

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

No: 14/2015/TT-BTC

Hanoi, January 30, 2015

CIRCULAR

**PROVIDING GUIDANCE ON CLASSIFICATION OF GOODS, AND ANALYSIS FOR
CLASSIFICATION OF GOODS; ANALYSIS FOR QUALITY INSPECTION, FOOD SAFETY
INSPECTION FOR FOOD FOR EXPORTED AND IMPORTED PRODUCTS**

Pursuant to the Law on Customs No. 54/2014 / QH13 dated June 23, 2014;

*Pursuant to the Law on Tax administration No. 78/2006/QH11 dated November 29, 2006 and
the Law on the amendments to the Law on Tax administration No. 21/2012/QH13 dated 2012;*

Pursuant to the Law on Export and import tax No. 45/2005 / QH11 dated June 14, 2005;

Pursuant to the Law on Commerce No. 36/2005 / QH11 dated June 14, 2005;

*Pursuant to the Law on Product and goods quality No. 55/2007 / QH12 dated November 21,
2007;*

Pursuant to the Law of Food safety No. 55/2010 / QH12 dated June 17, 2010;

*Pursuant to the Government's Decree No. 08/2015 / ND-CP dated January 21, 2015 detailing
and measurement to implement the Law on Customs on customs procedures, customs
inspection, supervision and control;*

*Pursuant to the Government's Decree No. 83/2013/NĐ-CP dated July 22, 2013 detailing the
implementation of a number of articles of the Law on Tax administration and the Law on the
amendment and supplementation a number of articles of the Law on Tax administration ;*

*Pursuant to the Government's Decree No. 91/2014 / ND-CP dated October 1, 2014 amending
and supplementing a number of articles in the Decrees on tax;*

*Pursuant to the Government's Decree No. 87/2010/NĐ-CP dated August 13, 2013 detailing the
implementation of a number of articles of the Law on Export and import tax;*

*Pursuant to the Government's Decree No. 20/2006/NĐ-CP dated February 20, 2013 detailing
the Law on Commerce on business of commercial assessment services;*

*Pursuant to the Government's the Government's Decree No. 132/2008/NĐ-CP dated December
31, 2008, detailing the implementation of a number of articles of the Law on Product and goods
quality ;*

*Pursuant to the Government's the Government's Decree No. 38/2012/NĐ-CP dated April 25,
2012, detailing the implementation of some articles of the Law of Food safety ;*

*Pursuant to the Government's Decree No. 215/2013/NĐ-CP dated December 23, 2013 defining
the functions, tasks, entitlements and organizational structure of the Ministry of Finance;*

*Implementation of the President of the Socialist Republic of Vietnam's Decision No. 49 /
QD-CTN dated March 6, 1998 on participating International Convention of Vietnam on*

harmonized system of description and coding of goods ;

Implementation of the Protocol defining the implementation of the list of ASEAN Harmonized Tariff;

At the request of the Director of the General Department of Customs,

The Minister of Finance promulgates the Circular providing guidance on classification of goods, and analysis for classification of goods; analysis for quality inspection, food safety inspection for food for exported and imported products

Section 1. GENERAL PROVISIONS

Article 1. Scope of regulation and regulated entities

1. This Circular provides guidance on classification of goods, use of analysis results to classify goods, use of analysis results to inspect quality and food safety for exported, imported goods;
2. customs declarant , customs authority , customs officers and other organizations and individuals performing tasks related to the classification of goods, quality inspection, food safety inspection for exported and imported goods shall be regulated entities of this Circular.

Article 2. Interpretation of terms

In this Circular, the following terms shall be interpreted as follows:

1. *International Convention on the Harmonized Commodity Description and Coding System* (hereinafter referred to as the HS Convention) is a convention approved by the Customs Cooperation Council, known as the World Customs Organization (WCO) on June 14, 1983 in Brussels, Belgium on "on the Harmonized Commodity Description and Coding System ".
2. *the Harmonized Commodity Description and Coding System of World Customs Organization* (hereinafter referred to as HS System) is a system including a list of goods groups, goods subgroups and the codes related, legal glossary of Part, Chapter, Section and the general regulations.
3. *Harmonized Commodity Description and Coding List of World Customs Organization*(hereinafter referred to as HS list) is a list of goods groups (4-digit code), goods subgroups (6 digit code), legal glossary of Part, Chapter, Section arranged systematically Corresponding to name, description and code of goods.
4. *General regulations* are general rules for explanation of HS system to classify goods into a certain group or subgroup.
5. *Legal glossaries* are the explanation content of parts, chapters and sections attached at the beginning of Parts, Chapter of HS system.
6. *List of ASEAN Harmonized Tariff Nomenclature* (hereinafter referred to as AHTN List) is a list of goods of the ASEAN countries, established on the basis of HS System of World Customs Organization.
7. *Goods analysis* means professional organizations of customs authority analyze the sample of exported and imported goods using machinery, technical equipment to determine:
 - a) Composition, structure, physical and chemical properties, use as the basis of classification of goods under the list of exported and imported goods of Vietnam;
 - b) Quality standards of goods according to national standards issued by State management

agencies or international standards for specialized inspection (quality inspection, food safety inspection) as a basis for goods customs clearance decision.

8. Goods assessment means the customs authorities solicit for assessment in the assessment organizations under the provisions of law to analyze, determine the structure, composition, physical and chemical properties, use of goods at the request of the customs authorities to determine goods names and code application of exported and imported goods...

Article 3. Analysis for classification of goods

1. If the customs authorities do not have sufficient basis for determining the accuracy classification of goods of customs declarant, analysis for classification of goods shall be applied.
2. If the customs authorities are not eligible to perform goods analysis, they shall use the assessment service of assessment organizations as prescribed by law on commercial assessment services.
3. To classify goods, the customs declarant may use the goods assessment services of assessment organizations in accordance with law or the database on the list of exported, imported goods of Vietnam to determine the information on the composition, physical, chemical properties, features, use of exported and imported goods.

Section 2. CLASSIFICATION OF GOODS

Article 4. Principles of classification of goods

1. One article has only a single code under the list of exported imported goods of Vietnam.
2. Classification of exported goods and imported goods must comply with:
 - a) Article 26 of the Law on Customs No. 54/2014 / QH13 dated June 23, 2014;
 - b) Article 16 of the Government's Decree No. 08/2015 / ND-CP dated January 15, 2015 detailing and implementation measures of the Law on Customs on customs procedures, customs inspection, supervision and control;
 - c) Guidance contents in this Circular.

Article 5. Use of classification results

1. Results of goods classification shall be used for the application of goods management policies on the basis of implementation of regulations on conditions, procedures, applications applied in the list of goods banned from export and temporarily suspended from export ; List of goods banned from import and temporarily suspended from import; List of exported or imported goods under the license from competent State agencies; List of goods subject to specialized inspection taking effect at the time of registration of the declaration.
2. The results of goods classification shall be used to impose a tariff rate on one article on the basis of implementation of the provisions of tax schedule applicable to exported and imported goods taking effect at the time of registration of declarations and conditions, procedures and application to be applied tariff rates specified in the legal documents on taxes on exported and imported.

Article 6. Classification, application of tax rate for some special cases

1. In case of classification of goods under the provisions of Article 4 of this Circular without determination of the unique code for the list of exported, imported goods of Vietnam, the

following documents shall be used:

- a) The detailed glossary of HS list;
- b) The collection of classification of WCO;
- c) The additional glossary of AHTN list;
- d) The database on the list of exported, imported goods of Vietnam.

2. If there are differences in the description of goods in the list of exported and imported goods of Vietnam and description of goods under HS list, goods description under HS list shall be applied directly to guide classification and handle complaints on the principles of application of provisions of International Agreement.

The General Department of Customs shall publicize the documents in Clauses 1 and 2 of this Article on the electronic information pages of the General Department of Customs.

3. If there are different opinions about the classification of goods, application of tax rate in application of List of exported and imported goods of Vietnam, professional standards, the Ministry of Finance shall agree with related Ministry of specialized management to handle.

