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Committee on Customs Valuation

Original: English

**NOTIFICATION UNDER ARTICLE 22 OF THE AGREEMENT ON  
IMPLEMENTATION OF ARTICLE VII OF THE GENERAL  
AGREEMENT ON TARIFFS AND TRADE 1994**

VIET NAM

The following communication, dated 26 May 2021, is being circulated at the request of the delegation of Viet Nam.

In accordance with Article 22 of the Customs Valuation Agreement, the Delegation of the Socialist Republic of Viet Nam hereby submits the text of the following relevant national legislation documents<sup>1</sup>:

- Law on Customs of the National Assembly (No 54/2014/QH13 dated 23/6/2014).
- Decree No. 08/2015/ND-CP dated 21/1/2015 of the Government providing specific provisions and guidance on enforcement of the Customs Law on customs procedures, examination, supervision and control procedures.
- Circular No. 39/2015/TT-BTC dated 25/3/2015 of the Ministry of Finance on customs value of imported goods and exported goods.
- Decree No. 59/2018/ND-CP dated 20/4/2018 of the Government on amendments to some articles of Decree No. 08/2015/ND-CP dated 21/5/2015 of the Government providing specific provisions and guidance on enforcement of the Customs Law on customs procedures, examination, supervision and control procedures.
- Circular No. 38/2015/TT-BTC dated 25/3/2015 of the Ministry of Finance on customs procedures, customs supervision and inspection, export duty, import duty, and tax administration applied to exports and imports
- Circular No. 39/2018/TT-BTC dated 20/4/2018 of the Ministry of Finance on amendments to Circular No. 38/2015/TT-BTC dated 25/3/2015.
- Circular No. 60/2019/TT-BTC dated 30/8/2019 of the Ministry of Finance amending a number of articles of Circular No. 39/2015/TT-BTC dated 25/3/2015 by the Minister of Finance on customs value of exported goods and imported goods.

<sup>1</sup> In English only.

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