

MINISTRY OF FINANCE

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SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, March 25, 2015

CIRCULAR

ON CUSTOMS PROCEDURES, CUSTOMS SUPERVISION AND INSPECTION, EXPORT DUTY, IMPORT DUTY, AND TAX ADMINISTRATION APPLIED TO EXPORTS AND IMPORTS

Pursuant to the Law on Customs No. 54/2014/QH13 dated June 23, 2014;

Pursuant to the Law on Export and import duty No. 45/2005/QH11 dated June 14, 2005;

Pursuant to the Law on Tax administration No. 78/2006/QH11 dated November 29, 2006; the Law No. 21/2012/QH13 dated November 20, 2012 on amendments to the Law on Tax administration; the Law No. 71/2014/QH13 on amendments to tax laws;

Pursuant to the Law on Commerce No. 36/2005/QH11 dated June 14, 2005;

Pursuant to the Law on Electronic transactions No. 51/2005/QH11 dated November 29, 2005;

Pursuant to the Law on Value-added tax No. 13/2008/QH12 dated June 03, 2008; Law No. 31/2013/QH13 dated June 19, 2013 on amendments to the Law on Value-added tax No. 13/2008/QH12;

Pursuant to the Law on special excise duty No. 27/2008/QH12 dated November 14, 2008;

Pursuant to the Law on Environmental protection tax No. 57/2010/QH12 dated November 15, 2010;

Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 on guidelines for the Law on Customs in terms of customs procedure, customs supervision and inspection;

Pursuant to the Government's Decree No. 12/2015/ND-CP dated February 12, 2015 on guidelines for the Law on amendments to tax laws and Decrees on taxation;

Pursuant to the Government's Decree No. 87/2010/ND-CP dated August 13, 2010, detailing the implementation of a number of articles of the Law on Export and import duty;

Pursuant to the Government's Decree No. 83/2013/ND-CP dated July 22, 2013 guidelines for the Law on Tax administration and the Law on amendments to the Law on Tax administration;

Pursuant to the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 on guidelines for the Law on Commerce in terms of international trading, brokerage, processing, and transit of goods with other countries;

Pursuant to the Government's Decree No. 209/2013/ND-CP dated December 18, 2013 on guidelines for the Law on Value-added tax;

Pursuant to the Government's Decree No. 26/2009/ND-CP dated March 16, 2009 on guidelines for the Law on special excise duty and the Government's Decree No. 113/2011/ND-CP dated December 08, 2011 on amendments to Decree No. 26/2009/ND-CP;

Pursuant to the Government's Decree No. 67/2011/ND-CP dated August 08, 2011 on guidelines for some Articles of the Law on Environmental protection tax and the Government's Decree No. 69/2012/ND-CP dated September 14, 2012 on amendments to Clause 3 Article 2 of Decree No. 67/2011/ND-CP;

Pursuant to the Government's Decree No. 23/2007/ND-CP dated February 12, 2007 on guidelines for the Law on Commerce in terms of goods trading and activities directly related to goods trading of foreign-invested companies in Vietnam;

Pursuant to the Government's Decree No. 29/2008/ND-CP dated March 14, 2008 on industrial parks, export-processing zones, and economic zones;

Pursuant to the Government's Decree No. 164/2013/ND-CP dated November 13, 2013 on amendments to Decree No. 29/2008/ND-CP dated March 14, 2008 on industrial parks, export-processing zones, and economic zones;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance;

At the request of the Director of the General Department of Customs,

The Minister of Finance promulgates a Circular on customs procedures, customs supervision and inspection, export duty, import duty, and tax administration applied to exports and imports.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

1. This Circular deals with customs procedures, customs supervision and inspection, export duty, import duty, and tax administration applied to exports and imports.
2. Separate instructions of the Ministry of Finance on customs procedures, customs supervision and inspection shall apply to the following types of exports and imports:
 - a) Exports and imports sold at duty-free shops;
 - b) Postal packages exported or imported via postal network; exports or imports sent by express mail;
 - c) Petrol, oil; materials of petrol, oil exported, imported, or temporarily imported for re-export;
 - d) Gases and liquefied petroleum gas exported, imported, temporarily imported for re-export, or transited; imported materials for production and preparation of gases and liquefied petroleum gas; imported materials for processing gases and liquefied petroleum gas to be exported.
3. Exports or imports of enterprises eligible for customs priority shall be given priority when following customs procedures, during customs supervision, inspection and tax administration under this Circular.

Article 2. Rights and obligations of declarants, taxpayers; responsibilities and entitlements of customs authorities and customs officials

1. Apart from the rights and obligations prescribed in Article 18 of the Law on Customs; Article 6, Article 7, and Article 30 of the Law on Tax administration No. 78/2006/QH11, which is amended in Clause 3 and Clause 4 of Article 1 of the Law No. 21/2012/QH13; Article 5 of the Decree No. 83/2013/ND-CP, customs declarants and taxpayers are responsible for making customs declarations, additional declarations, and use goods as declared as follows:

a) Provide full, accurate, and truthful information on the customs declaration and documents to be submitted or presented as prescribed by law, declare the basis related to tax calculation or consideration for exemption, reduction, refund, cancellation of export duty, import duty, excise tax, value-added tax (VAT), environmental protection tax (except for declaration of tax rates and tax payable on goods that are non-dutiable);

b) Declare and take responsibility for declaration of amounts of export duty, import duty, excise tax, VAT, environmental protection tax payable, exempted, reduced, refunded, or cancelled as prescribed by law; declare tax payable on the deposit slip in accordance with regulations of the Ministry of Finance on collection, payment of taxes and other amounts on exports or imports;

c) With regard to exports or imports not subject to export duty, import duty, excise tax, VAT, environmental protection tax, or eligible for exemption of export duty, import duty, or eligible for preferential tariff, tax rates within tariff-rate quota, if the declaration has been made but the quantity of goods non-dutiable or the purpose of tax exemption, application of preferential tariff, or tax rates within tariff-rate quota is changed; imported raw materials/supplies serving manufacture of goods to be re-exported, goods temporarily imported that are sold domestically instead of being re-exported, the taxpayer must make a customs declaration of the goods that are repurposed or sold domestically as prescribed in Article 21 of this Circular;

d) Appoint representatives to follow customs procedure and other administrative procedures at the customs authority.

2. Inheritance of rights and fulfillment of tax liabilities of enterprises established after restructuring prescribed in Article 55 of the Law on Tax administration:

a) The new enterprise is responsible for inheriting the rights and benefits related to taxes, preferential customs procedures and procedures for paying taxes on imports of the old enterprise;

b) The consolidated enterprise, acquired enterprise, or transferor enterprise shall apply the 275-day time limit for tax payment to materials and supplies imported for manufacturing goods to be exported as prescribed in Article 38 of the Decree No. 83/2013/ND-CP and Clause 1 Article 42 of this Circular in the following cases:

b.1) Both the consolidating companies/acquired companies and the consolidated company/acquirer satisfies conditions;

b.2) Both the new enterprise derived from the partial or total division (transferee company) and the transferor company satisfies conditions.

c) The consolidating company, acquired company, and transferee company in other cases: the Directors of Customs Departments of provinces (hereinafter referred to as “Customs Departments”) where the enterprise’s headquarter is situated shall consider applying the 275-day time limit as prescribed in Article 38 of the Decree No. 83/2013/ND-CP and Clause 1 Article 42 of this Circular.

3. Customs authorities and customs officials shall perform the duties and entitlements prescribed in Article 19 of the Law on Customs, Article 8 and Article 9 of the Law on Tax administration, which is amended in Clause 5 and Clause 6 Article 1 of the Law No. 21/2012/QH13.

Article 3. Submission, certification, and use of documents enclosed with the customs dossier, tax dossier

1. The declarant, taxpayer is not required to submit the customs declaration of exports or imports (hereinafter referred to as “customs declaration”) when requesting the customs authority to initiate procedures for conditional tax exemption, tax reduction, tax refund, tax cancellation settlement of overpaid late payment interest, overpaid fine, tax deferral, tax payment in instalments, certification of fulfillment of tax liabilities, cancellation of outstanding tax, late payment interest, or fines, except for physical customs declaration.

2. Documents enclosed with the customs dossier, additional declaration dossier, application for registration of list of duty-free goods, reports on use of duty-free goods, application for tax exemption, tax reduction, tax refund, tax cancellation, application for settlement of overpaid tax, late payment interest, or fine, application for tax deferral, application for tax payment in instalments, application for certification of fulfillment of tax liabilities, application for cancellation of outstanding tax, late payment interest, or fine that is submitted to the customs authority directly or via electronic customs data processing system (hereinafter referred to as “e-customs system”) as prescribed by the Director of the General Department of Customs. If original copies must be submitted, the declarant shall submit them to the customs authority directly or by post.

When examining the documents, the customs authority shall use documents of electronic customs dossiers and information on the e-customs system.

3. In case of physical customs declaration or customs dossier that is photocopies, the declarant or taxpayer may submit original copies or photocopies. In case of photocopies or documents issued by foreigners in the form of electronic copies, fax, telex, or documents issued by the declarant or taxpayer, the declarant or taxpayer shall make certification, append the signature, seal, and take responsibility for the accuracy, truthfulness, and legitimacy of such documents. If the photocopy consists of multiple sheets, the declarant or taxpayer shall make certification, append the signature and seal on the first page as well as other sheets.

4. If the language of the documents mentioned in Clause 1, Clause 2, and Clause 3 of this Article is not Vietnamese or English, the declarant or taxpayer must provide their Vietnamese translations and take responsibility for such translations.

5. The declarant shall retain documents prescribed in Clause 2 of this Article and accounting books for a sufficient period of time prescribed by regulations of law on accounting. Besides, the declarant must retain other documents related to exports or imports for 05 years, including transport documents of exports, packing lists, technical documents, documents related to the quotas for inward processing and manufacturing of domestic exports.

The declarant must keep original copies of the said documents (unless they have been submitted to the customs authority). Electronic documents shall be kept in the electronic form or converted into paper documents as prescribed by regulations of law on electronic transactions.

Article 4. Following customs procedures overtime, on days off and public holidays

1. The customs authority shall carry out customs procedure on days off, public holidays, and overtime to ensure timely handling of exports or imports, entry and exit of people and means of transport, or according to declarants' prior notices made via the e-customs system or in writing (fax permitted) as prescribed in Clause 4 Article 23 of the Law on Customs. The notice must be sent to the customs authority during working hours. As soon as the notice is received, the customs authority shall feedback the declarant via the e-customs system or in writing of the time for following customs procedure overtime, on days off, or public holidays. Article 23 of the Law on Customs.

2. If working hours are over while the customs authority is checking documents or carrying out physical inspection of goods, the tasks shall be carried on until they are done without the declarant making a written request. Time limit for inspection is specified in Clause 2 Article 23 of the Law on Customs.

3. At land border checkpoints, customs procedures carried out overtime must be suitable with the opening and closing time of the border checkpoint (hereinafter referred to as "checkpoint") prescribed by law and international agreements between Vietnam and bordering countries.

Article 5. Use of digital signatures during electronic customs procedures

1. Digital signatures used during electronic customs procedures must satisfy the following conditions:

a) The digital signature is corresponding with the digital certificate provided by a recognized public or foreign provider of digital signature authentication services as prescribed in Decree 170/2013/ND-CP;

b) The provider of digital signature authentication services prescribed in Point a Clause 1 of this Article must be on the list of providers of digital signature authentication services that are certified to compatible with the e-customs system and posted on www.customs.gov.vn.

2. Before a digital signature is used for electronic customs procedures, the declarant must register it with the customs authority.

In case the declarant follows electronic customs procedures via a customs brokerage agent or entrusts the export/import, the customs brokerage agent or the trustee must use the account and digital signature of the customs brokerage agent or the trustee.

3. The declarant must register changes of information about the digital signature with the customs authority if the registered information is changed, the digital certificate is renewed, the key is changed, or the digital certificate is suspended.

4. The registration, change or cancellation of information about the digital signature registered with the customs authority shall follow the instructions in Appendix I enclosed herewith.

5. The registered digital signature of the declarant shall be used when following electronic customs procedures nationwide.

Article 6. Customs electronic data processing system (e-customs system)

1. Customs authorities are responsible for development, management, operation, and use of the e-customs system.

2. Other organizations and individuals, within the area of their competence, are responsible for providing, exchanging information about export and import of goods with customs authorities according to applicable regulations of law.

3. The following entities are permitted to access and exchange information with the e-customs system:

- a) Customs officials;
- b) Customs declarants;
- c) Providers of value added services recognized by customs authorities;
- d) Regulatory agencies related to licensing, line management of exports or imports; issuance of Certificates of origin (CO);
- dd) The agencies that monitor tax administration and price management of exports or imports;
- e) Credit institutions that have entered into agreements on collection, payment of taxes, charges, and other state budget revenues related to export and import with the General Department of Customs; credit institutions or organizations operating under the Law on credit institutions that provide guarantee for declarants' tax payment;
- g) The warehousing service provider;
- h) Other organizations and individuals prescribed by the General Department of Customs.

4. Provision of accounts to assess the e-customs system:

- a) The entities prescribed in Clause 3 of this Article shall be provided with accounts to access the e-customs system as prescribed by customs authorities;
- b) The access to the e-customs system must ensure State secrets and confidentiality of information of the persons who follow customs procedures as prescribed by law.

5. Any entity that makes customs declarations via the e-customs system must satisfy the following conditions:

- a) The entity has registered for connection with the e-customs system to be provided with an account and information for connection. Any change or cancellation of the registration information must be promptly notified to the customs authority. The registration, change or cancellation of registration information shall follow the instructions in Appendix I enclosed herewith.
- b) The entity has adequate technical infrastructure for electronic transaction, ensure the transmission, receipt, storage of information when accessing and exchanging information with the e-customs system; uses electronic customs declaration software that is provided by the customs authority (if any) or inspected and certified suitable with requirements of customs authority and compatible with the e-customs system by the General Department of Customs. The General Department of Customs shall issue Decisions to recognize electronic customs declaration software and post them on the website of customs authorities.

Article 7. Application for prior determination of HS codes, origin, customs value

1. An application for prior determination of HS codes consists of:

a) The application form No. 01/XDTMS/TXNK in Appendix IV enclosed herewith: 01 original copy;

b) Samples of goods to be exported or imported.

If samples are not available, the applicant must provide technical documents (composition analysis, catalogue, goods pictures), detailed description of the composition, characteristics, structure, functions, and operation methods of goods: 01 original.

