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## Vietnam

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### MOIT Issues Tighter Trans-shipment Regulation

**Report Categories:**

FAIRS Subject Report  
Livestock and Products  
Poultry and Products  
Beverages  
Wine

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**Report Highlights:**

This report provides an un-official translation of the Ministry of Industry and Trade's (MOIT) Circular 5/2013/TT-BCT (Circular 5), dated February 18, 2013, which imposes new requirements on the importation of goods bound for re-export, and temporarily suspends importation for re-export of animal offal and by-products. Circular 5 implements Vietnamese Prime Minister Nguyen Tan Dung's Directive 23, issued on September 7, 2012.

**Background:**

This report provides an un-official translation of MOIT’s Circular 5, dated February 18, 2013, imposing new requirements on the importation of goods bound for re-export. The Circular includes ten Appendices. Excluding Appendices 1 and 10, which cover non-agricultural products, un-official translations of Appendices 2 - 9 are also included. Partial translations of Appendices 2, 3, and 4 provide lists of agricultural and food products subject to this Circular.

Circular 5 entered into force on April 4, 2013. The implementing regulation for the Prime Minister’s Directive 23, it supersedes the following MOIT Circulars: 1) Circular 33/2010/TT-BCT, dated September 11, 2010, regarding regulation of Temporary Import for Re-export, Transportation from Border Gate to Border Gate of Animal & Poultry Offal; 2) Circular 21/2011/TT-BCT, dated May 20, 2011, regarding the management of temporary import for re-export of frozen food products; and 3) Decision 5737/QD-BCT dated, September 28, 2012, providing a preliminary list of goods subject to Directive 23.

This Circular issues sweeping changes in regulations governing the trans-shipment of imported frozen meat, poultry, and seafood products (including offal and by-products), wine, beer, spirits, and tobacco products from Vietnam to neighboring countries. Appendix 2 of this Circular outlines the frozen animal offal and by-products which are temporarily suspended for importation for re-export. Appendix 3 outlines the meat, poultry, and seafood products which are regulated by this trans-shipment Circular. Appendix 4 outlines the wine, beer, spirits, and tobacco products subject to this Circular. The burden of complying with the majority of these requirements falls on Vietnamese companies trans-shipping the goods. However, U.S. exporters should be aware of this Circular and the new restrictions it places on importers who wish to trans-ship goods to neighboring countries.

**Begin unofficial English translation.**

**THE MINISTRY OF INDUSTRY AND TRADE**

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No.: 05/2013/TT-BCT

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

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*Hanoi, February 18, 2013*

**CIRCULAR**

**Stipulating the business activities of temporary import for re-export of some categories of commodities**

*Pursuant to the Government's Decree No. 95/2012/ND-CP dated November 12, 2012 defining the functions, tasks, powers and organizational structure of the Ministry of Industry and Trade;*

*Pursuant to the Government's Decree No. 12/2006/ND-CP dated January 23, 2006 making detailed provisions for implementation of the Commercial Law with respect to international purchase and sales of goods;*

*and agency for sale and purchase, processing and transit of goods involving foreign parties;*

*In furtherance of directions of the Prime Minister in the Directive No. 23/CT-TTg, of September 07, 2012 of the Prime Minister on strengthening state management of business activities of temporary import for re-export, transportation from border-gate to border-gate, and storing in bonded warehouses;*

*The Minister of Industry and Trade promulgates the Circular to stipulate the business activities of temporary import for re-export of some categories of commodities, as follows:*

## **Chapter I**

### **GENERAL PROVISIONS**

#### **Article 1. Scope of regulation**

1. This Circular stipulates the business activities of temporary import for re-export, including activities of storing goods from foreign countries in bonded warehouses for export or re-export through border provinces.

2. Goods of temporary import business for re-export falling within the scope of regulation of this Circular includes:

a) Goods falling within the List specified in Article 3 of this Circular.

b) The used goods falling within the List [of goods] prohibited from export, prohibited from import, temporarily suspended for export, temporarily suspended for import as stipulated in the Decree No. 12/2006/ND-CP dated January 23, 2006 making detailed provisions for implementation of the Commercial Law with respect to international purchase and sales of goods; and agency for sale and purchase, processing and transit of goods involving foreign parties but not falling within Annex II promulgated in conjunction with this Circular (hereinafter abbreviated as List of used goods).

3. The business activities of transporting goods from border-gate to border-gate, which fall within the Scope of regulation of this Circular, are not entitled to be conducted through road border-gates.

#### **Article 2. Subject of application**

1. This Circular applies to Vietnamese business entities (hereinafter abbreviated to business entities) doing business of temporary import for re-export of goods specified in clause 2, Article 1 of this Circular to re-export through border provinces; relevant agencies, organizations and individuals.

2. Business entities with foreign investment capital shall comply with commitments related to the Vietnam's accession to the World Trade Organization (WTO).

## **Chapter II**

### **PROMULGATION OF LIST OF SOME CATEGORIES OF COMMODITIES**

#### **Article 3. List of some categories of commodities**

To promulgate in conjunction with this Circular Lists of goods as below:

1. Goods prohibited from temporary import business for re-export and transportation from border-gate to border-gate (Annex I).

2. Goods temporarily suspended from temporary import business for re-export, transportation from

border-gate to border-gate and storing in bonded warehouses (Annex II).

3. Goods being frozen foods of temporary import business for re-export (Annex III).

4. Goods subject to special sales tax (Annex IV).

### **Chapter III**

#### **ISSUANCE OF CODE NUMBER OF TEMPORARY IMPORT BUSINESS FOR RE-EXPORT OF GOODS**

##### **Article 4. Temporary import business for re-export of frozen foods**

Business entities doing temporary import business for re-export of frozen foods in Annex III promulgated in conjunction with this Circular must satisfy the following conditions:

1. To be established before at least two (2) years and have conducted activities of export, import or temporary import for re-export of goods.

2. Having a deposit amount of VND 5 billion (five billion Vietnam dong) at the State Treasury of centrally-run cities and provinces where business entities locate their storage yards as stipulated in clause 3 this Article.

3. Having a storage yard used for temporary import business for re-export. Specifying:

a) Storage yards must have the minimum capacity of 100 (one hundred) cold containers of 40 feet, minimum area of one thousand five hundred square meters (1,500 m<sup>2</sup>). Storage yards are separated from the outside by solid fence, built with minimum height of two and a half meter (2.5 m); have roads for vehicles carrying containers to move in and out storages, yards; have gate for exit and entry, and signboard of business entities using the storages, yards.

b) Storage yards must have sufficient power source (including electric grid and backup generator with equivalent output) and special-use equipment accompanied in order to operate cold containers in accordance with the capacity of storage yard stipulated in point a, clause 3 of this Article.

c) Storage yard must be owned by the business entities or the lease contract of which is signed by business entities with the minimum term of the lease is three (3) years. Storage yard must fall within the planning or in areas stipulated by the Provincial People's Committee where the operations of re-export of frozen foods take place. Planning and regions specified above shall be decided by Provincial People's Committees after exchanging [opinions] with the Ministry of Industry and Trade and the General Department of Customs.

d) For provinces, which have not yet had activities of re-export of frozen foods in localities, when arising and having demand on planning the storage, yard areas so that business entities to participate in temporary import business for re-export, provincial People's Committees shall exchange opinions with the Ministry of Industry and Trade and the General Department of Customs before planning.

e) A storage yard which a business entity has declared to apply for issuance of code number of temporary import business for re-export, is not allowed to lease wholly or a part of the storage yard to other business entity in order to use for purpose of applying for issuance of code number of temporary import business for re-export.

