

THE GOVERNMENT

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THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Hanoi, May 15, 2018

DECREE

ON GUIDELINES FOR THE LAW ON FOREIGN TRADE MANAGEMENT

Pursuant to the Law on Government Organization dated June 19, 2015;

Pursuant to the Law on Commerce dated June 14, 2005;

Pursuant to the Law on Foreign Trade Management dated June 12, 2017;

Pursuant to the Law on Investment dated November 26, 2014 and the Law on the amendments to Article 6 and Appendix 4 in terms of the list of conditional lines of business of Law on Investment;

At the request of the Minister of Industry and Trade;

The Government promulgates a Decree on guidelines for the Law on Foreign Trade Management.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

1. This Decree provides guidelines for the Law on Commerce and the Law on Foreign Trade Management in terms of:

a) international exchange of goods in the forms of the export and import; temporary importation; temporary exportation temporary exportation; merchanting trade; transit and other activities related to the international exchange of goods in accordance with regulations of Vietnam law and international treaties to which the Socialist Republic of Vietnam is a signatory.

b) dealing with disputes related to the imposition of measures for foreign trade management.

2. Personal belongings; baggage; goods serving the need of individuals with diplomatic status; gifts, donations, sample goods shall be regulated by the Government and the Prime Minister.

Article 2. Regulated entities

1. Regulatory authorities.
2. Traders engaging in foreign trade activities.
3. Other relevant domestic and foreign individuals and organizations.

Chapter II

MANAGEMENT OF EXPORT AND IMPORT

Article 3. Freedoms to export and import

1. A Vietnamese trader which is not a foreign-invested business entity may export, import and carry out other relevant activities without any dependence on its registered business lines except for the goods under the lists of prohibited exports and/or imports as prescribed in this Decree; other prohibited exports and/or imports as per the law; and goods temporarily ceased from export or import.

A branch of a Vietnamese trader shall carry on/conduct foreign trade according to the authorization of the trader.

2. Foreign-invested business entities, branches of foreign traders in Vietnam, when exporting or importing regulated by this Decree, shall carry out undertakings of Vietnam in treaties to which the Socialist Republic of Vietnam is a signatory, tariff nomenclature and road map laid down by the Ministry of Industry and Trade and comply with this Decree and relevant law provisions.

3. Export and import of foreign traders without presence in Vietnam and other relevant organizations and individuals of countries and territories (hereinafter referred to as “countries”) that are members of World Trade Organization (WTO) and countries signing bilateral agreements with Vietnam shall be regulated by the Government.

Article 4. Procedures for export and import

1. For goods requiring export or import license, the exporter or importer shall obtain such a license issued by the involved Ministry or ministerial-level agency.

2. For goods only be exported or imported under given conditions, the exporter or importer must meet certain conditions as per the law.

3. For exports and imports subject to inspection prescribed in Article 65 of the Law on Foreign Trade Management, the exporter or importer shall have its goods inspected by the competent authorities as per the law.

4. For goods not prescribed in Clauses 1, 2, 3 hereof, the trader is only required to follow export or import procedures at the customs authority.

Article 5. Prohibited exports and imports

1. Prohibited exports and imports are regulated in legislative documents in force and the list of prohibited exports and imports in Appendix I thereto.
2. Pursuant to Appendix I thereto, Ministries and ministerial-level agencies shall publish details of prohibited exports and imports and HS headings with mutual consent of the Ministry of Industry and Trade in terms of the list of goods and with mutual consent of the Ministry of Finance in terms of HS headings.
3. The Prime Minister shall consider allowing export of goods prohibited from export; allowing import of goods prohibited from import to serve the special purposes, warranty, analysis, testing, scientific research, medicine, pharmaceutical production and national defense and security.

Article 6. The designation of exporters and importers

1. A list of goods exported or imported under form of designation of exporter and importer is issued together with Appendix II hereof.
2. The designation of exporters or importers shall be regulated by competent authorities prescribed in Appendix II hereof.

Article 7. Goods requiring export or import licenses, goods only be exported or imported under given conditions

1. A list of goods requiring export or import licenses, goods only be exported or imported under given conditions is issued together with Appendix III hereof.
2. Pursuant to Appendix III thereto, Ministries and ministerial-level agencies shall publish details of goods and HS headings with mutual consent of the Ministry of Industry and Trade in terms of the list of goods and with mutual consent of the Ministry of Finance in terms of HS headings.
3. Pursuant to Appendix III thereto, Ministries and ministerial-level agencies shall promulgate or request the competent authorities to promulgate guidelines for export or import licensing as per the law and grant license as prescribed.
4. According to administrative objectives in each period, the Minister of Industry and Trade shall determine the application of automatic import licenses or automatic import licenses as to certain goods.

Article 8. Certain goods exported or imported under particular regulations

1. Re-export of mainly-imported materials that the state guaranteed the foreign currency balance for import: If materials that are imported under state's guarantee of foreign currency balance, they may only be re-exported if the payment is made in freely convertible foreign currency or a

license issued by the Ministry of Industry and Trade is available. The Ministry of Industry and Trade shall publish the list of goods requiring license upon re-export for each period and apply it.

2. The Ministry of Industry and Trade shall provide guidelines for import of wood of all kinds from Vietnam's neighbor countries in accordance with Vietnam's and their laws and regulations and related agreements or direction documents of the Prime Minister.

3. The export or import of goods serving national defense and security purposes shall be regulated by the Prime Minister. Pursuant to decisions made by the Prime Minister, Ministers of the Ministry of National Defense and the Ministry of Public Security shall govern the export or import licensing.

4. Goods to be imported, under the list prescribed in Appendix IV thereto, which likely exert a direct effect on national defense and security but not for the national defense and security purposes, shall require a given license issued by the Ministry of Industry and Trade with reference to the Ministry of National Defense and the Ministry of Public Security.

5. The import of used machinery, equipment, and technology lines shall be regulated by the Prime Minister.

Article 9. Application and procedures for export or import licensing

Regulations on application and procedures for export or import licensing prescribed in Clause 3 Article 7, Clause 4 Article 8 hereof and Clause 1 Article 14 of the Law on Foreign Trade Management are elaborated as follows:

1. Required application documents:

- a) An application form for licensing: 1 original.
- b) Investment certificate or business registration certificate, business registration certificate: 1 copy bearing the trader's stamp.
- c) Relevant documentation as per the law.

2. Procedures for licensing:

- a) The trader shall submit a set of required documents prescribed in Clause 1 hereof, in person, by post or online (if applicable), to the licensing ministry or ministerial-level agency.
- b) If the required documents are incomplete or invalid or representations thereto are additionally required, the Ministry or ministerial-level agency shall, within 3 working days from the date on which the application is received, notify the trader of deficiencies and allow the trader to correct the deficiencies.

c) Unless the time limit for licensing is otherwise prescribed by law, within 10 working days from the date on which complete and valid required documents are received, Ministry or ministerial-level agency shall send a written response to the trader.

d) If it is required by law that the licensing ministry or ministerial-level agency must send advisory opinion requests to relevant agencies, the time limit for processing documents commences from the date on which the advisory opinion responses from relevant agencies are received.

dd) Approval for application for amendments to license, replacement license due to loss:

- Only documents relevant to changes need approval.

- The validity period of the amended license or replacement license may not last longer than that of the former license.

- If the application for amendment or replacement is refused, the competent authority must provide explanation in writing.

3. Ministries and ministerial-level agencies shall, based on the regulation laid down in this Decree and relevant law provisions, promulgate or request competent authorities to promulgate guidance on licensing applications and recipients of licensing applications.

Article 10. Certificate of Free Sale for imported goods

1. A list of goods is issued and the power to manage CFS are provided for in Appendix V hereof.

2. According to management requirements in every period and to the extent required in the list of goods prescribed in Clause 1 hereof, Ministries and ministerial-level agencies shall publish a detailed list of imported goods requiring CFS enclosed with HS headings.

3. A CFS must at least contain:

a) Name of CFS issuing authority.

b) CFS number and date of issue.

c) Goods eligible for CFS.

d) Type or category of goods eligible for CFS.

dd) Manufacturer's name and address.

e) The CFS clearly indicates that the goods are produced and freely sold in the market or the country of production or the country by which the CFS is issued.

g) Full name and signature of the CFS signatory and seal of the CFS issuing authority.

4. Competent ministries and ministerial-levels shall provide guidelines for the circumstance that CFS is applicable to multiple shipments.

5. In certain circumstances, subject to requirement of Ministries and ministerial-levels, the CFS must be consularly legalized as per the law, unless it is eligible for consular legalization exemption as provided for in international treaties to which Vietnam is a signatory or in reliance on principle of reciprocity.

6. If there is reasonable doubts as to the authenticity of CFS or the imported goods do not match with the CFS contents, the competent authority shall send a request for verification to the CFS issuing authority.

Article 11. CFS for exported goods

1. Ministries and ministerial-level agencies empowered to issue CFS for exported goods shall issue a CFS when:

a) Receiving an application for CFS submitted by an exporter; and

b) Considering that goods have applied standards as per the regulations and laws in force.

2. The CFS for exported goods must be expressed in English and at least contain information prescribed in Clause 3 Article 10 hereof.

If an importing country requires the trader to submit a CFS using a form regulated by its regulations and laws, the CFS issuing authority shall issue the CFS according to such required form.

3. Procedures for issuance of CFS for exported goods

a) The trader shall send an application, in person, by post or online (if applicable) to the CFS issuing authority, including required documents below:

- An application form for CFS, stating description and HS head of the good, number of certificate of conformity with standards or registration number, standard number (if any), content of compounding materials (if any), and importing country: 1 original, expressed in Vietnamese and English.

- Investment certificate or business registration certificate, business registration certificate: 1 copy bearing the trader's stamp.

- List of manufacturing facilities (if any), including name and address of facilities, products manufactured for export: 1 original.

- A document of applied standards for the good enclosed with display (on label or packages or packaging manual thereto): 1 copy bearing the trader's stamp.

b) If the required documents are incomplete or invalid, the CFS issuing authority shall, within 3 working days from the date on which the application is received, notify the trader of deficiencies and allow the trader to correct the deficiencies.

c) If the required documents are complete and valid, the issuing authority shall issue the CFS within 3 working days from the receipt date. If the application is rejected, the CFS issuing authority shall provide explanation in writing.

d) The CFS issuing authority may undertake a verification visit to the facility if the verification of application gives insubstantial grounds for issuing a CFS or any breach of regulations associated with the former CFS is found.

dd) The trader may request number of CFS to be issued.

e) If the trader wishes to amend the CFS or have the CFS which is lost replaced, it shall send an application for amendment or replacement and required documents to the CFS issuing authority. Within 3 working days from the date on which a complete and valid application is received, the CFS issuing authority shall consider amending the CFS or grant a duplicate to the trader.

4. The Ministry or ministerial-level agency shall revoke the CFS if:

a) The exporter falsifies the documentary evidence or documents; or

b) CFS is issued for goods that are not conformable to applied standards.

Chapter III

TEMPORARY IMPORTATION, TEMPORARY EXPORTATION AND MERCHANTING TRADE

Section 1. GENERAL PROVISIONS

Article 12. Prohibition and suspension of temporary importation and merchanting trade

1. A list of goods prohibited from temporary importation and merchanting trade is provided in Appendix VI thereto.

2. The list of goods prescribed in Clause 1 hereof shall not apply to the case of merchanting trade transaction where goods move from the exporting to the importing country, without going through Vietnam's checkpoints.

3. In order to prevent environmental pollution, epidemics, effects on human health or life, illegal transshipment and the risk of commercial fraud, the Minister of Industry and Trade shall publish

details of goods subject to the suspension of temporary importation and merchanting trade and publish the list of those goods together with HS headings.

Article 13. Temporary importation

1. A Vietnamese trader is entitled to do temporary importation regardless of its lines of business that are registered, in particular:

a) The trader must meet conditions prescribed in Section 2 of this Chapter if the goods to be temporarily imported must qualify certain conditions.

b) The trader must obtain a license to trade in temporary importation issued by the Ministry of Industry and Trade if the goods to be temporarily imported are included in the list of prohibited or suspended exports and imports, goods not be freely sold and used in Vietnam; goods subject to export and import quotas, tariff-rate quotas or requiring export or import licenses, Except for automatic export or import license. Required documents and procedures for licensing application are provided in Article 19, Article 20 hereof.

c) The trader will only carry out the procedures for temporary importation at the customs authority if the goods are not mentioned in Point a or Point b of this Article.

2. Foreign-invested business entities may only do temporary importation as prescribed in Article 15 hereof and are not allowed to do other types of temporary importation.

3. Goods being temporarily-imported shall be subject to the inspection and supervision of the customs authority from the importation until they are re-exported out of Vietnam.

Avoid subdividing goods transported by containers during the course of transportation of goods from the temporary import checkpoint to the area subject to customs supervision, the re-export place at the checkpoint, and the border crossings as prescribed.

If, subject to transport requirements, goods to be transported by containers must be changed or subdivided for re-export as regulated by customs authority.

4. The temporarily-imported goods may stay at Vietnam within 60 days from the date on which the customs procedures for temporary importation are completed. A trader, seeking for extension, may submit an application for extension to the Sub-department of Customs of district where the procedures for temporary import are processed; each extension period may not exceed 30 days and each temporarily imported shipment is only extended up to twice.

Upon expiry of such time limit, the trader must re-export the goods out of Vietnam or destroy them. If the goods then are imported in Vietnam, the trader must comply with regulations on management of import and taxation.

5. The temporary importation shall be undertaken in reliance on two separate contracts: The export contract and import contract signed with the trader of exporting country and importing country. The export contract may be signed either before or after the import contract.

6. The payment, under temporary importation, must comply with regulation on foreign exchange and guidelines of the State bank of Vietnam.

Article 14. Regulation of temporary importation

1. When goods are stuck at ports and checkpoints in a province, the People's Committee of province shall direct specialized agencies shall adopt measures for releasing and regulation in the province and cooperate with the customs authority at the temporary import checkpoint in imposing measures for regulating temporarily imported goods from the temporary import checkpoint to the re-export checkpoint.

2. If the goods remain stuck at the ports and checkpoints regardless of application of the measures prescribed in Clause 1 hereof, In exceptional circumstances, the Ministry of Industry and Trade shall take charge and cooperate with the People's Committee of province, the General Department of Customs and Border Guard Command in regulating the temporarily imported goods as follows:

a) Issuing a document that requests traders to suspend temporary importation in Vietnam.

b) Suspending issuance of licenses to trade in temporary importation for goods prescribed in Point b Clause 1 Article 13 hereof.

Article 15. Other forms of temporary importation

1. Except for prohibited exports or imports; suspended exports or imports, a trader may temporarily import goods to Vietnam under a contract concluded with a foreign party for the purposes of the warranty and maintenance, lease, borrowing, use or other purposes for a specified period and re-export them out of Vietnam, in particular:

a) The trader shall obtain the temporary importation license if the goods have not been sold and used in Vietnam or are managed by export and import quotas, tariff-rate quotas or requiring export or import licenses, except that it obtained an automatic export or import license. Required documents and procedures for licensing application are provided in Article 19 and Article 20 hereof.

