

**DECREE NO. 149/2005/ND-CP OF THE GOVERNMENT DATED
DECEMBER 06, 2005 MAKING DETAILED PROVISIONS FOR
IMPLEMENTATION OF LAW ON IMPORT AND EXPORT DUTY**

THE GOVERNMENT

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

Pursuant to Law on Import and Export Duty No. 45/2005/QH11 dated June 14, 2005;

Pursuant to Law on Customs No. 29/2001/QH10 dated June 29, 2001 and Law on Amendment of and Addition to A Number of Articles of Law on Customs No. 42/2005/QH11 dated June 14, 2005;

On the proposal of the Ministry of Finance,

DECREES:

**CHAPTER I
GENERAL PROVISIONS**

Article 1. Goods subject to payment of duty

Goods, excluding goods provided in Article 2 of this Decree, shall be subject to import and export duty in the following cases:

1. Goods imported or exported across borders and border-gates of Vietnam, including goods imported or exported across inland and river border-gates, seaports, airports, international railways, international post offices and other customs procedural agencies established according to decisions of the competent governmental authorities.

2. Goods shifted from the domestic market into the non-tariff zone and from the non-tariff zone to the domestic market.

The non-tariff zones shall be zones having its sale and purchase transactions and goods exchange recognized as import and export transactions and be comprised of: processing and export zone, processing and export enterprise, bonded warehouse, bonded zone, customs bonded warehouse, special commercial-economic zone, industrial-commercial zone and other economic zones established

according to the Prime Minister's decisions.

3. Goods that are sold or purchased as imported, exported goods.

Article 2. Goods not subject to payment of duty

Goods shall not be subject to import and export duties in the following cases:

1. Goods that are transited across borders, border gates of Vietnam in accordance with the laws.
2. Humanitarian aid goods, non-refundable aid goods from the United Nations' governments, organizations, inter-governmental organizations, international organizations and foreign non-governmental organizations (NGO), economic organizations or foreign individuals to Vietnam and vice versa for the purposes of socio-economic development or other humanitarian objectives conducted under mutual official instruments and ratified by competent authorities; humanitarian and emergency aids in service for remedy of consequences of wars, natural disasters and epidemic diseases.
3. Goods in the non-tariff zone exported to foreign countries; goods imported from foreign countries to the non-tariff zone and only used in the non-tariff zone; goods shifted from one non-tariff zone to the others.
4. Goods which are oils and gas levied with resources duty of the Government upon exported.

Article 3. Taxpayer, person authorized for making security and duty payment

1. Taxpayers as provided in the Article 4 of the Law on Import and Export Duty, include:

- a) Owners of imports or exports;
- b) Organizations entrusted for import and export of goods;
- c) Individuals having goods imported and exported upon his exit or entry; sent or received goods across borders and border-gates of Vietnam.

2. Person authorized for making security and duty payment shall include:

- a) Customs procedures agents being authorized for making duty payment of import, export duty.
- b) Enterprises providing postal service and international express service in case of making duty tax payment on behalf of taxpayers;

c) Credit institutions or others organizations operating under Laws of credit institutions in case of guaranteeing or paying duties on behalf of taxpayers as stipulated in Article 14 of this Decree.

Article 4. Application of International Treaty

Where International Treaty to which the Socialist Republic of Vietnam is a member differently provides on import and export duty in comparison with this Decree, provisions of such International treaty shall prevail.

Article 5. Duty levied on goods sold, purchased and exchanged by border inhabitants

Goods of border inhabitants that are sold, purchased or exchanged within a limitation shall be entitled to tax exemption; duties shall be imposed on the quantity exceeding of tax exemption limitation. The Ministry of Finance shall preside and co-ordinate with the People's Committees of provinces and centrally-run cities which are contiguous to borders and related bodies to submit to the Prime Minister for promulgation of tax exemption limitation for goods sold, purchased and exchanged by border inhabitants in relevant each area.

CHAPTER II CALCULATION BASIS AND TARIFF

Article 6. Calculation Basis

1. For goods subject to the application of tax rate in percentage (%), the basis for calculation of duty shall be:

- a) The quantity of each item of goods actually imported and exported listed in customs declaration;
- b) The dutiable value of each item of goods;
- c) The duty rate of each item of goods.

2. For goods subject to the application of absolute duty, basis for calculation of duty shall be:

- a) The quantity of each item of goods actually imported and exported listed in customs declaration;
- b) The absolute duty rate imposed on one unit of goods.

Articles 7. Dutiable value and duty exchange rate

1. In respect of exported goods, the dutiable value is the selling price stated on the contract used at the exporting border-gate (FOB), excluding insurance costs (I) and transportation costs (F) which are determined in accordance with the regulations on customary value for exported goods.

2. In respect of imported goods, the dutiable value is the price actually paid at the first importing border-gate under the contract and determined according to the regulations on customary value for imported goods.

3. The exchange rate between Vietnamese Dong and foreign currencies used as the basis for determining the dutiable value shall be the average inter-bank market rate announced at the time of calculation by the State Bank of Vietnam and published on the People's Newspaper and the State Bank of Vietnam's daily website. For days on which the People's Newspaper is not published and the information on the daily website is not updated (or exchange rates are not provided) or such information is informed to the relevant border-gate on such day, the applicable exchange rate for duties calculation on such days shall be the exchange rate used to calculate duties on the immediately previous day.

In respect of foreign currencies for which no transaction rates are announced on the foreign currency inter-bank market by the State Bank of Vietnam, it shall be determined on the basis of the cross-rate between the rate of the United States Dollars (USD) for Vietnamese dong and the rate of the United States Dollars for such foreign currencies announced at the time of duty calculation.

Article 8. Currency used for duty payment

Import and export duties shall be paid in Vietnamese dong. Taxpayers wishing to pay duties in foreign currency shall pay duties in a freely-convertible foreign currency. Converting foreign currencies to Vietnamese dong shall be on the basis of the average transaction rate in the foreign currency inter-bank market announced by the State Bank of Vietnam at the time of duty calculation.

Article 9. Duty rate

1. Export duty rate shall be specifically provided for each type of goods on the export tariff.

2. Imported duty rate shall be specifically provided for each type of goods, including preferential rate, special preferential rate and standard rate:

a) The preferential rate shall apply for imports originating from countries, groups of countries or territories which provide "Most Favored Nation" status to Vietnam in trade activities. The preferential duty rate is specified for each item of goods in the preferential import tariff;

b) The special preferential rate shall apply for imports originating from countries, groups of countries or territories which provide "Most Favored Nation" status to Vietnam in trade relations on the basis of free trade regions or customs duty unions or for the purpose of creating favourable conditions for border trade relations and in other special preferential cases.

