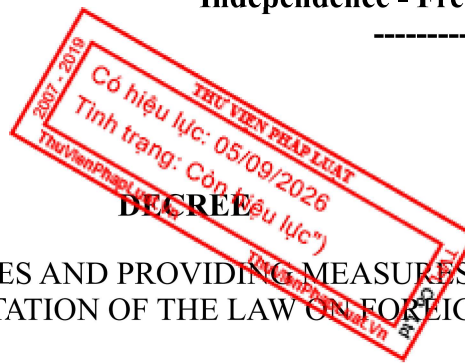


**THE GOVERNMENT OF
VIETNAM**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 292/2026/ND-CP

Hanoi, July 22, 2026



DECREE

**ELABORATING CERTAIN ARTICLES AND PROVIDING MEASURES FOR THE ORGANIZATION
AND GUIDANCE OF IMPLEMENTATION OF THE LAW ON FOREIGN TRADE MANAGEMENT**

Pursuant to the Law on Organization of the Government No. 63/2025/QH15;

Pursuant to the Commercial Law No. 36/2005/QH11;

Pursuant to the Law on Foreign Trade Management No. 05/2017/QH14;

Pursuant to the Law on Investment No. 143/2025/QH15;

Pursuant to the Law on amendments to certain articles of the Law on Bidding; the Law on Public-Private Partnership Investment; the Law on Customs; the Law on Value Added Tax; the Law on Export and Import Duties; the Law on Investment; the Law on Public Investment; and the Law on Management and Use of Public Assets No. 90/2025/QH15;

Pursuant to the Law on Enterprises No. 59/2020/QH14, amended by Law No. 76/2025/QH15;

At the proposal of the Minister of Industry and Trade;

The Government hereby issues a Decree elaborating certain articles and providing measures for the organization and guidance of implementation of the Law on Foreign Trade Management.

Chapter I

GENERAL PROVISIONS

Article 1. Scope and regulated entities

1. This Decree elaborates clause 1 of Article 10, clause 1 of Article 28, clause 1 of Article 31, Article 38, Article 39, clause 2 of Article 40, Article 41, Article 42, Article 43, clause 4 of Article 44, clause 3 of Article 110 and clause 4 of Article 111 of the Law on Foreign Trade Management, and provides measures for the organization and guidance of implementation of the Law on Foreign Trade Management with respect to:

a) International purchase and sale of goods conducted in the following forms: export, import; temporary import for re-export; temporary export for re-import; transit trade; transit of goods; and other activities related to international purchase and sale of goods in accordance with the law and international treaties to which the Socialist Republic of Vietnam is a party.

b) Settlement of disputes over the application of foreign trade management measures.

2. The import of personal and household effects of organizations and individuals; baggage of persons entering or leaving the country; goods of foreign organizations and individuals entitled to privileges and immunities; and gifts, donated items and samples shall be governed by the relevant provisions of law or by specific regulations of the Prime Minister.

3. This Decree applies to:

- a) State management authorities.
- b) Traders engaged in foreign trade activities.
- c) Other related domestic and foreign organizations and individuals.

Article 2. Principles for carrying out administrative procedures

For administrative procedures prescribed in this Decree, the principles for preparation and submission of applications shall be as follows:

1. Applications shall be submitted in one of the following forms:

- a) Online submission through the National Public Service Portal, the National Single Window or the online public service portal of the licensing authority.
- b) Direct submission at the single-window division of the licensing authority as prescribed.
- c) Submission by postal service.

2. Documents and materials in a license application must be signed by the legal representative or an authorized representative. Where signed under authorization, the application must include a power of attorney prepared in accordance with the law.

3. A license application shall be prepared in one set in Vietnamese. Documents and materials in a language other than Vietnamese must be translated into Vietnamese and authenticated by the legal representative or an authorized representative.

4. Where an application is submitted online, electronic documents shall use digital signatures in accordance with the law on carrying out administrative procedures in an electronic environment. Documents in an electronic application are electronic copies.

5. The licensing authority shall return the results of the administrative procedure to the trader in paper form by direct delivery, by postal service, or in electronic form (where applicable).

Chapter II

MANAGEMENT OF EXPORT AND IMPORT ACTIVITIES

Article 3. Freedom to engage in export and import business

1. Vietnamese traders that are not foreign-invested business entities may engage in export and import business and other related activities regardless of their registered business lines as prescribed in Article 4 of this Decree, except for goods on the list of goods prohibited from export or import as prescribed in this Decree; other goods prohibited from export or import as prescribed by law; and goods subject to export or import suspension.

Branches of Vietnamese traders may engage in foreign trade activities under authorization from the trader.

2. Foreign-invested business entities and branches of foreign traders in Vietnam, when conducting export and import activities within the scope of this Decree, must fulfill Vietnam's commitments in international treaties to which the Socialist Republic of Vietnam is a party, and comply with the list of goods and the roadmap published by the Ministry of Industry and Trade.

Foreign-invested business entities may directly export or entrust another trader with the export of products manufactured by such entities; and may directly import or entrust another trader with the import of machinery, equipment, raw materials, auxiliary materials, spare parts, components and other goods to carry out investment activities consistent with the objectives of the investment project as prescribed in the investment registration certificate.

3. Foreign traders without a presence in Vietnam conducting trade in goods in Vietnam may only do so within the scope of the right to export and the right to import as prescribed by the Government.

Foreign traders without a presence in Vietnam may purchase goods for delivery to domestic traders, or for domestic traders to rent or borrow in order to perform processing contracts for such non-present foreign traders; and may purchase goods or receive processed products, surplus raw materials, ancillary materials, supplies, components and semi-finished products from processing contracts for sale to domestic traders for use in manufacturing goods for export.

Article 4. Management of export and import of goods

1. For goods subject to export/import licensing, the exporting or importing trader must obtain a license as prescribed by law.
2. For goods subject to conditional export or import, the exporting or importing trader must satisfy the conditions as prescribed by law.
3. Exported and imported goods must comply with and satisfy the applicable commodity management policies. For goods on the list of goods subject to inspection as prescribed in Article 65 of the Law on Foreign Trade Management, the exporting or importing trader must submit to inspection by the competent authority as prescribed by law.

Article 5. Goods prohibited from export and goods prohibited from import

1. Goods prohibited from export or import shall be governed by the provisions of current legal documents and the list of goods prohibited from export or import as prescribed in Appendix I to this Decree.
2. On the basis of Appendix I to this Decree and current legal documents, Ministers and Heads of ministerial-level agencies shall be responsible for publishing detailed lists of goods prohibited from export or import together with their HS codes, except where current law already provides detailed HS codes for such goods.

Goods prohibited from export or import as prescribed in Appendix I to this Decree are goods with HS codes and detailed descriptions falling within the detailed list published by Ministers and Heads of ministerial-level agencies.

3. The authorization for export or import of goods prohibited from export or import as prescribed in clause 2 of Article 10 of the Law on Foreign Trade Management and clause 1 of Article 28 of Decree No. 146/2025/ND-CP of the Government on devolution and delegation of authority in the fields of industry and trade shall be governed by the provisions of clauses 4 and 5 of this Article. Where necessary, Ministers and Heads of ministerial-level agencies shall issue legal normative documents providing detailed regulations on the licensing of export and import of goods as prescribed in this clause.

4. The application for authorization to export or import goods prohibited from export or import as prescribed in clause 3 of this Article comprises:

- a) A written request for authorization to export or import goods prohibited from export or import in accordance with Form No. 01 in Appendix VII to this Decree or in accordance with a form prescribed by the competent Minister or Head of ministerial-level agency (if any): one original copy.

- b) A document explaining the plan for use, management procedures for exported or imported goods during use, and the plan for handling exported or imported goods after use: one original copy.
- c) A report on the implementation status of previously issued licenses (if any): one original copy.
- d) Other documents and papers as prescribed by the competent Minister or Head of ministerial-level agency (if any).

5. Procedures for issuance of a license for export or import of goods prohibited from export or import as prescribed in clause 3 of this Article:

- a) The trader shall submit the application for a license for export or import of goods prohibited from export or import as prescribed in clause 4 of this Article to the licensing authority.
- b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the trader to complete the application.
- c) Within 5 working days from the date of receipt of the complete and conforming application, the licensing authority shall issue a license to the trader for export or import of the goods. Where a license is not issued, the licensing authority shall respond in writing, clearly stating the reasons.
- d) The licensing authority shall prescribe the validity period of the authorization for the trader to export or import goods in each case.

6. The period of storage and use in Vietnam of goods prohibited from import as prescribed in clause 3 of this Article shall be governed by the trader's registration with the licensing authority but shall not exceed two years.

7. Traders granted a license for export or import as prescribed in clause 3 of this Article shall be responsible for submitting a report in accordance with Form BC01 in Appendix VII to this Decree to the licensing authority by December 31 each year on the export, import and use of goods and the handling of goods after use.

Article 6. Issuance of licenses for export or import of goods subject to an export or import suspension

1. The application for a license for export or import of goods subject to an export or import suspension as prescribed in clause 1 of Article 14 of the Law on Foreign Trade Management and point B.I.1 of Section 1 of Appendix I.2 to Resolution No. 66.18/2026/NQ-CP of the Government on devolution, reduction and simplification of administrative procedures and business conditions comprises:

- a) A written request for a license for export or import of goods subject to an export or import suspension, in accordance with Form No. 01 in Appendix VII to this Decree: one original copy.
- b) A document explaining the plan for use, management procedures for exported or imported goods during use, and the plan for handling exported or imported goods after use: one original copy.
- c) A report on the implementation status of previously issued licenses (if any): one original copy.

2. Procedures for issuance of a license for export or import of goods subject to an export or import suspension:

- a) The trader shall submit the application for a license as prescribed in clause 1 of this Article to the licensing authority.
- b) Where the application is incomplete, non-conforming or requires supplementary explanatory materials, within 3 working days from the date of receipt of the application, the licensing authority shall notify the

trader to complete the application.

c) Within 2 working days from the date of receipt of the complete and conforming application, the licensing authority shall send the application to the relevant Ministry or ministerial-level agency for comments.

Within 5 working days from the date of receipt of the request for comments from the licensing authority, the relevant Ministry or ministerial-level agency shall respond in writing to the licensing authority on whether it agrees or disagrees with issuing the import license. Where it disagrees, the relevant Ministry or ministerial-level agency shall clearly state the reasons.

d) Within 3 working days from the date of receipt of the written response from the relevant Ministry or ministerial-level agency, the licensing authority shall issue a license to the trader for export or import of the goods. Where a license is not issued, the licensing authority shall respond in writing, clearly stating the reasons.

3. The licensing authority shall prescribe the validity period of the license in each case.

4. The period of storage and use in Vietnam of goods subject to an export or import suspension as prescribed in this Article shall be governed by the trader's registration with the licensing authority but shall not exceed two years.

5. Traders granted a license for export or import as prescribed in this Article shall be responsible for submitting a report in accordance with Form BC01 in Appendix VII to this Decree to the licensing authority by December 31 each year on the export, import and use of goods and the handling of goods after use.

Article 7. Designation of traders to conduct export and import

1. The list of goods subject to export and import by designated traders is prescribed in Appendix II issued together with this Decree.

2. The designation of traders to conduct export and import shall be governed by the regulations of the competent authorities as prescribed in Appendix II to this Decree.

Article 8. Goods subject to export/import licensing and conditions

1. Goods subject to export/import licensing and conditions shall be governed by the provisions of current legal documents and the list of goods subject to export/import licensing and conditions as prescribed in Appendix III to this Decree.

2. On the basis of Appendix III to this Decree and current legal documents, Ministers and Heads of ministerial-level agencies shall be responsible for publishing detailed lists of goods together with their HS codes, except where current law already provides detailed HS codes for such goods.

3. Ministers and Heads of ministerial-level agencies shall issue or submit to the competent authority for issuance of detailed regulations on the procedures for issuance of export and import licenses, and shall carry out the licensing as prescribed.

4. Based on management objectives in each period, the Minister of Industry and Trade shall regulate the application of automatic export licenses and automatic import licenses for certain types of goods.

Article 9. Goods subject to specific export/import regulations

1. The Minister of National Defense and the Minister of Public Security shall decide on the list of goods for export and import serving national defense and security purposes and shall regulate the licensing of export and import.

2. The Minister of Science and Technology shall regulate the import of used machinery, equipment and technology lines.

Article 10. List of goods and authority to manage Certificates of Free Sale (CFS)

The list of goods and the authority to manage CFS are prescribed in Appendix IV issued together with this Decree.

Article 11. Regulations on CFS for imported goods

1. Where necessary, to meet management requirements, Ministries and ministerial-level agencies, on the basis of their management authority as prescribed in Appendix IV to this Decree, shall submit to the Government for issuance of a document requiring imported goods to be submitted with a CFS to the competent authority, and shall publish a detailed list of goods together with their HS codes.
2. Ministries and ministerial-level agencies with management authority shall prescribe or report to the competent authority for prescription of the minimum information required on the CFS for imported goods, or prescribe a CFS template for imported goods.
3. Ministries and ministerial-level agencies with management authority shall provide specific regulations on cases where a CFS may be applied to multiple shipments, and shall specifically prescribe the validity period of the CFS for imported goods in cases where the CFS does not specify a validity period.
4. A CFS for imported goods shall be in English. Where a CFS is in a language other than English, it must be translated into Vietnamese and authenticated by the importing trader.
5. Where required by the Ministry or ministerial-level agency with management authority, a CFS must undergo consular legalization in accordance with the law, except in cases exempt from consular legalization under the law on consular authentication and consular legalization.
6. Where the authenticity of a CFS is in doubt or imported goods do not conform to the particulars of the CFS, the competent authority shall send a request for inspection and verification to the authority or organization that issued the CFS.

Article 12. Regulations on CFS for exported goods

1. The province-level People's Committee is the authority competent to issue CFS for exported goods in accordance with the following regulations:
 - a) The exporting trader requests the issuance of a CFS for the goods.
 - b) The goods have published standards, product declaration forms or marketing authorization certificates as prescribed by current law.
2. The application for a CFS for exported goods comprises:
 - a) A written request for a CFS in accordance with Form No. 02 in Appendix VII to this Decree: one original copy, in both Vietnamese and English.
 - b) A list of manufacturing facilities (if any), including the name and address of each facility and the goods manufactured for export: one original copy.
 - c) The published standard applicable to the product or goods, or the product declaration form, or the marketing authorization certificate for the product or goods, together with the manner of presentation (on the goods label, on the packaging, or in accompanying documentation): one copy bearing the trader's seal.

3. Procedures for issuance of a CFS for exported goods:

- a) The trader shall submit the application as prescribed in clause 2 of this Article to the CFS issuing authority.
- b) Where the application is incomplete or non-conforming, within 2 working days from the date of receipt of the application, the CFS issuing authority shall notify the trader to complete the application.
- c) Within 2 working days from the date of receipt of the complete and conforming application, the licensing authority shall issue the CFS to the trader. Where a CFS is not issued, the CFS issuing authority shall respond in writing, clearly stating the reasons.
- d) The CFS issuing authority may conduct an inspection at the place of manufacturing where it considers that a documentary inspection alone is insufficient to provide grounds for issuing the CFS, or where signs of violation of CFS regulations are detected with respect to a previously issued CFS.
- dd) The number of CFS issued for goods shall be as requested by the trader.

4. A CFS for exported goods shall be in English in accordance with Form No. 02A in Appendix VII to this Decree.

In addition to the information in Form No. 02A, Ministries, ministerial-level agencies with management authority and the CFS issuing authority may prescribe additional specific information on the CFS for exported goods depending on management requirements, provided that it contains at least the following information:

- a) Name of the authority or organization issuing the CFS.
- b) Number and date of issuance of the CFS.
- c) Name of the product or goods for which the CFS is issued.
- d) HS code of the goods for which the CFS is issued.
- dd) Name and address of the manufacturer or the exporting trader.
- e) The CFS must clearly state that the product or goods are manufactured and permitted to be freely sold in the Vietnamese market.
- g) Full name and signature of the signatory of the CFS and the seal of the issuing authority or organization.

Where the importing country requires the trader to submit a CFS in a template prescribed by that country, the CFS issuing authority shall issue the CFS based on the required template.

5. A CFS issued for exported goods has a validity period of five years from the date of issuance, unless otherwise prescribed by current law.

6. The CFS issuing authority shall revoke a previously issued CFS in the following cases:

- a) The exporting trader forges documents or materials.
- b) The CFS was issued for goods that do not conform to the applicable published standards.

Chapter III

TEMPORARY IMPORT FOR RE-EXPORT; TEMPORARY EXPORT FOR RE-IMPORT; TRANSIT TRADE

Section 1. GENERAL PROVISIONS

Article 13. Prohibition on and suspension of temporary import for re-export business, transit trade business

1. The list of goods prohibited from temporary import for re-export business and transit trade business is prescribed in Appendix V issued together with this Decree.
2. The list of goods prescribed in clause 1 of this Article shall not apply to transit trade in the form of direct transport of goods from the exporting country to the importing country without passing through Vietnamese border gates.
3. Where it is necessary to prevent environmental pollution, epidemics, impacts on human health and life, illegal transshipment or risks of commercial fraud, the Minister of Industry and Trade shall decide on specific goods subject to suspension of temporary import for re-export business and transit trade business, and shall publicly announce the list together with the HS codes of such goods.