**Article 5. The temporary import business for re-export of goods subject to special sales tax**

Business entities doing temporary import business for re-export of goods in Annex IV promulgated in conjunction with this Circular must satisfy the following conditions:

1. To be established before at least two (2) years and had activities of export, import or temporary import for re-export.
2. Having a deposit amount of VND 5 billion (five billion Vietnam dong) at the State Treasury of centrally-run cities and provinces where business entities are issued with Certificate of Business registration/ Enterprise registration certificate.

**Article 6. The temporary import business for re-export of goods in List of used goods**

Business entities doing temporary import business for re-export of goods in List of used goods specified in point b, clause 2, Article 1 must satisfy conditions stipulated in clause 1, clause 2 Article 5 of this Circular.

**Article 7. Issuance of certificate of code number of temporary import business for re-export of goods**

1. Business entities doing temporary import business for re-export of frozen food in Annex III promulgated in conjunction with this Circular are issued with certificate of code number of temporary import business for re-export of frozen foods (hereinafter abbreviated as Code number of temporary import for re-export of frozen foods) upon satisfaction in full of the conditions specified in Article 4 of this Circular. Dossier and procedures are implemented as follows:

a) The business entity sends a set (1) of application dossiers for registration and issuance of code number of temporary import for re-export of frozen foods by post to Department of Export and Import, the Ministry of Industry and Trade (Address: 54 Hai Ba Trung Street, Hoan Kiem District, Ha Noi), including:

- Application for issuance of code number of temporary import for re-export of frozen foods (according to form set in Annex V): 01 original.

- Certificate of Business registration (or Enterprise registration certificate): 01 copy with confirmation and stamped true copy of business entity.

- Written confirmation of the General Department of Customs on that business entity has activities of export, import of goods or temporary import for re-export of goods as stipulated in clause 1, Article 4 of this Circular: 01 original.

- Written confirmation of State Treasuries of centrally-run cities and provinces where business entity locates storages, yards on the deposit amount as stipulated in clause 2, Article 4 of this Circular: 01 original.

- Written document of the Electricity of centrally-run cities and provinces where business entity locates storages, yards, which confirms that the storage yard have enough grid power sources to operate cold containers according to its capacity: 01 original.

b) Within 10 (ten) working days, after receiving a full set of application dossiers and in accordance with the regulations, the Ministry of Industry and Trade shall inspect or authorize for the provincial Service of Industry

and Trade where the business entity has storages, yards to inspect, confirm the conditions on storages, yards of business entity.

c) Within 10 (ten) working days, after having result of inspection of conditions on storages, yards of business entity, the Ministry of Industry and Trade shall consider to issue Code number of temporary import for re-export of frozen goods for business entity. In case of refusing to issue Code number of temporary import for re-export of frozen goods, the Ministry of Industry and Trade shall reply in writing and clearly state the reason thereof.

2. Business entities doing temporary import business for re-export of goods in Annex IV promulgated in conjunction with this Circular are issued with certificate of code number of temporary import business for re-export of goods subject to special consumption tax (hereinafter abbreviated to code number of temporary import for re-export of goods subject to special consumption tax) upon satisfaction in full of the conditions specified in Article 5 of this Circular. Application dossier and procedures are implemented as follows:

a) The business entity sends a set (1) of application dossiers for registration and issuance of number code for temporary import for re-export of goods subject to special consumption tax by post to Department of Export and Import, the Ministry of Industry and Trade (Address: 54 Hai Ba Trung Street, Hoan Kiem District, Ha Noi), including:

- Application for issuance of number code for temporary import for re-export of goods subject to special consumption tax (according to form set in Annex VI): 01 original.

- Certificate of Business registration (or Enterprise registration certificate): 01 copy with confirmation and stamped true copy of business entity.

- Written confirmation of the General Department of Customs on that business entity has activities of export, import of goods or temporary import for re-export of goods as prescribed in clause 1 Article 5 of this Circular: 01 original.

- Written confirmation of State Treasuries of centrally-run cities and provinces, where business entity is issued with Certificate of Business registration/ Enterprise registration certificate, on the deposit amount as prescribed in clause 2, Article 5 of this Circular: 01 original.

b) Within 10 (ten) working days, after receiving a full set of application dossiers and in accordance with the regulations, the Ministry of Industry and Trade shall consider to issue code number of temporary import for re-export of goods subject to special sales tax for business entity. In case of refusing to issue number code for temporary import for re-export of goods subject to special sales tax, the Ministry of Industry and Trade shall reply in writing and clearly state the reason thereof.

3. Business entities doing temporary import business for re-export of goods in List of used goods specified in point b, clause 2, Article 1 of this Circular are issued with certificate of code number of temporary import business for re-export of used goods (hereinafter abbreviated to code number of temporary import for re-export of used goods) upon satisfaction in full of the conditions specified in Article 6 of this Circular. Application

dossiers of and procedures for issuance of code number of temporary import for re-export of used goods are implemented as prescribed in clause 2 of this Article (Application for issuance of code number of temporary import for re-export of used goods made in according to Form set in Annex VII).

4. The code number as stipulated in clause 1, clause 2 and clause 3 this Article is separate code number. Business entities are entitled to do temporary import business for re-export for only goods items, for which they are issued with code number.

5. The code number as stipulated in clause 1, clause 2 and clause 3 this Article is valid within three (3) years as from the date of its issuance.

6. For goods from foreign countries sent into bonded warehouses for export, re-export through border provinces, only business entities, who have code number of those goods may fill their name in customs declarations for putting goods into, ex-warehousing from bonded warehouses for export, re-export. Business entities, who have no code number are not permitted to fill their name in customs declarations for putting goods into bonded warehouses, ex-warehousing for export, re-export of goods from bonded warehouses through border provinces.

7. Business entities doing temporary import business for re-export of goods falling within the scope of regulation of this Circular but failing to re-export through border provinces in the North are not required to implement provisions of this Circular.

#### **Article 8. Re-issuance of code number for business entities**

Code number for business entity may be re-issued in the following cases:

1. Issued code number expires. Application dossiers of and procedures re-issuance of code number shall comply with clause 1, clause 2 and clause 3 Article 7 of this Circular.

2. Adjustment of content in code number having been issued. Application dossiers include:

a) Written request for adjustment of content of code number: 01 original.

b) Code number issued: 01 copy with confirmation and stamped true copy of business entity.

c) Papers relating to adjustment of content: 01 copy for each type with confirmation and stamped true copy of business entity.

3. Code number is lost or damaged. Application dossiers include:

a) Written request for re-issuance of code number: 01 original.

a) Confirmation of competent agencies on loss or damage: 01 original.