2. An application for prior determination of origin consists of:

a) An application form No. 01/XDTXX/GSQL in Appendix V enclosed herewith: 01 original copy;

b) A list of working days used for manufacture of goods such as information such as: names, codes of goods, origins of materials, CIF prices or equivalent prices of materials provided by the manufacturer or exporter: 01 original copy;

c) A description of the entire manufacturing process or Certificate of analysis provided by the manufacturer: 01 photocopy;

d) The catalogue or pictures of goods: 01 photocopy.

3. An application for prior determination of customs value consists of:

a) An application form no. 02/XDTTG/TXNK in Appendix VI enclosed herewith: 01 original copy;

b) A sale contract directly entered into by the applicant (if any): 01 photocopy;

c) Technical documents, pictures, or catalogue of goods: 01 photocopy;

d) Documents related to the transaction (if any): 01 photocopy;

dd) Relevant documents in case the invoice value of exports must be converted to practical selling prices at the checkpoint of export: 01 photocopy.

If there are no practical transactions yet, the applicant does not have the documents mentioned in Points b, d, dd of this Clause, the applicant shall request the customs authority to provide instructions on rules and conditions for applying the method of customs valuation.

4. An application for prior determination of prices consists of:

a) An application form no. 02/XDTTG/TXNK in Appendix VI enclosed herewith: 01 original copy;

b) A sale contract directly entered into by the applicant or an equivalent document: 01 photocopy;

c) Documentary evidence of bank transfer: 01 photocopy;

d) The bill of lading or equivalent transport documents as prescribed by law (unless goods are imported through a land checkpoint, goods traded between a free trade zone and the domestic market): 01 photocopy;

dd) Technical documents, pictures, or catalogue of goods: 01 photocopy;

e) Documents related to the transaction (if any): 01 photocopy.

If the applicant does not have the documents mentioned in Points b, c, d of this Clause yet, the applicant shall request the customs authority to provide instructions on rules and conditions for applying the method of customs valuation.

Chapter II

CUSTOMS PROCEDURES, CUSTOMS SUPERVISION AND INSPECTION, EXPORT DUTY, IMPORT DUTY, AND TAX ADMINISTRATION APPLIED TO EXPORTS AND IMPORTS

Section 1. Risk management in customs supervision and inspection

Article 8. Assessment of conformity with law of exporters and importers

1. Customs authorities shall assess and classify enterprises engaged in export, import, and transit of goods by their conformity with regulations of law on customs and taxation. Accordingly, enterprises shall be classified as:

- a) Prioritized enterprises;
- b) Conformable enterprises;
- c) Unconformable enterprises;

2. Criteria for assessing conformity with law of enterprises are based on the e-customs system of information criteria prescribed in Clause 1 Article 14 of the Government's Decree No. 08/2015/ND-CP dated January 21, 2015.

3. Customs authorities shall provide information about assessment of conformity with law prescribed in Clause 2 hereof; provide support and instructions for enterprises to improve their conformity with law.

Article 9. Application of various modes of goods inspection during while goods are being handled, transported, stored at warehouses, depots, ports, or checkpoint areas

1. The physical inspection of exports or imports while they are being handled, transported, stored at warehouses, depots, ports, or checkpoint areas are decided according to the following risk management criteria:

- a) The goods owner, carrier, consignee, and relevant entities;
- b) Characteristics of goods; transport route, means of transport, and relevant factors of exports or imports;
- c) Not more than 01% of exports or imports that are gathered, loaded, unloaded at the checkpoint area are selected.

2. Pursuant to Clause 1 of this Article, the Director of the General Department of Customs shall decide inspection of goods using container scanners or other devices via the e-customs system. Directors of Sub-departments of Customs in charge of the warehouse, depot, port, or checkpoint shall carry out the inspections.

Article 10. Application of various modes of customs inspection customs procedures for exports or imports

1. General principles:

a) The determination of goods that need physical inspection depends on risk management via classification of the e-customs system: the Director of Sub-department of Customs shall decide the inspection according to the classification notification of the e-customs system and carry out random inspections to assess the conformity of declarants in accordance with regulations and instructions of the Director of the General Department of Customs, according to which physical inspection of goods prescribed in Article 29 of this Circular is carried out.

b) Inspection of goods under line management shall be carried out in accordance with corresponding regulations of laws; the whole shipment shall undergo physical inspection if violations against regulations of law on customs are suspected.

2. A separate Circular of the Ministry of Finance shall apply to customs inspection on exported, imported, transited goods of prioritized enterprises.

3. Customs inspection of exported, imported, and transited goods of conformable enterprises shall be carried out as follows:

a) Documents shall be inspected directly in the following cases:

a.1) Violations against regulations of law on customs are suspected;

a.2) Not more than 5% of goods on the customs declaration is selected on the basis of risk analysis and assessment;

a.3) Direct document inspection must be carried out as prescribed by corresponding regulations of law.

b) Physical inspection of goods shall be carried out in the following cases:

b.1) Violations against regulations of law on customs are suspected;

b.2) Not more than 1% of goods on the customs declaration is selected on the basis of risk analysis and assessment;

b.3) Physical inspection of goods must be carried out as prescribed by corresponding regulations of law.

c) Customs authority shall assess conformity of conformable enterprises as prescribed in Clause 2 Article 11 of this Circular.

4. Customs inspection of exported, imported, and transited goods of unconformable enterprises shall be carried out as follows:

a) Documents shall be inspected directly in the following cases:

a.1) Violations against regulations of law on customs are suspected;

a.2) Direct document inspection must be carried out as prescribed by corresponding regulations of law;

a.3) Not more than 50% of documents of the total quantity on the customs declaration is selected on the basis of risk analysis and assessment.

b) Physical inspection of goods shall be carried out in the following cases:

b.1) The cases mentioned in Point b.1 and Point b.3 Clause 3 of this Article;

b.2) Not more than 20% of total amount of goods on the customs declaration is selected on the basis of risk analysis and assessment.

Article 11. Application of risk management to post-clearance inspection

1. Post-clearance inspection based on risk management prescribed in Clause 1 and Clause 2 Article 78 of the Law on Customs is carried out according to the following criteria:

- a) The declarant is suspected of committing violations against regulations of law on customs or taxation during exportation or importation;
- b) There are signs that the declarant is at risk of conformity with regulations of law on customs or taxation during exportation or importation;
- c) The declarant exports or imports goods on the list of risk goods without undergoing inspection while following customs procedures.

2. Not more than 5% of conformable enterprises shall undergo inspection of conformity with law as prescribed in Clause 3 Article 78 of the Law on Customs according to the following criteria:

- a) Level of conformity, scale, business lines, type of business, and operating duration of the exporter or importer;
- b) Frequency and time of inspections while during the process of customs procedures, post-clearance inspection, customs inspection of exporters and importers;
- c) Policies on goods management and taxation applied to exports or imports;
- d) Characteristics, origins of exports or imports;
- d) Other factors related to export and import activities.

Article 12. Application of risk management to customs supervision of exported, imported, and transited goods

1. Customs supervision methods shall be selected according to the following criteria:

- a) Policies on goods management and taxation applied to exported, imported, and transited goods;
- b) Business lines, type of business, operating duration, routes, locality, means of transport and storage of exported, imported, and transited goods;
- c) Characteristics, origins, frequency, and level of violations related to exported, imported, and transit goods;
- d) Other regulations on management of exported, imported, and transit goods.

2. The pivotal subject of customs supervision shall be selected according to the criteria mentioned in Clause 1 of this Article and level of conformity of the goods owner, carrier, and relevant entities.

Article 13. Application of risk management to luggage of individuals upon their entry, exit, and transit

The subject of inspection is selected according to the following criteria:

- 1. Frequency and seriousness of violations committed by the individual.

2. The background, history of entry, exit, transit, locations, time, routes, means of transport, tickets, ID papers, and other factors related to the entry, export, or transit.
3. Gestures, actions, words, attitude, and psychological manifestation of the individual during the process of entry, exit, or transit.
4. Characteristics of packaging, weight, value, location, time, route, means of transport, and other factors related to the transport of the individual's luggage upon his/her entry, exit, or transit.

Article 14. Risk management applied to enterprises that are dissolved, bankrupt, shut down, suspended, missing, or whose Certificates of Business registration are revoked

1. The customs authority shall not refuse registration of customs declarations of exported, imported, and transit goods of enterprises that have been dissolved, bankrupt, shut down, suspended, missing, or whose Certificates of Business registration is revoked as confirmed by the tax authority, unless otherwise prescribed by law.

If a enterprise has been suspended or missing as confirmed by the tax authority, it is required to have the tax authority's confirmation that the enterprise has registered for resumption of operation and fully complied with regulations of law on taxation and accounting in order to have the registration of customs declarations accepted.

2. The General Department of Customs shall cooperate with General Department of Taxation in collecting information, making and managing lists of enterprises that are dissolved, bankrupt, shut down, suspended, missing, or whose Certificates of Business registration are revoked to serve risk management prescribed in this Article.

Article 15. Responsibilities of the Director of the General Department of Customs for application of risk management

The Director of the General Department of Customs is responsible for promulgating and organizing the uniform implementation of:

1. Indexes according to the criteria prescribed in Clause 2 Article 8, Article 9, Article 10, Article 11, Clause 1 Article 12, Article 13, and Article 14 of this Circular, and other regulations of the Ministry of Finance to satisfy requirements of customs management and tax administration.
2. Risk management measures and services in customs operation.
3. Procedures and guidelines for application of risk management to customs services.

Section 2. Customs declaration

Article 16. Customs dossier

1. A customs dossier of exports consists of:
 - a) A declaration of exports that contains the information mentioned in Appendix II enclosed herewith.

In case of physical customs declaration prescribed in Clause 2 Article 25 of Decree No. 08/2015/ND-CP, the declarant shall make and submit 02 original copies of the declaration of exports using form No. HQ/2015/XK in Appendix IV enclosed herewith;

b) Export license (if required): 01 original copy in case of single shipment, or 01 photocopy enclosed with a monitoring sheet in case of partial shipments;

c) A notice of exemption from inspection or inspection result issued by a specialized agency as prescribed by law: 01 original copy.

If the single-window system is applied to the documents mentioned in Point b and Point c of this Clause, the regulatory body shall send the electronic export license, the notice of inspection result or exemption from inspection by a specialized agency to the National Single-window Information Portal. The declarant is not required to submit such documents when following customs procedures.

2. A customs dossier of imports consists of:

a) A declaration of imports that contains the information mentioned in to Appendix II enclosed herewith.

In case of physical customs declaration prescribed in Clause 2 Article 25 of Decree No. 08/2015/ND-CP, the declarant shall make and submit 02 original copies of the declaration of imports using form No. HQ/2015/NK in Appendix IV enclosed herewith;

b) Commercial invoices (if the buyer has to pay the seller): 01 photocopy.

If the goods owner buys goods from a seller in Vietnam and is instructed by the seller to receive goods overseas, the customs authority shall accept the invoice issued by the seller in Vietnam to the goods owner.

The declarant is not required to submit the commercial invoice in the following cases:

b.1) The declarant is a prioritized enterprise;

b.2) Goods are imported to execute a processing contract with a foreign trader. In this case, the declarant shall declare the provisional price in box “Trị giá hải quan” (“customs value”) on the customs declaration;

b.3) Goods are imported without invoices and the buyer is not required to pay the seller. In this case, the declarant shall declare the customs value as instructed by the Ministry of Finance.

c) The bill of lading or equivalent transport documents if goods are transported by sea, air, railroad, or multi-modal transport as prescribed by law (unless goods are imported through a land checkpoint, goods traded between a free trade zone and the domestic market, imports carried in the luggage upon entry): 01 photocopy;

With regard to imports serving petroleum exploration and extraction transported on service ships (not commercial ships), the cargo manifest shall be submitted instead of the bill of lading;

d) Import license (if required); import license under tariff-rate quota: 01 original copy in case of single shipment, or 01 photocopy enclosed with the monitoring sheet in case of partial shipments;

dd) A notice of exemption from inspection or inspection result issued by a specialized agency as prescribed by law: 01 original copy.

If the single-window system is applied to the documents mentioned in Point d and Point dd of this Clause, the regulatory body shall send the electronic import license, the notice of inspection result or exemption from inspection by a specialized agency to the National Single-window

Information Portal. The declarant is not required to submit such documents when following customs procedures.

e) Value declaration: the declarant shall make the value declaration using the set form and send it electronically to the e-customs system or submit 02 original copies to the customs authority (in case of physical customs declaration). The cases in which the value declaration is required and the value declaration form are provided in the Circular of the Ministry of Finance on customs valuation of exports and imports;

g) Documents certifying origins of goods (Certificate of Origin or Self-certification of origin): 01 original copy or electronic copy in the following cases:

g.1) Goods originate in a country or group of countries that enter agreements in application of preferential tariff with Vietnam under Vietnam's law and international agreements to which Vietnam is a signatory, if the importer wishes to apply such preferential treatment;

g.2) Goods that threaten social safety, public health, or environmental safety and need controlling as announced by Vietnam or international organizations;

g.3) Goods are imported from the countries that are apply anti-dumping duties, countervailing duty, anti-discrimination tax, safeguard duty, and taxes applied within tariff-rate quota;

g.4) Imports must comply with regulations on import management of Vietnam's law or the International Agreements to which Vietnam is a signatory.

In case an agreement on application of preferential tariff with Vietnam or an international agreement to which Vietnam is a signatory require the submission of the electronic C/O or documents certifying goods origins of the manufacturer/exporter/importer, the customs authority shall accept such documents.

3. Customs dossiers of duty-free exports or imports:

a) If goods are exempted from export duty, apart from the documents mentioned in Clause 1 of this Article, the declarant shall submit 01 photocopy and present the original of the list of duty-free goods together with the monitoring sheet registered with the customs authority (if registration is required as prescribed in Clause 1 Article 104 of this Circular).

If the list of duty-free goods must be registered on the e-customs system, the declarant is not required to submit the list and the monitoring sheet. However, the information mentioned in Appendix II of this Circular must be fully declared;

b) If goods are exempted from import duty as prescribed in Article 103 of this Circular, the declarant shall submit or present the following documents apart from the documents mentioned in Clause 2 of this Article:

b.1) The list of duty-free goods enclosed with the monitoring sheet registered with the customs authority (if registration is required as prescribed in Clause 104 Article 01 of this Circular): submit 01 photocopy and present the original for comparison.

If the list of duty-free imports is registered on the e-customs system, the declarant is not required to submit the list and the monitoring sheet. However, the information mentioned in Appendix II of this Circular must be fully declared;

b.2) Documents about transfer of goods eligible for tax exemption in case the goods of an entity eligible for tax exemption are transferred to another entity who is also eligible for tax exemption: submit 01 photocopy.

