 8. Announcement of lists of goods with HS codes and modification of the lists of goods in Appendices I and II

1. Line ministries and ministerial-level agencies shall reach agreement with the Ministry of Industry and Trade on the lists of goods in Appendices I and II to this Decree, and with the Ministry of Finance on their HS codes for announcing the HS codes of the goods according to the HS codes in the Import and Export Tariffs.

2. Modification of the lists of goods in Appendices I and II to this Decree shall be decided by the Government at the request of the Ministry of Industry and Trade after consulting line ministries and ministerial-level agencies.

Article 9. Imports and exports subject to separate regulations

1. Import of automobiles:

a/ To be imported, used automobiles of all kinds must ensure the condition that they have been used for not more than 5 (five) years, counting from the year of manufacture to the year of importation;

b/ Based on management requirements in each period, the Government assigns the Ministry of Industry and Trade to regulate the import of passenger cars of all types with 9 (nine) seats or less.

2. Re-export of major supplies which have been imported with foreign currencies guaranteed by the State: Goods imported with foreign currencies guaranteed by the State to meet domestic demands may only be re-exported when they are paid for in freely convertible foreign currencies or under permits of the Ministry of Industry and Trade. The Ministry of Industry and Trade shall announce the list of goods which can be re-exported under permits for each period, and organize the implementation.

3. Import of cigarettes and cigars: Pursuant to current laws on production, trading and use of cigarettes and based on relevant international commitments, the Ministry of Industry and Trade shall specify the import of these goods.

4. Import and export of goods to serve security and national defense: The import and export of goods to serve security and national defense must comply with decisions of the Prime Minister. Based on decisions of the Prime Minister, the Ministers of Public Security and National Defense shall prescribe the grant of permits.

5. The Ministry of Public Security and the Ministry of National Defense shall consider and permit the temporary import for re-export of weapons, military and security equipment for repair for security and national defense purposes.

6. Regarding import of unarmed aircraft not for use in civil aviation, armored automobiles not fitted with military weapons; paintball guns, paintballs and other goods which directly affect security and national defense:

a/ The import of these goods must comply with permits of the Ministry of Industry and Trade at the request of the Ministry of Public Security or the Ministry of National Defense;

b/ The Ministry of Industry and Trade shall discuss with the Ministry of Public Security and the Ministry of National Defense before announcing the list and issuing specific regulations on the grant of permits for import of these goods.

7. Import of timber of all types from countries bordering on Vietnam: The Ministry of Industry and Trade shall specifically guide the import of timber and border gates of importation in accordance with the laws of Vietnam and these countries, relevant agreements between Vietnam and these countries and written directions of the Prime Minister.

8. Import of goods under tariff quotas: For goods on the list of goods subject to import management under tariff quotas, the line ministries shall decide on such quotas, and the Ministry of Industry and Trade shall specifically announce and prescribe the method of import management for each goods item after consulting the Ministry of Finance and related line ministries.

The import duty rates of goods items imported within tariff quotas and of those imported without quotas shall be decided and announced by the Ministry of Finance in coordination with line ministries and ministerial-level agencies and the Ministry of Industry and Trade in accordance with law.

9. For goods exported under tariff quotas set by foreign countries, the Ministry of Industry and Trade shall reach agreement with related line ministries and commodity associations to determine the method of quota allocation in a public, transparent and reasonable manner.

10. The import of used machinery, equipment and technological lines must comply with this Decree, relevant legal documents, and regulations promulgated by the Ministry of Industry and Trade in accordance with this Decree. The Ministry of Science and Technology shall assume the prime responsibility for, and coordinate with related ministries and sectors in, promulgating specific regulations on import of used machinery, equipment and technological lines.

Article 10. Suspension of import or export of goods

1. In case of necessity, the Prime Minister shall decide to suspend the import from or export to particular markets or import or export of some particular goods items in order to protect security and national interests in accordance with the laws of Vietnam and treaties to which the Socialist Republic of Vietnam is a contracting party.

These decisions of the Prime Minister must be publicly announced.

2. When the Prime Minister makes a decision on the suspension of the import or export of goods specified in Clause 1 of this Article, the Ministry of Industry and Trade shall notify such decision to concerned international economic organizations and countries according to the agreed procedures.

Chapter III

**TEMPORARY IMPORT FOR RE-EXPORT, TEMPORARY EXPORT FOR RE-IMPORT, BORDER-GATE
TRANSFER OF GOODS**

Article 11. Temporary import for re-export of goods

Enterprises established in accordance with the Law on Enterprises may conduct temporary import for re-export of goods according to the following provisions:

1. For temporary import for re-export of goods on the list of goods banned from import and export provided in Appendix I to this Decree, of goods banned or suspended from import and goods banned or suspended from export as prescribed by law; and goods imported or exported under permits, enterprises shall obtain permits of the Ministry of Industry and Trade.

2. For goods other than those specified in Clause 1 of this Article, enterprises are only required to carry out procedures for temporary import for re-export at border-gate customs branches.

3. Temporary import for re-export of the following goods is a conditional business:

a/ Goods banned or suspended from import, goods banned or suspended from export as specified in Clause 1 of this Article.

b/ Goods which are likely to spread pathogens or cause environmental pollution.

c/ Goods subject to excise tax on a list announced by the Ministry of Industry and Trade.

The Government assigns the Ministry of Industry and Trade to specify conditions for enterprises to conduct temporary import for re-export under Clause 3 of this Article, and conditions for temporary import for re-export of these goods items.

4. Goods temporarily imported for re-export may be stored in Vietnam for no more than 60 (sixty) days, counting from the date of completion of customs procedures for temporary import. In case of necessity to extend this time limit, enterprises shall send written requests to customs branches that have carried out customs procedures for temporary import. Each extension must not exceed 30 (thirty) days and no more than 2 (two) extensions may be permitted for each shipment of goods temporarily imported for re-export.

Past that time limit, enterprises shall re-export goods out of Vietnam or destroy them. If importing these goods into Vietnam, they shall comply with regulations on import and duties.

5. Goods temporarily imported into Vietnam for re-export must go through customs procedures and be subject to customs supervision till they are actually exported out of Vietnam.

6. The payment for goods temporarily imported for re-export must comply with regulations on foreign exchange management and the guidance of the State Bank of Vietnam.

7. Temporary import for re-export must be carried out on the basis of two separate contracts: export contract and import contract, signed between Vietnamese traders and foreign traders. The export contract may be signed before or after the import contract.

8. Border gates for temporary import for re-export

a/ Goods eligible for temporary import for re-export may be temporarily imported for re-export through international or main border gates as prescribed by law.

