

DECREE No. 149/2005/ND-CP OF DECEMBER 8, 2005, DETAILING THE IMPLEMENTATION OF THE IMPORT TAX AND EXPORT TAX LAW

THE GOVERNMENT

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to Law No. 45/2005/QH11 of June 14, 2005, on Import Tax and Export Tax;

Pursuant to the Customs Law No. 29/2001/QH10 of June 29, 2001, and Law No. 42/2005/QH 11 of June 14, 2005, Amending and Supplementing a Number of Articles of the Customs Law;

At the proposal of the Minister of Finance,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1.- Tax-liable objects

Except for goods defined in Article 2 of this Decree, goods in the following cases shall be liable to import tax or export tax:

1. Goods imported or exported through Vietnam's border-gates or borders, including goods imported or exported through land or riverway border-gates, seaport, airports, transnational railway stations, international post offices or other customs clearance venues set up under decisions of competent state agencies.
2. Goods brought from the domestic market into non-tariff zones or from non-tariff zones into the domestic market.

Non-tariff zones include export-processing zones, export-processing enterprises, tax-suspension warehouses, tax-suspension zones, bonded warehouses, special trade economic zones, trade-industrial zones, and other economic zones which are set up under decisions of the Prime Minister and have their relations of goods sale and purchase with the outside regarded as import-export relations.

3. Other sold, purchased and exchanged goods which are considered imported or exported goods.

Article 2.- Objects not liable to tax

Goods in the following cases shall not be liable to import tax or export tax:

1. Goods transited through Vietnam's border-gates or borders according to the provisions of law.
2. Humanitarian goods, non-refundable goods of foreign governments, United Nations organizations, inter-governmental organizations, international organizations, foreign non-governmental organizations (NGOs), foreign economic organizations, or foreigners for Vietnam and vice versa for socio-economic development or other humanitarian purposes

under official documents between the two parties approved by competent authorities; humanitarian aid and emergency relief to remedy consequences of wars, natural disasters and epidemics.

3. Goods exported from non-tariff zones to foreign countries; goods imported from foreign countries into non-tariff zones for use in non-tariff zones only; goods transported from one non-tariff zone to another;

4. Goods being petroleum volumes paid to the State as natural resource tax when exported.

Article 3.- Taxpayers; subjects authorized to pay tax, guaranteeing tax payment, and paying tax for others

1. Taxpayers specified in Article 4 of the Import Tax and Export Tax Law include:

a/ Owners of imported or exported goods;

b/ Organizations undertaking the consignment of goods import and export;

c/ Individuals carrying imported goods or exported goods upon their entry or exit, or sending or receiving goods through Vietnam's border-gates or border.

2. Subjects authorized pay tax, guaranteeing tax payment or paying tax for others include:

a/ Customs procedure clearance agents, if authorized by taxpayers to pay import tax or export tax;

b/ Enterprises providing international postal services or express mail services, if paying tax on behalf of taxpayers;

c/ Credit institutions or other organizations operating under the Law on Credit Institutions, if guaranteeing tax payment or paying tax on behalf of taxpayers according to the provisions of Article 14 of this Decree.

Article 4.- Application of treaties

In cases where treaties to which the Socialist Republic of Vietnam is a contracting party contain provisions on import tax and export tax different from those of this Decree, the provisions of such treaties shall apply.

Article 5.- Tax on goods sold, purchased or exchanged by border residents

Goods sold, purchased or exchanged by border residents are exempt from tax within set limits; for goods in excess of these limits, tax must be paid according the provisions of this Decree. The Ministry of Finance shall assume the prime responsibility for, and coordinate with People's Committees of border provinces or centrally-run cities and relevant agencies in, proposing the Prime Minister to promulgate tax-free limits for goods sold, purchased or exchanged by border residents in each region.

Chapter II

TAX BASES AND TARIFFS

Article 6.- Tax bases

1. For goods items subject to tax rates expressed as a percentage (%), tax bases are:
 - a/ The actually imported or exported quantity of each goods item, indicated in the customs declaration;
 - b/ The tax calculation price of each goods item;
 - c/ The tax rate applicable to each goods item.
2. For goods items subject to absolute tax, tax bases are:
 - a/ The actually imported or exported quantity of each goods item, indicated in the customs declaration;
 - b/ The absolute tax rate set for a goods unit.

Article 7.- Prices and exchange rates used for tax calculation

1. For exported goods, tax calculation prices are the contractual sale prices at the border-gates of exportation (FOB prices), excluding freights (F) and insurance (I), determined according to the provisions of law on customs valuation of exports.
2. For imported goods, tax calculation prices are the actually paid prices at the first border-gate of importation under contracts, determined according to the provisions of law on customs valuation of imports.
3. Exchange rates between Vietnamese dong and foreign currencies used for determination of tax calculation prices are average exchange rates on the inter-bank foreign exchange market publicized by the Vietnam State Bank at the time of tax calculation and published on the “Nhan Dan” daily and the website of the Vietnam State Bank; for days when the “Nhan Dan” daily is not published or the website is not updated or when foreign exchange rates are not published therein, the foreign exchange rate used for tax calculation shall be the exchange rate of the preceding day.

For foreign currencies of which the average exchange rates on the inter-bank foreign exchange market are not yet publicized by the Vietnam State Bank, the exchange rates shall be determined according to the cross-reference rate between the exchange rate between US dollar (USD) and Vietnam dong (VND) and the exchange rate between US dollar and such a foreign currency, publicized by the Vietnam State Bank at the time of tax calculation.

Article 8.- Tax payment currency

Import tax and export tax shall be paid in Vietnam dong. Where tax is paid in foreign currencies, taxpayers must pay tax in freely convertible ones. The conversion of foreign currencies into Vietnam dong shall be made at the average exchange rates on the inter-bank foreign exchange market announced by the Vietnam State Bank at the time of tax calculation.

Article 9.- Tax rates

1. Tax rates applicable to exports shall be specified for each goods item in the Export Tariff.

2. Tax rates applicable to imported goods shall be specified for each goods item, including preferential tax rates, special preferential tax rates and ordinary tax rates:

a/ Preferential tax rates shall apply to imported goods originating from countries, groups of countries or territories which sanction most favored nation treatment in their trade relations with Vietnam. Preferential tax rates shall be specified for each goods item in the Preferential Import Tariff;

b/ Special preferential tax rates shall apply to imported goods originating from countries, groups of countries or territories which sanction most favored nation treatment in their trade relations with Vietnam under the regime of free trade areas or tariff alliance in order to facilitate border commercial exchange, and other cases of special preferential treatment;

Conditions for application of special preferential tax rates:

- Being goods items which are specified in agreements signed between Vietnam and countries, groups of countries or territories on the implementation of special tax preferences and meet all conditions stated in such agreements.