Article 14. Temporary import for re-export business

1. The province-level People's Committee is the authority competent to issue temporary import for re-export business licenses for goods as prescribed in point a of clause 1 of Article 39 of the Law on Foreign Trade Management, except in the cases prescribed in clauses 2 and 3 of this Article. Application documents and licensing procedures shall be governed by the provisions of Articles 20 and 21 of this Decree.
2. Foreign-invested business entities may only carry out temporary import for re-export in accordance with Article 16 of this Decree, and may not conduct temporary import for re-export business.
3. Where current law already provides that goods are subject to licensing requirements when temporarily imported for re-export, the trader shall comply with such regulations and is not required to obtain a temporary import for re-export business license as prescribed in this Decree.
4. Goods involved in temporary import for re-export business are subject to inspection and supervision by the customs authority from the time of temporary import until the goods are actually re-exported from Vietnam. Containerized goods shall not be split during transportation from the temporary import border gate to the customs supervision area and the re-export border gate as prescribed.

Where the transportation requirements necessitate the replacement or splitting of containerized goods for re-export, such splitting shall be carried out in accordance with the regulations of the customs authority.

5. Goods involved in temporary import for re-export business may remain in Vietnam for no more than 60 days from the date of completion of temporary import customs procedures. Where an extension is required, the trader shall send a written request for extension to the customs authority at the temporary import location; each extension shall not exceed 30 days and no more than two extensions are permitted for each temporary import for re-export shipment. Beyond the above period, the trader must re-export the goods from Vietnam or destroy them.

Where goods involved in temporary import for re-export business are destroyed due to expiry of the storage period in Vietnam, the trader shall self-organize the destruction and be responsible for carrying out the destruction in accordance with the law on environmental protection and the law on customs.

Where the goods are imported into Vietnam, the trader must comply with the regulations on management of imported goods and tax.

6. Temporary import for re-export business shall be conducted on the basis of two separate contracts: an export contract and an import contract. The export contract may be signed before or after the import contract.

7. Payment for goods under the temporary import for re-export arrangement must comply with the regulations on foreign exchange management and the guidance of the State Bank of Vietnam.

Article 15. Management of goods flow in temporary import for re-export business

1. Where cargo congestion occurs in an area, the province-level People's Committee shall apply the following measures to manage goods flow:

- a) Direct the functional authorities to carry out measures to clear congestion and manage goods flow in the area.
- b) Coordinate with the customs authority at the temporary import border gate to manage the flow of temporarily imported goods from the temporary import border gate to the re-export border gate.
- c) Where necessary, issue a written request to temporary import for re-export business traders to temporarily suspend bringing temporarily imported and re-exported goods into Vietnam.

2. After applying the measures to clear congestion and manage goods flow as prescribed in clause 1 of this Article but the cargo congestion of temporary import for re-export goods has not been resolved at the port or border gate, or where necessary, on the basis of a request from the province-level People's Committee in the area where the congestion occurred, the Ministry of Industry and Trade shall notify province-level People's Committees to temporarily suspend the issuance of temporary import for re-export business licenses.

Article 16. Other forms of temporary import for re-export

1. Traders may temporarily import and re-export from abroad goods not subject to export prohibition, import prohibition, export or import suspension, for the purposes of warranty, maintenance, leasing, borrowing or other uses for a certain period of time before re-exporting the same goods from Vietnam. Traders shall carry out temporary import and re-export procedures at the customs authority, except in the cases prescribed in clauses 2 and 9 of this Article.

2. The province-level People's Committee is the authority competent to issue temporary import for re-export permits in other forms for goods not yet permitted to circulate or be used in Vietnam as prescribed in point a of clause 2 of Article 41 of the Law on Foreign Trade Management, on the basis of written approval from the Ministry or ministerial-level agency with authority to manage such goods, except in the cases prescribed in clauses 3, 4 and 9 of this Article. Application documents and licensing procedures shall be governed by the provisions of Articles 20 and 21 of this Decree.

3. For goods manufactured and previously exported by the trader, the trader may temporarily import and re-export them for warranty, maintenance, repair or replacement at the request of the foreign trader and re-export them back to the foreign trader. Temporary import and re-export procedures shall be carried out at the customs authority and no temporary import for re-export permit is required.

Where goods temporarily imported under this clause are subject to import prohibition or import suspension, when carrying out temporary import and re-export procedures, in addition to the customs documents as prescribed, the trader shall additionally submit the following papers:

- a) Documentation proving that the trader manufactured and exported such goods, and the export customs declaration on which customs procedures have been completed.
- b) A written commitment from the trader that the goods are only temporarily imported for the purposes of warranty, maintenance, repair or replacement at the request of the foreign trader and will subsequently be

re-exported back to the foreign trader, and will not be put into use or consumed in the Vietnamese market.

4. For temporary import and re-export of machinery, means of transport, equipment and tools serving diplomatic events, cultural programs, artistic troupes, sports competition and performance delegations, and medical examination and treatment programs for humanitarian purposes, temporary import and re-export procedures shall be carried out at the customs authority and no temporary import for re-export permit is required.

Where machinery, means of transport, equipment and tools temporarily imported under this clause are subject to import prohibition or import suspension measures, when carrying out temporary import and re-export procedures, in addition to the customs documents as prescribed, the trader shall additionally submit the following papers:

a) A document from the competent authority or organization granting permission to receive the medical examination and treatment delegation or to organize the event.

b) A written commitment from the trader to use the goods for their intended purpose and in accordance with the regulations of the authority or organization permitted to receive the medical examination and treatment delegation or to organize the event.

5. Where current law already provides that goods are subject to licensing requirements when temporarily imported for re-export, the trader shall comply with such regulations and is not required to obtain a temporary import for re-export permit as prescribed in this Decree.

6. Other forms of temporary import for re-export as prescribed in this Article must not alter the form, function or essential characteristics of the goods, and must not create different goods.

7. The period for temporary import and re-export of goods shall be governed by the provisions of clause 3 of Article 41 of the Law on Foreign Trade Management. Where an extension is required, the trader shall send a written request for extension to the customs authority at the temporary import location. No more than two extensions are permitted for each temporary import for re-export shipment.

8. Where goods already temporarily imported under a lease or borrowing contract are designated by the foreign partner for delivery to the trader for temporary import and re-export under a lease or borrowing contract concluded with that foreign partner, the trader must comply with the regulations on temporary import and re-export in this Article. Customs procedures shall be carried out in accordance with the guidance of the Ministry of Finance.

9. The Ministry of National Defense and the Ministry of Public Security shall consider and permit the temporary import and re-export of goods for national defense and security purposes. Application documents and licensing procedures shall be governed by the regulations of the Ministry of National Defense and the Ministry of Public Security.

Article 17. Temporary export for re-import

1. Traders may temporarily export and re-import goods abroad for the purposes of manufacturing, construction, leasing, borrowing, measurement, testing, participation in trade fairs and exhibitions, repair, warranty, maintenance or other uses for a certain period of time before re-importing the same goods back to Vietnam.

For temporary export and re-import for warranty, maintenance or repair after the expiry of the warranty period under the import contract or the warranty contract or agreement, the trader may only do so with goods not on the list of used consumer goods prohibited from import.

Traders shall carry out temporary export and re-import procedures at the customs authority, except in the cases prescribed in clauses 2, 3 and 4 of this Article.

2. The province-level People's Committee is the authority competent to issue temporary export for re-import permits for goods subject to export prohibition or export suspension as prescribed in point a of clause 2 of Article 42 of the Law on Foreign Trade Management, except in the cases prescribed in clauses 3 and 4 of this Article. Application documents and licensing procedures shall be governed by the provisions of Articles 20 and 21 of this Decree.

3. The Ministry of National Defense and the Ministry of Public Security shall consider permitting the temporary export and re-import of goods for national defense and security purposes. Application documents and licensing procedures shall be governed by the regulations of the Ministry of National Defense and the Ministry of Public Security.

4. The export of relics, antiques and national treasures abroad for exhibition, research or preservation shall be governed by the Law on Cultural Heritage.

5. Where current law already provides that goods are subject to licensing requirements when temporarily exported for re-import, the trader shall comply with such regulations and is not required to obtain a temporary export for re-import permit as prescribed in this Decree.

6. The period for temporary export and re-import shall be governed by the provisions of clause 3 of Article 42 of the Law on Foreign Trade Management. Where an extension is required, the trader shall send a written request for extension to the customs authority at the temporary export location. No more than two extensions are permitted for each temporary export for re-import shipment.

7. Other forms of temporary export for re-import as prescribed in this Article must not alter the form, function or essential characteristics of the goods, and must not create different goods.

Article 18. Border gates for temporary import for re-export; temporary export for re-import

1. Goods for temporary import for re-export and temporary export for re-import shall be temporarily imported, re-exported, temporarily exported and re-imported through international border gates and main border gates.

2. Where foreign goods are deposited in bonded warehouses for export or re-export through border provinces, the temporary import border gate for depositing in bonded warehouses and the export and re-export border gate through border provinces shall be governed by the provisions of this Article.

Article 19. Transit trade business

1. The province-level People's Committee is the authority competent to issue transit trade business licenses for goods as prescribed in clause 1 of Article 43 of the Law on Foreign Trade Management, except in the cases prescribed in clause 2 of this Article. Application documents and licensing procedures shall be governed by the provisions of Articles 20 and 21 of this Decree.

2. Foreign-invested business entities may only conduct transit trade in the form of direct transport of goods from the exporting country to the importing country without passing through Vietnamese border gates. Goods involved in transit trade must be consistent with the registered business lines or the particulars of the investment registration certificate for foreign-invested business entities that are required to carry out the procedures for issuance of an investment registration certificate.

3. Transit trade shall be conducted on the basis of two separate contracts: a purchase contract and a sale contract concluded by the trader with the foreign trader. The purchase contract may be signed before or after the sale contract.

4. For indirect transit trade involving passage through Vietnamese border gates, goods involved in transit trade must be brought into and out of Vietnam at the same border gate area and are subject to inspection and supervision by the customs authority from the time they are brought into Vietnam until they are brought out of Vietnam.

5. Payment for goods in transit trade must comply with the regulations on foreign exchange management and the guidance of the State Bank of Vietnam.

Article 20. Application documents for licenses for: temporary import for re-export business; temporary import for re-export in other forms; temporary export for re-import; transit trade business

1. Application documents for a temporary import for re-export business license comprise:

a) A written request for a temporary import for re-export business license in accordance with Form No. 03 in Appendix VII to this Decree: one original copy.

b) Import contract and export contract: one copy each bearing the trader's seal.

c) A report in accordance with Form BC02 in Appendix VII to this Decree on the implementation status of the temporary import for re-export business license previously issued (if any), clearly stating the quantity of goods temporarily imported and the quantity of goods actually re-exported: one original copy.

2. Application documents for a temporary import for re-export permit in other forms comprise:

a) A written request for a temporary import for re-export permit in other forms in accordance with Form No. 04 in Appendix VII to this Decree: one original copy.

b) Lease or borrowing contract or agreement: one copy bearing the trader's seal.

3. Application documents for a temporary export for re-import permit comprise:

a) A written request for a temporary export for re-import permit in accordance with Form No. 05 in Appendix VII to this Decree: one original copy.

b) Repair, warranty or lease or borrowing contract or agreement: one copy bearing the trader's seal.

4. Application documents for a transit trade business license comprise:

a) A written request for a transit trade business license in accordance with Form No. 06 in Appendix VII to this Decree: one original copy.

b) Purchase contract and sale contract concluded by the trader with the foreign trader: one copy each bearing the trader's seal.

c) A report in accordance with Form BC02 in Appendix VII to this Decree on the implementation status of the transit trade business license previously issued (if any), clearly stating the quantity of goods brought into and out of Vietnam: one original copy.

5. Application documents for amendment or re-issuance of licenses as prescribed in this Article due to loss, misplacement or damage comprise:

a) A written request for amendment or re-issuance of a license in accordance with Form No. 12 in Appendix VII to this Decree: one original copy.

b) Documents related to the amendment of the license, or documents related to the loss, misplacement or damage of the license (if any): one copy bearing the trader's seal.

Article 21. Procedures for issuance of licenses for: temporary import for re-export business; temporary import for re-export in other forms; temporary export for re-import; transit trade business

1. Procedures for issuance of a license

- a) The trader shall submit the application for a license as prescribed in Article 20 of this Decree to the licensing authority.
- b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the trader's application, the licensing authority shall issue a written request to the trader to complete the application.
- c) For the issuance of a temporary import for re-export permit in other forms as prescribed in clause 2 of Article 16 of this Decree, within 3 working days from the date of receipt of the complete and conforming application, the licensing authority shall send a written request for comments together with the trader's complete license registration application to the relevant Ministry or ministerial-level agency. Within 5 working days from the date of receipt of the request for comments, the Ministry or ministerial-level agency shall respond in writing to the licensing authority.
- d) Within 5 working days from the date of receipt of the complete and conforming application, or from the date of receipt of the written response from the relevant Ministry or ministerial-level agency in the case prescribed in point c of this clause, the licensing authority shall issue a license to the trader. Where a license is not issued, the licensing authority shall respond in writing, clearly stating the reasons.

2. Procedures for amendment and re-issuance of a license due to loss, misplacement or damage

- a) The trader shall submit the application for amendment or re-issuance of a license as prescribed in clause 5 of Article 20 of this Decree to the licensing authority.
- b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the trader's application, the licensing authority shall issue a written request to the trader to complete the application.
- c) Within 3 working days from the date of receipt of the complete and conforming application, the licensing authority shall amend, supplement or re-issue the license for the trader.

Where the license is not amended, supplemented or re-issued, the licensing authority shall respond in writing, clearly stating the reasons.

Section 2. RESPONSIBILITY ASSIGNMENT FOR THE MANAGEMENT AND ADMINISTRATION OF TEMPORARY IMPORT FOR RE-EXPORT; TEMPORARY EXPORT FOR RE-IMPORT; TRANSIT TRADE

Article 22. Ministry of Industry and Trade

1. Urge and guide relevant ministries, sectors and local governments to implement this Decree; organize inspections and coordinate with relevant authorities, organizations and traders to inspect the implementation of the management regulations on temporary import for re-export; temporary export for re-import; and transit trade as prescribed in this Decree.
2. Apply measures to manage goods flow as prescribed in clause 2 of Article 15 of this Decree.

Article 23. Province-level People's Committees

1. Organize planning and investment in transportation infrastructure, warehouse and storage systems, loading and unloading facilities, goods collection points, re-export locations, power supply and other conditions, to support temporary import for re-export business, transit trade operations and the storage and preservation of goods in re-export areas.
2. On the basis of current regulations, take charge and coordinate with relevant ministries and sectors in managing and administering temporary import for re-export business and transit trade operations in the area, and be accountable to the Government and the Prime Minister for such operations in the area.
3. Coordinate with relevant ministries and sectors to ensure sufficient specialized inspection personnel and adequate facilities and equipment for such personnel to carry out inspection and supervision of goods involved in temporary import for re-export business and transit trade circulating in the area, maintaining security and national defense requirements, social order and safety, and limiting commercial fraud, smuggling, tax evasion and environmental pollution.
4. Take charge and coordinate with relevant ministries and sectors to apply measures to manage goods flow in temporary import for re-export business and transit trade in cases of cargo congestion in the area; promptly notify the Ministry of Industry and Trade of developments in goods delivery and receipt in the area and propose management measures to prevent congestion at ports and border gates.
5. Collect fees on goods involved in temporary import for re-export business in accordance with the guidance of the Ministry of Finance, in order to increase state budget revenues to serve investment in and upgrading of road, port and terminal infrastructure, environmental protection and security maintenance at border gates.
6. Promptly notify the Ministry of Industry and Trade and traders of changes in the border trade policies of neighboring countries, so that plans can be made to manage the flow of temporary import for re-export goods, avoiding the risk of congestion at ports and border gates.

Article 24. Customs Departments

1. On the basis of their assigned functions and tasks as prescribed by law, organize the implementation, inspection, control and close supervision of temporarily imported and re-exported goods from the time of importation into Vietnam until they are actually exported from Vietnam or converted to domestic consumption or destroyed, in cases where conversion to domestic consumption or destruction is permitted under current law.
2. On a regular basis on the 15th of the first month of each quarter (or the next working day where the 15th falls on a weekend or public holiday), provide information and statistical data on temporary import for re-export business activities in the preceding quarter to the Ministry of Industry and Trade, and provide ad hoc information and data at the request of the Ministry of Industry and Trade for management and administration purposes.
3. Notify the Ministry of Industry and Trade and the relevant province-level People's Committees in the following cases for coordination in administration and handling:
 - a) An enterprise violates regulations on temporary import for re-export business and transit trade business.
 - b) Cargo congestion of temporary import for re-export or transit trade goods occurs at ports or border gates.

Chapter IV

TRANSIT OF GOODS

Article 25. General regulations on transit of goods

1. Transit agreements on the transit of goods through Vietnamese territory concluded between Vietnam and countries sharing a common border shall be governed by the guidance of the Ministry of Industry and Trade.
2. The transportation of goods on the list of highly hazardous goods as prescribed by the Government in transit through Vietnamese territory must comply with Vietnamese law on transportation of dangerous goods and relevant international treaties to which the Socialist Republic of Vietnam is a party.
3. The owner of transit goods or the transit service provider must pay customs fees and other charges applicable to goods in transit in accordance with current Vietnamese regulations.

