

**THE MINISTRY OF  
FINANCE**

**No. 14/2015/TT-BTC**

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

*Hanoi, January 30, 2015*

## **CIRCULAR**

### **Guiding the classification, analysis for classification; analysis for quality inspection and food safety inspection of exports and imports<sup>(\*)</sup>**

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

*Pursuant to November 29, 2006 Law No. 78/2006/QH11 on Tax Administration and Law No. 21/2012/QH13 of 2012, Amending and Supplementing a Number of Articles of the Law on Tax Administration;*

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

*Pursuant to June 14, 2005 Commercial Law No. 36/2005/QH11;*

*Pursuant to November 21, 2007 Law No. 05/2007/QH12 on Product and Goods Quality;*

*Pursuant to June 17, 2010 Law No. 55/2010/QH12 on Food Safety;*

*Pursuant to the Government's Decree No. 08/2015/ND-CP of January 21, 2015, detailing and providing measures for the implementation of the Customs Law regarding customs procedures and customs inspection, supervision and control;*

*Pursuant to the Government's Decree No. 83/2013/ND-CP of July 22, 2013, detailing a number of articles of the Law on Tax Administration and the Law Amending and Supplementing a Number of Articles of the Law on Tax Administration;*

*Pursuant to the Government's Decree No. 91/2014/ND-CP of October 1, 2014, amending and supplementing a number of articles of tax decrees;*

*Pursuant to the Government's Decree No. 87/2010/ND-CP of August 13, 2010, detailing a number of articles of the Law on Export Duty and Import Duty;*

*Pursuant to the Government's Decree No. 20/2006/ND-CP of February 20, 2006, detailing the Commercial Law regarding commercial inspection service business;*

*Pursuant to the Government's Decree No. 132/2008/ND-CP of December 31, 2008, detailing a number of articles of the Law on Product and Goods Quality;*

*Pursuant to the Government's Decree No. 38/2012/ND-CP of April 25, 2012, detailing a number of articles of the Law on Food Safety;*

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

*In implementation of Decision No. 49/QĐ-CTN of March 6, 1998, of the President of the Socialist Republic of Vietnam, on Vietnam's accession to the International Convention on the Harmonized Commodity Description and Coding System;*

<sup>(\*)</sup> Công Báo Nos 397-398 (01/4/2015)

*In implementation of the Protocol on implementation of the ASEAN Harmonized Tariff Nomenclature;*

*At the proposal of the General Director of Customs,*

*The Minister of Finance promulgates the Circular guiding the classification, analysis for classification; analysis for quality inspection and food safety inspection exports and imports as follows:*

## Section 1

### GENERAL PROVISIONS

#### **Article 1.** Scope of regulation and subjects of application

1. This Circular guides the classification, use of analysis results for classification and use of analysis results for quality inspection and food safety inspection of imports and exports.

2. Customs declarants, customs offices, customs officers and other organizations and individuals, when performing jobs related to classification, quality inspection and food safety inspection of exports and imports, shall comply with this Circular.

#### **Article 2.** Interpretation of terms

In this Circular, the terms and phrases below are construed as follows:

1. International Convention on the Harmonized Commodity Description and Coding System (HS Convention) is a convention on the harmonized commodity description and coding system passed by the Customs Cooperation Council, now the World Customs Organization (WCO), on June 14, 1983, in Brussels, the Kingdom of Belgium.

2. The Harmonized Commodity Description and Coding System of the World Customs Organization (the HS) is a system comprising headings and subheadings of goods together with related codes, Section, Chapter and Subheading Notes and General Rules.

3. Harmonized Commodity Description and Coding Nomenclature of the World Customs Organization (HS Nomenclature) comprises headings (with a four-digit code), subheadings (with a six-digit code) and legal notes of Sections, Chapters and subheadings which are systematically arranged corresponding to names, description and codes of goods.

4. General Rules are general principles for the interpretation of the HS for classification of goods into a specific heading or subheading.

5. Legal notes are explanatory contents of sections, chapters and subheadings, which are included at the beginning of Sections and Chapters of the HS Nomenclature.

6. ASEAN Harmonized Tariff Nomenclature (AHTN) is a commodity nomenclature adopted by ASEAN countries on the basis of the HS of the World Customs Organization.

7. Goods analysis means the analysis by professional organizations of the customs office of samples of exports and imports with machinery and technical equipment to determine:

a/ Composition, structure, physical and chemical properties and use as the basis for goods classification according to Vietnam's List of Exports and Imports;

b/ Goods quality standards according to national standards promulgated by state management agencies or international standards for specialized inspection (quality inspection, food safety inspection) as a basis for customs clearance decision.