- Being goods originating from countries, groups of countries or territories with which Vietnam has reached agreements on special tax preferences.

c/ Ordinary tax rates shall apply to imported goods originating from countries, groups of countries or territories which do not sanction most favored nation treatment or grant special import tax preferences to Vietnam.

Ordinary tax rates shall be equal to 150% of preferential tax rates applicable to the same goods items specified in the Preferential Import Tariff.

Article 10.- Taxation measures for safeguard, anti-dumping, anti-subsidy and anti-discrimination in the import of goods

Apart from being subject to tax according to the provisions of Clause 2, Article 9 of this Decree, goods excessively imported into Vietnam, subsidized imports, imports dumped into Vietnam, and goods imported from places practicing discrimination against exports of Vietnam shall also be subject to one of the following taxation measures:

1. Higher import tax rates, for goods excessively imported into Vietnam according to the provisions of the Ordinance on Safeguards in the Import of Foreign Goods into Vietnam;

2. The anti-dumping tax, for imports dumped into Vietnam according to the provisions of the Ordinance on Anti-Dumping of Imports into Vietnam;

3. The anti-subsidy tax, for subsidized goods imported into Vietnam according to the provisions of the Ordinance on Anti-Subsidy of Imports into Vietnam;

4. The anti-discrimination tax, for goods imported into Vietnam from countries, groups of countries or territories which practice import tax discrimination or apply other discriminatory measures, according to the provisions of law on most favored nation treatment and national treatment in international trade.

Article 11.- Competence and procedures for the determination of export tax rates, import tax rates, absolute tax and taxation measures against discrimination in the import of goods

1. The Ministry of Finance shall set the following tax rates:

a/ Preferential export tax rates and import tax rates of each goods item on the basis of the following principles and procedures:

Principles:

- Being compatible with the list of tax-liable commodity groups and falling within the tax rate brackets promulgated by the National Assembly Standing Committee;
- Contributing to ensuring state budget revenues and stabilizing the market;
- Protecting domestic production in a selective and conditional manner for a certain period of time in conformity with treaties to which the Socialist Republic of Vietnam is a contracting party.

Procedures:

- On the basis of the aforesaid principles, state policies on goods import and export in each period, orientations for development of production industries, price fluctuations in the market in each period, and proposals of organizations and individuals, the Ministry of Finance shall consult with ministries and commodity line associations to promulgate decisions on preferential export tax rates and import tax rates;
- Where opinions of ministries and commodity line associations are still divergent on the tax rates applicable to some goods items, the Ministry of Finance shall report thereon to the Prime Minister before promulgating decisions on preferential export tax rates and import tax rates.

b/ Special preferential import tax rates according to the following procedures: On the basis of agreements on special tax preferences for imported goods already committed by Vietnam, the Ministry of Finance shall, after consulting with ministries and commodity line associations, issue decisions on special preferential import tax rates.

2. The Ministry of Finance shall assume the prime responsibility for, and coordinate with concerned agencies in, proposing the Prime Minister to decide on the application of the absolute tax and the anti-discrimination tax in case of necessity.

Chapter III

TAX DECLARATION AND PAYMENT

Article 12.- Responsibilities of taxpayers

Payers of import tax or export tax shall have to fully, accurately and transparently declare tax and bear responsibility before law for their declared contents, submit customs declarations to customs agencies, and calculate and pay tax according to the provisions of this Decree and the provisions of law on customs procedures, customs inspection and supervision.

Article 13.- Tax calculation time

The time for calculating import tax and export tax shall be the time when taxpayers register customs declarations with customs offices.

Import tax and export tax shall be calculated on the basis of tax rates, tax calculation prices and tax calculation exchange rates at the time of tax calculation.

Article 14.- Time limits for tax payment

1. The time limit for payment of export tax is 30 (thirty) days as from the date taxpayers register customs declarations.

2. Time limits for payment of import tax applicable to taxpayers having well observed tax laws

Taxpayers having well observed tax laws are those that have conducted import or export activities for at least 365 (three hundred and sixty five) days, counting to the date of registration of customs declarations for goods lots for which import procedures are being carried out without committing acts of trade frauds or tax evasion and owing overdue tax or fine debts, and well observed the financial reporting regime provided for by law. The time limits for them to pay import tax shall be as follows:

a/ For supplies and raw materials imported for the production of goods for export, the time limit for tax payment shall be 275 (two hundred and seventy five) days, counting from the date taxpayers register customs declarations;

In special cases where the production cycle as well as the cycle for supplies and raw material stocking is prolonged, the time limit for tax payment shall be considered for extension so as to suit these cycles. The Ministry of Finance shall assume the prime responsibility for, and coordinate with concerned agencies in, making specific decisions thereon.

b/ For goods temporarily imported for re-export or temporarily exported for re-import, the time limit for tax payment shall be 15 (fifteen) days as from the deadline for temporary import for re-export or temporary export for re-import (also applicable to cases of extension);

c/ For imported goods other than cases defined at Points a and b of this Clause, the time limit for tax payment shall be 30 (thirty) days after taxpayers register customs declarations.

3. Time limits for payment of import tax applicable to taxpayers failing to well observe tax laws:

a/ If taxpayers have their payable tax amounts guaranteed by credit institutions or other organizations operating under the Law on Credit Institutions, the time limit for tax payment shall coincide with the guarantee duration, which, however, must not exceed the time limit defined in Clause 2 of this Article. Past the guarantee duration (where the guarantee duration is shorter than the tax payment time limit) or the tax payment time limit (where the guarantee duration is equal to, or longer than, the tax payment time limit), if taxpayers still fail to pay tax, the guaranteeing organizations shall have to pay tax amounts and fines for delayed payment (if any) on behalf of taxpayers. The duration of delayed payment shall be counted from the expiry date of the guarantee duration or the tax payment time limit.

b/ If taxpayers do not have their payable tax amounts guaranteed by credit institutions or other organizations operating under the Law on Credit Institutions, they must fully pay tax before receiving goods.

