

Procedures for Recognition of Authorized Economic Operators

- The order of execution:

Step 1: Enterprises make a written request according to the form issued by the Ministry of Finance and send it to the Customs Department of the province or city where the enterprise is located.

Step 2: The Customs Department of the province or city checks the actual file of the enterprise (including post-clearance inspection).

Step 3: After the actual inspection, within 5 working days, the Customs Department of the province or city sends a report to the General Department of Customs. Based on the report to the General Department of Customs for consideration.

- Step 4: The General Department of Customs and the enterprise sign a memorandum of understanding.

- Step 5: The General Department of Customs decides to recognize priority enterprises.

- **How to do it:** Apply directly at the General Department of Customs

- Composition, number of records:

* Profile composition:

- Written request: 01 original (under form 02a/DNUT issued together with Circular 72/2015/TT-BTC dated 12/05/2015);

+ Audited financial statements for 02 (two) consecutive financial years, the most recent: 01 photocopy;

+ Audit report in 02 (two) consecutive financial years, the most recent: 01 photocopy;

+ The inspection conclusion in the last 02 (two) years (if any): 01 photocopy;

+ A description of the internal control system of the enterprise, which fully describes the process of managing, monitoring and controlling the actual operation of the entire operation of the enterprise, controlling the security and safety of the supply chain. Application for export and import goods of the enterprise: 01 original;

+ Certificates of commendation and quality certificates (if any): 01 photocopy.

- For key investment projects that are approved by the Prime Minister before the investment license is in the basic construction stage, the investor shall submit a dossier to the General Department of Customs requesting the application of priority regime. first. Records include:

+ Written request for application of priority regime and commitment to implement the project on schedule, made according to form 02b/DNUT issued together with Circular No. 72/2015/TT-BTC: 01 original;

+ Investment certificate, economic and technical explanation: 01 photocopy.

* Number of records: 01 set.

- **Time limit for settlement:** Time for consideration and recognition of priority enterprises shall not exceed 45 (forty five) working days from the date of receipt of complete dossiers. For complicated cases, large enterprises can extend once but not more than 30 (thirty) working days.

- **Objects of implementing administrative procedures:** Enterprises.

- **Agency implementing administrative procedures:**

a) Authority competent to decide: General Department of Customs

b) Authority or person authorized or decentralized to perform (if any): None

c) The agency directly implementing administrative procedures: General Department of Customs

d) Coordinating agency (if any): None.

pay fees.

- **Results of administrative procedures implementation:** Decision to recognize priority enterprises.

- **Fees and charges:** None.

- **Name of application form, declaration form:** Form 02a/DNUT issued together with Circular 72/2015/TT-BTC, Form 02b/DNUT (for key investment projects that are approved by the Prime Minister before the investment license is granted). Circular) promulgated together with Circular 72/2015/TT-BTC.

- **Requirements and conditions for implementing administrative procedures:** Enterprises eligible for priority regime as prescribed in Circular 72/2015/TT-BTC must fully satisfy the conditions from Article 12 to Article 17 of Circular 72/2015. /TT-BTC, specifically:

* **Conditions for compliance with customs and tax laws**

Within 02 (two) consecutive years, up to the time the enterprise has a written request for recognition of the priority enterprise, the enterprise has not violated the provisions of the law on tax and customs to the extent of being handle violations of the following acts:

1. Acts of tax evasion, tax fraud; smuggling and illegally transporting goods across borders;
2. The administrative violations in the customs domain have the form and level of sanction exceeding the competence of the Director of the Customs Sub-Department and equivalent titles;
3. For customs clearance agents, the number of customs declarations in the name of the customs brokerage agent that has been handled for administrative violations in the field of customs or tax is under the handling competence of the Director of the Sub-Department of Customs. Department of Customs and equivalent titles do not exceed 0.5% of the total number of declarations that have gone through customs procedures.
4. No overdue tax debt as prescribed.

* **Conditions on export and import turnover**

1. Enterprises with import-export turnover of 100 million USD/year or more.
2. Enterprises with export turnover of goods manufactured in Vietnam of 40 million USD/year or more.
3. Enterprises achieving export turnover of agricultural and aquatic products produced or raised or grown in Vietnam from 30 million USD/year or more.
4. Customs clearance agent: the number of customs declarations that have done customs procedures under the agent's name in the year reaches 20,000 declarations/year or more.

The export and import turnover specified in Clauses 1, 2, 3 and 4 of this Article is the average turnover of 02 (two) consecutive years, up to the date the enterprise sends a written request to see considered, excluding the export and import turnover entrusted.

5. The export and import turnover conditions shall not be applied to enterprises which are certified as high-tech enterprises by the Ministry of Science and Technology under the provisions of the Law on High Technology.

*** Conditions on electronic customs procedures, electronic tax procedures**

Carry out electronic customs procedures, electronic tax procedures; have an information technology program to manage export and import activities of enterprises to ensure inspection requirements of customs authorities.

*** Conditions on payment for exported and imported goods**

Make payment for export and import shipments through the bank in accordance with the regulations of the State bank. The enterprise is responsible for notifying the customs authority of the account number and the list of transaction banks.

*** Conditions on internal control system**

An enterprise meets the conditions for an internal control system if it meets the following conditions:

1. Enterprises implement and maintain processes of management, supervision and actual operation of all operations of the enterprise;
 2. Enterprises have internal control measures, means and processes to ensure security and safety of the supply chain of exported and imported goods as follows:
 - a. Monitoring the process of transporting goods from the enterprise to the port and from the port to the enterprise;
 - b. Safety inspection of containers before loading the goods onto the means of transport;
 - c. Monitoring at important positions: Area fence, entrance gate, warehouse, production area, administrative area;
 - d. Delegating employees to move and work in areas suitable to their tasks;
- NS. Information technology system security control;
- e. Personnel security.

*** Good observance of laws on accounting and auditing**

1. Apply accounting standards as prescribed by the Ministry of Finance;
2. The annual financial statements must be audited by an auditing company that is qualified to provide audit services in accordance with the law on independent audit. The audit opinion on the financial statements stated in the audit report must be an unqualified opinion according to Vietnamese auditing standards;

- Legal basis of administrative procedures:

- + Customs Law No. 54/2014/QH13 dated June 23, 2014;
- + Decree No. 08/2015/ND-CP dated January 21, 2015 of the Government detailing and implementing the Customs Law on customs procedures, inspection, supervision and control;
- + Circular No. 38/2015/TT-BTC dated March 25, 2015 of the Ministry of Finance on customs procedures; customs inspection and supervision; export tax, import tax and tax administration for imported and exported goods
- + Circular No. 72/2015/TT-BTC dated May 12, 2015 of the Ministry of Finance stipulating the application of priority regime in the implementation of customs procedures, customs inspection and supervision for exported goods. import and export of enterprises.