

**MINISTRY OF INDUSTRY
AND TRADE**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 1372/BCT-KH

*Re: Tokai Co., Ltd's sale of goods
to the domestic market*

Ha Noi, March 4th, 2019

Respectfully to: Da Nang Hi-tech Parks and Industrial Zones Authority

In response to request of Da Nang Hi-tech Parks and Industrial Zones Authority at Official letter No. 98/BQL-QL,XT&HTDT regarding Tokai Vietnam Co., Ltd's sale of goods to the domestic market (the Company is a foreign – invested export processing enterprise), the Ministry of Industry and Trade has these opinions:

1. A foreign - invested EPE's sale of goods manufactured by itself in Vietnam to the domestic market does not belong to the scope of adjustment of the Government's Decree No. [09/2018/ND-CP](#) dated January 15th, 2018. As the result, upon performing this activity, the foreign - invested EPE shall not have to carry out procedures for obtaining the business license, license for establishment of retail outlet according to the regulations of this Decree.
2. According to Clause 5 Article 30 of Decree No. [82/2018/ND-CP](#) dated May 22nd, 2018:
"Export processing enterprises may sell into the domestic market their liquidated assets and goods under the provisions of law on investment and trade. At the time of selling or disposing of goods into the domestic market, export or import management policies shall not apply, except to the extent that the goods are subject to management in conformity with conditions or standards, and the specialized inspection have not yet been conducted upon the import; The goods which are managed by licenses must be approved in writing by the import license-issuing agency."

According to Article 57 of the Law on Foreign trade management:

"1. The imposition of measures for foreign trade management of products that are delivered from separate customs-controlled areas to the domestic market is the same as those of products that are imported from foreign countries to the the territory of Vietnam.

...

3. The measures for management of imports of separate customs-controlled areas shall be imposed only once."

According to the aforesaid regulations, Tokai Co., Ltd is allowed to sell goods manufactured by itself to the domestic market. However, goods from an export processing zone sold to the domestic market shall be imposed measures for foreign trade management as those imposed on goods that are imported from foreign countries into the territory of Vietnam and shall be subject



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to tax, financial obligations and customs procedures according to regulations of laws on tax, customs.

The Ministry of Industry and Trade would like to instruct Da Nang Hi-tech Parks and Industrial Zones Authority for information.

**ON THE ORDER OF THE MINISTER
DIRECTOR OF THE PLANNING DEPARTMENT**
(Signed and sealed)
Mr. Duong Duy Hung



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