The temporary import for re-export through other border gates and places must comply with regulations of the Prime Minister;

b/ For temporary import for re-export of timber with bordering countries, based on this Decree and written directions of the Prime Minister, the Ministry of Industry and Trade shall specifically guide border gates for this activity.

9. If being put for domestic consumption, goods temporarily imported for re-export are subject to the current mechanism of management of imports and exports.

Article 12. Other forms of temporary import for re-export

1. Equipment, machinery, construction vehicles, molds, samples and models outside the lists of goods banned or suspended from import, goods banned or suspended from export may be temporarily imported for re-export under lease or borrowing contracts signed between Vietnamese traders and foreign parties for production, construction or implementation of investment projects.

Procedures for temporary import for re-export shall be carried out at border-gate customs branches.

2. The temporary import for re-export of imports or exports subject to permit-based management must comply with permits of the Ministry of Industry and Trade after obtaining consent of line ministries and ministerial-level agencies.

3. The time limit of temporary import for re-export may be agreed upon between traders and their partners and must be registered with border-gate customs branches.

4. Traders may temporarily import goods which they have exported for re-processing or warranty at the request of foreign traders, and shall re-export them back to foreign traders. The procedures for temporary import for re-export shall be carried out at border-gate customs branches.

5. The Ministry of Finance guides procedures for temporary import for re-export in the following cases:

a/ Temporary import for re-export of parts and spare parts without contracts to serve replacement and repair of foreign seagoing ships and aircraft; parts and spare parts temporarily imported for repair of seagoing ships and aircraft under contracts signed between foreign ship owners and repairers in Vietnam.

b/ Temporary import for re-export of vehicles containing imports or exports by turnaround;

c/ Temporary import for re-export of instruments for performances, equipment for training and competition of art troupes and sports competition and performance teams;

d/ Temporary import for re-export of machinery, equipment and instruments of foreign organizations for medical examination and treatment in Vietnam for humanitarian purposes.

Article 13. Temporary export for re-import of goods

1. Traders may temporarily export for re-import all kinds of machinery, equipment and means of transport for repair, warranty, production, construction or lease under repair, warranty, production, construction or lease contracts with foreign countries. The procedures for temporary export for re-import are prescribed as follows:

a/ Permits of the Ministry of Industry and Trade are required for goods banned or suspended from import, goods banned or suspended from export, or goods imported or exported under permits;

b/ For goods other than those specified at Point a, Clause 1 of this Article, traders are only required to carry out procedures for temporary import for re-export at border-gate customs branches.

2. The time limit of temporary export for re-import may be agreed upon between traders and their partners, and must be registered with border-gate customs branches.

3. Goods temporarily exported as specified in this Article may be sold, donated or returned to foreign customers, or contributed as capital to investment joint ventures in foreign countries as agreed upon in contracts between traders and foreign parties, excluding goods temporarily exported for re-import stated at Point a, Clause 1 of this Article for which permits of the Ministry of Industry and Trade must be obtained before implementing agreements with foreign parties. The procedures for liquidation of such shipments of temporarily exported goods must be carried out at border-gate customs branches that have carried out temporary export procedures.

4. The payment for machinery, construction equipment or means of transport sold or contributed as capital to investment joint ventures in foreign countries must comply with regulations on foreign exchange management and the guidance of the State Bank of Vietnam or current regulations on offshore investment by Vietnamese traders.

5. Used consumer goods, parts and spare parts on the list of goods banned or suspended from import may only be temporarily exported for repair or warranty on the condition that the warranty duration of such goods has not yet expired under import contracts. The procedures for temporary export for re-import must be carried out at border-gate customs branches.

6. To be sold abroad, goods temporarily exported for re-import must comply with the current mechanism of import and export management.

Article 14. Border-gate transfer of goods

Traders may conduct the business of border-gate transfer of goods under the following provisions:

1. Except the goods specified in Clause 2 of this Article, all kinds of goods may be dealt in by the mode of border-gate transfer; the procedures for transfer through Vietnamese border gates must be carried out at border-gate customs branches.

2. For goods on the lists of goods banned or suspended from import, goods on the list of goods banned or suspended from export, and goods exported and imported under permits, traders may transport them through Vietnamese border gates after obtaining permits of the Ministry of Industry and Trade.

For transport not through Vietnamese border gates, such permits are not required.

3. Goods transported through Vietnamese border gates are subject to customs supervision until they are actually exported out of Vietnam.

4. The payment for goods in border-gate transfer must comply with regulations on foreign exchange management and the guidance of the State Bank of Vietnam.

5. Border-gate transfer must be carried out on the basis of two separate contracts: purchase contract signed between Vietnamese traders and exporting countries' traders, and sale contract signed between Vietnamese traders and importing countries' traders. The purchase contract may be signed before or after the sale contract.

Article 15. Combat of illegal transshipment of goods

In order to prevent illegal transshipment of goods, combat trade fraud and protect the reputation of Vietnamese exports, in case of necessity, the Minister of Industry and Trade shall report to the Prime Minister before announcing a list of goods banned or suspended from in the forms of temporary import for re-export and border-gate transfer; designate border gates for temporary import for re-export, and prescribe conditions on a number of goods items or promulgate a list of goods that may be dealt in by these modes and under permits of the Ministry of Industry and Trade.

Chapter IV

ENTRUSTMENT OF IMPORT AND EXPORT AND UNDERTAKING OF ENTRUSTED IMPORT AND EXPORT OF GOODS

Article 16. Entrustment of import and export and undertaking of entrusted import and export of goods

Traders may entrust other traders to import or export all kinds of goods, or undertake import and export of all kinds of goods entrusted by other traders, except those on the list of goods banned or suspended from import and on the list of goods banned or suspended from export.

Article 17. Entrustment of import and export and undertaking of entrusted import and export of goods under permits

For goods imported or exported under permits, the entruster or the entrustee shall obtain import or export permits before signing entrustment or entrustment undertaking contracts.

Article 18. Entrustment of import and export of goods of organizations and individuals other than traders

Vietnamese organizations and individuals other than traders may, on the basis of contracts signed in accordance with law, entrust the import or export of goods to meet their needs, except those on the list of goods banned or suspended from import and on the list of goods banned or suspended from export.

Article 19. Interests and obligations of the import or export entruster and entrustee

The interests and obligations of the import or export entruster and entrustee may be agreed upon by the involved parties in entrustment or entrustment undertaking contracts.

