



1. With respect to Vietnamese business entities without direct foreign invested capital (hereinafter referred to as *business entities*):

Business entities shall have the right to import and export goods irrespective of the lines of business for which they have business registration, except for goods on the lists of goods the import and export of which is prohibited or temporarily suspended.

Branches of business entities shall be permitted to import or export goods as authorized by the business entities.

2. With respect to business entities with foreign invested capital, foreign companies and branches of foreign companies in Vietnam:

When business entities, companies and branches conduct commercial activities within the governing scope of this Decree, in addition to complying with this Decree, they must also comply with other relevant laws and undertakings of Vietnam in international treaties to which the Socialist Republic of Vietnam is a member.

Based on current law and international treaties, the Minister of Trade shall announce the schedule for and the scope of business activities of the business entities stipulated in this clause.

**Article**     *Procedures for import and export*

1. Any business entity wishing to import or export goods for which import and export is subject to issuance of a permit must have a permit from the Ministry of Trade or other ministry managing the specialized industry.
2. Import and export goods must comply with the relevant regulations on plant quarantine and on hygiene, safety and quality of foodstuffs and shall be subject to inspection by the specialized industry State administrative bodies prior to customs clearance.
3. Goods not on the lists of goods the import and export of which is prohibited or temporarily suspended, and not being goods stipulated in clauses 1 and 2 of this article shall only be subject to customs clearance procedures at the customs bordergate.

**Article**     *Goods the import or export of which is prohibited*

1. The list of goods the import or export of which is prohibited is promulgated with this Decree (Appendix 1).
2. The Government shall issue any decision amending the list of goods the import or export of which is prohibited, on the basis of proposals of the Minister of Trade.
3. Goods included on the list of goods the import or export of which is prohibited may still be imported or exported in necessary cases upon issuance of a decision of the Prime Minister of the Government.

**Article**     *Goods for which import and export is subject to issuance of a permit*

1. The list of goods for which import and export is subject to issuance of a permit is promulgated with this Decree (Appendix 2).
2. With respect to goods exported pursuant to quotas stipulated by foreign countries, the Minister of Trade shall reach agreement with ministries managing manufacture and with goods industry



associations to fix the method for allocating quotas; and shall ensure publicity, transparency and reasonableness.

3. With respect to goods on the list of imports subject to management pursuant to tariff quotas, the Ministry of Trade shall announce the volume of the tariff quota and the method for operating importation of each line of goods after consultation with the Ministry of Finance and relevant ministries managing manufacture; the Ministry of Finance shall preside over co-ordination with relevant ministries and bodies managing manufacture and with the Ministry of Trade to decide and announce import duties applicable to goods [imported] within or outside the tariff quota.
4. With respect to goods on the list of import and export pursuant to automatic permits, the Ministry of Trade shall announce [the list] and organize implementation from time to time.

**Article**      *Goods for which import 52 0 Td (h)Tj 5.28 0 Td (e)Tj 5t*







3. Goods temporarily imported for re-export shall be subject to customs procedures on importation into Vietnam and shall be subject to customs supervision for the entire period until their re-exportation from Vietnam.
4. Payment of goods by way of temporary import for re-export must comply with regulations on foreign exchange control and other guidelines of the State Bank of Vietnam.
5. Temporary import for re-export shall be implemented on the basis of two separate contracts, namely an import contract and an export contract signed by the Vietnamese business entity with the foreign business entity. The export contract may be signed either before or after the import contract.

**Article**      *Various forms of temporary import for re-export*

1. Goods being equipment, machinery, processing facilities, models and samples not on the lists of goods the import and export of which is prohibited or temporarily suspended shall be permitted to be temporarily imported for re-export pursuant to a contract of lease signed between a Vietnamese business entity and a foreign business entity in order to conduct manufacturing or processing. The procedures for temporary import for re-export shall be resolved at the customs bordergate. The temporary import for re-export of all types of import and export goods in the category of management by permit shall be implemented in accordance with the provision in clause 1(a) of article 12.
2. The duration of temporary importation for re-export shall be as stipulated in the agreement between the two business entities and shall be registered with the bordergate customs.
3. Business entities shall have the right to temporarily import goods which they previously exported for reprocessing and which they warranted at the request of the foreign business entity and re-exported for receipt by the foreign business entity. Procedures for temporary import for re-export shall be resolved at the bordergate customs.

