

THE PRIME MINISTER

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.: 15/2017/QĐ-TTg

Hanoi, May 12, 2017

DECISION

**ON THE LIST OF IMPORTED GOODS REQUIRED TO FOLLOW CUSTOMS
PROCEDURES AT THE PORT OF ENTRY**

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

Pursuant to the Customs Law dated June 23, 2014;

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

At the request of Minister of Finance;

The Prime Minister promulgates this Decision on the List of imported goods required to follow customs procedures at the port of entry.

Article 1. The List of imported goods required to follow customs procedures at the port of entry (hereinafter referred to as the “List”) is promulgated together with this Decision.

Customs procedures for goods which are not in the List enclosed herewith may be carried out at the port of entry or venues for completing customs procedures outside the port of entry in accordance with the Customs Law and the Government's Decree No. 08/2015/ND-CP dated January 21, 2015.

Customs procedures for import of various types of goods (which are whether in the List or not) with one bill of lading must be completed at the port of entry.

Article 2. Customs procedures for imported goods which are in the List enclosed herewith may be carried out at the port of entry or venues for completing customs procedures outside the port of entry in the following cases:

1. Customs procedures for equipment, machinery and/or supplies which are imported to construct a factory or building may be completed at customs authority at the place where such factory or building, or its warehouse is located.

2. Customs procedures for raw materials, supplies, equipment, machinery, accessories and spare parts which are imported to serve processing and manufacturing operations may be completed at customs authority at the place where the production workshop or factory is located.
3. Customs procedures for commodities which are temporarily imported for fair, exhibition or product launch events may be completed at the customs authority at the place where such fair, exhibition or product launch events are organized.
4. Customs procedures for commodities which are imported for sales at a duty-free shop may be completed at the customs authority in charge of managing such duty-free shop.
5. Customs procedures for imported shipments transited into a free trade zone may be completed at the customs authority in such free trade zone.
6. Customs procedures for imported goods which are used for the purpose of emergency assistance as prescribed in Clause 1 Article 50 of the Customs Law may be completed at the customs authority at the place where natural disasters or epidemics occur, or where emergency assistance is offered.
7. Customs procedures for special-use commodities which are imported to serve the purpose of national defense and security as prescribed in Clause 2 Article 50 of the Customs Law may be completed at the customs authorities requested by the customs declarants.
8. Customs procedures for petrol transited from bonded warehouses may be completed at customs authorities at places where petrol warehouses are located.
9. Customs procedures for commodities transited in one container to a container-freight station may be completed at customs authority in charge of managing such container-freight station.
10. Customs procedures for imported goods in other cases shall be subject to decision by the Prime Minister.

Article 3. Ministry of Finance shall instruct customs authorities to cooperate with relevant specialized regulatory agencies in tightening the control of imported goods prone to high risks in management, and ensuring the satisfaction of tax administration, national defense and security, and quarantine requirements for goods in the List of imported goods required to follow customs procedures at the port of entry.

Article 4. This Decision comes into force as from July 01, 2017.

Ministry of Finance shall, based on the import and export reality in each period, take charge of and cooperate with Ministry of Industry and Trade and specialized regulatory ministries in following and inspecting the enforcement of this Decision as well as proposing amendments to this Decision to the Prime Minister.

Ministers, heads of ministerial-level agencies, heads of the Government's affiliates, and Chairpersons of People's Committees of central-affiliated cities or provinces shall be responsible for implementing this Decision./.

PRIME MINISTER

Nguyen Xuan Phuc

LIST

**OF IMPORTED GOODS REQUIRED TO FOLLOW CUSTOMS PROCEDURES AT THE
PORT OF ENTRY**

(Enclosed with Decision No. 15/QĐ-TTg dated May 12, 2017 by the Prime Minister)

I. INSTRUCTIONS FOR APPLICATION

This List is prepared on the basis of the List of Vietnam's Imports and Exports, the Export Tariff and the Import Tariff. Rules for application of this List:

1. In case where only 4-digit HS code is specified, the regulations herein are also applied to all commodities with 8-digit HS code in this 4-digit heading.
2. In case where only 6-digit HS code is specified, the regulations herein are also applied to all commodities with 8-digit HS code in this 6-digit subheading.
3. In case where 8-digit HS code is specified, the regulations herein are only applied to commodities with 8-digit HS code.

II. LIST OF IMPORTED GOODS

No.	Description	HS Code
1	Cigarette, cigar and other tobacco-based products used for smoking, sniffing, chewing, snuffing or sucking	
	- Unmanufactured tobacco; tobacco refuse.	2401
	- Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	2402
	- Other manufactured tobacco and manufactured tobacco substitutes;	2403

	“homogenised” or “reconstituted” tobacco; tobacco extracts and essences.	
2	Liquor	
	- Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	2204
	- Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	2205
	- Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	2206
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	2207
	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.	2208
3	Beer	2203
4	Motor vehicles for the transport of fewer than 16 persons	8702 8703
5	Motorbikes, three-wheel motorcycles with cylinder capacity of over 125cm³	
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 125 cc but not exceeding 250 cc	8711.20
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	8711.30
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	8711.40
	- Other	8711.90
6	Aircraft, yachts	
	- Aircrafts	8802
	- Yachts	8901
7	Petrol of all kinds	
	Motor spirit:	
	- Of RON 97 and above, leaded	2710.12.11
	- Of RON 97 and above, unleaded	2710.12.12
	- Of RON 90 and above, but below RON 97, leaded	2710.12.13

	- Of RON 90 and above, but below RON 97, unleaded	2710.12.14
	- Other, leaded	2710.12.15
	- Other, unleaded	2710.12.16
	- Aviation spirit, not of a kind used as jet fuel	2710.12.20
8	Air conditioners of up to 90,000 BTU	84.15
9	Playing cards	9504.40.00
10	Votive papers	
	- Joss paper	4805.91.20
	- Joss paper	4823.90.92
11	Commodities subject to animal quarantine as per the List promulgated by Ministry of Agriculture and Rural Development	
12	Commodities subject to aquatic quarantine as per the List promulgated by Ministry of Agriculture and Rural Development	
13	Commodities subject to plant quarantine as per the List promulgated by Ministry of Agriculture and Rural Development	
14	Explosive precursor substances and industrial explosive materials as per the List promulgated by Ministry of Industry and Trade	
14.1	Explosive precursor substances (under the Government's regulations on industrial explosive materials)	
	- Ammonium nitrate (NH ₄ NO ₃) in crystalline form for production of emulsion explosive;	2834.29.90
	- Ammonium nitrate (NH ₄ NO ₃) in porous prills for production of ANFO explosive;	
14.2	Industrial explosive materials (including industrial explosive, booster, detonator, detonating cord, primer, LIL wires):	
	- Electrical detonators for industrial use;	3603.00.10
	- Plain detonator no 8 for industrial use;	3603.00.10
	- Water-resistant detonating cord for industrial use;	3603.00.90
	- Industrial safety fuse;	3603.00.20
	- Primer for industrial explosives;	3603.00.90
	- Emulsion explosives for blasting in underground mines without detonation gas and dust;	3602.00.00
	- Ammonite Explosive AD1;	
	- Other types of explosive (As per the List promulgated by Ministry of	

	Industry and Trade).	
15	Commodities that may cause impacts on the national defense and security as per the List promulgated by Ministry of Industry and Trade	
16	Waste or scraps as per the List promulgated by the Prime Minister	
17	Commodities on which safeguard tax, antidumping tax, or countervailing tax is imposed under regulations by Ministry of Industry and Trade	

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