Chapter V

GOODS SALE AND PURCHASE AGENCY FOR FOREIGN COUNTRIES

Section 1. GOODS SALE AND PURCHASE AGENCY FOR FOREIGN TRADERS

Article 20. Traders acting as goods sale or purchase agents for foreign traders

1. Traders may act as agents of sale or purchase of all kinds of goods for foreign traders, except those on the list of goods banned or suspended from import and on the list of goods banned or suspended from export. For goods on the list of goods exported and imported under permits, traders may sign agency contracts only after obtaining permits of a competent agency.
2. Where it is specifically provided by law that agents may only enter into agency contracts with one principal for a certain kind of goods or service, traders shall observe such provision.
3. Traders may pay the turnover from the agency sale of goods in Vietnam dong to foreign traders present in Vietnam; or may remit abroad foreign-currency amounts as payments to foreign traders under regulations on foreign exchange management and the guidance of the State Bank of Vietnam, or make payment in goods not on the list of goods banned or suspended from export; in case of paying in goods on the list of goods exported under permits, they shall obtain permits of a competent agency.
4. If acting as purchase agents, traders shall request foreign traders to transfer money in a freely convertible foreign currency via bank so that they can purchase goods under agency contracts.

Article 21. Tax obligations

1. Goods under purchase or sale agency contracts are liable to taxes and other financial obligations as prescribed by Vietnamese law.
2. Vietnamese traders shall register, declare and pay taxes and other financial obligations related to goods under sale or purchase agency contracts and to their business activities as prescribed by law.

Article 22. Import and export procedures

Goods under sale or purchase agency contracts with foreign traders, when imported or exported, must go through the procedures applicable to imports or exports as prescribed in Article 4 of this Decree.

Article 23. Return of goods

Goods under agency contracts for sale in Vietnam for foreign traders may be re-exported if they are unsaleable in Vietnam. The tax refund complies with regulations of the Ministry of Finance.

Section 2. HIRE OF FOREIGN TRADERS AS AGENTS FOR OVERSEAS SALE OF GOODS

Article 24. Hire of foreign traders as agents for overseas sale of goods

1. Traders may hire foreign traders to act as agents for overseas sale of all kinds of goods, except those on the list of goods banned or suspended from export. For goods on the list of goods exported under permits as prescribed in this Decree, traders may sign contracts to hire agents for overseas sale only after obtaining permits of the Ministry of Industry and Trade.
2. Traders that hire agents for overseas goods sale shall sign agency contracts with foreign traders and shall remit to Vietnam amounts of money earned from sale contracts according to regulations on foreign exchange management and the guidance of the State Bank of Vietnam.
3. In case of receiving payments for the sale in goods, traders shall observe the current law on import of goods.

Article 25. Tax obligations

1. Goods under agency contracts for overseas sale of goods are liable to taxes and other financial obligations prescribed by Vietnamese law.
2. Traders shall register, declare and pay taxes and other financial obligations related to the hire of foreign traders to act as agents for overseas sale of goods under the guidance of the Ministry of Finance.

Article 26. Receipt of returned goods

1. Goods exported under agency contracts for overseas sale may be re-imported into Vietnam if they are unsaleable overseas.
2. Goods re-imported into Vietnam mentioned in Clause 1 of this Article are not liable to import duty and are eligible for refund of export duty (if any) under the guidance of the Ministry of Finance.

Article 27. Import and export procedures

Goods under agency contracts for overseas sale, when exported from or re-imported into Vietnam under Article 26 of this Decree, must go through the procedures applicable to imports or exports as prescribed in Article 4 of this Decree.

Chapter VI

GOODS PROCESSING INVOLVING FOREIGN ELEMENTS

Section 1. PROCESSING OF GOODS FOR FOREIGN TRADERS

Article 28. Traders undertaking processing of goods for foreign traders

Except the cases specified in Article 36 of this Decree, Vietnamese traders, including those with foreign investment in Vietnam, may undertake processing of goods for foreign traders, except goods on the list of goods banned or suspended from import and goods on the list of goods banned or suspended from export. For goods to be imported or exported under permits, traders may sign contracts only after obtaining permits of the Ministry of Industry and Trade.

Article 29. Processing contracts

A processing contract must be made in writing or in another form of equivalent legal validity in accordance with the Commercial Law and must include at least the following clauses and terms:

1. Names and addresses of the contracting parties and the direct processor.
2. Names and quantities of products to be processed.
3. Processing price.
4. Payment time limit and mode.
5. List, quantities and values of imported raw materials, auxiliary materials and supplies and home-made raw materials, auxiliary materials and supplies (if any) for processing; use norms of raw materials, auxiliary materials and supplies; norms of supplies consumption and wastage rates of raw materials in processing.
6. List and value of machinery and equipment (if any) hired, borrowed or donated for processing.

7. Measures to treat waste materials, scraps and faulty products and principles of disposal of hired or borrowed machinery and equipment and unused raw materials, auxiliary materials and supplies after the termination of the processing contract.

8. Place and time of goods delivery.

9. Trademarks and appellations of origin of goods.

10. Validity duration of the contract.

Article 30. Use and consumption norms and wastage rates of raw materials, auxiliary materials and supplies

1. Use and consumption norms and wastage rates of raw materials, auxiliary materials and supplies may be agreed upon by the parties in processing contracts, taking into account norms and wastage rates established in relevant production and processing sectors of Vietnam at the time of signing such contracts.

2. At-law representatives of traders directly undertaking the processing shall take responsibility before law for using imported raw materials, auxiliary materials and supplies for proper processing purposes and the accuracy of use and consumption norms and wastage rates of raw and auxiliary materials for processing.

Article 31. Lease, borrowing and importation of machinery and equipment of principals for the performance of processing contracts

Processors may rent or borrow machinery and equipment of principals for the performance of processing contracts.

The lease, borrowing or donation of machinery and equipment must be agreed upon in processing contracts.

Article 32. Rights and obligations of principals and processors

1. Principals:

a/ To deliver all or part of raw materials and supplies for the processing as agreed upon in processing contracts;

b/ To receive back all processed products; machinery and equipment rent or borrowed by processors; raw materials, auxiliary materials, supplies and scraps after the liquidation of processing contracts, except when they are permitted to be exported on the spot, destroyed or donated under this Decree;

c/ To send experts to Vietnam to provide technical guidance on production and inspect the quality of processed products as agreed upon in processing contracts;

d/ To take responsibility for the right to use trademarks and appellations of origin of goods;

dd/ To strictly observe relevant Vietnamese laws on processing activities and terms and clauses of signed processing contracts;

e/ To export on the spot processed products; leased or lent machinery and equipment; unused raw materials, auxiliary materials and supplies; faulty products and scraps under written agreements of involved parties in accordance with current regulations on goods import and export management, and perform tax and other financial obligations as prescribed by law.