4. Customs dossiers of exports/imports that are non-dutiable:

If exports/imports are non-dutiable, the declarant shall submit or present the following documents apart from the documents mentioned in Clause 1 and Clause 2 of this Article:

a) A declaration of grant aid of a finance authority as prescribed by the Ministry of Finance (if grant aid is goods that are not subject to import duty, excise tax, and VAT): submit 01 original copy.

If the investor or main contractor of an ODA project with a grant element exports, imports goods that are not subject to export duty, import duty, VAT, excise tax as prescribed by regulations of law on taxation, it is required to have the goods supply contract which specifies the successful bids or prices for goods supply exclusive of import duty, VAT, and excise tax (if the successful bidder is an importer); or the import entrustment contract which specifies the prices for goods supply exclusive of import duty, VAT, excise tax (in case of import entrustment): submit 01 photocopy;

b) The sale contract or goods supply contract which specifies the successful bids or prices for goods supply exclusive of import duty, excise tax, VAT on goods that are not subject to import duty, excise tax, and VAT (if any): submit 01 photocopy and present the original upon the first import at the Sub-department of Customs where import procedures are followed for the purpose of comparison;

c) The contract to sell goods to export-processing enterprises (EPEs) according to the bidding result or the goods supply contract which specifies the successful bids or prices for goods supply exclusive of import duty, excise tax, VAT on goods that are not subject to import duty, excise tax, and VAT (if any) imported by contractors to serve the construction of workshops and office buildings of the EPEs;

d) With regard to goods not subject to VAT being machinery, equipment, supplies that cannot be domestically manufactured and need to be imported to serve scientific research, technological development; machinery, equipment, spare parts, specialized means of transport, and supplies that cannot be manufactured in Vietnam and need to be imported to serve petroleum exploration and development; airplanes, oil rigs, vessels that cannot be domestically manufactured and need to be imported as fixed assets of enterprises or leased from foreign parties to used for manufacturing, trading, or for lease, the following documents must be provided:

d.1) The contract to sell goods to enterprises according to the bidding result or the goods supply contract or service contract (specifying that the amount payable are exclusive of VAT) if goods not subject to VAT are imported by the successful bidder, selected contractor (through direct contracting) or service provider: submit 01 photocopy, present the original upon the first import at the Sub-department of Customs where import procedures are followed for the purpose of comparison;

d.2) The import entrustment contract which specifies that the prices under the entrustment contract are exclusive of VAT (in case of import entrustment): submit 01 photocopy;

d.3) Documents issued by competent authorities to assign various organizations to execute research and development (R&D) programs, projects or contracts: submit 01 original copy.

d.4) Contracts with foreign parties for lease of airplanes, oil rigs, vessels that cannot be domestically manufactured and are used for manufacturing, trading, or for lease: submit 01 photocopy.

dd) The certification that goods are imported to directly serve national defense by the Ministry of National Defense or security purposes by the Ministry of Public Security (if goods are weapons and equipment directly serving national defense and security and not subject to VAT): submit 01 original copy.

5. In order to apply 5% tax to equipment and instruments serving teaching, research, and scientific experiments, the declarant must submit the contract to sell goods to schools, research institutes, or the goods supply contract or service contract: submit 01 photocopy, present the original upon the first import at the Sub-department of Customs where import procedures are followed for comparison purpose.

Article 17. Checking, sampling goods prior to customs declaration

Goods shall be checked before customs declaration in accordance with Point c Clause 1 Article 18 of the Law on Customs; goods shall be sampled before customs declaration as follows:

1. After the goods carrier or keeper (shipping company, airline, railroad company, express mail company, provider of postal services, bonded warehouse owner, etc.) accepts, the goods owners shall notify the Customs Department where goods is kept and the warehousing service provider to work in cooperation.

2. Before checking goods, the Sub-department of Customs shall prepare a certification confirmed by the goods owner. The certification shall be made into 02 copies, each of which is kept by a party.

3. Where the declarant wishes to take samples to serve customs declaration, Article 31 of this Circular shall apply.

4. After checking goods and taking samples, the customs official shall seal the shipment. If goods cannot be sealed, the certification mentioned in Clause 2 of this Article must reflect the condition of goods and specify the goods keeper is responsible for preserving the status quo of goods. When making customs declaration, the goods owner must write the result of checking and sampling on the customs declaration.

Article 18. Customs declaration

1. Customs declaration principles

a) The declarant must provide sufficient information on the customs declaration as instructed in Appendix II enclosed herewith. In case of physical customs declaration, instructions in Appendix IV enclosed herewith shall be followed;

b) Goods that are exported, imported in different manner shall be enumerated on separate declarations;

c) A customs declaration shall be used for a shipment with one invoice. When declaring a shipment with multiple invoices on the same customs declaration as prescribed in Clause 7

Article 25 of Decree No. 08/2015/ND-CP, the declarant must make a list of commercial invoices for exports or imports using form 02/BKHD/GSQL in Appendix V enclosed herewith and send it together with the customs declaration to the e-customs system.

In case of physical customs declaration, the declarant must specify the numbers, dates of invoices, and total quantity of goods on the customs declaration. If all invoices cannot be declared on the customs declaration, a list shall be compiled and enclosed with the declaration.

d) When declaring exports or imports that are eligible for tax exemption or non-dutiable, information about the tax exemption must be declared as instructed in Appendix II enclosed herewith.

dd) If exports or imports are eligible for tax reduction, the tax rate before reduction, and the rate of reduction, and the document of such reduction must be specified on the paper customs declaration;

e) If exports or imports are sea, river, air, railroad vehicles, the declaration and export procedures must be completed before initiate exit procedures unless goods are sold after the vehicle has exited; declaration and import procedures must be completed before initiate entry procedures. If the imports are road vehicles or other kinds of vehicles are transported by another vehicle through the checkpoint, it is only required to make declaration and follow export/import procedures, not entry/exit procedures;

g) The declarant may use the analysis results given by competent organizations to declare information related to the names, codes, quality, categories, quantity of goods, and other information about the shipment.

The declarant may use the result of analysis and classification of a shipment granted clearance previously to declare the names, codes of next shipments that have the same names of goods, composition, physical and chemical properties, functions, and are imported from the same manufacturers within 03 years from the day on which the result of analysis and classification is given, Unless the regulations of law which is the basis for giving the analysis, classification of exports or imports is amended or replaced.

h) In case of physical customs declaration of temporary import/export of goods, re-exported/re-imports must also be declared on a paper declaration.

2. A customs declaration consists of up to 50 lines of goods. More than one customs declaration shall be used if more lines are needed. If a shipment consists of multiple types of goods serving manufacturing, inward processing, or manufacturing of domestic exports, the declarant may group the goods with the same codes (Appendix II hereof), origins, or tax rates.

When grouping HS codes on the customs declaration, the invoice value, dutiable values, quantity of lines of grouped HS codes is the total invoice value, dutiable values, and quantity of group lines; do not declare invoices of lines of grouped HS codes

3. If the amount of tax on a type of goods exceeds the number of digits on the declaration, the declarant may divide the goods into more lines on the customs declaration. If it is not possible to do so, the paper customs declaration shall be used.

If the total amount of tax on a type of goods exceeds the number of digits of on the declaration, the declarant may use more than one customs declaration.

4. If a shipment must be declared on multiple declarations or imports serve multiple purposes, have the same bill of lading and invoice, declared on multiple invoices by purpose at the same Sub-department of Customs, the declarant shall only submit 01 customs dossier (if paper documents are submitted) and write “chung chứng từ với tờ khai số ... ngày ...” (in the same set with declaration No. Dated “) on the next declarations.

In the cases mentioned in Clause 2, Clause 3, and Clause 4 of this Article, the declarant shall submit, present, keep one customs dossier that contains customs declarations of the same shipment.

5. The declarant shall round up the number if the quantity of goods has more than two digits after the decimal points, the invoice value has more than 04 digits after the decimal points, or invoice unit price has more than 06 digits after the decimal points. The practical quantity, value of invoices and cost prices of invoices shall be declared at item “Mô tả hàng hóa” (“Goods description”).

6. Provision of advance information about exports/imports:

a) The declarant must provide advance information about exports or imports according to Point 2 Appendix II enclosed herewith;

b) Advance information is effective and kept on the e-customs system for up to 07 days from the time of registration or last adjustment;

c) If advance information is accepted, the e-customs system will provide the customs declaration number. If not, the e-customs system will provide explanation and necessary adjustment/addition;

d) The declarant may adjust, supplement information declared on the e-customs system.

7. After declaring advance information about exports or imports, the declarant shall use the information given by the e-customs system to make the official customs declaration.

If the e-customs system notifies that the declarant is not eligible to register the customs declaration, the declarant shall contact the Sub-department of Customs where the declaration is registered and send documents proving the normal operation of the declarant’s enterprise, which are issued by a competent authority.

The declarant shall check information given by the e-customs system and take legal responsibility for the use of such information to follow customs procedures.

8. Deadline for submitting the customs declaration

a) The customs declaration of exports or imports shall be submitted after goods have been gathered at the location informed by the declarant and at least 04 hours before the departure of the means of transport. With regard to exports sent by express mail, the declaration must be submitted at least 02 hours before the departure of the means of transport;

b) With regard to imports, the customs declaration must be submitted before goods arrive at the checkpoint or within 30 days from the day on which goods arrive at the checkpoint.

If the means of transport follow electronic customs procedures, the date of arrival of goods at the checkpoint is the date of arrival of the means of transport at the checkpoint as informed by the shipping company on the e-customs system.

In case the means of transport follow manual customs procedures for entry, the date of arrival of goods at the checkpoint is the day on which the customs authority appends the seal on the declaration of imports at the port of discharge which is enclosed with documents about the means of transport (by sea, by air, or by rail) or the date written on the declaration of means of transport crossing the checkpoint or the logbook of means of transport (by river or by road)

Article 19. Registration of customs declarations

1. Location of customs declaration registration

- a) The customs declaration of exports shall be registered at the Sub-department of Customs in the same administrative division as the headquarter or manufacturing facility of the enterprise, or the Sub-department of Customs in the same administrative division with the place where exports are gathered, or the Sub-department of Customs of the checkpoint of export;
- b) The declaration of imports shall be registered at the Sub-department of Customs at the checkpoint in charge of the goods storage place or port of destination written on the bill of lading, transport contract, or the Sub-department of Customs outside the checkpoint area in the same administrative division as the enterprise's headquarter or the place to which goods is delivered;
- c) Declarations of exports or imports for certain purposes shall be registered at corresponding locations specified in Decree No. 08/2015/ND-CP and this Circular.

2. Checking conditions for customs declaration registration.

Information on the customs declaration shall be automatically checked by the e-customs system to make sure conditions for customs declaration registration are satisfied. Conditions include:

- a) Conditions for implementation of enforcement measures and deadline for paying tax, except for the following cases:
 - a.1) Exports are eligible for tax exemption or non-dutiable or eligible for 0% tax;
 - a.2) Goods are certified serving national defense and security by the Ministry of Public Security and the Ministry of National Defense, eligible for conditional exemption of import duty and not subject to VAT;
 - a.3) Goods certified serving disaster control, prevention of epidemics, emergency assistance by relevant Ministries and competent authorities; humanitarian aid, grant aid.
- b) The cases mentioned in Clause 1 Article 14 of this Circular;
- c) Adequacy and conformity of information on the customs declaration;
- d) Information about policies on goods management and taxation applied to exports or imports on the customs declaration.

In case of physical customs declaration, the customs official shall check the conditions for registration of customs declaration prescribed in this Clause and documents enclosed with the customs dossier.

3. According to the decision on customs inspection which is automatically notified by the e-customs system, the customs official shall:

- a) Accept information on the customs declaration and decision on customs clearance; follow customs clearance procedures prescribed in Article 34 of this Circular;
- b) Examine relevant documents enclosed with the customs dossier submitted or presented by the declarant, or relevant documents on the National Single-window Information Portal to decide whether to grant customs clearance of goods; or carry out physical inspection of goods to decide whether to grant customs clearance.

The Director of the General Department of Customs shall provide specific instructions on classifying customs declarations and use of classification result during customs inspection.

4. In case of physical customs declaration, the declarant shall submit or present the customs dossier when registering the customs declaration.

Article 20. Additional declaration of customs dossier

1. Cases of additional declaration:

- a) The declarant may make additional declaration of the customs dossier after the e-customs system classifies the declaration, as long as it is done before the customs authority directly examine the customs dossier;
- b) If the declarant or taxpayer finds errors in customs declaration before the customs authority decides to carry out a post-clearance inspection, additional declaration of the customs dossier may be made within 60 days from the customs clearance date;
- c) If the declarant or taxpayer finds errors in customs declaration after the customs authority examines the customs dossier or carries out physical inspection of goods but before customs clearance, such declarant or taxpayer shall make additional declaration and shall be dealt with in accordance with regulations of law on taxation and actions against administrative violations;
- d) If the declarant or taxpayer finds errors in customs declaration after 60 days from the customs clearance date or after the customs authority carries out a post-clearance inspection, such declarant or tax payer shall make additional declaration and shall be dealt with in accordance with regulations of law on taxation and actions against administrative violations;
- dd) The declarant shall make additional declaration at the request of the customs authority when during examination of the customs dossier or physical inspection of goods, and shall be dealt with in accordance with regulations of law on taxation and actions against administrative violations.

Additional declaration prescribed in Point b and Point d of this Clause shall only be made if exports and imports are not on the List of exports and imports under the management of a line management agency, List of exports and imports under licenses, List of goods banned from export and/or import, List of goods banned from export and/or import.

2. Contents of additional declaration:

- a) Additional declaration of information on electronic customs declarations, except for the information that must not be adjusted mentioned in Point 3 of Appendix II enclosed herewith. With regard to the information of which additional declaration is not supported by the e-customs system, additional declaration shall be made in accordance with Point 4 Appendix II enclosed herewith;

b) In case of physical customs declaration, the declarant may make additional declaration of information on the customs declaration, except for the information that must not be adjusted mentioned in Point 3 of Appendix II enclosed herewith.

3. Procedures for making additional declaration of the customs dossier

a) Responsibilities of the declarant:

a.1) In case of additional declaration of the customs declaration prescribed in Point a and Point dd Clause 1 of this Article, the declarant shall declare additional information on the e-customs system and submit relevant documents via the e-customs system or directly in paper (01 photocopy).

With regard to information of which additional declaration is not supported by the e-customs system as prescribed in Point 4 of Appendix II enclosed herewith, the declarant shall submit 02 original copies of the request for additional declaration (form No. 03/KBS/GSQL in Appendix V enclosed herewith) and 01 photocopy of documents about the additional declaration.

During inspection of documents or physical inspection of goods, if the customs authority finds that contents of the customs declaration and customs dossier are not consistent, the declarant must make an additional declaration within 05 days from the day on which the customs authority's request is received and incur administrative penalties as prescribed by law;

a.2) In the cases of additional declaration of the customs dossier mentioned in Point b. Point c, and Point d Clause 1 of this Article:

a.2.1) With regard to information of which additional declaration after customs clearance is supported by the e-customs system as prescribed in Point 5 of Appendix II enclosed herewith, the declarant shall make additional declaration on the e-customs system and submit relevant documents via the e-customs system or directly in paper (01 photocopy);

a.2.2) With regard to other information, the declarant shall submit the request for additional declaration (form No. 03/KBS/GSQL in Appendix V enclosed herewith) and 01 photocopy of documents about the additional declaration.

a.3) If goods are not granted customs clearance because of change of the port of loading, checkpoint of export, or means of transport, the declarant shall make additional declaration as instructed in this Article. If the change of the port or loading, checkpoint of export, or means of transport leads to changes of the transport modal, the customs declaration must be cancelled as prescribed in Article 22 of this Circular;

a.4) With regard to exports that are granted customs clearance and brought into the customs controlled area at the checkpoint, if the port of loading, checkpoint of export, or means of transport is changed, the declarant shall submit a written notice of such change (by fax, email, etc.) to the customs authority at the checkpoint where goods are gathered to serve supervision of goods loaded onto the means of transport. If goods are exported through other locations permitted by a competent authority as prescribed by law, a written notice of the change of the checkpoint of export shall be submitted to the customs authority. Within 03 days after goods are brought into the customs controlled area, the declarant shall make and send a written request for adjustment (form No 03/KBS/GSQL in Appendix V enclosed herewith) to the Sub-department of Customs where the declaration is registered in order to update the change on the e-customs system.

With regard to exports that are granted customs clearance but are yet to be brought into the customs controlled area at the checkpoint, if the port of loading/checkpoint of export is changed within the same province, the declarant shall submit a written notice of such change to the customs authority at the checkpoint of export serve supervision of goods. Within 03 days from the day on which goods are brought into the customs controlled area, the declarant shall make and send a written request for adjustment to the Sub-department of Customs where the declaration is registered in order to update the change on the e-customs system.

With regard to exports that are granted customs clearance but are yet to be brought into the customs controlled area at the checkpoint, if the change of the port of loading/checkpoint of export leads to the change of the Customs Department in charge of the port of loading/checkpoint of export, the declarant shall submit a written notice of the change of the port of loading/checkpoint of export to the customs authority where the declaration is registered in order to change the customs controlled area and update the change on the e-customs system;

a.5) If container numbers are not available or container numbers are changed when following customs procedures for exporting goods, the declarant shall submit a list of container numbers (form No. 31/BKCT/GSQL in Appendix V enclosed herewith) to the customs official in charge at the checkpoint of export. The customs official shall check and update the container numbers on the e-customs system in order to print the list of containers.

With regard to imports passing through customs controlled area, if the container numbers are not consistent with the numbers on the customs declaration, the declarant shall present the delivery note the customs authority at the checkpoint of import. The customs official shall check and update the container numbers on the e-customs system in order to print the list of containers.

The declarant shall make additional declaration within 03 days from the day on which goods are brought into the customs controlled area;

a.6) In case of physical customs declaration, the declarant shall make a written request for additional declaration (form No. 03/KBS/GSQL in Appendix V): submit 02 originals and documents proving the additional declaration.

b) Responsibilities of the customs authority:

b.1) Receive additional declarations;

b.2) Inspect the adequacy and accuracy of the additional declaration, notify the declarant of the inspection result;

b.3) Retain documents submitted by the declarant;

b.4) Issue decisions on imposition of tax and penalties for administrative violations (if any) as prescribed by law;

b.5) Notify result of inspection of additional declaration by the following deadline:

b.5.1) 02 working hours from the receipt of sufficient information or documents (if any) in the case mentioned in Point a and Point b Clause 1 of this Article;

b.5.2) 08 working hours from the receipt of sufficient information or documents (if any) in the case mentioned in Point c and Point d Clause 1 of this Article.

b.6) Update additionally declared information on the e-customs system if the customs authority accepts the additional declaration of the information of which additional declaration is not supported by the e-customs system;

b.7) If the declarant fails to comply with the customs authority's request for additional declaration given during inspection of documents or physical inspection of goods within 05 days from the receipt of such request, the customs authority shall:

b.7.1) Issue a decision on imposition of tax and penalties for administrative violations against regulations on customs if the additional declaration affects the amount of tax payable and there is sufficient basis to determine that the declaration made by the declarant is not conformable (except for the case in Point b.7.2 of this Clause);

b.7.2) Grant customs clearance as declared and carry out an inspection afterwards as prescribed if there is sufficient basis for rejecting the declared value prescribed in Point a Clause 2 Article 25 of this Circular;

b.7.3) Return documents to the declarant and provide explanation in writing if the amount of tax payable is not affected.

b.8) In case of physical customs declaration, apart from the tasks mentioned in Point b of this Clause, the customs official must specify the time and date of receipt of the additional declaration; check the adequacy and accuracy of the additional declaration, specify the inspection result on the additional declaration, and give 01 copy of the additional declaration to the declarant.

Article 21. Declaration of repurposed goods or goods sold domestically instead of being re-exported

1. Principles:

a) Exports or imports that are sold domestically instead of being re-exported or repurposed must comply with Clause 5 Article 25 of Decree No. 08/2015/ND-CP;

b) Goods that have undergone export/import procedures may only be repurposed or sold domestically instead of being re-exported after the declarant completes customs procedures of the customs declaration;

c) If license for export/import is required during export/import procedures, the domestic sale or repurposing of goods must be approved in writing by the license issuer;

d) The taxpayer must fully declare, pay taxes and fines (if any) when goods are sold domestically or repurposed.

2. Responsibilities of the declarant:

a) Submit a customs dossier that consists of:

a.1) The customs declaration prescribed in Article 16 of this Circular;

a.2) A license to repurpose or export/import goods issued by a Ministry or regulatory body (if such license is required): 01 original copy;

a.3) A written agreement with the foreign party to repurpose goods or commercial invoices in case of transfer of ownership of processed goods, leased goods, lent goods of a foreign entity, or

contract to sell duty-free goods, goods non-dutiable, goods temporarily imported or temporarily exported: 01 photocopy.

b) Fully declare and pay tax according to the new customs declaration, write the old customs declaration number, the new purpose or domestic sale of goods instead of re-export in “Notes” section of the electronic customs declaration or paper customs declaration.

If goods are re-exported or transferred to an entity that is exempt from tax or non-dutiable, the taxpayer must declare as prescribed and shall not pay tax.

If the customs authority or another competent authority finds that goods are repurposed or sold domestically repurposed but the taxpayer fails to voluntarily declare and pay tax, the taxpayer shall incur tax according to the initial customs declaration of imports and incur penalties according to applicable regulations. The taxpayer is responsible for fully paying tax arrears, late payment interest, and fines (if any) according to the customs authority’s decision.

3. Responsibilities of the customs authority:

Carry out appropriate customs procedures and adjust tax on the old customs declaration to the quantity of goods being repurposed or sold domestically instead of being re-exported according to the new customs declaration as follows:

a) If taxpayer has not paid tax on the old customs declaration: after tax on the new declaration is paid, the customs authority shall issue a Decision to reduce tax on the old declaration;

b) If taxpayer has paid tax on the old customs declaration: the customs authority shall issue a Decision to reduce tax on the old declaration, refund and offset tax on the old customs declaration and that on the new declaration is paid (as if overpaid tax). If tax on the old customs declaration is lower than that on the new customs declaration, the taxpayer shall pay the arrears before completing the procedures for selling goods domestically instead of being re-exported. If tax on the old declaration is higher than that on the new declaration, the overpaid amount shall be refunded by the customs authority as prescribed. The procedures for offsetting or refund shall comply with Article 132 of this Circular.

The Decision to adjust tax shall be made using the form No. 03/QDDC/TXNK in Appendix VI enclosed herewith.

The time limits for refunding and offsetting tax between the old customs declaration and the new customs declaration shall comply with Clause 3 Article 49 of this Circular. While the customs authority is processing tax refund and offsetting, late payment interest shall not be charged.

Article 22. Cancellation of customs declaration

1. Cases in which the customs declaration is cancelled:

a) Exports are not brought into the customs controlled area at the checkpoint of export or imports do not arrive at the checkpoint of import within 15 days from the day on which the declaration is registered and goods are exempt from physical inspection;

b) The declarant fails to present the customs dossier within 15 days from the day on which the declaration is registered (if the customs dossier is required);

c) The declarant fails to present the exports or imports to be undergo physical inspection to the customs authority within 15 days from the day on which the declaration is registered (if the customs dossier is required);

d) cases in which the customs declaration is cancelled at the request of the declarant:

d.1) The customs declaration has been registered but customs clearance is not granted because of an error of the e-customs system;

d.2) There are multiple declarations for the same shipment of exports or imports (duplicated information);

d.3) Goods on the declaration of exports have been brought into the customs controlled area but are not actually exported;

d.4) The declaration of imports has been registered but in fact, goods are not imported or goods have not passed through the customs controlled area;

d.5) Information that is not permitted to be changed is incorrectly provided as prescribed in Point 3 of Appendix II enclosed herewith.

2. Procedures for canceling a declaration

a) Responsibilities of the declarant:

The declarant that wishes to cancel the declaration shall make and send a written request for cancellation (form No.04/HTK/GSQL in Appendix V enclosed herewith) to the Sub-department of Customs where the declaration is registered and submit documents proving that goods are actually not exported or imported in the cases mentioned in Point d.3 and Point d.4 Clause 1 of this Article.

With regard to exports that have been brought into the customs controlled area but in fact are not exported, if the taxpayer wishes to cancel the declaration and bring the goods back into the domestic market, the declarant must make a commitment that tax on the declared shipment is not refunded or cancelled at any domestic tax authority or customs authority, and take responsibility for the declared information. If the customs authority or tax authority finds tax has been refunded, the declarant shall be dealt with as prescribed by law;

b) Responsibilities of the customs authority:

b.1) For electronic customs declaration:

b.1.1) Within 08 working hours from the receipt of the request for cancellation from the declarant, the customs official shall verify the reasons, conditions, and information on the request on the e-customs system, request the Director of the Sub-department of Customs to consider approving the cancellation, and cancel the declaration on the e-customs system, settle tax payable on the canceled declaration, and make an update on the risk management system to evaluate the enterprise's conformity with law;

b.1.2) Within 10 days from the expiration date of the customs declaration mentioned in Point a Clause 1 of this Article, if the declarant does not submit a written request for cancellation of the declaration, the customs authority shall carry out an inspection. If imports do not arrive at the checkpoint of import or exports are not brought into the customs controlled area at the checkpoint of export, the declaration will be cancelled on the e-customs system.

b.1.3) In case of cancellation of the declaration mentioned in Point b or Point c Clause 1 of this Article, the customs authority shall check and cancel the declaration on the e-customs system;

b.1.4) If the cancellation of the customs declaration of temporarily imported/export goods affect information for management of quantity of goods temporarily imported/export on the e-customs system, the customs authority must update information about goods quantity on the e-customs system after the customs declaration is cancelled;

b.1.5) The cancellation shall be notified to the Provincial Department of Taxation if the exports are domestic goods, or the Sub-department of Customs if exports were imported previously (if the Sub-department of Customs where the declaration of exports is registered is different from the Sub-department of Customs where the declaration of imports is registered) to ensure that tax on the cancelled declaration is not refunded or cancelled.

b.2) In case of physical customs declaration:

b.2.1) The cancelled declaration shall be crossed out with a pen and bear the official's signature and seal;

b.2.2) Cancelled customs declarations shall be retained and sorted by registration number.

3. The Directors of Sub-departments of Customs where the declarations are registered shall consider the cancellation of customs declarations registered by customs authorities

Section 3. Detailed inspection of customs dossier, physical inspection of goods; transport of goods to storage, release of goods, customs clearance of goods

Article 23. Inspection principles

1. According to the result of classification of customs declarations on the e-customs system, the decision of the Director of the Sub-department of Customs where the declaration is registered or the Sub-department of Customs where physical inspection of goods is carried out, information on the customs declaration, risk management information on the e-customs system, the customs official shall notify the declarant via the e-customs system of the submission or presentation of one or all documents enclosed with the customs dossier, and carry out detailed inspection of the customs dossier and physical inspection of goods. In case of physical inspection of goods, the customs official must write the inspection result on the result note, update on the e-customs system in accordance with this Circular and instructions of the General Department of Customs, decide customs clearance, release, or storage of goods.

2. During the inspection, if customs offenses or tax offenses are suspected, the customs official shall request the Director of Sub-department of Customs to change the form or level of inspection.

3. During the inspection, if analysis by a professional agency is necessary for the inspection, the analysis cost shall be incurred by the customs authority.

Article 24. Checking goods names, codes, and tax rates

1. Checking goods names, codes, and tax rates upon inspection of the customs dossier.

a) Inspection contents:

Compare the declared information and accuracy of goods names, codes, and tax rates on the customs declaration with information on documents in the customs dossier;

b) Further actions after inspection result is given:

b.1) If the goods names, codes, and tax rates are clearly and fully declared by the declarant, the goods names are consistent with other information on documents in the customs dossier, the customs authority shall accept the goods names, codes, and tax rates declared by the declarant;

b.2) If there are ample evidence that goods names, codes, and tax rates are not correctly declared, the declarant shall be instructed and requested to make additional declaration as prescribed in Article 20 of this Circular and incur penalties as prescribed by law. If the declarant fails to make additional declaration, the customs authority shall re-determine the codes of goods, tax rates, impose tax and penalties, update the inspection results on the database, and grant customs clearance after the declarant has fully paid tax and fins (if any) as prescribed;

b.3) If declared information about goods names, goods descriptions are not consistent with that on documents enclosed with the customs dossier and information on the customs declaration but the basis for determining the goods names, codes, and tax rates is not sufficient, the declarant shall be requested to submit additional technical documents of sale contract or composition analysis sheet.

By examining additional documents, if the customs authority has sufficient basis for determining that the goods names, codes, tax rates are incorrectly declared, the declarant shall be instructed to make additional declaration as prescribed in Point b.2 of this Clause. If the declarant fails to submit additional documents at the request of the customs authority of the customs authority does not have sufficient basis for determining the goods names, codes, tax rates by examining the documents, samples shall be taken and analyzed in accordance with regulations of the Minister of Finance on classification of goods, analysis serving classification of goods, quality inspection, food safety inspection of exports or imports, or request the Director of the Sub-department of Customs to decide physical inspection of goods according to Clause 2 of this Article.