The Ministry of Industry and Trade shall issue temporary importation licenses for goods permitted to be sold and used freely in Vietnam in reliance on the written approval of the competent Ministry or ministerial-level agency in charge of such goods.

b) When putting goods prescribed in Point a Clause 1 of this Article into use in Vietnam, they must comply with regulations of the Ministry or ministerial-level agency in charge.

c) For goods not specified in Point a Clause 1 hereof, the trader will only carry out the procedures for temporary importation at the customs authority without requiring a temporary importation license.

2. The trader may temporarily import the good that was exported for recycling or warranty at the request of the foreign trader, and then re-export it to the foreign trader. Procedures for temporary importation shall be carried out at the customs authority without requiring a temporary importation license.

3. Temporary importation of goods for displays, exhibition in trade fairs and exhibition.

a) The trader is entitled to temporarily import goods for the purpose of display or exhibition in trade fairs and exhibition, except for prohibited exports and imports; suspended exports and imports.

b) Procedures for temporary importation shall be carried out at the customs authority without requiring a temporary importation license.

c) The trader must comply with regulations on display in trade fairs and exhibition as provided in Section 3 and Section 4 Chapter IV of the Law on Commerce.

4. Except for prohibited exports and imports or suspended exports and imports, the trader shall follow the procedures for temporary importation at the customs authority without requiring a temporary importation license.

a) Temporarily importing goods for testing.

b) Temporarily importing spare parts under no contract for substitution or repairs purposes associated with foreign seagoing ships and aircrafts; temporarily importing spare parts for repairing seagoing ships and aircrafts under a contract concluded between a foreign ship-owner and a shipyard in Vietnam.

c) Temporarily importing vehicles that contain exported goods and imported goods according to the rotation method (Empty container with or without hanging hook and soft tray liner in container for liquid cargo).

5. Procedures for temporary importation of healthcare machinery and equipment from foreign organizations for healthcare delivery in Vietnam for humanitarian purpose; temporary importation of performance equipment, equipment for training and competition of art troupes, sports tournament and performance troupes shall be carried out at the customs authority without requiring a temporary importation license.

If healthcare machinery and equipment; performance equipment, equipment for training and competition to be temporarily imported are under the list of prohibited exports and imports; suspended exports and imports, or exports and imports requiring license or under given conditions, apart from customs dossiers as prescribed, following documents are also required:

a) A written permission of the competent authority giving reception of the healthcare group or the event group.

b) A written undertaking that the machinery and equipment will be used with proper purposes and as regulated by the competent authority giving the reception.

6. The Ministry of National Defense or the Ministry of Public Security shall consider permitting temporary importation of weapons and military equipment being in service to national defense and security.

Article 16. Temporary import checkpoint

1. Goods shall be temporarily imported through international checkpoints and main checkpoints.

2. Goods shall be re-exported through secondary checkpoints and border crossings as follows:

a) The goods only are re-exported through secondary checkpoints or border crossings in a border-gate economic zone and through secondary checkpoints beyond the border-gate economic zone if a specialized authority as prescribed and infrastructure meeting state management requirements. The aforesaid checkpoints and border crossings shall be published by the People's Committee of bordering provinces as those eligible for re-export of goods with mutual consent of the Ministry of National Defense, the Ministry of Finance, the Ministry of Industry and Trade, and the Ministry of Agriculture and Rural Development.

b) The People's Committee of bordering province shall, according to the infrastructure of the secondary checkpoints and border crossings prescribed in Point a Clause 2 of this Article and loading and unloading capacity there, promulgate a Regulation on selection of traders eligible for re-export of temporarily imported goods under given conditions as prescribed in Article hereof and temporarily imported goods requiring license as prescribed in Point b Clause 1 Article 13 hereof.

c) The trader may have goods not mentioned in Point b Clause 2 hereof re-exported through secondary checkpoints or border crossings which are published as eligible for re-export of goods. The re-export procedures at customs authority.

3. Required application documents and procedures for selection of trader prescribed in Point b Clause 2 hereof:

a) The trader shall submit an application, in person, by post or online (if applicable), to the Service of Industry and Trade of bordering province where the secondary checkpoint or border crossing is located. Required application documents:

- An application for registration of goods to be re-exported through the secondary checkpoint or border crossing, stating the type of goods and the secondary checkpoint or border crossing: 1 original.

- A business registration certificate or a business registration certificate: 1 copy bearing the trader's stamp.

- Relevant documentation as regulated by the People's Committee of bordering province (if any).

b) If the required documents are incomplete or invalid, the Department of Industry and Trade of bordering province shall, within 3 working days from the date on which the application is received, notify the trader of deficiencies and allow the trader to correct the deficiencies.

c) Within 7 working days from the date on which complete and valid applications are received, the Department of Industry and Trade shall submit a list of traders eligible for re-exporting goods through the secondary checkpoint or border crossing to the People's Committee of bordering province for approval.

d) Within 10 working days from the receipt of the list from the Department of Industry and Trade, the People's Committee of bordering province shall publish the list of traders eligible for re-exporting goods through the secondary checkpoint or border. If the application is refused, the People's Committee of bordering province must provide explanation in writing.

dd) The People's Committee of bordering province shall forward the aforementioned list to the Ministry of Industry and Trade for management.

e) Each President of People's Committee of bordering province shall initiate and manage re-export of goods through secondary checkpoints and border crossings as prescribed in this Article and prevent smuggling and seepage (bring goods illegally into a country little by little and very difficult to control). The President of People's Committee of bordering province shall be held accountable to the Prime Minister for any smuggling or seepage case and the re-export of goods through secondary checkpoints and border crossings in the province shall be suspended.

g) Annually, the People's Committees of bordering provinces shall inspect to the extent that the traders adhere to laws and regulations for further revisions and remove names of traders committing violations against temporary importation from the list; and send a final report to the Ministry of Industry and Trade for management.

4. The temporary importation at other checkpoints or locations shall be regulated by the Prime Minister.

5. If foreign goods are sent to bonded houses for export or re-export through bordering provinces, the temporary import checkpoint for retention at the bonded house and export/re-export checkpoint shall follow regulations laid down in this Article.

Article 17. Temporary exportation

1. The trader is entitled to export goods temporarily for manufacture, execution, lease, borrowing or other purposes as follows:

a) The trader must obtain the license for temporary exportation issued by the Ministry of Industry and Trade if the goods to be temporarily exported are included in the list of prohibited or suspended exports and imports, goods subject to export and import quotas, tariff-rate quotas or requiring export or import licenses, except for automatic export or import license. Requirement documents and procedures for licensing application are provided in Article 19, Article 20 hereof.

b) For goods not specified in Point a Clause 1 hereof, the trader will only carry out the procedures for temporary exportation at the customs authority without requiring a temporary exportation license.

2. A trader, for the purpose warranty and maintenance, is entitled to temporarily export goods which are within the warranty period under an import contract or a warranty agreement concluded with a foreign party. Procedures for temporary exportation shall be carried out at the customs authority without requiring a temporary exportation license.

3. A trader, for the purpose warranty and maintenance, is entitled to temporarily export goods which are beyond the warranty period under an import contract or a warranty agreement concluded with a foreign party as follows:

a) The trader must obtain the license for temporary exportation issued by the Ministry of Industry and Trade if the goods to be temporarily exported are included in the list of prohibited or suspended exports and imports, goods subject to export and import quotas, tariff-rate quotas or requiring export or import licenses, except for automatic export or import license. Requirement documents and procedures for licensing application are provided in Article 19, Article 20 hereof.

b) Used consumables and used spare parts mentioned in the list of prohibited imports may not be temporary exported for the purpose of warranty or maintenance.

c) For goods not specified in Point a and Point b of this Clause, the trader will only carry out the procedures for temporary exportation at the customs authority without requiring a temporary exportation license.

4. The trader is entitled to temporarily export goods for trader fairs and exhibition. Procedures for temporary exportation shall be carried out at the customs authority without requiring a temporary exportation license.

Those goods prohibited from export may only be joined in trade fairs and exhibition abroad with the approval of the Prime Minister.

5. The movement of relics, antiques, and national treasures abroad for exhibition, display, research or preservation is regulated in the Law on Cultural Heritage.

6. The Ministry of National Defense or the Ministry of Public Security shall consider permitting temporary exportation of weapons and military equipment being in service to national defense and security for repairs.

Article 18. Merchanting trade

1. A Vietnamese trader is entitled to conduct merchanting trade transactions as follows:

a) The trader must obtain the license for merchanting transaction issued by the Ministry of Industry and Trade if the goods to be temporarily imported are included in the list of prohibited or suspended exports and imports, goods not be freely sold and used in Vietnam; goods subject to export and import quotas, tariff-rate quotas or requiring export or import licenses, except for automatic export or import license. If the goods move from the exporting country to the importing country, without entering the Vietnam's checkpoints, the trader is not required to obtain a license for merchanting trade.

b) If the goods are not mentioned in Point a Clause 1 hereof, the trader is not required to obtain a license for merchanting trade issued by the Ministry of Industry and Trade.

2. Foreign-invested business entities may not conduct merchanting trader transactions.

3. The merchanting trade transaction will be conducted according to two separate contracts: A purchase contract and a sales contract concluded with the foreign trader. The purchase contract may be concluded before or after the sales contract.

4. The goods under merchanting trade transaction must be brought in and brought out of Vietnam at the same checkpoint area and subject to the inspections and supervisions carried out by the customs authority throughout such process.

5. The payment, under merchanting trade, must comply with regulation on foreign exchange and guidelines of the State bank of Vietnam.

Article 19. Application for license to trade in temporary importation; temporary importation license, temporary exportation license; merchanting trade license

1. Required application documents for temporary importation of goods prescribed in Point b Clause 1 Article 13 hereof:

a) An application for license to trade in temporary importation, stating the goods to be traded (description, HS headings, quantity, and value); import and export checkpoint: 1 original.

b) A business registration certificate or a business registration certificate: 1 copy bearing the trader's stamp.

c) An import contract and export contract concluded with the foreign trader: 1 copy bearing the trader's stamp each.

d) A report related to the license for temporary importation, indicating quantity of goods that was temporarily imported and exported: 1 original.

2. Required application documents for temporary importation of goods prescribed in Point a Clause 1 Article 15 hereof:

a) An application for license for temporary importation, stating the goods to be temporarily imported (description, HS headings, quantity, and value); purposes for temporary importation, import and export checkpoint: 1 original.

b) An investment certificate or a business registration certificate: 1 copy bearing the trader's stamp.

c) An agreement on lease or borrowing concluded with the foreign trader: 1 copy bearing the trader's stamp.

3. Required application documents for temporary exportation of goods prescribed in Point a Clause 1 and Point a Clause 3 Article 17 hereof:

a) An application for license for temporary exportation, stating the goods to be temporarily exported (description, HS headings, quantity, and value); purposes for temporary importation, import and export checkpoint: 1 original.

b) An investment certificate or a business registration certificate: 1 copy bearing the trader's stamp.

c) An agreement on repairs and warranty concluded with the foreign partner or agreement on lease or borrowing: 1 copy bearing the trader's stamp.

4. Required application documents for merchanting trade of goods prescribed in Point a Clause 1 Article 18 hereof:

a) An application for license for merchanting trade, stating the goods to be traded (description, HS headings, quantity, and value); import and export checkpoint: 1 original.

b) A business registration certificate or a business registration certificate: 1 copy bearing the trader's stamp.

c) A purchase contract and a sales contract concluded with the foreign trader: 1 copy bearing the trader's stamp each.

d) A report related to the merchanting trade license, indicating quantity of goods which were brought in and brought out of Vietnam: 1 original.

Article 20. Procedures for application for license to trade in temporary importation; temporary importation license, temporary exportation license; merchanting trade license

1. The trader shall submit a set of required documents prescribed in Article 19 hereof, in person, by post or online (if applicable), to the Ministry of Industry and Trade.

2. If the required documents are incomplete or invalid, the Ministry of Industry and Trade shall, within 3 working days from the date on which the application is received, notify the trader of deficiencies and allow the trader to correct the deficiencies.

3. Within 5 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue the license to the trader. If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.

A temporary importation license for goods not be freely sold and used in Vietnam prescribed in Point a Clause 1 Article 15 hereof shall be issued within 3 working days from the date on which the Ministry of Industry and Trade receives an approval from the competent Ministry or ministerial-level agency.

4. If the trader wishes to amend the license or have the license which is lost replaced, it shall send an application for amendment or replacement and required documents to the Ministry of Industry and Trade. Within 3 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue an amended license or a duplicate license.

Section 2. TRADING IN TEMPORARY IMPORTATION UNDER GIVEN CONDITIONS

Article 21. List of goods associated with trading in temporary importation under given conditions

Lists of c are issued thereto.

1. A list of frozen food associated with trading in temporary importation under given conditions in Appendix VII thereto.

2. A list of goods liable to special excise duty associated with trading in temporary importation under given conditions in Appendix VIII thereto.

3. A list of used goods associated with trading in temporary importation under given conditions in Appendix IX thereto.

Article 22. Specific regulations associated with trading in temporary importation under given conditions

1. A Vietnamese trader incorporated under Law on Enterprises (hereinafter referred to as Enterprise) is entitled to trade in temporary importation under given conditions when it meets requirements in Article 23, 24 or 25 hereof and obtains a temporary importation code granted by the Ministry of Industry and Trade.

2. Apart from regulations on trading in temporary importation in Articles 12, 13, 14 and 16 hereof, the Enterprise eligible for trading in temporary importation under given conditions shall comply with regulations below:

- a) The Enterprise may not entrust or accept to act as a trustee to trade in temporary importation under given conditions.
- b) The Enterprise may not have goods associated with trading in temporary importation under given conditions imported for domestic use
- c) Regulations on bill of lading for goods associated with trading in temporary importation under given conditions:
 - The bill of lading is nominative and non-transferrable.
 - The bill of lading bears the temporary importation code.
 - The bill of lading shall bear number of license for temporary importation issued by the Ministry of Industry and Trade against used goods mentioned in Appendix IX thereto.

Article 23. Conditions for trading in temporary importation of frozen food

An Enterprise must meet following conditions to trade in temporary importation of frozen food in Appendix VII thereto:

1. It posts a bond of VND 10 billion at a credit institution in province where the Enterprise's warehouse or storage yard is located as prescribed in Clause 2 hereof.
2. It has warehouses and storage yards in service to trading in temporary importation of frozen food:
 - a) Each warehouse or storage yard has capacity of at least 40-foot frozen containers and at least 1.500 m², separated by railings, at least 2.5m high, has roads for semi-trailers to move in and out of the warehouse or storage yard; has entrance gate and signs of companies using it.
 - b) Each warehouse or storage yard has adequate electricity source (including electrical grid and electricity generator with equivalent capacity) and dedicated equipment to operate frozen containers according to the capacity of the warehouse or storage yard.
 - c) Each warehouse or storage yard must be owned by the Enterprise or leased under a lease agreement; located in a planned area for system of warehouses and storage yards serving trading in temporary importation of frozen food or an area regulated by the People's Committee of bordering province with mutual consent of the Ministry of National Defense, the Ministry of Finance and the Ministry of Industry and Trade.

