MINISTRY OF FINANCE

GENERAL DEPARTMENT OF CUSTOMS

SOCIAL REPUBLIC OF VIETNAMESE

Independence - Freedom - Happiness

No .: 2091 / TCHQ-GSQL

Regarding the import of electronic cigarettes

Hanoi, February 28, 2014

Dear: Customs Department of Ho Chi Minh City.

In response to Official Letter No. 4487 / HQHCM-GSQL dated December 13, 2013 of Ho Chi Minh City Customs Department on customs procedures for importing electronic cigarettes, the General Department of Customs has the following opinions: :

Pursuant to Circular No. 37/2013 / TT-BCT dated December 30, 2013 regulating the import of cigarettes, cigars and opinions of the Ministry of Industry and Trade in Official Letter No. 1173 / BCT-XNK dated February 18 / 2014, the import of electronic cigarettes is managed as for imported tobacco products as stipulated in Circular No. 37/2013 / TT-BCT dated December 30, 2013 of the Ministry of Industry and Trade intend to import cigarettes and cigars. Accordingly, only Vietnam Tobacco Corporation (VINATABA) is a trader that is allowed to import this item.

The General Department of Customs responded to the Ho Chi Minh City Customs Department to know and implement.

Recipients: - As above; - Customs Departments of provinces and cities (for t / h); - Department of Import-Export Department (for coordination); - Archive: Administrative files, GSQL (3b)

KT GENERAL DIRECTOR

DEPUTY GENERAL DIRECTOR

Vu Ngoc Anh