8. Goods inspection means that a customs office solicits assessment from an inspection organization in accordance with law to analyze and determine the structure, composition,

physical and chemical properties and use of goods at the request of the customs office in order to determine goods names and apply the codes of exports and imports.

**Article 3.** Analysis for goods classification

1. In case a customs office does not have sufficient grounds to determine the correctness of goods classification by a customs declarant, it shall conduct analysis to classify such goods.

2. In case a customs office does not have conditions to analyze goods, it shall use services of an inspection organization in accordance with the law on commercial inspection services as the basis for implementation.

3. To classify goods, a customs declarant may use goods inspection services of inspection organizations in accordance with law or the database on Vietnam's List of Exports and Imports to determine the composition, physical and chemical properties, features and use of exports and imports.

Section 2

GOODS CLASSIFICATION

**Article 4.** Principles of goods classification

1. One goods item must have a single code according to Vietnam's List of Exports and Imports.

2. The classification of exports and imports must comply with:

a/ Article 26 of June 23, 2014 Customs Law No. 54/2014/QH13;

b/ Article 16 of the Government's Decree No. 08/2015/ND-CP of January 15, 2015, detailing and providing measures for the implementation of the Customs Law regarding customs procedures and customs inspection, supervision and control;

c/ Contents guided in this Circular.

**Article 5.** Use of classification results

1. Goods classification results shall be used to apply goods management policies on the basis of implementation of regulations on conditions, procedures and dossiers applied to the List of goods banned or suspended from export; the List of goods banned or suspended from import; the List of goods exported or imported under licenses of competent state management agencies; or the List of goods subject to specialized inspection which are effective at the time of declaration registration.

2. Goods classification results shall be used for the application of the tax rate on a goods item on the basis of implementation of regulations of the tariffs applicable to exports and imports and effective at the time of declaration registration, and conditions, procedures and dossiers for application of tax rates prescribed in legal documents on taxes on exports and imports.

**Article 6.** Classification and tax rate application for special cases

1. In case of classifying goods according to Article 4 of this Circular, if it is impossible to identify a single code according to Vietnam's List of Exports and Imports, the following documents shall be used:

a/ Explanatory notes of the HS Nomenclature;

b/ Compendium of classification opinions of WCO;

- c/ Supplementary explanatory notes of the AHTN;
- d/ Database on Vietnam's List of Exports and Imports.

2. In case there is a difference in goods description between Vietnam's List of Exports and Imports and the HS Nomenclature, the goods description of the HS Nomenclature shall be applied directly to the classification and settlement of complaints according to the principle of application of provisions of treaties.

The General Department of Customs shall publish on its website the documents specified in Clauses 1 and 2 of this Article.

3. In case there are divergent opinions about goods classification or tax rate application in the application of Vietnam's List of Exports and Imports or specialized standards, the Ministry of Finance shall reach agreement with related line ministries for handling.

4. In case the General Director of Customs, the Minister of Finance or the head of another concerned agency promulgates a revised document guiding the classification which affects the customs declaration of codes and tax rates and effectiveness of production and business activities of customs declarants and taxpayers, goods classification and tax rate application shall be conducted from the date such revised document takes effect in accordance with law.

**Article 7.** Classification of combined machines or combinations of machines under Chapters 84, 85 and 90 of Vietnam's List of Exports and Imports

1. A customs declarant for importation of combined machines (consisting of two or more machines) or combinations of machines under Chapters 84, 85 and 90 of Vietnam's List of Exports and Imports may opt to make classification according to legal notes Nos. 3, 4 and 5, Part XVI of Vietnam's List of Exports and Imports or by machine or equipment.

2. If classifying combined machines or combinations of machines according to legal notes Nos. 3, 4 and 5, Part XVI of Vietnam's List of Exports and Imports, regardless of whether such machines are imported from different sources, in the same shipment or in different shipments and have customs procedures cleared at one or more than one border gate, the customs declarant and customs office shall comply with Clauses 3 and 4 below.