Article 24. Conditions for trading in temporary importation of goods liable to special excise duty

An Enterprise wishing to trade in temporary importation of goods liable to special excise duty included in Appendix VII thereto must post a bond of VND 7 billion at a credit institution in the province where the Enterprise is issued with a business registration certificate.

Article 25. Conditions for trading in temporary importation of used goods

An Enterprise wishing to trade in temporary importation of used goods included in Appendix IX thereto must post a bond of VND 7 billion at a credit institution in the province where the Enterprise is issued with a business registration certificate.

Article 26. Temporary importation code

1. The Ministry of Industry and Trade shall grant temporary importation code to an Enterprise meeting conditions prescribed in Article 23, 24 or 25 hereof.
2. A temporary importation code prescribed in this Article is a separate code for every category of goods. The holder of temporary importation code for a specific category may only trade in temporary importation of goods within that category.
3. A warehouse or storage yard which is declared to prove that the Enterprise meets business conditions to enable the temporary importation code to be issued may not be leased to another Enterprise for the application for temporary importation code of frozen food.
4. If foreign goods are sent to a bonded warehouse for export or re-export through Northern bordering provinces, only an Enterprise obtaining the temporary importation code for that category of goods Good sent at bonded warehouses shall be regulated by laws and regulations on customs.
5. If an Enterprise does not re-export goods prescribed in Appendix VII, VIII, and IX hereof through Northern checkpoints, it will not be considered as trading in temporary importation under given conditions and no temporary importation code is required. In exceptional circumstances and in compliance with management requirements, the Ministry of Industry and Trade reports cases in which temporary importation codes are granted to Enterprises trading in temporary importation of goods sent at bonded houses for export or re-export through checkpoints not in Northern area to the Prime Minister.

Article 27. Application and procedures for issuance of temporary importation code

1. An Enterprise seeking for a temporary importation code shall submit an application, in person, by post or online (if applicable) to the Ministry of Industry and Trade. Required application documents:
 - a) An application for temporary importation code: 1 original.
 - b) A business registration certificate or a business registration certificate: 1 copy bearing the Enterprise's stamp.

c) A document made by a credit institution confirming that the Enterprise posted a bond as prescribed in Clause 1 Article 23, 24 or 25 hereof: 1 original.

d) A document proving that the Enterprise owned a warehouse or storage yard or lease agreement of warehouse or storage yard in service of trading in temporary importation of frozen food as prescribed in Clause 2 Article 23 hereof: 1 copy bearing the Enterprise's stamp.

dd) A document made by the electricity authority in administrative division where the Enterprise's warehouse or storage yard is located confirming that it has electrical grid capable of operating frozen containers by capacity: 1 original.

If the Enterprise applies for temporary importation code of goods liable to special excise duty or used goods, documents prescribed in Point d and dd Clause 1 hereof are not required.

2. If the required documents are incomplete or invalid, the Ministry of Industry and Trade shall, within 3 working days from the date on which the application is received, notify the Enterprise of deficiencies and allow the Enterprise to correct the deficiencies.

3. From the date on which a complete and valid application for temporary importation code of frozen food is received, within 7 working days, the Ministry of Industry and Trade shall examine the application and empower the Department of Industry and Trade of province where the Enterprise's warehouse or storage yard is located to undertake a verification visit to confirm its conditions. Within 7 working days from the date on which a document determining whether the warehouse or storage yard conditions are met, the Ministry of Industry and Trade shall consider issuing the temporary importation code of frozen food to the Enterprise.

From the date on which a complete and valid application for temporary importation code of goods liable to special excise duty or used goods is received, within 7 working days, the Ministry of Industry and Trade shall consider issuing the temporary importation code of frozen food to the Enterprise.

If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.

4. If the Enterprise wishes to amend the temporary importation code or have the temporary importation code which is lost replaced, it shall send an application for amendment or replacement and required documents to the Ministry of Industry and Trade. Within 5 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue an amended license or a duplicate temporary importation code.

5. If documents in the application for temporary importation code need further verification, the processing period prescribed in Clause 3 and Clause 4 hereof shall commence from the date on which the Ministry of Industry and Trade receives written responses from relevant agencies as to the verification.

Article 28. Revocation of temporary importation code

1. The Ministry of Industry and Trade shall revoke temporary importation code at the request of an Enterprise according to confirmation of relevant agencies if:

- a) The Enterprise re-exported all of temporarily imported goods out of Vietnam.
- b) The Enterprise fulfilled obligations arising in the course of transport and retention of temporarily imported goods as prescribed in this Decree (if any).

2. The Ministry of Industry and Trade shall revoke temporary importation code if the Enterprise:

- a) Falsified that it had met all conditions as prescribed in this Decree.
- b) Fails to maintain conditions prescribed in this Decree while using the temporary importation code.
- c) Fails to pay extra amount to the bond within 30 days from the date on which the Ministry of Industry and Trade gives a notice as prescribed in Clause 2 Article 30 hereof.
- d) Fails to comply with the request made by the competent authority in terms of regulation of temporarily imported goods prescribed in Article 14 hereof.
- dd) Trades in temporary importation without any license for temporary importation issued by the Ministry of Industry and Trade as prescribed.
- e) Trades in temporary importation of goods prohibited or suspended from temporary importation.
- g) Refuses obligation under the signed import contract against shipments arrived at the port or Vietnam's checkpoint.
- h) Brings temporarily-imported goods into local market without any permission.
- i) Breaks the customs seal as to temporarily-imported goods without any permission.

3. Enterprises having their temporary importation codes revoked prescribed in Points a, b, c, d, dd, h, I Clause 2 hereof may not be reissued with other temporary importation codes within 2 years from the date of revocation.

4. Enterprises having their temporary importation codes revoked prescribed in Points e, g Clause 2 hereof may not be reissued with any temporary importation code.

Article 29. Suspending validity of temporary importation code

1. The Ministry of Industry and Trade shall consider suspending validity of temporary importation code obtained by an Enterprise having its violation investigated by the specialized agency as prescribed in this Decree or at the request of such specialized agency.

2. The temporary importation code shall have its validity period suspended within 3 month, 6 month or 1 year as the case may be or at the request of the specialized agency.

Article 30. Managing, using and refunding bond

1. The credit institution where the Enterprise posted a bond shall manage the bond and keep the Ministry of Industry and Trade informed of any change in such amount or when the bond is set aside to cover expenses incurred based on a competent enforcement authority's decision against the Enterprise's violation, if any.

2. If the Enterprise fails to pay the expenses prescribed in Clause 4 Article 31 hereof, the People's Committee of province shall, according to the request and decision against Enterprise's violation issued by the competent enforcement authority, send a request to the aforesaid credit institution to set aside an amount of bond to cover such expenses.

The abovementioned competent enforcement authority and People's Committee of province shall notify the Ministry of Industry and Trade of the action against violation and the bond; the Ministry of Industry and Trade shall then request the Enterprise to pay extra amount to the bond as prescribed before resumption of trading in temporary importation.

3. An Enterprise may be refunded all of bond or the amount remaining after payment of expenses prescribed in Clause 4 Article 31 hereof (if any) in any of the following cases:

a) The Enterprise is not issued with a temporary importation code by the Ministry of Industry and Trade. The bond which was posted shall be refunded to the Enterprise in reliance on a written response made by the Ministry of Industry and Trade that temporary importation code may not be issued.

b) The Ministry of Industry and Trade shall revoke temporary importation code at the request of the Enterprise as prescribed in Clause 1 Article 28 hereof.

c) The Enterprise shall have its temporary importation code revoked as prescribed in Clause 2 Article 28 hereof.

d) In the case of circumstances prescribed in Point b, Point c Clause 3 hereof, the bond posted by the Enterprise shall be refunded in reliance on a decision on revocation of temporary importation code issued by the Ministry of Industry and Trade.

Article 31. Responsibilities of Enterprise obtaining temporary importation code

1. Maintain conditions prescribed in this Decree whilst the Enterprise uses the temporary importation code.

2. Strictly releasing frozen good at ports and checkpoints and delivering them to its warehouse or storage yard as the request of competent authority in case of sticking.

3. Collect and treat waste and sewage to prevent epidemic diseases and maintain environment hygiene at the warehouse or storage yard to serve the trading in temporary importation of frozen food.

4. Pay all of following expenditures on (if incurred):

a) Treatment of environment if the goods of Enterprise cause environment pollution while they are retained and temporarily imported in Vietnam

b) Destruction of goods failing to be re-exported and temporarily imported goods inconsistent with declaration).

c) Other expenses incurred upon the Enterprise's violation against regulation on trading in temporary importation and bonded warehouses.

5. Send quarterly reports on temporary importation of goods in Appendix VII, VIII and IX of this Decree using the form regulated by the Ministry of Industry and Trade.

Section 3. DESIGNATING MANAGEMENT OF TEMPORARY IMPORTATION; TEMPORARY EXPORTATION, MERCHANTING TRADE

Article 32. The Ministry of Industry and Trade

1. Expedite and guide Ministries, regulatory bodies, and local governments to implement, inspect and cooperate with relevant organizations and traders in inspecting the temporary importation, temporary exportation, and merchanting trade in this Decree.

2. Inspect and determine or empower the Department of Industry and Trade to inspect and determine if Enterprises meet warehouse or storage yard conditions to trade in temporary importation of frozen food.

3. Carry out regulation of goods in necessary cases as prescribed in this Decree.

Article 33. People's Committee of province

1. Initiate planning, invest in traffic infrastructure, the system of warehouse or storage yard, material handling, areas intended for gathering goods, areas intended for re-export and other conditions, facilitate the trading in temporary importation, merchanting trade, and storage of goods at the re-export area.

2. Evaluate the need and potential development of trade in temporary importation of frozen food in the province; set forth areas where the system of warehouses and storage yards intended for trading in temporary importation of frozen food is located with the mutual consent of the Ministry of National Defense, the Ministry of Finance, the General Department of Customs, Border Guard Command and the Ministry of Industry and Trade.

3. Take charge and cooperate with relevant Ministries and agencies in managing and administering the trading in temporary importation and merchanting trade in the province and be held accountable to the Government and the Prime Minister for that scope of management.

4. Cooperate with relevant Ministries and agencies in forming inspecting forces and providing them facilities, sufficient to serve the inspection and supervision of temporarily-imported goods and merchanting trade goods in circulation in the province, meeting requirements pertaining to national defense and security, social order and security, preventing trade fraud, seepage, tax evasion, and environment pollution.

5. Take charge and cooperate with relevant Ministries and agencies in adopting measures for regulation of temporarily-imported goods and merchanting trade goods in case of stucking in the province; notify the Ministry of Industry and Trade in a timely manner of delivery of goods in the province and propose measures against stucking at ports and checkpoints.

6. Take charge and reach a consensus with Ministries and agencies on secondary checkpoints or border crossings in a border-gate economic zone and secondary checkpoints beyond the border-gate economic zone eligible for re-export of goods before publishing them when adequate specialized authorities and techniques are in place.

7. Collect fees from temporarily-imported goods in accordance with guidance of the Ministry of Finance with a view to increase budget revenues, and in return, serve the investment and upgrade of traffic system, yards, protect environment and protect security and order at checkpoints.

8. Communicate in a timely manner of changes in marine trade policy of neighbor countries to the Ministry of Industry and Trade and traders in order for them to plan regulation of temporarily imported goods and avoid stucking at ports and checkpoints.

9. Direct the Department of Industry and Trade of province to:

a) Regularly inspect Enterprises to determine whether they maintain meeting temporary importation conditions and notify the Ministry of Industry and Trade of those failing to meet conditions as prescribed in this Decree.

b) Send quarterly reports to the Ministry of Industry and Trade on trading in temporary importation and the extent to which Enterprises adhere to regulations on trading in temporary importation and border checkpoint in the province.

c) Under authorization of the Ministry of Industry and Trade, inspect warehouses or storage yards and verify required documents in terms of business requirements as prescribed in this Decree.

d) Notify the Ministry of Industry and Trade of violations against regulations on trading in temporary importation and merchanting trade in the province for cooperation.

Article 34. General Department of Customs

1. According to its duties as per the law, implement and inspect temporarily imported goods closely from bring them into Vietnam until they are actually re-exported out of Vietnam as prescribed in laws and regulations on customs.
2. Send quarterly reports on information and statistics in terms of trading in temporary importation to the Ministry of Industry and Trade and send irregular reports to the Ministry of Industry and Trade, upon request.
3. Notify the Ministry of Industry and Trade and People's Committee of province of one of following cases:
 - a) An Enterprise commits violations against regulations on trading in temporary importation and merchanting trade.
 - b) Temporarily-imported goods or merchanting trade goods are stuck at ports or checkpoints.

Chapter IV

TRANSIT OF GOODS

Article 35. General provisions of transit of goods

1. Transit of goods

- a) The Ministry of Industry and Trade shall take charge and cooperate with the Ministry of Public Security and Ministry of National Defense in requesting the Prime Minister to consider giving permission for the transit of goods that are weapons, explosive materials, explosive precursors and combat gear.
- b) The Minister of Industry and Trade shall consider issuing the license for transit of goods under the list of prohibited or suspended exports and imports or goods prohibited from trading in accordance with regulations of law.
- c) For goods not mentioned in Point a, Point b Clause 1 hereof, procedures for transit of goods shall be carried out at the customs authority.

2. Transshipment of goods

If the good prescribed in Point b Clause 1 hereof is delivered by seaway from a foreign country to the transshipment zone at a seaport, and sent to another foreign country afterwards or delivered to a transshipment zone at another wharf or seaport before sending it to another foreign country, the transshipment procedures is regulated by the Ministry of Finance, without requiring the license of the Ministry of Industry and Trade.

3. In case of agreements on transit of goods through the territory of Vietnam between Vietnam and Vietnam's neighbor countries, guidance of the Ministry of Industry and Trade shall prevail.

4. The transport of goods under list of highly dangerous goods in transit within Vietnam's territory shall be done in accordance with Vietnam's regulations and laws on transport of dangerous goods and relevant international treaties to which the Socialist Republic of Vietnam is a signatory.

5. Owner of goods in transit must pay customs fees and other fees for goods in transit as prescribed in Vietnam's laws and regulations in force.

Article 36. Application and procedures for issuance of license for transit of goods

1. If a good owner wishes to apply for transit of weapons, explosives, explosive precursors, or combat gear.

a) Such good owner shall submit an application, in person, by post or online (if applicable), to the Ministry of Industry and Trade. Required application documents:

- An application for transit of goods (stating description, HS headings, quantity and value); means of transport; transport routes: 1 original.

- Transport agreement: 1 original.

- A written request which is sent by a designated competent authority of the country from which the goods are proposed for transit to the Minister of Industry and Trade: 1 original.

b) If the required documents are incomplete or invalid, the Ministry of Industry and Trade shall, within 3 working days from the date on which the application is received, notify the good owner of deficiencies and allow the good owner to correct the deficiencies.

c) Within 7 working days from the date on which the complete and valid application is received, the Ministry of Industry and Trade shall consult with the Ministry of National Defense and the Ministry of Public Security.

d) Within 5 working days from the date on which the consultation request from the Ministry of Industry and Trade is received, the Ministry of National Defense and the Ministry of Public Security shall send a written response.

dd) Within 5 working days from the date on which written responses from the Ministry of National Defense, the Ministry of Public Security are received, the Ministry of Industry and Trade shall submit the application to the Prime Minister for consideration.

e) Within 5 working days from the date on which the response made by Prime Minister is received, the Ministry of Industry and Trade shall give a written reply to the good owner.