Within 10 (ten) working days, after receiving a full dossier and in accordance with the regulations, the Ministry of Industry and Trade shall re-issue the code number for business entity. In case of refusing to re-issue number code, the Ministry of Industry and Trade shall reply in writing and clearly state the reason thereof.

#### **Chapter IV**

### **PROCEDURES FOR TEMPORARY IMPORT FOR RE-EXPORT AND BORDER-GATES FOR RE-EXPORT**

### **Article 9. Procedures for temporary import for re-export of goods**

1. For frozen food falling within Annex III and goods falling within Annex IV promulgated in conjunction with this Circular, the business entities who have code number may conduct procedures for temporary import for re-export at customs agencies in accordance with the regulations, without asking for permission of the Ministry of Industry and Trade.

2. For goods in List of used goods specified in point b, clause 2, Article 1 of this Circular, the business entities who have code number of temporary import for re-export of used goods shall send application dossiers to the Ministry of Industry and Trade when carrying out temporary import for re-export. Application dossiers and procedures are implemented as follows:

a) The business entity sends a set (1) of application dossiers for license of temporary import for re-export by post to Department of Export and Import, the Ministry of Industry and Trade (Address: 54 Hai Ba Trung Street, Hoan Kiem District, Ha Noi), including:

- Application for issuance of license of temporary import for re-export (according to form set in Annex VIII): 01 original.

- Two contracts, including import contract and export contract signed by business entity with foreign customers: 01 copy for each type stamped true copy by business entity.

- Report on implementation of the issued license of temporary import for re-export (according to form set in Annex IX): 01 original.

- Customs declarations with confirmation on actual export of customs agencies for consignments under license of temporary import for re-export, which was issued at previous time: 01 copy for each sheet and stamped true copy by business entity.

b) Within 10 (ten) working days, after receiving a full set of application dossiers and in accordance with the regulations, the Ministry of Industry and Trade shall issue license of temporary import for re-export for business entity. In case of refusing to issue license, the Ministry of Industry and Trade shall reply in writing and clearly state the reason thereof.

3. The Minister of Industry and Trade shall authorize for the Director, Deputy Director of Export and Import Department to issue license of temporary import for re-export specified in clause 1 this Article for business entity.

### **Article 10. Regulation of goods temporarily imported for re-export**

When having situation of goods jammed in port, border-gate and having risk of causing environment pollution, relevant agencies shall notify to the Ministry of Industry and Trade for consider to regulate goods temporarily imported for re-export.

Regulation of goods temporarily imported for re-export is implemented as follows:

1. The Ministry of Industry and Trade shall apply licensing of temporary import for re-export for frozen goods.



2. In case of application of licensing of temporary import for re-export, business entities have code number of temporary import for re-export of frozen foods shall send the application dossiers to the Ministry of Industry and Trade when implementing temporary import for re-export. Application dossiers of and procedures are complied with clauses 2 and 3, Article 9 of this Circular.

3. In necessary case, the Ministry of Industry and Trade shall issue document to request the business entity to temporarily stop bringing goods into Vietnam.

#### **Article 11. Border-gate for re-export**

1. Frozen foods falling within Annex III promulgated in conjunction with this Circular are permitted to be re-exported through international border-gates, main border-gates and border-gates, customs clearance spots in the border-gate economic zones established under permission of the Prime Minister and having had sufficient specialized control agencies in accordance with the regulations.

2. Goods falling within Annex IV promulgated in conjunction with this Circular are permitted to be re-exported through international border-gates, and border-gates, customs clearance spots in the border-gate economic zones established under permission of the Prime Minister and having had sufficient specialized control agencies in accordance with the regulations.

3. Goods falling within the List of used goods specified in point b, clause 2, Article 1 of this Circular are permitted to be re-exported through only international border-gates.

### **Chapter V**

#### **OTHER PROVISIONS WHEN DO TEMPORARY IMPORT BUSINESS FOR RE-EXPORTS OF GOODS**

##### **Article 12. Sea waybill**

1. Sea waybill for goods in temporary import business for re-export in the Scope of regulation in this Circular must be nominal bill, not permitted to transfer.

2. Apart from contents in accordance with the regulations, on the Sea waybill code number for business entity must be written.

For case of temporary import for re-export under license, on the bill of lading, it is required to indicate license number issued by the Ministry of Industry and Trade to business entity.

##### **Article 13. Time limit for storage of goods in Vietnam**

1. Goods temporarily imported for re-export are stored in Vietnam not exceed forty five (45) days after finishing customs procedures for temporary import. In case it needs to prolong the time limit, business entity must have written request for extension and send to customs agency where procedures for temporary import are done; time limit of each consignment of temporary import for re-export shall be extended once, time limit of extension does not exceed fifteen (15) days.

When the mentioned above time limit is over, within fifteen (15) days, business entity must re-export out Vietnam through temporary import border-gate, not be permitted to re-export through any border-gate other than

the temporary import border-gate. Goods failing to be re-exported shall be confiscated and handled in accordance with the regulations. In case of destruction, cost for destruction is deducted from the deposit amount of business entity.

2. For goods sent from foreign countries into bonded warehouses for export, re-export through border provinces, time of doing procedures for export, re-export shall not exceed fifteen (15) days, after ex-warehousing from bonded warehouses.

#### **Article 14. Supervision of goods**

1. Goods temporarily imported for re-export shall be inspected and supervised by customs agencies as from being in the temporary import border-gate until goods actually are re-exported overseas.

2. Not to divide containers in small ones during transport of goods from the temporary import border-gate to the area supervised by customs agencies, location of re-export in the border-gate, customs clearance spot in accordance with the regulations.

3. Goods falling within scope of regulation of this Circular are prohibited to change from type of temporary import business for re-export to import for domestic consumption.

### **Chapter VI**

#### **MANAGEMENT AND USE OF DEPOSIT AMOUNTS OF BUSINESS ENTITIES**

##### **Article 15. Management of deposit amounts of business entities**

1. For goods failing within Annex III promulgated in conjunction with this Circular, provincial State Treasuries, where business entities locate their storages, yards, shall manage the deposit amounts of Business entities.

2. For goods falling within Annex IV promulgated in conjunction with this Circular and goods falling within the list of used goods specified in point b, clause 2 Article 1, State Treasuries of centrally-run cities and provinces, where business entities are issued with Certificate of Business registration/ Enterprise registration certificate, shall manage the deposit amounts of business entities.

##### **Article 16. Use of deposit amounts of business entities**

1. Business entities must pay all following costs:

a) Treating and cleaning environment if business entities' goods causes environmental pollution in the course of storage, temporary import for re-export in Vietnam.

b) Destructing inventory failing to re-export, temporarily-imported goods which are inconsistently with declaration and subject to be handled by destruction.

c) Paying other costs arising because business entity violates regulations on temporary import business for re-exports of goods.

2. If a business entity fails to pay costs as stipulated in clause 1 this Article, the above costs shall be deducted from the deposit amount of such business entity in the provincial State Treasury. Agency handling violation shall issue written document to request the provincial State Treasury, where business entity made a

deposit security, to use the deposit amount of business entity to pay costs under decision of the violation-handling agency.