2. Processors:

a/ To enjoy exemption from import duty on machinery, equipment, raw materials, auxiliary materials and supplies temporarily imported within prescribed norms and wastage rates for the performance of processing contracts; to enjoy exemption from export duty on processed products;

b/ To hire other traders to conduct processing;

c/ To be supplied with part or the whole of raw materials, auxiliary materials and supplies for processing as agreed upon in processing contracts; and to pay export duty in accordance with the Law on Import Duty and Export Duty for quantities of domestically purchased raw materials, auxiliary materials and supplies;

d/ To receive remunerations from principals in the form of processed products, except products on the list of goods banned or suspended from import. Products on the list of imports subject to permits or goods subject to specialized management permits must comply with regulations on grant of permits and specialized management;

dd/ To observe the Vietnamese law on processing activities, export, import and domestic manufacture of goods, and terms and clauses of signed processing contracts;

e/ To carry out procedures for on-the-spot export of processed goods; leased or borrowed machinery and equipment; unused raw materials, auxiliary materials and supplies; faulty products and scraps as authorized by principals.

3. Conditions for the on-the-spot export of processed products; leased and borrowed machinery and equipment; unused raw materials, auxiliary materials and supplies; and faulty products and scraps specified at Point e, Clause 1 and Point e, Clause 2 of this Article are prescribed as follows:

a/ Strictly complying with regulations on import and export management, taxes and other financial obligations prescribed by law;

b/ Having sale and purchase contracts signed between foreign traders or their lawful authorized persons and importing traders.

Article 33. Intermediary processing

Traders may undertake intermediary processing, whereby:

1. Processed products under a processing contract are used as raw materials for another processing contract in Vietnam.
2. Processed products under the first-stage processing contract are delivered under the principal's designation to traders under the next-stage processing contract.

Article 34. Liquidation and settlement of processing contracts

1. Upon the termination of a processing contract or when a processing contract ceases to be effective, the contracting parties shall liquidate the processing contract and carry out the procedures for settling the contract with customs offices.

The Ministry of Finance shall guide procedures for settlement of processing contracts by processors with customs offices.

2. The bases for liquidation of a processing contract are the quantity of imported raw materials, auxiliary materials and supplies and the quantity of exported products according to the use norms of raw materials, auxiliary materials and supplies, consumption norms of supplies, and wastage rates as agreed in the processing contract.

The bases for settlement of a processing contract are the quantity of imported raw materials, auxiliary materials and supplies, the quantity of re-exported raw materials, auxiliary materials and supplies, and the quantity of exported products according to the use norms of raw materials, auxiliary materials and supplies, consumption norms of supplies, and wastage rates conformable with the practical performance of the contract.

3. Machinery and equipment leased or borrowed under the contract; unused raw materials, auxiliary materials and supplies, faulty products and scraps must be disposed of as agreed upon in the processing contract and in accordance with Vietnamese law.

4. The destruction of waste materials, faulty products and scraps (if any) may be effected only after obtaining written approval of provincial-level Natural Resources and Environment Departments, and is subject to customs supervision. If destruction is not permitted in Vietnam, they must be re-exported as designated by principals.

5. The donation of machinery, equipment, raw materials, auxiliary materials, supplies, scraps and faulty products is provided for as follows:

a/ The principal shall make a written document on the donation;

b/ The donation recipient shall carry out import procedures according to current import regulations; pay import duty and other taxes (if any), and make property registration according to current regulations;

c/ Scraps and faulty products within the use norms and wastage rates and on the list of scraps permitted for import are not required to go through customs procedures, are exempted from import duty but liable to value-added tax and enterprise income tax.

Article 35. Customs procedures

The Ministry of Finance shall guide customs procedures and financial obligations for processed goods for export, and supervise the import and export related to processing contracts.

Article 36. Other forms of processing

1. The processing, reprocessing or repair of machinery and equipment for foreigners on the list of goods banned from import or export may be conducted only if the following conditions are satisfied:

- a/ It has a plan and measures to treat waste materials and scraps of the processing and prevent environmental pollution approved by the provincial-level Natural Resources and Environment Department;
- b/ All products and goods are re-exported overseas and may not be sold in Vietnam;
- c/ Permission of a line ministry according to the responsibility assignment specified in Appendix I to this Decree is obtained.

2. Based on the responsibility assignment specified in Appendix I to this Decree, line ministries and ministerial-level agencies shall specifically guide these forms of processing.

Section 2. ORDERING OF OVERSEAS PROCESSING OF GOODS**Article 37.** General provisions

1. Traders may order overseas processing of goods which are permitted to be circulated in the Vietnamese market for business purposes as prescribed by law.

2. The exportation of machinery, equipment, raw materials, auxiliary materials and supplies for processing and the importation of processed products must comply with regulations on import and export management.

3. Contracts on overseas processing of goods and customs procedures applicable to the import and export of processed goods must comply with Articles 29 and 35 of this Decree.

Article 38. Rights and obligations of traders ordering overseas processing of goods

1. To temporarily export machinery, equipment, raw materials, auxiliary materials and supplies, to transfer through border gates machinery, equipment, raw materials, auxiliary materials and supplies from a third country to the processor for the performance of the processing contract.

2. To re-import processed products. Upon the termination of a processing contract, to re-import machinery, equipment and unused raw materials, auxiliary materials and supplies.

3. To sell processed products and machinery, equipment, raw materials, auxiliary materials and supplies already exported for the performance of the processing contract on the market of the country where the processing is conducted or on another market, and pay taxes according to current regulations.

4. To be exempted from import duty and export duty on machinery, equipment, raw materials, auxiliary materials and supplies which are temporarily exported and re-imported; if not re-importing them, to pay export duty in accordance with the Law on Import Duty and Export Duty.

5. To send experts and technical workers to test and inspect processed products before acceptance.

6. To take responsibility for the right to use trademarks and appellations of origin of goods.

7. The Ministry of Finance shall guide the performance of tax obligations for processed goods imported for domestic consumption.

Chapter VII**TRANSIT OF GOODS THROUGH VIETNAMESE TERRITORY****Article 39.** Traders providing the service of transporting goods in transit

Traders that have business registration certificates of forwarding and transportation business lines may provide the service of transporting goods of foreign owners on transit through the Vietnamese territory.

Article 40. Transit of goods through the Vietnamese territory

1. All kinds of goods owned by foreign organizations or individuals, except weapons, ammunitions, explosives, highly dangerous goods and goods on the lists of goods banned from trading or export, suspended from export, banned or suspended from import, may be transited through the Vietnamese territory.

Transit procedures must be carried out at border-gate customs branches.

2. Weapons, ammunitions, explosives and highly dangerous goods may be transited through the Vietnamese territory only after it is so permitted by the Prime Minister.

The transportation of goods on the list of highly dangerous goods through the Vietnamese territory must comply with the Vietnamese law on transportation of dangerous goods and relevant treaties to which the Socialist Republic of Vietnam is a contracting party.