**Article**      *Temporary export for re-import*

1. Business entities shall be permitted to temporarily export for re-import all types of machinery, equipment and means of transportation in order to repair, warrant, manufacture, process and lease them to foreign parties. Procedures for temporary export for re-import shall be regulated as follows:
  - (a) Goods on the lists of goods the import and export of which is prohibited or temporarily suspended, and goods on the lists in appendices 2 and 3 issued with this Decree (if there are regulations on issuance of permits for such goods) must have a permit from the Ministry of Trade;
  - (b) With respect to goods other than those in the category stipulated in clause 1 of this article, business entities shall only be required to conduct procedures for temporary export for re-import at the customs bordergate.
2. The duration of temporary export for re-import shall be implemented as agreed between the business entities and the duration shall be registered with the bordergate customs.
3. Goods temporarily exported as stipulated in this article shall be permitted to be sold, donated or returned to the foreign customer, or used as assets to contribute capital to a joint venture investment overseas in accordance with a contract between the business entity and a foreign es7 (t) Tj 2.84 0 Td m0 Td (t)Tj 2.52 0





**Article 16** *Import and export by authorized dealers of goods subject to issuance of a permit*

With respect to import and export goods subject to issuance of a permit, as stipulated in this Decree, the principal or the authorized dealer must have an import or export permit prior to either party's





**Article** *Tax obligations*

1. Goods under sale and purchase agency contracts shall be subject to taxes and other financial obligations in accordance with the law of Vietnam.
2. Vietnamese business entities shall be responsible for registering, declaring and paying all kinds of taxes and other financial obligations relating to goods under sale and purchase agency contracts and their business activities in accordance with law.

**Article** *Import and export procedures*

Goods under sale and purchase agency contracts with foreign business entities shall, on import and export, be subject to the same procedures as in the case of import and export goods stipulated in clauses 1, 2 and 3 of article 4 of this Decree.

**Article** *Return of goods*

Goods under agency contracts for sale for foreign business entities in Vietnam must be re-exported if they are not able to be sold in Vietnam. Tax refunds shall be carried out in accordance with regulations of the Ministry of Finance.

Section 2

**Engaging Foreign Business Entities To Conduct Sale Agency Overseas**

**Article** *Engaging foreign business entities to conduct sale agency overseas*

1. Business entities shall be permitted to engage foreign business entities to conduct sale agency overseas for all categories of goods, except those on the lists of goods that are prohibited or temporarily suspended.





- (g) Measures to treat scrap and discharged waste and principles for dealing with leased or borrowed machinery and equipment and with left-over raw materials, sub-materials and supplies upon termination of the processing contract;
- (h) Location and time of goods delivery;
- (i) Trade mark of goods and appellation of origin of goods;
- (k) Duration of validity of contract.

**Article** *Levels of use and consumption and wastage rate of raw materials, sub-materials and supplies*

The levels of use and consumption and the wastage rate of raw materials, sub-materials and supplies shall be as agreed by the parties in processing contracts, taking into account the permissible levels and rates in the relevant Vietnamese manufacturing and processing industries as at the time of entering into the contract. Directors of enterprises being processors shall be responsible for the use of imported raw materials, sub-materials and supplies solely for the purpose of processing, and any breaches shall be dealt with in accordance with law.

**Article** *Leasing, borrowing or importing machinery and equipment of suppliers for implementation of processing contracts*

Processors may lease or borrow machinery and equipment from their suppliers for the purpose of implementation of processing contracts. The lease, borrowing or donation of machinery and equipment must be agreed in the processing contract.

**Article** *Rights and obligations of suppliers and processors*

1. In respect of suppliers:

- (a) To provide all or a part of the raw materials and supplies for processing as agreed in the processing contract;
- (b) To take back all processed products, leased or lent machinery and equipment and left-over raw materials, sub-materials, supplies and scraps after liquidation of the processing contract, except in cases of on-the-spot export, destruction or donation thereof as permitted by this Decree;
- (c) To send experts to Vietnam to provide instructions on production techniques and inspect the quality of processed products as agreed in the processing contract;
- (d) To be responsible for the right to use trademarks of goods and appellations of origin of goods;
- (dd) To comply with the law of Vietnam on processing activities and with the terms of the signed processing contract;
- (e) To be permitted to conduct on-the-spot export of processed products, leased or lent machinery and equipment and left-over raw materials, sub-materials and supplies, faulty products and scraps in accordance with written agreements between the parties concerned and consistent with current regulations on control of import and export of goods; provided that all tax obligations and other financial obligations stipulated by law must be fulfilled.

