

**THE MINISTRY OF
FINANCE**

No. 103/2015/TT-BTC

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

Hanoi, July 1, 2015

CIRCULAR

PROMULGATING LIST OF VIETNAM'S EXPORTS AND IMPORTS

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

Pursuant to Decree No. 08/2015/ND-CP dated January 21, 2015 of the Government on guidelines for Law on Customs on customs procedures, inspection, supervision and control.

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

Pursuant to Decision No. 49/QĐ-CTN dated March 6, 1998 of the President of Socialist Republic of Vietnam on accession to International Convention on the Harmonized Commodity Description and Coding System of World Customs Organization (HS Convention);

In furtherance of the Protocol on the implementation of the ASEAN Harmonized Tariff Nomenclature (AHTN) dated 2012;

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

The Minister of Finance promulgates a List of Vietnam's exports and imports as follows:

Article 1. Promulgating together with this Circular the List of Vietnam's exports and imports, including following two (2) Appendixes.

1. Appendix I: List of Vietnam's exports and imports;
2. Appendix II: Six (6) general rules explaining the classification of goods according to the List of Vietnam's imports and exports based on the Harmonized Commodity Description and Coding System (HS) of World Customs Organization;

The List of Vietnam's imports and exports shall be used to implement Clause 3 Article 17 of Decree No. 08/2015/ND-CP dated January 21, 2015 of the Government on guidelines for Law on Customs on customs procedures, inspection, supervision and control.

Article 2. Implementation

1. This Circular comes into force after 45 days from the date on which it is signed.
2. Circular No. 156/2011/TT-BTC dated November 14, 2011 of the Ministry of Finance on issuance of List of Vietnam's exports and imports and Appendixes issued together with the Circular; Decision No. 2914/QĐ-BTC dated November 14, 2012 on amendments to Circular No. 156/2011/TT-BTC dated November 14, 2011 of the Ministry of Finance on issuance of List of Vietnam's exports and imports shall be annulled.
3. During the implementation, if aforesaid documents are amended or replaced, they shall apply./.

**PP. MINISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan