

CIRCULAR No. 48/2006/TT-BVHTT OF MAY 5, 2006, GUIDING A NUMBER OF CONTENTS OF THE GOVERNMENT'S DECREE No. 12/2006/ND-CP OF JANUARY 23, 2006, DETAILING THE IMPLEMENTATION OF THE COMMERCIAL LAW REGARDING INTERNATIONAL GOODS PURCHASE AND SALE AND GOODS PURCHASE AND SALE AGENCY, PROCESSING AND TRANSIT WITH FOREIGN COUNTRIES

Pursuant to the Government's Decree No. 63/2003/ND-CP of June 11, 2003, defining the functions, tasks, powers and organizational structure of the Culture and Information Ministry;

Pursuant to the Government's Decree No. 12/2006/ND-CP of January 23, 2006, detailing the implementation of the Commercial Law regarding international goods purchase and sale and goods purchase and sale agency, processing and transit with foreign countries,

The Culture and Information Ministry hereby guides the import and export of goods subject to specialized management by the Culture and Information Ministry specified in Appendix No. 1 (Clauses 2 and 3, Section I and Clause 4, Section II) and Appendix No. 03 (Section V) to Decree No. 12/2006/ND-CP as follows:

A. GENERAL PROVISIONS ON MANAGEMENT OF IMPORTS AND EXPORTS SUBJECT TO SPECIALIZED MANAGEMENT BY THE CULTURE AND INFORMATION MINISTRY

1. Imported and exported goods and equipment on the list of goods subject to specialized management by the culture and information branch fall into a particular business domain governed by the Press Law, the Publication Law, the Cultural Heritage Law and other legal documents on culture and information.

2. The import and export of specialized culture and information goods not for commercial purposes (non-commercial goods) shall comply with the Government's Decree No. 88/2002/ND-CP of November 7, 2002, on management of import and export of cultural products not for commercial purposes.

3. The overseas publication and dissemination of works shall comply with the Government's Decree No. 72/2000/ND-CP of December 5, 2000, on overseas publication and dissemination of works.

4. The writing and use of HS codes:

4.1. HS codes specified in the List of Imports and Exports promulgated together with the Finance Minister's Decision No. 82/2003/QD-BTC of June 13, 2003, and the Preferential Import Tariff promulgated together with the Finance Minister's Decision No. 110/2003/QD-BTC of July 25, 2003, aim to identify names, describe categories and classify headings and subheadings of imports and exports. HS codes in the List of Imports and Exports and the Preferential Import Tariff do not provide for contents of or ownership over goods.

Therefore, the determination of whether specialized culture and information goods with the same HS code (books, newspapers, films, tapes, disks, fine-art works, relics, antiques, etc.) are permitted for or banned from import or export must be based on the verification of contents or ownership over such goods.

4.2. For goods which cannot be determined to belong to which specific HS codes in the Import and Export Tariffs even after their HS codes have been identified, or which have no HS codes, import

or export procedures shall be carried out with samples of such goods to be taken for expertise by specialized management agencies in service of HS code-based classification.

4.3. Principles of HS code application:

- + The list of goods subject to the specialized culture and information management shall be given the same HS codes as those specified in the List of Imports and Exports and the Preferential Import Tariff (if such goods have their HS codes).
- + The application of HS codes for determining whether the goods are banned from or permitted for import or export should be based on specific provisions of this Circular.

B. GOODS BANNED FROM IMPORT OR EXPORT AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE CULTURE AND INFORMATION MINISTRY

I. Goods banned from export

1. List of goods banned from export:

No.	Description of goods	HS codes
a/	- Relics and antiques under the all-people ownership or ownership of political or socio-political organizations. - National treasures in any form of ownership	9705; 9706
b/	Cultural products banned from dissemination and circulation in Vietnam, including:	
	- Publications (books, newspapers, magazines, pictures, photos, calendars, etc.)	4901; 4902; 4903 4904; 4905; 4906 4909; 4910; 4911
	- Audio and visual tapes and disks, films, magnetic tapes, floppy disks, optical disks already recorded, other technological products recorded with information in the form of scripts, sound or image - Fine-art works.	3706; 8524 9701; 9702; 9703