Conditions for application of the special preferential rate:

- Imports must be goods which are specified in the agreement between Vietnam and countries, groups of countries, or territories applying the special preference in respect of duties and satisfy all conditions in the agreement;

- Imports must be goods originating from countries, groups of countries, or territories which have signed an agreement with Vietnam on special preference duty.

c) The standard rate is the duty rate applicable to imports originating from countries, group of countries or territories which do not provide Vietnam with "Most Favored Nation" status or special preferential import duties.

The standard rate shall be uniformly applied at a level equal to 150% of the preferential duty rate for each item of goods as provided for in the preferential import tariff.

Article 10. Measures for self-defence, anti-dumping, anti-subsidy and anti-discrimination in import of goods.

Apart from duties as stipulated in Clause 2 of Article 9 of this Decree, the goods which is excessively imported into Vietnam, and are subsidized, sold at dumping prices or discriminated in comparison with exported goods of Vietnam shall be subject to one of the following measures:

1. Increasing the import duty for the goods excessively imported into Vietnam according to provisions of Ordinance on Self-defence on Importation of Foreign Goods into Vietnam.

2. Imposing anti-dumping duty for the dumping goods imported into Vietnam according to provisions of Ordinance on Anti-dumping for Goods Imported into Vietnam.

3. Imposing anti-subsidy duty for the subsidized goods imported into Vietnam according to provisions in Ordinance on Anti-subsidy for Goods Imported into Vietnam.

4. Imposing anti-discrimination duty for goods imported into Vietnam from countries, group of countries or territories where there is discrimination in respect of import duty or other method of discrimination in compliance with legal regulations on "Most Favoured Nations" treatment and national treatment in the international commerce.

Article 11. Authority and procedures for determination of the export duty rate, import duty rate, absolute duty and measures on duty for anti-discrimination in the import of goods.

1. The Ministry of Finance shall stipulate the following duty rates:

a) The preferential export, import duty rate for each item of goods in accordance with the following principles and procedures:

Principles:

- Being in conformity with the list of dutiable goods and in the scope of the duty rate framework issued by the National Assembly Standing Committee.
- Making contribution for revenue of the State budget and market stability.
- Protecting the local manufacture on an selective, conditional and limited period in compliance with the International Treaties to which the Socialist Republic of Vietnam is a member.

Procedures:

- On the basis of the above principles, pursuant to the State policies on import and export of goods in each period, the orientation for development of manufacture industries, the fluctuation of price in the market in each period, and petitions of individuals and organizations, the Ministry of Finance shall consult other ministries and associations in connection with the issuance of decision on preferential export and import duty rate.
- In case ministries and associations have not yet reached an uniform agreement on the duty rates for certain types of goods, the Ministry of Finance shall report to the Prime Minister for his opinion prior to issuing decision on preferential export and import duty rate.

b) The preferential export, import duty rate shall be in compliance with the following procedures: on the basis of agreements signed by Vietnam on special preferential duty for imported goods, the Ministry of Finance consults other ministries and associations to issue the decision on the special preferential export, import duty rate.

2. The Ministry of Finance shall preside and co-ordinates with related bodies to submit to the Prime Minister for decision on application of absolute duty and anti-discrimination duty where such application so required.

CHAPTER III

DECLARATION AND PAYMENT OF DUTY

Article 12. Responsibilities of taxpayers

Taxpayers are responsible to fully, accurately and transparently declare the duty and are responsible before the law for the contents of declaration; to submit customs declaration to the customs office; to calculate and pay duties in compliance with provisions of this Decree and legal regulations on customs procedures, inspection and supervision.

Article 13. Time of duty calculation

The time of calculation of import, export duties shall be the point of time on which a taxpayer lodges a customs declaration at the customs office.

Calculation of import, export duties shall be based on the duty rate, dutiable value and dutiable exchange rate at the time of calculation.

Article 14. Time-limit for payment of duty

1. The time-limit for payment of export duty shall be thirty (30) days from the date on which the taxpayer lodges a customs declaration at the customs office.

2. The time-limit for payment of import duty applicable for the taxpayer that well complies with the laws on duties:

The taxpayer that well complies with laws on duties shall be taxpayer that has conduct its import, export activities for a minimum period of 365 days, counted up to the date of its lodging of the customs declaration for consignment on procedures, and not committed any commercial fraud, tax evasion, owed any tax debt and outstanding fines, well implemented financial report regime as required by the laws. The time-limit for payment of import duties shall be applied for this subject as follows:

a) In respect of imported raw materials and supplies for production of export goods, the time-limit shall be two hundreds and seventy-five (275) days from the date on which the customs declaration is registered;

In special cases where the cycle of production or storage of raw materials and supplies is longer than two hundreds and seventy-five (275) days, the time-limit shall be considered to be extended in conformity with the cycle of production or storage of raw materials and supplies. The Ministry of Finance shall preside and co-ordinate with related bodies to make detailed decisions.

b) In cases of goods traded on the basis of temporarily exported for re-import or temporarily imported for re-export, the time-limit for payment of duties shall be

fifteen (15) days from the date of expiry of the time-limit for temporary export for re-import or import for re-export (including any authorized extension thereof);

c) In case of other imports, other than the cases said in sub-clauses a and b of this Article, the time-limit for payment of duties shall be thirty (30) days from the date of registration of the customs declaration.

3. The time-limit for import duty for the taxpayer that does not well comply with the laws on duties:

a) In respect of duty payable guaranteed by credit institutions or other organizations operating under provisions of the Law on Credit Institutions, the time-limit for payment of duty shall be the time-limit for guarantee but shall not be longer than the time-limit stipulated in Clause 2 of this Article. In case the taxpayer fails to pay duty in full within the time-limit for guarantee (in case the guaranteed time-limit is shorter than the time-limit for payment of duty) or within the time-limit for payment of duty (in case the guaranteed time-limit is the same as or longer than the time-limit for payment of duty), the guarantee organization is responsible for payment of duty, fines for late payment of duty (if any) on behalf of the taxpayer. The time-limit of late payment of duty shall be counted from the date of expiry of the time-limit for guarantee or the date of expiry of the time-limit for payment of duty stipulated above;

b) In respect of duty payable which is not guaranteed by credit institutions or other organizations operating under provisions of the Law on Credit Institutions, the taxpayer must pay the duty payable prior to its receipt of goods.