Article 26. Issuance of transit permits

1. The Ministry of Industry and Trade is the authority competent to issue transit permits for goods that are weapons, explosives, explosive precursors and crowd control equipment as prescribed in clause 1 of Article 44 of the Law on Foreign Trade Management and clause 2 of Article 28 of Decree No. 146/2025/ND-CP of the Government. The application for a transit permit comprises:
 - a) A written transit application from the owner of transit goods, in accordance with Form No. 07 in Appendix VII to this Decree: one original copy.
 - b) Transport contract: one copy bearing the seal of the owner of transit goods.
 - c) An official letter from the competent authority of the requesting country addressed to the Minister of Industry and Trade requesting permission for the transit of goods: one original copy.
2. The application for a transit permit for goods prohibited from export or import; goods subject to export or import suspension; and goods prohibited from trading as prescribed by law, as prescribed in clause 2 of Article 44 of the Law on Foreign Trade Management and clause 4 of Article 28 of Decree No. 146/2025/ND-CP of the Government, comprises:
 - a) A written transit application from the owner of transit goods, in accordance with Form No. 07 in Appendix VII to this Decree: one original copy.
 - b) Transport contract: one original copy.
3. The application for amendment or re-issuance of a transit permit due to loss, misplacement or damage comprises:
 - a) A written request for amendment or re-issuance of the permit from the owner of transit goods, in accordance with Form No. 12 in Appendix VII to this Decree: one original copy.
 - b) Documents related to the amendment of the permit, or documents related to the loss, misplacement or damage of the permit (if any): one copy bearing the seal of the owner of transit goods.
4. Procedures for issuance of a transit permit
 - a) The owner of transit goods or the transit service provider shall submit the transit application as prescribed in clause 1 or clause 2 of this Article to the licensing authority.
 - b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the applicant to supplement and complete the application.

c) For goods that are weapons, explosives, explosive precursors and crowd control equipment, within 7 working days from the date of receipt of the complete and conforming application from the owner of transit goods, the licensing authority shall send a written request for comments to the Ministry of National Defense and the Ministry of Public Security together with the complete transit application from the owner of transit goods. Within 5 working days from the date of receipt of the written request for comments from the licensing authority, the Ministry of National Defense and the Ministry of Public Security shall respond in writing.

d) Within 5 working days from the date of receipt of the complete and conforming application, or from the date of receipt of the comments from the Ministry of National Defense and the Ministry of Public Security as prescribed in point c of this clause, the licensing authority shall issue the transit permit to the owner of transit goods. Where the transit permit is refused, the licensing authority shall respond in writing, clearly stating the reasons.

5. Procedures for amendment and re-issuance of a transit permit

a) The owner of transit goods or the transit service provider shall submit the application for amendment or re-issuance of the transit permit as prescribed in clause 3 of this Article to the licensing authority.

b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the applicant to supplement and complete the application.

c) Within 3 working days from the date of receipt of the complete and conforming application, the licensing authority shall consider amending, supplementing or re-issuing the transit permit, or shall notify the applicant of the refusal to amend or supplement, clearly stating the reasons.

6. Where current law already provides for the licensing of goods in transit, the relevant provisions shall apply and no transit permit as prescribed in this clause is required.

7. Where goods are transported by sea from abroad to the transshipment area at the seaport and are subsequently taken out of Vietnam from that transshipment area, or are taken to the transshipment area at another berth or seaport for export abroad, transshipment procedures shall be governed by the guidance of the Ministry of Finance and no transit permit is required.

Article 27. Extension of the transit period

1. The application for extension of the transit period as prescribed in clause 2 of Article 47 of the Law on Foreign Trade Management and clause 5 of Article 28 of Decree No. 146/2025/ND-CP of the Government comprises:

a) A written request for extension of the transit period from the owner of transit goods, in accordance with Form No. 08 in Appendix VII to this Decree: one original copy.

b) A written confirmation from the customs authority on the status of the transit shipment: one original copy.

c) The customs declaration for the transit shipment: one copy bearing the seal of the owner of transit goods.

2. Procedures for processing a request for extension of the transit period:

a) The owner of transit goods or the transit service provider shall submit the application for extension of the transit period to the licensing authority.

b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the applicant to supplement and correct the application.

c) Within 7 working days from the date of receipt of the complete and conforming application, the licensing authority shall respond in writing as to whether the extension of the transit period is approved or refused. Where the extension is refused, the licensing authority shall respond in writing, clearly stating the reasons.

Article 28. Traders providing transit transport services

Traders with registered business lines in freight forwarding and transportation may provide goods transportation services for foreign owners of transit goods transiting through Vietnamese territory.

Chapter V

PROCESSING OPERATIONS WITH FOREIGN INVOLVEMENT

Section 1. INWARD PROCESSING FOR FOREIGN TRADERS

Article 29. Processing of goods for foreign traders

Vietnamese traders may receive goods for lawful processing for foreign traders in accordance with the following regulations:

1. Where goods received for processing for foreign traders are on the list of conditional business and investment sectors, only traders that satisfy the conditions prescribed for the manufacture and trade of such goods may carry out processing for export to foreign parties.
2. Where goods received for processing for foreign traders are subject to import by designated traders under the management authority of the State Bank of Vietnam, the processing of goods shall be governed by the regulations of the State Bank of Vietnam.
3. Where goods received for processing are on the list of goods prohibited from export or import, or goods subject to export or import suspension, the licensing of processing for consumption abroad as prescribed in clause 3 of Article 51 of the Law on Foreign Trade Management and point B.II.1 of Section 1 of Appendix I.2 to Resolution No. 66.18/2026/NQ-CP of the Government shall be governed by the provisions of Article 30 of this Decree.

Article 30. Application documents and procedures for issuance of a processing permit

1. The application for a processing permit as prescribed in clause 3 of Article 29 of this Decree comprises:
 - a) A written request for a processing permit in accordance with Form No. 09 in Appendix VII to this Decree: one original copy.
 - b) A certificate of eligibility for manufacturing and trading or documentation confirming eligibility for manufacturing and trading (if any): one copy bearing the trader's seal.
2. Procedures for issuance of a processing permit
 - a) The trader shall submit the application as prescribed in clause 1 of this Article to the licensing authority.
 - b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the trader's application, the licensing authority shall issue a written request to the trader to complete the application.
 - c) Within 5 working days from the date of receipt of the complete and conforming application, the licensing authority shall issue a processing permit to the trader. Where a permit is not issued, the licensing authority shall respond in writing, clearly stating the reasons.

3. Application documents for amendment or re-issuance of a processing permit due to loss, misplacement or damage comprise:

- a) A written request for amendment or re-issuance of the permit in accordance with Form No. 12 in Appendix VII to this Decree: one original copy.
- b) Documents related to the amendment or supplementation of the permit, or documents related to the loss, misplacement or damage of the permit (if any): one copy bearing the trader's seal.

4. Procedures for amendment and re-issuance of a processing permit

- a) The trader shall submit the application for amendment or re-issuance of the processing permit as prescribed in clause 3 of this Article to the licensing authority.
- b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the applicant to supplement and complete the application.
- c) Within 3 working days from the date of receipt of the complete and conforming application, the licensing authority shall consider amending or re-issuing the permit, or shall notify the applicant of the refusal to amend, clearly stating the reasons.

Article 31. Processing contract

A processing contract must be made in writing or in another form of equivalent legal validity as prescribed by the Commercial Law and must include at least the following provisions:

- 1. Name and address of the contracting parties and the direct processor.
- 2. Name and quantity of processed products.
- 3. Processing fee.
- 4. Payment deadline and method of payment.
- 5. List, quantity and value of imported raw materials, auxiliary materials, supplies, components and semi-finished products, and raw materials, auxiliary materials, supplies, components and semi-finished products manufactured domestically (if any) for processing; production norms for raw materials, auxiliary materials, supplies, components and semi-finished products; consumption norms for supplies and wastage rate of raw materials in processing.
- 6. List and value of machinery and equipment leased, borrowed or donated for processing purposes (if any).
- 7. Measures for handling scrap, waste and rejects, and principles for handling leased or borrowed machinery and equipment, surplus raw materials, auxiliary materials, supplies, components and semi-finished products during performance of the processing contract and after the processing contract expires.
- 8. Place and time of delivery.
- 9. Trademark and name of origin of goods.
- 10. Validity period of the contract.

Article 32. Production norms, consumption norms and wastage rate of raw materials, auxiliary materials, supplies, components and semi-finished products

1. The production norms, consumption norms and wastage rate of raw materials, auxiliary materials, supplies, components and semi-finished products shall be agreed upon by the parties in the processing contract, taking into account the norms and wastage rates established in the relevant manufacturing and processing sectors of Vietnam at the time of concluding the contract.
2. The legal representative of the processor shall be legally responsible for the use of imported raw materials, auxiliary materials, supplies, components and semi-finished products for their intended processing purposes, and for the accuracy of the production norms, consumption norms and wastage rate of raw materials, auxiliary materials, supplies, components and semi-finished products.
3. Where, during the performance of the processing contract, there are changes to the production norms, consumption norms and wastage rate of raw materials, auxiliary materials, supplies, components and semi-finished products, the parties shall agree on such changes in an appendix to the processing contract prior to implementation.

Article 33. Leasing, borrowing and importing of machinery and equipment from the principal for performance of the processing contract

The processor may lease or borrow machinery and equipment from the principal to perform the processing contract. The lease, borrowing or donation of machinery and equipment must be agreed upon in the processing contract.

Article 34. Rights and obligations of the principal

1. Deliver or designate a domestic manufacturing trader to deliver all or part of the raw materials, auxiliary materials, supplies, components and semi-finished products for processing as agreed in the processing contract.
2. Receive all processed products; machinery and equipment leased or borrowed by the processor; and raw materials, auxiliary materials, supplies, components and semi-finished products and scrap upon finalization of the processing contract, or designate the processor to deliver processed products; leased or borrowed machinery and equipment; surplus raw materials, auxiliary materials, supplies, components and semi-finished products; and rejects and scrap to domestic traders.
3. May send technical experts to Vietnam to provide technical production guidance and inspect the quality of processed products as agreed in the processing contract.
4. Be responsible for the right to use the trademark and name of origin of goods. Where goods are labeled as being of Vietnamese origin, current regulations must be complied with.
5. Comply with the provisions of Vietnamese law relevant to processing activities and the provisions of the concluded processing contract.
6. Where the delivery of raw materials, auxiliary materials, supplies, components and semi-finished products for processing and processed products; leased or borrowed machinery and equipment; surplus raw materials, auxiliary materials, supplies, components and semi-finished products; and rejects and scrap as prescribed in clauses 1 and 2 of this Article is designated, the following requirements must be met:
 - a) Must comply with the regulations on management of export and import of goods, tax and other financial obligations as prescribed by law.
 - b) Must have a contract or agreement between the foreign trader or an authorized representative of the foreign trader and the domestic trader designated to deliver and receive the goods.

Article 35. Rights and obligations of the processor

1. May be supplied with part or all of the raw materials, auxiliary materials, supplies, components and semi-finished products for processing as agreed in the processing contract.
2. May engage another trader to sub-contract part or all of the processing contract.
3. May receive payment from the principal in the form of processed products, except for products on the list of goods prohibited from import or subject to import suspension. For products on the list of goods subject to import licensing and conditions, the licensing and condition requirements must be complied with.
4. Must comply with the provisions of Vietnamese law on export and import processing activities, domestic goods manufacturing and the provisions of the concluded processing contract.
5. May receive raw materials, auxiliary materials, supplies, components and semi-finished products for processing from domestic traders and deliver processed products; leased or borrowed machinery and equipment; surplus raw materials, auxiliary materials, supplies, components and semi-finished products; and rejects and scrap to domestic traders as designated by the principal, in accordance with the following requirements:
 - a) Must comply with the regulations on management of export and import of goods, tax and other financial obligations as prescribed by law.
 - b) Must have a contract or agreement between the foreign trader or an authorized representative of the foreign trader and the importing trader.

Article 36. Sequential processing

Traders may engage in sequential processing as follows:

1. Processed products from one processing contract are used as raw materials for processing under another processing contract in Vietnam.
2. Processed products from a preceding-stage processing contract are delivered to a trader as designated by the principal for the subsequent-stage processing contract.

Article 37. Finalization and settlement of the processing contract

1. Upon expiry or termination of the processing contract, the parties to the processing contract must finalize the contract and submit periodic settlement reports on the use of raw materials, supplies and exported products to the customs authority.

The Ministry of Finance shall provide guidance on settlement procedures for processing operations with the customs authority.

2. The basis for finalization of the processing contract is the quantity of imported raw materials, auxiliary materials, supplies, components and semi-finished products; the quantity of exported products in accordance with the production norms for raw materials, auxiliary materials, supplies, components and semi-finished products, consumption norms for supplies and wastage rate as agreed in the processing contract or the appendix to the processing contract.

The basis for settlement of the processing contract is the quantity of imported raw materials, auxiliary materials, supplies, components and semi-finished products; re-exported raw materials, auxiliary materials, supplies, components and semi-finished products; and exported products in accordance with the production norms for raw materials, auxiliary materials, supplies, components and semi-finished products, consumption norms for supplies and wastage rate consistent with the actual performance of the processing contract or the appendix to the processing contract.

3. Leased or borrowed machinery and equipment under the contract; surplus raw materials, auxiliary materials, supplies, components and semi-finished products; rejects and scrap shall be handled in accordance with the agreement in the processing contract, but must be consistent with Vietnamese law.
4. The destruction of scrap, rejects, waste, leased or borrowed machinery and equipment under the contract; and surplus raw materials, auxiliary materials, supplies, components and semi-finished products arising (if any) must comply with customs law and environmental protection law. Where environmental protection law does not permit destruction in Vietnam, such items must be re-exported as designated by the principal.
5. The donation of machinery and equipment, raw materials, auxiliary materials, supplies, components and semi-finished products, scrap and rejects shall be regulated as follows:
 - a) The principal must have a written instrument of donation.
 - b) The recipient of the donation must carry out import procedures as prescribed for the import of goods; must pay import duty, other taxes (if any) and register the assets in accordance with current regulations.
 - c) Scrap and rejects falling within the production norms and wastage rate that are on the list of scrap permitted for import shall not be required to undergo customs procedures. Tax policy shall be governed by the provisions of tax law.

Article 38. Customs procedures

The Ministry of Finance shall provide guidance on customs procedures and related management tasks for the performance of processing contracts.

Article 39. Processing of military uniforms

1. The province-level People's Committee is the authority competent to issue permits for processing of military uniforms for export to foreign armed forces, on the basis of comments from the Ministry of National Defense and the Ministry of Public Security.
2. Military uniforms as prescribed in this Article are uniforms of members of foreign armed forces, manufactured to uniform patterns and specifications and worn as required by the foreign armed forces. The list of military uniform products for supply to foreign armed forces is prescribed in Appendix VI to this Decree.

Textile and garment products on this list that are not military uniform products for supply to foreign armed forces shall not be subject to the provisions of this Article.

3. Military uniforms processed for export to foreign armed forces shall not be sold in Vietnam.
4. Raw materials and auxiliary materials used for processing military uniforms for export to foreign armed forces are subject to supervision by the customs authority from the time of import until the military uniform products are actually exported from Vietnam.
5. Processing activities for military uniforms, in addition to being governed by the provisions of this Article, must comply with the regulations on processing operations with foreign involvement as prescribed in Chapter V of this Decree.
6. Application for a permit for processing of military uniforms for export to foreign armed forces:
 - a) A written request for a permit for processing of military uniforms for export to foreign armed forces in accordance with Form No. 10 in Appendix VII to this Decree: one original copy.

b) A purchase order or written offer to conclude a contract together with two color photographs or one product sample of the goods to be manufactured or processed: one copy bearing the trader's seal.

The purchase order or written offer to conclude a contract must contain at least the following particulars: name, address and phone number of the ordering party and the manufacturing and processor; name of the goods; quantity; payment value or processing fee; payment deadline and method of payment; and place and time of delivery.

c) A contract or procurement agreement for military uniforms concluded between the principal and the authority responsible for directly supplying military uniforms to the foreign armed forces, or a document from the authority responsible for directly supplying military uniforms to the foreign armed forces or the competent authority of the ordering country, or a document from the diplomatic mission of the ordering country in Vietnam confirming that the order is placed for final use by the foreign armed forces.

The document as prescribed in this point must contain at least the following particulars: importing country; name of the foreign armed forces unit as the final user of the military uniform products; name of the ordering party; and name of the Vietnamese trader receiving the manufacturing and processing order, which must be consularly legalized as prescribed.

7. Procedures for issuance of a permit for processing of military uniforms for export to foreign armed forces

a) The trader shall submit the application as prescribed in clause 6 of this Article to the licensing authority.

b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the trader to complete the application.

c) Within 7 working days from the date of receipt of the complete and conforming application, the licensing authority shall send a written request for comments together with the complete application to the Ministry of National Defense or the Ministry of Public Security, depending on which armed forces the processed products are for.

d) Within 7 working days from the date of receipt of the request from the licensing authority, the Ministry of National Defense or the Ministry of Public Security shall respond in writing to the licensing authority.

dd) Within 5 working days from the date of receipt of the written response from the Ministry of National Defense or the Ministry of Public Security, the licensing authority shall issue the permit to the trader. Where the permit is refused, the licensing authority shall respond in writing, clearly stating the reasons.

