

vehicles, tools and materials under Clause 1, Article 14 of the Government's Decree No. 04/2009/ND-CP of January 14, 2009, as follows:

**Article 1.** Subjects of application

1. State management agencies in charge of natural resources and environment and domains eligible for incentives and supports for environmental protection activities.

2. Organizations and individuals that carry out environmental protection activities, including collecting, storing, transporting, recycling or disposing of wastes; conducting environmental observation and analysis; and producing clean and renewable energies, under investment projects on environmental protection.

**Article 2.** List of import duty-free goods

To promulgate together with this Circular a list of import duty-free goods under Clause 1, Article 14 of the Government's Decree No. 04/2009/ND-CP of January 14, 2009.

**Article 3.** Organization of implementation

1. Machinery, equipment, vehicles, tools and materials on the list promulgated together with this Circular may be imported for direct use in collecting, storing, transporting, recycling or disposing of wastes; conducting environmental observation and analysis; or producing clean and renewable energies.

2. Based on the list of goods promulgated together with this Circular, import duty-exempt entities defined in Article 1 of this Circular shall make customs dossiers and carry out duty exemption procedures under Article 11; Clauses 2, 3, 5 and 6, Article 101; and Article 102 of the Finance Ministry's Circular No. 79/2009/TT-BTC of April 20, 2009, guiding customs procedures; customs inspection and supervision;

***THE MINISTRY OF FINANCE***

**Circular No. 101/2010/TT-BTC of July 14, 2010, guiding the exemption from import duty under the Government's Decree No. 04/2009/ND-CP of January 14, 2009, on incentives and supports for environmental protection activities**

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

*Pursuant to the Government's Decree No. 149/2005/ND-CP of December 8, 2005, detailing the implementation of the Law on Import Duty and Export Duty;*

*Pursuant to the Government's Decree No. 04/2009/ND-CP of January 14, 2009, on incentives and supports for environmental protection activities;*

*Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*The Ministry of Finance guides the exemption from import duty on machinery, equipment,*

export duty and import duty and tax administration for exports and imports.

3. Duty-exempt entities defined in this Circular shall inspect and finalize the import and use of duty-free goods on the list promulgated together with this Circular and report such to customs offices that carry out duty exemption procedures under Article 103 of the Finance Ministry's Circular No. 79/2009/TT-BTC of April 20, 2009.

4. Import duty exemption under this Circular is applicable to cases of expansion of projects or replacement or renewal of technologies.

5. Goods specified in this Circular which are imported by organizations or individuals that are entrusted to import goods or bid winners for import and supply of goods to entities defined in Article 1 of this Circular are also free from import duty.

6. For goods already exempt from duty under this Circular which are later used for purposes other than those eligible for duty exemption, duty payers shall declare and fully pay duty and fine (if any) under the law on import duty and export duty.

**Article 4.** Effect

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

2. Any problems arising in the course of implementation should be promptly reported to the Ministry of Finance for study and additional guidance.-

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

LIST OF IMPORT DUTY-FREE GOODS UNDER CLAUSE 1, ARTICLE 14 OF DECREE  
No. 04/2009/ND-CP

*(Promulgated together with the Finance Ministry's Circular No. 101/2010/TT-BTC  
of July 14, 2010)*

No.	Description	Code
1	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment  Other than tanks of up to 4,000 m <sup>3</sup> and of a diameter of up to 57.5 m; pressure tanks and compressed gas tanks of up to 1,000 m <sup>3</sup> and of a working pressure of up to 100 at with product P.V. < 4,000	7309.00.00.00
2	Aluminum reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	7611.00.00.00

3	Gas or liquefied gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	
	- Gas or liquefied gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	8405.10.00.00
	- Parts	8405.90.00.00
4	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters	
	- Vacuum pumps	8414.10.10.00 8414.10.20.00
	- Air compressors used in cooling equipment	8414.30.10.00 8414.30.90.00
	- Air compressors installed on frames with moving wheels Other than those of a capacity of up to 32 at, 18 m <sup>3</sup> /h	8414.40.00.00
	- Fans:	8414.59.10.10 8414.59.90.10
	- Other	8414.80.11.00 8414.80.12.00 8414.80.19.00 8414.80.30.00 8414.80.41.00 8414.80.42.90 8414.80.49.20 8414.80.49.90 8414.80.51.00 8414.80.59.00 8414.80.91.10 8414.80.91.90 8414.80.99.00

	- Parts	8414.90.11.00 8414.90.12.90 8414.90.19.00 8414.90.91.10 8414.90.91.90 8414.90.99.10 8414.90.99.90
5	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or equipment of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric	
	- Instantaneous or storage water heaters, non-electric Other than those using a livestock pharmaceutical production chain, of a productivity of 40-100 kg/h, and drying temperature of 70-80°C	8419.19.90.00 8419.39.11.00 8419.39.19.00 8419.39.20.00
	- Distilling or rectifying equipment	8419.40.10.00 8419.40.20.00
	- Heat exchange units	8419.50.10.00 8419.50.20.00 8419.50.30.00 8419.50.40.00 8419.50.90.00
	- Air or other gas liquefiers	8419.60.10.00 8419.60.20.00
	- Other machinery and equipment	8419.89.13.00 8419.89.19.00 8419.89.20.00