4. In respect of imported goods being consumer goods, duties must be paid in full prior to receipt of goods. In cases where the taxpayer has a guarantee in respect of duties payable, the time-limit for payment of duties shall be the time-limit for guarantee but shall not be longer than thirty (30) days from the date on which the taxpayer lodges a customs declaration. If the taxpayer fails to pay the import duties payable within the time-limit for guarantee, the customs office shall request the guarantor to pay the amount of duties and the fine for late payment of duties (if any) on behalf of the taxpayer. The time-limit of late payment is from the date of expiry of the time-limit for guarantee.

The Ministry of Trade is obliged to issue the list of consumer goods to be used as basis for implementation of provisions of this Clause.

Article 15. Declaration and payment of duty according to a single customs declaration.

In respect of imports, exports registered with single customs declaration for import or export for many times, the import and export duties shall be based on the duty rate, the dutiable value and the exchange rate used to determine the dutiable value for each time of import or export on the basis of the quantity of each item of goods actually exported or imported. The time-limit for each time of import or export shall be in compliance with provisions set out in Article 14 of this Decree.

CHAPTER IV

EXEMPTION, CONSIDERATION FOR EXEMPTION, REDUCTION, REFUND AND RE-COLLECTION OF DUTY

Article 16. Exemption of duty

Imported and exported goods shall be exempted from import and export duties in following cases:

1. Goods temporarily imported for re-export or temporarily exported for re-import in service of participation in trade fairs, exhibitions or displays; machinery, equipment and occupational tools temporarily imported for re-export or temporarily exported for re-import in service of a periodic operation.

After finishing trade fairs, exhibitions, displays, or completion of operation as legally stipulated, goods temporarily exported must be re-imported into Vietnam, and goods temporarily imported must be re-exported to foreign countries.

2. Goods being movable assets of Vietnamese or foreign organizations or individuals brought into Vietnam or brought overseas in a set limit, including:

a) Moveable assets of foreign organizations or individuals that are entitled to reside or work in Vietnam, or go back to foreign country upon his cease of residence or working in Vietnam;

b) Moveable assets of Vietnamese organizations or individuals which are permitted to be exported to a foreign country for business and working purposes and imported back to Vietnam upon expiry of a time-limit of such purposes;

c) Moveable assets brought back by Vietnamese citizens or families who are residing abroad and are now permitted to resettle in Vietnam or taken abroad by Vietnamese citizens or families who are permitted to reside in a foreign country;

goods which are moveable assets brought into Vietnam by foreign individuals who are permitted to reside in Vietnam or brought back when they are permitted to resettle in foreign country;

3. Imports and exports of foreign organizations or individuals enjoying rights to privileges and immunities in Vietnam.

4. Goods that are imported for processing for foreign party and are entitled to import duties exemption upon its import and export duties upon re-exported of finish goods to foreign party; Goods that are exported abroad for processing for a Vietnamese party and are exempted from export duties, and are entitled to import duties exemption for the value of parts of goods exported for processing under the contract.

5. Imported and exported goods being personal belongings within a tax-exempted quantity upon his exit and entry.

6. Goods imported to form fixed assets for encouraging investment projects as provided in Annex I or Annex II promulgated in conjunction with this Decree, ODA-funded projects entitled to exemption of import duty, including:

- a) Machinery, equipment;
- b) Means of transport specialized in a technology line verified by the Ministry of Science and Technology; employee transportation vehicles, including automobiles of 24 seats or more and water transportation vehicles;
- c) Components, parts, separate parts, spare parts and patterns to be assembled or used synchronously with specialized machinery, equipment and means of transport provided in points a and b of this clause;
- d) Raw materials and supplies used for manufacture of machinery and equipment in a technology line or for manufacture of components, parts, separate parts, spare parts and patterns to be assembled or used synchronously with the specialized machinery, equipment and means of transport provided in points a of this clause;
- e) Construction materials which have yet been produced in Vietnam.

The Ministry of Planning and Investment shall issue the list of building materials that were producible in Vietnam in service for the implementation of duty exemption stipulated in this clause.

7. Plant crop and breedings which are permitted to import for implementation of investment projects in fields of agriculture, forestry and aquaculture.

The Ministry of Agriculture and Rural Development shall issue the list of crop plants and breedings which are permitted to import in service for the implementation of duty exemption stipulated in this clause.

8. Goods imported by the BOT enterprise and its sub-contractors for implementation of BOT, BTO, BT projects, including:

a) Machinery and equipment imported to form fixed assets (including machinery, equipment and spare parts used for survey, design, execution and construction);

b) Specialized means of transportation in the technology line used to create fixed assets which are verified by the Ministry of Science and Technology; means of transport used to carry employees, including automobiles of more than 24 seats and sea-going vehicles;

c) Components, parts, separate parts, spare parts and patterns to be assembled or used synchronously with the specialized machinery, equipment and means of transport provided in this clause, including the case of being used for replacement and maintenance during the operation of the work;

d) Imported raw materials and supplies in service of projects, including raw materials and supplies for manufacture and operation of the work.

9. Exemption of duty for imported goods as stipulated in clauses 6, 7 and 8 of this Article shall be applicable to the case of expansion of project, of technological replacement and renovation.

10. The first-time exemption of duty shall be applicable to the goods set out in Annex III hereof and imported for the purpose of forming fixed assets for encouraging investment projects, ODA-funded projects in the investment fields of in hotels, offices, apartments for hire, houses, commercial centers, technical services, supermarkets, golf courts, tourist areas, sport areas, entertainment areas, establishments for health care, training, culture, finance, banking, insurance, audit and consulting services.

11. Exemption of duty for imported goods in service of oil and gas activities shall include:

a) Specialized machinery, equipment and means of transport which are necessary for activities in the field of oil and gas and are verified by the Ministry of Science and Technology; employees transportation, including automobiles of 24 seats and more and water transportation vehicles; components, parts, separate parts, spare parts and patterns to be assembled or used synchronously with the specialized machinery, equipment and means of transport referred above;

b) Facilities that have yet been manufactured in Vietnam and necessary for activities in the field of oil and gas.

The Ministry of Planning and Investment shall issue the list of materials which are necessary for activities in the field of oil and gas and were producible in Vietnam to be used as basis for exemption of duty as stipulated in this clause;

c) Medical equipment and first-aid drugs used on drilling platforms and floating works which are verified by the Ministry of Health;

d) Office equipments serving for activities in the field of oil and gas;

e) Goods temporarily imported for re-export in service for activities in the field of oil and gas.