4. For imported consumer goods, tax must be fully paid before receipt of goods. Where the payable tax amounts are guaranteed, the time limit for tax payment shall coincide with the guarantee duration, which, however, must not exceed 30 (thirty) days after taxpayers register customs declarations. Past the guarantee duration, if taxpayers still fail to pay tax, the guaranteeing organizations shall have to pay tax amounts and fines for late payment (if any) on behalf of taxpayers. The duration of late payment shall be counted from the date of expiration of the guarantee duration.

The Ministry of Trade shall issue a list of consumer goods, serving as a basis for the implementation of the provisions of this Point.

Article 15.- Tax declaration and payment according to single customs declarations

For imported goods or exported goods for which a single customs declaration is registered for several importations or exportations, import tax or export tax shall be calculated at the tax rates, tax calculation prices and exchange rates used for determination of tax calculation prices for each importation or exportation on the basis of the actually imported or exported quantity of each goods item. The time limit for tax payment for each importation or exportation shall comply with the provisions of Article 14 of this Decree.

Chapter IV

TAX EXEMPTION, CONSIDERATION FOR TAX EXEMPTION, TAX REDUCTION,
TAX REFUND AND COLLECTION OF TAX ARREARS

Article 16.- Tax exemption

Imported goods or exported goods shall be exempt from import tax or export tax in the following cases:

1. Goods temporarily imported for re-export or temporarily exported for re-import for participation in trade fairs, exhibitions or display; machinery, equipment and professional instruments temporarily imported for re-export or temporarily exported for re-import in service of work within a certain period of time.

After the end of trade fairs, exhibitions or goods display or after the completion of work according to the provisions of law, temporarily exported goods must be re-imported into Vietnam and temporarily imported goods must be re-exported abroad.

2. Movable assets brought into or out of Vietnam by Vietnamese or foreign organizations or individuals within set limits, including:

a/ Movable assets brought into Vietnam by organizations or individuals that are permitted to reside or work in Vietnam or brought to foreign countries upon the expiration of their residence or working duration in Vietnam;

b/ Movable assets brought to foreign countries by Vietnamese organizations and individuals for business and working purposes and re-imported into Vietnam upon the expiration of their business or working duration;

c/ Movable assets brought into Vietnam by overseas Vietnamese families or individuals that are permitted to settle in Vietnam or brought to foreign countries by Vietnamese families or individuals that are permitted to settle abroad; movable assets brought into Vietnam by foreigners who are permitted to settle in Vietnam or brought to foreign countries when they are permitted to settle in foreign countries.

3. Imported goods and exported goods of foreign organizations or individuals entitled to diplomatic privileges or immunities in Vietnam;

4. Goods imported for processing for foreign partners shall be exempt from import tax and processed products exported to foreign parties shall be exempt from export tax. Goods exported to foreign countries for processing for Vietnamese parties shall be exempt from export tax and when processed products are re-imported, they shall exempt from import tax on the value of goods exported to foreign countries for processing under contracts.

5. Imported goods and exported goods within the duty-free luggage quotas of persons on entry or exit.

6. Goods imported to create fixed assets of projects entitled to investment encouragement specified in Appendix I or Appendix II to this Decree, investment projects funded with official development assistance (ODA) sources, which are exempted from import tax, including:

a/ Equipment and machinery;

b/ Special-use means of transport included in technological lines, which are certified by the Ministry of Science and Technology; worker-transporting vehicles, including cars of 24 seats or more and waterway vehicles;

c/ Components, details, knocked down parts, spare parts, fittings, molds and accessories accompanying machinery, equipment and special-use means of transport defined at Points a and b of this Clause for assembly or use;

d/ Raw materials and supplies used for manufacture of equipment and machinery included in technological lines or for manufacture of components, details, knocked down parts, spare parts, fittings, molds and accessories accompanying equipment and machinery defined at Point a of this Clause for assembly or use;

e/ Building materials which cannot be produced at home.

The Ministry of Planning and Investment shall issue a list of building materials which can be produced at home, serving as a basis for tax exemption specified in this Clause.

7. Plant saplings and animal breeds permitted to be imported for the execution of investment projects in the domains of agriculture, forestry or fishery.

The Ministry of Agriculture and Rural Development shall issue a list of plant varieties and animal breeds permitted to be imported, serving as a basis for tax exemption specified in this Clause.

8. Imported goods of BOT enterprises and sub-contractors for the execution of BOT, BTO or BT projects, including:

a/ Equipment and machinery imported to create fixed assets (including equipment, machinery and spare parts used for the survey, designing and construction of works);

b/ Special-use means of transport included in technological lines to create fixed assets, which are certified by the Ministry of Science and Technology; worker-transporting vehicles, including cars of 24 seats or more and waterway vehicles;

c/ Components, details, knocked down parts, spare parts, fittings, molds and accessories accompanying machinery and equipment for assembly or use, special-use means of transport, or worker-transporting vehicles defined in this Clause, including cases where they are used for replacement and maintenance in the course of operation;

d/ Raw materials and supplies imported for the execution of projects, including raw materials and supplies in service of production and operation.

9. The exemption from import tax for imported goods specified in Clauses 6, 7 and 8 of this Article shall also apply to cases of expanding the scale of projects or replacing or renewing technologies.

10. Equipment and devices listed in Appendix III to this Decree, which are imported for the first time to create fixed assets of projects entitled to investment encouragement and investment projects funded with official development assistance (ODA) capital on hotels, office buildings, apartments for rent, dwelling houses, trade and technical service centers, department stores, golf courses, tourist resorts, sport centers, recreation and entertainment centers, medical examination and treatment, training, cultural, financial, banking, insurance, audit, and consultancy service establishments.

11. Goods imported in service of petroleum activities, including:

a/ Equipment and machinery; special-use means of transport necessary for petroleum activities, which are certified by the Ministry of Science and Technology; worker-transporting vehicles, including cars of 24 seats or more and waterway vehicles, including components, details, knocked down parts, spare parts, fittings, molds and accessories accompanying the aforesaid equipment, machinery, special-use means of transport, or worker-transporting vehicles for assembly or use;

b/ Supplies necessary for petroleum activities, which cannot be produced at home.

The Ministry of Planning and Investment shall issue a list of supplies necessary for petroleum activities, which can be produced at home, serving as a basis for tax exemption specified at this Point;

c/ Medical equipment and devices and first-aid medicines for use on drilling platforms and floating works, which are certified by the Ministry of Health;

d/ Office equipment and facilities in service of petroleum activities;

e/ Other goods temporarily imported for re-export in service of petroleum activities.

