

GOVERNMENT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 101-2001-ND-CP

Hanoi, 31 December 2001

**DECREE
ON
CUSTOMS PROCEDURES,
CUSTOMS INSPECTION AND CONTROL**

**Making detailed provisions for
implementation of a number of articles of
the Law on Customs**

The Government

Pursuant to the *Law on the Organization of the Government* dated 30 September 1992;

Pursuant to the *Law on Customs* dated 29 June 2001;

On the proposal of the General Director of Customs;

Decrees:

CHAPTER I

General Provisions

Article 1 *Scope of regulation*

This Decree makes detailed provisions for implementation of a number of articles of the *Law on Customs* with respect to customs procedures, customs inspection and con.2(n)5.sPnd Whe vnvndw[]6.385c0 Tw()Tj/TT4 1 Tf11.2shehol -4.2(g)Tjr7(e)-6e4(m)-0.8(s in)TJw(n)5.sic(n)5.s

Article 5 *Locations for inspection of exported and imported goods*

Locations for inspection of exported and imported goods are the places where the customs offices inspect the actual condition of exported and imported goods, specifically as follows:

- (a) Bordergate locations for completion of customs procedures;
- (b) Ex-bordergate locations for completion of customs procedures;
- (c) Other locations prescribed by the General Director of Customs in necessary cases.

Article 6 *Customs procedures clearance agents*

1. Customs clearance procedures agents (hereinafter referred to as *agents*) are persons who represent the persons having rights and obligations in carrying out the customs procedures for goods and/or means of transportation (hereinafter referred to as *goods owners*) in making customs declarations and who perform the tasks as agreed in the customs clearance procedures agency contracts (hereinafter referred to as *agency contracts*).
2. Conditions for acting as agents:
 - (a) Being traders having business registration in accordance with law;
 - (b) Having the business line of goods forwarding services stated in the business registration certificate.
3. Rights and obligations of agents:
 - (a) To exercise the rights and fulfill the obligations stated in an agency contract;
 - (b) To complete and sign customs declaration forms;
 - (c) To request the goods owners to pay any damages and expenses incurred as a result of any breach of the agency contract by the goods owner;
 - (d) To request the goods owners to supply all documents and accurate information necessary for customs clearance procedures in respect of the consignments of exported goods or imported goods;
 - (dd) To perform all tasks relating to customs procedures as authorized by the goods owner and stated in the agency contracts;

- (e) To bear responsibility before the law within its scope of authority for the obligations of the customs declarant.
4. Rights and obligations of goods owners with respect to the authorization of agents:
- (a) To sign an agency contract (clearly defining the scope of authorization, the responsibilities of the authorizer and the agent);
 - (b) To supply the agent with full documents and accurate information necessary for completion of customs procedures in respect of the consignments of exported or imported goods;
 - (c) To pay damages and all expenses incurred by the agent as a result of any breach of the agency contract by the goods owner;
 - (d) To bear responsibility before the law for any breach of the law by the goods owner, or by the agent if such breach is not due to the fault of the agent.

CHAPTER II

Customs Procedures, Customs Inspection and Control

SECTION 1

For Exported and Imported Goods

- Other documents prescribed by law for each particular item of goods, which the customs declarant must submit or present to the custom office.
- (b) For imported goods:
- Customs declaration of imported goods;
 - Commercial invoice;
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Article 8 *Inspection of actual condition of goods*

1. Customs officers of all levels shall be required to organize the collection and exchange of information for establishment of a database on: records of compliance with the law by goods owners; policies on export-import management; characteristics, categories and origins of exported and imported goods; information relating to exported and imported goods.
2. Directors of customs offices shall, on the basis of the database established pursuant to clause 1 of this article, customs files and other relevant information, decide the method of determining the percentage of goods to be inspected in respect of each particular consignment of exported or imported goods.
3. The customs officers assigned to carry out actual goods inspection shall, on the basis of the decision of the director of the customs office on the form of inspection and the percentage of goods to be inspected, apply measures and methods for goods inspection as appropriate for each particular consignment of goods. During any inspection, if they identify any indication of a breach of the law, they shall report it to the director of the customs office in order for the director to decide to change the form of