2. Checking goods names, codes, and tax rates upon physical inspection of goods

a) Inspection contents:

Compare the declared information and accuracy of goods names, codes, and tax rates on the customs declaration with actual goods.

During the physical inspection of goods, the customs official must determine names and codes of goods according to the Vietnam's List of exports or imports and corresponding tax schedules;

b) Handling inspection result:

b.1) If the names and codes of goods on the customs declaration are consistent with actual goods, the tax rates are conformable with applicable tax schedules at the time of inspection, the customs authority shall accept the goods names, codes, and tax rates declared by the declarant;

b.2) If there are ample evidence that goods names, codes, and tax rates are not correctly declared, the declarant shall be instructed and requested to make additional declaration as prescribed in Article 20 of this Circular and incur penalties as prescribed by law. If the declarant fails to make additional declaration, the customs authority shall re-determine the codes of goods, tax rates, impose tax and penalties, update the inspection results on the database, and grant customs clearance after the declarant has fully paid tax and fins (if any) as prescribed;

b.3) If names and codes of goods cannot be accurately determined according to the Vietnam's List of exports or imports and corresponding tax schedules, the Sub-department of Customs and the declarant shall take samples for analysis in accordance with regulations of the Minister of Finance on classification of goods, analysis serving classification of goods, quality inspection, food safety inspection of exports or imports.

3. If the shipment has been granted customs clearance on the basis of the analysis result, the customs authority may use such analysis result to carry out customs procedures for next shipments of the same declarant that have goods with the same names, origins, codes, and imported from the same manufacturer (for imports).

Article 25. Inspection of customs value

1. The customs authority shall inspect the customs value declared by the declarant on the customs declaration (hereinafter referred to as "declared value") to identify the cases in which the declared value is rejected or suspicious:

a) The declared value of exports or imports shall be rejected in one of the following cases:

a.1) The declarant fails to make declaration or declares incorrectly, insufficiently information related to customs value on the declaration of exports, imports, or the declaration of value (if any);

a.2) Information such as value, delivery terms on the commercial invoice is not consistent with that on the bill of lading (if any) or equivalent transport documents as prescribed by law.

b) The declared value of exports or imports is suspicious but there is not sufficient basis for rejecting it, which means the declared value is smaller than that according to pricing database of the General Department of Customs.

2. Handling inspection result:

a) If there is sufficient basis for rejecting the declared value, the customs authority shall notify the declarant of the basis for rejection and:

a.1) request the declarant to make additional declaration within 05 days from the notification date, impose administrative penalties, and grant customs clearance of goods as prescribed if the declarant agrees with the basis for rejecting the declared value.

Additional declaration shall be made in accordance with Clause 3 Article 20 of this Circular;

a.2) grant customs clearance according to the declared value and use the basis for rejecting the declared value for post-clearance inspection if the declarant does not agree with the basis for rejection or fails to make additional declaration within 05 days from the notification date.

b) If the declared value is suspicious but there is no sufficient basis for rejecting it, the customs authority shall notify declarant of the suspicious case via the e-customs system or use the form No. 02A/TBNVTG/TXNK in Appendix VI hereof (In case of physical customs declaration), request the declarant to provide additional documents related to the method for determination of the declared value as prescribed in the Circular of the Minister of Finance on customs values of exports or imports (01 photocopy):

b.1) Within 05 days from the notification date, the declarant shall submit additional documents and request consultation (with specific time), the customs authority shall release goods as

prescribed in Article 33 of this Circular and hold the consultation as prescribed in Clause 3 of this Article;

b.5) If the declarant fails to submit additional documents or does not request a consultation within 05 days from the notification date, the customs authority shall grant customs clearance according to the declared value and use the suspicions for post-clearance inspection as prescribed.

3. Consultation

a) The power to hold the consultation:

a.1) The Director of the provincial Department of Customs shall hold the consultation and take responsibility for the effectiveness of the consultation;

a.2) The Director of the provincial Department of Customs may delegate the Director of a Sub-department of Customs to carry out the consultation if appropriate.

b) One-time consultation:

b.1) The declarant may request one consultation if the following conditions are satisfied:

b.1.1) The goods are exported under the same sale contract and divided into multiple shipments;

b.1.2) Information serving inspection and determination of customs value is not changed;

b.1.3) The declarant makes a written request for one-time consultation, committing to use the consultation result for the next export or import.

b.2) The consultation result may be used for the next export or import if the customs value is still consistent with the information serving inspection and determination of customs value after the consultation.

c) Responsibilities:

c.1) The customs authority shall:

c.1.1) Hold the consultation at the request of the declarant, check the documents submitted by the declarant to clarify the suspicions;

c.1.2) Make a consultation record which specifies the full discussion during the consultation; additional documents submitted by the declarant; whether or not the declarant agrees with the basis for rejection in case the customs authority has sufficient basis for rejecting the declared value; and the verdict of the consultation: "Basis for rejecting declared value not sufficient" "Basis for rejecting declared value sufficient" (specifying the basis) or "Basis for rejecting declared value sufficient but denied by declarant".

c.2) The declarant shall submit relevant documents related to the method for determination of the declared value according to regulations of the Ministry of Finance on customs values of exports or imports; appoint a representative to decide the issues related to determination of taxable values or participate in the entire consultation at appropriate time.

c.3) The consultation record must be signed by all parties.

d) Method of consultation: direct consultation;

dd) Maximum duration of the consultation: 30 days from the registration date of the declaration;

e) Time limit for carrying out the consultation: 05 working days;

b) Processing consultation result:

According to the consultation record and additional documents submitted by the declarant, the customs authority shall:

g.1) Request the declarant to make additional declaration as prescribed in Article 20 of this Circular within 05 days from the end of the consultation if the declarant agrees with the basis for rejecting the declared value in one of the following cases (Nevertheless, additional declaration must be made within 03 days from the day on which the declaration is registered):

g.1.1) One of the cases mentioned in Point a Clause 1 of this Article;

g.1.2) The declarant incorrectly applies the procedures, conditions, and methods for customs valuation.

g.2) Grant customs clearance according to the declared value and use the basis for rejecting the declared value for post-clearance inspection in the following cases:

g.2.1) The declarant fails to make additional declaration as prescribed in Point g.1 of this Clause within 03 days from the end of the consultation or within 30 days from the day on which the declaration is registered;

g.2.2) The declarant does not agree with the basis for rejecting the declared value.

g.3) grant customs clearance according to the declared value if the basis for rejecting the declared value is not sufficient.

Article 26. Inspection, determination of origins of exports or imports

1. With regard to goods

Origins of exports shall be determined according to the declaration made by the declarant, documents enclosed with the customs dossier, and actual goods.

If there is a suspicion that the origins of exports are fraudulent or there is a warning of illegal transport, the Sub-department of Customs where the declaration is registered shall request the declarant to provide documents proving the origins of exports; if the declarant fails to do so, an inspection at the facility where goods are manufactured for export shall be carried out (hereinafter referred to as “on-site inspection”). Exports shall be granted customs clearance pending the inspection result.

2. With regard to imports

a) The declarant shall submit documents certifying origins of imports to the customs authority as prescribed in Point g Clause 2 Article 16 of this Circular when submitting the customs dossier or by the deadlines prescribed in international agreements to which Vietnam is a signatory.

If such documents are not submitted upon customs declaration, the declarant shall declare the preferential rates of import duty applied to Most Favored Nation (hereinafter referred to as “MFN rates”) or ordinary rates. If additional documents proving goods origins are submitted by the deadline, the declarant shall make additional declaration at corresponding preferential rates, and have the overpaid tax refunded; if the shipment is eligible for exemption of document inspection upon customs declaration, the declarant shall submit the customs dossier as prescribed in Clause 2 Article 16 when submitting additional documents proving goods origin.

b) The customs authority check goods origins according to documents proving goods origins, the customs dossier, the actual goods, information related the goods, Article 15 of the Government's Decree No. 19/2006/ND-CP dated February 20, 2006, the Circular on guidelines for preferential and non-preferential rules of origins of the Ministry of Industry and Trade, and their guiding documents;

c) The customs authority shall accept the documents certifying goods origins if there are minor differences that do not affect their legitimacy and the origins of imports, including:

c.1) Grammatical errors or typos;

c.2) Difference in the symbols on the C/O: printed or hand-written, “x” and “√”, mistaken symbols;

c.3) Minor difference between the signature on the C/O and the model signature;

c.4) Difference in measurement units on the C/O and other documents (invoice, bill of lading, etc.);

c.5) Difference in paper size of the C/O submitted and the model C/O;

c.6) Difference in ink color (black or blue) of information on the C/O;

c.7) Minor difference goods description on documents certifying goods origins and other documents;

c.8) Difference between the codes on the C/O and those on the declaration of imports which does not change the goods origin.

If the declarant submit documents certifying goods origins of the whole shipment but only part of the shipment is imported, the customs authority shall accept such documents for the practical amount of imports;

d) If the quantity or weight of imports exceeds that written on the documents certifying goods origins, the excessive amount shall not be given incentives under the International Agreements to which Vietnam is a signatory;

e) The declarant must not change the C/O contents without permission, unless the changes are made by the C/O issuer as prescribed by law;

g) If information on documents certifying goods origins is not conformable with the customs dossier and regulations on inspection of origins of imports, or the signatures, seals on documents certifying goods origins are not consistent with the specimen signature or seal at the customs authority, the customs authority shall request the declarant to provide explanation and additional documents to prove the goods origins, except for the cases mentioned in Point c of this Clause. If the explanation and documents are appropriate, the documents certifying goods origins shall be accepted.

If there is sufficient basis for the customs authority to determine that the documents certifying goods origins are not conformable, MFN rates or ordinary rates shall apply instead of preferential rates.

While customs procedures are being followed, if the legitimacy of documents certifying goods origins is suspicious but the basis for rejection is not sufficient, the customs authority shall

calculate tax at MFN rates or ordinary rates and carry out verification as prescribed in Clause 3 of this Article.

During post-clearance inspection, if the legitimacy of documents certifying goods origins is suspicious but the basis for rejection is not sufficient, the customs authority shall carry out verification and decide whether to apply preferential rates according to the verification result.

3. Verification of origins of imports

a) The General Department of Customs shall verify origins of imports with the competent C/O issuer, the entities that certifies good origins themselves, or at the manufacturing facility of goods for export;

b) Time limit for verification

Verification must be done as soon as possible and within 150 days from submission of the customs dossier or from the beginning of the verification, unless otherwise prescribed by International Agreements to which Vietnam is a signatory.

If the competent C/O issuer of the exporting country responses regarding the verification result after the said deadline, the customs authority shall make a decision according to the verification result as prescribed in Point d of this Clause;

c) Verification procedures

The verification shall be carried out in accordance with regulations of the Minister of Industry and Trade on implementation of rules of origins in International Agreements to which Vietnam is a signatory:

c.1) The customs authority shall send a document (diplomatic note, email, fax, etc.) to the competent C/O issuer or the entity that certifies goods origins themselves;

c.2) If necessary, the customs authority shall carry out a verification of goods origins in the exporting country.

d) Processing verification result:

d.1) If the verification result is satisfactory and confirms the legitimacy of documents certifying goods origins:

d.1.1) within 15 working days from the day on which the verification result is received, the customs authority shall request the declarant to make additional Clause at preferential rates of import duty. The additional declaration shall be made in accordance Article 20 of this Circular. No administrative penalties shall be imposed;

d.1.2) The customs authority shall refund the difference between the amount of tax that was temporarily paid at MFN rates or ordinary rates and tax paid at preferential rates to the importer.

d.2) If the verification result is not satisfactory or proves that the documents certifying goods origins are not legitimate, the customs authority shall apply MFN rates or ordinary rates and notify the declarant.

Article 27. Inspection of implementation of tax policies, inspection of application of notification of prior determination result

1. Inspect the conditions for implementation of enforcement measures or tax payment deadline as prescribed.
2. Inspect the basis for determining goods non-dutiable if the declarant declares that goods are not subject to export duty, import duty, VAT, excise tax, or environmental protection tax.
3. Inspect the basis for determining goods eligible for conditional tax exemption or tax reduction if so declared.
4. Inspect the basis for determination of tax payable if exports or imports are dutiable according to the inspection results as prescribed in Section 3 Chapter II of this Circular.
5. Compare information on the notification of prior determination result with documents and practical shipment of exports or imports if goods must undergo document inspection, physical inspection. If the exports or imports are not consistent with the notification of prior determination result, their codes, origins, and customs values shall be verified and the General Department of Customs shall be requested to annul the notification of prior determination result as prescribed in Clause 6 Article 24 of Decree No. 08/2015/ND-CP.

Article 28. Inspection of export license, import license, result of inspection by a specialized agency

1. The customs authority shall compare information about the export license, import license; inspection result or notice of exemption from inspection sent by a specialized agency or directly submitted to the customs authority by the declarant with information on the customs declaration and:
 - a) accept the declared information if it is conformable;
 - b) request the declarant to present the dossier for the customs authority to inspect if the declared information is not conformable.

If the inspection result or notice of exemption from inspection by a specialized agency is not available when the customs declaration is registered, the customs authority shall check and add information about the inspection results to the e-customs system or write the number of the notice on the paper customs declaration within 02 working hours from the receipt of the inspection result, which is submitted by the declarant or the inspecting authority.

2. If a license is used for multiple times of export or import of goods, the Sub-department of Customs where the first declaration is registered shall make a monitoring sheet (form No. 05/TDTL/GSQL in Appendix V enclosed herewith), monitor and deduct the licensed quantity of goods after each export or import, and give it to the declarant to complete customs procedures for the next export or import. The Sub-department of Customs where the customs declaration is registered shall monitor the quantity of goods on the monitoring sheet and make a certification when the quantity of goods on the license is completed exported or imported.