8. Import of military uniform samples

a) A trader that has been issued a permit for processing of military uniforms for export to foreign armed forces as prescribed in this Article may import military uniform samples for processing activities.

b) Where a trader has not yet been issued a permit for processing of military uniforms, the import of military uniform samples for processing activities shall be carried out as follows:

The trader shall submit one original written request for import of military uniform samples in accordance with Form No. 11 in Appendix VII to this Decree together with two color photographs or one product sample to the licensing authority.

Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the trader to complete the application.

Within 7 working days from the date of receipt of the complete and conforming application, the licensing authority shall send a written request for comments together with the complete application to the Ministry of

National Defense or the Ministry of Public Security, depending on which armed forces the processed products are for.

Within 7 working days from the date of receipt of the request from the licensing authority, the Ministry of National Defense or the Ministry of Public Security shall respond in writing to the licensing authority.

Within 5 working days from the date of receipt of the written response from the Ministry of National Defense or the Ministry of Public Security, the licensing authority shall issue the permit to the trader. Where the permit is refused, the licensing authority shall respond in writing, clearly stating the reasons.

c) The quantity of military uniforms imported as samples as prescribed in this Article is a maximum of five samples per product code.

9. Application for amendment or re-issuance of a permit for processing of military uniforms and a permit for import of military uniform samples due to loss, misplacement or damage:

a) A written request for amendment or supplementation of the permit in accordance with Form No. 12 in Appendix VII to this Decree: one original copy.

b) Supporting documents related to the amendment or supplementation, or documents related to the loss, misplacement or damage of the permit (if any): one copy bearing the trader's seal.

10. Procedures for amendment and re-issuance of a permit for processing of military uniforms and a permit for import of military uniform samples due to loss, misplacement or damage:

a) The trader shall submit the application for amendment or re-issuance of the permit as prescribed in clause 9 of this Article to the licensing authority.

b) Where the application is incomplete or non-conforming, within 3 working days from the date of receipt of the application, the licensing authority shall notify the trader to supplement and complete the application.

c) Within 3 working days from the date of receipt of the complete and conforming application, the licensing authority shall amend, supplement or re-issue the permit to the trader, or notify the applicant of the refusal to amend or supplement, clearly stating the reasons.

11. The licensing authority shall revoke a previously issued permit where it is discovered that the trader provided untruthful or inaccurate information in relation to the license application or failed to comply with the permit.

12. Responsibilities of military uniform processing traders

a) Export all military uniform products processed in Vietnam; do not use or sell the military uniform products in Vietnam.

b) Re-export or destroy all military uniforms imported as samples, surplus raw materials, surplus supplies, scrap and rejects in accordance with current regulations; do not use or sell military uniforms imported as samples in Vietnam.

c) Organize working sessions and provide documents and materials at the request of the licensing authority and relevant authorities when such authorities conduct physical inspections of the manufacturing facility after the trader has been issued the permit.

d) Be legally responsible for the accuracy and truthfulness of all declarations related to the license application.

Section 2. OUTWARD PROCESSING

Article 40. Outward processing contract and customs procedures

Outward processing contracts and customs procedures for the export and import of goods for outward processing shall be governed by the provisions of Articles 31 and 38 of this Decree.

Article 41. Rights and obligations of traders placing goods for outward processing

1. Comply with the regulations on management of outward processing activities as prescribed in Article 52 of the Law on Foreign Trade Management.
2. Be responsible for the right to use the trademark and name of origin of goods. Where goods are labeled as being of Vietnamese origin, current regulations must be complied with.
3. May temporarily export machinery, equipment, raw materials, auxiliary materials, supplies, components and semi-finished products, or transfer machinery, equipment, raw materials, auxiliary materials, supplies, components and semi-finished products from a third country to the processor to perform the processing contract.
4. May re-import processed products. Upon expiry of the outward processing contract, may re-import surplus machinery, equipment, raw materials, auxiliary materials, supplies, components and semi-finished products.
5. May sell processed products and machinery, equipment, raw materials, auxiliary materials, supplies, components and semi-finished products exported to perform the processing contract in the market of the processing country or in other markets, and must pay taxes in accordance with current regulations.
6. Enjoy tax incentive policies and fulfill tax obligations in accordance with tax law.
7. May send technical experts and workers abroad to inspect and accept processed products.

Chapter VI**AGENCY AGREEMENTS FOR PURCHASE AND SALE OF GOODS WITH FOREIGN PARTIES****Section 1. ACTING AS AGENT FOR PURCHASE AND SALE OF GOODS FOR FOREIGN TRADERS****Article 42. Traders acting as agents for purchase and sale of goods for foreign traders**

1. Vietnamese traders may act as agents for lawful purchase and sale of goods for foreign traders, except for goods prohibited from import or export, goods subject to import or export.
2. Where the law provides specific regulations that an agent may only conclude an agency contract with one principal for a particular type of goods or services, the trader must comply with such regulations.
3. A trader acting as a purchasing agent must require the foreign trader to remit funds in freely convertible foreign currency through a bank to purchase goods under the agency contract.

Article 43. Tax obligations

1. Goods under an agency contract for purchase and sale of goods for foreign traders are subject to tax and other financial obligations in accordance with Vietnamese law.
2. Vietnamese traders are responsible for registering, declaring and paying all taxes and fulfilling other financial obligations related to goods under the agency contract for purchase and sale of goods and their own business activities in accordance with the law.

Article 44. Export and import procedures for goods under an agency contract

Goods under an agency contract for purchase and sale of goods with foreign traders, when exported or imported, must undergo procedures in accordance with the same regulations as for exported and imported goods as prescribed in this Decree.

Article 45. Return of goods

Goods under an agency contract for the sale of goods in Vietnam for foreign traders may be re-exported where they cannot be sold in Vietnam. Tax refunds shall be made in accordance with tax law.

Section 2. ENGAGING FOREIGN TRADERS AS AGENTS FOR PURCHASE AND SALE OF GOODS ABROAD**Article 46. Engaging foreign traders as agents for purchase and sale of goods abroad**

1. Vietnamese traders may engage foreign traders as agents for the purchase and sale of goods abroad, except for goods prohibited from export or import, goods subject to export or import suspension.
2. Goods under the agency contract, when exported or imported, must undergo procedures in accordance with the same regulations as for exported and imported goods as prescribed in this Decree.
3. A trader engaging an agent for purchase and sale of goods abroad must conclude an agency contract with the foreign trader and must remit to Vietnam all proceeds received under the sales contract in accordance with the regulations on foreign exchange management and the guidance of the State Bank of Vietnam.
4. Where payment for the sale of goods is received in the form of goods, the trader must comply with current regulations on the import of goods.

Article 47. Tax obligations

1. Goods under an agency contract for the sale of goods abroad are subject to tax and other financial obligations in accordance with Vietnamese law.
2. Traders are responsible for registering, declaring and paying all taxes and fulfilling other financial obligations related to activities of engaging foreign traders as agents for purchase and sale of goods abroad in accordance with the guidance of the Ministry of Finance.

Article 48. Return of goods

1. Goods exported under an agency contract for the sale of goods abroad may be re-imported into Vietnam where they cannot be sold abroad.
2. Goods re-imported into Vietnam as prescribed in clause 1 of this Article shall not be subject to import duty and shall be entitled to a refund of export duty (if any) in accordance with tax law.

Chapter VII**COORDINATION MECHANISM FOR SETTLEMENT OF DISPUTES OVER THE APPLICATION OF FOREIGN TRADE MANAGEMENT MEASURES****Section 1. GENERAL PROVISIONS****Article 49. Principles of coordination**

1. The lead agency and relevant authorities, organizations and individuals shall be responsible for proactively, synchronously, accurately, promptly and effectively coordinating the settlement of disputes over the application of foreign trade management measures in accordance with the provisions of this Decree and Vietnamese law, in order to maximally protect the legitimate rights and interests of Vietnam.
2. Coordination between the lead agency and relevant authorities, organizations and individuals in the settlement of disputes over the application of foreign trade management measures must ensure compliance with the regulations on dispute settlement in international treaties to which the Socialist Republic of Vietnam is a party, including the regulations on the settlement of disputes over the application of foreign trade management measures that are the subject matter of the dispute (hereinafter referred to as international treaties on dispute settlement).
3. The lead agency and relevant authorities, organizations and individuals shall be legally responsible for consequences arising from failure to coordinate or failure to coordinate in a manner that meets the requirements prescribed in clause 1 of this Article.
4. The lead agency and relevant authorities, organizations and individuals have the obligation to protect state secrets in accordance with the law, and to maintain the confidentiality of information related to the dispute settlement process in accordance with the provisions of the relevant international treaties on dispute settlement.

Article 50. Scope of coordination

Coordination between the lead agency and relevant authorities, organizations and individuals in the settlement of disputes over the application of foreign trade management measures shall cover the following matters:

1. Resolution of claims, negotiation, mediation and consultation with respect to disagreements and conflicts between the Government of Vietnam and foreign governments related to the application of foreign trade management measures inconsistent with the provisions of relevant international treaties on the application of foreign trade management measures.
2. Formulation and implementation of a plan for the settlement of disputes over the application of foreign trade management measures.
3. Provision of information, documents, evidence and materials related to the settlement of disputes over the application of foreign trade management measures.
4. Designation of qualified personnel from their respective authorities and organizations to participate in the settlement of disputes over the application of foreign trade management measures when requested by the lead agency.
5. Performing tasks related to the settlement of disputes over the application of foreign trade management measures during the proceedings before a competent arbitral body or international adjudicatory body established and operating on the basis of the provisions of international treaties on dispute settlement (hereinafter referred to as the competent arbitral body or international adjudicatory body).
6. Implementation, coordination and handling of matters relating to the enforcement of awards and decisions of the competent arbitral body or international adjudicatory body, and review of compliance with such awards and decisions.

Article 51. Lead agency

1. The lead agency for a dispute over the application of foreign trade management measures is the state authority assigned by the Government to manage and monitor such foreign trade management measures,

unless the international treaties on dispute settlement applicable to such foreign trade management measures provide otherwise.

2. Where two or more state authorities are assigned to manage and monitor the foreign trade management measures that are the subject matter of a specific dispute, such authorities must agree on one of them to serve as the lead agency, report to the Prime Minister and notify the Ministry of Industry and Trade in writing.
3. In cases where the Government of Vietnam is sued, within 3 working days from the date of receipt of the consultation request, where the lead agency cannot be agreed upon, the relevant authorities must report to the Prime Minister and notify the Ministry of Industry and Trade.
4. Where necessary, at the proposal of the Minister of Industry and Trade, the Prime Minister shall decide on the assignment or replacement of the lead agency.
5. The lead agency shall have the following tasks and powers:
 - a) Receive and process information and documents related to the settlement of disputes over the application of foreign trade management measures.
 - b) Serve as the focal point for communication and exchange with the foreign government party to the dispute and with the competent arbitral body or international adjudicatory body.
 - c) Take charge and coordinate with the focal agency and relevant authorities, organizations and individuals in the process of settling disputes over the application of foreign trade management measures before the competent arbitral body or international adjudicatory body.
 - d) Coordinate with the focal agency and relevant authorities, organizations and individuals to formulate a plan for the settlement of disputes over the application of foreign trade management measures.
 - dd) Take charge and coordinate with the focal agency and relevant authorities, organizations and individuals in the appointment of arbitrators where an arbitral body is established to settle a dispute over the application of foreign trade management measures.
 - e) Take charge and coordinate with the focal agency in selecting, engaging and supervising law firms (hereinafter collectively referred to as lawyers) to provide advisory services for the settlement of disputes over the application of foreign trade management measures. The lead agency shall determine the selection criteria for lawyers and law firms. The state budget allocation for the use of lawyers shall be governed by current law.
 - g) Take charge and coordinate with relevant authorities, organizations and individuals in handling matters related to disputes over the application of foreign trade management measures, including the engagement of technical experts and the invitation of witnesses to serve the dispute settlement process.
 - h) Participate in hearings before the competent arbitral body or international adjudicatory body.
 - i) Report to the Prime Minister, the focal agency and competent state authorities on matters related to disputes over the application of foreign trade management measures in accordance with this Decree and the law.

Article 52. Focal agency

1. The Ministry of Industry and Trade is the focal agency assisting the Government in participating in the settlement of disputes over the application of foreign trade management measures.

2. The focal agency for the settlement of disputes over the application of foreign trade management measures shall have the following tasks and powers:

- a) Serve as the focal point to assist the Government and the Prime Minister in unified direction of the settlement of disputes over the application of foreign trade management measures in order to protect the legitimate rights and interests of Vietnam.
- b) Coordinate with relevant authorities, organizations and individuals and lawyers engaged as prescribed in this Decree to advise the lead agency on legal matters related to the settlement of disputes over the application of foreign trade management measures when requested by the lead agency.
- c) Coordinate with the lead agency to engage lawyers for the settlement of specific disputes over the application of foreign trade management measures.
- d) Coordinate with the lead agency in the appointment of arbitrators where an arbitral body is established to settle a dispute over the application of foreign trade management measures.
- dd) Take charge and coordinate with the lead agency and relevant authorities, organizations and individuals to formulate a plan for the settlement of disputes over the application of foreign trade management measures.
- e) Represent the Government of Vietnam in participating in hearings on disputes over the application of foreign trade management measures where necessary or at the request of the lead agency.
- g) Designate representatives to participate in hearings before the competent arbitral body or international adjudicatory body.
- h) Coordinate with the lead agency and relevant authorities, organizations and individuals in enforcing awards and decisions of the competent arbitral body or international adjudicatory body.
- i) Develop and update lists of experts who may serve as arbitrators and lists of law firms that may act as lawyers for the Government of Vietnam and Vietnamese state authorities in the settlement of disputes over the application of foreign trade management measures.

Article 53. Relevant authorities, organizations and individuals

1. Relevant authorities, organizations and individuals are state authorities, organizations and individuals related to the settlement of disputes over the application of foreign trade management measures, invited or requested by the lead agency to participate in the settlement of disputes over the application of foreign trade management measures.

2. Relevant authorities, organizations and individuals shall have the following tasks and powers:

- a) Coordinate with the lead agency and the focal agency to settle disputes over the application of foreign trade management measures at the request of the lead agency and the focal agency, in accordance with their professional competence or specialized management field.
- b) Provide complete, timely and accurate information, documents, evidence and materials, and provide explanations on relevant matters as requested by the lead agency and the focal agency.
- c) Request the lead agency to provide or supplement information on the dispute over the application of foreign trade management measures in order to perform their tasks.

Section 2. COORDINATION IN SETTLEMENT OF DISPUTES INITIATED BY FOREIGN GOVERNMENTS

Article 54. Receipt of information and documents on the settlement of disputes over the application of foreign trade management measures

1. Authorities, organizations and individuals assigned to apply state management measures on foreign trade shall be responsible for receiving information on the possibility of a lawsuit, notifications from the competent arbitral body or international adjudicatory body, or notifications from a foreign government on the initiation of a dispute over the application of foreign trade management measures before the competent arbitral body or international adjudicatory body, and shall immediately report to their direct superior authority and notify the focal agency.
2. State authorities, organizations and individuals not assigned to apply state management measures on foreign trade as prescribed in clause 1 of this Article that receive information on the possibility of a lawsuit, notifications from the competent arbitral body or international adjudicatory body, or notifications from a foreign government on the initiation of a dispute over the application of foreign trade management measures before the competent arbitral body or international adjudicatory body must notify in writing, together with a copy of all received information and documents, within 3 working days from the date of receipt of such notification, to one of the following authorities:
 - a) The authority, organization or individual assigned to apply state management measures on foreign trade as prescribed in clause 1 of this Article.
 - b) The direct superior authority and the focal agency where the authority, organization or individual assigned to apply state management measures on foreign trade as prescribed in clause 1 of this Article cannot be identified.
3. Within 3 working days from the date of receipt of the written notification as prescribed in clause 2 of this Article or written notification from another source, the focal agency must send a written document together with a copy of all received documents to one of the following authorities:
 - a) The lead agency as prescribed in clause 1 of Article 51 of this Decree.
 - b) The Government Office to submit to the Prime Minister for a decision on the lead agency as prescribed in clauses 2, 3 and 4 of Article 51 of this Decree.
4. Within 5 working days from the date of receipt of the written document from the focal agency as prescribed in point b of clause 3 of this Article, the Government Office shall submit to the Prime Minister for a decision on the assignment of the lead agency.

Within 3 working days after the Prime Minister decides on the assignment of the lead agency, the Government Office shall send a notification of the assignment decision to the lead agency for implementation.

Article 55. Formulation and implementation of a plan for the settlement of disputes over the application of foreign trade management measures

1. The focal agency shall take charge and coordinate with the lead agency, relevant authorities, organizations and individuals and lawyers (if any) to formulate a plan for the settlement of disputes over the application of foreign trade management measures for submission to the Prime Minister for approval within 35 days from the date of receipt of information on the possibility of a lawsuit as prescribed in clauses 1 and 2 of Article 54 of this Decree.
2. The plan for the settlement of disputes over the application of foreign trade management measures shall include the following contents:
 - a) Summary of the dispute.

b) Description of the proceedings for the dispute over the application of foreign trade management measures in accordance with the provisions of international treaties on dispute settlement; tasks to be performed for the settlement of the dispute and the expected timeline for such tasks, consistent with the aforementioned proceedings.

c) Specific tasks of the focal agency, the lead agency, relevant authorities, organizations and individuals and lawyers (if any).

d) Analysis of the strengths and weaknesses of the Vietnamese side and the foreign government.

dd) Proposed options for handling the dispute over the application of foreign trade management measures, including negotiation and mediation options; matters requiring reporting to and the opinion of the Prime Minister and other competent state authorities.

e) Estimated costs and funding sources for the settlement of the dispute over the application of foreign trade management measures.

