

**CIRCULAR No. 122/1999/TT-BNN/PTLN OF AUGUST 27, 1999 ON THE EXPORTATION OF COMPONENTS OF ART WOOD PRODUCTS AND COMPLETE REFINED WOOD PRODUCTS MADE OF TIMBER FROM NATURAL FORESTS IN THE COUNTRY**

Following Decision No. 65/1998/QD-TTg of March 24, 1998 on the exportation of timber and forestry products and the importation of wood material and forestry products, on July 19, 1999, the Prime Minister issued Document No. 743/CP-NN in which the Prime Minister agreed in principle to allow enterprises to process and export components of art wood products and complete refined wood products made of timber from natural forests in the country.

In execution of Item 2 of Document No. 743/CP-NN and in accordance with Clauses 2 and 3, Article 1 of Decision No. 65/1998/QD -TTg of March 24, 1998 of the Prime Minister, the Ministry of Agriculture and Rural Development provides the following guidance:

**1. On products:**

Besides the products stipulated in Article 2, Decision No. 63/1998/QD-TTg, the following are added to the groups of products allowed to be processed from timber of natural forests for export:

1.1. Components of art wood products: These are products made by handicraft means or machines, or handicraft and machine combined and finished by the technologies of chiseling, carving, paring, inlaying, turning and surface decoration such as lacquer painting, gilding and varnishing in various ways. Whereas in the past only complete products are allowed to be exported, it is now allowed to export all components of the product such as chair hands, balusters of stair, chair backs,

decorative borders of wooden panel...

1.2. Complete refined wooden products: These are wood products which are made by technological processes, with definite use value, ready for use and which cannot be used as materials for subsequent processing into other products.

They comprise the following groups of products:

1.2.1. Complete refined wooden household utensils, such as outdoor and indoor furniture of various types, wardrobes, cupboards and beds of various types, brackets, bookstalls, clothes hangers, curtain rack, dry clean rack...

1.2.2. Indoor and outdoor decorative wood articles, such as cornice of various types, ceiling coverstrip, wooden panel, wooden floorboard, stair railing, windscreen, picture frame, photo frame...

1.2.3. Complete refined wooden products for construction, such as wooden door shutter, wooden door frame, wooden flower...

1.2.4. Products made on high technologies and techniques, such as parquet, parquetted strips, plywood, boards less than 3mm thick. These products may have or may not have a decorative varnished surface.

1.2.5. Other specific-purpose products such as medical implements, sport gear, teaching aids, toys...

1.2.6. Products made of timber of natural forests combined with other materials, such as rattan and cane or bamboo, metals, plastic goods, glassware...

**2. On categories of wood:**

Except wood of Group I.A (specified in Decree No. 18/HDBT of January 17, 1992) products under Items 1.1 and 1.2 mentioned above can be made of wood from

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Group 8 to Group 1 and processed for export. The list of this group of wood was specified in Decision No. 2198/CNR of November 26, 1977 of the Ministry of Forestry (now the Ministry of Agriculture and Rural Development).

**3. On the managerial mechanism:** The products mentioned above shall be managed when exported according to the yearly quota of export timber allocated to the enterprises under Clause 1, Article 5 of Decision No. 65/1998/QD-TTg.

**4. On the procedures of export:** As stipulated in Article 1, Decision No. 136 /1998/QD-TTg of July 31, 1998 (supplement to Article 5, Decision No. 65/1998/QD-TTg of March 24, 1998) of the Prime Minister.

**5.** In the process of implementation, if any difficulty arises, the localities and enterprises should report to the Ministry of Agriculture and Rural Development for consideration and settlement.

The Ministry of Agriculture and Rural Development proposes that the People's Committees of the provinces and cities and the related ministries and branches coordinate their guidance in the implementation.

*For the Minister of  
Agriculture and Rural Development  
Vice Minister  
NGUYEN VAN DANG*

**LIST OF DOCUMENTS, ISSUED BY THE MINISTRY OF FINANCE BY APRIL 30, 1998,  
HAVING CEASED TO BE EFFECTIVE, ALREADY BEEN ABROGATED OR REPLACED**  
*(Issued together with Decision No. 121/1999/QD-BTC of October 1, 1999)*

Ordinal number	Form of documents	Document's serial number	Date of issuance	Extracted contents
<b>I. TAX DOMAIN</b>				
1	Circular	46-TC/TNN	12/02/1977	On the implementation of agricultural tax policies for land planted with long-term industrial trees and fruit trees
2	Circular	12-TC/TNN	07/11/1977	Guiding the implementation of agricultural tax exemption and/or reduction policies in the northern provinces and cities
3	Circular	226-TC/TNN	22/07/1978	Guiding the methods of agricultural tax calculation, payment, exemption and/or reduction for agricultural cooperatives in the South
4	Circular	21-TC/TNN	04/11/1978	On the implementation of agricultural tax exemption and/or reduction policies for areas struck with crop failure due to typhoon and flood
5	Circular	24-TC/TNN	26/12/1978	On the consolidation of Agricultural Tax Board in communes of southern provinces and cities
6	Circular	10-TC/TNN	04/09/1979	On the collection of taxes on medical organizations, collectives that grow and/or process pharmaceuticals according to the Government's Resolution No. 266/CP
7	Decision of the Minister of Finance	270/TC/QD/TCCB	08/12/1980	On the organizational structure of the Industrial and Commercial Tax Department
8	Circular	28-TC/TNN	27/10/1981	Guiding the determination of output for tax calculation for one-crop fields turned into two-crop ones
9	Circular	11-TC/TNN	31/03/1983	Guiding the implementation of the State Council's Ordinance and the Ministers Council's Decree on agricultural tax
10	Decision of the Minister of Finance	66-TC/TNN	05/07/1983	Providing temporary regulations on residential land areas exempt from agricultural tax
11	Decision of the Minister of Finance	258-TC/QD/TCCB	06/10/1983	On organizational structure of the State Collection Department under the Ministry of Finance
12	Circular	31-TC/TQD	06/10/1983	Guiding the functions, tasks and organizational structure of the State Collection and Financial Management
13	Circular	49 TC/TNN	31/12/1983	Providing for agricultural tax apparatus in financial agency of all levels