2. If a good owner wishes to apply for transit of goods banned or suspended from export, import; goods banned from business as per the law:

- a) Such good owner shall submit an application prescribed in Point a Clause 1 hereof, in person, by post or online (if applicable), to the Ministry of Industry and Trade.
- b) If the required documents are incomplete or invalid , the Ministry of Industry and Trade shall, within 3 working days from the date on which the application is received, notify the good owner of deficiencies and allow the good owner to correct the deficiencies.
- c) Within 7 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue the license for transit to the good owner.
- d) If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.
- dd) If the good owner wishes to amend the license or have the license which is lost replaced, it shall send an application for amendment or replacement and required documents to the Ministry of Industry and Trade. Within 3 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue an amended license or a duplicate license.

Article 37. Good transit trader

A trader that had its freight forwarding and transport line of business registered is entitled to deliver goods to transit within Vietnam's territory for a foreign good owner.

Chapter V

PROCESSING OF GOODS INVOLVING FOREIGN ELEMENTS

Section 1. RECEIVING ORDER OF PROCESSING OF GOODS FOR FOREIGN TRADERS

Article 38. Processing of goods for foreign traders

1. A trader may receive an order of processing legal goods for a foreign trader, except for goods under the list of prohibited or suspended exports and imports.
2. In case of goods under list of lines of business under given conditions, the traders must satisfy these given conditions to receive order of outward processing.
3. In case of goods to be imported where traders are designated under authority of the State bank of Vietnam, the processing of such goods is regulated by the State bank of Vietnam.
4. In case of exported goods and imported goods requiring license, a trader may only enter into a processing contract with a foreign trader after obtaining a license issued by the Ministry of Industry and Trade.

Application and procedures for licensing:

a) The trader shall submit an application for processing license, in person, by post or online (if applicable), to the Ministry of Industry and Trade. Required application documents:

- An application for processing license, stating contents prescribed in Article 39 hereof: 1 original.

- An investment certificate or a business registration certificate: 1 copy bearing the trader's stamp.

- A certificate of eligibility for business (if any): 1 copy bearing the trader's stamp.

b) If the required documents are incomplete or invalid, the Ministry of Industry and Trade shall, within 3 working days from the date on which the application is received, notify the trader of deficiencies and allow the trader to correct the deficiencies.

c) Within 5 working days from the date on which the complete and valid application is received, the Ministry of Industry and Trade shall consult with Ministries or ministerial-level agencies.

d) Within 5 working days from the date on which the consultation request from the Ministry of Industry and Trade is received, the Ministries and ministerial-level agencies shall send a written response.

dd) Within 5 working days from the date on which written responses from the Ministry of Industry and Trade are received, the Ministry of Industry and Trade shall issue a processing license to the trader. If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.

e) If a trader obtains a certificate of eligibility to manufacture the good that a foreign trader intends to place a processing order, the Ministry of Industry and Trade shall consider issuing a license to the trader within 5 working days from the date on which the complete and valid application is received without consultation with Ministries and ministerial-level agencies as prescribed in Point c Clause 3 hereof.

g) If the trader wishes to amend the license or have the license which is lost replaced, it shall send an application for amendment or replacement and required documents to the Ministry of Industry and Trade. Within 5 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue an amended license or a duplicate license.

Article 39. Processing contract

The processing must be made in writing or another equivalent form as prescribed in the Law on Commerce and contain at least:

1. Name and address of the contracting parties and processor.
2. Name and quantity of processed products.
3. Price.
4. Payment period and methods of payment.
5. A list of materials to be imported and locally produced materials (if any) for processing, quantity and value thereof; amount of required material for each finished unit, quota for consumables and material wastage rate in processing.
6. A list of machinery and equipment to be leased, borrowed or given for processing (if any) and value thereof.
7. Actions against scrap, wreckage and rules for actions against leased or borrowed machinery and equipment, and oversupplied materials after the processing contract finishes.
8. Delivery place and time.
9. Trademarks and geographical indications.
10. The contract term.

Article 40. Amount of required material for each finished unit, required wastage for each finished unit and wastage rate

1. The amount of required material for each finished unit, required portion of material lost in manufacturing process (hereinafter referred to as wastage) for each finished unit and wastage rate are agreed upon by contracting parties, taking into account of quotas and wastage rate formed in the manufacturing and processing industry at the contracting time.
2. The legal representative of the processor shall take legal responsibility for use of imported materials with proper processing purpose and determine correct amount of required material for each finished unit, required wastage for each finished unit, and wastage rate.

Article 41. Leasing, borrowing or importing machinery of ordering party to perform the processing contract

The processor is entitled to lease or borrow machinery of ordering party to perform the processing contract. The leasing, borrowing or giving of such machinery and equipment shall be agreed upon in the whose creditors cease to exist processing contract.

Article 42. Rights and obligations of the ordering party and processor

1. The ordering party shall have rights and obligations to:

- a) Give the whole or a part of materials for processing purpose as specified in the processing contract.
- b) Receive the finished products; machinery and equipment leased or lent to the ordering party; and materials, ancillary materials, waste and scrap after the contract finalization, unless they are eligible for in-country export, destruction, donation or giving as prescribed in this Decree.
- c) Have experts come to Vietnam to provide guidance on production engineering and quality inspection of processed products as agreed upon in the processing contract.
- d) Take responsibility for right to use trademarks and geographical indications.
- dd) Comply with laws and regulations of Vietnam on processing activities and terms and conditions mentioned in the signed processing contract.
- e) Carry out in-country export of processed products; leased or borrowed machinery and equipment; oversupplied materials ; and scrap and waste according to agreements between involved parties, in accordance with regulations of law in force on management of export and import and fulfill tax liabilities and other financial obligations as per the law.

2. The processor shall have rights and obligations to:

- a) Be eligible for export duty or import duty exemption in accordance with regulations of law on taxation associated with temporarily imported goods according to the given amount of required material for each finished unit and wastage rate to perform the processing contract and associated with processed exports.
- b) Have other traders to perform the processing.
- c) Receive partly or wholly materials for processing as mentioned in the processing contract; pay export duty on locally-acquired materials as prescribed in the Law on export and import duty.
- d) Receive payment in kind as processed products from the ordering party, other than goods under the lists of prohibited or suspended imports. In case of goods under list of imported goods requiring license or under given conditions, the regulations on such license and conditions shall apply.
- dd) Comply with laws and regulations of Vietnam on export or import processing, local good production and terms and conditions of the signed processing contract.
- e) Carry out procedures for in-country export of processed products, leased or borrowed machinery and equipment, oversupplied materials, waste and scrap as authorized by the ordering party.

3. Conditions for in-country export or import of processed products, leased or borrowed machinery and equipment, oversupplied materials, waste and scrap prescribed in Point e Clause 1 and Point e Clause 2 of this Article:

a) Compliance with regulations on management of export and import, taxation and other financial obligations as per the law.

b) A contract concluded between the foreign trader or duly authorized person of foreign trader and the importer.

Article 43. Further processing

The trader is entitled to conduct further processing, in specific:

1. The processed products of a processing contract will be used as materials for another processing contract in Vietnam.

2. The processed products of the former processing contract shall be transferred to the trader according to designation of the ordering party for the latter processing product.

Article 44. Notification, completion, and final statement of processing contract

1. Prior to performance of the processing contract, the involved party shall notify customs authority of the processing contract. When the processing contract terminates or expires, contracting parties shall finalize it and send a final accounts in terms of use of materials and exported products to the customs authority.

The Ministry of Finance shall provide guidelines for notification of processing contract and final accounts of processing to the customs authority.

2. The processing contract shall be finalized according to quantity of imported materials and exported products according to the amount of required material for each finished unit and the required wastage for each finished unit and wastage rate as specified in the processing contract.

The processing contract shall be liquidated according to the imported materials and re-exported materials/products according to the amount of required material for each finished unit, the required wastage for each finished unit, and wastage rate in accordance with the contract.

3. Machinery and equipment borrowed or leased under the contract; oversupplied materials, scrap and waste shall be treated under the processing contract in accordance with Vietnam's law.

4. The destruction of scrap and waste (if any) only be permitted following a written permission by Department of Natural Resources and Environment and under supervision of the customs authority. If they are not permitted to be destroyed in Vietnam, they must be re-exported according to designation of the ordering party.

5. The giving of machinery and equipment, materials, scrap and waste shall be done as follows:

- a) The ordering party must make a document which confirms the giving.
- b) The recipient shall make the import declaration in accordance with regulations on import, pay import duty and other taxes (if any) and have the property registered in accordance with applicable regulations and laws.
- c) If the amount of scrap which is permitted for import is within the amount of required material for each finished unit and wastage rate, importation declaration is not required and import duty exemption is granted; but VAT and corporate income tax must be paid.

Article 45. Customs procedures

The Ministry of Finance shall provide guidelines for customs procedures and financial obligations as to outward processing products and monitor the export and import in conjunction with the processing contract.

Article 46. Other processing forms, repairs and recycling of machinery and equipment

The Prime Minister shall consider permitting the processing of goods prohibited or suspended from export or import for foreign trader.

Article 47. Contract manufacturing of military uniform

1. Military uniforms, laid down in this Article, shall be understood as uniforms worn by members of foreign armed forces, manufactured according to single model and specifications, and worn in accordance with rules of foreign armed forces. The list of military uniforms for foreign armed forces is provided in Appendix X thereto.

The textile and apparel product under this list other than military uniforms for foreign armed forces does not require compliance with this Article.

2. The military uniforms manufactured for foreign armed forces may not be sold in Vietnam.

3. The raw materials used for manufacture of military uniforms for foreign armed forces are subject to supervision of customs authorities from their import until the finished military uniforms are exported out of Vietnam.

4. Required application documents for license to manufacture military uniforms for foreign armed forces:

- a) An application for licensing, stating good description, quantity, value; port of destination: 1 original.
- b) business registration certificate or investment certificate: 1 copy bearing the trader's stamp.

c) An order or a proposal for concluding contract enclosed with 2 colored photos or a sample of finished product: 2 copies bearing the trader's stamp.

The order or proposal for concluding contract must at least contain: Full name, address and telephone number of the ordering party and contracting manufacturer, product description, quantity, value or price, payment period and method, delivery place and time.

d) Apart from required documents prescribed in Point a, Point b, Point c Clause 4 hereof, the trader must also submit one of the following documents:

- An agreement on procurement of military uniforms between the ordering party and the authority in charge of procurement and logistics for foreign armed forces.

- A document confirming the armed forces as end-user of the finished military uniforms manufactured in Vietnam made by the authority in charge of procurement and logistics for the foreign armed forces, or the authority of the country of ordering party, or diplomatic mission of the country that places the manufacturing order at Vietnam.

The document must contain at least: The importing country, name of armed force; name of ordering party; name of Vietnam's trader receiving the manufacturing order.

The documents prescribed in Point d Clause 4 hereof must be consularly legalized as prescribed.

dd) Particularly for United States market, the trader must submit a copy of manufacturer's identification number of textile and garment exports to the US issued by the Ministry of Industry and Trade.

5. Procedures for issuance of license to manufacture military uniforms for foreign armed forces

a) The trader shall submit a set of required application documents as prescribed in Clause 4 hereof, in person, by post or online (if applicable), to the Ministry of Industry and Trade.

b) If the required documents are incomplete or invalid, within 3 working days from the date on which the application is received, the Ministry of Industry and Trade shall notify the trader of deficiencies and allow the trader to correct the deficiencies.

c) Within 7 working days from the date on which the complete and valid application is received, the Ministry of Industry and Trade shall send a consultation request to the Ministry of National Defense or the Ministry of Public Security.

d) Within 5 working days, from the date on which the consultation request from the Ministry of Industry and Trade is received, the Ministry of National Defense or Ministry of Public Security shall send a written response.

dd) Within 5 working days, from the date on which the written responses from the Ministry of National Defense or Ministry of Public Security are received, the Ministry of Industry and Trade

shall issue a license to the trader. If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.

e) If the trader wishes to amend the license or have the license which is lost replaced, it shall send an application for amendment or replacement and required documents to the Ministry of Industry and Trade. Within 5 working days from the date on which a complete and valid application is received, the Ministry of Industry and Trade shall issue an amended license or a duplicate license. If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.

g) The Ministry of Industry and Trade shall revoke a license if the trader falsified the application or use the license improperly.

6. Responsibilities of contracting manufacturer of military uniform

a) Export the entire of finished military uniforms manufactured in Vietnam; do not use or sell finished military uniforms in Vietnam.

b) Re-export or destroy all of redundant imported samples and scrap in accordance with applicable regulations and laws, under supervision of the Ministry of National Defense, the Ministry of Natural Resources and Environment, the Ministry of Industry and Trade and the General Department of Customs.

c) Facilitate and provide documentation at request of licensing authority and relevant agencies when an inspection visit to the manufacturing facility is undertaken after obtaining the license.

d) Take legal liability for accuracy and truthfulness of declaration in the application.

7. The contract manufacturing shall be undertaken in accordance with this Article and regulations on contract manufacturing involving foreign elements prescribed in Chapter V hereof.

8. Import of military uniform sample

a) A trader obtaining a license to manufacture military uniform for foreign armed forces prescribed in Article 47 hereof is entitled to import the military uniform sample.

b) If the trader has not issued with a license to manufacture military uniform, it may import the military uniform samples for examination in advance following the procedures below:

- The trader submits an application for registration of importing military uniform samples, stating description, quantity, ordering country, end-user, enclosed with 2 colored photos and a finished product sample, in person, by post or online (if applicable), to the Ministry of Industry and Trade.

- If the required documents are incomplete or invalid, within 3 working days from the date on which the application is received, the Ministry of Industry and Trade shall notify the trader of deficiencies and allow the trader to correct the deficiencies
 - Within 7 working days from the date on which the complete and valid application is received, the Ministry of Industry and Trade shall send a consultation request to the Ministry of National Defense or the Ministry of Public Security.
 - Within 5 working days, from the date on which the consultation request from the Ministry of Industry and Trade is received, the Ministry of National Defense or Ministry of Public Security shall send a written response.
 - Within 5 working days, from the date on which the written responses from the Ministry of National Defense or Ministry of Public Security are received, the Ministry of Industry and Trade shall permit the trader to import the sample. If the application is refused, the Ministry of Industry and Trade shall provide explanation in writing.
- c) The number of imported military uniform sample prescribed in this Article is up to 5 samples per product code.

Section 2. PLACING ORDER TO PROCESS GOODS ABROAD

Article 48. Processing contract and customs procedures

Processing contract and customs procedures shall be done in accordance with Article 39 and Article 45 hereof.