3. The focal agency shall coordinate with the lead agency, relevant authorities, organizations and individuals and the engaged lawyers (if any) to implement the plan for the settlement of disputes over the application of foreign trade management measures. Where necessary and to align with actual circumstances, the focal agency shall coordinate with the lead agency, relevant authorities, organizations and individuals and the engaged lawyers (if any) to adjust the plan for the settlement of disputes over the application of foreign trade management measures.

4. The focal agency shall be responsible for sending the plan for the settlement of disputes over the application of foreign trade management measures and any amendments or supplementations (if any) as prescribed in clauses 2 and 3 of this Article to the Prime Minister and the lead agency.

5. The lead agency shall be responsible for regularly (monthly or quarterly, depending on the complexity and progress of the dispute over the application of foreign trade management measures) reporting to the focal agency on the progress of implementing the plan for the settlement of disputes over the application of foreign trade management measures. The focal agency shall be responsible for monitoring the implementation of the plan for the settlement of disputes over the application of foreign trade management measures by the lead agency and promptly coordinating to address difficulties arising during the implementation of the plan.

6. The plan for the settlement of disputes over the application of foreign trade management measures shall be kept classified.

Article 56. Responsibility for receipt and resolution of consultation requests

1. The receipt and resolution of consultation requests shall be governed by the provisions of international treaties on dispute settlement.

2. State authorities, organizations and individuals assigned to apply state management measures on foreign trade shall be responsible for receiving and resolving consultation requests with respect to the application of foreign trade management measures on the basis of proposals from foreign governments under the relevant international treaties on the application of foreign trade management measures.

3. Where a consultation request from a foreign government as prescribed in clause 2 of this Article is received but the recipient has no authority to resolve it, the state authority, organization or individual receiving the request must guide the foreign government to send the consultation request to the competent authority and notify the competent authority accordingly.

Article 57. Handling of cases where the measure subject to consultation shows signs of violating commitments in international treaties on the application of foreign trade management measures

1. During consultations with a foreign government, state authorities, organizations and individuals assigned to apply state management measures on foreign trade must immediately report on the matter subject to consultation to their direct superior authority and the focal agency where they consider that:
 - a) The measure subject to consultation shows signs of violating the provisions of law or international treaties on the application of foreign trade management measures with the foreign government, affecting the legitimate rights and interests of Vietnam or the foreign party; or
 - b) The consultation request from the foreign government cannot be conclusively resolved; or
 - c) There is a possibility of a dispute arising in relation to the application of foreign trade management measures.
2. State authorities, organizations and individuals assigned to apply state management measures on foreign trade during consultations with a foreign government must regularly report on the progress and results of the consultations to the focal agency and competent state authorities for coordination throughout the dispute resolution process.
3. During consultations with a foreign government, where appropriate, state authorities, organizations and individuals assigned to apply state management measures on foreign trade shall conduct negotiation and mediation with the foreign government in accordance with a plan approved by their direct superior authority after obtaining comments from the focal agency.

Article 58. Determination of the responsibility of authorities, organizations and individuals that issued or applied measures in violation of Vietnam's international commitments, leading to a dispute over the application of foreign trade management measures

The determination of the responsibility of authorities, organizations and individuals that issued or applied measures in violation of Vietnam's international commitments, leading to a dispute over the application of foreign trade management measures, shall be governed by Vietnamese law.

Section 3. COORDINATION IN SETTLEMENT OF DISPUTES INITIATED BY THE GOVERNMENT OF VIETNAM**Article 59. Responsibility for proposing and participating in the resolution of consultation requests**

1. The proposal for and participation in the resolution of consultation requests shall be governed by the provisions of international treaties on dispute settlement.
2. State authorities, organizations and individuals assigned to apply state management measures on foreign trade shall be responsible for proposing and participating in the resolution of consultation requests with respect to the application of foreign trade management measures where they discover, or on the basis of proposals from traders and industry associations, that foreign trade management measures of foreign governments are suspected to affect or violate the rights and interests of Vietnam under international treaties on the application of foreign trade management measures.

Article 60. Handling of cases where the measure subject to consultation shows signs of violating commitments in international treaties on the application of foreign trade management measures

1. During consultations with a foreign government, state authorities, organizations and individuals assigned to apply state management measures on foreign trade must immediately report on the matter subject to consultation to their direct superior authority and notify the focal agency where they consider that:

- a) The measure subject to consultation shows signs of violating the foreign government's commitments to Vietnam under the relevant international treaties on the application of foreign trade management measures, affecting the legitimate rights and interests of Vietnam; or
- b) The consultation request of the Government of Vietnam cannot be conclusively resolved; or
- c) There is a possibility of a dispute arising in relation to the application of foreign trade management measures.

2. Within 3 working days from the date of receipt of written notification as prescribed in clause 1 of this Article or written notification from another source, the focal agency must send a written document together with a copy of all received documents to one of the following authorities:

- a) The lead agency as prescribed in clause 1 of Article 51 of this Decree.
- b) The Government Office to submit to the Prime Minister for a decision on the lead agency as prescribed in clauses 2, 3 and 4 of Article 51 of this Decree.

3. Within 5 working days from the date of receipt of the written document from the focal agency as prescribed in point b of clause 2 of this Article, the Government Office shall submit to the Prime Minister for a decision on the assignment of the lead agency.

Within 3 working days after the Prime Minister decides on the assignment of the lead agency, the Government Office shall send a notification of the assignment decision to the lead agency for implementation.

4. State authorities, organizations and individuals assigned to apply state management measures on foreign trade during consultations with a foreign government must regularly report on the progress and results of the consultations to the focal agency and competent state authorities for coordination throughout the dispute resolution process.

5. During consultations with a foreign government, where appropriate, state authorities, organizations and individuals assigned to apply state management measures on foreign trade shall conduct negotiation and mediation with the foreign government in accordance with a plan approved by their direct superior authority after obtaining comments from the focal agency.

Article 61. Formulation and implementation of a plan for the settlement of disputes over the application of foreign trade management measures

- 1. The focal agency shall take charge and coordinate with the lead agency, relevant authorities, organizations and individuals and lawyers (if any) to formulate a plan for the settlement of disputes over the application of foreign trade management measures for submission to the Prime Minister for approval within 20 days from the date of conclusion of the consultation process as prescribed in Article 59 of this Decree.
- 2. The formulation, adjustment and implementation of the plan for the settlement of disputes over the application of foreign trade management measures shall be governed by the provisions of clauses 2, 3, 4 and 5 of Article 55 of this Decree.
- 3. The plan for the settlement of disputes over the application of foreign trade management measures shall be kept classified.

Chapter VIII

IMPLEMENTATION AND ENFORCEMENT PROVISIONS

Article 62. Implementation

1. On the basis of the provisions of this Decree, ministries and ministerial-level agencies shall issue or submit to the competent authority for issuance of documents providing detailed regulations and guidance on the implementation of this Decree.
2. On a biennial basis, the Ministry of Industry and Trade shall take charge and coordinate with Ministries and ministerial-level agencies to review and update the list of goods prohibited from export or import; the list of goods subject to export and import by designated traders; and the list of goods subject to export/import licensing and conditions as prescribed in the Appendices to this Decree.
3. Where the Vietnamese Nomenclature of Exported and Imported Goods is amended or supplemented, Ministries and ministerial-level agencies shall be responsible for promptly reviewing and updating the HS codes and goods descriptions on the lists of goods prohibited from export or import, and goods subject to management by licensing and conditions within their management authority.
4. On the basis of requests from the Ministry of Industry and Trade and relevant Ministries and ministerial-level agencies participating in the management and administration of foreign trade activities, the Ministry of Finance shall provide data on enterprises engaged in export, import and temporary import for re-export; business types; and import and export turnover by goods and market. The Ministry of Industry and Trade and relevant Ministries and ministerial-level agencies requiring data shall be responsible for coordinating with the Ministry of Finance to develop forms, timing and methods of data provision to ensure proper purposes and management requirements.
5. Province-level People's Committees shall carry out licensing activities as prescribed in this Decree, and shall submit quarterly periodic reports in accordance with templates prescribed by the Ministries and ministerial-level agencies with authority to manage the goods and licensing fields, for coordination in management, administration and post-licensing inspection.
6. Licensing authorities as prescribed in this Decree shall be responsible for carrying out licensing in accordance with the regulations and ensuring the provision of online public services for all administrative procedures. Where administrative procedures cannot be carried out through the National Single Window, licensing authorities shall be responsible for linking with the National Single Window to connect and share data, or to update and post licenses on the National Single Window so that the customs authority has a basis for customs clearance of goods as prescribed.
7. The Ministry of Industry and Trade shall take charge and coordinate with Ministries, ministerial-level agencies and province-level People's Committees to inspect the implementation of the provisions of this Decree; detect and notify relevant Ministries and ministerial-level agencies to adjust any provisions inconsistent with this Decree (if any) in legal normative documents issued or submitted by Ministries and ministerial-level agencies to the competent authority for issuance, for the purpose of providing regulations and guidance on the implementation of this Decree.

Article 63. Responsibilities of foreign trade operators

1. Be legally responsible for the accuracy and truthfulness of all information, documents and materials submitted or presented to the competent authority.
2. Comply with the regulations and fulfill all responsibilities and obligations as prescribed by the Law on Foreign Trade Management, the Commercial Law, this Decree and relevant legal provisions.
3. Organize working sessions and provide documents and materials at the request of the licensing authority and relevant authorities when such authorities conduct inspections of compliance with the legal regulations on foreign trade activities.

Article 64. Transitional provisions

1. Licenses issued by competent authorities to traders under Decree No. 69/2018/ND-CP of the Government elaborating certain articles of the Law on Foreign Trade Management and related guidance documents prior to the date this Decree comes into force shall continue to be governed by the particulars and validity periods of such licenses. Amendments and supplementations to licenses issued prior to the effective date of this Decree must be carried out in accordance with the provisions of this Decree.
2. Business codes for temporary import for re-export of frozen food products, used goods and goods subject to excise tax that have been issued shall cease to be effective as of July 1, 2026. Enterprises that have been issued business codes for temporary import for re-export may withdraw the deposit amounts held at the credit institution where the enterprise made the deposit for the issuance of the business code for temporary import for re-export. The credit institution shall be responsible for refunding the deposit amounts to the enterprises.
3. CFS for exported goods issued by competent authorities to traders prior to the date this Decree comes into force shall continue to be governed by the validity periods of such CFS, or shall remain effective until December 31, 2027 for cases where no validity period is stated on the CFS.
4. Legal normative documents of Ministries and ministerial-level agencies currently in force providing guidance on the implementation of Decree No. 69/2018/ND-CP of the Government shall continue to apply until December 31, 2026.
5. Complete administrative procedure applications that have been received by the competent authority prior to the effective date of this Decree shall continue to be processed by the receiving competent authority in accordance with the legal normative documents in force at the time of receipt of the application.

Article 65. Enforcement provisions

1. This Decree comes into force as of September 5, 2026 and replaces Decree No. 69/2018/ND-CP of the Government elaborating certain articles of the Law on Foreign Trade Management.
2. This Decree annuls:
 - a) Article 31 and Appendix X of Decree No. 146/2025/ND-CP of the Government on devolution and delegation of authority in the fields of industry and trade.
 - b) Section B.I of Resolution No. 19/2026/NQ-CP of the Government on reduction, delegation and simplification of administrative procedures and business conditions within the management scope of the Ministry of Industry and Trade.
 - c) Points B.I and B.II of Section 1; D.I, D.II, D.III and D.IV of sub-section 2.2; and Form templates No. 03, 04 and 05 of Section 4 of Appendix I.2 to Resolution No. 66.18/2026/NQ-CP of the Government on devolution, reduction and simplification of administrative procedures and business conditions.
 - d) Decision No. 11/2013/QD-TTg of January 24, 2013 of the Prime Minister on the prohibition of export, import and trade of specimens of certain wildlife species listed in the Appendices to the Convention on International Trade in Endangered Species of Wild Fauna and Flora.
3. Where documents referenced in this Decree are replaced or amended and supplemented, the replacing or amended and supplemented documents shall apply.
4. Ministers, Heads of ministerial-level agencies and Chairpersons of province-level People's Committees shall provide guidance on and implement this Decree.

ON BEHALF OF THE GOVERNMENT

PP. PRIME MINISTER

DEPUTY PRIME MINISTER

Pham Gia Tuc

APPENDIX I

LIST OF GOODS PROHIBITED FROM EXPORT AND IMPORT
(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)

I. LIST OF GOODS PROHIBITED FROM EXPORT

No.	Description of goods	Competent Ministry or ministerial-level agency
1	Weapons, ammunition and explosives (excluding industrial explosives), military technical equipment, military-use supplies and spare parts.	Ministry of National Defense
2	Cipher products used to protect state classified information.	Ministry of National Defense (Government Cipher Committee)
3	a) Relics, antiques and national treasures as prescribed by the law on cultural heritage. b) Cultural products banned from dissemination and circulation, or subject to a decision on suspension of dissemination and circulation, recall, confiscation or destruction in Vietnam.	Ministry of Culture, Sports and Tourism
4	Publications banned from dissemination and circulation in Vietnam.	Ministry of Culture, Sports and Tourism
5	Postage stamps banned from trading, exchange, display and promotion in accordance with the Law on Postal Services.	Ministry of Science and Technology
6	Round timber and sawn timber of all types from domestic natural forests.	Ministry of Agriculture and Environment
7	a) Specimens extracted from the wild of Group I endangered, precious and rare species, and species listed in Appendix I to CITES naturally distributed in Vietnam, exported for commercial purposes. b) Specimens and processed products of the following species: white rhinoceros (<i>Ceratotherium simum</i>), black rhinoceros (<i>Diceros bicornis</i>) and African elephant (<i>Loxodonta africana</i>), for commercial purposes. c) Aquatic species on the list of aquatic species prohibited from export, except where a licence, certificate, confirmation, accreditation or written approval has been granted in accordance with the law on fisheries.	Ministry of Agriculture and Environment

	d) Livestock breeds on the list of livestock breeds prohibited from export, issued by the Ministry of Agriculture and Environment in accordance with the Law on Animal Husbandry. dd) Plant varieties on the list of plant variety genetic resources prohibited from export in accordance with the Law on Cultivation.	
8	Hazardous chemicals prescribed in the list of prohibited chemicals and minerals issued in accordance with the Law on Investment.	Ministry of Industry and Trade
9	Rough diamonds prohibited from export under the Kimberley Process Certification Scheme.	Ministry of Industry and Trade
10	E-cigarettes and heated tobacco products.	Ministry of Industry and Trade

II. LIST OF GOODS PROHIBITED FROM IMPORT

No.	Description of goods	Competent Ministry or ministerial-level agency
1	Weapons, ammunition and explosives (excluding industrial explosives), military technical equipment, military-use supplies and spare parts.	Ministry of National Defense
2	Fireworks of all types (excluding maritime safety flares as guided by the Ministry of Construction), sky lanterns and devices that jam vehicle speed measuring equipment.	Ministry of Public Security
3	Hazardous chemicals prescribed in the list of prohibited chemicals and minerals issued in accordance with the Law on Investment.	Ministry of Industry and Trade
4	Rough diamonds prohibited from import under the Kimberley Process Certification Scheme.	Ministry of Industry and Trade
5	E-cigarettes and heated tobacco products.	Ministry of Industry and Trade
6	Used consumer goods and used vehicles, comprising the following groups: a) Textiles, footwear and clothing b) Electronics, refrigeration appliances and household electrical goods c) Interior decoration goods d) Household goods made of ceramics, porcelain, glass, metal, plastic, rubber, synthetic materials and other materials dd) Bicycles, motorbikes and mopeds.	Ministry of Industry and Trade
7	Used medical devices.	Ministry of Health
8	Drugs and pharmaceutical ingredients on the list of goods prohibited from import and production.	Ministry of Health
9	Cultural products banned from dissemination and circulation, or subject to a decision on suspension of dissemination and circulation, recall, confiscation or destruction in Vietnam.	Ministry of Culture, Sports and Tourism