4. If the Director of the General Department of Customs, the Minister of Finance and the Heads of other authorities promulgate documents amending and providing guidance on classification, affecting the customs declaration on code, tax rates and the efficiency of production and business operation of the customs declarant, the taxpayer, classification of goods, application of tax rate shall be performed from the date the documents amending and providing guidance on classification take effect in accordance with the law.

Article 7. Classification of combine machines or combination of machines under the Chapter 84, Chapter 85 and Chapter 90 of list of exported and imported goods of Vietnam

1. Customs declarants shall import combine machines (two or more machines) or a combination of machines under Chapter 84, Chapter 85 and Chapter 90 of the list of exported and imported goods of Vietnam classified under provisions in the legal glossaries 3, 4, 5, Part XVI of the list of exported and imported goods of Vietnam classified according to the machinery and equipment.

2. If combine machines or combination of machines are classified as defined in the legal glossaries 3, 4, 5, Part XVI of the list of exported, imported goods of Vietnam, regardless such machines are imported from many sources, on the same trip or multiple trips, carried out the procedures in one or more different checkpoints, the customs declarant, the customs authorities shall comply with the guidance in paragraph 3, paragraph 4 as follows.

3. Procedures for customs declarants:

a) Customs declarants shall register list of machinery, equipment, hereinafter referred to as list, using electronic methods (in the form No. 01 / DKDMTB / 2015, appendix enclosed herewith to this Circular) enclosed with 01 monitoring sheet (in the form No. 02 / PTDTL-DMTB / 2015, appendix enclosed herewith this Circular) before importing the first shipment at Sub-department of Customs in the most convenient place.

b) If the list is registered, but the customs declarants wish to amend and supplement, they shall submit the List and the amended or supplemented monitoring sheet to the Sub-department of Customs and the list shall be registered before machinery, equipment for the next shipment amended, supplemented the list is imported.

c) If the List and the monitoring Sheet are lost, customs declarants shall submit a written request to the customs authority where the List is registered the first time for regranting the List; establish the new monitoring sheet in which customs declarants declare and take responsibility before law for the number of the declaration and the amount of imported machinery and equipment in the list submitted to the customs authorities where the procedures for import of the next shipments are carried out.

4. Procedures for customs authority:

a) Upon receipt of the list:

a.1) As soon as customs declarants register the list as prescribed in paragraph 3 of this Article, the Sub-department of Customs where the list is registered and procedures for import are carried out shall receive, establish a logbook, stamp and certify in 02 import list and 01 monitoring sheet (store 01 original of the list, give 01 original of the list and 01 original of the monitoring sheet to customs declarants); perform classification and subtraction under the guidance at point b below.

If customs declarants carry out the import procedures at the Sub-department of Customs other than the Sub-department of Customs where they register the list, the Sub-department of Customs where the import procedures is carried out shall receive the List and the monitoring sheet registered by customs declarants ; perform classification and subtraction under the guidance at point b below.

a.2) If the customs declarants wish to change, supplement the List and the monitoring sheet, the Sub-department of Customs where customs declarants register the List shall inspect, establish the tracking sheet, stamp and certify in 02 List needing changing, supplementing and 01 monitoring sheet changing, supplementing (store 01 original of the list, give 01 original of the list and 01 original of the monitoring sheet to customs declarants to present to customs authority where the procedures for importing goods carried out to perform when carrying out the customs procedures for goods physically imported) as prescribed.

a.3) If customs declarants lose the List and the monitoring sheet: base on the request of the customs declarants, the Sub-department of Customs where the List is registered and the procedures for import carried out shall inspect specifically and regrant the List; inspect the contents declared on the new monitoring sheet established by the customs declarants, compare with the information on the system of Customs for certification of the monitoring sheet of machinery and equipment that have not imported.