12. Shipbuilding yards shall be entitled to exemption of export duty for exported products of sea-going vessels and exemption of import duty for the machinery and equipment forming fixed assets; means of transport of a technology line which form fixed assets and verified by the Ministry of Science and Technology; raw materials and supplies, semi-finished products in service of shipbuilding which have not yet been producible in Vietnam.

The Ministry of Planning and Investment shall issue the list of raw materials and supplies, semi-finished products servicing shipbuilding which were producible in Vietnam to be used as basis for exemption of duty as stipulated in this clause.

13. Import duty shall be exempted in respect of raw materials and supplies directly used in processing of software which have not yet been producible in Vietnam.

The Ministry of Planning and Investment shall issue the list of raw materials and supplies directly used in processing of software which were producible in Vietnam to be used as basis for exemption of duty as stipulated in this clause.

14. Import duty shall be exempted in respect of the goods imported for direct use in activities of scientific research and technological development, including: machinery, equipment, spare parts, materials, means of transport which have not yet been manufactured in Vietnam, technology which have not yet been created in Vietnam, documents, books, newspapers, scientific magazines and sources of electronic information on science and technology.

The Ministry of Planning and Investment shall issue the list of machinery, equipment, spare parts, materials, means of transport and technology directly used in activities of scientific research and technological development which were producible in Vietnam to be used as basis for exemption of duty as stipulated in this clause.

15. Raw materials, supplies and spare parts imported for manufacture of projects in the list of specially encouraging investment fields as stipulated in Annex I or in the list of areas with extremely difficult socio-economic conditions stipulated in Annex II promulgated in conjunction with this Decree; or in the field of manufacturing mechanical, electric and electronic spare parts and components that are entitled to exemption of import duty for a period of five (05) years from the commencement thereof.

The Ministry of Trade shall co-ordinate with relevant ministries and agencies in providing guidelines for detailed classification of raw materials, supplies, spare parts to be used as bases for exemption of duty as stipulated in this clause.

16. Raw materials, supplies and semi-finished products which have not yet been producible in Vietnam and are imported for manufacture of projects in the list of encouraging investment fields as stipulated in Annex I; semi-finished products which have not yet been producible in Vietnam and are imported for manufacture of projects in the list of specially encouraging investment fields as stipulated in Annex I or in the list of areas with specially difficult socio-economic conditions stipulated in Annex II which is promulgated in conjunction with this Decree shall be subject to exemption of duty within the time-limit of five (05) years from the beginning date of manufacture.

The Ministry of Planning and Investment shall issue the list of raw materials, supplies and semi-finished products which were producible in Vietnam to be used as basis for exemption of duty as stipulated in this clause.

17. Goods manufactured, processed, recycled and assembled in non-tariff zones without use of imported raw materials and components shall be subject to exemption of duty when importing into the domestic market; in respect of goods manufactured, processed, recycled and assembled in non-tariff zones with use of imported raw materials and components, only import duty for the part of imported raw materials, components which constitute such goods shall be paid.

18. Machinery, equipment and means of transport (excluding automobiles of less than 24 seats and automobiles designed to carry both passengers and goods equivalent to those of less than 24 seats) imported by the foreign contractor in form of temporary import for re-export in service of execution of ODA-funded works and projects in Vietnam shall be subject to exemption of import duty when temporarily imported and subject to exemption of export duty when re-exported.

19. Organizations or individuals who import or export goods as stipulated in clauses 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 of this Article shall be themselves responsible before the law for accuracy and honesty of their declaration of goods subject to exemption of duty upon their customs declaration registration.

20. The Ministry of Finance shall submit to the Prime Minister for

consideration and decision on exemption of import, export duty for taxpayers who incurred objective difficulties and other cases.

Article 17. Consideration for exemption of duty

Imported and exported goods shall be entitled to be considered for exemption of duty in following cases:

1. Imports being specialized goods directly used for purpose of national defense, security, education and training, and scientific research (excluding cases set out in clause 14 of Article 16 of this Decree) shall be exempted from import duty in accordance with the list of imported goods issued by the Ministry of Finance under agreement with related ministries and agencies.

2. Goods being gifts, donations or samples sent by foreign organizations or individuals to organizations or individuals in Vietnam, or vice versa shall be entitled to be considered for exemption of duty for quantity within the set limit.

3. Goods imported for sale in duty-free shops for persons on exit or entry and other subjects in accordance with the government provisions, including promotional goods, testing goods freely supplied by the foreign party for the purposes of selling in conjunction with goods in duty-free shops.

Article 18. Consideration for reduction of duty

Imported and exported goods whose damage or loss occurred when laid under the supervision and control of the customs and verified, certified by competent entities shall be entitled to be considered for reduction of duty corresponding with the actual damage or loss. The customs department shall base on the quantity of damages or loss and the verified, certified level of actual damage or loss for consideration of reducing duty.

Article 19. Import and export duty shall be refunded in following cases:

1. Imported goods whose duty has been paid but still stored at the border gate and under the supervision of the customs office and are re-exported abroad.

2. Imported and exported goods for which import and export duties have already been paid but are no longer to be imported or exported.

3. Goods for which import and export duties have already been paid but a lesser quantity of goods is actually exported or imported.

4. In respect of goods imported for manufacturing of exported goods, import duty paid shall be refunded corresponding to the ratio of products actually exported.

5. The following cases are provided for goods whose import duty has been paid, but exported:

a) Goods imported for delivery or sale to foreign party through an agent in Vietnam;

b) Goods imported for sale to foreign carriers on international routes via ports of Vietnam and Vietnam carriers on international routes stipulated by the Government.

6. Goods temporarily imported for re-export or goods temporarily exported for re-import in accordance with the method of trading goods temporarily imported for re-export; goods temporarily exported for re-import and goods imported by authorized dealers for foreign parties, thereafter re-exported which import and export duties has been paid for (excluding cases stipulated in clause 1 of Article 16 of this Decree).

7. Goods which have been exported but are obligatorily imported back into Vietnam shall be entitled to be refunded of export duty and not be subject to import duty.

8. Goods imported but obligatorily exported back to the foreign owner of goods or re-exported to a third country shall be subject to consideration for refund of import duty already paid, corresponding to the quantity of goods actually re-exported and shall not be subject to payment of export duty.