3. The agencies handling violation are responsible for issuance of decisions on handling and using the deposit amounts of business entities.

4. When handling violations of business entities, violation- handling agencies shall notify immediately the Ministry of Industry and Trade for knowledge and coordination in management and requesting business entities for full supplementation of deposit amounts in accordance with the regulations before continuing doing temporary import business for re-export of goods.

#### **Article 17. Refund deposit amounts to business entities**

After paying costs (if any) as stipulated in clause 1, Article 16 of this Circular, business entities will be refunded with all or part of deposit amounts in the following cases:

1. Fail to be issued with code number as stipulated in Article 7 of this Circular.
2. Return number code because [business entities] do not continue activity of temporary import business for re-export of goods.
3. The issued code number is withdrawn due to violation of the regulations of this Circular.

### **Chapter VII**

#### **HANDLING OF VIOLATIONS**

#### **Article 18. Sanctions of handling of violations**

Apart from sanctions of handling of violations in temporary import business for re-export of goods as stipulated by law, to additionally stipulate some sanctions of handling of violations as follows:

1. Temporarily suspend activities of temporary import business for re-export of goods of business entities in the following cases:

a) Have not yet supplemented full deposit security after have paid costs specified in Article 16 of this Circular. Business entity is permitted to continue temporary import business for re-export as stipulated in this Circular only after deposit amounts were supplemented fully in accordance with the regulations.

b) Fail to temporarily suspend bringing goods into Vietnam in order to implement requirement of the Ministry of Industry and Trade in regulating goods temporarily imported for re-export as stipulated in clause 3, Article 10 of this Circular. Time of temporary suspension is six (6) months, after this time limit expires, if a business entity continues violation, such business entity's code number of temporary import for re-export shall be withdrawn.

2. Business entities may be withdrawn the code number of temporary import for re-export of goods in the following cases:

a) Being fraudulent in declaration of conditions as stipulated in Article 4, Article 5 and Article 6 of this Circular.

b) Failing to maintain conditions as stipulated in this Circular during doing temporary import business for re-export of goods.

c) Failing to supplement sufficient deposit amount as stipulated within 30 (thirty) days, after receiving a notice of the Ministry of Industry and Trade.

d) Violating in leasing all or part of storages, yards as stipulated in clause 3, Article 4 of this Circular.

dd) Temporarily importing for re-export of goods failing within the List of goods prohibited from temporary import business for re-export, border-gate transfer or goods in the List of goods temporarily suspended to do import business for re-export, to transport from border-gate to border-gate and to store in bonded warehouses.

e) Temporarily importing for re-export of goods without license issued by the Ministry of Industry and Trade in accordance with the regulations.

#### **Article 19. Time of re-issuance of code number after being withdrawn**

Business entities who are withdrawn code number shall not be re-issued with code number within one (1) year since being withdrawn. Business entities who have their code number of temporary import for re-export of frozen foods withdrawn shall not permitted to lease storages, yards to other business entities aiming to apply for issuance of code number of temporary import for re-export of frozen foods.

### **Chapter VIII**

#### **ORGANIZATION OF IMPLEMENTATION**

#### **Article 20. Implementation and coordination of relevant agencies, organizations**

Apart from responsibilities specified in this Circular and regulations of relevant law on their functions and tasks, the relevant agencies, organizations and business entities shall have specific responsibilities as follows:

1. The Ministry of Industry and Trade:

a) To organize inspection and confirmation on conditions on storages, yards of business entities doing temporary import business for re-export of frozen goods or authorize for the Services of Industry and Trade in inspection and confirmation.

b) To assume the prime responsibility for, and coordinate with relevant agencies in order to withdraw code number of business entity and handle violations in accordance with the regulations.

2. The relevant provincial People's Committees:

a) To formulate master planning for storages, yards to fully meet the regulations on preservation of frozen goods temporarily imported for re-export in their localities, not affecting to environment and to contribute in preventing trade fraudulence.

Before making master planning on storages, yards, provincial People's Committees shall consult the Ministry of Industry and Trade and the General Department of Customs in respect to assessment of demand and ability of development of activities of temporary import for re-export in localities, to avoid case of unplanned and excessive investment, causing waste. If storage yards have been approved, stipulated before the effective day of

this Circular, the approved master planning and the stipulated areas shall be implemented.

a) Informing to the Ministry of Industry and Trade when business entities fail to maintain conditions as stipulated in this Circular during doing temporary import business for re-export.

c) Monitoring, inspecting temporary import for re-export of goods of business entities in their localities in order to prevent trade fraudulence, illegal import and to protect environment; timely notify to the Ministry of Industry and Trade of situation of delivery and receipt of goods in localities and propose measures of management in order to reach objectives and avoid jams in ports, border-gates.

d) Directing functional agencies in localities to have specific measures to closely inspect and control in order to timely detect the purchase and sale, transport of goods temporarily imported for re-export without lawful papers, with unclear origin for consumption in their localities or other localities.

e) Coordinating with functional agencies to strengthen inspection, control of goods temporarily imported for re-export, which circulates in their localities; allocating forces to ensure the close management and control of re-export of goods in re-export border-gates; being resolute to strictly handle all cases of violation in accordance with the regulations.

### 3. The relevant provincial State Treasuries:

a) Organize the management and use of deposit amounts of business entities in accordance with the provisions of this Circular.

b) Promptly notify to the Ministry of Industry and Trade and provincial People's Committees when the deposit amounts of business entities are used for payment of costs under decisions of violation- handling agencies.

### 4. The General Department of Customs:

a) Monthly provide the Ministry of Industry and Trade the following information in order to regulate goods and have timely-handling measures:

- Quantity of goods temporarily imported for re-export falling within the scope of regulation of this Circular.

- Quantity of goods temporarily imported for re-export in backlog for a time, which exceeds the stipulated time limit.

b) Notify the Ministry of Industry and Trade of cases in which business entities violate regulations on temporary import business for re-exports of goods.

c) Assume the prime responsibility for, and coordinating with relevant agencies in handling violations of business entities in according to regulations of the law and this Circular.

### 4. Business entities doing temporary import business for re-export of goods:

a) Maintain the conditions as stipulated in this Circular during the course of doing temporary import business for re-export of goods.

b) Seriously implement clearance of the frozen foods in ports, border-gates into their storages, yards at

the request of the Ministry of Industry and Trade in case there are jams.

c) Collect and handle waste, sewage in order to prevent and fight epidemics, assure environment hygiene at storages, yards, which are used for temporary import business for re-export of frozen foods.

d) Periodically report before 25th day of each month (by post office and by email) to the Ministry of Industry and Trade, People's Committee and the Service of Industry and Trade of provincial level where business entities have storages, yards, deposit security, and where goods re-exported goes through, regarding the implementation of temporary import for re-export of goods of all kinds (in according to the form set in the Annex X).