(See detailed descriptions of HS codes according to 6-digit and 8-digit subheadings in the enclosed Appendix)

2. Management principles:

2.1. The following objects are banned from export: Relics and antiques under the all-people ownership of political or socio-political organizations; national treasures in any form of ownership:

- Relics, antiques and national treasures under the all-people ownership of political or socio-political organizations must be managed in museums and must not be sold, purchased, exchanged, donated or given as gifts (according to the provisions of Article 43 of the 2001 Cultural Heritage Law).
- Relics, antiques and national treasures must be registered and granted certificates of registration of relics, antiques or national treasures according to the provisions of Article 42 of the Cultural

Heritage Law, and Article 23 of the Government's Decree No. 92/2002/ND-CP of November 11, 2002.

- Certificates of registration of relics, antiques and national treasures shall serve as a basis for identifying their owners and ownership form.

2.2. The following objects are banned from export: Assorted cultural products banned from dissemination and circulation in Vietnam:

Banned from dissemination and circulation in Vietnam are cultural products which:

- Have contents opposing the State of the Socialist Republic of Vietnam or undermining the great national unity bloc.
- Have contents provoking aggressive war, sowing hatred among nations and peoples, fomenting violence, spreading reactionary ideologies, inciting a depraved and obscene lifestyle, criminal acts, social vices, superstitious practices, and running counter the fine traditions and customs.
- Have contents classified as secrets of the Party and the State; military, security, economic or diplomatic secrets and other secrets specified by law.
- Have information contents which are untruthful, distort historical facts, negate revolutionary achievements, offend the nation, great personalities and national heroes, slander for defamatory purpose agencies, organizations, honor and dignity of citizens.
- Violate the provisions on the ban on dissemination and circulation in Vietnam of the Publication Law, the Press Law, the Cultural Heritage Law, and the Advertisement Ordinance, the provisions on copyright in the Civil Code, the Intellectual Property Law and other provisions of law of the Vietnamese State.

II. GOODS BANNED FROM IMPORT

1. List of goods banned from import:

List of goods banned from import and their HS codes are specified at Point b, Clause 1, Section I, Part B (cultural products banned from dissemination and circulation in Vietnam).

2. Management principles:

Cultural products which are banned from dissemination and circulation in Vietnam are those specified at Point 2.2, Clause 2, Section I, Part B.

C. GOODS PERMITTED FOR IMPORT OR EXPORT AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE CULTURAL AND INFORMATION MINISTRY

I. Goods permitted for export

1. List of goods permitted for export:

No.	Description of goods	HS codes
a/	Publications (books, newspapers, magazines, pictures, photos, calendars, etc.) not specified at Point b, Clause 1, Section I, Part B	4901; 4902; 4903 4904; 4905; 4906 4909; 4910; 4911
b/	Cinematographic works and other audiovisual products which are produced on any material not specified at Point b, Clause 1,	3706; 8524

	Section I, Part B	
c/	Fine-art works of various genres and produced on any material not specified at Point b, Clause 1, Section I, Part B (Fine-art works mean fine-art creative products, not turned out from the mass production but made as single pieces, each having a specific value, such as painting, statute, bas-relief, etc.) (Fine-art handicraft articles are not regarded as fine-art works)	9701; 9702; 9703
d/	Relics and antiques not under the all-people ownership or ownership of political or socio-political organizations.	9705; 9706

(See detailed descriptions of HS codes according to 6-digit and 8-digit subheadings in the enclosed Appendix)

2. Management principles:

2.1. For goods specified at Points a, b and c, Clause 1, Section I, Part C: They are permitted for export by demands. The Culture and Information Ministry shall neither grant export permits nor approve contents, quantities and values of exported products. The export procedures shall be carried out at customs offices.