3. Procedures for customs declarants:

a/ Before importing the first shipment, a customs declarant shall electronically register the list of machinery and equipment (below referred to as list) (made according to Form No. 01/DKDMNB/2015 provided in the Appendix to this Circular) enclosed with a reconciliation monitoring slip (made according to Form No. 02/PTDTL-DMNB/2015 provided in the Appendix to this Circular) at the customs branch most convenient for him/her/it;

b/ A customs declarant that needs to modify or supplement the registered list shall, before importing the first shipment or before importing the next shipment involving the modified or supplemented list, submit the modified or supplemented list and reconciliation monitoring slip to the customs branch having registered that list;

c/ If losing the list and reconciliation monitoring slip, a customs declarant shall send a written request for re-grant of the list to the customs office having registered such list; make a new reconciliation monitoring slip in which the customs declarant shall declare and take responsibility before law for the number of declarations and quantity of machinery and equipment on the list already imported and send it to the customs office which will clear import procedures for the next shipment.

4. Procedures for customs offices:

a/ Upon receipt of lists:

a.1/ Right after a customs declarant registers the list prescribed at Point a, Clause 3 of this Article, the customs branch registering that list and concurrently carrying import procedures shall receive the list and open a monitoring book and affix its seal for certification to 2 import lists and a reconciliation monitoring slip (keeping 1 original list and handing the other together with the original reconciliation monitoring slip to the customs declarant); and make classification and reconciliation according to Point b below.

In case a customs declarant carries out import procedures at a customs branch other than the one having registered the list, the customs branch clearing import procedures shall receive the list together with the reconciliation monitoring slip registered by the customs declarant; and make classification and reconciliation according to Point b below.

a.2/ In case a customs declarant needs to modify or supplement the list and reconciliation monitoring slip, the customs branch having registered the list shall examine and make a monitoring slip and affix its seal for certification to 2 lists and the reconciliation monitoring slip that need modification or supplementation (keeping 1 original list and handing the other original list and the original reconciliation monitoring slip to the customs declarant for producing to the customs office upon carrying out customs procedures for actually imported goods) according to regulations.

a.3/ At the request of a customs declarant that loses the list and reconciliation monitoring slip, the customs branch having registered the list and concurrently carrying out import procedures shall conduct examination and re-grant the list; check contents declared in the new reconciliation monitoring slip made by the customs declarant, compare them with information in the customs system to certify the reconciliation monitoring slip for machinery and equipment which have not yet been imported.

In case a customs declarant carries out import procedures at a customs branch other than the one having registered the list, the customs branch clearing import procedures for the next shipment shall receive the new reconciliation monitoring slip made by the customs declarant, check, compare and certify the reconciliation monitoring slip in the same way as guided for customs branches having registered lists for customs declarants and concurrently clearing import procedures.

b/ Upon clearance of import procedures: In addition to implementing customs procedures as prescribed, the customs office shall, based on customs dossiers, reconcile in the reconciliation monitoring slip machinery and equipment already imported by the customs declarant, sign for certification according to regulations, and file in the customs dossier 1 copy of the list and the reconciliation monitoring slip in which reconciliation has been made.

When goods written in the reconciliation monitoring slip are all imported, a leader of the last customs branch clearing import procedures shall certify that “all goods are imported according to list No. . . .” on the original reconciliation monitoring slip of the customs declarant, keep 1 copy, give the customs declarant 1 copy and send the original to the customs branch having issued the reconciliation monitoring slip for examination of goods for which customs procedures have been cleared according to regulations.

In case the customs branch receiving the list registration concurrently carries out import procedures for machinery and equipment as prescribed at Point a.1 above, after its leader certifies

the importation of all goods on the reconciliation monitoring slip, the customs branch shall keep the original, grant a copy to the customs declarant and forward another copy together with the list registration dossier for examination of goods for which customs procedures have been cleared according to regulations.

5. Additional declaration (if any) must comply with the Ministry of Finance's regulations on customs procedures; customs examination and supervision; export duty, import duty and tax administration for exports and imports.

6. For importation of synchronous and complete machinery and equipment which were previously certified by competent agencies that actually imported main machines and goods have been classified by main machine, the rest to be imported shall be classified by main machine.

**Article 8.** Classification of unassembled or disassembled machinery and equipment

1. Goods being unassembled or disassembled machinery and equipment due to packing, preservation or transportation requirements shall be classified according to Rule 2a of the six General Rules for the interpretation of the HS.

In case goods are imported from different sources, in different shipments and have procedures cleared at one or more than one border gate, customs declarants and customs offices shall comply with Clauses 2 and 3 below.