## **Chapter IX**

### **EFFECT**

#### **Article 21. Transitional provisions**

1. Within 60 days, as from the effective day of this Circular, business entities who have been issued with certificates of code number of temporary import for re-export of frozen foods as stipulated in the Circular No. 21/2011/TT-BCT, of May 20, 2011 of the Minister of Industry and Trade providing for management of business activities of temporary import for re-export of frozen foods, must fully supplement the conditions specified in clause 2, clause 3, Article 4 and shall submit the application dossiers for issuance of code number as stipulated in clause 1 Article 7 of this Circular, in order to be permitted to continue doing temporary import business for re-export of frozen foods specified in Annex III in accordance with this Circular, it is not required to have written confirmation of the General Department of Customs as stipulated in clause 1 Article 4 of this Circular.

2. For licenses of temporary import for re-export of used goods specified in point b, clause 2, Article 1 of this Circular, which are issued with by the Ministry of Industry and Trade before the effective day of this Circular, the business entities may implement temporary import in accordance with the time limit of license and re-export in accordance with the regulations [promulgated and effective] before this Circular takes effect.

#### **Article 22. Effect**

1. This Circular takes effect from April 04, 2013 and the following documents shall be revoked:

a) Circular No. 33/2010/TT-BCT, of September 11, 2010 of the Minister of Industry and Trade providing for temporary import business for re-export, transportation of viscera of cattle and poultry from border-gate to border-gate whether they are frozen or not.

b) Circular No. 21/2011/TT-BCT, of May 20, 2011 of the Minister of Industry and Trade providing for management of activities of temporary import business for re-export of frozen foods.

c) The Decision No. 5737/QD-BCT, of September 28, 2012 of the Minister of Industry and Trade, on temporarily publicizing the lists of goods in temporary import business for re-export, transportation from border-gate to border-gate and storing in bonded warehouses.

2. In the course of implementation of this Circular, if arising any problems, relevant agencies, organizations and business entities doing temporary import business for re-export of goods shall report in writing

to the Ministry of Industry and Trade for timely settlement.

**Recipients:**

- Secretariat of the Party Central Committee;
- Prime Minister, the Deputy Prime Ministers;
- Ministries, ministerial-level agencies, the agencies attached to Government;
- People's Councils and People's Committees of centrally-run provinces and cities;
- The Supreme People's Procuracy;
- The Supreme People's Court;
- Office of Party Central Committee and Boards of the Party;
- Office of the General Secretary;
- Office of the National Assembly;
- Office of the President;
- Department of Examination of Legal Normative Documents (Ministry of Justice);
- Services of Trade and Industry of centrally-run provinces and cities;
- Official Gazette;
- Government Website;
- Ministry of Industry and Trade: Minister, Deputy Ministers, Departments and Divisions belonging to the Ministry of Industry and Trade;
- Website of the Ministry of Industry and Trade;
- Kept as archives: at Office, Import-Export Department (15).

**FOR THE MINISTER  
OF INDUSTRY AND  
TRADE  
DEPUTY MINISTER**

Tran Tuan Anh

**APPENDIX 2**

**List of good temporarily suspended for temporarily import for re-export; transportation from border gate to border gate; storing at bonded warehouse**

*(Promulgating with MOIT's Circular No.05/2013/TT-BCT dated February 18, 2013)*

**I. Frozen food products**

Principles for use of the list of frozen food suspended for temporarily imported for re-export, transportation from border gate to border gate; storing at bonded warehouse:

1. The list was developed from the List of Good with HS code subject to Preferential Import Tariff promulgated by the Ministry of Finance's (MOF) Circular No.157/2011/TT-BTC dated November 14, 2011

2. List applied for to goods of HS 8-digit code is frozen foods including offal, by-products of animal, poultry, excluding meat of animal, poultry, seafood and its organs; by-products of animal, poultry, fresh, frozen, salted, in brine, dried or smoked.

- According this Circular, offal include: heart, liver, kidney, pancreas, brain, lung, spleen, mesentery, intestine, stomach, balloons, spinal cord, uterus, ovaries, testes, thyroid, pituitary gland.

- According to this Circular, by-products include: head, ear, throat, tongue, tail, claws, legs, wings

HS Code		Description
Chapter 02	0206	Edible offal of swine, bovine animals, sheep, goat, horse mules and asses, fresh, chilled or frozen
		- of buffalo, cattle, frozen:

	0206	21	00	- - tongue
	0206	22	00	- - liver
	0206	29	00	- - others
				- of swine, frozen:
	0206	41	00	- - liver
	0206	49	00	- - Others
	0206	90	00	- Others, frozen
	0207			Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen
				- Of fowls of the species <i>Gallus domesticus</i> :
	0207	14		- -Cut and offal, frozen:
	0207	14	10	- - - wings
	0207	14	30	- - -liver
				- - - Others
	0207	14	99	- - - - Others
				- of turkeys:
	0207	27		- - cuts and offal, frozen:
	0207	27	10	- - -liver
				- - - others:
	0207	27	99	- - - - others
				- of ducks :
	0207	45	00	- - Others, frozen
				- of geese:
	0207	55	00	- -other, frozen
	0207	60	00	- of guinea fowls
	0208			Other meat and edible meat offal, fresh, chilled or frozen
	0208	10	00	- of rabbits
	0209			Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracte, fresh, chilled, frozen, salted, in brine, dried or smoked
	0209	10	00	- of swine
	0209	90	00	- other
Chapter 05	0504	00	00	Guts, bladders and stomach of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.

### APPENDIX III

#### List of food products for temporarily import for re-export.

(Promulgating with MOIT's Circular No.05/2013/TT-BCT dated February 18, 2013)

#### Principles for using the list

1. The list was developed from the List of Good with HS code subject to Preferential Import Tarriff promulgated by the Ministry of Finance's (MOF) Circular No.157/2011/TT-BTC dated November 14, 2011



2. List applied for to goods of HS 8-digit code is frozen foods (excluding: animal/poultry offal, animal/poultry products frozen regulated in Appendix 2); excluding fresh food, frozen, salted, in brine, dried or smoked.

HS Code				Description
Chapter 02	0202			Meat of bovine animals, frozen
	0202	10	00	- Carcasses and half carcasses
	0202	20	00	- other cuts with bone in
	0202	30	00	- Boneless
	0203			Pork meat, fresh, chilled or frozen.
				- Frozen:
	0203	21	00	- - Carcasses and half carcasses without head
	0203	22	00	- - Hams, shoulders and cuts thereof, with bone in
	0203	29	00	- - Other
	0204			Meat of sheep or goat, fresh, chilled or frozen
	0204	30	00	- Lamb, carcasses or half carcasses, frozen
				- Other sheep meat, frozen:
	0204	41	00	- - Carcasses and half carcasses
	0204	42	00	- - Other cuts with bone in
	0204	43	00	- - boneless
	0204	50	00	- Goat meat
	0205	00	00	Meat of horse, asses, mules or hinnies, fresh, chilled or frozen.
	0207			Meat and edible offal, of poultry of heading 01.05, fresh, chilled or frozen
				- of fowls of the species <i>Gallus Domesticus</i> :
	0207	12	00	- - not cut in pieces, frozen
	0207	14		- - cuts and offal, frozen:
	0207	14	20	- - - Thighs.
				- - - Others:
	0207	14	91	- - - - Meat has been separated from bone by mechanical methods
				- of turkey:
	0207	25	00	- - not cut in pieces, frozen.
	0207	27		- - Cuts and offal, frozen:
				- - - other:
	0207	27	91	- - - - Meat has been separated from bone by mechanical methods
				- of ducks:
	0207	42	00	- - not cuts in pieces, frozen.
				- - other, frozen of this HS code (excluding offal, edible by products).
	0207	45	00	- - Other, frozen
				• Of geese:
	0207	52	00	- - not cut in pieces, frozen
	0207	55	00	- -other, frozen
	0207	60	00	- of guinea fowls
	0208			Meat and offal of other animals, fresh, chilled or frozen.
	0208	10	00	- of rabbit

Chapter 03	0303			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
				- Salmonidae, excluding livers and roes:
	0303	11	00	- - Sockeye salmon ( <i>Oncorhynchus nerka</i> )
	0303	12	00	- - Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i> )
	0303	13	00	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho Hucho</i> )
	0303	14	00	- - Trout Cá hồi vân (cá hồi nước ngọt) ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i> )
	0303	19	00	- - Other
				- Tilapia ( <i>Oreochromis spp.</i> ), cashfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eal fish ( <i>Anguilla spp.</i> ), Nile tilapia( <i>Lates niloticus</i> ) snake head fish ( <i>Channa spp.</i> ), excluding livers and roes:
	0303	23	00	- - Tilapia ( <i>Oreochromis spp.</i> )
	0303	24	00	- - Cashfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )
	0303	25	00	- - Carp ( <i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> )
	0303	26	00	- - Eal fish ( <i>Anguilla spp.</i> )
	0303	29	00	- - other
				- flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae và Citharidae), excluding livers and roes:
	0303	31	00	- - Halibut (Halibut) ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )
	0303	32	00	- - plaice ( <i>Pleuronectes platessa</i> )
	0303	33	00	- - sole ( <i>Solea spp.</i> )
	0303	34	00	- - Turbots ( <i>Psetta maxima</i> )
	0303	39	00	- - other
				• Tunas (thuộc giống <i>Thunus</i> ), skipjack or tripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes
	0303	41	00	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )
	0303	42	00	- - Yellowfin tunas ( <i>Thunnus albacares</i> )
	0303	43	00	- - Skipjack or tripe-bellied tunas.
	0303	44	00	- - Bigeye tunas ( <i>Thunnus obesus</i> )
	0303	45	00	- - Pacific and Atlantic bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )
	0303	46	00	- - Southern Bluefin tunas ( <i>Thunnus maccoyii</i> )
	0303	49	00	- - Others
				- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or spats ( <i>Sprattus sprattus</i> ),

				markerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), jack and hore markerel ( <i>Trachurus spp.</i> ), cobia ( <i>Rachycentron canadum</i> ) sword fish ( <i>Xiphias gladius</i> ), excluding livers and roes:
0303	51	00	- - herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	
0303	53	00	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	
0303	54	00	- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	
0303	55	00	- - Jack and horse mackerel ( <i>Trachurus spp.</i> )	
0303	56	00	- - cobia ( <i>Rachycentron canadum</i> )	
0303	57	00	- - Sword fish ( <i>Xiphias gladius</i> )	
			- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:	
0303	63	00	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	
0303	64	00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	
0303	65	00	- - Coalfish ( <i>Pollachius virens</i> )	
0303	66	00	- - Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	
0303	67	00	- - Alaska pollack (Pollack Alaska) ( <i>Theragra chalcogramma</i> )	
0303	68	00	- - Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	
0303	69	00	- - others	
			- other fish, excluding livers and roes:	
0303	81	00	- - Dogfish and other sharks	
0303	83	00	- - Ray and skates ( <i>Rajidae</i> )	
0303	84	00	- - Seabass ( <i>Dicentrarchus spp.</i> )	
0303	89		- - Others:	
			- - - Marines fish:	
0303	89	12	- - - - Longfin mojarra ( <i>Pentaprion longimanus</i> )	
0303	89	13	- - - - Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )	
0303	89	14	- - - - Savalai hairtails ( <i>Lepturacanthus savala</i> ), cá ðù Belanger ( <i>Johnius belangerii</i> ), Reeve croakers Reeve ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )	
0303	89	15	- - - - India markerel ( <i>Rastrelliger kanagurta</i> ) and island mackerel ( <i>Rastrelliger faughni</i> )	
0303	89	16	- - - - Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepane punctata</i> ) and great barracudas ( <i>Sphyraena barracuda</i> )	
0303	89	17	- - - - Silver pomfrets ( <i>Pampus argenteus</i> ) and black pomfrets ( <i>Parastromatus niger</i> )	
0303	89	18	- - - - Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )	
0303	89	19	- - - - Others	
			- - - Others:	
0303	89	22	- - - - Rohu ( <i>Labeo rohita</i> ), catla ( <i>Catla catla</i> ) and swamp barb ( <i>Puntius chola</i> )	
0303	89	24	- - - - Snakeskin gourami Anabantidae ( <i>Trichogaster pectoralis</i> )	

0303	89	26	- - - - Indian threadfins ( <i>Polynemus indicus</i> ) and silver grunts ( <i>pomadasys argenteus</i> )
0303	89	27	- - - - Hisla shad ( <i>Tenualosa ilisha</i> )
0303	89	28	- - - - Wallago ( <i>Wallago attu</i> ) and giant river-cashfish ( <i>Sperata seenghala</i> )
0303	89	29	- - - - other
0303	90		- livers, roes:
0303	90	10	- - livers
0303	90	20	- - roes
0304			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen..
			- Fish fillets of families: <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> và <i>Muraenolepididae</i> :
0304	71	00	- - Code ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )
0304	72	00	- - Haddock ( <i>Melanogrammus aeglefinus</i> )
0304	73	00	- - Cá tuyết đen ( <i>Pollachius virens</i> )
0304	74	00	- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )
0304	75	00	- - Alaska Pollack (Pollack Alaska) ( <i>Theragra chalcogramma</i> )
0304	75	00	- - Other
			- Frozen fillets of other fish:
0304	81	00	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i> ), Atlantic salomon ( <i>Salmo salar</i> ) and Dunbe salmon ( <i>Hucho hucho</i> )
0304	82	00	- - Trout (cá hồi nước ngọt) ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i> )
0304	83	00	- - Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> và <i>Citharidae</i> )
0304	84	00	- - Sword fish ( <i>Xiphias gladius</i> )
0304	85	00	- - Toothfish ( <i>Dissostichus spp.</i> )
0304	86	00	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )
0304	87	00	- -Tunas (thuộc giống <i>Thunus</i> ), skipjack or striped-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )
0304	89	00	- - other
			- Others, frozen:
0304	91	00	- - Sword fish ( <i>Xiphias gladius</i> )
0304	92	00	- - Toothfish ( <i>Dissostichus spp.</i> )
0304	93	00	- - Tilapia ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eel fish ( <i>Anguilla spp.</i> ), Nile river tilapia ( <i>Lates niloticus</i> ) adn snake head fish ( <i>Channa spp.</i> )