Article 49. Rights and obligations of trader placing order to process goods abroad

1. Comply with regulation on management of processing of goods abroad as prescribed in Article 52 of the Law on Foreign Trade Management.
2. Take responsibility for right to use trademarks and geographical indications.
3. Temporally export machinery and equipment, materials or conduct merchanting trade transactions of machinery, equipment or materials from a third country to the ordering party to perform the processing contract.
4. Re-import the processed product. Upon contract termination, the redundant machinery, equipment and materials may be re-imported.
5. Sell the processed products and exported machinery, equipment and materials for performing the processing contract in the market of country in which the processing is undertaken or another market and pay taxes in accordance with regulations in force.

6. Be eligible for export duty or import duty exemption in accordance with regulations of law on taxation goods exported for processing, processed imports under the processing contract.
7. Have experts and technicians go abroad to inspect processed products for acceptance.
8. Fulfill tax liability against processed import for local consumption in accordance with instructions of the Ministry of Finance.

Chapter VI

TRADE AGENTS FOR FOREIGN TRADERS

Section 1. TRADE AGENTS FOR FOREIGN TRADERS

Article 50. TRADE AGENTS FOR FOREIGN TRADERS

1. A trader may act as a trade agent for foreign traders, except for goods under the list of prohibited or suspended exports and imports. In case of exported goods and imported goods requiring license, the trader may only enter into an agency agreement after obtaining a license issued by the Ministry or ministerial-level agency.
2. If, as required by laws and regulations, an agent and a principal may only enter into an agency agreement associated with given category of good or service, the trader must comply with such law or regulation.
3. The purchase agent shall require the foreign trader to make a bank transfer payment in freely convertible foreign currency to purchase goods under the agency agreement
4. The purchase agent shall register, declare and pay taxes and other financial obligations as to the goods under the agency agreement and related to the business as per the law.

Article 51. Tax liability

1. Goods under agency agreement concluded with a foreign trader are liable to taxes and other financial obligations as prescribed in Vietnam's law.
2. The Vietnamese trader shall register, declare and pay taxes and other financial obligations as to the goods under the agency agreement and related to the business as per the law.

Article 52. Export or import procedures under agency agreement

Procedures for export or import of goods under agency agreement concluded with the foreign trader shall be done in accordance with regulations on exported goods and imported goods as prescribed in this Decree.

Article 53. Return of goods

Goods under an agency agreement for the foreign trader performed in Vietnam, if cannot be sold in Vietnam, shall be re-exported. The tax refund is regulated by the Ministry of Finance.

Section 2. ENGAGING FOREIGN TRADER TO ACT AS SALES AGENT ABROAD

Article 54. Engaging foreign trader to act as sales agent abroad

1. A Vietnamese trader may engage a foreign trader to act as sales agent to sell goods abroad, except for the goods under the list of prohibited exports and imports or suspended imports.
2. The principal shall enter into an agency agreement with a sales agent being foreign trader and transfer fund of proceeds from the sales contracts to Vietnam as prescribed in regulation on foreign exchange and guidelines of the State bank of Vietnam.
3. In case of sale proceeds are received in kind, the principal shall comply with laws and regulations on import.

Article 55. Tax liability

1. Goods under the agency agreement performed abroad are liable to taxes and other financial obligations as prescribed in Vietnam's law.
2. The principal shall register, declare and pay taxes and fulfill other financial obligations incurred upon engagement of foreign trader to act as sales agents abroad in accordance with instructions of the Ministry of Finance.

Article 56. Return of goods

1. The exported goods under the agency agreement shall be re-imported to Vietnam if they cannot be sold abroad.
2. The goods re-imported to Vietnam prescribed in Clause 1 hereof are eligible for import duty exemption and export duty refund (if any) in accordance with instructions of the Ministry of Finance.
3. Procedures for export or re-import of goods to Vietnam under agency agreement concluded with the foreign trader shall be done in accordance with regulations on exported goods and imported goods as prescribed in this Decree.

Chapter VII

COORDINATION IN SETTLEMENT OF DISPUTE OVER FOREIGN TRADE POLICY MEASURES ADOPTED

Section 1. GENERAL PROVISIONS

Article 57. Coordination rules

1. The authority in charge and relevant entities shall coordinate in settling dispute over foreign trade policy measures adopted in an active, consistent, accurate, timely and effective manner in accordance with this Decree and Vietnam's laws and regulations so as to protect Vietnam's rights and legitimate interests to their best of competence.
2. The coordination between the authority in charge and relevant entities in settling dispute over foreign trade policy measures adopted shall be carried out in accordance with regulations on settlement of disputes in international treaties to which the Socialist Republic of Vietnam is a signatory which set forth dispute settlement rules for foreign trade policy measures adopted that are considered as subject matters in the dispute cases (hereinafter referred to as international treaty on dispute settlement).
3. The authority in charge and relevant entities shall take legal liability for any consequences following the non-coordination or unqualified coordination as prescribed in Clause 1 hereof.
4. The authority in charge and relevant entities shall protect the state's secrets as prescribed by law, protect information on the dispute settlement process as prescribed in relevant international treaties on dispute settlement.

Article 58. Matters to be coordinated

The matters to be coordinated between the authority in charge and relevant entities in dispute settlement over foreign trade policy measures adopted:

1. Dealing with claims, mediation, consultation against dispute or conflict between Vietnamese government and a foreign government over foreign trade policy measures adopted not in accordance with international treaty on foreign trade policy measures adopted.
2. Formulating and implementing plan for dispute settlement over foreign trade policy measures adopted
3. Furnishing information, documentation and evidence for the dispute settlement over foreign trade policy measures adopted.
4. Having qualified persons to participate in dispute settlement over foreign trade policy measures adopted upon request by the authority in charge.
5. Perform tasks for settling dispute over foreign trade policy measures adopted during the proceedings of the arbitral body or international jurisdiction agency).
6. Implement and deal with the ultimate conclusion or decision of the arbitral body or international jurisdiction agency, review the adherence to such ultimate conclusion or decision.

Article 59. Authority in charge

1. The authority in charge of dispute over foreign trade policy measures adopted is a regulatory agency empowered by the Government to manage and monitor such measures, unless otherwise prescribed by an international treaty on dispute settlement applicable to these foreign trade policy measures.

2. If at least 2 regulatory agencies are empowered to manage and monitor the foreign trade policy measures adopted, being subject matter of a specific dispute, these two shall agree to choose one agency to act as the authority in charge; and then send a report to the Prime Minister and notify the Ministry of Industry and Trade in writing.

3. If Vietnamese government has been complained against, within 3 working days from the date on which the consultation request is received but the authority in charge cannot be chosen, they must send a report to the Prime Minister and notify the Ministry of Industry and Trade in writing.

4. In necessary circumstances, at the request of the Minister of Industry and Trade, the Prime Minister shall designate or replace the authority in charge.

5. The authority in charge shall have responsibilities and power to:

a) Receive and process information and documentation in respect of the dispute settlement over foreign trade policy measures adopted.

b) Act as a contact point to facilitate communications with the foreign government which engages in the dispute and with the arbitral body or international jurisdiction agency.

c) Take charge and cooperate with the designated contact point and relevant entities during the dispute settlement over foreign trade policy measures adopted at the arbitral body or international jurisdiction agency.

d) Cooperate with the designated contact point and relevant entities in formulating plan for dispute settlement over foreign trade policy measures adopted.

dd) Take charge and cooperate with the designated contact point and relevant entities to choose arbitrators if a arbitral body is established to settle the dispute over foreign trade policy measures adopted.

e) Take charge and cooperate with the designated contact point to choose, engage and supervise the law-practicing organization (hereinafter referred to as lawyer) advising on the dispute settlement over foreign trade policy measures adopted.

g) Take charge and cooperate with relevant entities in dealing with matters relating to dispute over foreign trade policy measures adopted, including engaging technical experts and witnesses for the dispute settlement.

h) Attend hearings of the arbitral body or international jurisdiction agency.

i) Report to the Prime Minister, the designated contact point and competent regulatory authorities on matters in respect of dispute over foreign trade policy measures adopted as prescribed in this Decree and other law provisions.

Article 60. Designated contact point

1. The Ministry of Industry and Trade shall act as a designated contact point to assist the Government in dealing with disputes over foreign trade policy measures adopted.

2. The designated contact point in dispute settlement over foreign trade policy measures adopted shall have duties and power to:

a) Act as a focal point to assist the Government, the Prime Minister to give consistent direction to the dispute settlement over foreign trade policy measures adopted so as to protect Vietnam's rights and legitimate interests.

b) Cooperate with relevant entities and the hired lawyer prescribed in this Decree in advising the designated contact point of legal matters in conjunction with dispute settlement over foreign trade policy measures adopted at the request of the designated contact point.

c) Cooperate with the authority in charge in engaging a lawyer to settle dispute specific foreign trade policy measures adopted.

d) Cooperate with the designated contact point in choosing arbitrators if a arbitral body is established to settle the dispute over foreign trade policy measures adopted.

dd) Cooperate with the designated contact point and relevant entities in formulating plan for dispute settlement over foreign trade policy measures adopted.

e) Attend the hearings against dispute settlement over foreign trade policy measures adopted on behalf of Vietnamese government in necessary case or at the request of the designated contact point.

g) Have representative attend hearings of the arbitral body or international jurisdiction agency.

h) Cooperate with the authority in charge and relevant agencies, organizations, and individuals in implementing the ultimate judgment or decision of the arbitral body or the international jurisdiction agency.

i) Formulate and update the list of experts qualified as arbitrators and the list of law-practicing organizations potentially defending Vietnamese government and Vietnam's regulatory bodies in dispute settlement over foreign trade policy measures adopted.

Article 61. Relevant entities

1. Relevant entities are regulatory bodies, organizations and individuals associated with dispute settlement over foreign trade policy measures adopted, which are invited or requested by the authority in charge to join the dispute settlement over foreign trade policy measures adopted.

2. The relevant entities have duties and power to:

a) Cooperate with the authority in charge and designated contact point in settling dispute over foreign trade policy measures adopted at their requests in conformity with its professional competence or line management.

b) Provide information, documentation, evidence and representation at the request of the authority in charge and designated contact point.

c) Request the authority in charge to provide information or additional information about the dispute over foreign trade policy measures adopted.

Section 2. Procedures for settling disputes that the foreign government files a complaint

Article 62. Receive and process information and documentation in respect of the dispute settlement over foreign trade policy measures adopted

1. Entities empowered to adopt the foreign trade policy measures, upon receiving information about whether a foreign government may file a complaint or notice of complaint against dispute over foreign trade policy measures adopted sent by a arbitral body or international jurisdiction agency or a foreign government, shall forward it to its superior body and the designated contact point.

2. If an entity which is not empowered to adopt the foreign trade policy measure prescribed in Clause 1 of this Article, upon receiving information about whether a foreign government may file a complaint or notice of complaint against dispute over foreign trade policy measures adopted sent by a arbitral body or international jurisdiction agency or a foreign government, shall send a written notice and copies of all documentation received to one of the following agencies, within 3 working days from the receipt of aforesaid notice:

a) The entity empowered to adopt the foreign trade policy measure prescribed in Clause 1 hereof.

b) The superior body and the designated contact point if the entity empowered to adopt the foreign trade policy measure is not identifiable as prescribed in Clause 1 hereof.

3. Within 3 working days from the date on which the written notice prescribed in Clause 2 hereof or another written notice from other entity is received, the designated contact point shall forward it and copies of documentation received to one of the following agencies:

a) The authority in charge prescribed in Clause 1 Article 59 hereof.

b) Office of the Government, which requests the Prime Minister to choose the authority in charge as prescribed in Clause 2, Clause 3, Clause 4 Article 59 hereof.

4. Within 5 working days from the date on which the written notice of the designated contact point is received as prescribed in Point b Clause 3 hereof, Office of the Government shall request the Prime Minister to assign an authority in charge.

Within 3 working days after the Prime Minister assigned an authority in charge, Office of the Government shall notify the authority in charge such assignment.

Article 63. Formulating and implementing plan for dispute settlement over foreign trade policy measures

1. The designated contact point shall take charge and cooperate with the authority in charge, relevant entities and lawyers (if any) to formulate a plan for dispute settlement over foreign trade policy measures adopted, and then submit it to the Prime Minister for approval within 35 working days from the receipt of information about whether a foreign government may file a complaint as prescribed in Clause 1, Clause 2 Article 62 hereof.

2. The plan for dispute settlement over foreign trade policy measures adopted includes:

a) A summary of dispute.

b) Legal proceedings against the dispute over foreign trade policy measures adopted as prescribed in treaties on dispute settlement; tasks to be performed to settle the dispute and corresponding milestones in conformity with the legal proceedings.

c) Specific duties of the designated contact point, authority in charge, relevant entities and lawyers (if any).

d) Analysis of strong and weak points of Vietnamese government and the foreign government.

dd) Proposal of potential plan for settlement of dispute over foreign trade policy measures adopted, including mediation plan; matters need advisory opinion from the Prime Minister and other competent authorities.

e) Estimate of expenses and funding for dispute settlement over foreign trade policy measures adopted.

3. The designated contact point shall cooperate with the authority in charge, relevant entities and hired lawyers (if any) to implement the plan for dispute settlement over foreign trade policy measures adopted. In necessary cases and in conformity with reality, the designated contact point shall cooperate with the authority in charge, relevant entities and hired lawyers (if any) to implement the plan for dispute settlement over foreign trade policy measures adopted.

4. The designated contact point shall send the plan for dispute settlement over foreign trade policy measures adopted and amendments (if any) as prescribed in Clause 2 and Clause 3 of this Article to the Prime Minister and the authority in charge.

5. The authority in charge shall, monthly or quarterly depending on the complexity and progress of the dispute, notify the designated contact point of progress of the plan for dispute settlement over foreign trade policy measures adopted. The designated contact point shall monitor the plan for dispute settlement over foreign trade policy measures adopted of the authority in charge and deal with difficulties arising during the implementation of plan for dispute settlement over foreign trade policy measures adopted.

6. The plan for dispute settlement over foreign trade policy measures adopted shall be kept as a secret document.

Article 64. Responsibilities for receiving and processing request for consultation

1. The receipt and processing of request for consultation shall be done in accordance with treaties on dispute settlement.

2. The entities empowered to adopt the foreign trade policy measures shall receive and process requests for consultations against foreign trade policy measures adopted upon the request of foreign governments in accordance with treaties on adoption of foreign trade policy measures.

3. If a non-competent authority receives a request for consultation from a foreign government as prescribed in Clause 2 hereof, it shall guide the foreign government to send such a request to the competent authority and notify the competent authority of such request for consultation.

Article 65. Processing request for consultation in case of the measure in question showing sign of breach of undertaking in treaties on adoption of foreign trade policy measures

1. During the consultation with the foreign government, the entity empowered to adopt the foreign trade policy measure shall send a report on measure subject to consultation to its superior body and the designated contact point if:

a) The measure in question shows signs of breach of laws or regulations or treaties on adoption of foreign trade policy measures against foreign governments, with prejudice to rights and legitimate interests of Vietnam or foreign government; or

b) Cannot reach a satisfactory solution to the request for consultation of the foreign government; or

c) A dispute over foreign trade policy measures adopted appears likely to arise.

2. The entity empowered to adopt the foreign trade policy measure, during the consultation with the foreign government, shall notify the designated contact point and competent authorities of the consultation development for further actions.