2. In respect of processors:





level of use of raw materials, sub-materials and supplies, the fixed level of consumption of supplies and the wastage rate as agreed in the processing contract.

3. Upon completion of a processing contract, any machinery and equipment leased or borrowed under the contract, left-over raw materials, sub-materials and supplies, faulty products and scraps shall be dealt with as agreed in the processing contract which must be consistent with the law of Vietnam.
4. The destruction of fault



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3. To sell processed products and exported machinery, equipment, raw materials, sub-materials or supplies for the purpose of implementation of a processing contract in the market of the country of the processor or any other market and to pay tax in accordance with the current law.
  4. To be exempted from import duties and export duties in respect of machinery, equipment, raw materials, sub-materials or supplies temporarily exported for re-import; or to pay export duties in accordance with the *Law on Import and Export Duties* where re-imp



6. Goods in transit shall not be permitted to be sold or consumed in the territory of Vietnam. In necessary cases of sale or consumption in Vietnam, application for permission must be made to the Ministry of Trade.
7. The Ministry of Trade shall provide guidelines for conducting transit of goods through the territory of Vietnam in the cases of Treaties which have provisions different to those stipulated in clauses 1, 2 and 3 of this article.
8. The Ministry of Finance shall provide guidelines on procedures for storage including open storage of goods in transit, procedures for ship to ship transshipment, for change of means of carriage of goods in transit, and for extension of duration of goods in transit.
9. The Ministry of Transport and Communications shall provide guidelines on transit routes.

## CHAPTER VIII

### Dealing with Breaches

**Article** *Dealing with breaches by business entities*

Business entities breaching the provisions of this Decree shall, depending on the seriousness of the breach, be subject to administrative penalty or shall be prosecuted for criminal liability in accordance with law.

**Article** *Dealing with breaches by State officials and employees*

State officials and employees who abuse their position or power to breach the provisions of this Decree shall, depending on the seriousness of the breach, be subject to disciplinary penalty or shall be prosecuted for criminal liability in accordance with law.

## CHAPTER IX

### Implementing Provisions

**Article** *Implementing provision*

1. This Decree shall be of full force and effect from 1 May 2006 and shall replace Decree No. 57-1998-ND-CP of the Government dated 31 July 1998 making detailed provisions for implementation of the *Commercial Law* with respect to importation, exportation, processing and sale and purchase agency involving foreign parties, and Decree No. 44-2001-ND-CP of the Government dated 2 August 2001 amending Decree No. 57-1998-ND-CP dated 31 July 1998.

Any previous provisions on management of import and export of goods which are inconsistent with this Decree are hereby repealed.

All legal instruments and guidelines for implementation of this Decree by ministries, branches and other bodies involved .









2.	<p>Assorted firecrackers (except for flares used for marine safety pursuant to guidelines of the Ministry of Transport) and equipment interfering with road traffic speed measuring instruments.</p> <p>(The Ministry of Police shall guide implementation of this List, announce the List and record the HS code numbers from the <i>Import and Export Tariff Duty List</i>.)</p>
3.	<p>Second-hand consumer goods, comprising the following groups:</p> <ul style="list-style-type: none"><li>- Textiles and garments, shoes and sandals, clothing.</li><li>- Electronic goods.</li><li>- Refrigerators.</li><li>- Household electrical appliances.</li><li>- Medical apparatus.</li><li>- Furniture and items of interior decoration.</li><li>- Household goods comprising porcelain, terracotta and china, glass, metal, resin, rubber and plastic articles and household goods made from other materials.</li></ul> <p>(The Ministry of Trade shall specify the above lines of goods in more detail and record the HS code numbers from the <i>Import and Export Tariff Duty List</i>.)</p>





**APPENDIX**

**LIST OF GOODS THE IMPORT OR EXPORT OF WHICH IS SUBJECT TO ISSUANCE  
OF A PERMIT FROM THE MINISTRY OF TRADE**

(Issued with Decr





## APPENDIX

### **LIST OF GOODS SUBJECT TO SPECIALIZED INDUSTRY MANAGEMENT AND THE APPLICABLE MANAGEMENT PRINCIPLES**

(Issued with Decree No. 12-2006-ND-CP of the Government dated 23 January 2006)

Goods on these Lists applies to import and export activities for both commercial and non-commercial goods, to the import and export of goods.