If customs declarants carry out the procedures for import at the Sub-department of Customs other than the Sub-department of Customs where the List is registered, and the procedures for import of the next shipments are carried out shall receive the new monitoring sheet established by the customs declarants, inspect, compare and certify the monitoring sheet under the guidance for the Sub-department of Customs where the List is registered, and the procedures for import are carried out.

b) Upon the import procedures: In addition to the customs procedures prescribed, the customs authority shall base on customs dossiers and compare with the monitoring sheet to subtract the machinery, equipment customs declarants physically import and certify as prescribed, store 01 snapshot of the list and the monitoring sheet subtracted in customs dossiers.

When the import of goods in the monitoring sheet is completed, the Head of the Sub-department of Customs where the final procedures are carried out shall certify: " all goods

in the list have been imported...." in the original of the monitoring sheet of the customs declarants, store 01 snapshot, give 01 snapshot to the customs declarants and submit the original to the Sub-department of Customs which grants the monitoring sheet to inspect goods obtained the customs clearance as prescribed.

If the Sub-department of Customs receiving the registration of lists is also the Sub-department of Customs carrying out the procedures for import of machinery and equipment as stated in point a.1, after the Head of the Sub-Department has certified all of imported goods in the monitoring sheet, the Sub-Department shall store the original, grant 01 snapshot for the customs declarants, transfer 01 snapshot of the monitoring sheet enclosed with the registration application for list to inspect the goods obtained the customs clearance as prescribed.

5. Additional declaration (if any) shall comply with the regulations of the Ministry of Finance on customs procedures; inspection and supervision; export tax, import tax and tax management for exported and imported goods;

6. Import of machinery and equipment in synchronization previously certified as main machine by competent agencies, actually imported goods classified according to the main machine, the rest imported shall be classified according to the main machine.

Article 8. Classification of machinery and equipment in unassembled or disassembled forms

1. Machinery and equipment in unassembled or disassembled forms often due to requirement for packaging, preservation or transportation shall be classified under the regulation 2a of 6 (six) general regulations explaining HS System.

If the goods are imported from multiple sources, multiple times, and carried out the procedures in one or more different checkpoint, the customs declarants, the customs authorities shall comply with the guidance in paragraph 2 and paragraph 3 below.

2. Procedures for customs declarants:

a) Customs declarants shall register list of details and discrete parts of machinery, equipment, hereinafter referred to as list, using electronic methods (in the form No. 03 / DMTBDKNK-TDTL / 2015 appendix enclosed herewith this Circular) enclosed with 01 monitoring sheet of the details and discrete parts (in the form No. 04 / PTDTL-TBNC / 2015, appendix enclosed herewith this Circular) before importing the first shipment at Sub-department of Customs in the most convenient place.

b) If the list is registered, but the customs declarants wish to amend and supplement the details and discrete parts of machinery and equipment, they are entitled to amend and supplement and shall submit the List and the amended or supplemented monitoring sheet to the Sub-department of Customs where the List is registered before the first import or before machinery, equipment for the next shipment amended, supplemented the list is imported.

c) In case of loss of the monitoring sheet of details, discrete parts of machinery, equipment, the customs declarants shall perform the same under the provisions of Point c, Clause 3, Article 7 of this Circular .

3. Procedures for customs authority:

a) Upon receipt of the list:

a.1) As soon as the customs declarants register the List and the monitoring sheet, the

Sub-department of Customs where the List is registered and the import procedures are carried out shall receive, establish a tracking sheet, stamp and certify in 02 List of imported goods and 01 monitoring sheet (store 01 original of the list, give 01 original of the list of 01 original of the monitoring sheet to the customs declarants); classify, impose tax under the guidance in paragraph 1 of this Article and subtract as carrying out customs procedures for imported goods actually under the guidance in point b below.