3. During the consultation, if considered suitable, the entity empowered to adopt the foreign trade policy measure may enter into negotiation and mediation with the foreign government according to the plan approved by the superior body with reference to the designated contact point.

Article 66. Liability of entity which promulgated or adopted measure in breach of Vietnam's international undertakings leading dispute over foreign trade policy measures adopted

Liability of entity which promulgated or adopted measure in breach of Vietnam's international undertakings leading dispute over foreign trade policy measures adopted shall be identified in accordance with Vietnamese laws.

Section 3. PROCEDURES FOR SETTLING DISPUTES THAT VIETNAMESE GOVERNMENT FILES A COMPLAINT

Article 67. Responsibilities for proposing and processing consultation request

1. The proposal and processing of request for consultation shall be done in accordance with treaties on dispute settlement.
2. The entities empowered to adopt the foreign trade policy measures shall propose and process requests for consultations against foreign trade policy measures adopted upon detection or request of traders, industry unions in terms of foreign trade policy measures adopted by foreign governments likely prejudice to rights and interests of Vietnam in accordance with treaties on adoption of foreign trade policy measures.

Article 68. Processing request for consultation in case of the measure in question showing sign of breach of undertaking in treaties on adoption of foreign trade policy measures

1. During the consultation with the foreign government, the entity empowered to adopt the foreign trade policy measure shall send a report on consultation case to its superior body and the designated contact point if:
 - a) The measure in question adopted by foreign government shows signs of breach of laws or regulations or treaties on adoption of foreign trade policy measures against Vietnamese government, with prejudice to rights and legitimate interests of Vietnamese government; or
 - b) Cannot reach a satisfactory solution to the request for consultation of Vietnamese government; or
 - c) A dispute over foreign trade policy measures adopted appears likely to arise.
2. Within 3 working days from the date on which the written notice prescribed in Clause 1 hereof or another written notice from other entity is received, the designated contact point shall forward it and copies of documentation received to one of the following agencies:

a) The authority in charge prescribed in Clause 1 Article 59 hereof.

b) Office of the Government, which requests the Prime Minister to choose the authority in charge as prescribed in Clause 2, Clause 3, Clause 4 Article 59 hereof.

3. Within 5 working days from the date on which the written notice of the designated contact point is received as prescribed in Point b Clause 2 hereof, Office of the Government shall request the Prime Minister to assign an authority in charge.

Within 3 working days after the Prime Minister assigned an authority in charge, Office of the Government shall notify the authority in charge such assignment.

4. The entity empowered to adopt the foreign trade policy measure, during the consultation with the foreign government, shall notify the designated contact point and competent authorities of the consultation development for further actions.

5. During the consultation, if considered suitable, the entity empowered to adopt the foreign trade policy measure may enter into negotiation and mediation with the foreign government according to the plan approved by the superior body with reference to the designated contact point.

Article 69. Formulating and implementing plan for dispute settlement over foreign trade policy measures

1. The designated contact point shall take charge and cooperate with the authority in charge, relevant entities and lawyers (if any) to formulate a plan for dispute settlement over foreign trade policy measures adopted, and then submit it to the Prime Minister for approval within 20 working days from the end of consultation as prescribed in Article 67 hereof.

2. The formulation, amendment and implementation of plan for dispute settlement of foreign trade policy measures adopted shall be done in accordance with Clause 2, Clause 3, Clause 4, Clause 5 Article 63 hereof.

3. The plan for dispute settlement over foreign trade policy measures adopted shall be kept as a secret document.

Chapter VIII

IMPLEMENTATION

Article 70. Implementation

1. Pursuant to this Decree, Ministries and ministerial-level agencies shall promulgate or request competent authorities to promulgate its guiding documents.

2. The Ministry of Industry and Trade shall take charge and cooperate with Ministries and ministerial-level agencies and the People's Committees of provinces and central-affiliated cities in inspecting implementation of this Decree; detecting and notifying relevant Ministries or ministerial-level agencies of amending regulations in contravention of this Decree (if any) in legislative documents promulgated by Ministries or ministerial-level agencies; or request the competent authorities to provide guidelines for this Decree.

3. The Ministry of Finance shall direct customs authorities to provide data, regularly or irregularly, of enterprises trading in export, import, and temporary importation; types of business; export and import turnover according to the list of goods or markets to the Ministry of Industry and Trade and relevant Ministries and ministerial-level agencies in charge.

Article 71. Responsibilities of traders

1. Take legal liability for accuracy and truthfulness of information and documentation submitted to the competent authorities.

2. Comply with regulations and fulfill obligations and duties prescribed in the Law on Foreign Trade Management, the Law on Commerce, this Decree and relevant law provisions.

3. Facilitate inspection and provide documentation at the request of licensing authorities and relevant agencies upon inspection visits undertaken by competent authorities as prescribed in laws and regulations on foreign trade.

Article 72. Transitional regulations

1. Decisions of the Prime Minister on export or import of certain goods under the list of prohibited exports and imports promulgated before effective date of this Decree shall keep effective.

2. Licenses issued by Ministries and ministerial-level agencies to traders as prescribed in the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 on guidelines for the Law on Commerce in respect of international trade of goods and activities of agency for sale and purchase, processing and transit of goods involving foreign parties and guiding documents before effective date of this Decree shall keep valid until their expiration date.

3. Decisions of the People's Committees of bordering provinces on announcement of secondary checkpoints, border crossings eligible for re-export of goods and selection of qualified traders undertaking re-export of goods before effective date of this Decree shall keep effective.

4. Certificates of temporary importation code issued by the Ministry of Industry and Trade to enterprises before effective date of this Decree shall keep valid until their expiration date.

5. The import of goods under the list of prohibited imports for scientific research, processing, recycling, or repairs shall keep effective in accordance with Decree No. 187/2013/ND-CP until December 31, 2018 inclusive.

6. The import of used machinery, equipment, and technology lines shall keep effective in accordance with applicable regulations and laws of the Ministry of Science and Technology until December 31, 2018 inclusive.

7. Legislative documents issued by Ministries and ministerial-level agencies on guidelines for the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 shall keep effective until December 31, 2018 inclusive.

Article 73. Implementation provision

1. This Decree comes into force on the date of its signature.

2. This Decree repeals:

a) The Government's Decree No. 187/2013/ND-CP dated November 20, 2013 on guidelines for the Law on Commerce in respect of international trade of goods and activities of agency for sale and purchase, processing and transit of goods involving foreign parties.

b) Articles 2, 3, 4, 5, 6, 7 of Government's Decree No. 77/2016/ND-CP dated July 1, 2016 on amendments to conditions for business in international trade of goods, chemicals, industrial explosives, fertilizers, gases, and food under management of the Ministry of Industry and Trade.

c) Decision No. 10/2010/QD-TTg dated February 10, 2010 of the Prime Minister on Certificate of Free Sale for exported and imported goods.

3. Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, the President of People's Committees of provinces or central-affiliated cities shall implement and provide guidelines for this Decree./.

**ON BEHALF OF THE
GOVERNMENT
PRIME MINISTER**

Nguyen Xuan Phuc

APPENDIX I

LIST OF PROHIBITED EXPORTS OR IMPORTS

(Issued together with Government's Decree No. 69/2018/ND-THE GOVERNMENT dated May 15, 2018)

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 PROHIBITED EXPORTS

No.	Description	Ministry or ministerial-level agency in charge
1	Weapons, ammunitions, explosives (excluding industrial explosives), military technical equipment.	The Ministry of National Defense
2	Encrypted products used for protection of state secrets.	The Ministry of National Defense
3	a) Relics, antiques and national precious objects in accordance with the law on cultural heritage. b) Assorted cultural products banned from dissemination and circulation or decided to be suspended from dissemination and circulation, or subject to revocation, confiscation and destruction in Vietnam.	The Ministry of Culture, Sports and Tourism
4	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
5	Logs, sawn timber from domestic natural forests.	The Ministry of Agriculture and Rural Development
6	a) Samples of precious, rare and endangered animals and plants under Appendix I of CITES derived from natural resources; or samples of precious, rare and endangered forest animals and plants under which need to be placed under category IA, IB prescribed in Decree No. 32/2006/ND-CP on export for commercial purpose. B) Samples and processed products of species: white rhinoceros (<i>Ceratotherium simum</i>), black rhinoceros (<i>Diceros bicornis</i>), African elephants (<i>Loxodonta africana</i>).	The Ministry of Agriculture and Rural Development

	<p>c) Wild precious, rare and endangered species category I.</p> <p>d) Aquatic species under list of aquatic species prohibited from export.</p> <p>dd) Livestock breeds and plant varieties under the list of precious and rare livestock breeds and plant varieties prohibited from export promulgated by the Ministry of Agriculture and Rural Development in conformity with the Ordinance on Livestock Breeds 2004 and Ordinance on Plant Varieties 2004.</p>	
7	<p>a) Schedule-1 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 to the Government's Decree No. 38/2014/ND-CP dated May 6, 2014 on the management of chemicals under control in the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.</p> <p>b) Chemicals under the list of banned chemicals prescribed in Appendix III to the Government's Decree No. 113/2017/ND-CP dated October 9, 2017 on guidelines for certain articles of the Law on Chemicals.</p>	The Ministry of Industry and Trade

II. LIST OF PROHIBITED IMPORTS

No.	Description	Ministry or ministerial-level agency in charge
1	Weapons, ammunitions, explosives (excluding industrial explosives), military technical equipment.	The Ministry of National Defense
2	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.	The Ministry of Public Security
3	<p>a) Schedule-1 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 to the Government's Decree No. 38/2014/ND-CP dated May 6, 2014 on the management of chemicals under control in the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.</p> <p>b) Chemicals under the list of banned chemicals prescribed in Appendix III to the Government's Decree No. 113/2017/ND-CP dated October 9, 2017 on guidelines for certain articles of the Law on</p>	The Ministry of Industry and Trade

	Chemicals.	
4	<p>Used consumer goods, medical equipment, and vehicles including the following commodity 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>h/ Bicycles.</p> <p>i) Motorcycles and mopeds.</p>	The Ministry of Industry and Trade
5	Assorted cultural products banned from dissemination and circulation or decided to be suspended from dissemination and circulation, or subject to revocation, confiscation and destruction in Vietnam.	The Ministry of Culture, Sports and Tourism
6	Goods being used information technology products.	The Ministry of Information and Communications
7	<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>	The Ministry of Information and Communications
8	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	The Ministry of Transport

	<p>only within golf courses or parks.</p> <p>b/ Assorted automobiles, four-wheeled drives and their spare parts which have their frame or engine numbers erased, modified or tampered with.</p> <p>c) Trailers, semi-trailers which have their frame erased, modified or tampered.</p> <p>d) Assorted motorcycles, special-use motorbikes and motorbikes which have their frame or engine numbers erased, modified or tampered with.</p>	
9	<p>Used supplies and vehicles, including:</p> <p>a) Engines, frames, inner tubes, tires, spare parts and motors of cars, trailers, semi-trailers, four-wheeled drives.</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.</p> <p>d) Cars, trailers, semi-trailers (other than dedicated trailers and semi-trailers), used passenger four-wheeled motor vehicles over 5 years, from the manufacture year to the import year.</p> <p>dd) Ambulances.</p>	The Ministry of Transport
10	Chemicals in Annex III of the Rotterdam Convention.	The Ministry of Agriculture and Rural Development
11	Pesticides banned from use in Vietnam.	The Ministry of Agriculture and Rural Development
12	<p>a) Samples of precious, rare and endangered animals and plants under Appendix I of CITES derived from natural resources being exported for commercial purpose.</p> <p>B) Samples and processed products of species: white rhinoceros (<i>Ceratotherium simum</i>), black rhinoceros (<i>Diceros bicornis</i>), African elephants (<i>Loxodonta africana</i>).</p>	The Ministry of Agriculture and Rural Development
13	Wastes and scraps, refrigerating equipment using C.F.C.	The Ministry of Natural Resources

		and Environment
14	Products and materials containing asbestos of the amphibole group.	The Ministry of Construction

APPENDIX II

LIST OF EXPORTED OR IMPORTED BY DESIGNATED TRADERS

(Issued together with Government's Decree No. 69/2018/NĐ-THE GOVERNMENT dated May 15, 2018)

No.	Imported goods	Ministry or ministerial-level agency in charge
1	Metal casts used for minting and stamping coins.	The State bank of Vietnam
2	Banknote-printing paper.	The State bank of Vietnam
3	Banknote-printing ink	The State bank of Vietnam
4	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.	The State bank of Vietnam
5	Banknote-printing presses	The State bank of Vietnam
6	Coin-molding and -minting machines	The State bank of Vietnam
7	Cigarettes, cigars	The Ministry of Industry and Trade

APPENDIX III

LIST OF EXPORTED OR IMPORTED GOODS REQUIRING LICENSES OR UNDER GIVEN CONDITIONS

(Issued together with Government's Decree No. 69/2018/NĐ-THE GOVERNMENT dated May 15, 2018)

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 EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE MINISTRY OF INDUSTRY AND TRADE

A	Exported goods	Mode of management
1	Chemicals and products containing chemicals.	Complying with the Law on Chemicals and guiding Decrees
	Schedule-2 and 3 chemicals provided in Annex to the Government's Decree No. 38/2014/ND-CP dated May 6, 2014 on the management of chemicals under control of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.	Complying with the Government's Decree No. 38/2014/ND-CP dated May 6, 2014.
	Pre-substances used in industries.	Export license.
2	Minerals (other than mineral as building materials).	Promulgation of lists of goods subject to conditional export, with prescribed conditions or standards
3	Explosive pre-substances, industrial explosives.	Export license.
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 license.
5	Goods subject to export 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.	Export license.
6	Goods subject to the grant of automatic Export licenses: The Ministry of Industry and Trade shall publish a list of goods to which the grant of automatic Export licenses applies for each period and organize the grant of such licenses under current regulations on grant of licenses.	automatic export license
B	Imported goods	Mode of management
1	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 license.
2	Goods subject to the grant of automatic Import licenses: The Ministry of Industry and Trade shall publish a list of goods to which the grant of	Automatic Import license

	automatic Import licenses applies for each period and organize the grant of such permits under current regulations on grant of licenses.	
3	Goods subject to tariff quotas: a) Salt. b) Material tobacco. c) Poultry eggs. d) Refined sugar, crude sugar.	Import license.
4	Chemicals and products containing chemicals.	Complying with the Law on Chemicals and guiding Decrees
	Schedule-2 and 3 chemicals provided in Annex to the Government's Decree No. 38/2014/ND-CP dated May 6, 2014 on the management of chemicals under control of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.	Complying with the Government's Decree No. 38/2014/ND-CP dated May 6, 2014.
	Pre-substances used in industries.	Import license.
5	Explosive pre-substances, industrial explosives.	Setting out conditions and import license.
6	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

II. LIST OF EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE MINISTRY OF TRANSPORT

A	Exported goods	Mode of management
	None	
B	Imported goods	Mode of management
1	Signal fires for navigational safety	Import license.