- Goods specified at Points a and b, Clause 1, Section I, Part C may be exported, provided that they have been permitted for production, dissemination and circulation in Vietnam.

- For export of goods specified at Point c, Clause 1, Section I, Part C, documents proving their clear origin and their owners are required according to the provisions of law.

2.2. For goods specified at Point d, Clause 1, Section I, Part C: When they are exported, the Culture and Information Minister's permits for carrying relics and antiques abroad granted under the conditions specified in Article 25 of the Government's Decree No. 92/2002/ND-CP of November 11, 2002, are required.

- A dossier of application for permit for carrying relics or antiques abroad shall comprise:

+ An application, filed with the Culture and Information Minister;

+ The title deed of the former owner;

+ The dossier for registration of relics or antiques (relic or antique registration certificate).

- The agency carrying out permit-granting procedures is the Cultural Heritage Department of the Culture and Information Ministry.

Within 30 working days after receiving complete and valid dossiers, the Culture and Information Minister shall grant permits for carrying relics or antiques abroad. In case of refusal to grant permits, the reasons therefor must be clearly stated in writing.

Permits for carrying relics or antiques abroad granted by the Culture and Information Minister shall serve as a basis for enterprises to carry out export procedures at customs offices.

II. GOODS PERMITTED FOR IMPORT

1. List of goods permitted for import:

No.	Description of goods	HS codes
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a/	Publications of all kinds (books, newspapers, magazines, pictures, photos, calendars, etc.) not governed by Section II, Part B	4901; 4902; 4903 4904; 4905; 4906 4909; 4910; 4911
b/	Cinematographic works and other audiovisual products recorded in any material and not governed by Section II, Part B	3706; 8524
c/	Plate-making and typesetting systems for special use in printing industry	8442
d/	Printing machines of all kinds (offset printing machines, flexographic printing machines, letterpress printing machines)	8440; 8443
e/	Color photocopying apparatus	9009
f/	Satellite television signal receivers (television receive only – TVRO)	8528; 8529; 8543
g/	Videogame machines installed with prize payout programs and special-use devices for casino games	9504
h/	Children toys	9501; 9502; 9503

(See detailed descriptions of HS codes according to 6-digit and 8-digit subheadings in the enclosed Appendix)

2. Management principles:

2.1. Publications of all kinds (books, newspapers, magazines, pictures, photos, calendars, etc.):

a/ For publications being foreign newspapers and magazines: The lists of foreign newspapers and magazines must be approved by the Culture and Information Ministry before importing enterprises carry out the import procedures.

- Permitted importers: Enterprises having the function of importing newspapers and magazines.

- The Culture and Information Ministry shall approve lists of foreign newspapers and magazines for which enterprises having the function of importing newspapers and magazines apply for import permits in the year. Importing enterprises must organize the inspection of contents of such foreign newspapers and magazines before distributing them in the Vietnamese market, ensuring that they do not violate the prohibitions specified in Article 10 of the Press Law, and bear responsibility before law for the contents of newspapers and magazines they import.

- The agency carrying out the procedures for approving lists of foreign newspapers and magazines to be imported: The Press Department of the Culture and Information Ministry.

Within 10 working days after receiving a list of newspapers and magazines requested to be imported, the Press Department shall approve it in writing.

Lists of newspapers and magazines approved by the Press Department shall serve as a basis for enterprises to carry out import procedures at customs offices.

b/ For publications of other kinds (other than newspapers and magazines): The Culture and Information Ministry shall certify lists of publications to be imported before importing enterprises carry out the import procedures.

- Permitted importers of publications: Enterprises having publication import permits granted by the Culture and Information Ministry (the Publication Department).

- Annually, publication-importing establishments must register lists of publications with the Culture and Information Ministry before importing them. Such establishments' registration lists of publications to be imported shall be made according to Form No. 3 in the Appendix to the Government's Decree No. 111/2005/ND-CP of August 26, 2005, detailing and guiding the implementation of a number of articles of the Publication Law.