Article 29. Physical inspection of goods

1. Imports shall be inspected while they are being unloaded from the means of transport to the warehouse, depot, port, or within the area of the checkpoint; exports shall be inspected after they are granted customs clearance and gathered within the area of the checkpoint of export:
 - a) Inspection of goods shall be carried out with scanners or other devices. If an inspection prescribed in Point c Clause 2 Article 34 of the Law on Customs must be carried out, the Sub-

department of Customs at the checkpoint shall carry out the physical inspection with the presence of representatives of the regulatory body of the seaport, international airport, or the Border Guard;

b) Responsibilities of the Sub-department of Customs at the checkpoint:

b.1) Notify the carrier and the warehousing service provider of the list of shipments to be inspected;

b.2) Carry out inspections as prescribed in Point a of this Clause;

b.3) Pay the costs related to the inspection of goods.

c) Responsibilities of the carrier, warehousing service provider:

c.1) Complete necessary procedures in order to bring goods to the inspection location of the customs authority;

c.2) Facilitate the transport of goods to the inspection location as requested by the customs authority;

c.3) The warehousing service provider shall provide separate depot area or employ electronic port management system to determine the locations of goods that need to undergo physical inspection during customs procedures.

d) Handling of results of inspection of imports while they are being unloaded from the means of transport to the warehouse, depot, port, or checkpoint of import:

d.1) If no violations are found during the inspection, the unit assigned to inspect goods using scanners shall update the inspection result on the e-customs system.

The Sub-department of Customs where the customs declaration of imports is registered shall use the inspection result to complete customs procedures as prescribed;

d.2) If violations are found during the inspection, the unit assigned to inspect goods using scanners shall update the inspection result on the e-customs system; cooperate with the warehousing service provider in arranging a separate storage for the shipment; cooperate with the Sub-department of Customs where the customs declaration is registered in carrying out physical inspection of goods while the declarant is following customs procedures.

dd) Handling results of inspection of exports that are granted customs clearance and gathered within the checkpoint of export

dd.1) If no violations are found during the inspection, the Sub-department of Customs at the checkpoint shall update the inspection result on the e-customs system and monitor exports as prescribed;

dd.2) If violations are found, the Sub-department of Customs at the checkpoint shall cooperate with the warehousing service provider in arranging a separate storage for the shipment; update the inspection result on the e-customs system, request the declarant to open the shipment for physical inspection and take appropriate actions as prescribed.

Pursuant to regulations of law on customs, in consideration of requirements for management of each warehouse, depot, port, and checkpoint, availability of scanners and other devices, the Director of the General Department of Customs shall organize the inspection of imports while they are being unloaded from the means of transport to the warehouse, depot, port, and

checkpoint of import, inspection of exports that are granted customs clearance and gathered within the checkpoint of export.

2. Physical inspection of exports or imports while following customs procedures at the Sub-department of Customs at the checkpoint:

a) With regard to shipments of imports required to undergo physical inspection and have undergone inspection as prescribed in Clause 1 of this Article, the customs official may use the scanning result to complete customs procedures.

If violations are found while scanning, the shipment shall be opened for physical inspection;

b) With regard to shipments of imports required to undergo physical inspection but have not undergone inspection as prescribed in Clause 1 of this Article:

b.1) If the Sub-department of Customs has a container scanner, it shall be used for physical inspection, unless the container scanner is not working, goods are not suitable for scanning, goods must be directly inspected by customs officials as instructed by the General Department of Customs, or the quantity of goods to be scanned exceeds the capacity of the scanner or the handling capacity of the port/warehouse/depot where the scanner is located.

The customs official shall check the image, information on the customs declaration, and other information obtained at the time of inspection to analyze, assess the image, and give a conclusion. All of the images shall be stored in the scanner system as prescribed; scanned images shall be printed from the e-customs system and enclosed with the customs dossier if the paper customs dossier is submitted.

If the scanning result indicates that goods are not consistent with the customs declaration, a physical inspection shall be carried out by the customs official. The customs official that operates the scanner shall make a request for physical inspection.

b.2) If the Sub-department of Customs does not have a container scanner, physical inspection of goods shall be carried out by customs officials.

3. The Sub-department of Customs at the checkpoint shall carry out physical inspection of goods of the shipments of exports and imports at the request of other Sub-departments of Customs in accordance with Clause 11 of this Article.

4. Physical inspection of goods at the Sub-department of Customs to which imports are transported (hereinafter referred to as “receiving customs authority”):

a) If no violations are found after the shipment is scanned as prescribed in Clause 1 of this Article, the result may be used for deciding customs clearance of goods as prescribed;

1) If violations are found after scanning as prescribed in Clause 1 of this Article, the Sub-department of Customs at the checkpoint shall seal the goods and request the declarant to transport them to the Sub-department of Customs where the customs declaration is registered for inspection;

c) If goods have not been scanned as prescribed in Clause 1 of this Article, the inspection shall be carried out in accordance with Point b Clause 2 of this Article.

5. Inspection of goods quantity

According to the customs declaration, result of physical inspection of goods or analysis result provided by the declarant (if any), the customs authority shall determine the weight of exports or imports.

If the customs official who carries out the physical inspection of goods is not able to verify the accuracy of the declared weight of goods, a provider of analysis services shall be requested to run analysis. The customs authority shall decide the customs clearance according to the conclusion of the provider of analysis services.

6. Inspection of goods quality

During the physical inspection of goods, the customs official must determine the quality of exports or imports, which is the basis for application of tax policies and policies on management of exports or imports, except for quality inspection prescribed by corresponding regulations of laws.

If the customs official who carries out the physical inspection of goods is not able to determine the quality of goods, the goods shall be analyzed by a provider of analysis services as prescribed by law. The customs authority shall decide the customs clearance according to the conclusion of the provider of analysis services.

7. Physical inspection to determine goods names, codes, customs value, origins shall comply with Articles 24, 25, and 26 of this Circular.

8. With regard to goods with special storage requirements that cannot undergo on-site physical inspection, the Director of Sub-department of Customs shall decide to move such goods to another location that satisfy their special storage requirements to carry out the physical inspection, or decide the customs clearance according to the analysis result.

9. With regard to a means of transport that has completed exit procedures, if its owner signs a sale contract with a foreign party (which states that the port of destination is overseas), the declaration of exports shall be registered at the Sub-department of Customs where exit procedures are completed. Documents proving that the means of transport has completed exit procedures shall be sent to the said Sub-department of Customs. In this case, physical inspection of goods is exempt.

10. With regard to temporarily imports that cannot be sealed by the customs, goods temporarily imported or temporarily exported with other time limits or not subject to customs sealing, the customs official shall describe the goods names, quantity, categories, symbols, origins (if any), or take pictures of goods and enclosed them with the customs dossier when carrying out inspection. While following procedures for re-export or re-import, if goods must undergo document inspection or physical inspection, the customs official shall compare the goods with description in the customs dossier kept by the customs authority in order to determine whether the re-exported or re-imports are the same as those temporarily imported or temporarily exported.

11. Physical inspection of goods at request of the Sub-department of Customs where the customs declaration is registered:

a) After receiving the request from the Sub-department of Customs where the customs declaration is registered through the e-customs system, the Sub-department of Customs where goods are stored shall carry out the physical inspection. If the two Sub-departments of Customs

are not connected to the e-customs system, the Sub-department of Customs where the customs declaration is registered shall:

- a.1) Make 02 copies of the inspection result sheet (form No. 06/PGKQKT/GSQL in Appendix V); 02 copies of the Request for physical inspection of goods (form No. 07/PDNKT/GSQL in Appendix V) and enclose 01 customs declaration (original) In case of physical customs declaration;
- a.2) Seal the documents mentioned in Point a.1 of this Clause and request the declarant to submit them to the Sub-department of Customs where goods are stored.
- b) The declarant shall register the time, location of inspection with the Sub-department of Customs where physical inspection of goods is carried out;
- c) If exports or imports are eligible for tax exemption, non-dutiable, or incurring zero tax, or tax payment is deferred for 275 days (for goods imported for manufacturing of domestic exports), the declarant may take goods through the customs controlled area before the Sub-department of Customs where the customs declaration is registered updates the inspection result on the e-customs system to decide the customs clearance or release of goods or putting goods to storage.

Article 30. Handling customs inspection result

1. If the result of document inspection or physical inspection of goods is appropriate for the customs declaration contents:

- a) If goods must be put into storage: Article 32 of this Circular shall apply;
- b) If goods must be released: Article 33 of this Circular shall apply;
- c) If goods must be granted clearance: Article 34 of this Circular shall apply.

2. If the customs declaration contents are not appropriate, the customs authority shall request the declarant to make additional declaration as prescribed in Clause 3 Article 20 of this Circular.

In case of violations against regulations of law on management of exports or imports, the declarant is not permitted to make additional declaration and shall be dealt with by the customs authority as prescribed by law.

Article 31. Taking, storing samples of exports or imports

1. Exports or imports shall be sampled in the following cases:

- a) Samples are taken to serve customs declaration at the request of the declarant or specialized agency;
- b) Samples are taken for analysis at the request of the customs authority.

2. The sampling shall be decided by the head of the customs authority.

3. Procedures for sampling exports or imports

- a) If samples are taken for analysis by a professional analysis organization at the request of the declarant or customs authority, the representatives of the goods owner and the customs authority must be presence when samples are taken and a sampling record must be made (form No. 08/BBLM/GSQL in Appendix V enclosed herewith).

If samples are taken for analysis by a professional analysis organization at the request of the customs authority, the samples must be sealed and bear the signatures of the representatives of the goods owner and the customs authority. A delivery note which bears signatures of all parties must be made when the samples are delivered to the analysis organization;

b) If samples are taken for analysis and classification, regulations of the Minister of Finance on classification of goods, analysis serving classification of goods; analysis serving inspection of quality, food safety of exports or imports shall apply;

c) If samples are taken at the request of a specialized agency, sampling procedures shall comply with corresponding regulations of laws.

d) When samples are taken by the customs authority or specialized agency, the declarant shall present the goods and cooperate with them during the sampling process.

4. If samples are taken for analysis, sampling techniques shall comply with instructions of the General Department of Customs.

If samples are taken to serve inspection by a specialized agency, sampling techniques shall comply with corresponding regulations of laws.

5. The customs authority shall retain the samples taken for analysis for 120 days from the day on which the customs declaration is registered.

6. Samples shall be returned and destroyed in accordance with regulations of the Minister of Finance on classification of goods, analysis serving classification of goods; analysis serving inspection of quality, food safety of exports or imports.

Article 32. Taking goods to warehouses

1. Goods of prioritized enterprises shall be put in storage as prescribed in Clause 3 Article 9 of Decree No. 08/2015/ND-CP and the Circular of the Ministry of Finance on prioritized enterprises.

2. Goods subject to quarantine

Quarantine shall be carried out at the checkpoint. In case the quarantine authority permits goods to be moved to inland quarantine locations as prescribed by law:

a) The customs authority shall consider permitting the goods owner to move goods to the quarantine location according to the confirmation of the quarantine authority on the Certificate of Quarantine Registration or the Note of Provisional Plant Quarantine Result (for plant-derived goods) or Goods Transport Note (for aquaculture products) or other documents issued by the quarantine authority;

b) The declarant is legally responsible for the transport and preservation of goods at the quarantine location and only use or sell goods after there is a conclusion that the goods satisfy import requirements;

c) The quarantine authority shall monitor transport, quarantine, and preservation of goods pending quarantine result as prescribed by the Ministry of Health and the Ministry of Agriculture and Rural Development.

3. Goods subject to quality inspection and food safety inspection

Inspections shall be carried out at the checkpoint; if goods are moved to another location for inspection as requested by the specialized agency or the declarant wishes to put their goods into storage, the declarant shall make a written request (form 09/BQHH/GSQL in Appendix V enclosed herewith). Director of Sub-department of Customs where the customs declaration is registered shall consider permitting goods to be put into storage at an inland clearance depot (ICD), bonded warehouse, tax-suspension warehouse, concentrated inspection places for exports or imports under the supervision of customs authorities; specialized inspection places, or the declarant's warehouse/depot.

The declarant is legally responsible for the transport and preservation of status quo of goods until the customs authority concludes that goods satisfy import requirements and grants customs clearance.

4. With regard to imports subject to both quarantine and food safety inspection, both quarantine and quality inspection, procedures for putting goods into storage are similar to those for imports subject to quarantine prescribed in Clause 2 of this Article.

5. Handling result of inspection by a specialized agency:

a) If the inspection result indicates that goods satisfy import requirements, the Sub-department of Customs shall decide customs clearance of goods as prescribed in Article 34 of this Circular;

b) If goods do not satisfy import requirements:

According to the conclusion given by the specialized agency, which permits the declarant whether to recycle, destroy, or re-export goods, the Sub-department of Customs where the customs declaration is registered shall take appropriate actions.

6. Actions against delayed submission of inspection results and violations against regulations on storage of goods:

a) If the specialized agency has not connected with National Single-window Information Portal, the declarant shall submit the inspection result to the Sub-department of Customs where the customs declaration is registered within 30 days from the day on which goods are put into storage, except for prolonged inspection confirmed by the specialized agency;

b) If the customs authority does not receive the inspection result by the deadline mentioned in Point a of this Clause, or the customs authority is informed that the shipment of imports is not preserved properly as prescribed by law, the Sub-department of Customs where the customs declaration is registered shall carry out an inspection or cooperate with the customs authority in charge of the place of storage in inspecting the preservation of the declarant's goods and take appropriate actions.

Procedures for inspection of goods preservation shall comply with Clause 7 of this Article;

c) If violations against regulations on storage of goods are committed, in addition to administrative penalties, the declarant shall not be permitted to put their goods into storage:

c.1) for 01 years from the penalty imposition date if the declarant breaks the seal without permission; swap goods; sell or use goods without permission; preserve goods at a location other than that registered with the customs authority;

c.2) for 06 months from the penalty imposition date if the declarant fails to submit inspection result punctually as prescribed in Point a of this Clause.

Point c.1 and Point c.2 shall apply to the violations from the effective date of this Circular.

d) Each Sub-department of Customs where the customs declaration is registered shall compile a list of enterprises that are not permitted to put goods into storage and send it to Customs Department for applying nationwide.

7. Procedures for inspection of goods preservation:

a) The Sub-department of Customs where the customs declaration is registered shall inspect goods preservation or request Customs Department to carry out the inspection.

If the goods preservation location is not under the management of the Customs Department which permits the goods to be put into storage, the Customs Department in charge of the goods preservation location shall carry out the inspection at the request of the former;

b) The declarant shall present goods being preserved for the customs authority to inspect;

c) The declarant that fails to protect the status quo of goods shall be dealt with as prescribed by law.