10	Publications banned from dissemination and circulation in Vietnam.	Ministry of Culture, Sports and Tourism
11	Used digital technology products.	Ministry of Science and Technology
12	Postage stamps banned from trading, exchange, display and promotion in accordance with the Law on Postal Services.	Ministry of Science and Technology
13	Radio equipment and radio wave application equipment that does not conform to the radio frequency plan and relevant technical regulations, except for special cases where the use of radio frequencies outside the plan is permitted in accordance with Article 11a of the Law on Radio Frequencies as supplemented in clause 3 of Article 1 of the Law on Amendments to certain articles of the Law on Radio Frequencies.	Ministry of Science and Technology
14	Radioactive waste.	Ministry of Science and Technology
15	a) Right-hand drive road vehicles (including in disassembled form and those converted to left-hand drive prior to import into Vietnam), excluding the following types of right-hand drive vehicles imported solely for operation within specialized roads and not participating in public road traffic: fire-fighting trucks, airport passenger vehicles and specialized machinery (excluding tractors). b) Automobiles, four-wheeled passenger vehicles fitted with motors, four-wheeled goods vehicles fitted with motors and assembly component sets for such vehicles, with erased, altered or re-stamped chassis numbers or engine numbers (excluding cases where a manufacturer's document confirming that the erasure, alteration or re-stamping of the chassis numbers or engine numbers was carried out by the manufacturer can be presented; such manufacturer's confirmation must be consularly legalized by a Vietnamese diplomatic mission abroad in accordance with the law; the time limit for presenting the manufacturer's confirmation must not exceed 30 days from the date on which the inspecting authority issues a written notification determining that the vehicle has been subject to erasure, alteration or re-stamping of the chassis numbers or engine numbers). c) Trailers and semi-trailers with erased, altered or re-stamped chassis numbers (excluding cases where a manufacturer's document confirming that the erasure, alteration or re-stamping of the chassis numbers was carried out by the manufacturer can be presented; such manufacturer's confirmation must be consularly legalized by a Vietnamese diplomatic mission abroad in accordance with the law; the time limit for presenting the manufacturer's confirmation must not exceed 30 days from the date on which the inspecting authority issues a written notification determining that the vehicle has been subject to erasure, alteration or re-stamping of the chassis numbers). d) Motorbikes, mopeds and specialized machinery with erased, altered or re-stamped chassis numbers or engine numbers (excluding cases where a manufacturer's document confirming that the erasure, alteration or re-stamping of the chassis numbers or engine numbers was carried out by the manufacturer can be presented; such	Ministry of Construction

	manufacturer's confirmation must be consularly legalized by a Vietnamese diplomatic mission abroad in accordance with the law; the time limit for presenting the manufacturer's confirmation must not exceed 30 days from the date on which the inspecting authority issues a written notification determining that the vehicle has been subject to erasure, alteration or re-stamping of the chassis numbers or engine numbers).”	
16	Used materials and vehicles, comprising: a) Spare parts and components for automobiles, trailers, semi-trailers and four-wheeled motor vehicles. b) Chassis fitted with engines for automobiles and tractors (including new chassis fitted with used engines and used chassis fitted with new engines). c) Automobiles whose structure has been modified to change the function from the original design. d) Used means of transport with a number of years from the year of manufacture to the year of import customs clearance exceeding five years, comprising: automobiles, trailers, semi-trailers (excluding specialized trailers and semi-trailers), four-wheeled passenger vehicles fitted with motors, four-wheeled goods vehicles fitted with motors and tractors”. dd) Ambulances.	Ministry of Construction
17	Chemicals in Annex III to the Rotterdam Convention.	Ministry of Agriculture and Environment
18	Pesticides banned from use in Vietnam.	Ministry of Agriculture and Environment
19	a) Specimens of endangered wild fauna and flora listed in Appendix I to CITES originating from the wild, imported for commercial purposes. b) Specimens and processed products of the following species: white rhinoceros (<i>Ceratotherium simum</i>), black rhinoceros (<i>Diceros bicornis</i>) and African elephant (<i>Loxodonta africana</i>), for commercial purposes.	Ministry of Agriculture and Environment
20	Controlled substances and equipment, products containing or produced from controlled substances, pursuant to commitments to implement international treaties on protection of the ozone layer.	Ministry of Agriculture and Environment
21	Veterinary drugs banned from use in Vietnam.	Ministry of Agriculture and Environment
22	Products and materials containing amphibole asbestos.	Ministry of Construction
23	Products and goods wholly or partially extracted, produced or manufactured by means of forced labor by enterprises, countries or territories, in accordance with relevant international treaties to which the Socialist Republic of Vietnam is a party.	Ministry of Home Affairs

APPENDIX II**LIST OF GOODS FOR WHICH DESIGNATED TRADERS ARE REQUIRED FOR EXPORT AND IMPORT***(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)*

No.	Goods for import	Competent Ministry or ministerial-level agency
1	Metal blanks for minting coins.	State Bank of Vietnam
2	Banknote paper.	State Bank of Vietnam
3	Banknote ink.	State Bank of Vietnam
4	Anti-counterfeiting foil stamping machines and anti-counterfeiting foil for use in banknotes, payment cheques and other valuable printed forms and instruments issued and managed by the banking sector.	State Bank of Vietnam
5	Banknote printing machines.	State Bank of Vietnam
6	Coin minting and stamping machines.	State Bank of Vietnam
7	Cigarettes and cigars.	Ministry of Industry and Trade

APPENDIX III**LIST OF GOODS SUBJECT TO EXPORT AND IMPORT LICENSING AND CONDITIONS***(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)***I. LIST OF GOODS SUBJECT TO EXPORT LICENSING**

No.	Description of goods	Competent Ministry or ministerial-level agency
1	a) Chemicals requiring special control b) Scheduled chemicals as prescribed in the Government's Decree implementing the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction c) Hazardous chemicals prescribed in the list of prohibited chemicals and minerals issued in accordance with the Law on Investment.	Ministry of Industry and Trade
2	Precursors on the list of precursors prescribed by the Government (excluding precursors managed and permitted by the Ministry of Public Security and the Ministry of Health).	Ministry of Industry and Trade
3	Explosive precursors and industrial explosives.	Ministry of Industry and Trade
4	Strategic trade goods.	Ministry of Industry and Trade, Ministry of Science and Technology, Ministry of Construction, Ministry of Health

5	Goods subject to the automatic export licensing regime as announced by the Ministry of Industry and Trade from time to time.	Ministry of Industry and Trade
6	Rough diamonds subject to export licensing under the Kimberley Process Certification Scheme.	Ministry of Industry and Trade
7	Civilian cipher products.	Ministry of National Defense (Government Cipher Committee)
8	Unmanned aircraft and other aerial vehicles, aircraft engines, propellers, and equipment and devices of unmanned aircraft and other aerial vehicles, exported for national defense and security purposes of the Ministry of National Defense and the Ministry of Public Security.	Ministry of National Defense, Ministry of Public Security
9	Narcotic substances and precursors on the lists of narcotic substances and precursors prescribed by the Government (excluding narcotic substances and precursors that are pharmaceutical raw materials subject to special control permitted by the Ministry of Health, and industrial precursors managed and permitted by the Ministry of Industry and Trade).	Ministry of Public Security
10	Veterinary drugs containing narcotic substances or precursors.	Ministry of Agriculture and Environment
11	Specimens of endangered wild fauna and flora listed in the Appendices to CITES; specimens of endangered, precious and rare forest flora and fauna.	Ministry of Agriculture and Environment
12	Plant varieties and hybrid seeds of plant varieties not yet granted a circulation recognition decision or self-declared for circulation, and not on the list of plant variety genetic resources prohibited from export, exported for research, field trials, advertising, exhibition and non-commercial international exchange.	Ministry of Agriculture and Environment
13	Aquatic breed species on the list of aquatic species prohibited from export or the list of aquatic species subject to conditional export, exported for scientific research or international cooperation purposes.	Ministry of Agriculture and Environment
14	Live aquatic products on the list of aquatic species prohibited from export or that do not meet the conditions prescribed in the list of aquatic species subject to conditional export, exported for scientific research or international cooperation purposes.	Ministry of Agriculture and Environment
15	Export of or exchange in livestock breeds and livestock breed products on the list of livestock breeds prohibited from export, for scientific research, exhibition or advertising purposes.	Ministry of Agriculture and Environment
16	Hazardous waste transported across borders.	Ministry of Agriculture and Environment
17	Drugs subject to special control, and medicinal herbs on the list of precious, rare and endemic medicinal herb species and types requiring control.	Ministry of Health
18	Radioactive materials and nuclear equipment.	Ministry of Science and Technology
19	Gold in raw form and gold bars.	State Bank of Vietnam

II. LIST OF GOODS SUBJECT TO IMPORT LICENSING

No.	Description of goods	Competent Ministry or ministerial-level agency
1	a) Chemicals requiring special control b) Scheduled chemicals as prescribed in the Government's Decree implementing the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction c) Hazardous chemicals prescribed in the list of prohibited chemicals and minerals issued in accordance with the Law on Investment.	Ministry of Industry and Trade
2	Goods subject to the automatic import licensing regime as announced by the Ministry of Industry and Trade from time to time.	Ministry of Industry and Trade
3	Precursors on the list of precursors prescribed by the Government (excluding precursors managed and permitted by the Ministry of Public Security and the Ministry of Health).	Ministry of Industry and Trade
4	Explosive precursors and industrial explosives.	Ministry of Industry and Trade
5	Rough diamonds subject to import licensing under the Kimberley Process Certification Scheme.	Ministry of Industry and Trade
6	Remanufactured goods imported under the CPTPP, EVFTA and UKVFTA Agreements.	Ministry of Industry and Trade, Ministry of Science and Technology, Ministry of Construction, Ministry of Health, Ministry of Agriculture and Environment, Ministry of Home Affairs
7	Tobacco raw materials, cigarette rolling paper, and tobacco industry machinery and equipment.	Ministry of Industry and Trade, province-level People's Committees
8	Civilian cipher products.	Ministry of National Defense (Government Cipher Committee)
9	Unmanned aircraft and other aerial vehicles, aircraft engines, propellers, and equipment and devices of unmanned aircraft and other aerial vehicles: a) Where imported for national defense and security purposes of the Ministry of National Defense and the Ministry of Public Security. b) Where imported not for national defense and security purposes of the Ministry of National Defense and the Ministry of Public Security.	a) Ministry of National Defense, Ministry of Public Security b) Province-level People's Committees
10	Narcotic substances and precursors on the lists of narcotic substances and precursors prescribed by the Government (excluding narcotic substances and precursors that are pharmaceutical raw materials subject to special control permitted by the Ministry of Health, and	Ministry of Public Security

	industrial precursors managed and permitted by the Ministry of Industry and Trade).	
11	Cybersecurity products, comprising: a) Cybersecurity testing and assessment products; b) Cybersecurity monitoring products; c) Anti-attack and anti-intrusion products.	Ministry of Public Security; Ministry of National Defense (for goods serving national defense purposes).
12	Maritime safety flares of all types.	Ministry of Construction, province-level People's Committees
13	Specimens of endangered wild fauna and flora listed in the Appendices to CITES; specimens of endangered, precious and rare forest flora and fauna.	Ministry of Agriculture and Environment
14	Plant varieties not yet granted a circulation recognition decision or self-declared for circulation, imported for research, field trials, advertising, exhibition and international exchange.	Ministry of Agriculture and Environment
15	Fertilizers not yet recognized for circulation in Vietnam, imported in the following cases: a) Fertilizers for field trials; b) Fertilizers for sports grounds and recreational areas; c) Fertilizers for use in foreign-funded projects in Vietnam; d) Fertilizers as gifts or samples; dd) Fertilizers for trade fairs and exhibitions; e) Fertilizers for scientific research; g) Fertilizers as raw materials for production of other fertilizers; h) Fertilizers for temporary import for re-export, or fertilizers in transit or under a transit trade arrangement through Vietnamese border gates; fertilizers sent to bonded warehouses; fertilizers imported into export processing zones.	Ministry of Agriculture and Environment
16	Aquatic breed species not on the list of aquatic species permitted for business in Vietnam, imported for field trials, scientific research and display at trade fairs and exhibitions.	Ministry of Agriculture and Environment, province-level People's Committees
17	Live aquatic products on the list of aquatic species prohibited from export or that do not meet the conditions prescribed in the list of aquatic species subject to conditional export, exported for scientific research or international cooperation purposes.	Ministry of Agriculture and Environment
18	Aquaculture feed and aquaculture environment treatment products containing chemicals, biological preparations, microorganisms and aquaculture feed production materials not on the list of chemicals, biological preparations and microorganisms prohibited from use in aquaculture feed and aquaculture environment treatment products, and	Ministry of Agriculture and Environment, province-level People's Committees

	not on the list of chemicals, biological preparations, microorganisms and aquaculture feed production materials permitted for use in aquaculture in Vietnam, imported for field trials, scientific research and display at trade fairs and exhibitions.	
19	Fishing vessels imported for fishing operations.	Ministry of Agriculture and Environment, province-level People's Committees
20	a) Veterinary drugs containing narcotic substances or precursors; b) Narcotic substances and precursors used as raw materials for production of veterinary drugs, being narcotic substances and precursors on the lists of narcotic substances and precursors prescribed by the Government.	Ministry of Agriculture and Environment
21	Vaccines and microorganisms for veterinary use.	Ministry of Agriculture and Environment
22	Veterinary drugs without a certificate of veterinary drug circulation in Vietnam, imported in the following cases: a) Prevention and control of urgent animal diseases, and remediation of consequences of natural disasters; b) Testing samples, field trials, circulation registration, display at exhibitions and trade fairs, scientific research; c) Treatment of animals under temporary import for re-export or in transit through Vietnamese territory; d) Temporary import for re-export, or export processing under a contract signed with foreign organizations or individuals; dd) Use in veterinary diagnosis, testing and examination; e) Aid from international organizations and other forms of non-commercial import.	Ministry of Agriculture and Environment
23	Veterinary drug raw materials imported in the following cases: a) For use in production of veterinary drugs that already have a certificate of veterinary drug circulation in Vietnam; b) For use in veterinary diagnosis, testing and examination as prescribed by the Minister of Agriculture and Environment.	Ministry of Agriculture and Environment
24	Livestock lines and breeds required to undergo field trials or that must meet import conditions as prescribed by the law on animal husbandry.	Ministry of Agriculture and Environment
25	Animal feed not yet announced on the electronic information portal of the Ministry of Agriculture and Environment, imported for introduction at trade fairs and exhibitions, adaptation rearing, research, use as analytical samples at testing laboratories, or for production and processing for export purposes.	Ministry of Agriculture and Environment
26	Ozone-depleting substances and greenhouse gases controlled under the Montreal Protocol on Substances that Deplete the Ozone Layer.	Ministry of Agriculture and Environment

27	Import of pesticides in the following cases: a) Pesticides not yet on the list of pesticides permitted for use in Vietnam, for temporary import for re-export or imported for production in Vietnam for export purposes under a contract signed with a foreign party; b) Pesticides for fumigation and disinfection containing the active ingredient methyl bromide and active ingredients with acute toxicity Class I or II under the Globally Harmonized System of Classification and Labelling of Chemicals (GHS); c) Pesticides not yet on the list of pesticides permitted for use in Vietnam, imported for field trials for the purpose of pesticide registration; d) Pesticides not yet on the list of pesticides permitted for use in Vietnam, imported for testing and research; for use in foreign-funded projects in Vietnam; pesticides as samples for exhibitions, trade fairs and use in certain special cases as decided by the Minister of Agriculture and Environment; dd) Pesticides on the list of pesticides banned from use in Vietnam, imported as reference standards.	Ministry of Agriculture and Environment
28	Publications.	Ministry of Culture, Sports and Tourism
29	Press products.	Ministry of Culture, Sports and Tourism
30	Printing industry equipment.	Ministry of Culture, Sports and Tourism
31	Audio and video recordings of music, dance, theatre and other performing arts, fashion, beauty, sports and other audiovisual products, recorded on any medium.	Ministry of Culture, Sports and Tourism
32	Works of fine art and photographic works.	Ministry of Culture, Sports and Tourism
33	Electronic gaming machines with prize-giving programs for foreigners and specialized equipment for casino games.	Ministry of Culture, Sports and Tourism
34	Relics and antiques not owned by the state or by political organizations or political and social organizations.	Ministry of Culture, Sports and Tourism
35	Medical devices without a circulation registration number, imported in the following cases: - For scientific research, testing, examination, field trials, quality assessment or training on the use and repair of medical devices; - To meet urgent needs for disease prevention and control, and remediation of consequences of natural disasters and disasters; - For aid and humanitarian assistance purposes; as gifts or donated items for medical facilities; for trade fairs, exhibitions, display or	Ministry of Health

	product introduction; - For humanitarian medical examination and treatment activities; - For personal medical use, including specialized personal medical devices or as required by special diagnostic needs of medical facilities; - For use at medical facilities procured from official development assistance (ODA) funding and concessional loans, and non-refundable aid not classified as official development assistance.	
36	Drugs without a drug circulation registration certificate in Vietnam.	Ministry of Health
37	Drugs subject to special control that have a drug circulation registration certificate in Vietnam, and pharmaceutical raw materials subject to special control.	Ministry of Health
38	Pharmaceutical raw materials without a circulation registration certificate in Vietnam (not applicable to pharmaceutical raw materials on the announced list permitted for import without an import licence, excluding pharmaceutical raw materials subject to special control).	Ministry of Health
39	Insecticides, disinfectants and insecticidal and disinfectant preparations for household and medical use, imported for research.	Ministry of Health
40	Insecticidal and disinfectant preparations for household and medical use, imported for aid purposes; or for other specific purposes (as gifts, donations or in cases where no product or suitable method of use is available on the market to meet the needs of the importing organization or individual).	Ministry of Health
41	Cosmetics imported by order for research and testing.	Ministry of Health, province-level People's Committees
42	Radioactive materials and nuclear equipment.	Ministry of Science and Technology
43	Gold in raw form and gold bars.	State Bank of Vietnam