0304	94	00	- - Alaska pollack (Pollack Alaska) ( <i>Theragra chalcogramma</i> )
0304	95	00	- - Fish famil of <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> và <i>Muraenolepididae</i> , excuding Alaska Pollack (Pollack Alaska) ( <i>Theragra chalcogramma</i> )
0304	99	00	- - Other
0306			Crustaceans, whether in shell or not, live, frozen, dried, salted or in brine; smoked crustaneans, whether in shell or not, whether or not cooked before or during the smocking process; crustaneans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaneans, fit for human consumption.
			- Frozen:
0306	11	00	- - Rork lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )
0306	12	00	- - Lobster ( <i>Homarus spp.</i> )
0306	14		- - Crabs:
0306	14	10	- - - Soff shell crabs
0306	14	90	- - - Others
0306	15	00	- - Norway lobsters ( <i>Nephrops norvegicus</i> )
0306	16	00	- - Cold water shrimps and prawn ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )
0306	17		- - other shrimps & prawn:
0306	17	10	- - - Giant tiger prawns ( <i>Penaeus monodon</i> )
0306	17	20	- - - White leg shrimps ( <i>Litopenaeus vannamei</i> )
0306	17	30	- - - Giant river prawns ( <i>Macrobrachium rosenbergii</i> )
0306	17	90	- - - Others
0306	19	00	- - Other, including flours, meal and pellets of crustanceans, fit for human consumption.
0307			Mollucs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked mollucs, whether in shell or not, whether or not cooked before or during the smocking process; flours, meals and pellets of mollucs, fit for human consumption.
			- Oysters
0307	19		- - Others:
0307	19	10	- - - Frozen
			- Scallops, including queen scallops, of the <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :
0307	29		- - Others:
0307	29	10	- - - Frozen
			- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):
0307	39		- - Others:
0307	39	10	- - - Frozen
			- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):
0307	49		- - Others:

	0307	49	10	- - - Frozen
				- Octopus ( <i>Octopus spp.</i> ):
	0307	59	10	- - - Frozen
	0307	60		- Snails, other than sea snails:
	0307	60	20	- - Frozen of this HS code (excluding fresh, frozen)
				- Clams, cockles and ark shells (of families: <i>Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae</i> và <i>Veneridae</i> ):
	0307	79		- - Others:
	0307	79	10	- - - Frozen
				- Abalone( <i>Haliotis spp.</i> ):
	0307	89		- - Others:
	0307	89	10	- - - Frozen
				- Others, including fine flours, crude flours, and pellets, fit for human consumption:
	0307	99		- - Others:
	0307	99	10	- - - Frozen
	0308			Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.
				- Sea cucumbers ( <i>Stichopus japonicus, Holothurioidae</i> ):
	0308	19		- - Others:
	0308	19	10	- - - frozen
				- Sea urchins ( <i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus</i> ):
	0308	29	10	- - - frozen
	0308	30		- Jelly fish( <i>Rhopilema spp.</i> ):
	0308	30	30	- - frozen
	0308	90		- Others:
	0308	90	30	- - Frozen

#### APPENDIX IV

**List of Good Subject to Special Consumption Tax**  
(Promulgating with MOIT's Circular No.05/2013/TT-BCT dated February 18, 2013)

HS Code		Description
Chapter 22	2203	Beer made from malt
	2204	Wine made from fresh grape, including fortified wine ; grape must other than that of heading 20.09
	2205	Vermouth and other wine of fresh grapes with plant or

			aromatic substances.
	2206		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.
	2208		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.
Chapter 24	2402		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.

**APPENDIX V**  
**APPLICATION FOR ISSUANCE OF CODE NUMBER FOR**  
**TEMPORILY IMPORTED FOR RE-EXPORT FROZEN FOODS**  
(Promulgated together with Circular No 05/2013/TT-BCT  
Dated February 18, 2013 by Ministry of Trade and Investment)

**Name of Business Entity** Socialist Republic of Vietnam  
----- Independence-Freedom-Happiness  
No: ..... , Date ... Month ... Year 20...

**APPLICATION FOR ISSUANCE OF CODE NUMBER FOR**  
**TEMPORILY IMPORTED FOR RE-EXPORT FROZEN FOODS**

To: Ministry of Trade and Investment

1. Business Entity:

.....  
.....

- Head Quarter Address: ..... Tel: ..... fax:

.....  
- website (if any):.....  
.....

- Number of Business Registration Certificate: ..... issued by .....  
(Authority name) ..... day ... month ..... year.....

Pursuant to Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment, the Business Entity is applying for certification of code number for trading temporarily imported for re-export frozen food:

.....  
.....

2. Warehouse, yard dedicated for trading frozen foods being temporarily imported for re-export.

No	Name of Warehouse/Yard	Address of warehouse	Ownership (owned)	Capacity (m2/container)	Electricity source for	Remark
----	------------------------	----------------------	-------------------	-------------------------	------------------------	--------

		e/ yard (*)	or rental) (*)		preservati on (*)	
1 .	.....	.....	.....	.....	.....	.....
2 .	.....	.....	.....	.....	.....	.....

3. Enclosed documents:

- 01 copy of Business Registration Certificate (or Enterprise Registration Certificate), certified and stamped for true copy of the original.
- 01 original copy by the Customs Office, certifying that the Business Entity is engaged in goods import, export, or temporarily imported for re-export activities as defined in clause 1, Article 4.
- 01 original copy by the State Treasury of centrally-run Provinces, Cities, where the Business Entity locates warehouse, yard, confirming the escrows and deposit amounts made by the business entity.
- 01 original copy by the Electricity of centrally-run cities and provinces where business entity locates storages, yards, which confirms that the storages, yards have enough grid power sources to operate cold containers according to its capacity: 01 original.
- 01 original copy of break down papers, evidence, proving the existence of warehouse, yard and supporting equipment as listed in the above clause 2 (such as warehouse, yard ownership, lease; electricity source certification by the local electricity department...)

4. The Business Entity is legally responsible for ensuring the contents of supporting documents enclosed in the file to this application, and commits to comply with regulation for temporarily imported for re-export frozen foods.

The Business Entity requests the Ministry of Trade and Investment to grant a Business Certificate of Code Number for temporarily imported for re-export frozen foods accordance with Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment.

**The Business Entity’s Legal Representative**

(Signed, Full Name, Tittle, and Stamped)

**Remark:**

(\*) **for address:** Please outline the specific, exact number of house (if applicable), street / city (or village, hamlet); commune / ward / town, district / county / town / city in the province, the provincial / city.

(\*) **Ownership:** If warehouse, yard is not owned by the Business Entity, there must be a clear name, address of the leasing party, and true copy of warehouse, yard lease contract, the business entity is required to enclose a



certified and stamped copy of the warehouse, yard lease.

(\*) **Electricity Source for preservation:** The Business Entity is required to clearly state the capacity, quantity, and other indicators related to the electricity supply, specifically as follows:

- Electricity grid: using transformer station of how much kva;
- Back-up generator: using generator of how much kva, how many generators, and what are their series numbers;
- Specialized power plug: number of power plugs...