5.	Feed for livestock and raw materials for the production of feed for livestock, of types used for the first time in Vietnam.	Licence for Testing
6.	New types of fertilisers used in Vietnam.	Licence for Testing
7.	Genes of plants and crops; micro-organisms serving research, scientific and technical exchange	



- (b) All types of seedlings, drugs, chemicals and raw materials for the production of drugs and chemicals which are not yet named on Lists (c) and (d) above may only be imported into Vietnam with an import permit for testing issued by the M<sup>S</sup>RU ih





**IV LIST OF GOODS SUBJECT TO SPECIALIZED INDUSTRY MANAGEMENT  
BY THE MINISTRY OF POSTS AND TELECOMMUNICATIONS**

<b>A</b>	<b>Export Goods</b>	<b>For of Manage ent</b>
	Nil.	
<b>B</b>	<b>I port Goods</b>	
1.	Postage stamps, stamp publications and lines of stamp goods.	Import permit
2.	Radio transmitters and receivers with a frequency from 9KHz to 400GHz and a capacity of 60mW upwards.	Import permit
3.	Radar equipment, radio wave assisted equipment and long-range radio wave controlling apparatus.	Import permit



	prizes and specialized equipment for games in casinos.	equipment and the built-in programmes). Enterprises having an issued investment licence or having business registration pursuant to Decision No. 32-2003-QD-TTg of the Prime Minister of the Government dated 27 February 2002 shall be permitted to import these machines.
7.	Children's games.	Announcement of the properties and types of games permitted to be imported.

### Management Principles

- The Ministry of Culture and Information shall promulgate the above Lists of specific goods using the HS code numbers on the *Import and Export Tariff Duty List*.

The products listed in clauses 1, 2 and 3 of Section A shall be permitted to be exported on request, and procedures shall be resolved at customs, when:

- The items are permitted to be produced and circulated in Vietnam, or
- They have a certificate clearly stating the source of the items.

The Ministry of Culture and Information shall be responsible to provide specific guidelines on these principles, and shall not issue export permits nor approve the contents, quantity or value of export products.

- With respect to aural-visual products not being cinematographic works, the Ministry of Culture and Information shall authorize Departments of Culture and Information to approve their contents.

## VI LIST OF GOODS SUBJECT TO SPECIALIZED INDUSTRY MANAGEMENT BY THE MINISTRY OF HEALTH

A	Export Goods	For of Management
	Nil.	
B	Import Goods	
1.	Addictive substances, substances which act on the central nervous system, and precursors (including finished product medicines).	Import permit specifying the conditions for import and procedures for issuance of the permit
2.	Preventive and curative medicines for humans, being finished products, with a registered number.	Permitted to be imported pursuant to need, without verifying the order for import
3.	Preventive and curative medicines for humans, being finished products, but without a registered number.	Licence for Testing
4.	The following items being new types used in Vietnam, namely raw materials for the production of medicines, pharmaceutical drugs and adjuvant, empty capsules and packaging which directly contacts medicine.	Licence for Testing
5.	Cosmetics directly impacting on human health.	Registration of circulation



6.	Vaccines and immune biological products outside the List of goods permitted to be imported as needed.	Import permit
7.	Medical equipment which may directly impact on human health, outside the List of goods permitted to be imported as needed.	Import permit
8.	Chemicals and products for the extermination of insects and bacteria, used in homes and in medicine generally.	Registration of circulation

**Management principles**

1. With respect to raw materials for the production of medicines, pharmaceutical drugs and adjuvant, empty capsules and packaging which directly contact medicine; vaccines and immune biological products; and medical apparatus, the Ministry of Health shall announce the List of items permitted to be imported as needed, but outside this List there must be an import permit specifying the conditions for import and procedures for issuance of the permit.
2. Items in the o



4.	Manufactured sulphuric acid.	Regulations on standards
5.	Pure sulphuric acid.	Regulations on standards
6.	Manufactured phosphoric acid.	Regulations on standards
7.	Alums from the hydroxide chemical group.	Regulations on standards
8.	Industrial explosives. High concentration ammonium nitrate (NH <sub>4</sub> NO <sub>3</sub> ).	Import permit specifying the conditions for import and procedures for issuance of the permit.

**Management principles**

With respect to lines of goods set out in groups 2 to 7 inclusive of Section B, the Ministry of Industry shall only regulate the conditions for import or the technical criteria which must be satisfied in order to import; an import permit or certificate of verification shall not be required, and it shall not be necessary to obtain approval of the quantity or value of goods to be imported.

**VIII LIST OF GOODS SUBJECT TO SPECIALIZED INDUSTRY MANAGEMENT  
BY THE MINISTRY OF N**