2. Procedures for customs declarants:

a/ Before importing the first shipment, a customs declarant shall electronically register a list of separate components and parts of machinery and equipment (below referred to as list) (made according to Form No. 03/DMTBDKNK-TDTL/2015 provided in the Appendix to this Circular) enclosed with 1 reconciliation monitoring slip for separate components and parts of machinery and equipment (made according to Form No. 04/PTDTL-TBNC/2015 provided in the Appendix to this Circular) at the customs branch most convenient for him/her/it;

b/ A customs declarant that needs to change or supplement separate components and parts of machinery and equipment in the registered list may make such change or supplementation and shall, before importing the first shipment or before importing the next shipment involving the modified or supplemented list, submit the modified or supplemented list and the reconciliation monitoring slip to the customs branch having registered the list;

c/ If losing the list and reconciliation monitoring slip of separate components and parts of machinery and equipment, a customs declarant shall carry out the procedures as prescribed at Point c, Clause 3, Article 7 of this Circular.

3. Procedures for customs offices:

a/ Upon receipt of lists:

a.1/ Right after a customs declarant registers the list and reconciliation monitoring slip, the customs branch registering the list and concurrently carrying import procedures shall receive the list, make a monitoring slip and affix its seal for certification to 2 import lists and the reconciliation monitoring slip (keeping 1 original list and handing the other together with the original reconciliation monitoring slip to the customs declarant); and make classification, calculate tax according to Clause 1 of this Article, and make reconciliation according to Point b below.

In case a customs declarant carries out import procedures at a customs branch other than the one having registered the list, the customs branch clearing import procedures

shall receive 1 original list together with the original conciliation monitoring slip; make classification, calculate tax according to Clause 1 of this Article, and make reconciliation according to Point b below.

a.2/ A customs declarant that needs to modify or supplement the list and reconciliation monitoring slip for separate components and parts of machinery and equipment shall carry out the procedures as prescribed at Point a.2, Clause 4, Article 7 of this Circular.

a.3/ A customs declarant that loses the list and reconciliation monitoring slip of separate components and parts of machinery and equipment shall carry out the procedures as prescribed at Point a.3, Clause 4, Article 7 of this Circular.

b/ Upon clearance of import procedures: In addition to implementing customs procedures as prescribed, the customs office shall, based on customs dossiers, reconcile in the reconciliation monitoring slip components and parts already imported by the customs declarant, sign for certification according to regulations, and file in the customs dossier 1 copy of the list and reconciliation monitoring slip in which reconciliation has been made.

When goods written in the reconciliation monitoring slip are all imported, the leader of the last customs branch clearing import procedures shall certify that “all goods are imported according to list No...” on the original reconciliation monitoring slip of the customs declarant, keep 1 copy, give the customs declarant 1 copy and send the original to the customs branch having issued the reconciliation monitoring slip for examination of goods for which customs procedures have been cleared according to regulations.

In case the customs branch receiving the list registration concurrently carries out import procedures for components and parts as prescribed at Point a.1 above, after its leader certifies the importation of all goods in the reconciliation monitoring slip, the customs branch shall keep the original, grant a copy to the customs declarant and forward another copy of the reconciliation monitoring slip together with the list registration dossier for examination of goods for which customs procedures have been cleared according to regulations.

4. Additional declaration (if any) must comply with the Ministry of Finance’s regulations on customs procedures; customs examination and supervision; export duty, import duty and tax administration for exports and imports.

### Section 3

#### ANALYSIS AND INSPECTION FOR GOODS CLASSIFICATION; ANALYSIS FOR QUALITY INSPECTION AND FOOD SAFETY INSPECTION

##### **Article 9.** Dossiers of request for analysis for classification

A customs office which requests goods analysis shall make an analysis request dossier, which must comprise:

1. The analysis written request cum goods sampling record (made according to Form No. 05/PYCPT/2015 provided in the Appendix to this Circular).
2. A slip indicating numbers and dates of documents and papers in the customs dossier related to sample goods.
3. Sample goods to be analyzed.

##### **Article 10.** Samples of exports and imports for analysis for classification

###### 1. Sampling

- a/ Samples of exports and imports shall be taken for analysis according to Clause 5, Article 29

of Decree No. 08/2015/ND-CP of January 21, 2015. The sampling must comply with the analysis written request cum goods sampling record (made according to Form No. 05/PYCPT/2015 provided in the Appendix to this Circular). Samples shall be taken from the shipment requiring analysis and must be representative and sufficient in quantity and volume for inspection or settlement of complaints. Samples shall be taken in the presence of the customs declarant's representative. Samples shall be signed for certification by involved parties and sealed up. The delivery of samples shall be recorded in writing with signatures of involved parties.