- (b) The exported or imported goods of owners satisfying the conditions for exemption from inspection prescribed in point (a) of this clause shall be:
- For exported goods: agricultural and aquatic goods; textiles and garments; footwear, natural rubber; fresh and raw foodstuffs; processed foodstuffs; goods requiring special preservation; mechanical goods and machinery; liquid and bulky goods; items of goods having volume, quality and categories which must be determined on the basis of the conclusions of competent State management bodies or evaluation organizations; exported goods of enterprises in export processing zones; regularly exported goods; other goods stipulated by the Government.
 - For imported goods: Equipment, machinery; fresh and raw foodstuffs; goods requiring special preservation; goods stored in customs bond or bonded warehouses; imports to be taken into export processing zones, bonded or other customs preference zones; liquid and bulky goods and items of goods having volume, quality and categories which must be determined on the basis of conclusions of competent State management bodies or evaluation organizations; regularly imported goods; other goods stipulated by the Government.

6. Inspection of the actual condition of the whole consignment of exported or imported goods of goods owners having repeatedly breached the customs laws; of consignments of exported or imported goods indicating signs of breach of the customs laws, shall be conducted as follows:
- (a) A goods owner having repeatedly breached the customs laws is one having been dealt with for more than three customs-related administrative offences within two years, calculated from the date of carrying out the customs procedures for import activities, or one year, calculated from the date of carrying out the customs procedures for export activities, subject to a fine level falling beyond the jurisdiction of the director of a customs office.
 - (b) In cases where, within the time-limit stipulated in point (a) of this clause, a goods owners has been dealt with on one occasion only for a customs-related administrative offence subject to a fine level falling beyond the jurisdiction of the director of a provincial, inter-provincial or municipal customs department (hereinafter referred to as *director of Customs Department*), the exported or imported goods of such owner shall be subject to the form of inspection applicable to the goods of owners having repeatedly breached the customs laws.

actual inspection rate for goods in respect of which the director of a customs office has already made a decision on the form of inspection and the actual inspection rate.

Article 9 *Analysis, classification, evaluation and State inspection of goods quality*

1. In the case of goods not subject to State quality inspection but in respect of which the customs officers are unable to determine the names, quantity and/or quality, they shall be dealt with as follows:
 - (a) The customs officer shall take samples of goods in the presence of the customs declarant for the purpose of analysis or opinion and evaluation. The taking of samples of goods shall be recorded in a report, which must be signed for certification by the customs officer and the customs declarant.
 - (b) In cases where the customs declarant disagrees with the inspection, analysis or evaluation results concluded by the customs office (hereinafter referred to as *initial results*), he or she may select another specialized evaluation body or organization to conduct re-evaluation, and shall be required to pay the evaluation charges.
 - (c) Pending the re-evaluation results, the initial results shall serve as the basis for the customs office to carry out customs procedures. When the re-evaluation results are available, the customs office shall carry out the customs procedures for the goods on the basis of the re-evaluation results.
 - (d) The goods owner shall bear responsibility before law for the lawfulness of the evaluation results if the goods are evaluated abroad at the request of the goods owner.
2. For goods subject to State quality inspection, the customs office shall, on the basis of the customs file and the certificate of registration of State inspection of goods quality issued by the body in charge of State inspection of goods quality, carry out the customs procedures for such goods.
3. The customs declarant shall be entitled to lodge a complaint with the customs office or the competent State management bodies or initiate legal proceedings at court in respect of the decisions of the customs office or the bodies or organizations analyzing, classifying and evaluating the goods in accordance with the provisions of the law.

Article 10 *Inspection of goods origin*

1. The inspection of goods origin must be based on the results of inspection of the actual condition of goods as well as the customs files.
2. Regulations on certificates of origin (C/O):
 - (a) For exported goods, the customs declarant shall not be required to submit a C/O;
 - (b) For imported goods, if the goods owner requests any origin-related preferences pursuant to any agreement or undertaking between the Socialist Republic of Vietnam and other countries or international

3. Exported goods and imported goods being subject to taxes shall enjoy

transportation from bordergate to bordergate, then send them to the bordergate customs office for carrying out the procedures for transportation of the goods from the bordergate to the ex-bordergate location for completion of customs procedures.