	- Parts	8419.90.12.00 8419.90.19.00 8419.90.20.00
6	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	
	- Centrifuges, including centrifugal dryers	8421.19.90.00
	- Filtering or purifying machinery and apparatus, for liquids	8421.21.19.00 8421.21.29.10 8421.21.29.90 8421.22.10.00 8421.22.20.10 8421.22.20.90 8421.23.11.00 8421.23.19.00 8421.23.91.00 8421.23.99.00 8421.29.10.00 8421.29.30.00 8421.29.40.00 8421.29.50.00 8421.29.90.00
	- Filtering or purifying machinery and apparatus, for gases	8421.31.10.00 8421.31.90.00
	- Parts	8421.91.20.00 8421.91.90.00
7	Self-propelled bulldozers, angle dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	
	- Tamping machines and road rollers	8429.40.10.10
	Other than rubber- or steel-wheel static rollers of a tonnage of up to 12 tons; and steel-wheel vibrating rollers of a vibratory tonnage of up to 10 tons	8429.40.10.90 8429.40.30.00

8	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above	
	- Hydraulic presses	8462.91.00.00
9	Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	
	- Splitting, slicing or paring machines	8465.96.10.00 8465.96.20.00
	- Lathes	8465.99.30.00 8465.99.40.00
	- Machines for deburring the surfaces of printed circuit boards/printed wiring boards during manufacturing; for scoring printed circuit boards/printed wiring boards or printed circuit board/printed wiring board substrates; laminating presses for manufacturing printed circuit boards/printed wiring boards	8465.99.50.00
	- Other	8465.99.60.00 8465.99.90.00
10	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 thru 84.65, including work or tool holders, self-opening die-heads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand	
	- For machines of heading 84.62 or 84.63	8466.94.00.00
11	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or molding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry molds of sand	
	- Sorting, screening, separating or washing machines	8474.10.10.00
	Other than sand-separating machines with a capacity of 25 m <sup>3</sup> /h-50m <sup>3</sup> /h	8474.10.20.00

	- Crushing or grinding machines Other than stone-crushing or -screening stations with a capacity of up to 50 tons/h; ball mills of a capacity of up to 6 tons/h with revolving number $n = 29.2$ revolutions/minute, of up to 8 tons/h with $n = 23.9$ revolutions/minute, or of up to 14 tons/h with $n = 21.4$ revolutions/minute (input materials of 0-0.25 mm, output products of 0-0.74 mm); calcium carbonate powder-crushing machines of a capacity of 2.5 tons/h, of a fineness $d_{50}$ of up to 2 $\mu\text{m}$ or $d_{97}$ of up to 10 $\mu\text{m}$ ; jaw crushers 400x600 of a capacity of up to 10 $\text{m}^3/\text{h}$ ; and Raymond mills of a diameter of up to 2,800 mm and a capacity of up to 40 kW	7474.20.11.00 7474.20.19.00 7474.20.21.00 7474.20.29.00
12	<b>Machines and mechanical appliances, having individual functions</b>	
	- Machines and other mechanical equipment Other than automatic wire coil-winders for ceiling fans of a winding speed of up to 2,000 revolutions/minute, engine 2 x 0.5 HP, 3 phases, 220/380V, number of winding slots of 12-20, micro-operation; cement shaft-kiln switches	8479.81.10.00 8479.81.20.00 8479.82.10.00 8479.82.20.00 8479.89.20.00 8479.89.30.00 8479.89.40.00 8479.90.20.00 8479.90.30.00 8479.90.40.00
13	<b>Taps, cocks, valves and similar appliances for pipelines, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves</b>	
	- Pressure-reducing valves	8481.10.11.00 8481.10.19.00 8481.10.20.00 8481.10.90.00
	- Valves for oleo-hydraulic or pneumatic transmissions	8481.20.10.00 8481.20.90.10 8481.20.90.90
	- Check (unidirection) valves	8481.30.10.00 8481.30.20.00 8481.30.90.00

	- Safety or relief valves	8481.40.10.00 8481.40.90.00
	- Other appliances	8481.80.11.00 8481.80.12.00 8481.80.13.00 8481.80.14.00 8481.80.21.00 8481.80.12.00 8481.80.30.00 8481.80.41.00 8481.80.49.00 8481.80.51.00 8481.80.59.00 8481.80.61.00 8481.80.62.00 8481.80.63.00 8481.80.64.00 8481.80.65.00 8481.80.66.00 8481.80.67.00 8481.80.71.00 8481.80.72.00 8481.80.73.00 8481.80.74.00 8481.80.75.00 8481.80.76.00 8481.80.81.00 8481.80.82.00 8481.80.83.00 8481.80.84.00 8481.80.85.10 8481.80.85.90 8481.80.86.00 8481.80.91.10 8481.80.91.90 8481.80.99.10 8481.80.99.90 8481.90.10.00 8481.90.21.00 8481.90.23.00 8481.90.29.00
		8481.90.30.00 8481.90.40.00 8481.90.90.00