In case the customs declarant is absent, the customs office shall take samples in the witness of the state agency in the border gate and representatives of transport and port, warehouse and storage yard businesses who shall sign for certification.

b/ Number of samples: 2.

When unable to take sufficient samples as required, 1 sample shall be taken enclosed with the catalogue and photos of the sample.

In case the customs declarant imports only 1 sample, samples shall not be taken.

c/ Delivery of samples: The customs office which requests analysis shall directly send samples. A customs declarant that wants to directly send samples shall take responsibility for the integrity of samples and sample sending time.

A sample is legally valid only when its seal is unbroken.

2. A customs declarant shall produce goods for the customs office to take samples for analysis.

3. Use of goods samples

a/ Analysis: A customs office shall receive samples (according to Form No. 06/PTNYCPT/2015 provided in the Appendix to this Circular) and analyze them;

b/ Sample storage: Within 120 days after issuing a notice of classification results, except for special goods such as dangerous goods, degenerated goods and goods which cannot be stored for the above period.

Stored samples shall be used when the customs declarant disagrees with the analysis result and requests inspection by a lawfully licensed organization, or for settlement of complaints.

c/ Return of goods samples:

In case a customs declarant requests return of samples, the customs office shall make a record of sample return to the customs declarant (according to Form No. 07/BBTLMHH/2015) and shall not take responsibility for the quality of returned samples which have been affected by the analysis process. In case of returning goods samples within the time limit for sample storage prescribed at Point b, Clause 3 of this Article, a customs declarant that has recognized the analysis result may not lodge any complaint about such result.

d/ Destruction of analyzed goods samples:

Customs offices shall destroy samples upon expiration of the storage time limit according to regulations; samples of dangerous goods, degenerated goods or goods which can be no longer stored. Sample destruction decisions and records shall be kept according to regulations on dossier preservation.

4. The General Director of Customs shall specifically guide the technical process and documents for sampling and sample destruction.

5. A customs office which sends samples to an inspection organization for inspection shall make a dossier and carry out procedures for sending samples for inspection in accordance with the law on commercial inspection services.

**Article 11.** Notification of classification results

1. Within 5 working days, or 20 working days in case the analysis time depends on the technical analysis process, after receiving a complete dossier and samples, the General Director of Customs shall issue a notice of goods classification result (made according to Form No. 08/TBKQPL/2015 provided in Appendix to this Circular).

a/ For goods samples with the analysis result showing satisfaction of the criteria prescribed at Points a.1 and a.3 or at Points a.2 and a.3 below, the time limit for notifying the analysis result together with the goods code must be 5 working days, or 10 working days in case the analysis time depends on the technical analysis process, after receiving a complete dossier and samples:

a.1/ Name of goods: The goods name stated in the notice of analysis result according to the criteria under Vietnam's List of Exports and Imports is the same as stated in the column "Name by structure, use" in the General Director of Customs' classification result notice issued earlier.

a.2/ Nature of goods: Type, composition and use of goods stated in the analysis result notice are identical with those stated in the General Director of Customs' classification result notice issued earlier.

a.3/ Code of goods is the one stated in the General Director of Customs' classification result notice issued earlier.

b/ In case the analysis result of sample goods does not fall into any case specified at Point a above, the time limit for notifying classification results must comply with Clause 1 of this Article.

c/ For an analysis request dossier with 2 or more goods samples or with complicated goods samples requiring longer analysis time, the time limit for analysis, classification and notification of classification results to customs declarants may be extended for another 10 working days at most.

2. In case a customs office sends samples to an inspection organization for inspection, within 5 working days, or 8 working days for complicated goods samples requiring longer time, after receiving the goods inspection result, the General Director of Customs shall issue a notice of goods classification result (made according to Form No. 08/TBKQPL/2015 provided in the Appendix to this Circular).

For goods samples with inspection results falling into any case specified at Point a, Clause 1 of this Article, the time limit for notifying the analysis result together with the goods code must be 5 working days after receiving the goods inspection result.

3. The General Director of Customs' classification notice must serve as a basis for determination of tax rates and implementation of goods management policies, be updated into the database of customs offices and published on the website of the General Department of Customs.

4. A customs declarant that disagrees with the General Director of Customs' goods classification result may lodge a complaint in accordance with the Law on Complaints or solicit inspection according to Article 30 of the Government's Decree No. 08/2015/ND-CP of January 21, 2015.

**Article 12.** Dossiers and goods samples for analysis for quality inspection and food safety inspection

Analysis request dossiers and goods samples must comply with line ministries' regulations and guidance on quality inspection and food safety inspection.