- Upon receiving a request from the customs office at the ex-bordergate location for completion of customs procedures as stated in the request for transportation from bordergate to bordergate, the bordergate customs office and the customs office at the ex-bordergate location for completion of customs

SECTION 2

For Other Exported and Imported Goods**Article 15** *Goods in transit*

1. The customs procedures for goods in transit shall be carried out at the customs office at the bordergates through which the goods are imported or exported. The goods in transit must be imported or exported through the correct bordergate and transported along the correct routes in accordance with the schedule stated in the customs file, and shall be subject to customs control.
2. Goods in transit must not be sold, given as a gift or exchanged in Vietnam, except in cases where it is so permitted by the competent Vietnamese State body and, in such cases, they must undergo import customs procedures as prescribed by law.
3. Goods in transit which are not transported across land territory may be warehoused within the bordergate areas.
4. In the case of goods in transit which are required to be warehoused outside the bordergate area or transported across land territory, or other goods in transit which are required by law to have transit permits, the permission of the competent State body must be obtained.
5. Documents required to be submitted when carrying out customs procedures for goods in transit:
 - (a) List of goods in transit, submitted by the customs declarant or representative to the bordergate customs office in the case of goods in transit which are directly transported in their original condition; transshipped onto the same means of transportation by land, railway, river, sea or air (except for goods in transit which are directly transported by air);
 - (b) Customs declaration for goods in transit and list of goods in transit, submitted by the customs declarant or representative to the bordergate customs office in the case of goods in transit which are required to be warehoused or transshipped onto another type of means of transportation.
6. Responsibilities of the customs office:

places and certify the original condition in the declaration (for cases where a customs declaration is required) and hand them over to the operator of the means of transportation for the purpose of presentation to the customs office of the bordergate through which the goods exit the country.

- (b) Where the goods in transit are unable to be sealed up, the carriers, the customs declarant and the accompanying customs officers (if any) must ensure the original condition of the goods from the bordergate through which the goods enter the country to the bordergate through which they exit the country.
 - (c) The customs office of the bordergate through which the goods exit the country shall receive the list of goods or the customs declarations forwarded from the customs office of the bordergate through which the goods enter the country; check the state of the customs seal or the original condition of the goods against the contents certified by the customs office of the bordergate through which the goods enter the country on the manifest or the transit customs declaration prior to carrying out the exit procedures.
7. Where events of force majeure occur, resulting in the displacement of the customs seal or change in the original condition of the goods, the carriers, the customs declarant and the accompanying customs officers (if any) must apply measures to limit loss and immediately notify such to the people's committee of the nearest commune, ward or township for the purpose of making a written record of the current condition of the goods.

Article 16 *Goods temporarily exported or imported for participation in fairs, exhibitions or goods introduction*

1. Goods temporarily imported for participation in fairs, exhibitions or goods introduction (hereinafter collectively referred to as *temporary imports*):
- (a) The customs file shall comprise:
 - Customs declaration;
 - Copy of bill of lading;
 - Detailed list of goods;
 - Permit of the competent State management body (in the case of goods requiring permission).
 - (b) Temporary imports shall be permitted to undergo customs

- (c) The temporary import duration shall comply with provisions of Vietnamese laws.
 - (d) In the case of temporary imports subject to a prohibition on import or conditional import, if they are sold, given as a gift or exchanged in Vietnam, the permission of the competent State body must be obtained.
2. Goods of Vietnamese organizations and individuals which are temporarily exported for participation in fairs, exhibitions or goods introduction in foreign countries (hereinafter collectively referred to as *temporary exports*):
- (a) The customs file shall comprise:
 - Customs declaration;
 - Detailed list of goods;
 - Permit of the competent State management body (in the case of goods requiring permission).
 - (b) Temporary exports shall be permitted to undergo customs procedures at a bordergate customs office or an ex-bordergate location for completion of customs procedures.
 - (c) The temporary export duration shall comply with provisions of Vietnamese laws.
 - (d) In the case of temporary exports subject to a prohibition on export or conditional export, if they are sold, given as a gift or exchanged in foreign markets, the permission of the competent Vietnamese State body must be obtained.

Article 17 *Machinery, equipment, specialized tools temporarily exported or imported for specific period*

1. Machinery, equipment and specialized tools (hereinafter collectively referred to as *temporarily exported or temporarily imported goods*) required for the duties of persons entering or exiting may be temporarily exported or imported for a specific period in accordance with their working requirements.