12. Shipbuilding establishments shall be exempt from export tax on exported seagoing vessels, and from import tax on machinery and equipment imported to create their fixed assets; means of transport included in technological lines, which are certified by the Ministry of Science and Technology, imported to create their fixed assets; and raw materials, supplies and semi-finished products in service of shipbuilding activities, which cannot be produced at home.

The Ministry of Planning and Investment shall issue a list of raw materials, supplies and semi-finished products in service of shipbuilding activities, which can be produced at home, serving as a basis for tax exemption specified in this Clause.

13. Raw materials and supplies imported in direct service of the production of software products, which cannot be produced at home, shall be exempt from import tax.

The Ministry of Planning and Investment shall issue a list of raw materials and supplies for the production of software products, which can be produced at home, serving as a basis for tax exemption specified in this Clause.

14. Goods imported for direct use in scientific research and technological development, including machinery, equipment, spare parts, supplies and means of transport which cannot be produced at home, technologies which cannot be created at home; scientific documents, books and newspapers and electronic scientific and technological information source shall be exempt from import tax.

The Ministry of Planning and Investment shall issue a list of machinery, equipment, spare parts, supplies, means of transport and technologies for direct use in scientific research and technological development, which can be produced at home, serving as a basis for tax exemption specified in this Clause.

15. Raw materials, supplies and accessories imported for production activities of investment projects on the list of domains in which investment is particularly encouraged defined in Appendix I or the list of geographical areas meeting with exceptional socio-economic difficulties in Appendix II to this Decree or investment projects in the domains of producing mechanical, electric or electronic accessories and spare parts shall be exempt from import tax for 5 (five) years after the commencement of production.

The Ministry of Trade shall coordinate with concerned ministries and branches in issuing a document guiding the classification of production raw materials, supplies and accessories, serving as a basis for tax exemption specified in this Clause.

16. Raw materials, supplies and semi-finished products which cannot be produced at home and are imported in service of production activities of investment projects on the list of domains in which investment is encouraged in Appendix I; semi-finished products which cannot be produced at home and are imported in service of production activities of investment projects on the list of domains in which investment is particularly encouraged in Appendix I or the list of geographical areas meeting with exceptional socio-economic

difficulties in Appendix II to this Decree, shall be exempt from import tax for 5 (five) years after the commencement of production.

The Ministry of Planning and Investment shall issue a list of raw materials, supplies and semi-finished products which can be produced at home, serving as a basis for tax exemption specified in this Clause.

17. Goods produced, processed, re-processed or assembled in non-tariff zones without the use of raw materials and accessories imported from foreign countries, when being imported into the domestic market, shall be exempt from import tax; for cases of using raw materials and accessories imported from foreign countries, when goods are imported into the domestic market, only import tax on imported raw materials and supplies constituting these goods must be paid.

18. Machinery, equipment and means of transport (except under 24-seat cars and cars designed for passenger-cum-cargo transport equivalent to under 24-seat cars) temporarily imported for re-export by foreign contractors for the construction of ODA-funded works or projects in Vietnam shall be exempt from import tax upon their import and exempt from export tax upon their re-export.

19. Organizations and individuals importing or exporting goods specified in Clauses 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 of this Article shall, when registering customs declarations, have to determine and declare by themselves goods eligible for tax exemption and bear responsibility before law for the accuracy and truthfulness of their declarations.

20. For cases where taxpayers meeting with difficulties due to objective reasons and other cases, the Ministry of Finance shall propose the Prime Minister to consider and decide on the exemption from import tax or export tax on a case-by-case basis.

Article 17.- Consideration for tax exemption

Imported goods or exported goods in the following cases shall be considered for exemption from import tax or export tax:

1. Special-use goods imported in direct service of national defense, security, education and training, or scientific research (except for the cases defined in Clause 14, Article 16 of this Decree) shall be considered for exemption from import tax according to a list of imported goods issued by the Ministry of Finance after reaching agreement with concerned ministries and branches.

2. Gifts, presents or sample products given by foreign organizations or individuals to Vietnamese organizations or individuals or vice versa shall be considered for tax exemption within set limits.

3. Goods imported for sale in duty-free shops to persons on entry or exit and other subjects according to the Government's regulations, including sale promotion goods and trial-use goods supplied by foreign parties for sale together with goods sold at duty-free goods.

Article 18.- Consideration for tax reduction

Imported goods or exported goods which are damaged or lost while being under customs supervision, with certification by competent expertise agencies or organizations, shall be

considered for tax reduction in proportion to the actual loss or damage of the goods. Customs offices shall consider tax reduction on the basis of the expertised and certified quantity of lost goods and the actual damage of goods.

Article 19.- Import tax or export tax shall be refunded in the following cases:

1. Imported goods being in border-gate warehouses or storing yards and under customs supervision, for which import tax has been paid, are re-exported to foreign countries.
2. Goods for import or export, for which import tax or export tax has been paid, are not imported or exported.
3. Goods, for which import tax or export tax has been paid, are actually imported or exported in a smaller quantity;
4. For goods imported for the production exports, if import tax has been paid, tax amounts corresponding to their percentages in actually exported products shall be refunded.
5. Goods, for which import tax has been paid, are exported in the following cases:
 - a/ Goods imported and then delivered or sold to foreign parties through their agencies in Vietnam;
 - b/ Goods imported and then sold to vehicles of foreign carriers operating on international routes via Vietnam's ports, and Vietnam's vehicles operating on international routes according to the Government's regulations.
6. Goods temporarily imported for re-export or temporarily exported for re-import, goods temporarily exported for re-import and goods imported under consignment for foreign parties then re-exported, for which import tax or export tax has been paid (except for cases specified in Clause 1, Article 16 of this Decree).
7. Exported goods which must be re-imported into Vietnam shall be considered for the refund of paid export tax amounts and exempt from import tax.
8. Imported goods which must be re-exported back to their foreign owners or to a third country shall be considered for the refund of import tax amounts already paid for the actually re-exported quantity of goods and exempt from export tax.
9. For machinery, equipment, devices, and means of transport of organizations or individuals which are permitted to be temporarily imported for re-export (including those borrowed for re-export) for the execution of investment projects, and construction and installation of, works in service of production when they are imported, import tax declaration and payment must be made according to regulations and when they are re-exported out of Vietnam, the paid import tax amounts shall be refunded. To be-refunded import tax amounts shall be determined on the basis of the residual use value of goods upon re-export. This residual use value shall be calculated according to the duration in which such goods are used and kept in Vietnam. In cases where such goods are no longer usable, the paid tax amounts shall not be refunded.
10. Where goods are imported or exported through international postal services or express mail services, for which tax has been paid by service-providing enterprises on behalf of

goods owners, but cannot be delivered to recipients and must be re-imported or re-exported, or where goods are confiscated or destroyed according to the provisions of law, the paid tax amounts shall be refunded.