**Article 13.** Analysis for quality inspection and food safety inspection

1. In case a line ministry assigns or appoints a customs office to conduct quality inspection or food safety inspection, that customs office shall analyze goods on the basis of the conditions and standards promulgated by state management agencies.

The customs office shall notify goods items of which it will conduct quality inspection or food safety inspection under the assignment or appointment of line ministries.

2. A notice of quality inspection or food safety inspection results must fully show goods sample analysis results and conclusions according to the criteria stipulated by the line ministry.

3. The notice of quality inspection or food safety inspection results must be the basis for customs clearance of goods.

4. The General Director of Customs shall issue a notice of quality inspection or food safety inspection results (made according to Form No. 09/TBKQKT-CL-ATTP/2015 provided in the Appendix to this Circular) within the time limit prescribed by the law on quality inspection and food safety inspection.

5. A customs declarant that disagrees with the General Director of Customs' notice of quality inspection or food safety inspection results may lodge a complaint in accordance with the Law on Complaints or solicit inspection according to Article 30 of the Government's Decree No. 08/2015/ND-CP of January 21, 2015.

#### Section 4

#### DATABASE ON VIETNAM'S LIST OF EXPORTS AND IMPORTS

**Article 14.** Information sources for building the database on the exports and imports list

1. The HS Convention and its annexes.

2. Vietnam's List of Exports and Imports.

3. The List of goods banned from export and import; List of goods exported and imported under licenses of competent state agencies, List of goods subject to specialized management under the Government's Decree No. 187/2013/ND-CP of November 20, 2013.

4. The Ministry of Finance's documents guiding goods classification.

5. Other information sources from:

a/ Documents on settlement of complaints about goods classification and tax application of the Ministry of Finance and the General Department of Customs;

b/ Notices of classification results of the General Director of Customs;

c/ Notices of results of determination of codes in advance of the General Director of Customs.

**Article 15.** Competence to collect, update and revise the database on Vietnam's List of Exports and Imports

1. The General Department of Customs shall organize the building of the database on Vietnam's List of Exports and Imports in accordance with Article 18 of the Government's

Decree No. 08/2015/ND-CP of January 21, 2015, ensuring its completeness, comprehensiveness, centralization, consistency and updating.

2. Information in the database shall be added or revised when the information sources specified in Article 14 of this Circular change.

3. The General Department of Customs shall publish the information specified in Article 14 of this Circular on its website for use by customs declarants, related state management agencies, customs offices at all levels and customs officers.

#### Section 5

#### IMPLEMENTATION PROVISIONS

##### **Article 16. Effect**

1. This Circular takes effect 45 days after the date of its signing.

In case samples have been taken for analysis and inspection of goods under registered customs declarations but analysis and inspection results have not yet been available by the effective date of this Circular, relevant documents effective at the time of declaration registration shall be applied.

Pending the effective date of this Circular, the goods classification, sampling, and sample sending, storage, analysis, classification and inspection must comply with regulations applicable at the time before the effective date of this Circular.

To annul the Ministry of Finance's Circular No. 49/2010/TT-BTC of April 12, 2010; Articles 17 and 97 of Circular No. 128/2013/TT-BTC of September 10, 2013, and Official Letter No. 1280/BTC-TCHQ of January 24, 2014, guiding the reconciliation of separate components and parts of machinery and equipment in complete units.

2. In the course of implementation, if related documents referred to in this Circular are amended, supplemented or replaced, the amending, supplementing or replacing documents shall apply.

##### **Article 17. Organization of implementation**

1. The General Director of Customs shall, pursuant to this Circular, promulgate customs procedures for classification of goods to be analyzed, a regulation on analysis for classification of goods, analysis for quality inspection and food safety inspection, and a regulation on building, collection and updating of the database; build and ensure physical foundations, equipment, machinery and human resources for the effective performance of the task of analyzing exports and imports; guide customs units in uniform implementation to create favorable conditions for export and import activities and proper state customs management;

2. Customs offices, customs declarants, taxpayers and related organizations and individuals shall classify goods, conduct analysis for classification of goods and analysis for quality inspection and food safety inspection according to current regulations and this Circular, and report problems arising in the course of implementation to the Ministry of Finance (the General Department of Customs) for consideration, guidance and prompt settlement.-

*For the Minister of Finance*  
Deputy Minister  
DO HOANG ANH TUAN

*Note: The Appendix to this Circular is not translated.*