#### APPENDIX VI

### APPLICATION FOR ISSUANCE OF CODE NUMBER FOR TEMPORARILY IMPORTED FOR RE-EXPORT GOODS SUBJECT TO SPECIAL CONSUMPTION TAX

(Promulgated together with Circular No 05/2013/TT-BCT  
Dated February 18, 2013 by Ministry of Trade and Investment)

**Name of Business Entity**                      **Socialist Republic of Vietnam**  
-----    **Independence-Freedom-Happiness**  
No: .....    ....., *Date ... Month ... Year 20...*

### APPLICATION FOR ISSUANCE OF CODE NUMBER FOR TEMPORARILY IMPORTED FOR RE-EXPORT GOODS SUBJECT TO SPECIAL CONSUMPTION TAX

To: Ministry of Trade and Investment

1. Name of Business Entity: .....

- Head Quarter Address: ..... Tel: ..... fax: .....

- website (if any):.....

- Number of Business Registration Certificate: ..... issued by ..... (*Authority name*) ..... day .... month  
..... year.....

Pursuant to Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment, the trader is applying for certification of Code Number for trading temporarily imported for re-export good:

..... (HS code.....)

2. Enclosed documents:

- 01 copy of Business Registration Certificate (or Enterprise Registration Certificate), certified and stamped for true copy of the original.

- 01 original copy by the Customs Office, certifying that the Business Entity is engaged in goods import, export, or temporarily imported for re-export activities as defined in clause 1, Article 4.

- 01 original copy of document issued by the State Treasury of centrally-run cities and provinces where business

entities are granted with Certificate of Business registration/ Enterprise registration certificate, confirming the escrows and deposit amounts.

3. The Business Entity is legally responsible for ensuring the content of supporting documents enclosed in the file to this application, and commits to comply with regulation for temporarily imported for re-export goods. The Business Entity requests the Ministry of Trade and Investment to grant a Business Certificate of Code Number for temporarily imported for re-export goods subject to special consumption tax accordance with Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment.

**The Business Entity’s Legal Representative**

(Signed, Full Name, Tittle, and Stamped)

**APPENDIX VII**

**APPLICATION FOR ISSUANCE OF CODE NUMBER FOR TEMPORILY IMPORTED FOR RE-EXPORT USED GOODS**

(Promulgated together with Circular No 05/2013/TT-BCT

*Dated February 18, 2013 by Ministry of Trade and Investment)*

**Name of Business Entity** Socialist Republic of Vietnam  
----- Independence-Freedom-Happiness

**No: .....** ....., **Date ... Month ... Year 20...**

**APPLICATION FOR ISSUANCE OF CODE NUMBER FOR TEMPORILY IMPORTED FOR RE-EXPORT USED GOODS**

To: Ministry of Trade and Investment

1. Business Entity:

.....  
.....

- Head Quarter Address: ..... Tel: ..... fax:

.....

- website (if

any):.....  
.....

- Number of Business Registration Certificate: ..... issued by .....

(Authority name) ..... day ... month ..... year.....

Pursuant to Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment, the Business Entity is applying for certification of code number for trading temporarily imported for re-export good:

..... (HS

Code:.....)

2. Enclosed documents:

- 01 copy of Business Registration Certificate (or Enterprise Registration Certificate), certified and stamped for true copy of the original.

- 01 original copy by the Customs Office, certifying that the Business Entity is engaged in goods import, export, or temporarily imported for re-export activities as defined in Clause 1, Article 4.

- 01 original copy of document issued by the State Treasury of centrally-run

cities and provinces where business entities are granted with Certificate of Business registration/ Enterprise registration certificate, confirming the escrows and deposit amounts.

3. The Business Entity is legally responsible for ensuring the content of supporting documents enclosed in the file to this application, and commits to comply with regulation for temporarily imported for re-export goods. The Business Entity requests the Ministry of Trade and Investment to grant a Business Certificate of Code Number for temporarily imported for re-export used goods accordance with Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment.

**The Business Entity's Legal Representative**

(Signed, Full Name, Tittle, and Stamped)

**APPENDIX VIII**  
**APPLICATION FOR LICENSE OF**  
**TEMPORARY IMPORT BUSINESS FOR RE-EXPORT**  
(Promulgated together with Circular No 05/2013/TT-BCT  
Dated February 18, 2013 by Ministry of Trade and Investment)

**Name of Business Entity**      **Socialist Republic of Vietnam**  
-----                              **Independence-Freedom-Happiness**  
**No: .....**                              **....., Date ... Month ... Year 20...**  
    To: Ministry of Trade and Investment

1. Business Entity:  
.....  
.....  
- Head Quarter Address: ..... Tel: ..... fax:  
.....  
- website (if any):.....  
.....  
- Number of Business Registration Certificate: ..... issued by .....  
(Authority name) ..... day ... month ..... year.....  
Pursuant to Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment, the Business Entity is requesting for temporary import for re-export of:  
- Name of good:.....  
.....

- Quantity:  
.....  
.....  
- Value:  
.....  
.....  
- Foreign supplier:  
.....  
.....  
+ Import Contract #: ..... ..signed on day ... month...  
year.....  
+ Port of import:  
.....  
.....

2. Enclosed documents:

- Stamped and certified true copy of 2 contracts of the business entity, including import contract and export contract signed by the business entity and foreign supplier.

- For business entity, who applies for license for the 2<sup>nd</sup> times on-ward, additional regional copy of Report on implementation of the previously issued license of temporary import for re-export (according to form set in Annex IX) and Customs declarations with confirmation on actual export.

3. The Business Entity is legally responsible for ensuring the contents of supporting documents enclosed in the file to this application, and commits to comply with regulation for temporarily imported for re-export goods. The Business Entity requests the Ministry of Trade and Investment to grant license for temporary import for re-export accordance with Circular No 05/2013/TT-BCT dated February 18, 2013 by Ministry of Trade and Investment.

**The Business Entity's Legal Representative**  
(Signed, Full Name, Tittle, and Stamped)

**APPENDIX IX**

**Report on implementation of temporary import for re-export of used goods (applied to goods listed as used goods specified in section b, clause 2, article 1 of this circular)**

*(Promulgated together with Circular No 05/2013/TT-BCT  
Dated February 18, 2013 by Ministry of Trade and Investment)*

Name of business entity: ..... No..... Re: Report of  
Implementation of Temporary Import for Re-export

**Socialist Republic of Vietnam Independence - Freedom -**

**Happiness** ....., day ... month ... year 20...

**To: Ministry of Trade and Investment**

Pursuant to circular No 05/2013/TT-BCT dated Feb 18, 2013 by Ministry of Trade and Investment, the Business Entity would like to report on temporary import for re-export of used goods as follows:

Name of good	HS Code	License issued by MOIT (#)		Status of Temp Import			Status of Re-export			Remained quantity that has not been re-exported and pending at the warehouse, yard, port (nếu có)	
		Quantity (unit) (chiếc)	value (usd)	Quantity (unit)	Value (usd)	Temp Import	Quantity (unit)	Value (usd)	Re-export	Quantity (unit)	Value (usd)
Pls. declare exact name of good	Pls. declare 8 digits HS code of good										

The business entity assures that the contents of this declaration are true, if false, the business entity will have to take the full legal responsibility ./.

*The Business Entity's Legal Representative  
(Signed, Full Name, Title, and Stamped)*

*End unofficial translation.*