14	Electric motors and generators (excluding generating sets)	
	- Alternating current generators (alternators)	8501.62.10.00 8501.62.90.00 8501.63.00.00 8501.64.00.00
15	Electric generating sets and rotary converters	
	- Other electric generating sets	8502.31.10.00 8502.31.90.00 8502.39.10.00 8502.39.20.00 8502.39.31.00 8502.39.39.00
	- Electric rotary converters	8502.40.00.00
16	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss  Other than particle-creating fluidizing dryers of a productivity of 40-100 kg/h, with a volume of a drying caldron of 400 liters, heating capacity of 45 kW, drying temperature of 70-80°C (for medical use)	
	- Resistance-heated furnaces and ovens	8514.10.00.00
	- Furnaces and ovens functioning by induction or dielectric loss	8514.20.20.00 8514.20.90.00
	- Other furnaces and ovens	8514.30.20.00 8514.30.90.00
	- Other equipment for the heat treatment of materials by induction or dielectric loss	8514.40.00.00
	- Parts	8514.90.20.00 8514.90.90.00
17	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electric heating resistors	

	- Electric space heating apparatus and soil heating apparatus	8516.29.00.00
18	Motor vehicles for the transport of goods	
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	8704.21.22.00 8704.21.29.20 8704.22.22.00 8704.22.29.20 8704.22.42.00 8704.22.49.20 8704.23.22.00 8704.23.29.20 8704.23.42.10 8704.23.42.90 8704.23.49.10 8704.23.49.20
	- Other, with spark-ignition internal combustion piston engine	8704.31.22.00 8704.31.29.20 8704.32.22.00 8704.32.29.20 8704.32.42.00 8704.32.49.20 8704.32.62.00 8704.32.69.20 8704.32.82.10 8704.32.82.90 8704.32.89.10 8704.32.89.20
19	Special-purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, road sweeper lorries, spraying lorries)	8705.90.50.00
20	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	

	- Levels	9015.30.00.00
	- Photogrammetrical surveying instruments and appliances	9015.40.00.00
	- Other instruments and appliances	9015.80.10.00 9015.80.90.00
	- Parts and accessories	9015.90.00.00
21	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters)	
	- For measuring or checking the flow or level of liquids	9026.10.10.00 9026.10.20.00 9026.10.30.00 9026.10.90.00
	- For measuring or checking pressure	9026.20.10.00 9026.20.20.00 9026.20.30.00 9026.20.40.00
	- Other apparatus or instruments	9026.80.10.00 9026.80.20.00
	- Parts and accessories	9026.90.10.00 9026.90.20.00
22	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	
	- Gas or smoke analysis apparatus	9027.10.10.00 9027.10.20.00
	- Chromatographs and electrophoresis instruments	9027.20.10.00 9027.20.20.00
	- Spectrometers, spectrophotometers and spectrographs using optical radiations (ultra violet, visible, infra-red)	9027.30.10.00 9027.30.20.00

	- Other instruments and apparatus using optical radiations (ultra violet, visible, infra-red)	9027.50.10.00 9027.50.20.00
	- Other instruments and apparatus	9027.80.10.00 9027.80.20.00 9027.80.30.00 9027.80.40.00
	- Microtomes; parts and accessories	9027.90.10.00 9027.90.91.00 9027.90.99.00
23	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	
	- Gas meters	9028.10.10.00 9028.10.90.00
	- Liquid meters	9028.20.10.00 9028.20.90.00
	- Electricity meters Other than general electricity meters for metering electric currents < 50W, voltage or consumption capacity; 1- or 3-phase electric meters with U of up to 380 V and I of up to 100 A	9028.30.10.00 9028.30.90.00
	- Parts and accessories Other than composite boxes for electric meter protection	9028.90.10.00 9028.90.90.00
24	Measuring or checking instruments, appliances and machines; profile projectors	
	- Machines for balancing mechanical parts	9031.10.10.00 9031.10.20.00
	- Test benches	9031.20.10.00 9031.20.20.00
	- Other optical instruments and appliances	9031.41.10.00 9031.49.10.00 9031.49.20.00 9031.49.30.00 9031.49.90.00

	- Other instruments, appliances and machines	9031.80.11.00 9031.80.19.00 9031.80.92.00 9031.80.99.00
	- Parts and accessories	9031.90.11.00 9031.90.12.00 9031.90.13.00 9031.90.19.00 9031.90.20.00
25	Automatic regulating or controlling instruments and apparatus	
	- Thermostats	9032.10.10.00 9032.10.20.00
	- Manostats	9032.20.10.00 9032.20.20.00
	- Other instruments and apparatus	9032.81.00.00 9032.89.10.00 9032.89.20.00 9032.89.31.00 9032.89.39.00 9032.89.90.00
	- Parts and accessories	9032.90.10.00 9032.90.20.00 9032.90.30.00 9032.90.90.00