11. Where there are errors in tax declaration, calculation and payment (including mistakes made by taxpayers and customs offices), the overpaid tax amounts shall be refunded, provided that these mistakes were made within 365 (three hundred and sixty five) days preceding the date they are detected. The date of detection of errors is the date of signing of written certifications thereof between taxpayers and customs offices.

12. Imported goods and exported goods for which import tax or export tax has been paid, but are later exempt from tax under decisions of competent state agencies.

Article 20.- Responsibility and time limits for tax refund

1. Within 60 (sixty) days after the date of registration of customs declarations for goods actually imported or exported, subjects eligible for tax refund must complete dossiers according to regulations and send them to competent state agencies for consideration and refund of the paid tax amounts.

Where the payment time limit stated in export contracts is longer than 60 (sixty) days, counting from the date goods are actually exported, enterprises must make written commitments to produce payment vouchers within 15 (fifteen) days after the payment deadline stated in the contracts.

2. Within 15 (fifteen) days after receiving complete dossiers of request for tax refund, state agencies competent to consider tax refund shall have to issue decisions on tax refund to subjects eligible therefor; where dossiers are incomplete or invalid according to regulations, within 5 (five) working days after receiving the dossiers of request for tax refund, state agencies competent to consider tax refund shall have to issue written requests for supplementation thereof.

3. Past the time limit defined in Clause 2 of this Article, if the late issue of tax refund decision is due to the faults of the state agency competent to consider tax refund, apart from the to be-refunded tax amount, an interest thereon must also be paid, which shall be calculated for the period from the date of late issue of the tax refund decision to the date of issue of such decision at the lending interest rates applied by commercial banks at the time when tax refund decision should have been issued.

Article 21.- Collection of tax arrears

1. Import tax or export tax arrears shall be collected in the following cases:

a/ Where goods which have been exempt from tax or considered for tax exemption as defined in Article 16 and Article 17 of this Decree, but they are later used for purposes other than those eligible for tax exemption or consideration for tax exemption, tax must be fully paid, except for cases where such goods are transferred to subjects eligible for tax exemption or consideration for tax exemption defined in this Decree.

b/ Where errors were made in tax declaration, calculation or payment by taxpayers or customs offices, the tax deficit within 365 (three hundred and sixty five) days preceding

the date of detection of such errors must be paid. The date of detection of such an error is the date of signing of written certification thereof between taxpayers and customs offices;

c/ Where tax fraud or tax evasion is detected, tax arrears within 5 (five) years preceding the date of inspection and detection of such tax fraud or evasion must be collected. The date of detection of tax fraud or evasion is the date of signing of the decision on collection of tax arrears by a competent state agency.

2. Bases for calculation of import tax or export tax are tax calculation prices, tax rates and exchange rates effective at the time of changing the purposes eligible for tax exemption or consideration for tax exemption, for cases defined at Point a, Clause 1, or at the time of registration of customs declarations, for cases defined at Points b and c, Clause 1 of this Article.

3. The time limit for tax declaration is 10 (ten) days after the date of changing the purposes eligible for tax exemption or consideration for tax exemption, for cases defined at Point a, 10 (ten) days after the date of detection of errors, for cases defined at Point b; or after the date of inspection and detection of tax fraud or tax evasion, for cases defined at Point c, Clause 1, this Article.

4. The time limit for payment of taxes or fines (if any) for cases defined at Points a, b and c, Clause 1 of this Article is 10 (ten) days after the date of issue of decisions on the payable tax or fine (if any) amounts by competent state agencies.

Past the aforesaid time limit, if taxpayers still fail to declare and fully pay taxes or fines (if any) into the state budget, they shall be handled according to current provisions of law.

Chapter V

COMPLAINTS AND HANDLING OF VIOLATIONS

Article 22.- Complaint and settlement of complaints

Powers and responsibilities of taxpayers in lodging complaints about import tax or export tax; responsibilities and powers of customs agencies in settling complaints about import tax or export tax shall comply with the provisions of the Import Tax and Export Tax Law and laws on complaints and denunciations.

Article 23.- Handling of tax-related violations committed by taxpayers

Taxpayers that violate the provisions of the Import Tax and Export Tax Law and this Decree shall be handled as follows:

1. If they pay taxes or fines later than the last day of the prescribed time limit for payment or the last day of the time limit specified in the decisions on handling of tax-related violations, they shall, apart from having to fully pay taxes or fines, have to pay a fine equal to 0.1% (zero point one percent) of the late paid amounts for each day of late payment; if the payment is delayed for more than 90 (ninety) days, they shall be coerced to make payment according to the provisions of Clause 4 of this Article.

2. If they fail to declare and pay taxes in accordance with regulations, they shall, depending on the nature and seriousness of their violations, be administratively handled for tax-related violations.

3. If they falsely declare or evade taxes, apart from having to fully pay taxes according to the provisions of this Law, they shall, depending on the nature and seriousness of their violations, be subject to a fine equal to one to five times the evaded tax amounts.

Heads of customs offices with which taxpayers have registered their customs declarations shall be competent to handle violations defined in this Clause.

4. If taxpayers fail to pay taxes and/or fines according to decisions on handling of tax-related violations, they shall be subject to the application of the following measures to force them to do so:

a/ Their deposits at banks, other credit institutions or state treasuries shall be deducted for payment of taxes and/or fines. Banks, other credit institutions or State treasuries shall have to make deductions from deposit accounts of taxpayers to pay taxes and fines to the state budget according to decisions of customs offices or competent state agencies on handling of tax-related violations;

b/ Customs offices with which customs declarations are registered may temporarily seize goods or distrain property according to the provisions of law in order to ensure full collection of due taxes and/or fines. Past 30 (thirty) days after the customs offices issue decisions on the temporary seizure of goods or the distraint of property, if taxpayers still fail to fully pay taxes or fines, the customs agencies may auction such goods or property according to the provisions of law in order to ensure full collection of taxes and/or fines;

c/ Customs offices shall not carry out import procedures for subsequent goods lots of taxpayers until they fully pay taxes and/or fines.