III. LIST OF EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT

A	Exported goods	Mode of management
1	<p>a) Samples of precious and rare, endangered, wild animals and plants under Appendix I of CITES for non-commercial purpose.</p> <p>b) Samples of endangered and wild animals and plants from natural resources under Appendix II, III of CITES, and samples of endangered and wild animals and plants under Appendix II, III of CITES from breeding, rearing, artificial tree planting.</p> <p>c) Precious and rare, wild animals and plants of groups IIA and IIB specified in the Government's Decree No. 32/2006/ND-CP</p>	<p>Based on the provision of the CITES, prescribing export conditions and guiding procedures.</p> <p>Prescribing conditions and guiding procedures for export</p>
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	<p>a) Aquatic species subject to conditional export.</p> <p>b) Aquatic species which may be normally exported.</p>	Promulgating the list of aquatic species which may be normally exported; species and conditions for export of aquatic species subject to conditional export.
B	Imported goods	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	<p>a) Plant protection products not included in the list of plant protection products permitted to be used in Vietnam for temporary importation or temporary import to manufacture in Vietnam for further export under contract signed with foreign party;</p> <p>b) Plant protection products for sterilization containing active ingredient methyl bromide and active ingredients with acute toxicity category I, II</p>	Import license.

	<p>based on Harmonized System of Classification and Labeling of Chemicals (GHS);</p> <p>c) Plant protection products not included in the list of plant protection products permitted to be used in Vietnam for testing for the purpose of registration;</p> <p>d) Plant protection products not included in the list of plant protection products permitted to be used in Vietnam for testing, research; used in foreign projects in Vietnam; plant protection products used as sample goods, goods in exhibition, trade fairs and in certain special circumstances under decision of the Minister of Agriculture and Rural development;</p> <p>dd) Medicines under list of plant protection products banned from use in Vietnam but being imported as reference materials.</p>	
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 license or test permit, clearly prescribing conditions and procedures for grant of licenses
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 license, clearly prescribing conditions and procedures for grant of licenses
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 license or test permit, clearly prescribing conditions and procedures for grant of licenses 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 license or test permit, clearly prescribing conditions and procedures for grant of licenses
8	<p>Fertilizers not permitted for circulation in Vietnam:</p> <p>a) Fertilizers intended for testing;</p> <p>b) Fertilizers intended for sports grounds, amusement parks;</p>	Import license.

	<p>c) Fertilizers intended for foreign-invested enterprises to serve business of enterprises; intended for foreign projects in Vietnam;</p> <p>d) Fertilizers as donations; sample goods;</p> <p>dd) Fertilizers in trade fairs, exhibitions;</p> <p>e) Fertilizers imported for manufacturing exported fertilizers;</p> <p>g) Fertilizers intended for scientific research;</p> <p>h) Fertilizers as materials for manufacture of other fertilizers.</p>	
9	Gene sources of plants, domestic animals, microorganisms for research, scientific and technical exchange	Import license, clearly prescribing conditions and procedures for grant of licenses
10	<p>a) Samples of precious and rare, endangered, wild animals and plants from natural resources under Appendix I of CITES for non-commercial purpose.</p> <p>b) Samples of endangered and wild animals and plants from natural resources under Appendix II, III of CITES, and samples of endangered and wild animals and plants under Appendix II, III of CITES from breeding, rearing, artificial tree planting.</p>	Based on the provisions of the CITES, prescribing conditions and guiding procedures for import.
11	a) Materials for production of biological and microbiological preparations, chemicals and substances used in aquaculture to improve environment.	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.	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 or the list of products subject to conditional import.	Import license, clearly prescribing conditions, volumes and procedures for grant of licenses.
12	a) Aquatic species which may be normally imported.	Promulgating the list of aquatic species which may be normally imported.

	b) Aquatic species subject to conditional import.	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.	Import license, clearly prescribing conditions, volumes and procedures for grant of licenses.
13	a) Live aquatic animals used as food on the list of normal imports.	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.	Regulations on risk assessment, grant of licenses.

IV. LIST OF EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT

A	Exported goods	Mode of management
	None	
B	Imported goods	Mode of management
1	Scraps	Prescribing import conditions or standards

V. LIST OF IMPORTED AND EXPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIALIZED MANAGEMENT BY THE MINISTRY OF INFORMATION AND COMMUNICATIONS

A	Exported goods	Mode of management
1	Publications (books, newspapers, magazines, paintings, photos, calendars)	Complying with the laws on publication and press
B	Imported goods	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 license.
3	Prepress system of printing industry.	Complying with the law on printing activities.
4	Printing machines of all kinds (offset, flexo, gravure, letterpress, silk-screen printing machine; color photocopiers, printers with color photocopying function.	Complying with the law on printing activities.

5	Cyber security products, including: a) Inspection and evaluation of cyber security; b) Surveillance of cyber security; c) Anti-hacking products.	Import license.
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VI. LIST OF EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE MINISTRY OF CULTURE, SPORTS AND TOURISM

A	Exported goods	Mode of management
1	Cinematographic works, works of performing arts and other audio-visual products, recorded on any material.	Stipulating conditions.
2	Works of fine arts, photographic works.	Stipulating conditions.
3	Relics and antiques not under the state ownership or the ownership by political organizations and socio-political organizations.	Complying with regulations on cultural heritage.
B	Imported goods	Mode of management
1	Cinematographic works, works of performing arts and other audio-visual products, recorded on any material.	Approving contents of imported products.
2	Works of fine arts, photographic works.	Approving contents of imported products.
3	Electronic game machines installed with video game programs; electronic game machines installed with prize-awarding programs and casino-related equipment.	Written confirmation of list of imported goods
4	Children's toys	Stipulating technical conditions.

VII. LIST OF EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE MINISTRY OF HEALTH

A	Exported goods	Mode of management
1	Medicines put under special control.	Export license.
2	Medicinal materials being psychotropic active ingredients, additive active ingredients, drug precursors.	Export license.

3	Herbal ingredients under the list of rare, precious and endemic species and categories put under control.	Export license.
4	Medicines, medicinal materials, other than herbal ingredients under the list of rare, precious and endemic species and categories put under control, medicines put under special control, medicinal materials being psychotropic active ingredients, additive active ingredients, and drug precursors.	To be imported as needed; certification of packing lists of imports is not required.
5	Food under management of the Ministry of Health as prescribed in laws and regulations on food safety referred to in declaration of conformity.	To be imported as needed; certification of packing lists of imports is not required.
6	Medical equipment.	To be imported as needed; certification of packing lists of imports is not required.
7	Chemicals and preparations for killing insects and bacteria for domestic and medical uses	To be imported as needed; certification of packing lists of imports is not required.
8	Cosmetics.	To be imported as needed; certification of packing lists of imports is not required.
B	Imported goods	Mode of management
1	Medicines granted marketing authorization, other than medicines put under special control.	To be imported as needed; certification of packing lists of imports is not required.
2	Medicinal materials being active ingredients granted marketing authorization in Vietnam.	To be imported as needed; certification of packing lists of imports is not required.
3	Medicinal materials being active ingredients for manufacture of medicines according to the application for registration granted marketing authorization in Vietnam.	To be imported as needed; certification of packing lists of imports is not required.
4	Medical equipment granted marketing authorization.	To be imported as needed; certification of packing lists of imports is not required.
5	Chemicals and preparations for killing insects and bacteria for domestic and medical uses granted marketing authorization.	To be imported as needed; certification of packing lists of imports is not required.
6	Drugs put under special control.	Import license.
7	Medicinal materials put under special control.	Import license.

8	Medicines not granted marketing authorization in Vietnam.	Import license.
9	Medicinal materials not granted marketing authorization in Vietnam, other than medicinal materials put under special control.	Import license.
10	Reference materials, packages in physical contact with medicinal products.	Import license.
11	Imported food under management of the Ministry of Health as prescribed in laws and regulations on food safety.	Declaration of conformity, declaration of conformity with food safety and state inspection.
12	Medical equipment not granted marketing authorization for scientific research or testing or instructions for use, or repairs of medical equipment.	Import license.
13	Medical equipment not granted marketing authorization for purpose of aid.	Import license.
14	Medical equipment not granted import marketing authorization for individual therapy.	Import license.
15	Chemicals, preparations imported for research.	Import license.
16	Preparations imported for purpose of aid or other particular purposes (gifts or no product or method suitable for the need of importer).	Import license.
17	Cosmetics.	Announcing standards.

VIII. LIST OF EXPORTED AND IMPORTED GOODS REQUIRING LICENSES AND UNDER GIVEN CONDITIONS SUBJECT TO SPECIFLIZED MANAGEMENT OF THE STATE BANK OF VIETNAM

A	Exported goods	Mode of management
1	Raw gold.	Export license.
B	Imported goods	Mode of management
1	Raw gold.	Import license.

APPENDIX IV

LIST OF GOODS POSING THREATS TO NATIONAL DEFENSE AND SECURITY
(Issued together with Government's Decree No. 69/2018/ND-CP dated May 15, 2018)

1. If a 4-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.
2. If a 6-digit code of a HS sub-heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.
3. If a 8-digit code is mentioned, only such code will apply.

Chapter	Heading	Sub-heading	Description
Chapter 87	8702		Motor vehicles for the transport of ten or more persons, including the driver (armored fighting vehicles, not fitted with weapons, other than Completely Knocked Down, CKD).
	8703		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars (armored fighting vehicles, not fitted with weapons, other than CKD).
	8704		Motor vehicles for the transport of goods (armored fighting vehicles, not fitted with weapons, other than CKD).
Chapter 88	8802		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles (applies solely to kinds of aeroplanes, helicopters not used for civil aviation, not fitted with weapons).

APPENDIX V

LIST OF GOODS AND CFS MANAGEMENT AUTHORITY

(Issued together with Government's Decree No. 69/2018/ND-CP dated May 15, 2018)

No.	Goods	CFS management authority
1	a) Functional foods, micronutrient-fortified foods, fortified foods, food additives, potable water, tap water, mineral water; cigarettes; chemicals, pesticides, disinfectant products for domestic and medical use; b) Medicines, cosmetics; c) Medical equipment.	The Ministry of Health
2	a) Plant varieties, domestic animal breeds, aquatic breeds; agricultural, forestry, and aquaculture products, salt; livestock and poultry, domestic	The Ministry of Agriculture and

	<p>animals;</p> <p>b) Agricultural, forestry, and aquaculture supplies; fertilizers; animal feed and materials for manufacture of animal feed; aqua feed, aqua feed supplements;</p> <p>c) Products derived from farming, harvesting, processing, preserving, and transport of agricultural, forestry, and aquaculture products, salt;</p> <p>d) Additives, chemicals used in agriculture, forestry, aquaculture; biological preparations, chemicals used for environmental treatment and remediation used in aquaculture; plant and animal protection products;</p> <p>dd) Special-used equipment in aquaculture.</p>	Rural Development
3	<p>a) Kinds of means of transport; equipment used for exploration, mining and transport at sea; equipment used for loading and unloading in transport (other than equipment intended for national defense and security and fishing vessel) and technical equipment for transport.</p> <p>b) Machinery and equipment subject to strict safety requirements under management of the Ministry of Transport.</p>	The Ministry of Transport
4	Building materials.	The Ministry of Construction
5	<p>a) Chemicals, industrial explosives;</p> <p>b) Machinery and equipment subject to strict safety requirements under management of the Ministry of Industry and Trade;</p> <p>c) Products of consumer goods industry, food industry and other processing industry as per the law.</p> <p>d) Other products not under management of ministries set out in this Appendix.</p>	The Ministry of Industry and Trade
6	<p>a) Machinery and equipment subject to strict safety requirements; personal safety equipment for workers;</p> <p>b) Particular labor safety products as per the law.</p>	The Ministry of Labor, War Invalids and Social Affairs
7	<p>a) Newspapers; publications; postage and delivery items;</p> <p>b) Telecommunication devices;</p> <p>c) Post and telecommunications, electronics and information technology products;</p>	The Ministry of Information and Communications

	d) Radio transmitters and transceivers.	
8	a) Natural resources, minerals; b) Cartography.	The Ministry of Natural Resources and Environment
9	a) Course books, textbooks, teacher's guide; b) Teaching aids, children toys in education and training sector under management of Ministry as per the law.	The Board of Directors
10	a) Cultural products; b) Training and competition equipment of physical training and sport facilities and sports.	The Ministry of Culture, Sports and Tourism
11	Specialized equipment for banks.	The State bank of Vietnam
12	Military technical equipment, weapons, ammunitions serving national defense, national defense works which are not subject matters of national secret.	The Ministry of National Defense
13	Fire safety equipment, technical equipment, weapons, military equipment, explosives, combat gear and other stuff used for people's police which are not subject matters of national secret.	The Ministry of Public Security
14	Nuclear radiation safety equipment; measurement devices and other products, other than those set out from Clause 1 to Clause 13 and products in national defense and security, national secret.	The Ministry of Science and Technology

APPENDIX VI

LIST OF GOODS PROHIBITED FROM BEING TRADED IN TEMPORARY IMPORTATION OR MERCHANTING TRADE

(Issued together with Government's Decree No. 69/2018/ND-THE GOVERNMENT dated May 15, 2018)

1. If a 4-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.
2. If a 4-digit code and a 6-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.

HS code	Description
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Chapter 28			Chemicals under Schedule-2 and 3 chemicals provided in Annex 1 and 2 to the Government's Decree No. 38/2014/ND-CP dated May 6, 2014 on the management of chemicals under control of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.
Chapter 29			
Chapter 39	3915		Waste, parings and scrap, of plastic.
Chapter 84	8418		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of head 84.15. (applies solely to equipment or machine using refrigerants C.F.C12 (R12) (IUPAC name Dichlorodifluoromethane, chemical formula CF ₂ Cl ₂ .) Notes: See catalog of equipment, refrigerant section to know.
	8473		Used parts and accessories (other than covers, carrying cases and the like) suitable for use or principally with the machines of headings 84.70 to 84.72.
Chapter 85	8507		Electric accumulators, including separators therefor, whether or not rectangular (including square).
	8507	10	Lead-acid, of a kind used for starting piston engines (used)
	8507	20	Other lead-acid accumulators (used)

APPENDIX VII

LIST OF FROZEN FOOD TRADED IN TEMPORARY IMPORTATION UNDER GIVEN CONDITIONS

(Issued together with Government's Decree No. 69/2018/ND-THE GOVERNMENT dated May 15, 2018)

1. This list applies solely to frozen food; excluding food, fresh, chilled, salted, in brine, dried or smoked.
2. Items listed according to Chapter will apply to all 8-digit code in that Chapter.
3. Items, besides listed according to Chapter, are detailed in 8-digit code, only such code apply.

HS code	Description
Chapter 02	Meat and edible meat offal

Chapter 03			Fish and crustaceans, molluscs and other aquatic invertebrates
Chapter 05			Products of animal origin, not elsewhere specified or included.
0504	00	00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.

APPENDIX VIII

LIST OF GOODS LIABLE TO SPECIAL EXCISE DUTY TRADED IN TEMPORARY IMPORTATION UNDER GIVEN CONDITIONS

(Issued together with Government's Decree No. 69/2018/NĐ-THE GOVERNMENT dated May 15, 2018)

If a 4-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.

