

**EXPLANATORY NOTE ON HOW THE UNITED KINGDOM
INTERPRETS REFERENCES IN INCORPORATED TRADE
AGREEMENTS TO EUROPEAN UNION LAW**

Existing trade agreements between the European Union (“EU”) and partner countries contain references to legislation made under the EU Treaties. This includes EU Regulations, Directives and Decisions and EU tertiary legislation adopted pursuant to powers in EU legislation.

The *mutatis mutandis* approach implemented by Article 2 (Incorporation of the EU-Viet Nam FTA) of the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and the Socialist Republic of Viet Nam (“the Agreement”) applies to these references.

Except where otherwise provided, references in the Agreement to EU legislation are to be read as references to that EU legislation in force and as incorporated or implemented in the law of the United Kingdom on the day after the United Kingdom ceases to be bound by the relevant EU law.

For the United Kingdom, the law of the United Kingdom includes the law of the territories for whose international relations the United Kingdom is responsible and to which the Agreement extends.