If customs declarants carry out the import procedures at the Sub-department of Customs other than the Sub-department of Customs where they register the list, the Sub-department of Customs where the import procedures is carried out shall receive 01 original of the List and 01 original of the monitoring sheet registered by customs declarants ; perform classification and taxing under the guidance in clause 1 of this Article and subtraction under the guidance at point b below.

a.2) If customs declarants wish to change or supplement the List and the monitoring sheet of details, discrete parts of machinery, equipment, the customs declarants shall perform the same under the provisions of Point a.2, Clause 4, Article 7 of this Circular.

a.3) In case of loss of the List and the monitoring sheet of details, discrete parts of machinery, equipment, the customs declarants shall perform the same under the provisions of Point a, Clause a.3, Article 4 of this Circular .b) Upon the import procedures: In addition to the customs procedures prescribed, the customs authority shall base on customs dossiers and compare with the monitoring sheet to subtract the details, discrete parts declarants physically import and certify as prescribed, store 01 snapshot of the list and the monitoring sheet subtracted in customs dossiers.

When the import of goods in the monitoring sheet is completed, the Head of the Sub-department of Customs where the final procedures are carried out shall certify : " all goods in the list have been imported...." in the original of the monitoring sheet of the customs declarants, store 01 snapshot, give 01 snapshot to the customs declarants and submit the original to the Sub-department of Customs which grants the monitoring sheet to inspect goods obtained the customs clearance as prescribed.

If the Sub-department of Customs receiving the registration of lists is also the Sub-department of Customs carrying out the procedures for import of machinery and equipment as stated in point a.1, after the Head of the Sub-Department has certified all of imported goods in the monitoring sheet, the Sub-Department shall store the original, grant 01 snapshot for the customs declarants, transfer 01 snapshot of the monitoring sheet enclosed with the registration application for list to inspect the goods obtained the customs clearance as prescribed.

4. Additional declaration (if any) shall comply with the regulations of the Ministry of Finance on customs procedures; inspection and supervision; export tax, import tax and tax management for exported and imported goods.

Section 3. ANALYSIS, ASSESSMENT FOR CLASSIFICATION OF GOODS; ANALYSIS FOR QUALITY INSPECTION, FOOD SAFETY INSPECTION

Article 9. Application for analysis to classify

The customs authority which request for the goods analysis shall made and submit an application for analysis, including:

1. A written form of analysis-cum-sampling record of goods (in the form No. 05 / PYCPT / 2014

Appendix enclosed herewith this Circular).

2. A form of number, date, documents of customs dossiers related to samples of goods.
3. A sample of goods requested for analysis.

Article 10. Sample of exported, imported goods for analysis for classification

1. Sampling goods shall be as follows

a) Exported and imported goods must be sampled for analysis as prescribed in Paragraph 5 of Article 29 of Decree No. 08/2015 / ND-CP dated January 21, 2015. Sample shall be taken in accordance with the written form of analysis-cum- sampling record of goods (in the form No. 05 / PYCPT / 2015 Appendix enclosed herewith this Circular). Samples taken from the shipment shall be analyzed and representative; must be sufficient in number and volume to serve the expertise solicitation or resolve complaints. When the sample is taken, there must be a representative of the customs declarant. The sample must be signed by the parties and sealed. When the sample is transferred, there must be a transfer note signed by the parties.

If the sample is taken without the presence of the customs declarant, the customs authorities shall take samples for the presence of state agencies in the checkpoint area, representatives of transportation companies, trading enterprises of port, warehouses and the samples must be signed and certify by the witness parties.

- b) Number of samples: 02 samples.

In case of failure of getting enough samples, 01 sample shall be taken and enclosed with catalog, the image of the sample.

If the customs declarants only import 01 sample, sample shall not be taken.

c) Sample submission and receipt: The customs authority requesting for analysis shall submit directly the sample. If the customs declarants request a direct transfer of sample , they shall be responsible for the integrity of the sample and the time to send samples.

The sample is valid only when the seal is intact.

2. Customs declarants shall present goods for customs authority to take sample for analysis.

3. Using samples of goods shall be as follows:

a) Analysis: customs authority shall receive the sample (Form No. 06 / PTNYCPT / 2015 Appendix enclosed herewith this Circular) and perform analysis;

b) Sample storage: It shall be within 120 days from the date of issue of Notification of classification results excluding special goods such as easy dangerous goods, degraded goods or goods which cannot be stored be in the above time.