2. The customs file shall comprise:
 - (a) Customs declaration;
 - (b) Written request;
 - (c) Detailed list of goods;
 - (d) Copy of bill of lading (in the case of temporarily imported goods);
 - (dd) Written certification of the duties necessitating use of the temporarily exported or imported goods, issued by the body or organization at which the goods owner is working.

Article 18 *Accessories and spare parts temporarily imported for purpose of replacement and repair of foreign seagoing ships and aircraft*

1. A foreign sea or air transportation company which has a seagoing ship or aircraft repaired in Vietnam shall be permitted to send accessories and spare parts for the purpose of such repair.
2. Accessories and spare parts temporarily imported for the purpose of replacement or repair of a foreign seagoing ship or aircraft shall be permitted to be carried by such aircraft or seagoing ship upon its entry or sent in advance or afterwards to the address of the shipping agent or the repair factory.
3. The customs declarant shall be the operator of the aircraft or seagoing ship or the shipping agent or the repair factory. The customs declarant shall bear responsibility before the law for the use of temporarily imported accessories and spare parts for the correct purposes as declared.
4. The customs file shall comprise:
 - Customs declaration;
 - Detailed list of goods;
 - Written request of customs declarant;
 - Copy of bill of lading.

Article 19 *Goods exported or imported by post*

1. Goods exported or imported under a certain form of export or import shall undergo customs procedures as prescribed for such form of export or import.

Article 22 *Moveable assets which are exported or imported*

1. Foreigners who bring moveable assets into Vietnam for the purpose of

4. For moveable assets brought by overseas Vietnamese and their families

required to deposit the excessive amount of gold in the warehouse of the customs office and take it out of the country upon exit or sell it in accordance with the regulations of the State Bank of Vietnam.

Article 24 *Goods exported and imported for urgent, security and defence requirements*

1. Goods exported or imported for urgent requirements shall comprise:

confidentiality (top secret or strict confidentiality) shall be

Article 26 *Goods and luggage under consigned exportation or importation which are misplaced, lost, taken by mistake*

1. When carrying out the customs procedures for receiving back goods and/or luggage under consigned exportation or importation which have

Article 30 *Establishment of bond warehouses*

1. Conditions for being permitted to establish a bond warehouse:
 - (a) Being an enterprise established in accordance with the provisions of the law;
 - (b) Having the function of dealing in warehouses and yards and exported and imported goods forwarding stated in the business registration certificate;
 - (c) Warehouses and yards to be established are within the areas stipulated in article 29 of this Decree; separated from the surrounding area with walls and/or fences, enabling regular inspection and control by customs offices;
 - (d) Having material and technical bases and means of transportation suitable for the requirements of goods storage and preservation as well as inspection and control by customs offices.
2. The file for application for establishment of a bond warehouse shall comprise:
 - (a) Application for establishment of a bond warehouse, in accordance

- (a) Within fifteen (15) days of receipt of a complete and proper file of the enterprise, the Customs Department shall:
 - Check the file;
 - Survey the actual condition of storehouses and yards;
 - Report the results and make proposals to the General Director of Customs.
 - (b) Within fifteen (15) days of receipt of the report and proposals from the Customs Department and the file for application for establishment of a bond warehouse, the General Director of Customs shall issue a decision on issuance of a licence to establish a bond warehouse, or reply in writing if the enterprise fails to satisfy the conditions stipulated in article 30 of this Decree.
2. Once every year, the Customs Departments shall inspect the status of operation of the bond warehouses and the observance of the laws on customs by the licensed enterprises. Upon identifying any indication of a breach of the law, the Customs Departments shall conduct unannounced inspections of the bond warehouses.
 3. The General Director of Customs shall decide on the termination of the operation of a licence to operate a bond warehouse in the following cases:
 - The enterprise files a written request for termination of the operation of the bond warehouse;
 - Within any one year, the bond warehouse owner has committed three customs-related administrative offences subject to a fine on each occasion at a level falling beyond the jurisdiction of the director of a customs office to impose penalties for customs-related administrative offences; or has committed one customs-related administrative offence subject to a fine at a level falling beyond the competence of the director of a Customs Department to impose

Article 32 *Services provided in respect of goods stored at bond warehouses*

If so agreed or authorized in writing by the goods owner, a bond warehouse owner may provide the following services in respect of the goods stored at the bond warehouse:

1. Consolidating packing, categorizing goods, taking goods samples within the bond warehouse under direct control by the customs officers;
2. Carrying out on behalf of the goods owner the customs procedures for the

4. Upon expiry of the bond warehouse lease contract, any failure by the goods owner to carry out the procedures for extension shall be dealt with as follows:
 - (a) If the goods owner signs a contract on extension of the bond warehouse lease contract within ninety (90) days of expiry of the bond warehouse lease contract, the Customs Department shall deal with this as an administrative offence in accordance with the provisions of the law and shall accept the extension of the contract;
 - (b) After ninety (90) days from expiry of the contract, if the goods owner fails to sign an extension contract or take the goods out of the bond warehouse, the Customs Department shall organize the liquidation of the goods stored in the bond warehouse in accordance with the provisions of the law.
5. During the term of the bond warehouse lease contract, if the goods owner issues a document to abandon the goods stored at the bond warehouse, the Customs Department shall organize the liquidation of such goods.
6. The liquidation of goods stored at bond warehouses shall be conducted in accordance with the provisions of the law. The proceeds from liquidation of goods shall be remitted into the State Budget, after deduction of warehousing expenses and other expenses related to the liquidation of goods in accordance with the provisions of the law.

Article 34 *Goods brought into, taken out of, stored and preserved in bond*

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2. Goods brought from abroad into bond warehouses shall comprise:
 - (a) Goods of foreign owners who have not yet signed sale contracts with enterprises in Vietnam;
 - (b) Goods imported by Vietnamese enterprises from abroad, awaiting

Article 36 *Customs procedures for taking goods out of bond warehouses*

1. Goods to be taken abroad:

2. Goods imported into the Vietnamese market:
 - (a) Goods coming from abroad and brought into bond warehouses; goods coming from abroad, stored in bond warehouses and having their ownership transferred; goods stored in bond warehouses, which the liquidating Customs Department wishes to sell on the Vietnamese market, shall be required to undergo customs procedures, comply with the provisions of the laws on tax and the policy on export-import management in the same manner as other imported goods.
 - (b) The time of actual importation of goods shall be the time at which the customs office registers the customs declaration for the imported goods.
 - (c) Goods stored at bond warehouses and subject to re-exportation pursuant to a decision of a competent State management body must not be re-imported into the Vietnamese market.

Article 37 *Management of storage and preservation of goods in bond warehouses*

1. The bond warehouse owner must send a notice to Customs of the bond warehouse prior to providing services in respect of the goods stored in its bond warehouse as prescribed in article 32.1 of this Decree.
2. The transfer of goods from one bond warehouse to another must be approved in writing by the director of the Customs Department. The duration of the new bond warehouse lease contract shall be calculated from the date on which the goods are brought into the first bond warehouse.
3. The bond warehouse owner must open accounting books to monitor the warehousing and ex-warehousing of goods in accordance with the regulations of competent State bodies.
4. Once every forty five (45) days, the bond warehouse owner shall be required to send reports to the director of the Customs Department on the present condition of goods in its bond warehouse and the status of operation of its warehouse.
5. Where it wishes to destroy consignments of goods which have been broken, damaged, deteriorated or expired during the course of

Article 38 *Bonded warehouses*

Bonded warehouses are established for the purpose of storing raw materials imported for production by enterprises which own the bonded warehouses. For raw materials imported and brought into bonded warehouses, import duty and other taxes shall not be paid yet.

Article 39 *Conditions for permission to establish bonded warehouses*

1. Being an enterprise established in accordance with law.
2. Exporting at least fifty (50) per cent of the products made by the enterprise from the raw materials imported and brought into the bonded warehouse.
3. Not owing any tax debts the payment of which is compulsory.
4. Having a system of adequate books and documents for strictly monitoring exportation, importation, ex-warehousing and warehousing in accordance with the provisions of the law.
5. The warehouse is built in an area convenient for management and control by the customs office.