Directors of publication-importing establishments must organize the inspection of contents of imported publications before distributing them in the Vietnamese market, ensuring that they do not violate the prohibitions specified in Article 10 of the Publication Law, and bear responsibility before law for the contents of publications they import.

- The agency carrying out the procedures for certifying lists of publications to be imported: The Publication Department of the Culture and Information Ministry.

Within 7 working days after receiving the valid registration of the lists of publications to be imported, the Publication Department shall certify it in writing.

The registered lists shall be valid until the end of December 31 of the plan year.

Lists of publications to be imported approved by the Publication Department shall serve as a basis for importing enterprises to carry out the import procedures at customs offices.

2.2. Cinematographic works and other audiovisual products recorded in any material:

a/ For cinematographic works (recorded in any material): The Culture and Information Ministry shall approve the contents of such works and the import plans before importing enterprises carry out the import procedures.

- Permitted importers: Enterprises having the function of importing or projecting films.

- A dossier of request for approval of a work's content comprises:

- + An application of registration for approval of the work's content;

- + The certificate of copyright and lawful origin of the work (if it is written in a foreign language, a Vietnamese translation thereof is required before it is submitted to a competent authority for approval);

- + A sample of the work requested to be approved for import (if the work's contents are in a foreign language, a Vietnamese translation thereof is required before such work is submitted to a competent authority for approval);

- The agency carrying out the procedures for approving contents: The Cinematography Department of the Culture and Information Ministry.

Within 7 working days after receiving complete and valid dossiers, the Cinematography Department shall issue written replies on results of approval of works' contents.

The Cinematography Department's written approvals of works' contents shall serve as a basis for importing enterprises to carry out the import procedures at customs offices.

b/ For audiovisual products (recorded in any material) other than cinematographic works: The Culture and Information Ministry shall approve the contents of such products before importing enterprises carry out the import procedures.

- Permitted importers: Enterprises having the function of importing music or theatrical program tapes and disks or audiovisual products of other genres (recorded in any material) other than cinematographic works.

- A dossier for approval of a work's content comprises:

- + An application for approval of the work's content;

- + The certificate of copyright and lawful origin of the work (enclosed with the Vietnamese translation thereof);

- + A sample of the work requested to be approved for import (if the work's contents are in a foreign language, a Vietnamese translation thereof is required before such work is submitted to a competent authority for approval);

- The agency carrying out the procedures for approving contents: The provincial/municipal Culture and Information Services are authorized by the Culture and Information Ministry to approve the contents of works.

Within 7 working days after receiving complete and valid dossiers, the provincial/municipal Culture and Information Services shall issue written replies on results of approval of works' contents.

Provincial/municipal Culture and Information Services' written approvals of works' contents shall serve as a basis for importing enterprises to carry out the import procedures at customs offices.

- Particularly for imported products being audio tapes and disks, video tapes and disks and products recorded on other materials or by other technical devices for use as substitutes for books or book illustrations, the Publication Department shall approve lists of products requested to be imported.

2.3. Plate-making and typesetting systems for special use in printing industry:

- Permitted importers: Enterprises having the function of operating in printing industry or trading in printing equipment.

- Enterprises shall bear responsibility for the quality of products they import, for labor safety and hygiene and environmental protection according to the provisions of Vietnamese law.

Enterprises which satisfy the above-said conditions may carry out the import procedures directly at customs offices.

2.4. Printing machines of all kinds (offset printing machines, flexographic printing machines, letterpress printing machines):

- Permitted importers: Enterprises having the function of operating in the printing industry or trading in printing equipment.

- Enterprises shall bear responsibility for the quality of products they import, for labor safety and hygiene and environmental protection according to the provisions of Vietnamese law.

Enterprises which satisfy the above-said conditions may carry out the import procedures directly at customs offices.

2.5. Color photocopying apparatus:

- Permitted importers: Enterprises having the function of trading in color photocopying apparatus.
- Enterprises shall bear responsibility for the quality of products they import, for labor safety and hygiene and environmental protection according to the provisions of Vietnamese law.