Storage sample shall be used in case the customs declarant does not agree with the analysis results and request for solicitation of expertise in the competent organization prescribed by law or in resolving complaints.

- c) Return of samples:

If customs declarants request to return the sample, customs authorities shall make a record to return sample to the customs declarants (Form No. 07 / BBTLMHH / 2015) and shall not responsible for the quality of goods for the sample returned affected by the process of sample analysis. If the goods samples are returned within the sample storage duration under the

provisions of point b, paragraph 3 of this Article, and customs declarants have recognized the analysis results, the analysis results shall not be complained.

d) Cancellation of samples analyzed:

Customs authorities shall cancel the sample when the sample storage duration expires as prescribed; easy dangerous samples; degraded samples or samples which cannot be stored. The decision to cancel the sample and the sample cancellation record shall be stored in accordance with the provisions of document storage.

4. The Director of the General Department of Customs shall provide specific guidance on technical procedures and documents for sampling, sample cancellation decision.

5. If customs authorities sent samples solicited for assessment in the assessment organizations, application shall be made, and procedures for sending samples for assessment shall be carried out under the provisions of the legislation on commercial assessment services.

Article 11. Notification of classification results

1. Within 05 working days, if the analysis time depends on the time for analysis technical process requirements, within 20 working days from the date of receipt of an application and a analysis sample, the Director of the General Department of Customs shall issue a notification of goods classification results (in the form No. 08 / TBKQPL / 2015 Appendix enclosed herewith this Circular).

a) Is the samples have analytical results meeting the criteria group a.1 and a.3 a.1 or criteria group a.2 and a.3 below, duration of notification of analysis results together with goods codes shall be within 05 working days, if the analysis time depends on the time for analysis technical process requirements, it shall be within 10 working days from the date of receipt of application and analysis sample:

a.1) Goods name: Goods name in conclusion of Notification of analysis results according to the criteria of the list of exported and imported goods of Vietnam shall resemble the conclusion in the section: "name under composition, use" in Notification of classification results of the Director of the General Department of Customs issued previously.

a.2) Goods nature: Types, composition, use of goods in the notification of analysis results shall resemble the type, composition, use of the goods at the notification of classification results of the Director of the General Department of Customs issued previously.

a.3) Goods codes: are codes mentioned in Notification of classification results of the Director of General Department of Customs issued previously.

b) If goods samples have analytical results other than the cases referred to in point a above, duration of notification of classification results shall comply with the provisions of paragraph 1 of this Article.

c) If the application for analysis has 02 samples or more, complex goods samples that require more time, the duration for analysis, classification and notification of classification results to the customs declarants shall be extended but it shall be not more than 10 working days.

2. If the customs authorities send samples solicited assessment in the assessment organizations, within 05 working days, in case of complex goods samples requiring more, within 08 working days from the date of receipt of goods assessment results, the Director of the General Department of Customs shall issue a notification of goods classification (in the form No.

08 / TBKQPL / 2015 Appendix enclosed herewith this Circular).

If goods samples have assessment results under the provisions in point a, paragraph 1 of this Article, the duration of notification of analysis results together with the goods code shall be within 05 working days from receipt of the assessment results the goods.

3. Notification of classification results of the Director of the General Department of Customs shall be the basis for determining tax rate, carry out goods management policies; it shall be updated in the database of the customs authorities and publicized on the website of the General Department of Customs.

4. If the customs declarant does not agree with the results of goods classification of the Director of the General Department of Customs, he/she shall make a complaint under the Law on Complaints or solicit for assessment under the provisions of Article 30 of the Government's Decree No. 08 / 2015 / ND-CP dated January 21, 2015.

Article 12. Application and goods sample for analysis for quality inspection, food safety inspection

Application for analysis and goods sample shall comply with the regulations and guidelines of the Ministry of specialized management of quality inspection, food safety inspection.

Article 13. Analysis for quality inspection, food safety inspection

1. If the Ministry of State management assigns to the customs authorities to conduct quality inspection, food safety inspection, the customs authorities shall base on the conditions and criteria issued by the State management agencies issued to perform goods analysis.