Article 33. Release of goods

Goods shall be released in accordance with Article 36 of the Law on Customs, Clause 1 Article 32 of Decree No. 08/2015/ND-CP, and the following instructions:

1. Release of goods pending customs valuation:

a) If exports or imports do not have official prices when the declaration is registered and the declarant requests a consultation:

a.1) Responsibilities of the declarant:

a.1.1) Request release of goods on the customs declaration as instructed in Appendix II enclosed herewith. In case of physical customs declaration, the text “Đề nghị giải phóng hàng” (“Goods release requested”) shall be written in box “Ghi chép khác” (“Notes”) on the declaration;

a.1.2) Pay tax or get guarantee for the tax calculated by the declarant;

a.1.3) Follow procedures for customs valuation of exports or imports that do not have official prices when the declaration is registered in accordance with the Circular of the Ministry of Finance on customs valuation of exports and imports or regulations on consultation in Article 25 of this Circular;

a.1.4) Declare customs values on the customs declaration (or the post-clearance declaration using form No. 03/KBS/GSQL in Appendix V enclosed herewith in case of physical customs declaration) within 30 days from the date of goods release; determine the official tax payable and pay tax fully in order to obtain customs clearance of goods as prescribed.

a.2) Responsibilities of the customs authority:

a.2.1) The Director of the Sub-department of Customs shall decide the release of goods as prescribed in Article 32 of Decree No. 08/2015/ND-CP;

a.2.2) Follow procedures for customs valuation of exports or imports that do not have official prices when the declaration is registered in accordance with the Circular of the Ministry of Finance on customs valuation of exports and imports or hold a consultation as prescribed in Clause 3 Article 25 of this Circular.

b) In case the declarant has not had sufficient information and documents to determine customs values of exports or imports when the customs declaration is registered:

b.1) Responsibilities of the declarant:

b.1.1) Request release of goods on the customs declaration as instructed in Appendix II enclosed herewith (specify the case of goods release);

b.1.2) Declare and calculate tax according to the customs values determined by the customs authority:

b.1.2.1) Write the text “Đề nghị giải phóng hàng” (“Goods release requested”) in box “Ghi chép khác” (“Notes”) on the declaration if the values determined by the customs authority are not concurred with (in case of physical customs declaration); pay tax or get guarantee for according to the values determined by the customs authority in order to obtain goods release. Declare the customs values on the customs declaration (or the post-clearance declaration using form No. 03/KBS/GSQL in Appendix V enclosed herewith in case of manual customs procedures) within 30 days from the date of goods release; determine the official tax payable and pay tax fully in order to obtain customs clearance of goods as prescribed;

b.1.2.2) Declare the customs values determined by the customs authority on the customs declaration, pay tax or get guarantee for tax if such customs values are concurred with in order for the customs authority to decide customs clearance as prescribed.

b.2) Responsibilities of the customs authority:

b.2.1) The Director of the Sub-department of Customs shall determine customs values according to the value database, rules and methods for determination of customs value in the Circular of the Ministry of Finance on customs valuation of exports and imports, notify the declarant (via the e-customs system or using the form No. 02B/TBXDTG/TXNK in Appendix VI enclosed herewith in case of physical customs declaration) as the basis for tax calculation; decide release or customs clearance of goods as prescribed in Article 32 of Decree No. 08/2015/ND-CP;

b.2.2) If the declarant fails to declare the customs values within 30 days from the date of goods release, the customs authority shall grant customs clearance of goods as prescribed in Article 34 of this Circular if the declarant has fully paid tax at the customs values determined by the customs authority according to Point b.2.1 of this Clause.

2. Release of goods pending result of analysis and classification:

a) Responsibilities of the declarant:

a.1) Request release of goods on the customs declaration as instructed in Appendix II enclosed herewith. In case of physical customs declaration, the text “Đề nghị giải phóng hàng” (“Goods release requested”) shall be written in box “Ghi chép khác” (“Notes”) on the declaration;

a.2) Pay tax or get guarantee for the tax calculated by the declarant;

a.3) Make additional declaration as prescribed in Article 20 of this Circular.

b) Responsibilities of the customs authority:

b.1) The customs authority shall inspect fulfillment of conditions for goods release and answer the declarant;

b.2) According to the result of analysis and classification, the Sub-department of Customs where the customs declaration is registered shall request the declarant to make additional declaration (if required);

b.3) If the declarant fails to make additional declaration as requested, the customs authority shall follow instructions in Point b.7 Clause 3 Article 20 of this Circular;

b.4) The Director of the customs authority shall decide goods release according to the declarant's request and customs dossier.

Article 34. Customs clearance of goods

Customs clearance of goods shall be granted in accordance with Article 37 of the Law on Customs, Clause 2 Article 32 of Decree No. 08/2015/ND-CP, and the following instructions:

1. Goods shall be granted customs clearance in the following cases:

a) Customs procedures are completed:

b) Exports or imports are in the following cases:

b.1) Goods are eligible for applying the time limit for paying tax prescribed in Clause 11 Article 1 of the Law on the amendments to the Law on Tax administration and Article 42 of this Circular; or

b.2) Tax must be paid before customs clearance; however tax is not paid or not fully paid but guaranteed by a credit institution.

c) One of the document of the customs dossier is missing but the Director of Sub-department of Customs extends the deadline for submission of the original copy as prescribed in Clause 3 Article 27 of Decree No. 08/2015/ND-CP;

d) Goods subject to inspection by a specialized agency shall be granted customs clearance when tax liabilities are fulfilled and one of the following documents is available:

d.1) A notice of exemption from inspection;

d.2) Inspection result which indicates fulfillment of requirements applied to imports;

d.3) A conclusion of the specialized agency or a decision issued by a competent authority with regard to the permitted shipment of imports.

dd) Tax on exports or imports is yet to be paid while pending procedures for tax exemption or tax cancellation shall be granted customs clearance in the following cases:

dd.1) Goods directly serving national defense and security on which excise tax, environmental protection tax, and other taxes (if any) have been fully paid;

dd.2) Goods serving disaster control, prevention of epidemics, emergency assistance; humanitarian aid, grant aid on which relevant taxes (if any) have been fully paid;

dd.3) Tax on goods that are paid by state budget is yet to be paid by state budget as confirmed by a competent authority.

2. Decision on customs clearance of goods

a) If the inspection result is satisfactory, the e-customs system shall automatically check the fulfillment of tax liabilities and decide whether to grant customs clearance;

b) If the e-customs system fails to perform such check, the declarant shall submit documents proving fulfillment of tax liabilities (receipt for payment to state budget, guarantee documents, etc.) for the customs official to check and confirm fulfillment of tax liabilities: submit photocopies and present original for comparison;

c) With regard to in case of physical customs declaration:

c.1) The customs official who grants registration to the customs declaration shall decide customs clearance of goods exempt from physical inspection;

c.2) In case the shipment on the customs declaration must undergo physical inspection:

c.2.1) The customs official who carries out physical inspection shall decide customs clearance of goods that must undergo physical inspection;

c.2.2) If the shipment is inspected by another Sub-department of Customs at the Sub-department of Customs where the customs declaration is registered, the latter shall decide customs clearance of goods according to the inspection result sent by the former.

Section 4. Time, exchange rate, basis, methods for calculation of export duty, import duty, safeguard duty, anti-dumping duty, and countervailing duty

Article 35. Time, exchange rate for calculating taxes on exports or imports

1. The time for calculating export duty, import duty, safeguard duty, anti-dumping duty, and countervailing duty (within the effective period of the Decision of the Minister of Industry and Trade) is the registration date of the customs declaration. Export duty, import duty shall be calculated according to the tax rates, dutiable values, and exchange rates at that time.

If the taxpayer declares, calculates tax on the paper customs declaration before the registration date with different exchange rate from the exchange rate applicable on the registration date, the customs authority shall recalculate the tax payable according to the exchange rate applicable on the registration date.

2. Exchange rates for tax calculation shall comply with Decree No. 08/2015/ND-CP.

a) The General Department of Customs shall cooperate with Vietcombank to update buying rates in the form of wire transfer announced by the headquarter at the end of Thursdays (or the day before if Thursday is a public holiday), announce the rate on the website of the General Department of Customs, and update it on the e-customs system in order to apply to customs declarations registered in the succeeding weeks;

b) With regard to the foreign currencies that are not announced by the headquarter of Vietcombank, the General Department of Customs shall update the exchange rates announced by the State bank of Vietnam posted on its website, announce it on the website of the General Department of Customs, and update it on the e-customs system in order to determine exchange rates for calculating taxes on exports or imports.

Article 36. Time for calculating taxes on exports and imports on all-inclusive customs declaration

1. In case an all-inclusive customs declaration is used for partial shipments of exports/imports, taxes shall be calculated by whenever an export or import is made at the time of following customs procedures. Export duty/import duty shall be calculated according to the exchange rates,

dutiable values, and exchange rates applicable on that day according to the practical exported/imported quantity of each article.

2. If the all-inclusive declaration is registered after delivery, Article 93 of this Circular shall apply.

Article 37. Basis and method for tax calculation at certain rates

1. Basis for tax calculation:

a) Quantity of each article of export/imports written on the customs declaration;

b) Customs values as prescribed in the Law on Customs, the Law on Tax administration, the Law on Export and import duty, Decree No. 08/2015/ND-CP, the Circular of the Ministry of Finance on customs valuation of exports and imports;

c) Tax rates

c.1) Rates of export duty on exports are specified in the export duty schedule issued by the Minister of Finance;

c.2) Rates of import duty on imports vary from article to article, including preferential tax rates, ordinary tax rates, and special preferential tax rates:

c.2.1) Preferential tax rates applied on goods imported from countries, groups of countries or territories granted “most-favoured nation” status by Vietnam. The list of countries, groups of countries or territories granted “most-favoured nation” status by Vietnam shall be announced by the Ministry of Industry and Trade.

Preferential rates of tax on particular articles are specified on the preferential import tariff schedule issued by the Minister of Finance.

The taxpayer shall declare and take legal responsibility for goods origin, which is the basis for determination of preferential rates of import duty;

c.2.2) Ordinary tax rates shall comply with the Law on Export and import duty and regulations of the Government on implementation of the Law on Export and import duty;

c.2.3) Special preferential import duty rates are applied to particular articles that satisfy requirements for application of special preferential import duty rates prescribed in Circulars of the Minister of Finance on preferential import tariff schedules for implementation of Free Trade Agreements.

If goods are imported from a free trade zone (including processed goods) into the domestic market, the following conditions must be satisfied to apply special preferential tax rates imposed by the Minister of Finance:

c.2.3.1) The goods are on the list of special preferential import tariff schedule issued by the Ministry of Finance;

c.2.3.2) Goods have documents certifying goods origins as prescribed by the Ministry of Industry and Trade.

c.2.4) If MFN rate on an article on preferential import tariff schedule is lower than the special preferential tax rate in the special preferential import tariff schedule, the MFN rate shall apply.

d) Apart from the taxes mentioned in Points c.2.1, c.2.2, or c.2.3 of this Clause, if goods are imported into Vietnam beyond the limits, there are subsidies, dumping, or discrimination against goods exported by Vietnam, countervailing duty, anti-dumping tax, anti-discrimination tax, and safeguard duty shall be imposed.

2. Method for tax calculation:

a) According practical quantity of each article on the customs declaration, their dutiable values, and tax rates, the amount of export duty, import duty payable shall be calculated as follows:

$$\begin{array}{l} \text{Export duty,} \\ \text{import duty} \\ \text{payable} \end{array} = \begin{array}{l} \text{Quantity of each article} \\ \text{written on the customs} \\ \text{declaration} \end{array} \times \begin{array}{l} \text{Dutiable value} \\ \text{of a unit of} \\ \text{goods} \end{array} \times \begin{array}{l} \text{Tax rate} \\ \text{on each} \\ \text{article} \end{array}$$

Import duty on crude oil or natural gases shall be calculated in accordance with instructions of the Ministry of Finance on taxes incurred by entities engaged in petroleum exploration and extraction as prescribed by the Law on Petroleum;

b) If the practical quantity of exports or imports is different from the commercial invoice because of their nature and such difference is conformable with the delivery terms and payment terms of the sale contract, the export duty, import duty payable shall be calculated according to the practical payment for the goods and tax rate on each article.

Example: An enterprise imports 1,000 tonnes of threaded tobacco under a contract at USD 100 per tonne ± 2% water. The payment on the commercial invoice is 1,000 tonnes x USD 100 = USD 100,000. Upon importation, if the weight determined by the customs authority is 1020 tonnes or 980 tonnes, the taxable value is still USD 100,000.

Article 38. Basis and method for calculating fixed tax and mixed tax

1. Basis for tax calculation:

a) Basis for calculating fixed tax:

- a.1) Practical quantity of each article written on the customs declaration that applies fixed tax;
- a.2) The fixed amount of tax on a unit of goods;
- a.3) Exchange rates:

b) Basis for calculating mixed tax:

- b.1) Practical quantity of each article written on the customs declaration that applies mixed tax;
- b.2) Tax rate and dutiable values of goods that apply mixed tax according to Point b and Point c Clause 1 Article 37 of this Circular;
- b.3) Fixed tax on goods that apply mixed tax prescribed in Point a Clause 1 of this Article;
- b.4) Exchange rates for tax calculation:

2. Method for tax calculation:

a) Determination of export duty, import duty payable at absolute rate:

$$\begin{array}{l} \text{Fixed export duty,} \\ \text{import duty} \\ \text{payable} \end{array} = \begin{array}{l} \text{Practical quantity of each} \\ \text{article written on the} \\ \text{customs declaration that} \end{array} \times \begin{array}{l} \text{Fixed tax on a} \\ \text{unit of goods} \end{array} \times \begin{array}{l} \text{Exchange} \\ \text{rate for tax} \\ \text{calculation} \end{array}$$

apply fixed tax

b) Determination of export duty, import duty payable that apply mixed tax:

$$\begin{array}{l} \text{Export duty, import duty} \\ \text{payable on goods that apply} \\ \text{mixed tax} \end{array} = \begin{array}{l} \text{Tax calculated as} \\ \text{prescribed in Clause 2} \\ \text{Article 37 of this} \\ \text{Circular} \end{array} + \begin{array}{l} \text{Fixed tax payable} \\ \text{calculated as prescribed in} \\ \text{Point a Clause 2 of this} \\ \text{Article} \end{array}$$

Article 39. Safeguard duty, anti-dumping duty, countervailing duty

1. Importers of goods subject to safeguard duty, anti-dumping duty, or countervailing duty according to Decisions of the Minister of Industry and Trade are the taxpayers.

2. Basis for tax calculation:

a) Practical quantity of each article written on the customs declaration that applies safeguard duty, anti-dumping duty, or countervailing duty;

b) Dutiable values of each article that applies safeguard duty, anti-dumping duty, countervailing duty;

c) Rate of tax on each article as prescribed in Point d Clause 1 Article 37 of this Circular.