Enterprises which satisfy the above-said conditions may carry out the import procedures directly at customs offices.

Particularly, the import of color photocopying apparatus with HS codes of 9009.11.10 and 9009.11.90 shall comply with the guidance of the Culture and Information Ministry, the Public Security Ministry and the State Bank of Vietnam.

2.6. Satellite television signal receivers (television receive only – TVRO):

- Permitted importers: Enterprises having the function of conducting business in the television domain and already been granted by the Culture and Information Ministry registrations for importing, trading, installing and repairing TVRO equipment or acting as Vietnam-based distribution agents of decoders of foreign television programs.
- Imported signal receivers must be brand-new ones, decoders must have clear origin and programs must be lawfully copyrighted.
- Procedures for granting registrations shall comply with the Prime Minister's Decision No. 79/2002/QĐ-TTg of June 18, 2002, on management of the reception of foreign television programs; the Culture and Information Minister's Decision No. 18/2002/QĐ-BVHTT of July 29, 2002, promulgating the Regulation on grant of permits for, inspection, examination, and handling of violations in the reception of foreign television programs; and the Culture and Information Minister's Decision No. 49/2003/QĐ-BVHTT of August 22, 2003, amending and supplementing Decision No. 18/2002/QĐ-BVHTT of July 29, 2002;
- The agency granting registrations: the Press Department of the Culture and Information Ministry.

Enterprises which satisfy the above-said conditions shall carry out the import procedures directly at customs offices.

2.7. Videogame machines installed with payout programs and special-use devices for casino games:

- Permitted importers: Enterprises which are granted investment licenses or business registration certificates for prized videogame business under the Prime Minister's Decision No. 32/2003/QĐ-TTg of February 27, 2003.
- Imported machines and equipment must:
 - + Be brand-new ones and up to sound and image quality standards, and have an appearance suitable with Vietnamese people's aesthetics.
 - + Be accompanied with complete catalogues clearly specifying their functions, designs and loaded programs.
 - + Be loaded with programs which have healthy entertainment or recreation contents and do not violate regulations on bans on dissemination and circulation in Vietnam.

+ Have contents of their videogame programs assessed and approved by provincial/municipal Culture and Information Services according to Section III of the Culture and Information Ministry's Circular No. 08/2000/TT-BVHTT of April 28, 2000.

Enterprises which satisfy the above-said conditions shall carry out the import procedures directly at customs offices.

2.8. Children toys:

- Permitted importers: Enterprises having the appropriate trading function.

- Imported goods must be brand-new ones.

- Imported children toys' contents, appearances, designs and utilities must neither affect the personality education, nor cause a danger to, or bad impacts on, children's health, nor violate regulations on bans on dissemination and circulation in Vietnam.

Enterprises which satisfy the above-said conditions shall carry out the import procedures directly at customs offices.

D. IMPLEMENTATION PROVISIONS

This Circular takes effect 15 days after its publication in "CONG BAO" and replaces the Culture and Information Ministry's Circular No. 29/2001/TT-BVHTT of June 5, 2001, guiding the implementation of the Prime Minister's Decision No. 46/2001/QĐ-TTg of April 4, 2001, on management of goods import and export in the 2001-2005 period.

Problems arising in the course of implementation should be promptly reported by concerned state management agencies and entities engaged in import and export of specialized culture and information goods to the Culture and Information Ministry (the Planning and Finance Department) for study and solution.

Minister of Culture and Information
PHAM QUANG NGHI

Appendix

LIST OF IMPORTS AND EXPORTS CLASSIFIED ACCORDING TO HS CODES AND SUBJECT TO SPECIALIZED MANAGEMENT BY THE CULTURE AND INFORMATION MINISTRY

(Promulgated together with the Culture and Information Ministry's Circular No. 48/2006/TT-BVHTT of May 5, 2006)

Chapter	Heading	Subheading		Description
37	3706			Cinematographic films, exposed and developed, whether or not incorporating sound tracks or consisting only of sound tracks
	3706	10		- Of a width of 35 mm or more:
	3706	10	10	- - Newsreels, tourist films, technical films and scientific films