3. Goods on the lists of goods banned from trading or export, suspended from export, banned or suspended from import, and goods imported and exported under permits may be transited through the Vietnamese territory after it is so permitted by the Ministry of Industry and Trade; where treaties to which Vietnam is a contracting party provide otherwise, such treaties prevail.

4. Goods transited through the Vietnamese territory are subject to supervision by Vietnamese customs throughout their movement in the Vietnamese territory, be taken in and out of Vietnam via prescribed border gates and along prescribed routes; the quantity of goods taken out of Vietnam must be exactly the same as the quantity of goods taken in and in the original packages and containers.

5. Owners of transited goods shall pay customs fees and other charges applicable to transited goods under current regulations of Vietnam.

6. Transited goods may not be sold in the Vietnamese territory. In case of necessity for such goods to be sold in Vietnam, permission of the Ministry of Industry and Trade is required.

7. The Ministry of Industry and Trade shall guide procedures for transiting goods through the Vietnamese territory to implement transit agreements which contain provisions different from those of this Article.

8. The Ministry of Finance shall guide procedures for storage of transited goods in warehouses and storage yards, procedures for change of means of transport of transited goods, and for extension of time limits related to transited goods.

9. The Ministry of Transport shall guide transit routes.

Chapter VIII

ORGANIZATION OF IMPLEMENTATION AND IMPLEMENTATION PROVISIONS

Article 41. Implementation provisions

1. The Ministry of Finance shall direct the customs service to provide on a periodical or unexpected basis the Ministry of Industry and Trade and related ministries and sectors involved in the management of import and export activities with data on enterprises conducting import and export business and other business lines prescribed in this Decree, on import and export values according to the lists of goods and markets, and the Ministry of Industry and Trade with relevant data on goods import and export.

2. The Ministry of Industry and Trade shall assume the prime responsibility for, and coordinate with related ministries and sectors and provincial-level People's Committees in, supervising the implementation of this Decree; shall detect and notify concerned ministries and sectors of improper regulations (if any) in the latter's legal documents guiding the implementation of this Decree for revision of these regulations.

Article 42. Implementation provisions

1. This Decree takes effect on February 20, 2014, and replaces the Government's Decree No 12/2006/ND-CP of January 23, 2006, detailing the implementation of the Commercial Law regarding export, import, processing and goods purchase and sale agency activities with foreign countries.

2. Ministers, heads of ministerial-level agencies, heads of government- attached agencies and chairpersons of provincial-level People's Committees shall guide and implement this Decree.-

ON BEHALF OF THE GOVERNMENT
PRIME MINISTER
Nguyen Tan Dung

APPENDIX I

LIST OF GOODS BANNED FROM IMPORT OR EXPORT

(To the Government's Decree No. 187/2013/ND-CP of November 20, 2013)

This list applies to the import and export of goods for commercial and non-commercial purposes, the import and export of goods in border areas; and aid goods of governments or non-governmental organizations.

I. GOODS BANNED FROM EXPORT

Number	Description of goods
1	Weapons, ammunitions, explosives (excluding industrial explosives), military technical equipment. (The Ministry of National Defense shall publish a list of goods with HS codes in the Import and Export Tariffs)
2	a/ Relics, antiques, national treasures under ownership by the State, ownership of political or socio-political organizations; b/ Assorted cultural publications banned or decided to be suspended from dissemination and circulation in Vietnam. (The Ministry of Culture, Sports and Tourism shall guide the implementation, publish a list of goods specified at Points a and b above with HS codes in the Import and Export Tariffs)
3	a/ Assorted publications banned from dissemination and circulation in Vietnam; b/ Postage stamps banned from trading, exchange, display and dissemination in accordance with the Law on Post. (The Ministry of Information and Communications shall guide the implementation, publish a list of goods at Points a and b above with HS codes in the Import and Export Tariffs)
4	Logs, sawn timber from domestic natural forests. (The Ministry of Agriculture and Rural Development shall guide the implementation, publish a list of goods with HS codes in the Import and Export Tariffs)
5	a/ Precious and rare wild animals and plants and precious and rare domestic animals and plants of IA-IB groups as specified in the Government's Decree No. 32/2006/ND-CP of March 30, 2006, on management of endangered, precious and rare forest plants and animals and precious and rare wild animals and plants in the "Red Book" already committed by Vietnam with international organizations; b/ Precious and rare aquatic species; c/ Livestock breeds and plant varieties on the list of precious and rare livestock breeds and plant varieties banned from export promulgated by the Ministry of Agriculture and Rural Development in conformity with the 2004 Ordinance on Livestock Breeds and the 2004 Ordinance on Plant Varieties. (The Ministry of Agriculture and Rural Development shall publish a list of goods specified at Points a, b and c above with HS codes in the Import and Export Tariffs)
6	Encrypted products used for protection of state secrets. (The Ministry of National Defense shall guide the implementation)
7	a/ Schedule-1 toxic chemicals defined in the Convention on the Prohibition of the Development, Production, Stockpiling and Use of

	<p>Chemical Weapons and on their Destruction and Annex 1 to the Government's Decree No. 100/2005/ND-CP of August 3, 2005, on the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.</p> <p>b/ Chemicals on the list of banned chemicals prescribed in Appendix III to the Government's Decree No. 108/2008/ND-CP of October 7, 2008, detailing and guiding a number of articles of the Law on Chemicals. (The Ministry of Industry and Trade shall publish a list of goods specified at Points a and above b with HS codes in the Import and Export Tariffs)</p>
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II. GOODS BANNED FROM IMPORT

Number	Description of goods
1	<p>Weapons, ammunitions, explosives (excluding industrial explosives), military technical equipment.</p> <p>(The Ministry of National Defense shall publish a list of goods with HS codes in the Import and Export Tariffs)</p>
2	<p>Assorted fireworks (excluding signal fires used for navigational safety under the guidance of the Ministry of Transport), sky lanterns, assorted devices causing interference to vehicle speedometers.</p> <p>(The Ministry of Public Security shall guide the implementation and publish a list of goods with HS codes in the Import and Export Tariffs)</p>
3	<p>Used consumer goods, including the following goods groups:</p> <p>a/ Textiles and garments, footwear, clothes;</p> <p>b/ Electronic appliances;</p> <p>c/ Refrigerating appliances;</p> <p>d/ Home electric appliances;</p> <p>dd/ Medical equipment;</p> <p>e/ Interior decoration goods;</p> <p>g/ Home appliances made of pottery, ceramic, glass, metal, plastic, rubber, and other materials.</p> <p>(The Ministry of Industry and Trade shall specify goods at Points a thru g above with HS codes in the Import and Export Tariffs);</p> <p>h/ Goods being used information technology products.</p> <p>(The Ministry of Information and Communications shall publish a list of goods with HS codes in the Import and Export Tariffs)</p>
4	<p>a/ Assorted publications banned from dissemination and circulation in Vietnam;</p> <p>b/ Postage stamps banned from trading, exchange, display and dissemination in accordance with the Law on Post;</p> <p>c/ Radio equipment and radio-wave appliances which do not comply with radio frequency master plans and relevant technical regulations in accordance with the Law on Radio Frequencies.</p> <p>(The Ministry of Information and Communications shall guide the implementation and publish a list of goods specified at Points a, b and c above with HS codes in the Import and Export Tariffs)</p>
5	<p>Assorted cultural publications banned from dissemination and circulation or decided to be suspended from dissemination and circulation in Vietnam.</p>

