

MINISTRY OF FINANCE

No.: 65/2017/TT-BTC

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Hanoi, June 27, 2017

CIRCULAR

VIETNAM'S NOMENCLATURE OF EXPORTS AND IMPORTS

Pursuant to the Law on Customs No. 54/2014/QH13 dated June 23, 2014;

Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 providing specific provisions and guidance on enforcement of the Law on Customs with respect of customs procedures, examination, supervision and control procedures;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining Functions, Tasks, Powers and Organizational Structure of Ministry of Finance;

Pursuant to the ASEAN Agreement on Customs signed on March 30, 2012 in Cambodia.

Pursuant to Decision No.49/QD-CTN dated March 06, 1998 of the President of Socialist Republic of Vietnam on accession to International Convention on the Harmonized Commodity Description and Coding System of the World Customs Organization (HS Convention);

In implementation of the Government's Resolution No. 109/NQ-CP dated December 28, 2016 giving approval for the 2017 version of ASEAN Harmonized Tariff Nomenclature;

At the request of Director General of General Department of Customs;

Minister of Finance promulgates Vietnam's Nomenclature of Exports and imports.

Article 1. Vietnam's Nomenclature of Exports and imports including two (2) Appendixes mentioned below is promulgated together with this Decision.

Appendix I - Vietnam's Nomenclature of Exports and imports.

Appendix II – Six (6) general rules explaining the classification of goods according to Vietnam's Nomenclature of Exports and imports based on the Harmonized Commodity Description and Coding System (HS) of the World Customs Organization.

Article 2. Regulated entities

1. Exporters and importers.

2. Entities and individuals having rights and obligations related to imports and exports.
3. Customs authorities and customs officers.
4. Other State authorities cooperating in performing state management of customs activities.

Article 3. Application rules

Vietnam's Nomenclature of Exports and imports shall be used for:

1. Introducing import and export tariffs.
2. Compiling the Lists of goods to serve the state management purposes in accordance with the Government's regulations and regulations in Clause 4 Article 26 of the Law on Customs.
3. Making State's statistical reports on imports and exports.
4. Serving the state management of good importation and exportation, and other sectors.

Article 4. Implementation

1. This Circular comes into force as from January 01, 2018.
2. This Circular supersedes the Circular No. 103/2015/TT-BTC dated July 01, 2015 by Minister of Finance promulgating Vietnam's Nomenclature of Exports and imports.
3. During the implementation of this Circular, if the legislative documents referred to in this Circular are amended or replaced, the new ones shall prevail./.

**MINISTER
DEPUTY MINISTER**

Vu Thi Mai