HS code		Description
Chapter 22	2203	Beer made from malt
	2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09
	2205	Vermouth and other wine of fresh grapes flavored with plants or substances
	2206	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.
	2208	Undenatured ethyl alcohol of an alcoholic strength by volume; spirits, liqueurs and other spirituous beverages.
Chapter 24	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

APPENDIX IX

LIST OF USED GOODS TRADED IN TEMPORARY IMPORTATION UNDER GIVEN CONDITIONS

(Issued together with Government's Decree No. 69/2018/NĐ-THE GOVERNMENT dated May 15, 2018)

1. This list applies solely to used goods.

2. Regarding 8418 heading: not apply to goods under list of goods prohibited from temporary importation or merchanting trade issued together with Appendix VI thereto.

3. Regarding 8703 heading: applies solely to used motor vehicles over 5 years from the manufacture year to import manufacture.

4. If a 4-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.

5. If a 4-digit code and a 6-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.

6. If a 8-digit code is mentioned, only such code will apply.

HS code				Description
Chapter 40	4012			Retreaded or used pneumatic tyres of rubber; solid or cushion types, tyre treads and tyre flaps, of rubber.
Chapter 84	8414			Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.
	8414	51		- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:
	8414	59		- - Other:
	8415			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.
	8415	10		- Window or wall types, self-contained or "split-system"
	8415	20		- Of a kind used for persons, in motor vehicles:
	8418			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of head 84.15.
	8418	10		- Combined refrigerator-freezers, fitted with separate external doors:
	8418	10	11	- - - Not exceeding 200 l capacity
	8418	10	19	- - - Other
	8418	21		- - Compression-type
	8418	29		- - Other
	8418	30		- Freezers of the chest type, not exceeding 800 l capacity:

	8418	30	10	- - Not exceeding 200 l capacity
	8418	40		- Freezers of the upright type, not exceeding 900 l capacity:
	8418	40	10	- - Not exceeding 200 l capacity
	8421	12	00	- - Clothes-dryers
	8422			Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.
	8422	11	00	- - Of the household type:
	8450			Household or laundry-type washing machines, including machines which both wash and dry.
	8450	11		- - Fully-automatic machines:
	8450	12		- - Other machines, with built-in centrifugal drier
	8450	19		- - Other:
	8450	20	00	- Machines, each of a dry linen capacity exceeding 10 kg
	8471			Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.
	8471	30		- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:
	8471	41	10	- - - Personal computers excluding portable computers of subheading 8471.30
	8471	49	10	- - - Personal computers excluding pocket computers of subheading 8471.30
	8471	50	10	- - Processing units for personal (including portable) computers
Chapter 85	8508			Vacuum cleaners.
	8508	11	00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l
	8508	19		- - Other:
	8517			Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for

				communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.
	8517	11	00	- - Line telephone sets with cordless handsets
	8517	12	00	- - Telephones for cellular networks or for other wireless networks
	8517	18	00	- - Other
	8518			Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.
	8518	21		- - Single loudspeakers, mounted in their enclosures:
	8518	22		- - Multiple loudspeakers, mounted in the same enclosure:
	8525			Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.
	8525	80		- Television cameras, digital cameras and video camera recorders:
	8528			Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.
	8528	52	00	- - capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71:
	8528	72		- - Other, color:
	8528	73	00	- - Other, monochrome
Chapter 87	8703			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.
	8703	21		- - Of a cylinder capacity not exceeding 1,000 cc:
	8703	21	41	- - - - Go-karts
	8703	21	42	- - - - All-Terrain Vehicles
	8703	21	44	- - - - Motor-homes
	8703	21	45	- - - - Sedan
	8703	21	51	- - - - Four-wheel drive
	8703	21	59	- - - - Other

	8703	21	90	- - - - Other
	8703	22		- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703	22	41	- - - - Go-karts
	8703	22	42	- - - - All-Terrain Vehicles
	8703	22	46	- - - - Motor-homes
	8703	22	47	- - - - Sedan
	8703	22	51	- - - - - Four-wheel drive
	8703	22	59	- - - - - Other
	8703	22	90	- - - - Other
	8703	23		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:
	8703	23	54	- - - Motor-homes
	8703	23	55	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	23	56	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	23	57	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	23	58	- - - - - Of a cylinder capacity exceeding 2,500 cc
	8703	23	61	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	23	62	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	23	63	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	23	64	- - - - - Of a cylinder capacity exceeding 2,500 cc
	8703	23	65	- - - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	23	66	- - - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	23	67	- - - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	23	68	- - - - - Of a cylinder capacity exceeding 2,500 cc

	8703	23	71	----- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	23	72	----- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	23	73	----- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	23	74	----- Of a cylinder capacity exceeding 2,500 cc
	8703	24		--- Of a cylinder capacity exceeding 3,000 cc
	8703	24	44	--- Motor-homes
	8703	24	45	----- Four-wheel drive
	8703	24	49	----- Other
	8703	24	51	----- Four-wheel drive
	8703	24	59	----- Other
	8703	24	61	----- Four-wheel drive
	8703	24	69	----- Other
	8703	31		-- Of a cylinder capacity not exceeding 1,500 cc:
	8703	31	41	---- Go-karts
	8703	31	42	---- All-Terrain Vehicles
	8703	31	46	---- Motor-homes
	8703	31	47	---- Sedan
	8703	31	51	----- Four-wheel drive
	8703	31	59	----- Other
	8703	31	90	---- Other:
	8703	32		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:
	8703	32	54	---- Motor-homes
	8703	32	61	----- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	32	62	----- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	32	63	----- Of a cylinder capacity exceeding 2,000 cc
	8703	32	71	----- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc

	8703	32	72	----- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	32	73	----- Of a cylinder capacity exceeding 2,000 cc
	8703	32	74	----- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	32	75	----- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	32	76	----- Of a cylinder capacity exceeding 2,000 cc
	8703	32	81	----- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	32	82	----- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,00 cc
	8703	32	83	----- Of a cylinder capacity exceeding 2,000 cc
	8703	33		-- Of a cylinder capacity exceeding 2,500 cc
	8703	33	54	--- Motor-homes
	8703	33	61	----- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	33	62	----- Of a cylinder capacity exceeding 3,0500 cc
	8703	33	71	----- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	33	72	----- Of a cylinder capacity exceeding 3,000 cc
	8703	33	80	---- Other motor cars (including station wagons), sports cars, but not including vans), other than four-wheel drive
	8703	33	90	---- Other
	8703	40		- Other vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, incapable of being charged by plugging to external source of electric power
	8703	40	31	--- Go-karts
	8703	40	32	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	40	33	---- Of a cylinder capacity exceeding 1,000 cc
	8703	40	56	---- Of a cylinder capacity not exceeding 1,500 cc
	8703	40	57	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000 cc
	8703	40	58	---- Of a cylinder capacity exceeding 2,000 cc

	8703	40	61	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	40	62	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	40	63	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	40	64	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	40	65	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	40	66	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	40	67	---- Of a cylinder capacity exceeding 3,000 cc, four-wheel drive
	8703	40	68	---- Of a cylinder capacity exceeding 3,000 cc, other than four-wheel drive
	8703	40	71	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	40	72	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	40	73	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	40	74	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	40	75	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	40	76	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	40	77	---- Of a cylinder capacity exceeding 3,000 cc
	8703	40	81	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	40	82	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	40	83	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	40	84	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	40	85	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	40	86	---- Of a cylinder capacity exceeding 2,500cc but not exceeding

				3,000 cc
	8703	40	87	- - - - Of a cylinder capacity exceeding 3,000 cc
	8703	40	91	- - - - Of a cylinder capacity not exceeding 1,000 cc
	8703	40	92	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	40	93	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	40	94	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	40	95	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	40	96	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	40	97	- - - - Of a cylinder capacity exceeding 3,000 cc, four-wheel drive
	8703	40	98	- - - - Of a cylinder capacity exceeding 3,000 cc, other than four-wheel drive
	8703	50		- Other vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, incapable of being charged by plugging to external source of electric power
	8703	50	31	- - - Go-karts
	8703	50	32	- - - - Of a cylinder capacity not exceeding 1,000 cc
	8703	50	33	- - - - Of a cylinder capacity exceeding 1,000 cc
	8703	50	56	- - - - Of a cylinder capacity not exceeding 1,500 cc
	8703	50	57	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000 cc
	8703	50	58	- - - - Of a cylinder capacity exceeding 2,000 cc
	8703	50	61	- - - - Of a cylinder capacity not exceeding 1,000 cc
	8703	50	62	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	50	63	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	50	64	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	50	65	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc

	8703	50	66	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	50	67	---- Of a cylinder capacity exceeding 3,000 cc
	8703	50	71	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	50	72	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	50	73	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	50	74	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	50	75	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	50	76	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	50	77	---- Of a cylinder capacity exceeding 3,000 cc
	8703	50	81	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	50	82	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	50	83	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	50	84	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	50	85	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	50	86	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	50	87	---- Of a cylinder capacity exceeding 3,000 cc
	8703	50	91	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	50	92	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	50	93	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	50	94	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	50	95	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc

	8703	50	96	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	50	97	- - - - Of a cylinder capacity exceeding 3,000 cc
	8703	60		- Other vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, capable of being charged by plugging to external source of electric power
	8703	60	31	- - - Go-karts
	8703	60	32	- - - - Of a cylinder capacity not exceeding 1,000 cc
	8703	60	33	- - - - Of a cylinder capacity exceeding 1,000 cc
	8703	60	56	- - - - Of a cylinder capacity not exceeding 1,500 cc
	8703	60	57	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000 cc
	8703	60	58	- - - - Of a cylinder capacity exceeding 2,000 cc
	8703	60	61	- - - - Of a cylinder capacity not exceeding 1,000 cc
	8703	60	62	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	60	63	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	60	64	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	60	65	- - - - Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	60	66	- - - - Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	60	67	- - - - Of a cylinder capacity exceeding 3,000 cc, four-wheel drive
	8703	60	68	- - - - Of a cylinder capacity exceeding 3,000 cc, other than four-wheel drive
	8703	60	71	- - - - Of a cylinder capacity not exceeding 1,000 cc
	8703	60	72	- - - - Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	60	73	- - - - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	60	74	- - - - Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc

	8703	60	75	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	60	76	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	60	77	---- Of a cylinder capacity exceeding 3,000 cc
	8703	60	81	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	60	82	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	60	83	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	60	84	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	60	85	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	60	86	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	60	87	---- Of a cylinder capacity exceeding 3,000 cc
	8703	60	91	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	60	92	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	60	93	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	60	94	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	60	95	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	60	96	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	60	97	---- Of a cylinder capacity exceeding 3,000 cc, four-wheel drive
	8703	60	98	---- Of a cylinder capacity exceeding 3,000 cc, other than four-wheel drive
	8703	70		- Other vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, capable of being charged by plugging to external source of electric power
	8703	70	31	--- Go-karts

	8703	70	32	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	70	33	---- Of a cylinder capacity exceeding 1,000 cc
	8703	70	56	---- Of a cylinder capacity not exceeding 1,500 cc
	8703	70	57	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,000 cc
	8703	70	58	---- Of a cylinder capacity exceeding 2,000 cc
	8703	70	61	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	70	62	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	70	63	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	70	64	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	70	65	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	70	66	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	70	67	---- Of a cylinder capacity exceeding 3,0500 cc
	8703	70	71	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	70	72	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	70	73	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	70	74	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	70	75	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	70	76	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	70	77	---- Of a cylinder capacity exceeding 3,0500 cc
	8703	70	81	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	70	82	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	70	83	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc

	8703	70	84	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	70	85	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	70	86	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	70	87	---- Of a cylinder capacity exceeding 3,000 cc
	8703	70	91	---- Of a cylinder capacity not exceeding 1,000 cc
	8703	70	92	---- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc
	8703	70	93	---- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,800 cc
	8703	70	94	---- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000 cc
	8703	70	95	---- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc
	8703	70	96	---- Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000 cc
	8703	70	97	---- Of a cylinder capacity exceeding 3,000 cc
	8703	80		- Other vehicles, with only electric motor for propulsion.
	8703	80	16	--- Motor-homes
	8703	80	17	--- Sedan
	8703	80	18	--- Other motor cars (including station wagons) and sports cars, excluding vans)
	8703	80	19	--- Other
	8703	80	91	--- Go-karts
	8703	80	92	--- All-Terrain Vehicles
	8703	80	96	--- Motor-homes
	8703	80	97	--- Sedan
	8703	80	98	--- Other motor cars (including station wagons) and sports cars, excluding vans)
	8703	80	99	--- Other
	8703	90		- Other
	8703	90	91	--- Go-karts

	8703	90	92	- - - All-Terrain Vehicles
	8703	90	96	- - - Motor-homes
	8703	90	97	- - - Sedan
	8703	90	98	- - - Other motor cars (including station wagons) and sports cars, excluding vans)
	8703	90	99	- - - Other

APPENDIX I

LIST OF MILITARY UNIFORMS FOR FOREIGN ARMED FORCES REQUIRING LICENSE TO MANUFACTURE

1. If a 4-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.
2. If a 4-digit code and a 6-digit code of a HS heading is mentioned, all of 8-digit codes of HS sub-heading belonging to such HS heading will apply.
3. If a 8-digit code is mentioned, only such code will apply.

HS code		Description
Chapter 61	61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.
	61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.
	61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
	61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
	61.05	Men's or boys' shirts, knitted or crocheted.
	61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
	61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
	61.12	Track suits, ski suits and swimwear, knitted or crocheted.

		- Track suits:
	6112.11.00	- - Of cotton
	6112.12.00	- - Of synthetic fibres
	6112.19.00	- - Of other textile materials
	6112.20.00	- Ski suits
	61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.
	61.14	Other garments, knitted or crocheted.
Chapter 62	62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.
	62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.
	62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
	62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
	62.05	Men's or boys' shirts.
	62.06	Women's or girls' blouses, shirts and shirt-blouses.
	62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.
	62.11	Track suits, ski suits and swimwear; other garments.
	6211.20.00	- Ski suits
		- Other garments, men's or boys':
	6211.32	- - Of cotton:
	6211.32.90	- - - Other
	6211.33	- - Of man-made fibres:
	6211.33.20	- - - Garments used for protection from fire
	6211.33.30	- - - Garments used for protection from chemical substances or radiation
	6211.33.90	- - - Other
	6211.39	- - Of other textile materials:
	6211.39.20	- - - Garments used for protection from fire

	6211.39.30	- - - Garments used for protection from chemical substances or radiation
	6211.39.90	- - - Other
		- Other garments, women's or girls':
	6211.42	- - Of cotton:
	6211.42.90	- - - Other
	6211.43	- - Of man-made fibres:
	6211.43.30	- - - Anti-explosive protective suits
	6211.43.50	- - - Garments used for protection from chemical substances, radiation or fire
	6211.43.90	- - - Other
	6211.49	- - Of other textile materials:
	6211.49.20	- - - Garments used for protection from chemical substances, radiation or fire
	6211.49.40	- - - Other, of wool or fine animal hair
	6211.49.90	- - - Other
Chapter 65	65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.
	65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
	6505.00.90	- Other
	65.06	Other headgear, whether or not lined or trimmed.

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