5. Within 60 (sixty) days as from the date of registration of customs declarations, if taxpayers themselves discover errors or mistakes and actively pay tax deficit into the state budget, they shall be exempt from sanctions.

6. Those who commit acts of evading tax in big amounts or have been administratively sanctioned for tax evasion but still commit violations shall be examined for penal liability according the provisions of law.

Article 24.- Handling of violations committed by customs officers or other concerned individuals

1. Customs officers or other individuals who abuse their positions and/or powers to appropriate or embezzle tax money shall have to return to the State the whole appropriated or embezzled amounts and, depending on the nature and seriousness of their violations, be disciplined, administratively sanctioned or examined for penal liability according to the provisions of law.

2. Customs officers who are irresponsible, deliberately act against regulations, cover up violators or commit other acts of violating the provisions of law on import tax and export tax shall, depending on the nature and seriousness of their violations, be disciplined,

administratively sanctioned or examined for penal liability according to the provisions of law; if causing damage, they must pay compensation therefor according to the provisions of law.

Chapter VI

ORGANIZATION OF IMPLEMENTATION

Article 25.- Responsibility of the Ministry of Finance

1. To organize and direct the collection of import tax and export tax; provide for the competence and procedures for tax exemption, consideration for tax exemption, tax reduction, consideration for tax reduction, consideration for tax refund, collection of tax arrears and handling of tax-related violations according to the provisions of this Decree.
2. To assume the prime responsibility for, and coordinate with the Vietnam State Bank in, promulgating regulations on and guiding credit institutions in providing information on taxpayers in service of the inspection of import tax or export tax collection.

Article 26.- Provincial/municipal People's Committees shall have to direct the coordinated collection and management of import tax and export tax in their respective localities.

Chapter VII

IMPLEMENTATION PROVISIONS

Article 28.- Implementation effect

1. This Decree takes effect as from January 1, 2006.
2. To annul the Government's Decree No. 54-CP of August 28, 1993 and Decree No. 94/1998/ND-CP of November 17, 1998, detailing the implementation of the Law on Import Tax and Export Tax, Article 26 of the Government's Decree No. 51/1999/ND-CP of July 8, 1999, detailing the implementation of the Law on Domestic Investment Promotion; Article 57, 58 and 59 of the Government's Decree No. 24/2000/ND-CP of July 31, 2000, detailing the implementation of the Law on Foreign Investment in Vietnam; Clause 10 and Clause 11, Article 1 of the Government's Decree No. 27/2003/ND-CP of March 19, 2003, amending and supplementing a number of articles of the Government's Decree No. 24/2000/ND-CP of July 31, 2000; Articles 54, 56, 57 and 58 of the Government's Decree No. 48/2000/ND-CP of September 12, 2000, detailing the implementation of the Petroleum Law; Article 6 of the Government's Decree No. 119/1999/ND-CP of September 18, 1999, on a number of financial policies and regimes to encourage enterprises to invest in scientific and technological activities; Clauses 1, 2, 3, and 4, Article 5 of the Regulation on investment under build-operate-transfer contracts, build-transfer-operate contracts, and build-transfer contracts, applicable to foreign investment projects in Vietnam, issued together with the Government's Decree No. 62/1998/ND-CP of August 15, 1998.
3. Projects entitled to investment incentives, which have already been granted investment licenses or investment preference certificates with import tax and/or export tax preferences higher than the levels defined in this Decree, shall continue enjoying those preferences for the remaining period of time; where the investment licenses or investment preference

certificates stipulating import tax or export tax preferences lower than those provided for in the Decree, the preferential levels provided for in this Decree shall apply for the remaining period of preferential treatment.

4. Regulations on special preferential import tax rates which are issued before the effective date of this Decree and compliant with agreements signed between Vietnam and other countries shall still apply. If there is any change, the Ministry of Finance shall base itself on the provisions of Point b, Clause 1, Article 11 of this Decree to promulgate specific special preferential import tax rates.

Article 28.- The Ministry of Finance shall guide the implementation of this Decree.

Article 29.- Ministers, heads of ministerial-level agencies and government-attached agencies, presidents of provincial/municipal People's Committees shall have to implement this Decree.

On behalf of the Government
Prime Minister
PHAN VAN KHAI

APPENDIX I

LISTS OF DOMAINS IN WHICH INVESTMENT IS PARTICULARLY ENCOURAGED AND DOMAINS IN WHICH INVESTMENT IS ENCOURAGED

(Issued together with the Government's Decree No. 149/2005/ND-CP of December 8, 2005)

I. List of domains in which investment is particularly encouraged:

1. Production or processing with 80% or more of the products for export;
2. Processing agricultural products, forest products (excluding timber) or aquatic products from domestic raw materials, with 50% of products for export;
3. Producing new varieties or breeds with high quality and economic benefits;
4. Agricultural farming, forestation, aquaculture;
5. Producing high-quality steel, alloy, nonferrous metals, special metals, steel cast, porous iron; cast iron metallurgy;
6. Manufacturing machines, equipment and detail assemblies for use in the domains of oil and gas exploitation, mining and energy; manufacturing big-sized elevation equipment; manufacturing metal-working machines and metallurgical equipment;
7. Manufacturing medical equipment used in medical analytical technologies and extracting technologies;
8. Manufacturing equipment for testing food toxins;

9. Producing new materials, rare and precious materials; applying new biotechnologies, and applying new technologies in the manufacture of information and telecommunications equipment;
10. Producing information technology products;
11. Hi-tech industries;
12. Making investments in research and development (R&D) accounting for 25% of turnover;
13. Investing in and manufacturing waste-treating equipment;
14. Treating pollution, protecting the environment, and treating waste;
15. Producing antibiotic materials;
16. Making investment in which BOT, BTO or BT contracts.

II. List of domains in which investment is encouraged

1. Exploring, exploiting and intensively processing minerals;
2. Producing or processing products 50% or more of which are for export;
3. Producing, processing and trading in exports with a value exceeding 30% of the total value of goods produced and/or traded in by the projects in a fiscal year;
4. Regularly employing 500 laborers or more;
5. Planting industrial perennial trees or fruit trees on newly reclaimed or reused land and bare hills (except agricultural farming, afforestation and aquaculture); reclaiming land in service of agricultural, forestry or fishery production;

Processing farm produce from domestic raw materials

Processing and preserving aquatic products from domestic raw materials. Off-shore fishing.