	(The Ministry of Culture, Sports and Tourism shall guide the implementation and publish a list of goods with HS codes in the Import and Export Tariffs)
6	<p>a/ Right-hand drive means of transport (including those in knocked-down forms and those with converted drive before being imported in Vietnam), excluding special-use right-hand drive vehicles operating within a restricted location and not joining traffic, including: crane trucks; canal diggers, street sweepers, street washers; garbage trucks; road builders; passenger cars in airports and lifting trucks in warehouses and ports; concrete-pumping vehicles; vehicles moving only within golf courses or parks;</p> <p>b/ Assorted automobiles and their spare parts which have their frame or engine numbers erased, modified or tampered with;</p> <p>c/ Assorted motorcycles, special-use motorbikes and motorbikes which have their frame or engine numbers erased, modified or tampered with;</p> <p>(The Ministry of Transport shall publish a list of goods specified at Points a, b and c above with HS codes in the Import and Export Tariffs)</p>
7	<p>Used supplies and vehicles, including:</p> <p>a/ Engines, frames, inner tubes, tires, spare parts and motors of cars, tractors and motorbikes;</p> <p>b/ Chassis of cars and tractors, fitted with engines (including new chassis fitted with used engines and used chassis fitted with new engines);</p> <p>c/ Assorted cars which have been transformed in structure compared with their original designs or have their frame or engine numbers erased, modified or tampered with;</p> <p>d/ Ambulances;</p> <p>(The Ministry of Transport shall publish a list of goods specified at Points a thru d above with HS codes in the Import and Export Tariffs);</p> <p>dd/ Bicycles;</p> <p>e/ Motorcycles and motorbikes.</p> <p>(The Ministry of Industry and Trade shall publish a list of goods specified at Points dd and e above with HS codes in the Import and Export Tariffs)</p>
8	<p>Chemicals in Annex III of the Rotterdam Convention.</p> <p>(The Ministry of Agriculture and Rural Development and the Ministry of Industry and Trade shall, based on their assigned responsibility, publish a list of goods with HS codes in the Import and Export Tariffs)</p>
9	<p>Pesticides banned from use in Vietnam.</p> <p>(The Ministry of Agriculture and Rural Development shall publish a list of goods with HS codes in the Import and Export Tariffs)</p>
10	<p>Wastes and scraps, refrigerating equipment using C.F.C.</p> <p>(The Ministry of Natural Resources and Environment shall publish a list of goods with HS codes in the Import and Export Tariffs)</p>
11	<p>Products and materials containing asbestos of the amphibole group.</p> <p>(The Ministry of Construction shall publish a list of goods with HS codes in the Import and Export Tariffs)</p>
12	<p>a/ Schedule-I toxic chemicals defined in the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction and Annex 1 to the Government's Decree No. 100/2005/ND-CP of August 3, 2005, on the implementation of</p>

	the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction b/ Chemicals on the list of banned chemicals prescribed in Appendix III to the Government's Decree No. 108/2008/ND-CP of October 7, 2008, detailing and guiding a number of articles of the Law on Chemicals. (The Ministry of Industry and Trade shall publish a list of goods specified at Points a and b above with HS codes in the Import and Export Tariffs)
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APPENDIX II

LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT

(To the Government's Decree No. 187/2013/ND-CP of November 20, 2013)

This list applies to the import and export of goods for commercial and non-commercial purposes, the import and export of goods in border areas; and aid goods of governments or non-governmental organizations.

I. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF INDUSTRY AND TRADE

A	Exports	Mode of management
1	a/ Chemicals and products containing chemicals	a/ Complying with the Law on Chemicals and Decrees detailing the implementation
	b/ Schedule-2 and 3 chemicals provided in Annex 1 to the Government's Decree No. 100/2005/ND-CP of August 3, 2005, on the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction	b/ Complying with the Government's Decree No. 100/2005/ND-CP of August 3, 2005
	c/ Pre-substances used in industries (according to the Law on Drug Prevention and Control and documents guiding the implementation)	c/ Export permit
2	Minerals	Promulgation of lists of goods subject to conditional export, with prescribed conditions or standards
3	Explosive pre-substances, industrial explosives	Export permit
4	Goods exported within quotas set by foreign countries. (The Ministry of Industry and Trade shall announce these goods in conformity with Vietnam's agreements or international commitments with foreign countries)	Export permit
5	Goods subject to export control in accordance with international treaties to which Vietnam is a contracting party, to be promulgated by	Export permit

	the Ministry of Industry and Trade for each period	
6	Goods subject to the grant of automatic export permits: The Ministry of Industry and Trade shall publish a list of goods to which the grant of automatic export permits applies for each period and organize the grant of such permits under current regulations on grant of permits.	Automatic export permit
B	Imports	Mode of management
1	Line thrower	Import permit
2	Goods subject to import control in accordance with international treaties to which Vietnam is a contracting party, to be promulgated by the Ministry of Industry and Trade for each period	Import permit
3	Goods subject to the grant of automatic import permits: The Ministry of Industry and Trade shall publish a list of goods to which the grant of automatic import permits applies for each period and organize the grant of such permits under current regulations on grant of permits	Automatic import permit
4	Goods subject to tariff quotas: a/ Salt; b/ Material tobacco; c/ Poultry eggs; d/ Refined sugar, crude sugar. The Ministry of Industry and Trade shall specify these goods items with HS codes in the Import and Export Tariffs	Import permit according to tariff quotas
5	a/ Chemicals and products containing chemicals	a/ Complying with the Law on Chemicals and Decrees detailing the implementation
	b/ Schedule-2 and 3 chemicals provided in Annex 1 to the Government's Decree No. 100/2005/ND-CP of August 3, 2005, on the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction	b/ Complying with the Government's Decree No. 100/2005/ND-CP of August 3, 2005
	c/ Pre-substances used in industries (according to the Law on Drug Prevention and Control and documents guiding the implementation)	c/ Import permit
6	Explosive pre-substances, industrial explosives	Import permit, clearly prescribing conditions and procedures for grant of permits

7	Tobacco materials, tobacco products, cigarette rolling papers; machines and equipment exclusively used for cigarette production and spare parts	Complying with the Government's regulations on cigarette production and trading
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Management principles:

1. For goods exported within quotas set by foreign countries, the Ministry of Industry and Trade shall reach agreement with line ministries and related commodity associations on determining quota allocation methods to ensure publicity, transparency and rationality.
2. For goods on the lists of goods imported and exported under automatic permits, the Ministry of Industry and Trade shall publish these lists and organize the implementation in each period.

II. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF TRANSPORT

A	Exports	Mode of management
	None	
B	Imports	Mode of management
	Signal fires for navigational safety (The Ministry of Transport shall publish a list of goods with HS codes in the Import and Export Tariffs, and prescribe procedures for grant of permits)	Import permit

III. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

A	Exports	Mode of management
1	a/ Precious and rare, endangered, wild, terrestrial animals and plants which need to be placed under export control in accordance with the CITES which Vietnam has committed to implement	a/ Based on the provision of the CITES, prescribing export conditions and guiding procedures
	b/ Precious and rare, wild, terrestrial animals and plants of groups IIA and IIB specified in the Government's Decree No. 32/2006/ND-CP	b/ Prescribing conditions and guiding procedures for export
2	Precious and rare plant varieties and livestock breeds	Guiding in details in accordance with the Ordinance on Plant Varieties and the Ordinance on Livestock Breeds
3	Ornamental, shade and old trees from domestic natural forests	Prescribing conditions and dossiers for export
4	Firewood, charcoal or firewood originating from domestic natural forests	Prescribing conditions and guiding procedures for export
5	a/ Aquatic species subject to conditional export; b/ Aquatic species which may be normally exported	Promulgating the list of aquatic species which may be normally exported; species and conditions for export of aquatic species subject to conditional export.

		(promulgating lists of goods with HS codes in the Import and Export Tariffs)
B	Imports	Mode of management
1	Veterinary drugs and materials for production thereof registered for first-time importation into Vietnam	Test permit
2	Biological and microbiological preparations, chemicals used in veterinary medicine registered for first-time importation into Vietnam	Test permit
3	a/ Pesticides and materials for production thereof outside the list of those permitted for use in Vietnam	a/ Import permit, clearly prescribing conditions, volumes and procedures for grant of permits
	b/ Pesticides and materials for production thereof on the list of those subject to restricted use	b/ Import permit, clearly prescribing conditions, volumes and procedures for grant of permits
4	Livestock breeds outside the list of those permitted for production and trading in Vietnam; assorted insects not existing in Vietnam; sperms, embryos of livestock breeds imported for the first time into Vietnam	Import permit or test permit, clearly prescribing conditions and procedures for grant of permits
5	Plant varieties, live organisms in the field of plant protection and other articles on the list of articles subject to plant quarantine for pest risk analysis before being imported into Vietnam	Import permit, clearly prescribing conditions and procedures for grant of permits
6	Plant varieties outside the list of plant varieties permitted for production and trading in Vietnam which are imported for research, test, trial production or imported for international cooperation, as samples for display at exhibitions and gifts or implementing investment programs, projects	Import permit or test permit, clearly prescribing conditions and procedures for grant of permits in accordance with the Ordinance on Plant Varieties and the Ordinance on Livestock Breeds
7	Livestock feeds and materials for production thereof; aquatic feeds and materials for production thereof, outside the list of feeds permitted for circulation in Vietnam	Import permit or test permit, clearly prescribing conditions and procedures for grant of permits
8	Fertilizers outside the list permitted for production, trading and use in Vietnam	Import permit, clearly prescribing conditions and procedures for grant of permits
9	Gene sources of plants, domestic animals, microorganisms for research, scientific and technical exchange	Import permit, clearly prescribing conditions and procedures for grant of permits
10	Wild animals and plants which need to be placed under import control in accordance	Based on the provisions of the CITES, prescribing conditions

	with the CITES which Vietnam has committed to implement	and guiding procedures for import
11	a/ Materials for production of biological and microbiological preparations, chemicals and substances used in aquaculture to improve environment	a/ Regulations on the management of quality of imported materials
	b/ Finished products on the list of products permitted for circulation in Vietnam or on the list of products subject to conditional import	b/ Promulgating the list of products permitted for circulation in Vietnam (the list of products which may be normally imported) and the list of products subject to conditional import
	c/ Finished products neither on the list of products permitted for circulation in Vietnam nor the list of products subject to conditional import	c/ Import permit, clearly prescribing conditions, volumes and procedures for grant of permits
12	a/ Aquatic species which may be normally imported	a/ Promulgating the list of aquatic species which may be normally imported
	b/ Aquatic species subject to conditional import	b/ Promulgating the list of aquatic species subject to conditional import
	c/ Aquatic species outside the list of products permitted for normal import which are imported for the first time into Vietnam	c/ Import permit, clearly prescribing conditions, volumes and procedures for grant of permits
13	a/ Live aquatic animals used as food on the list of normal imports	a/ Promulgating the list of live aquatic animals used as food, which may be normally imported
	b/ Live aquatic animals used as food outside the list of live aquatic species imported to be used as food in Vietnam	b/ Regulations on risk assessment, grant of permits.

Management principles:

1. The Ministry of Agriculture and Rural Development shall issue a list of goods permitted for production, trading, use or circulation in Vietnam; a list of goods which may be normally exported or imported with HS codes in the Import and Export Tariffs. Permits are not required for such imports and exports.
2. The Ministry of Agriculture and Rural Development shall publicly announce lists of imports, exports subject to specialized management with HS codes in the Import and Export Tariffs and modes of management under following principles:
 - a/ For goods imported for the first time into Vietnam and goods outside the list permitted for production, trading, use or circulation in Vietnam, the Ministry of Agriculture and Rural Development shall grant import permits or test permits;
 - b/ For goods items subject to conditional import or export without permits, the Ministry of Agriculture and Rural Development shall issue a list and clearly prescribes import or export conditions. When fully meeting such conditions, units shall carry out import or export procedures directly with customs offices, without having to apply for permits;
 - c/ For goods exported or imported under permits, the Ministry of Agriculture and Rural Development shall guide in detail conditions, dossiers and procedures for grant of import permits; cases of import for test, contents of test permits and duration.

Based on test results, the Ministry of Agriculture and Rural Development shall decide to permit or not to permit the use and circulation of goods in Vietnam. If permitted for use and circulation in Vietnam, goods may be imported as needed, without any restrictions on quantity and value and without import permits.