	3706	10	20	- - Consisting only of sound tracks
				- - - Other
	3706	10	91	- - - With photos taken abroad
	3706	10	99	- - - Other
	3706	90		- Other
	3706	90	10	- - Newsreels, tourist films, technical films and scientific films
	3706	90	20	- - - Consisting only of sound tracks
	3706	90	90	- - - Other
49	4901			Printed books, brochures, leaflets and similar printed matters, whether or not in single sheets
	4901	10		- In single sheets, whether or not folded:
				- - For educational use
	4901	10	11	- - Wholly or mainly printed in official languages of importing countries
	4901	10	19	- - Other
				- - Other
	4901	10	21	- - Wholly or mainly printed in official languages of importing countries
	4901	10	29	- - Other
				- Other
	4901	91		- - Dictionaries, encyclopedias and serial installments thereof:
	4901	91	10	- - Wholly or mainly printed in official languages of importing countries
	4901	91	90	- - Other
	4901	99		- - Other:
				- - Educational, technical, scientific, historical or socio-cultural books, including children books, law and economics books
	4901	99	11	- - - - Wholly or mainly printed in official languages of importing countries
	4901	99	19	- - - - Other
				- - - - Other

	4901	99	91	- - - Wholly or mainly printed in official languages of importing countries
	4901	99	99	- - - - Other
	4902			Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
	4902	10	00	- Appearing at least four times a week
	4902	90		- Other
				- - Weekly
	4902	90	11	- - - Scientific, technical or economic newspapers and journals
	4902	90	19	- - - Other
				- - Biweekly
	4902	90	21	- - - Scientific, technical or economic newspapers and journals
	4902	90	29	- - - Other
				- - Other
	4902	90	91	- - Scientific, technical or economic newspapers and journals
	4902	90	99	- - Other
	4903	00	00	Children's pictorial, drawing or coloring books
	4904	00	00	Music, printed or in manuscript, whether or not bound or illustrated
	4905			Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
	4905	10	00	- Globes
				- Other
	4905	91	00	- - In book forms
	4905	99	00	- - Other
	4906			Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written text; photographic reproduction on sensitized paper and carbon copies of the foregoing
	4906	00	10	- Plans and drawings, including photographic

				reproduction or carbon copies thereof
	4906	00	90	- Other
	4909	00	00	Printed or illustrated postcards; printed cards bearing personal greetings, messages, or announcements, whether or not illustrated, with or without envelopes or trimmings
	4910	00	00	Calendars of any kind, printed, including calendar blocks
	4911			Other printed matters, including printed pictures and photographs
	4911	10	00	- Trade advertising materials, commercial catalogues and the like
				- Other
	4911	91		- - Pictures, designs and photographs
	4911	91	20	- - Wall pictures, photographs and plans for instructional purpose; pictures, designs and photographs to be incorporated in books, advertising materials or commercial catalogues
	4911	91	90	- - Other
84	8440			Book-binding machinery, including book-sewing machines
	8440	10		- Machinery:
				- - Electrically operated
	8440	10	11	- - - Book-binding machinery
	8440	10	19	- - - Other
	8440	90		- Parts
	8440	90	10	- - Of electrically operated machinery
	8442			Machinery, apparatus and equipment (other than the machine-tools of heading Nos. 84.56 to 84.65), for type-founding or type-noting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components, blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
	8442	10		- Phototypesetting and composing machines