Article 40 *Procedures for application for establishment of bonded warehouses*

1. An enterprise wishing to establish a bonded warehouse shall submit to the Customs Department of the locality where it operates two sets of a file comprising the following documents:
 - (a) Application for establishment of a bonded warehouse (prepared in

1. If the export percentage is lower than the bonded percentage, the enterprise must immediately pay duty on the quantity of finished products being the difference between the quantity of to-be-exported products and the quantity of actually-exported products. The late tax payment shall be dealt with in accordance with the provisions of the law.
2. If the export percentage is higher than the bonded percentage, the enterprise shall be refunded the amount of duty for the difference between the quantity of to-be-exported products and the quantity of actually-exported products.
3. Enterprises having bonded warehouses shall bear responsibility before the law for the accuracy and completeness of the overall reports prescribed in this article.

Article 44 *Customs inspection and control of bonded warehouses*

1. The inspection and control by the customs offices of bonded warehouses shall be mainly conducted during the processing of customs procedures for imported or exported goods to be stored in bonded warehouses, during the

customs procedures for the seagoing ship upon exit or entry shall be carried out at such other place.

2. The customs file shall comprise:

When carrying out customs procedures, the captain or his or her lawful representative must present to the port customs office the itinerary of the ship (in the case of entry) and the diagram of the cargo arrangement on the ship and submit the following papers:

- (a) Declaration of goods carried aboard the ship;
- (b) Ship declaration, in the case of entry;
- (c) List of materials, raw materials, fuels, food and foodstuffs of the ship;
- (d) List of explosives, inflammables, anaesthetics, toxins, weapons on the ship;
- (dd) List of crew;
- (e) List of passengers (if any);
- (g) Goods and lugo.828 -1.1u4hhgtoJ(nd lulu)429 TDwn6(s ulu)4 y);

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4. Cargo moving from ports to ports and food and foodstuffs in warehouses of seagoing ships moving from ports to ports must bear customs seals, except in cases where the imported goods remain in cargo holds and are not yet brought out of the ships.

Article 49 *International trains entering, exiting or in transit by railway*

1. International trains upon exit: When a train exits the country at a bordergate station, the train captain or his or her lawful representative must submit to the station customs office the following papers:
 - (a) Declaration of train personnel, the list and luggage declarations of the crew and persons working on the train;
 - (b) Declaration of exported goods, including transited goods, carriage transfer papers (for cargo trains);
 - (c) List of passengers and their slips of unaccompanied luggage (for passenger trains);
 - (d) Declaration of fuels, materials, food and foodstuffs of the train.
2. International trains upon entry: When a train enters a country at a bordergate station, the train captain or his or her lawful representative must submit to the station customs office the following papers:
 - (a) Declaration of train personnel, the list and luggage declarations of the crew and persons working on the train;
 - (b) List of imported goods, carriage transfer papers (for cargo trains);
 - (c) List of passengers and their slips of unaccompanied luggage (for passenger trains);
 - (d) Declaration of fuels, materials, food and foodstuffs of the train;
 - (dd) Manifest of goods to be unloaded at each inland international station.
3. International trains at inland international stations. When trains arrive at an inland station, the train captain or his or her lawful representative must submit to the station customs offices the following papers:
 - (a) Manifest of imported goods, with the certification by the customs office at the bordergate station;
 - (b) Bills of lading;

3. In the case of means of transportation temporarily imported for use within the bordergate area for no more than forty eight (48) hours or for use within the territory of the bordergate district for no more than twelve (12) hours, the permission of the head of the bordergate police office must be obtained.
4. In the case of means of transportation temporarily imported for use within the territory of the bordergate province or city for no more than five days, the permission of the director of the police office of the locality where they are to be used must be obtained.
5. In the case of means of transportation temporarily imported for use outside the territory of the bordergate province or city, the permission of the Minister of Public Security must be obtained.

CHAPTER IV

Implementing Provisions**Article 55** *Effectiveness of this Decree*

This Decree shall be of full force and effect as of 1 January 2002.

Decree 16-1999-ND-CP of the Government dated 27 March 1999 on customs procedures, customs control and customs fees and Decision 212-1998-QD-TTg of the Prime Minister dated 2 November 1998 issuing *Regulations on Customs Bond Warehouses* shall cease to be effective as from the date of effectiveness of this Decree.

All previous provisions which are inconsistent with this Decree are hereby repealed.

Article 56 *Responsibility for implementation of this Decree*

Ministers, heads of ministerial equivalent bodies, heads of Government bodies, and chairmen of people's committees of provinces and cities under central authority shall be responsible for implementation of this Decree.

On behalf of the Government
The Prime Minister

PHAN VAN KHAI