9. Machinery, equipment, tools and means of transport of organizations or individuals permitted to temporarily import (or borrowed) for re-export for purpose of carrying out investment projects, construction and installation of works, or used for production must declare for payment of import duties in accordance with applicable provisions and shall be entitled to be refunded of import duties upon its re-exported out of Vietnam. The amount of import duty refunded shall be determined on the basis of the remaining value of the goods when re-exporting according to the service life in Vietnam. In case the remaining value is nil, no duty shall be refunded.

10. The amount of duty already paid shall be refunded in case imported and exported goods via postal and international express services which the postal enterprise has paid duties on behalf of the goods' owner but are unable not delivered to the receiver and have to be re-imported or re-exported; or in case goods are seized, destroyed in accordance with the laws.

11. In case there is an error in declaration, calculation and payment of duty (made by either the taxpayer or the customs office), the exceeding amount of duties paid shall be refunded if such error occurs within the time-limit of one year (around 365 days) immediately preceding, from the date of discovery of the error. The date of discovery of the error is the date of signing the document that verifies the error between the taxpayer and the customs office.

12. Imports and exports for which the duties have already paid but then entitled to duty exemption in accordance with the decision of competent State body.

Article 20. Responsibility and time-limit for refund of duty

1. No later than sixty (60) days from the date of registration of customs declaration for goods actually imported or exported, the taxpayer that are entitled to be refunded of duties must complete and lodge the file as stipulated to competent State body for its consideration and refunding of duties already paid.

Where the time-limit for payment set out in the export contract is more than sixty (60) days from the date of actual export of goods, the enterprise must make a written undertaking to present documents for payment within a period of fifteen (15) days from the date of expiration of the time-limit for payment set out in the contract.

2. Within fifteen (15) days from the date of receipt of complete file as stipulated, the authorized State body shall be responsible for issuing a decision on refund of duty to taxpayers who are entitled to the refund of duty; in case the file is incomplete or fails to comply with the regulations, within a period of five (05) (working) days from the date of receipt of the file requesting a refund of duty, the authorized State body must request the taxpayer in writing to supplement the file.

3. When the time-limit stipulated in clause 2 of this Article is overdue, if the decision on refund of duty is delayed due to defaults of the authorized State body, apart from the amount of duties refundable, the interest also must be paid to the taxpayer. The interest for late refund of duties is calculated from the date of late issuance to the date of issuance of the decision on refund of duty according to the interest level of the loan from the commercial bank at the time the decision on refund of duty is issued.

Article 21. Re-collection of duty

1. Cases in which import and export duties shall be re-collected:

a) Goods are entitled to duty exemption or consideration for duty exemption as stipulated in Articles 16 and 17 of this Decree, but lately are used for a purpose other than the purpose for which duty is exempted, considered for exemption, the duty which has been exempted, considered for exemption shall be re-collected in

full, unless transferring are made to subjects entitled to duty exemption or consideration for duty exemption in accordance with provisions of this Decree;

b) Where a taxpayer or the customs office has made an error in declaration, calculation or payment of duty, the duty shall be re-collected for one year (around 365 days) immediately preceding, from the date of discovery of such error. The date of discovery of error is the date of signing the document which verifies the error between the taxpayer and the customs office;

c) In the case of discovery of fraud or tax evasion, duty shall be re-collected for a period of five (05) years immediately preceding the date on which the fraud or tax evasion is discovered by an inspection. The date on which the fraud or tax evasion is discovered by an inspection is the date on which decision on re-collection of duty is signed by the authorized State body.

2. Basis for calculation of import and export duties shall be the dutiable value, the duty rate and exchange rate stipulated at the time occurring the change in the purposes of use for which duty previously was exempted, considered for exemption in respect of the cases stated point a of clause 1; at the time of previous registration of customs declaration in respect of the cases stated points b, c of clause 1 of this Article.

3. The time-limit for declaration of duty shall be ten (10) days from the date occurring the change in the purposes for which duty previously was exempted and considered for exemption in respect of the cases stated in point a; shall be ten (10) days from the date of discovery of errors in respect of the cases stated in point b; and from the date on which tax fraud and evasion are discovered in respect of the cases stated in point c of clause 1 of this Article.

4. In respect of the cases stated in points a, b, c of clause 1 of this Article, the time-limit for payment of duty and fine (if any) shall be ten (10) days from the date on which the authorized State body issues the decision on the amount of duty and fine (if any) payable.

The taxpayer who fails to declare and pay the duty and fine (if any) in full to the State budget within the time-limit set out above shall be subject to penalty for offence in accordance with applicable provisions.

CHAPTER V

COMPLAINTS AND DEAL WITH BREACHES

Article. Complaints and resolution of complaints

Right and responsibility of taxpayers in respect of complaints regarding import and export duties; responsibility and authority of the customs department in respect of resolution of complaints regarding import and export duties in

accordance with provisions of Law on Import and Export Duties and the laws on complaints and denouncement.

Article 23. Dealing with breaches of taxpayers

Taxpayers who violate provisions of Law on Import and Export Duties and of this Decree shall be dealt with as follows:

1. Where payment of duty and fine is overdue from the last day in the time-limit set out for payment or the last day in the time-limit stipulated in the decision on settlement of duty, taxpayers, apart from paying amount of duty and fine in full, shall pay a fine of 0.1% of the overdue amount in respect of each day of delay; where the time-limit for late payment is more than ninety (90) days, taxpayers shall be coerced in compliance with provisions in Clause 4 of this Article.

2. Where duties are not declared and paid in accordance with applicable provisions, taxpayers shall be subject to penalties for administrative offences over duty, depending upon nature and level of offence.

3. Where there are tax false statement and evasion, taxpayers, apart from paying stipulated duties in full, shall be subject to a fine which is around one to five times more than the amount of tax fraud, depending upon nature and level of offence.

The head of the customs office where the taxpayer registers the customs declaration shall have right to deal with breaches stipulated in this clause.

4. Where duty and fine are not paid in accordance with the decision on settlement of duty, taxpayers shall be coerced to implement by the followings:

a) Cash deposits of taxpayers in bank, credit institutions and the State Treasury shall be deducted to pay duty and fine. Bank, credit institutions and the State Treasury are responsible for deducting cash from deposit accounts of taxpayers to pay duty and fine to the State budget in accordance with the decision on settlement of duty issued by the customs office or authorized State body;

b) The customs office where customs declarations are registered shall have right to keep the goods temporarily or seize the assets in accordance with the laws in order to ensure full collection of duty and fine. If the taxpayer fails to pay duty and fine in full within the time-limit of thirty (30) days from the date on which the customs office issues the decision on keeping the goods temporarily or seizing the assets, the customs office shall have right to sell the goods and assets by auctions in accordance with the laws in order to collect the amount of duty and fine in full;

c) The custom office shall not make import procedures for the next shipment of goods of the taxpayer until the duty and fine are paid in full.