	8442	10	10	- - Electrically-operated
	8442	20		- Machinery, apparatus and equipment for typesetting or composing by other processes, with or without founding device
	8442	20	10	- - Electrically-operated
	8442	30		- Other machinery, apparatus and equipment
				- - Electrically-operated
	8442	30	11	- - Matrices
	8442	30	12	- - Equipment for type-founding machines
	8442	30	19	- - Other
	8442	40		- Parts of the foregoing machinery, apparatus and equipment
	8442	40	10	- - Of electrically-operated machinery, apparatus and equipment
	8442			- - Of non-electrically-operated machinery, apparatus and equipment
	8442	40	21	- - Of type-founding or type-setting machines
	8442	50		- Printing types, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)
	8442	50	10	- - Printing types of all kinds
	8443			Printing machinery using such parts as printing types, blocks, plates, cylinders and printing components of heading No. 84.42; ink-jet printing machines, other than those of heading No. 84.71; machines for uses auxiliary to printing
				- Offset printing machinery
	8443	11		- - Reel fed
	8443	11	10	- - - Electrically-operated
	8443	12		- - Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm)
	8443	12	10	- - - Electrically-operated
	8443	19		- - - Other
	8443	19	10	- - - Electrically-operated

	8443	21		- - Reel fed
	8443	21	10	- - - Electrically-operated
	8443	29		- - - Other
	8443	29	10	- - - Electrically-operated
	8443	30		- Flexographic printing machinery
	8443	30	10	- - - Electrically-operated
	8443	40		- Gravure printing machinery
	8443	40	10	- - - Electrically-operated
	8443	60		- Machines for uses ancillary to printing
	8443	60	10	- - - Electrically-operated
85	8524			Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37
	8524	10		- Gramophone records
	8524	31		- - For reproducing phenomena other than sound or image: [ITA1/A-043]
	8524	32		- - For reproducing sound only
	8524	39		- - Other
	8524	40	00	- Magnetic tapes for reproducing phenomena other than sound or image [ITA/A-045][ITA1/B-201]
				- Other magnetic tapes
	8524	51		- - Of a width not exceeding 4 mm
	8524	52		- - Of a width exceeding 4 mm but not exceeding 6.5 mm
	8524	53		- - Of a width exceeding 6.5 mm
	8524	60	00	- Cards incorporating a magnetic stripe
				- Other
	8524	91		- - For reproducing phenomena other than sound or image: [ITA1/A-046]
	8524	99		- - Other
	8528			Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video

				monitors and video projectors
	8529			Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28
	8529	10		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith
	8543			Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter
90	9009			Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus
				- Electrostatic photocopying apparatus
	9009	11		- - Operating by reproducing the original image directly onto the copy (direct process): [ITA1/A-100]
	9009	11	10	- - - Color
	9009	11	90	- - - Other
	9009	12		- - - Operating by reproducing the original via an intermediate onto the copy (indirect process)
				- - - Color:
	9009	12	11	- - - - Electrostatic photocopying apparatus:
	9009	12	19	- - - - Other
	9009	21		- - - Incorporating an optical system [ITA1/A-101]:
	9009	21	10	- - - Color
	9009	22		- - - Of the contact type
	9009	22	10	- - - Color
	9009	30		- Thermo-copying apparatus
	9009	30	10	- - Color
95	9501			Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages
	9501	00	10	- Tricycles
	9501	00	20	- Other toys incorporating tricycles
	9501	00	30	- Dolls' carriages
				- Parts
	9501	00	91	- - Spokes, for goods of subheading No. 9501.00.10

	9501	00	92	- - Spoke caps, for goods of subheading No. 9501.00.10
	9501	00	93	- - Other, for goods of subheading No. 9501.00.10
	9501	00	94	- - Spokes, excluding those for goods of subheading No. 9501.00.10
	9501	00	95	- - Spoke caps, excluding those for goods of subheading No. 9501.00.10
	9501	00	99	- - Other, excluding those for goods of subheading No. 9501.00.10
	9502			Dolls representing human beings
	9502	10	00	- Dolls, whether or not dressed
				- Parts and accessories
	9502	91	00	- - Garments and accessories thereof, footwear and headgear
	9502	99	00	- - Other
	9503			Other toys; reduced-size ("scale") models and similar recreational toy models, working or not; puzzles of all kinds
	9503	10	00	- Electric trains, including tracks, signals and other accessories thereof
	9503	20		- Reduced-size ("scale") model assembly kits, whether or not working, excluding those of subheading No. 9503.10
	9503	20	10	- - Airplane assembly kits
	9503	20	90	- - Other
	9503	30		- Other construction sets and constructional toys
	9503	30	10	- - Of plastic
	9503	30	90	- - Other
				- Toys representing animals or non-human creatures
	9503	41	00	- - Stuffed
	9503	49	00	- - Other
	9503	50	00	- Toy musical instruments and apparatus
	9503	60		- Puzzles
	9503	60	10	- - Toy sets

