

- (a) customs duties and charges of any kind imposed on or in connection with importation or exportation of products or imposed on the international transfer of payments for imports or exports;
 - (b) the method of levying the duties and charges referred to in clause (a) of this paragraph;
 - (c) the rules and formalities connected with their importation or exportation;
 - (d) all internal taxes or internal charges of any kind imposed in connection with imported or exported products; and
 - (e) all laws, regulations and requirements affecting sale, offering for sale, purchase, transportation or distribution of imported products within the territory of the Party.
2. No prohibition or restriction, whether made effective through quotas, import or export licenses or other measures, shall be instituted or maintained by either Party on the importation of any product of the other Party or on the exportation or sale for export of any product destined for the territory of the other Party unless the importation of the like product of all third countries or the exportation of the like product to the territory of all third countries is similarly prohibited or restricted.
3. Each Party shall accord to the other Party and persons of the other Party treatment no less favourable than it accords to any third country or the persons of any third country in all matters relating to the allocation of foreign exchange for transactions involving the importation and exportation of products and in the administration of foreign exchange regulations in relation to such transactions.
4. The most-favoured-nation treatment provisions of this Agreement shall not apply to advantages now accorded, or which may hereafter be accorded, by either Party resulting from:
 - (a) membership in a customs union or free trade area to which either Party is now or may become a party;
 - (b) preferences or advantages granted to third countries and authorized under the General Agreement on Tariffs and Trade (GATT) or under other international agreements consistent with the GATT;
 - (c) advantages accorded by Canada to countries and their overseas dependencies that are entitled to benefits of the British Preferential Tariff (BPT);
 - (d) advantages that are accorded to third countries on a reciprocal basis in accordance with the Agreement Establishing the World Trade Organization and subsequent arrangements concluded thereunder; or
 - (e) advantages accorded by either Party to adjacent countries in order to facilitate frontier traffic.
5. Notwithstanding subparagraphs 4(b) and (d), treatment accorded by Canada to all third countries with respect to any matter under those subparagraphs shall be accorded to Vietnam. Any preference or advantage under subparagraphs 4(b) and (d) which might adversely affect trade between the Parties shall, at the request of either Party, be the subject of consultations under Article XIV.