Customs authorities shall notify articles assigned for quality inspection, food safety inspection by Ministry of specialized management

2. Notification of quality inspection, food safety inspection must be shown fully the analysis results and samples conclusions according to the criteria prescribed by the specialized Ministries.

3. Notification of quality inspection, food safety inspections shall be the basis for decision on customs clearance of goods.

4. The Director of the General Department of Customs promulgates the notification of quality inspection, food safety inspection results (Form No. 09 / TBKQKT-CL-food safety / 2015 Appendix enclosed herewith this Circular) within duration prescribed by legislation for quality inspection, food safety inspection.

5. If the customs declarant does not agree with the results of quality inspection, food safety inspection, he/she shall make complaints under the Law on Complaints or solicit for assessment under the provisions of Article 30 of the Government's Decree No. 08 / 2015 / ND-CP dated January 21, 2015.

Section 4. Database on the list of exported, imported goods of Vietnam.

Article 14. Sources of information for establishment of database of list of exported, imported goods

1. HS Convention and the attached appendices;
2. List of exported, imported goods of Vietnam.

3. The list of goods banned from export and banned from import; List of goods exported or imported under license from competent State agencies, List of goods subject to specialized management as stipulated in the Government's Decree 187/2013 / ND-CP of November 20, 2013;

4. Guiding documents on goods classification of the Ministry of Finance;

5. Other sources of information:

a) Resolution documents of complaints about goods classification, application of tax rate of the Ministry of Finance, the General Department of Customs ;

b) Notification of classification results of the Director of the General Department of Customs;

c) Notification of result of prior determination of HS numbers of the Director of the General Department of Customs.

Article 15. Competence in collection, update, rectification of database on the list of exported, imported goods of Vietnam.

1. The General Department of Customs shall establish database on the list of exported, imported of Vietnam as stipulated in Article 18 of the Government's Decree No. 08/2015 / ND-CP dated January 21, 2015, ensuring the fullness, comprehensiveness, centralization, uniformity and timely update.

2. The information in the database shall be added, rectified if information sources referred to in Article 14 of this Circular change.

3. the General Department of Customs shall publicize information referred to in Article 14 of this Circular on their website for customs declarants, State management agencies involved, the customs authorities at all levels, customs officers to use.

Section 5. IMPLEMENTATION

Article 16. Effect

1. This Circular takes effect after 45 days from the date of promulgation.

If goods are under customs declaration registered and taken samples for analysis, assessment, but until this Circular takes effect, there is no analysis, assessment results the provisions of relevant documents taking effect at the time of registration of the declaration shall be complied.

Pending this Circular takes effect, the classification of goods, sampling, sample submission, sample storage, analysis, classification, assessment shall be continued to comply with law applied before this Circular takes effect.

Circular No. 49/2010 / TT-BTC dated April 12, 2010; Article 17, Article 97 of Circular No. 128/2013 / TT-BTC dated September 10, 2013; Official Dispatch No. 1280 / BTC-TCHQ dated January 24, 2014 of the Ministry of Finance providing guidance on subtraction details, discrete parts of machinery, equipment.

2. During the implementation, if the relevant documents mentioned in this Circular are amended, supplemented or replaced, the newly amended, supplemented or replaced documents shall be complied.

Article 17. Implementation organization

1. the Director of the General Department of Customs shall base on this Circular to promulgate

customs procedures for goods classification, regulations on analysis for goods classification, analysis for quality inspection, food safety inspection, regulations on establishment, collection, update of database; develop and ensure the facilities, machinery, human resources to perform efficiently analysis of exported and imported goods; guide customs units to unifiedly implement, ensure to facilitate create for the export, import, perform well the State management on customs;

2. Customs authority, customs declarant, taxpayer and involved organizations and individuals shall be responsible for goods classification and analysis for goods classification, analysis for quality inspection, food safety inspections in accordance with current regulations and guidance in this Circular. Any problems arising in the course of implement should be reported to the Ministry of Finance (the General Department of Customs) for consideration and settlement. /.

**PP.MINISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan

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