III. LIST OF GOODS SUBJECT TO CONDITIONAL EXPORT

No.	Description of goods	Competent Ministry or ministerial-level agency
1	Rice	Ministry of Industry and Trade
2	Chemicals subject to conditions	Ministry of Industry and Trade, province-level People's Committees
3	Petroleum products	Ministry of Industry and Trade
4	Tobacco products	Ministry of Industry and Trade
5	Liquefied petroleum gas, liquefied natural gas and compressed natural gas	Ministry of Industry and Trade
6	Minerals (excluding minerals used as construction materials)	Ministry of Industry and Trade
7	Minerals used as construction materials	Ministry of Construction

8	Aquatic products on the list of aquatic species subject to conditional export	Ministry of Agriculture and Environment
9	Unmanned aircraft and other aerial vehicles, aircraft engines, propellers, and equipment and devices of unmanned aircraft and other aerial vehicles	Ministry of National Defense
10	Signal jamming devices	Ministry of Public Security; Ministry of National Defense (for goods serving national defense purposes)
11	Films	Ministry of Culture, Sports and Tourism

IV. LIST OF GOODS SUBJECT TO CONDITIONAL IMPORT

No.	Description of goods	Competent Ministry or ministerial-level agency
1	Chemicals subject to conditions	Ministry of Industry and Trade, province-level People's Committees
2	Petroleum products	Ministry of Industry and Trade
3	Tobacco raw materials, cigarette rolling paper, and tobacco industry machinery and equipment	Ministry of Industry and Trade
4	Liquor	Ministry of Industry and Trade
5	Liquefied petroleum gas, liquefied natural gas and compressed natural gas	Ministry of Industry and Trade
6	Automobiles	Ministry of Industry and Trade
7	Fishing vessels imported for fishing operations.	Ministry of Agriculture and Environment
8	Veterinary drugs	Ministry of Agriculture and Environment
9	Scrap	Ministry of Agriculture and Environment
10	Genetically modified organisms (GMOs) and products derived from genetically modified organisms, imported into Vietnam for the purposes of research, field trials, release, use in closed-system production, use as food, animal feed or processing for food or animal feed.	Ministry of Agriculture and Environment, Ministry of Health
11	Publications imported for business purposes	Ministry of Culture, Sports and Tourism
12	Cosmetics (excluding cosmetics imported by order for research and testing).	Ministry of Health
13	Cybersecurity products, comprising: a) Cybersecurity testing and assessment products; b) Cybersecurity monitoring products;	Ministry of Public Security Ministry of National Defense (for goods serving national defense purposes).

	c) Anti-attack and anti-intrusion products.	
14	Unmanned aircraft and other aerial vehicles, aircraft engines, propellers, and equipment and devices of unmanned aircraft and other aerial vehicles	Ministry of National Defense
15	Signal jamming devices	Ministry of Public Security; Ministry of National Defense (for goods serving national defense purposes).

APPENDIX IV

LIST OF GOODS AND AUTHORITY TO MANAGE CFS

(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)

No.	Goods	Management authority
1	a) Functional foods, micronutrient-fortified foods, food supplements, food additives, drinking water, domestic water and natural mineral water; cigarettes; insecticides, disinfectants and insecticidal and disinfectant preparations for household and medical use; b) Drugs and cosmetics; c) Medical devices.	Ministry of Health
2	a) Plant varieties, livestock breeds and aquatic breeds; agricultural products, forestry products, aquatic products and salt; livestock, poultry and animals; b) Agricultural, forestry and aquaculture supplies; fertilizers; animal feed and animal feed production materials; aquaculture feed and aquaculture feed additives; c) Products used in the cultivation, harvesting, processing, preservation and transportation of agricultural products, forestry products, aquatic products and salt; d) Additives and chemicals used in agriculture, forestry and aquaculture; biological preparations and chemicals for treatment and improvement of the aquaculture environment; pesticides and animal protection drugs; dd) Specialized tools and equipment for aquaculture; e) Veterinary drugs and veterinary drug raw materials; g) Natural resources and minerals; h) Surveying and mapping.	Ministry of Agriculture and Environment
3	a) All types of means of transport; offshore exploration, extraction and transportation vehicles and equipment; specialized loading, unloading and construction vehicles and equipment for transportation (excluding	Ministry of Construction

	vehicles serving national defense and security purposes and fishing vessels) and specialized technical equipment for transportation; b) Machinery and equipment with stringent occupational safety requirements within the state management scope of the Ministry of Construction; c) Construction materials.	
4	a) Chemicals and industrial explosives; b) Machinery and equipment with stringent occupational safety requirements within the state management scope of the Ministry of Industry and Trade; c) Consumer industrial products, food industry products and other processing industry products as prescribed by law; d) Products and goods not within the management authority of the Ministries and ministerial-level agencies listed in this Appendix.	Ministry of Industry and Trade
5	a) Machinery, equipment and materials with stringent occupational safety requirements; personal protective equipment (PPE) for workers; b) Specialized occupational safety products as prescribed by law.	Ministry of Home Affairs
6	a) Telecommunications equipment; radio transmitting and transceiving equipment; b) Postal products; c) Information technology and digital technology products; d) Nuclear radiation safety equipment; measuring instruments and tools.	Ministry of Science and Technology
7	a) Textbooks, curricula and teacher's guides; b) Teaching equipment and children's toys in the field of education and training within the state management scope of the Ministry as prescribed by law.	Ministry of Education and Training
8	a) Cultural products; b) Sports training and competition equipment of sports and physical education facilities and for various sports; c) Press products and publications.	Ministry of Culture, Sports and Tourism
9	Specialized banking equipment.	State Bank of Vietnam
10	Military vehicles, equipment, weapons and ammunition, and defense works not classified as state secrets.	Ministry of National Defense
11	Fire prevention and firefighting equipment, specialized technical equipment, weapons and ammunition, explosives, support tools and other products used by the people's public security forces not classified as state secrets.	Ministry of Public Security

APPENDIX V**LIST OF GOODS PROHIBITED FROM TEMPORARY IMPORT FOR RE-EXPORT AND TRANSIT
TRADE BUSINESS***(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)*

1. Where 4-digit HS codes are listed, they shall apply to all 8-digit HS codes within that 4-digit heading.
2. Where both 4-digit HS codes and 6-digit HS codes are listed, they shall apply to all 8-digit HS codes within that 6-digit subheading.
3. Where HS codes are specified down to the 8-digit level beyond 4-digit and 6-digit codes, only those 8-digit HS codes shall apply.

HS code				Description of goods
Chapter 24	2404			Products containing tobacco leaf, reconstituted tobacco, nicotine or tobacco leaf substitutes or nicotine substitutes, for smoking without combustion; other nicotine-containing products for administering nicotine into the human body.
				- Products for smoking without combustion:
	2404	11	00	- - Containing tobacco leaf or reconstituted tobacco.
	2404	12		- - Other, containing nicotine:
	2404	12	10	- - - In liquid or gel form for e-cigarettes (SEN)
	2404	12	90	- - - Other
	2404	19		- - Other:
	2404	19	10	- - - Containing tobacco leaf substitutes
	2404	19	20	- - - Containing nicotine substitutes
Chapter 28 Chapter 29				Chemicals in Schedule 1 and Schedule 2 issued together with Decree No. 33/2024/ND-CP of March 27, 2024 providing regulations on the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction.
Chapter 39	3915			Waste, parings and scrap of plastics.
Chapter 47	4707			Recovered paper or paperboard (waste and scrap).
Chapter 70	7001	00	00	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.
Chapter 72	7204			Ferrous waste and scrap; remelting scrap ingots of iron or steel.
Chapter 74	7404	00	00	Copper waste and scrap.
Chapter 75	7503	00	00	Nickel waste and scrap.
Chapter 76	7602	00	00	Aluminium waste and scrap.
Chapter 79	7902	00	00	Zinc waste and scrap.
Chapter 80	8002	00	00	Tin waste and scrap.
Chapter 81	8111			Manganese and articles thereof, including waste and scrap.

	8111	00	10	- Waste and scrap.
Chapter 84	8418			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15. (Applicable only to types using refrigerant CFC-12 (R12) (Dichlorodifluoromethane, chemical formula CF ₂ Cl ₂). Note: To determine which refrigerant type the equipment uses, refer to the equipment's catalogue under the refrigerant section.)
	8473			Used parts and accessories (other than covers, carrying cases and the like), suitable for use solely or principally with machines of headings 84.70 to 84.72.
Chapter 85	8507			Electric accumulators, including separators therefor, whether or not rectangular (including square).
	8507	10		Lead-acid, of a kind used for starting piston engines (used).
	8507	20		Other lead-acid accumulators (used).

(SEN): Refer to the Supplementary Explanatory Notes (SEN) to the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022.

APPENDIX VI

LIST OF MILITARY UNIFORM PRODUCTS REQUIRING A LICENCE FOR EXPORT PROCESSING FOR FOREIGN ARMED FORCES

(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)

1. Where 4-digit HS codes are listed, they shall apply to all 8-digit HS codes within that 4-digit heading.
2. Where both 4-digit HS codes and 6-digit HS codes are listed, they shall apply to all 8-digit HS codes within that 6-digit subheading.
3. Where HS codes are specified down to the 8-digit level beyond 4-digit and 6-digit codes, only those 8-digit HS codes shall apply.

HS code		Description of goods
Chapter 61	61.01	Overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, for men or boys, knitted or crocheted, other than those of heading 61.03.
	61.02	Overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, for women or girls, knitted or crocheted, other than those of heading 61.04.
	61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
	61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.

	61.05	Men's or boys' shirts, knitted or crocheted.
	61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
	61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
	61.12	Track suits, ski suits and swimwear, knitted or crocheted.
		- Track suits:
	6112.11.00	- - Of cotton.
	6112.12.00	- - Of synthetic fibres.
	6112.19.00	- - Of other textile materials.
	6112.20.00	- Ski suits.
	61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.
	61.14	Other garments, knitted or crocheted.
Chapter 62	62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.
	62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.
	62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
	62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
	62.05	Men's or boys' shirts.
	62.06	Women's or girls' blouses, shirts and shirt-blouses.
	62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.
	62.11	Track suits, ski suits and swimwear; other garments.
	6211.20.00	- Ski suits.
		- Other garments, for men or boys:
	6211.32	- - Of cotton:
	6211.32.90	- - - Other
	6211.33	- - Of man-made fibres:
	6211.33.20	- - - Fire-resistant garments.
	6211.33.30	- - - Garments resistant to chemical or radioactive substances.
	6211.33.90	- - - Other
	6211.39	- - Of other textile materials:
	6211.39.20	- - - Fire-resistant garments.
	6211.39.30	- - - Garments resistant to chemical or radioactive substances.

	6211.39.90	- - - Other
		- Other garments, for women or girls:
	6211.42	- - Of cotton:
	6211.42.90	- - - Other
	6211.43	- - Of man-made fibres:
	6211.43.30	- - - Anti-explosion protective suits.
	6211.43.50	- - - Garments resistant to chemical, radioactive substances or fire.
	6211.43.90	- - - Other
	6211.49	- - Of other textile materials:
	6211.49.20	- - - Garments resistant to chemical, radioactive substances or fire.
	6211.49.60	- - - Other, of wool or fine animal hair.
	6211.49.90	- - - Other
Chapter 65	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.
	65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
	6505.00.90	- Other
	65.06	Other headwear, whether or not lined or trimmed.

APPENDIX VII

FORM TEMPLATES

(Issued together with Decree No. 292/2026/ND-CP of July 22, 2026 of the Government)

Form No. 01	Application for export/import of goods prohibited from export/import or goods subject to suspension of export/import
Form No. 02	Application for a Certificate of Free Sale (CFS)
Form No. 02A	Template Certificate of Free Sale for exported goods
Form No. 03	Application for a licence for temporary import for re-export business
Form No. 03A	Template licence for temporary import for re-export business
Form No. 04	Application for a licence for temporary import for re-export in another form
Form No. 04A	Template licence for temporary import for re-export in another form
Form No. 05	Application for a licence for temporary export for re-import
Form No. 05A	Template licence for temporary export for re-import
Form No. 06	Application for a licence for transit trade business
Form No. 06A	Template licence for transit trade business
Form No. 07	Application for transit of goods

Form No. 07A	Template transit of goods licence
Form No. 08	Application for extension of the transit period for goods
Form No. 09	Application for a licence for processing of goods
Form No. 09A	Template licence for processing of goods
Form No. 10	Application for a licence for export processing of military uniforms for foreign armed forces
Form No. 11	Application for a licence for import of military uniforms as samples
Form No. 12	Application for amendment and supplementation/re-issuance of licences (licence for temporary import for re-export business/temporary import for re-export/temporary export for re-import/transit trade business/transit of goods licence/licence for processing of goods/licence for export processing of military uniforms for foreign armed forces/licence for import of military uniforms as samples)
Form BC01	Annual report on the status of export and import of goods prohibited from export/import or goods subject to suspension of export/import
Form BC02	Report on the implementation of the licence for temporary import for re-export business/transit trade business

Form No. 01**TRADER'S NAME**

No. ...

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness**

[Location]..., [date]...

**APPLICATION FOR EXPORT/IMPORT OF GOODS PROHIBITED FROM EXPORT/IMPORT
OR GOODS SUBJECT TO SUSPENSION OF EXPORT/IMPORT**

To: [Licensing authority]

- Name of trader:
- Enterprise registration number:
- Address:
- Website address (if any):
- Contact details:
- Phone number:
- Person responsible for contact:

Email:

[Trader] hereby requests [Licensing authority] to grant an export/import licence for goods with the following particulars:

1. Information on goods for export/import

- Name of goods:
- Description and technical specifications:
- HS code:
- Quantity:
- Origin and provenance:
- Manufacturer:
- Condition of goods:

2. Purpose of export/import (clearly state the purpose of import in accordance with the purposes prescribed in clause 3 of Article 5 of this Decree).

3. Justification for the necessity to export/import the goods to serve the purposes stated in item 2.

4. Export/import counterpart.

5. Expected time of export/import.

6. Expected storage period abroad (for exported goods) or in Vietnam (for imported goods).

7. Attached documents:

[Trader] hereby undertakes to bear full legal responsibility for the particulars declared and the documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management./.

Legal representative of the trader
[Signature, full name, title and seal]

Mẫu số 02/Form No. 02

TRADER'S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

[Location]..., [date]...

ĐƠN ĐỀ NGHỊ CẤP GIẤY CHỨNG NHẬN LƯU HÀNH TỰ DO (CFS)
APPLICATION FOR CERTIFICATE OF FREE SALE (CFS)

Kính gửi: [Tên Cơ quan cấp CFS]
To: *[Name of CFS Licensing Authority]*

Phần 1 Thông tin thương nhân và nhà sản xuất

Section 1 Firm/company/manufacturer's Information

1	Tên thương nhân	
	<i>Name of the trader</i>	
2	Mã số doanh nghiệp	
3	Địa chỉ	
	<i>Address</i>	
4	Điện thoại	
	<i>Contact Number</i>	
5	Thư điện tử	
	<i>Email address</i>	

Trường hợp thương nhân xuất khẩu không trùng với nhà sản xuất thì cung cấp thêm thông tin từ mục 6-8 dưới đây:

Where the exporting trader is different from the manufacturer, please also provide information in items 6-8 below:

6	Tên nhà sản xuất	
	<i>Name of Manufacturer</i>	
7	Địa chỉ	
	<i>Address</i>	
8	Điện thoại	
	<i>Contact Number</i>	
9	Thư điện tử	
	<i>Email address</i>	

Đề nghị trên CFS thể hiện thông tin của ☐ Thương nhân ☐ Nhà sản xuất

Information to be shown on CFS: ☐ Trader ☐ Manufacturer

Phần 2 Thông tin hàng hóa xuất khẩu đề nghị cấp CFS

Section 2 Product Information

1. Thông tin hàng hóa/ Product information

TT	Tên sản phẩm/ Name of products	Số chứng nhận tiêu chuẩn sản phẩm hoặc Số đăng ký hoặc số tiếp nhận phiếu công bố sản phẩm/ <i>Product standard certificate number or registration number or Product notification number</i>	Số hiệu tiêu chuẩn (nếu có) / <i>Standard number (if applicable)</i>	Thành phần, hàm lượng hoạt chất (nếu có)/ <i>Ingredients, active ingredient content (If applicable)</i>	Mã số HS hàng hóa/ <i>HS code</i>	Nước nhập khẩu/ <i>Country of import</i>

2. Số lượng CFS đề nghị cấp/ Number of CFSs requested: bản/copies

Phần 3 Cam kết của thương nhân

Section 3 Trader's declaration

Tôi xin cam kết những sản phẩm này tuân thủ các quy định về tiêu chuẩn, chất lượng của Việt Nam.

I declare that the kinds of products in this application comply with the standards and quality of Vietnam.

Tôi xin chịu mọi trách nhiệm trước pháp luật về tính xác thực của các thông tin đã kê khai trong Đơn Đề nghị và các hồ sơ đính kèm.

I hereby undertake to bear full legal responsibility for the accuracy of the information declared in this Application and the accompanying documents.

Người đại diện theo pháp luật của thương nhân

Legal representative of the trader

(Ký tên, ghi rõ họ tên, chức danh và đóng dấu)

(Signature, full name, title and seal)

Mẫu số 02A/Form No. 02A

[NAME OF THE CFS LICENSING AUTHORITY]

Address:

Tel:..... Email:

CERTIFICATE OF FREE SALE

1. Certificate No:

2. Name of products:

3. HS code:

4. Manufacturer/Exporter:

- Address:

- Tel:

- Email:

This document is to certify that the above-mentioned product(s) is (are) permitted to be freely sold in Viet Nam market.