Processing forest products (except domestic natural forest timber);

6. Preserving food; post-harvest preservation of farm produce;
7. Developing the petro-chemical industry; building and operating oil and gas pipelines, depots, and ports;
8. Investing in the production and manufacture of precision tools, industrial production safety inspection and control equipment; producing molds for metal and non-metal products;
9. Investing in the manufacture of medium- and high-voltage electric equipment;
10. Investing in the manufacture of diesel engines; equipment and spare parts for freighters and fishing ships; dynamic and hydraulic machines and spare parts, compressors;
11. Manufacturing automobile and motorbike spare parts; assorted automobiles; manufacturing and assembling construction equipment, machines and vehicles;

manufacturing technical equipment for the transport service; investing in the manufacture of construction machines, locomotives and carriages;

12. Shipbuilding and repair; manufacturing dynamic machines, equipment and spare parts for freighters and fishing ships;

13. Manufacturing telecommunications and Internet equipment, investing in the production of computers and software products (except information technology products);

Investing in and providing Internet connection services, Internet access services, and Internet application services in geographical areas defined in Appendix II to this Decree; providing postal item and parcel delivery services;

Providing services of information technology research and training of information technology human resources;

14. Investing in producing semiconductors and electronic components and equipment;

15. Investing in manufacturing tool machines, machinery, equipment, spare parts and machines in service of agricultural and forestry production, food-processing machines, and irrigation and drainage equipment;

16. Investing in manufacturing equipment and machines for the textile and garment industry;

17. Producing insecticide materials;

18. Investing in producing plant protection drugs, insecticides, preventive and curative medicines for animals and aquatic animals, and veterinary drugs with the domestic added value of 40% or more;

19. Producing base chemicals, pure chemicals, special-use chemicals and dyes;

20. Producing cleansing materials and chemical additives;

21. Producing special-type cement, composite materials, sound-proof, electric-insulated and heat-resistant materials, wood substitute composite materials, refractory materials, except new materials, rare and precious materials; construction plastic, glass fibers;

22. Producing light construction materials, except new materials and rare and precious materials;

23. Producing paper, board and artificial fiberboard from domestic agricultural and forest materials; producing paper pulp;

24. Weaving, finishing textile products; producing silk and assorted yarns; tanning and preliminarily processing leather;

25. Producing high-class materials and auxiliary for production of footwear and garments for export;

26. Producing high-quality packings for exported goods;

27. Producing drug materials, except for antibiotic materials, and curative medicines for human use; building pharmaceuticals-preserving stores; stores of reserve medicines for human use in preparation for floods, storms, natural disasters and dangerous epidemics;

28. Improving and developing energy sources;

Investing in building power plants, power distribution and transmission networks, building establishments operated by solar energy, wind power or bio-gas; applying consuming technologies;

29. Developing mass transit: investing in railway vehicles, passenger transport by cars of 17 seats or more or by waterway motor vehicles;

30. Building and renovating bridges, roads, airports, harbors, railway stations, car terminals, car-parks; opening new railway routes;

31. Investing in building water plants, water supply and drainage systems;

32. Investing in the construction and commercial operation of infrastructures of industrial parks, export processing zones or hi-tech parks. Investing in production or processing activities in industrial parks, export-processing zones, hi-tech parks, small- and medium-sized industrial parks, and industrial clusters;

33. Technical services for agriculture, forestry and fishery; services in support of agricultural, industrial or forestry tree planting; service in support of husbandry; services in support of forestry; aquacultural services; services on animal protection; hybridizing and cross-breeding to create new varieties and breeds, except new varieties and breeds of high quality and economic benefits; services of preservation of agricultural, forestry and aquatic products; building stores for preservation of agricultural, forestry and aquatic products;

34. Making, exploiting and processing salt;

35. Opening semi-public, people-founded or private schools at different educational levels: pre-school education, general education, intermediate vocational education, and collegial and tertiary education;

Setting up job-training establishments for raising workers' skills;

36. Setting up houses of folk culture and folk art troupes; producing, manufacturing and repairing folk musical instruments; maintaining and conserving museums and houses of folk culture;

37. Setting up people-founded or private hospitals for medical examination and treatment, setting up preventive medicine and hygiene establishments; setting up centers providing health care services to people with disabilities and orphans, geriatric centers;

Investing in producing medical equipment, except medical equipment used in analytical technologies or extracting technologies, orthopedic instruments, wheelchairs and special-use devices for people with disabilities.

38. Providing legal consultancy, investment or business administration consultancy, scientific and technological consultancy; intellectual property rights and technology transfer consultancy.

39. Investing in new production lines, expanding scales and renewing technologies in the domains defined in this Appendix I.
40. Investing in the relocation of production establishment from inner cities to industrial parks, export-processing zones, hi-tech parks or industrial clusters.
41. Producing children toys.
42. Planting rice, cotton or tea for processing industries, planting medicinal trees (except agricultural farming, forestry and fisheries); producing plant varieties and animal breeds, except for those of high quality and economic benefits.
43. Livestock and poultry rearing under agricultural economic restructuring programs after farm model or on a larger scale.
44. Investing in the manufacture of machines for the leather industry, mining machines, industrial robots, and power generators.
45. Producing coke, activated charcoal; producing fertilizers.
46. Traditional crafts: carving, mother-of-pearl inlaying, lacquerware, intaglio, making of bamboo articles, carpet making, silk weaving, brocade weaving, embroidery, pottery, ceramics, making of fine art bronze articles, and “do” (rhamnoneuron) paper.
47. Investing in and building grade-1 marketplaces, exhibition centers; trade promotion, activities of mobilizing and lending capital by people’s credit funds.
48. Providing pilotage and rescue service on sea.
49. Investing in building national tourist resorts, bio-tourist resorts; national parks, investing in building cultural parks with sports, entertainment and recreational activities.
50. Re-cycling discarded materials and wastes, gathering garbage.
51. Investing in building technical establishments and works, laboratories, laboratory stations in order to apply new technologies to production.