5. The taxpayer who detects errors by himself and positively pays the undepayment to the State budget within the time-limit of sixty (60) days from the date of registration of customs declaration shall not be subject to penalty.

6. Any person who commits to an act of tax evasion with great amount or continues to evade the payment of duty after being imposed with a penalty for administrative offences shall be prosecuted for criminal responsibility pursuant to the laws.

Article 24. Dealing with offences committed by customs officers and other related individuals:

1. Any customs office or other individual who takes advantages of his position and power to appropriate or embezzle duty shall repay to the State the appropriated or embezzled amount, and depending upon the seriousness of the breach shall be subject to administrative punishment or be prosecuted for criminal responsibility as provided by the laws.

2. Any customs office who is irresponsible or intentionally protects the offender, or commits to an act violating the laws on import and export duties shall be subject to strict disciplines, administrative punishment, or be prosecuted for criminal responsibility, depending on the seriousness of the breach; in case the breach results in damage, compensation shall be paid in accordance with the laws.

CHAPTER VI ORGANIZATION OF IMPLEMENTATION

Article 25. Responsibilities of the Ministry of Finance:

1. To organize and instruct collection of import and export duties; to stipulate authority and procedures for exemption of duty, consideration for exemption of duty, consideration for reduction of duty, consideration for refund of duty, re-collection of duty and settlement of breaches in accordance with provisions of this Decree.

2. To preside and co-ordinate with the State Bank of Vietnam in promulgating provisions and instructing credit institutions to provide information relating to taxpayers for the purpose of inspection and collection of import and export duties.

Article 26. People's committees of provinces and centrally-run cities are liable for directing co-ordination, organization and management of the import and

export duty collection in local areas.

CHAPTER VII

PROVISIONS FOR IMPLEMENTATION

Article 27. Validity of implementation

1. This Decree shall come into force from 01 January 2006.

2. The following documents shall be abrogated: Decree No. 54-CP of the Government dated 28 August 1993, Decree No. 94/1998/ND-CP of the Government dated 17 November 1998 making detailed provisions for implementation of Law on Import and Export Duty; Article 26 of Decree No. 51/1999/ND-CP of the Government dated 08 July 1999 making detailed provisions for implementation of Law on Encouragement of Local Investment; Articles 57, 58 and 59 of Decree No. 24/2000/ND-CP of the Government dated 31 July 2000 making detailed provisions for implementation of Law on Foreign Investment in Vietnam; Clauses 10, 11 of Article 1 of Decree No. 27/2003/ND-CP of the Government dated 19 March 2003 amending and supplementing a number of Articles of Decree No. 24/2000/ND-CP of the Government dated 31 July 2000; Articles 54, 56, 57 and 58 of Decree No. 48/2000/ND-CP of the Government dated 12 September 2000 making detailed provisions for implementation of Law on Oil and Gas; Article 6 of Decree No. 119/1999/ND-CP of the Government dated 18 September 1999 on several financial policies and structures encouraging enterprises to invest in scientific and technological activities; Clauses 1, 2, 3 and 4 of Article 5 of Regulations on Investment in forms of BOT, BTO and BT contracts applicable to foreign invested projects in Vietnam promulgated in conjunction with Decree No. 62/1998/ND-CP of the Government dated 15 August 1998.

3. The encouraging investment projects which are granted with investment license, certificate of preferences for investment with the import, export duty preferential rates higher than those provided herein shall be entitled to preferential rates provided in the license for the remaining time; In case investment license, certificate of preferences for investment provides import, export duty preferential rates lower than those provided herein, such projects shall be entitled to the preferential rates as provided in this Decree for the remaining preferential time.

4. In respect of provisions on specially preferential import duty rates which are issued prior to the date on which this Decree comes into force, if such provisions are still in conformity with agreements signed by Vietnam and foreign countries, they shall be applied. Should any changes are require, the Ministry of Finance shall base upon provisions in Clause 1(b) of Article 11 of this Decree to promulgate specific preferential import duty rates.

Article 28. The Ministry of Finance shall make detailed guidelines for this Decree.

Article 29. All ministers, heads of ministerial-equivalent bodies and bodies of the Government, and chairmen of people's committees of provinces and centrally-run cities shall implement this Decree./.

**On behalf of the Government
the Prime Minister
Phan Văn Khai**

ANNEX I
LIST OF ENCOURAGED INVESTMENT AREAS AND
SPECIALLY ENCOURAGED INVESTMENT AREAS
(Promulgated in conjunction with Decree No. 149/2005/ND-CP
of the Government dated 08 December 2005)

I. List of specially encouraging investment areas:

1. Producing and processing for export at least 80% of the products;
2. Processing agricultural products, forestry products (excluding timber), fishery products from the domestic raw materials for export at least 50% of the products;
3. Producing various kinds of new breeds with high quality and economic efficiency;
4. Growing agricultural, forestry and fishery products;
5. Producing high-quality steel, alloy, ferrous metal, special metal, steel billet, spongy steel; refinement of cast iron;
6. Manufacturing machinery, equipment, group of parts in: exploitation of oil and gas, mines, energy; manufacture of crane lifting and lowering equipment; manufacture of machine-tools for processing metals, of refining equipment;
7. Producing medical equipment in analytical and extractive technologies in medical sector;
8. Manufacturing equipment for foodstuffs toxicity testing;
9. Manufacturing new materials, precious and rare materials; applying new biotechnology and new technologies for manufacturing communications and telecommunications equipments;
10. Processing information technology products;
11. High-tech industry;
12. Investing in research and development (R&D) account for 25% of turnover;
13. Investing, manufacturing equipment for waste treatment;
14. Pollution treatment and environment protection, waste treatment;
15. Producing antibiotic raw materials;
16. Investment under BOT, BTO, BT contracts.