Place, date of issue:

Date of expiry:

+ Expected time of re-export:

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management.

[Trader] confirms that it does not have foreign investment capital at the time of applying for the licence for temporary import for re-export business, and commits to maintaining the absence of foreign investment capital throughout the temporary import for re-export business operations.

Legal representative of the trader

[Signature, full name, title and seal]

Form No. 03A: TEMPLATE LICENCE FOR TEMPORARY IMPORT FOR RE-EXPORT BUSINESS

LICENSING AUTHORITY

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

To: [Name of trader]
(Address: ...) *Pursuant to Decree ...*

Pursuant to Circular ...

Pursuant to ...

Considering the request of [Trader] at document No.

[Licensing authority] hereby decides as follows:

1. [Trader] is hereby permitted to conduct temporary import for re-export business for goods with the following details:

- Name of goods and HS code:
- Quantity and value (if any):
- Foreign selling company:
- Foreign purchasing company:
- Port of entry:
- Port of exit:
- Deadline for carrying out the temporary import: Before [date]....

2. Payment for temporary import for re-export business goods must comply with the regulations on foreign exchange management and the guidelines of the State Bank of Vietnam.
3. Goods under the temporary import for re-export business arrangement, from the time of import into Vietnam until the time of actual export out of Vietnam, are subject to strict inspection, supervision and control in accordance with the law on customs.
4. All temporarily imported goods must be re-exported. The smuggling of temporarily imported goods for re-export into the domestic market, or the exploitation of temporary import for re-export arrangements for trade fraud, is strictly prohibited.
5. [Trader] must comply with the regulations on temporary import for re-export business in accordance with Decree ..., Circular ... and other relevant legal normative documents./.

Recipients:

...

[Licensing authority]*(Signature, full name, title and seal)*

Note: Depending on management requirements and the actual licensing application, the licensing authority may add other specific information to the Licence.

Form No. 04**TRADER'S NAME**

No....

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness**

[Location]..., [date]...

APPLICATION FOR A LICENCE FOR TEMPORARY IMPORT FOR RE-EXPORT IN ANOTHER FORM

To: [Licensing authority]

- Name of trader:
- Enterprise registration number:
- Type of enterprise:
- Address:
- Website address (if any):
- Contact details:

Phone number:

Email:

- Person responsible for contact:

[Trader] hereby requests a licence for temporary import for re-export in another form for goods with the following particulars:

No.	Goods	HS code (8-digit)	Quantity	Value (USD)

- Purpose of temporary import for re-export:
- Lessor/lender:
- Under contract/agreement No. ... dated ...
- Expected time of temporary import:
- Expected time of re-export:
- Port of entry:
- Port of exit:

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management./.

Legal representative of the trader
[Signature, full name, title and seal]

Form No. 04A: TEMPLATE LICENCE FOR TEMPORARY IMPORT FOR RE-EXPORT IN ANOTHER FORM

LICENSING AUTHORITY

No....

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

[Location]..., [date]...

To: [Name of trader]
(Address: ...) ...)

Pursuant to Decree ...

Pursuant to Circular ...

Considering the request of [Trader] at document No.

[Licensing authority] hereby decides as follows:

1. [Trader] is hereby permitted to carry out temporary import for re-export in another form, with the following details:

- Name of goods, HS code, quantity, value (if any):

- Purpose of temporary import for re-export:

- Lessor/lender: Under contract/agreement No. ...

2. Port of temporary import: Port of re-export:

3. Deadline for carrying out the temporary import: Before [date]....

4. *[Trader] undertakes to use the temporarily imported goods for the correct purposes and to re-export them upon completion of [state purpose of temporary import].* Where goods are used or consumed in the domestic market, [Trader] must comply with import policy and tax policy applicable to the goods.

5. *[Trader] must comply with the regulations on temporary import for re-export in accordance with Decree ..., Circular ... and other relevant legal normative documents./.*

Recipients:

...

[Licensing authority]

(Signature, full name, title and seal)

Note: Depending on management requirements and the actual licensing application, the licensing authority may add other specific information to the Licence.

Form No. 05

TRADER'S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

APPLICATION FOR A LICENCE FOR TEMPORARY EXPORT FOR RE-IMPORT

To: [Licensing authority]

- Name of trader:

- Enterprise registration number:

- Type of enterprise:

- Address:

- Website address (if any):

- Contact details:

Phone number:

Email:

- Person responsible for contact:

[Trader] hereby requests a licence for temporary export for re-import for goods with the following particulars:

No.	Goods	HS code (8-digit)	Quantity	Value (USD)

- Purpose of temporary export for re-import:

- Lessee/borrower/repairer:

- Under contract/agreement No. ... dated ...

- Expected time of temporary export:

- Expected time of re-import:

- Port of entry:

- Port of exit:

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management./.

Legal representative of the trader

[Signature, full name, title and seal]

Form No. 05A: TEMPLATE LICENCE FOR TEMPORARY EXPORT FOR RE-IMPORT

LICENSING AUTHORITY

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

To: [Name of trader]

(Address: ...)

Pursuant to Decree ...

Pursuant to Circular ...

Pursuant to ...

Considering the request of [Trader] at document No.

[Licensing authority] hereby decides as follows:

1. [Trader] is hereby permitted to carry out temporary export for re-import of goods, with the following details:

- Name of goods, HS code, quantity, value (if any):

- Purpose of temporary export for re-import:

- Lessee/borrower/repairer:

Under contract/agreement No. ...

2. Port of temporary export:

Port of re-import:

3. Deadline for carrying out the temporary export: Before [date]....

4. *[Trader] undertakes to carry out the temporary export and re-import for the correct purposes, in strict compliance with the regulations on temporary export for re-import in accordance with Decree ..., Circular ... and other relevant legal normative documents./.*

Recipients:

...

[Licensing authority]

(Signature, full name, title and seal)

Note: Depending on management requirements and the actual licensing application, the licensing authority may add other specific information to the Licence.

Form No. 06

TRADER'S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

APPLICATION FOR A LICENCE FOR TRANSIT TRADE BUSINESS

To: [Licensing authority]

- Name of trader:

- Enterprise registration number:
- Address:
- Website address (if any):
- Contact details:

Phone number:

Email:

- Person responsible for contact:

[Trader] hereby requests a licence for transit trade business for goods with the following particulars:

No.	Goods	HS code (8-digit)	Quantity	Value (USD)

- Selling company:
- + Under import contract No. ... dated ...
- + Port of entry:
- Purchasing company:
- + Under export contract No. ... dated ...
- + Port of exit:
- Expected time of bringing goods into/out of Vietnamese border gates.

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management.

[Trader] confirms that it does not have foreign investment capital, is fully aware of and complies with the regulations that economic organizations with foreign investment capital are prohibited from conducting transit trade business activities./.

Legal representative of the trader

[Signature, full name, title and seal]

Form No. 06A: TEMPLATE LICENCE FOR TRANSIT TRADE BUSINESS

LICENSING AUTHORITY

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

To: [Name of trader]

(Address: ...)

Pursuant to Decree ...

Pursuant to Circular ...

Pursuant to ...

Considering the request of [Trader] at document No.

[Licensing authority] hereby decides as follows:

1. [Trader] is hereby permitted to conduct transit trade business for goods with the following details:

- Name of goods and HS code:

- Quantity and value (if any):

- Foreign selling company:

Foreign purchasing company:

- Deadline for bringing goods into Vietnamese border gates: Before [date]....

2. Payment for temporary import for re-export business goods must comply with the regulations on foreign exchange management and the guidelines of the State Bank of Vietnam.

3. Goods under the transit trade arrangement, from the time of entry into Vietnam until the time of exit from Vietnam, are subject to strict inspection, supervision and control in accordance with the law on customs.

4. *[Trader] must comply with the regulations on transit trade business in accordance with Decree ..., Circular ... and other relevant legal normative documents./.*

Recipients:

....

[Licensing authority]

(Signature, full name, title and seal)

Note: Depending on management requirements and the actual licensing application, the licensing authority may add other specific information to the Licence.

Form No. 07

CARGO OWNER'S NAME

No. ...

[Location]..., [date]...

APPLICATION FOR TRANSIT OF GOODS

To: [Licensing authority]

I. Cargo owner's name:

- Address:
- Website address (if any):
- Contact details:

Email:

- Person responsible for contact:

[Licensing authority] is hereby requested to grant a transit of goods licence on the following matters:

1. Goods in transit:

No.	Name of goods	Unit	Quantity	Value	Packaging and markings	Note
1						
2						

2. Port of entry:
3. Port of exit:
4. Transportation route:
5. Means of transport:
6. Expected time of transit:

II. Carrier: (Where the cargo owner self-transport, write "self-transport". Where a transport contract is entered into with a Vietnamese enterprise or a third-country enterprise, clearly state the name, address, phone number, fax number and email of the transporting enterprise.)

III. Address for delivery of the licence (of the cargo owner):

.....

Legal representative of the trader
[Signature, full name, title and seal]

Form No. 07A: TEMPLATE TRANSIT OF GOODS LICENCE

LICENSING AUTHORITY

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No....

[Location]..., [date]...

To: [Transit cargo owner]

(Address: ...)

*Pursuant to Decree ...**Pursuant to Circular ...**Pursuant to ...**Considering the request of [Cargo owner] at document No.**[Licensing authority] hereby decides as follows:*

1. [Cargo owner] is hereby permitted to carry goods in transit, with the following details:

- Name of goods and HS code:
- Quantity and value:
- Packaging and markings:

2. Port of entry:

Port of exit:

3. Transportation route:

4. Means of transport: (Where the goods in transit are means of transport permitted to self-propel, this item shall read "self-propelled vehicle".)

5. Carrier: Company ... *(clearly state the name and address of the Vietnamese transporting enterprise) is responsible for transporting the transit cargo.*

6. Deadline for bringing goods in transit into Vietnam: Before [date]....

7. *[Cargo owner] must comply with the regulations on transit of goods in accordance with Decree ..., Circular ... and other relevant legal normative documents./.***Recipients:**

...

[Licensing authority]*(Signature, full name, title and seal)**Note: Depending on management requirements and the actual licensing application, the licensing authority may add other specific information to the Licence.***Form No. 08**

CARGO OWNER'S NAME

No.....

[Location]..., [date]...

APPLICATION FOR EXTENSION OF THE TRANSIT PERIOD FOR GOODS

To: [Licensing authority]

Name of cargo owner:

- Address:

- Contact details:

Phone number:

Email:

- Person responsible for contact:

[Licensing authority] is hereby requested to grant an extension of the transit period for goods on the following matters:

1. Transit of goods licence No. issued by [licensing authority] on ... [month] ... [year] 20....

2. Customs declaration No. ... dated ... [month] ... [year] 20...

3. Written confirmation of the customs authority No. ... dated ... [month] ... [year] 20...

4. Details of transit cargo:

No.	Name of goods	HS code	Quantity/Unit	Value	Customs declaration (No., date)	Port of entry

5. Reasons for requesting extension of the transit period in Vietnam:

6. Requested extension period:

(From [date] to [date])

7. Address for delivery of written reply (of cargo owner):

8. Attached documents (if any):

Legal representative of the trader
[Signature, full name, title and seal]

Form No. 09

TRADER'S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness**

[Location]..., [date]...

APPLICATION**For a licence for processing of goods**

To: [Licensing authority]

- Enterprise's name:
- Enterprise registration number:
- Address:
- Website address (if any):
- Contact details:

Phone number:

Email:

- Person responsible for contact:

Production location:

Number of production workshops: ... Number of production lines: ...

Number of workers:

[Licensing authority] is hereby requested to consider granting a licence for processing of goods, with the following specific particulars:

1. Name and address of the contracting parties and the direct processing contractor.
2. Name and quantity of processed products.
3. Processing fee.
4. Payment deadline and payment method.
5. List, quantity and value of imported raw materials, auxiliary materials and supplies, and domestically produced raw materials, auxiliary materials and supplies (if any) for processing; material consumption norms; supplies consumption norms; and wastage rate of materials in processing.
6. List and value of machinery and equipment leased, lent or donated for processing purposes (if any).
7. Measures for handling scrap, waste and rejects, and principles for disposal of leased or borrowed machinery and equipment, and surplus raw materials, auxiliary materials and supplies upon completion of the processing contract.
8. Location and time of delivery of goods.

9. Trademark and name of origin of goods.

10. Validity period of the contract.

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management and other relevant laws./.

Legal representative of the trader
[Signature, full name, title and seal]

Form No. 09A: TEMPLATE LICENCE FOR PROCESSING OF GOODS

LICENSING AUTHORITY

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

To: [Trader]

(Address: ...)

Pursuant to Decree ...

Pursuant to Circular ...

Pursuant to ...

Considering the request of [Trader] at document No.

[Licensing authority] hereby decides as follows:

1. [Trader] is hereby permitted to carry out processing of goods, with the following details:

- Name of goods and HS code:
- Quantity of processed products:
- Trademark and name of origin of goods.
- Principal:
- Duration of implementation:

Under contract No. ...

2. *[Trader] must comply with the regulations on processing of goods in accordance with Decree ..., Circular ... and other relevant legal normative documents./.*

Recipients:

...

[Licensing authority]*(Signature, full name, title and seal)*

Note: Depending on management requirements and the actual licensing application, the licensing authority may add other specific information to the Licence.

Form No. 10**TRADER'S NAME**

No....

SOCIALIST REPUBLIC OF VIETNAM**Independence - Freedom - Happiness**

[Location]..., [date]...

APPLICATION**for a licence for export processing of military uniforms for foreign armed forces**

To: [Licensing authority]

- Enterprise registration number:

- Enterprise registration number:

- Address:

- Website address (if any):

- Contact details:

Phone number:

Email:

- Person responsible for contact:

Production location:

Number of production workshops: ... Number of production lines: ...

Number of workers:

[Licensing authority] is hereby requested to consider granting a licence for export processing of military uniforms for foreign armed forces in execution of Purchase Order No. ... dated ... / Contract formation document No. ... dated ..., with the following specific particulars:

- Importer: ... at address: ...

- Ordering country:

- Importing country:

- End user of military uniforms:

- Name of goods:
- Quantity:
- Value:
- Port of destination:
- Imported sample:

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management and other relevant laws./.

Legal representative of the trader
[Signature, full name, title and seal]

Form No. 11

TRADER'S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

[Location]..., [date]...

APPLICATION

for a licence for import of military uniforms as samples

To: [Licensing authority]

- Enterprise registration number:
- Enterprise registration number:
- Address:
- Website address (if any):
- Contact details:

Phone number:

Email:

- Person responsible for contact:

[Licensing authority] is hereby requested to consider permitting the import of military uniforms as samples for export processing activities for foreign armed forces, with the following specific particulars:

- Exporter: ... at address: ...
- Ordering country:

- [Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management and other relevant laws./.

Form No. 12

[Location]..., [date]...

New information:

2. Reasons for the amendments and supplementations/reasons for requesting re-issuance.

3. Attached documents: ...

[Trader] hereby undertakes to bear full legal responsibility for the content of documents and materials in the application submitted together with this application, and commits to strictly comply with the legal regulations on foreign trade management./.

Legal representative of the trader
[Signature, full name, title and seal]

Form BC01

TRADER’S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

[Location]..., [date]...

REPORT

**ON THE IMPLEMENTATION OF EXPORT/IMPORT OF GOODS PROHIBITED FROM
EXPORT/IMPORT OR SUBJECT TO SUSPENSION OF EXPORT/IMPORT**

To: [Licensing authority]

[Trader] hereby submits a report on the implementation of the export/import licence for goods prohibited from export/import or subject to suspension of export/import No. ..., dated ..., issued by [Licensing authority], valid until ..., as follows:

List of goods permitted						Report on the status of import/export, use and disposal of used goods						
No.	Name of goods	Model/Serial No.	HS code	Quantity permitted	Quantity imported/exported	CD for import/export (TKHQ NK/XK) (No./date)	Status of use		Disposal of used goods			Note
							In use	Used up	Re-exported	Destroyed	Otherwise disposed of	
									(State CD No. for re-export)			

[Trader] declares that the particulars declared above are accurate and truthful. If found to be inaccurate, [Trader] shall bear full legal responsibility./.

Legal representative of the trader
[Signature, full name, title and seal]

Form BC02

TRADER’S NAME

No....

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

[Location]..., [date]...

REPORT ON THE IMPLEMENTATION OF THE LICENCE FOR TEMPORARY IMPORT FOR
RE-EXPORT BUSINESS/TRANSIT TRADE BUSINESS

To: [Licensing authority]

[Trader] hereby submits a report on the implementation of the licence for temporary import for re-export business/licence for transit trade business as follows:

Name of goods	HS code	Licence issued (No. ...)		Goods temporarily imported/brought into Vietnamese ports			Goods re-exported/brought out of Vietnam			Goods currently remaining at ports or border gates (if any)		
		Quantity (units/tonnes)	Value (USD)	Quantity (units/tonnes)	Value (USD)	Port	Quantity (units/tonnes)	Value (USD)	Port	Quantity (units/tonnes)	Value (USD)	Port

[Trader] declares that the particulars declared above are accurate and truthful. If found to be inaccurate, [Trader] shall bear full legal responsibility./.

Legal representative of the trader

[Signature, full name, title and seal]

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