3. Every six months, the Ministry of Agriculture and Rural Development shall announce goods items which have obtained good test results to be added to the list of normal imports. Such goods may be imported as needed, without any restrictions on quantity and value and without import permits.

IV. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT

A	Exports	Mode of management
	None	
B	Imports	Mode of management
	Scraps	Prescribing import conditions or standards

Management principles:

1. The Ministry of Natural Resources and Environment shall specify the list, standards or conditions required for scraps permitted for import in Vietnam, the aforesaid list of goods with HS codes in the Import and Export Tariffs.
2. Based on conditions or standards and the aforesaid list of scraps permitted for import, importing enterprises shall carry out procedures at customs offices.

V. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF INFORMATION AND COMMUNICATIONS

A	Exports	Mode of management
1	Publications (books, newspapers, magazines, paintings, photos, calendars)	Complying with the laws on publication and press
B	Imports	Mode of management
1	Publications (books, newspapers, magazines, paintings, photos, calendars)	Complying with the laws on publication and press
2	Postage stamps, stamp publications and postage stamp items	Import permit
3	Microwave equipment, transmitters, transmitters and receivers of radio waves of frequency band of between 9 KHz and 400 GHz, and an output of 60 mW or higher	Import permit
4	Special-use plate-making and type-setting systems of the printing industry	Complying with the law on printing activities.
5	Printing machines of all kinds (offset, Flexo, gravure) and color photocopiers	Complying with the law on printing activities

Management principles:

1. The Ministry of Information and Communications shall publish lists of goods with HS codes in the Import and Export Tariffs; prescribe standards to be complied with, dossiers and procedures for grant of permits.
2. For the postage stamp group, pursuant to the Law on Post, the Ministry of Information and Communications shall specify cases requiring import permits, publish a list of goods with HS codes, prescribe conditions and procedures for grant of permits.

VI. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF CULTURE, SPORTS AND TOURISM

A	Exports	Mode of management
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1	Cinematographic works and other audio-visual products, recorded on any material	Dossier of origin
2	Cultural works of all genres, newly produced on any material	Dossier of origin; production and circulation permit
3	Plastic-art works and works of applied art, paintings, photographic works	Dossier of origin
4	Relics and antiques not under the state ownership or the ownership by political organizations and socio-political organizations	Export permit
B	Imports	Mode of management
1	Cinematographic works and other audio-visual products, recorded on any material	Approval of content
2	Plastic-art works and works of applied art, paintings, photographic works	Approval of content
3	Electronic game machines installed with prize-awarding programs and special-use equipment of casino games	- Prescribing conditions (on equipment and installed programs)
		- Enterprises having investment licenses or business registration certificates granted under the Prime Minister's Decision No. 32/2003/QĐ- TTg of February 27, 2003, may import these goods.
4	Children's toys	Publicizing utilities and kinds of toys permitted for import

Management principles:

1. The Ministry of Culture, Sports and Tourism shall publish the aforesaid lists of goods with HS codes in the Import and Export Tariffs.

Products specified in Clauses 1, 2 and 3 of Part A above may be permitted for export as needed and go through export procedures at customs offices when:

- a/ They have been permitted for production and circulation in Vietnam, or
- b/ They have papers evidencing their origin.

The Ministry of Culture, Sports and Tourism shall guide in detail this principle; and refuse to grant export permits and approve the quantities and values of exported products.

2. The Ministry of Culture, Sports and Tourism shall specify the approval of contents of works and products specified in Clauses 1 and 2 of Part B above and shall authorize provincial-level Culture, Sports and Tourism Departments to approve the contents of audio-visual products other than cinematographic works imported by organizations and individuals in the localities.

VII. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF HEALTH

A	Exports	Mode of management
1	Addictive drugs, psychotropics, pre-substances used as drugs and radioactive drugs (including materials, finished drugs in single substances and in combined substances)	Import permit
B	Imports	Mode of management

1	Addictive drugs, psychotropics, pre-substances used as drugs and radioactive drugs (including materials, finished drugs in single substances and in combined substances)	Import permit, clearly prescribing conditions and procedures for grant of permits
2	Finished medicines for prevention and treatment of human diseases, with registration numbers	To be imported as needed; certification of packing lists of imports is not required
3	Finished medicines for prevention and treatment of human diseases, without registration numbers	Import permit
4	Materials for production of medicines, pharmaceuticals, adjuvants, empty capsules and packages in direct contact with medicines, of kinds newly used in Vietnam	Import permit and publication
5	Cosmetics directly affecting human health	Publicizing products
6	Vaccines, medical biologicals, without registration numbers	Import permit
7	Medical equipment that can directly affect human health, outside the list of those permitted for import as needed	Import permit
8	Chemicals and preparations for killing insects and bacteria for domestic and medical uses	Registering circulation
9	Chemicals and preparations for killing insects and bacteria for domestic and medical uses, which have not been granted certificates of registration and circulation in Vietnam	Import permit
10	Cosmetics not granted numbers of promulgation papers may be imported for research and test	Import permit

Management principles:

1. Goods subject to import permit may be imported in quantities approved in import orders.
2. Goods subject to circulation registration, once they have been granted registration numbers or goods subject to product publicization with numbers of publicization papers, may be imported as needed, without any restrictions on quantity and value and without import permits, excluding goods on the list under special control in accordance with the Law on Pharmacy.
3. The Ministry of Health shall guide in detail and specify the aforesaid lists of goods with HS codes in the Import and Export Tariffs.

VIII. LIST OF GOODS IMPORTED AND EXPORTED UNDER PERMITS AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE STATE BANK OF VIETNAM

A	Exports	Mode of management
	None	
B	Imports	Mode of management
1	Metal casts used for minting and stamping coins	Designating enterprises permitted to import
2	Vault doors (according to technical standards prescribed by the State Bank of Vietnam)	Import permit

3	Banknote-printing paper	Designating enterprises permitted to import
4	Banknote-printing ink	Designating enterprises permitted to import
5	Anti-counterfeiting blank paper-pressing machines and anti-counterfeiting blank papers used for banknote, checks and other valuable certificates and papers issued and managed by the banking service	Designating enterprises permitted to import
6	Banknote-printing presses (according to technical standards prescribed by the State Bank of Vietnam).	Designating enterprises permitted to import.
7	Coin-molding and -minting machines (according to technical standards prescribed by the State Bank of Vietnam).	Designating enterprises permitted to import.

Management principles:

The State Bank shall publish lists of goods subject to specialized management with HS codes in the Export and Import Tariffs; designate enterprises permitted to import goods on these lists; prescribe conditions and procedures for grant of import permits; import conditions; and be responsible for managing the use of machines, equipment and supplies for proper purposes.