II. List of encouraged investment areas

1. Exploitation, mining and processing of minerals;
2. Producing and processing for export at least fifty (50%) of products;

3. Producing and processing for export, business of goods for export at least thirty (30%) of the total value of goods manufactured and traded in the financial year of the project;
4. Employing of 500 or more employees;
5. Planting long-term industrial crops, fruit-trees in wildland, bare hills and mountains (excluding planting of agricultural, forestry and aquaculture products); reclaiming agricultural, forestry and aquaculture production;
Processing agricultural products from domestic raw materials;
Processing and preserving aquaculture products from domestic raw materials;
catching seafood offshore;
Processing forestry products (excluding domestic natural timber);
6. Preserving foodstuff; preserving post-harvest agricultural products;
7. Development of petro-chemical industry; construction and operation of oil and gas pipelines, oil storage and ports;
8. Investment in manufacturing precision mechanical equipment, machinery and equipment for safety examination and control in the process of industrial manufacture; manufacturing jig and dies for metal and non-metal products;
9. Investment in manufacturing high and medium voltage electric devices;
10. Investment in manufacturing diesel engines, spare parts for transportation ships, fishing ships; manufacturing engines and spare parts used in dynamic, hydraulic and pressure machines;
11. Manufacturing spare parts for automobiles and motorbikes; manufacturing automobiles of all kinds; manufacturing and assembly of equipment and motorbikes for construction; manufacturing technical equipment for transportation industry; investment in manufacturing construction machines, locomotives, railroad cars;
12. Repairing, building ships and boats; manufacturing motive power machines of ships, equipment and spare parts for transportation ships and fishing ships;
13. Manufacturing telecommunications and Internet devices; investment in manufacturing computers and software products (excluding manufacture of information technology products);

Investment in providing Internet connection service, Internet assessment service, Internet application service in areas provided in Annex II promulgated in conjunction with this Decree; mailer service, parcel service;

Providing services of information technology research, informatic technological human resources training;
14. Investment in manufacturing semi-conductor; electronic components and equipment;
15. Investment in manufacturing machine-tools, machinery, equipment, spare parts

and engines used for agricultural, forestry production, food processors, irrigation equipment;

16. Investment in manufacturing machinery and equipment for the textiles and garment industry;
17. Manufacturing kinds of insecticide raw materials;
18. Investment in manufacturing kinds of plant protection agents, insecticides, protection and treatment medicines for animals and aquaculture products, veterinary medicines with a localized value added portion of forty (40%) or more;
19. Producing basic chemicals, purified chemicals, specialized chemicals, dye;
20. Producing raw materials of detergents, additives for chemical industry;
21. Producing special cements; composite materials, and sound, electricity and heat insulating materials, wood-substitute synthetic materials, fire-proof materials excluding new materials, precious and rare materials; construction plastics and fibreglass;
22. Manufacturing light construction materials of various kinds, excluding new materials, precious and rare materials;
23. Producing paper, cover, artificial planks directly from the domestic agricultural and forestry materials; manufacturing paper pulp;
24. Weaving fabric, completing textile products; producing silk, fibres of various kinds; tanning and preliminary treatment of leather;
25. Manufacture of high-class materials, additives for manufacture of export footwear and garment;
26. Producing high-quality packages for exports;
27. Producing medical materials, excluding antibiotic materials, medical products for treating humans; building drug preservation stores; reserving drugs for humans in cases of floods, natural disasters, dangerous epidemic diseases;
28. Upgrading and developing energy sources;
Investment in building new power plants, power distribution and transmission, building establishments using solar power wind energy and biological gas; applying use technology;
29. Developing public transportation: investment in means of rail transport, road passenger transport by automobiles of 17 seats and more, waterway passenger transport by mechanical means;
30. Constructing and upgrading bridges, roads, airports, ports, stations, bus stations, bus stops, constructing new railroads;
31. Investment in construction of waterplants, water supply and drainage systems;

32. Investment in construction and operation of infrastructure facilities of industrial zones, processing zones, and high-tech zones. Investment in manufacturing and processing in industrial zones, processing zones, and high-tech zones, small and medium industrial zones, industrial complex;
33. Technical services for agriculture, forestry and fisheries; supporting services for planting agricultural, industrial and forestal crops; breeding assistance activities; forestry assistance activities; aquaculture services; animal protection services; multiplication and cross-seeding, excluding new varieties of high quality and economic effect; agricultural, forestal and aquatic products preservation services; construction of agricultural, forestal and aquatic products preservation depots;
34. Producing, exploiting and refining salt;
35. Opening semi-public, people-founded, private schools at all levels: pre-school education, secondary education, professional secondary education, junior and senior college level training;
 Setting up vocational establishments, improving skills for workers;
36. Establishing houses of national culture, national song, dance and music ensembles; production, manufacture and repair of national musical instruments; preservation of museums and houses of national culture;
37. Setting up people-founded, private hospitals for disease examination and treatment, setting up epidemic disease preventing establishments; setting up concentrative relief centers taking care of disabled people, orphans, and geriatric centres;
 Investment in producing medical equipments, excluding those used in medically analytical and extractive technology, orthopedic instruments, vehicles, specialized instruments for the invalid;
38. Legal consultancy, investment consultancy, business management, consultative services in respect of science and technology; transfer of intellectual property right, technology transfer;
39. Investment in new production lines, investment in expansion, technological renovation in the industries set out in this Annex I;
40. Investment in moving facilities out of cities or towns or into industrial zones, processing zones, high-tech zones and industrial groups;
41. Producing toys for children;
42. Planting rice, cotton and tea in service of the processing industry, medical plants (excluding agricultural, forestry and fishery products); producing seeds and breeds, excluding those from new breeds with high-quality and high economic efficiency;
43. Raising cattle and poultry according to programs on structural transformation of

agricultural economy of farm scale or larger;

44. Investment in manufacturing machinery used in leather industry, mining machinery, industrial robots, dynamos.
45. Producing coke coal, activated charcoal; producing fertilizer.
46. Industries manufacturing traditional art and craft products: carving; inlaying with pearls; lacquering; engraving with stones; making products from rattan, bamboo and ivory bamboo; weaving carpets, silk, brocade, embroidering with laces; manufacture of pottery and porcelain products, of art and craft bronze products, of “do” paper;
47. Investment in construction of rank 1 markets, exhibition areas; commercial promotion, activities of capital mobilization and loan of the people’s credit fund;
Constructing technical infrastructure for residential quarters concentrating in areas belonging to the list in Annex II promulgated in conjunction with this Decree;
48. Pilot and sea rescue services;
49. Investment in constructing national tourist zones, ecological tourist zones, national gardens; investment in construction of cultural park zones, including all activities of sport and entertainment;
50. Recycling, collecting waste and scrap;
51. Investment in constructing technical works: laboratories, experiment stations in service for applying new technologies in manufacture.

ANNEX II
LIST OF AREAS HAVING POOR AND SPECIALLY POOR
SOCIO-ECONOMIC CONDITIONS

*(Promulgated in conjunction with Decree No. 149/2005/ND-CP
of the Government dated 08 December 2005)*

No.	Province/City	Areas with difficulty socio-economic conditions	Areas with specially difficulty socio-economic conditions
1	Bac Kan		All the districts and towns
2	Cao Bang		All the districts and towns
3	Ha Giang		All the districts and towns
4	Lai Chau		All the districts and towns
5	Lao Cai	Lao Cai City	All the districts
6	Son La		All the districts and towns
7	Bac Giang	Bac Giang City	All the districts
8	Hoa Binh		All the districts and towns
9	Lang Son	Lang Son City	All the districts
10	Phu Tho	Viet Tri City	All the districts and towns
11	Quang Ninh	Hai Ninh District Van Don District Yen Hung District Cam Pha Town Uong Bi Town Mong Cai Town	Ba Che District Binh Lieu District Dam Ha District Hai Ha District Hoanh Bo District Tien Yen District Dong Trieu District Co To District
12	Tuyen Quang		All the districts and towns
13	Thai Nguyen	Thai Nguyen City	All the districts and towns
14	Yen Bai		All the districts and towns
15	Binh Phuoc		All the districts and towns
16	Dak Lak	Buon Ma Thuot City	All the districts
17	Gia Lai	Pley Ku City	All the districts and towns
18	Kom Tum		All the districts and towns

19	Lam Dong	Da Lat City	All the districts and towns
20	Binh Thuan	Phan Thiet City	All the districts
21	Binh Dinh	Quy Nhon City	All the districts
22	Hai Duong	All the districts and towns, excluding Chi Linh District	Chi Linh District
23	Ha Tinh	Ha Tinh Town	All the districts
24	Ninh Binh	Tam Diep Town and other districts, excluding Nho Quan District, Yen Mo District, Gia Vien District	Nho Quan District Yen Mo District Gia Vien District
25	Nghe An	Cua Lo Town and districts not belonging to the list of areas with specially difficult socio-economic conditions (this Annex)	Ky Son District Tuong Duong District Con Cuong District Que Phong District Quy Hop District Quy Chau District Nghia Dan District Anh Son District Tan Ky District Thanh Chuong District Do Luong District
26	Ninh Thuan	Phan Rang Town	All the districts
27	Phu Yen	Tuy Hoa City	All the districts
28	Quang Tri	Dong Ha Town	All the districts, excluding Dong Ha Town
29	Quang Nam	Tam Ky Town	All the districts, excluding Tam Ky Town
30	Quang Ngai	Quang Ngai City	All the districts

31	Thanh Hoa	All districts excluding districts in the list of areas with specially difficult socio-economic conditions (this Annex)	Quan Hoa District Ba Thuoc District Lang Chanh District Thuong Xuan District Quan Son District Muong Lat District Nhu Xuan District Ngoc Lac District Cam Thuy District Thach Thanh District Nhu Thanh District
32	Thua Thien Hue	Hue City	All the districts
33	An Giang	Long Xuyen city	All the districts
34	Bac Lieu		All the districts and towns
35	Ca Mau	Ca Mau City	All the districts
36	Dong Nai	Long Khanh District Cam My District	Dinh Quan District Tan Phy District Xuan Loc District
37	Kien Giang	Rach Gia City	All the districts and towns
38	Khanh Hoa	All districts excluding districts in the list of areas with specially difficult socio-economic conditions (this Annex)	Khanh Vinh District Khanh Son District Truong Sa District
39	Soc Trang		All the districts and towns
40	Tra Vinh		All the districts and towns
41	Vinh Phuc	All the districts and towns, excluding Districts of Lap Thach, Tam Duong, Binh Xuyen	Lap Thach District Tam Duong District Binh Xuyen District
42	Can Tho	Can Tho City	All the districts and towns
43	Tay Ninh	Tay Ninh Town	All the districts
44	Thai Binh	All the districts and Thai Binh City	
45	Long An	Tan An Town	All the districts
46	Dong Thap		All the districts and towns

47	Tien Giang	My Tho City	All the districts and towns
48	Quang Binh	Dong Hoi City	All the districts
49	Ba Ria - Vung Tau	Chau Duc District Xuyen Moc District Long Dat District	Tan Thanh District Con Dao District
50	Vinh Long		All the districts and towns
51	Ha Noi City	Soc Son District	
52	Ho Chi Minh City	Can Gio District Nha Be District Cu Chi District	
53	Ben Tre		All the districts and towns
54	Bac Ninh	Gia Binh District Que Vo District Yen Phong District Luong Tai District Thuan Thanh District	
55	Ha Tay	Ba Vi District My Duc District Phuc Tho District Quoc Oai District Thach That District Ung Hoa District	
56	Da Nang City	Hoa Vang District and Districts of Thanh Khe, Ngu Hanh Son, Lien Chieu	Hoang Sa District
57	Ha Nam	All the districts and towns	
58	Hung Yen	All the districts and towns	
59	Binh Duong	Ben Cat District Phu Giao District Tan Uyen District Dau Tieng District	
60	Hai Phong	Vinh Bao District Tien Lang District	Bach Long Vi District Cat Hai District
61	Dien Bien	Dien Bien Phu City	Muong Cha District

		Muong Lay Town Dien Bien District	Tua Chua District Tuan Giao District Dien Bien Dong District Muong Nhe District
62	Dak Nong	Dak Mil District Cu Jut District Dak Rlap District	Gia Nghia Town Dak Song District Krong No District Dak Glong District
63	Nam Dinh	All the districts and Nam Dinh City	
64	Hau Giang	Long My District Vi Thuy District	

ANNEX III
LIST OF GROUPS OF EQUIPMENT SUBJECT TO EXEMPTION OF
IMPORT DUTY ONLY FOR THE FIRST TIME

*(Promulgated in conjunction with Decree No. 149/2005/ND-CP
of the Government dated 08 December 2005)*

1.	Equipment for hotel rooms and interior decoration (beds, wardrobes, tables, chairs, phones).
2.	Sanitaryware (bathtubs, toilet bowls, washbasins, accessories used for installation of sanitaryware, mirrors).
3.	Interior decoration for living-rooms (tables, chairs).
4.	Equipment for kitchens, dining rooms, restaurants, bars (cookers of various kinds and cooking utensils).
5.	Paintings, statues, carpets and other decorative items.
6.	Fridges, TV sets, microwave ovens, smoke-inhaling machines, vacuum cleaners, deodorizers, glasses, cups, plates, bowls.
7.	Video and audio equipment.
8.	Golf articles.