APPENDIX II

LIST OF GEOGRAPHICAL AREAS MEETING WITH SOCIO-ECONOMIC DIFFICULTIES OR EXCEPTIONAL SOCIO-ECONOMIC DIFFICULTIES

(Issued together with the Government’s Decree No. 149/2005/ND-CP of December 8, 2005)

Ordinal number	Provinces	Geographical areas meeting with socio-economic difficulties	Geographical areas meeting with exceptional socio-economic difficulties
1	Bac Kan		All districts and towns
2	Cao Bang		All districts and towns
3	Ha Giang		All districts and towns

4	Lai Chau		All districts and towns
5	Lao Cai	Lao Cai city	All districts
6	Son La		All districts and towns
7	Bac Giang	Bac Giang city	All districts
8	Hoa Binh		All districts and towns
9	Lang Son	Lang Son city	All districts
10	Phu Tho	Viet Tri city	All districts and towns
11	Quang Ninh	Hai Ninh district Van Don district Yen Hung district Cam Pha town Uong Bi town Mong Cai town	Ba Che district Binh Lieu district Dam Ha district Hai Ha district Hoanh Bo district Tien Yen district Dong Trieu district Co To district
12	Tuyen Quang		All districts and towns
13	Thai Nguyen	Thai Nguyen city	All districts and towns
14	Yen Bai		All districts and towns
15	Binh Phuoc		All districts and towns
16	Dak Lak	Buon Ma Thuot city	All districts
17	Gia Lai	Pleiku city	All districts and towns
18	Kon Tum		All districts and towns
19	Lam Dong	Da Lat city	All districts and towns
20	Binh Thuan	Phan Thiet city	All districts
21	Binh Dinh	Quy Nhon city	All districts
22	Hai Duong	All districts except Chi Linh district	Chi Linh district
23	Ha Tinh	Ha Tinh town	All districts
24	Ninh Binh	Tam Diep town and remaining districts, except Nho Quan, Yen Mo and Gia Vien districts	Nho Quan district Yen Mo district Gia Vien district
25	Nghe An	Cua Lo town and districts not included in the List of geographical areas meeting with exceptional socio- economic difficulties (this Appendix)	Ky Son district Tuong Duong district Con Cuong district Que Phong district Quy Hop district Quy Chau district Nghia Dan district Anh Son district Tan Ky district

			Thanh Chuong district Do Luong district
26	Ninh Thuan	Phan Rang town	All districts
27	Phu Yen	Tuy Hoa city	All districts
28	Quang Tri	Dong Ha town	All districts, except Dong Ha town
29	Quang Nam	Tam Ky town	All districts, except Tam Ky town
30	Quang Ngai	Quang Ngai city	All districts
31	Thanh Hoa	All districts except those included in the list of geographical areas meeting with exceptional socio-economic difficulties (this Appendix)	Quan Hoa district Ba Thuoc district Lang Chanh district Thuong Xuan district Quan Son district Muong Lat district Nhu Xuan district Ngoc Lac district Cam Thuy district Thach Thanh district Nhu Thanh district
32	Thua Thien Hue	Hue city	All districts
33	An Giang	Long Xuyen city	All districts
34	Bac Lieu		All districts and towns
35	Ca Mau	Ca Mau city	All districts
36	Dong Nai	Long Khanh district Cam My district	Dinh Quan district Tan Phu district Xuan Loc district
37	Kien Giang	Rach Gia city	All districts and towns
38	Khanh Hoa	All districts except those included in the list of geographical areas meeting with exceptional socio-economic difficulties (this Appendix)	Khanh Vinh district Khanh Son district Truong Sa district
39	Soc Trang		All districts and towns
40	Tra Vinh		All districts and towns
41	Vinh Phuc	All districts and towns, except Lap Thanh, Tam Duong and Binh Xuyen districts	Lap Thach district Tam Duong district Binh Xuyen district
42	Can Tho	Can Tho city	All districts and towns

43	Tay Ninh	Tay Ninh town	All districts
44	Thai Binh	All districts and Thai Binh city	
45	Long An	Tan An town	All districts
46	Dong Thap		All districts and towns
47	Tien Giang	My Tho city	All districts and towns
48	Quang Binh	Dong Hoi city	All districts
49	Ba Ria-Vung Tau	Chau Duc district Xuyen Moc district Long Dat district	Tan Thanh district Con Dao district
50	Vinh Long		All districts and towns
51	Hanoi city	Soc Son district	
52	Ho Chi Minh city	Can Gio district Nha Be district Cu Chi district	
53	Ben Tre		All districts and towns
54	Bac Ninh	Gia Binh district Que Vo district Yen Phong district Luong Tai district Thuan Thanh district	
55	Ha Tay	Ba Vi district My Duc district Phuc Tho district Quoc Oai district Thach That district Ung Hoa district	
56	Da Nang city	Hoa Vang district and Thanh Khe, Ngu Hanh Son and Lien Chieu urban districts	Hoang Sa island district
57	Ha Nam	All districts and towns	
58	Hung Yen	All districts and towns	
59	Binh Duong	Ben Cat district Phu Giao district Tan Uyen district Dau Tieng district	
60	Hai Phong	Vinh Bao district Tien Lang district	Bach Long Vi district Cat Hai district
61	Dien Bien	Dien Bien Phu city Muong Lay district	Muong Cha district Tua Chua district

		Dien Bien district	Tuan Giao district Dien Bien Dong district Muong Nhe district
62	Dak Nong	Dak Mil district Cu Jut district Dak Rlap district	Gia Nghia town Dak Song district Krong No district Dak Glong district
63	Nam Dinh	All districts and Nam Dinh city	
64	Hau Giang	Long My district Vi Thuy district	

APPENDIX III

LIST OF GROUPS OF EQUIPMENT AND FACILITIES EXEMPT FROM TAX ON FIRST-TIME IMPORT

(Issued together with the Government's Decree No. 149/2005/ND-CP of December 8, 2005)

1	Hotel room furniture and interior decoration (beds, cupboards, tables, chairs, telephones).
2	Sanitary ware (bathtubs, lavatory pans, lavabos, supplies for installing sanitary ware, mirrors).
3	Living-room sets (tables, chairs)
4	Equipment and facilities for kitchens, dining-rooms, restaurants and bars (assorted cookers and cooking devices).
5	Paintings, statues, carpets and other decorative articles.
6	Refrigerators, television, microwave ovens, smoke consumers, vacuum cleaners and machines for deodorizing cups, plates and bowls
7	Audio and video equipment
8	Golfing gears