	9503	60	20	- - Other, pattern or picture arrangements
	9503	60	90	- - Other
	9503	70		- Other toys, put up in sets or outfits
	9503	70	10	- - Building blocks or numeral, letter or animal shape cutoffs; letter arrangement kits; wording and talking practice toy sets; shaped toy sets
	9503	70	90	- - Other
	9503	80		- Toys and other models, incorporating a motor
	9503	80	10	- - Toy guns, incorporating a motor
	9503	80	90	- - Other
	9503	90		- Other
	9503	90	10	- - Toy money
	9503	90	20	- - Toy walkie-talkie
	9503	90	30	- - Toy guns, revolvers and pistols
	9503	90	40	- - Toy abacuses; toy sewing machines; toy typewriting machines
	9503	90	50	- - Jumping ropes
	9503	90	60	- - Balls
	9503	90	90	- - Other
	9504			Articles for funfair, table or parlor games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment
	9504	10	00	- Video games of a kind used with a television receiver
	9504	20	90	- - Other
	9504	30		- Other games, coin-, paper note- or disk-operated, other than bowling alley equipment
	9504	30	10	- - Roulettes or jackpots
	9504	30	20	- - Pin-tables, slot machines and the like
	9504	30	90	- - Other
	9504	40	00	- Playing cards
	9504	90		- Other
	9504	90	30	- - Gambling equipment and accessories thereof

	9504	90	90	- - Other
97	9701			Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated articles; collages and similar decorative plaques
	9701	10	00	- Paintings, drawings and pastels
	9701	90		- Other
	9701	90	10	- - Decorated with flowers, buds, foliages, branches and other parts of plants, of plastic, printed materials or base metals
	9701	90	20	- - Decorated with natural cork
	9701	90	90	- - Other
	9702	00	00	Original engraving, prints and lithographs
	9703	00	00	Original sculptures and statues, of any material
	9705			Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographical or numismatic interest
	9705	00	10	- Zoological collections
	9705	00	20	- Archaeological collections
	9705	00	90	- Other
	9706	00	00	Antiques of an age of 100 years or more

Notes:

- This List is drawn up in compatibility with the HS codes in the List of Imports and Exports promulgated together with the Finance Minister's Decision No. 82/2003/QD-BTC of June 13, 2003, and the Preferential Import Tariff promulgated together with the Finance Minister's Decision No. 110/2003/QD-BTC of July 25, 2003.

- Goods in this List are specified under 4-digit headings, detailed to 6-digit or 8-digit subheadings. In cases where goods items, which have been identified to be under 4-digit headings or 6-digit subheadings, should be detailed to 6-digit or 8-digit subheadings, it is necessary to identify which 8-digit subheadings of such 6-digit subheadings are for these goods items for classification.

For example: According to the above-said List, the goods item of airplane assembly kit is identified to be included in Chapter 95, under 4-digit heading No. 9503, 6-digit subheading No. 9503.20 and 8-digit subheading No. 9503.20.10.

- Detailed headings and subheadings of goods items, which are not yet specified in this List, shall be identified on the basis of Vietnam's List of Imports and Exports and the goods classification guidance in the Government's Decree No. 06/2003/ND-CP of January 22, 2003, providing for the

classification of imports and exports and the Finance Ministry's Circular No. 85/2003/TT-BTC of August 29, 2003, guiding the goods classification according to the List of Imports and Exports, and the Preferential Import Tariffs, the Export Tariff and the relevant documents providing for and guiding the goods classification for identification of detailed headings and subheadings of such goods items.-

THE END