3. Method for tax calculation:

$$\begin{array}{l} \text{Safeguard duty,} \\ \text{anti-dumping duty,} \\ \text{or countervailing} \\ \text{duty} \end{array} = \begin{array}{l} \text{Practical quantity of each} \\ \text{article written on the} \\ \text{customs declaration that} \\ \text{applies safeguard duty, anti-} \\ \text{dumping duty, or} \\ \text{countervailing duty} \end{array} \times \begin{array}{l} \text{Taxable} \\ \text{price} \end{array} \times \begin{array}{l} \text{Rate of safeguard} \\ \text{duty, anti-} \\ \text{dumping duty, or} \\ \text{countervailing} \\ \text{duty} \end{array}$$

$$\begin{array}{l} \text{Total amount of tax payable} \\ \text{on goods that apply safeguard} \\ \text{duty, anti-dumping duty, or} \\ \text{countervailing duty} \end{array} = \begin{array}{l} \text{Tax payable calculated as} \\ \text{prescribed in Clause 2 Article} \\ \text{37 or Clause 2 Article 38 of} \\ \text{this Circular} \end{array} + \begin{array}{l} \text{Amount of} \\ \text{safeguard duty,} \\ \text{anti-dumping duty,} \\ \text{or countervailing} \\ \text{duty} \end{array}$$

4. Time for tax calculation, deadline for paying tax

a) The time for tax calculation shall comply with Article 35 of this Circular;

b) The deadline for tax payment shall comply with Clause 6 Article 42 of this Circular.

5. Tax collection and tax refund:

a) Tax collection:

a.1) Safeguard duty, anti-dumping duty, and countervailing duty shall be paid to the same account of state budget to which import duty is paid;

a.2) In case of materials and supplies imported for manufacturing of domestic exports; temporarily imports on which import duty is paid to a deposit account of the customs authority, safeguard duty, anti-dumping duty, and countervailing duty shall be paid to the same deposit account of the customs authority as if import duty.

b) Tax refund:

The amount of safeguard duty, anti-dumping duty, or countervailing duty paid under a provisional decision on imposition of safeguard duty, anti-dumping duty, or countervailing duty issued by the Ministry of Industry and Trade that is in excess of the amount payable under the official decision shall be refunded to the taxpayer.

The procedures for refunding overpaid tax are specified in Article 49 and Article 132 of this Circular.

6. Separate instructions of the Ministry of Finance shall apply to collection, refund, and other tax policies.

Article 40. Application of basis for tax calculation in some special cases

1. With regard to goods that have been repurposed and thus no longer eligible for conditional tax exemption, preferential tax rates, or tax rates within tariff-rate quota, the basis for tax calculation is the dutiable values, tax rates, and exchange rates at the time of registering the new declaration. Where:

a) Customs values of imports shall comply with the Law on Customs, Decree No. 08/2015/ND-CP, and the Circular of the Ministry of Finance on customs values of exports and imports;

b) The rate of import duty shall be the rate at the time of registering the new declaration. Separate regulations of the Ministry of Finance shall apply to cars and motorbikes being belongings of Vietnamese citizens residing overseas that have been granted registration of permanent residences in Vietnam, cars and motorbikes of entities provided with diplomatic immunity and privileges in Vietnam that are repurposed.

If the customs authority or another competent authority finds that goods are repurposed or sold domestically instead of being re-exported but the taxpayer fails to voluntarily declare and pay tax, the taxpayer shall pay an amount of tax imposed by the customs authority and incur penalties as prescribed in Article 21 of this Circular.

2. If goods are manufactured, processed, recycled, assembled in a free trade zone where materials and components are imported from abroad as prescribed in Clause 16 Article 103 of this Circular, tax shall be calculated according to the Prime Minister's regulations on financial policies applied to economic zones at checkpoints and guiding documents of the Ministry of Finance.

3. With regard to imports that also incur safeguard duty/anti-dumping duty/countervailing duty/anti-discrimination tax, the amount of safeguard duty/anti-dumping duty/countervailing duty/anti-discrimination tax shall be added to the price for calculating excise tax, VAT.

Section 5. Payment of taxes and fees

Article 41. Tax payment currencies

1. Taxes on exports or imports shall be paid in VND. If taxes are paid in foreign currencies, only convertible foreign currencies are permitted. Exchange rates between foreign currencies and VND shall comply with Clause 2 Article 35 of this Circular.

2. If taxes have to be paid in foreign currencies but official prices are not available when the declaration is registered:

- a) The taxpayer may pay a provisional amount of tax in a foreign currency before customs clearance or release of goods. After official prices are available and the taxpayer is paid in foreign currency by the foreign client, the difference (if any) shall be paid in foreign currency; or
- b) The taxpayer may pay a provisional amount of tax in VND before customs clearance or release of goods. After official prices are available and the taxpayer is paid in foreign currency by the foreign client, the difference (if any) shall be paid in foreign currency; or Exchange rates between foreign currencies and VND shall comply with Clause 2 Article 35 of this Circular.

Article 42. Deadline for paying tax

Deadlines for paying taxes on exports or imports are prescribed in Clause 3 Article 42 of the Law on Tax administration, which is amended in Clause 5 and Clause 6 Article 1 of the Law No. 21/2012/QH13. Specific instructions are provided below:

1. With regard to materials and supplies imported for manufacturing of domestic exports:

a) In order to apply the 275-day time limit, the taxpayer must satisfy the conditions below:

a.1) The taxpayer has a establishment in Vietnam's territory for manufacturing of domestic exports, has the lawful right to use the premises, facilities (including those associated with land); has the right to own or right to use machinery and equipment at the manufacturing establishment that Article suitable for materials and supplies imported for in Vietnam's territory;

a.2) The taxpayer has engaged in export/import for at least 02 years prior to the registration date of the customs declaration of the shipment of materials and supplies imported for in Vietnam's territory, and the customs authority determines that throughout that 2-year period:

a.2.1) the taxpayer is not penalized for smuggling or illegal transport of goods across the border;

a.2.2) the taxpayer is not penalized for tax evasion or trade fraud;

a.3) The taxpayer does not owe overdue taxes, late payment interest, fines on exports or imports when the declaration is registered;

a.4) The taxpayer does not incur any penalty for accounting offenses for 02 consecutive years from the registration date of the customs declaration;

a.5) The taxpayer makes payment for goods imported for manufacturing of domestic exports via a bank. The cases in which payments are considered made via a bank are specified in Clause 4 of Appendix VII enclosed herewith.

The taxpayer shall make declaration and take responsibility for the declaration of fulfillment of conditions for applying 275-day time limit using form No. 04/DKNT-SXXX/TXNK in Appendix VI enclosed herewith.

b) In case of import entrustment, the entrusting party must satisfy all conditions in Point a and have the import entrustment contract; the trustee must satisfy all conditions in Points a.2, a.3, a.4, a.5 of this Clause;

c) In case a parent company imports goods to supply its associate companies, an associate company imports goods to supply other associate companies; an associate company imports goods to supply its affiliated units:

c.1) In case goods are imported by a parent company to supply associate companies, then the associate companies must satisfy all conditions in Points a.1, a.2, a.3, a.4 and the parent company must satisfy all conditions in Points a.2, a.3, a.4, a.5 of this Clause;

c.2) In case goods are imported by an associate company to supply other associate companies, then the other associate companies must satisfy all conditions in Points a.1, a.2, a.3, a.4 and the importing company must satisfy all conditions in Points a.2, a.3, a.4, a.5 of this Clause;

c.3) In case goods are imported by an associate company to supply its affiliated unit:

c.3.1) If goods are manufactured and exported by the affiliated unit, but the associate company has the right to own the manufacturing facilities, the associate company has the right to own or use the machinery and equipment, then the affiliated unit must satisfy all conditions in Points a.2, a.3, a.4 and the associate company must satisfy all conditions in Point a of this Clause;

c.3.2) If goods are manufactured and exported by the affiliated unit, the manufacturing facilities are under the ownership of the affiliated unit, the machinery and equipment are under the ownership or enjoyment of the affiliated unit, then the affiliated unit must satisfy all conditions in Points a.1, a.2, a.3, a.4; and the associate company must satisfy all conditions in Point a.2, a.3, a.4, a.5 of this Clause.

When following procedures for importing materials and supplies, the parent company or the associate company which imports materials and supplies must provide the customs authority with the list of associate companies or affiliated units as declared with the tax authority in order to obtain the taxpayer ID number (TIN) as prescribed in Circular No. 80/2012/TT-BTC dated May 22, 2012 of the Ministry of Finance.

d) If any of the conditions mentioned in Point a of this Clause is not satisfied but the tax is guaranteed by a credit institution, the guarantee shall comply with Article 43 of this Circular. Time limit for paying tax is the same as the guarantee duration. Nevertheless, the time limit must not exceed 275 days from the customs declaration registration date. Late payment interest shall not be charged during the guarantee period.

dd) In case materials and supplies imported for manufacturing of products for export that are eligible for 275-day time limit are in fact not used for manufacturing of domestic exports or any of the conditions in Point a of this Clause is not satisfied, or products are exported after the deadline for paying tax:

dd.1) If goods are sold domestically instead of being re-exported: The taxpayer must pay all taxes payable as prescribed by law before completing procedures for domestic sale of goods instead of re-export; procedures for declaring domestic sale of goods instead of re-export, registration of the new declaration and tax calculation shall comply with Article 21 and Article 40 of this Circular;

dd.2) If products are exported after the 275-day time limit for paying tax though the taxpayer satisfies all conditions because the manufacture or reserve cycle is longer than 275 days, the client terminates the contract, the time of delivery is delayed, tax deferral shall be granted as prescribed in Article 135 of this Circular;

dd.3) If any of the conditions in Point a of this Clause is not satisfied (and no guarantee is provided): the taxpayer must pay all taxes and late payment interest incurred over the period

from the registration date of the declaration of imports to the tax payment date, and also incurs penalties as prescribed.

2. With regard to temporarily imports

a) The taxpayer must pay import duty and other taxes prescribed by law (if any) before completing procedures for temporary import of goods. If taxes have not been paid and are guaranteed by a credit institution, the guarantee shall comply with Article 43 of this Circular. Time limit for paying tax is the same as the guarantee duration. Nevertheless, the time limit must not exceed 15 days from the expiration of the temporary import period (unless this period is extended). Late payment interest shall not be charged during the guarantee period;

b) If goods are re-exported after the expiration of the guarantee period, late payment interest shall be charged for the period from the expiration of the guarantee period to the practical re-export date or tax payment date (whichever comes first);

c) If permission for paying tax by the end of the guarantee period is granted but goods are sold domestically instead of being re-exported, all taxes must be paid before completing procedures for domestic sale of goods. Procedures for declaration of domestic sale of goods instead of re-exported, registration of the new declaration, and tax calculation shall comply with Article 21 and Article 40 of this Circular.

3. With regard to exports or imports prescribed in Point c Clause 3 Article 42 of the Law on Tax administration, which is amended in Clause 11 Article 1 of the Law No. 21/2012/QH13, the taxpayer must pay tax before goods are released or granted customs clearance.

If taxes are guaranteed by a credit institution, the guarantee shall comply with Article 43 of this Circular. The time limit for paying tax is the same as the guarantee duration and must not exceed 30 days from customs declaration registration date. However, late payment interest will still be charged for the period from the date of customs clearance or release of goods to the practical tax payment date. Late payment interest is specified in Article 106 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration, amended in the law No. 71/2014/QH13, and instructed in Article 133 of this Circular.

4. Time limits for paying taxes in special cases (except for the case in which outstanding tax may be paid in instalments prescribed in Clause 25 Article 1 of the Law No. 21/2012/QH13 on amendments to the Law on Tax administration):

a) With regard to partial shipments of exports/imports on an all-inclusive customs declaration prescribed in Article 36 and Article 93 of this Circular, the time limit for paying tax varies from case to case as prescribed in this Article, and are applied to each shipment;

b) With regard to exports or imports that are still under the supervision of the customs authority but impound by a competent authority for investigation, the time limit for paying tax shall begins on the day such goods are released;

c) With regard to goods that are imported to directly serve national defense and security, granted customs clearance or released, and awaiting decision on conditional tax exemption, if it is determined that such goods are not eligible for conditional tax exemption, taxes shall be fully paid, the time limit for paying tax and late payment interest shall be recalculated according to the period from the date of customs clearance or release of goods to the practical tax payment date, and penalties shall be imposed (if any);

d) With regard to goods that are imported to directly serve scientific research, education, training, and eligible for conditional tax exemption, the taxpayer must implement the latest decision on tax payable issued by the customs authority pending a decision on conditional tax exemption. If it is determined that such goods are not eligible for conditional tax exemption, taxes shall be fully paid, the time limit for paying tax and late payment interest shall be recalculated according to the period from the date of customs clearance or release of goods to the practical tax payment date, and penalties shall be imposed (if any);

dd) If payment for goods covered by state budget yet to be made, taxes shall be paid within 05 working days from the receipt of money paid by the state budget.

Late payment interest shall be charged as prescribed in Article 133 of this Circular if the taxpayer fails to pay taxes by the said deadline.

The taxpayer must present documents issued by State Treasury about the amount paid by state budget in order to pay tax to the customs authority where the customs declaration is registered: 01 photocopy;

e) In case of additional declaration to pay tax arrears, the time limit for paying tax arrears shall be the same as the time limit for paying tax on the declaration.

5. Time limit for paying imposed tax

a) With regard to customs declarations registered from July 01, 2013, the time limit for paying tax imposed by the customs authority is the same as the time limit written on such declarations;

b) With regard to declarations registered before July 01, 2013, if the customs authority imposes tax from the effective date of this Circular, the deadline for paying tax is the issuance date of the decision on tax imposition.

6. Time limit for paying tax on exported crude oil, goods subject to safeguard duty, anti-dumping duty, countervailing duty (except for materials and supplies imported for manufacturing of domestic exports, temporarily imports, which apply the time limits for paying tax prescribed in Point a, Point dd Clause 1, Point a Clause 2 of this Article) shall comply with Point c Clause 3 Article 42 of the Law on Tax administration, which is amended in Clause 11 of the Law No. 21/2012/QH13. Accordingly, the time limit for paying tax shall comply with Clause 3 of this Article.

7. If official prices are not available when goods are released or granted customs clearance and the taxpayer must pay tax according to the declared prices, the time limit for paying tax shall comply with Clause 3 of this Article.

If the tax temporarily paid or guaranteed before goods are released or granted customs clearance is lower than tax payable when official prices are available, the taxpayer must pay the difference. Late payment interest shall not be charged on such difference. The time of fixing official prices shall be determined as prescribed by law.

If the tax temporarily paid or guaranteed before goods are released or granted customs clearance is higher than tax payable when official prices are available, the excess shall be settled in accordance with Article 49 and Article 132 of this Circular.

8. The deadline for paying taxes on copyright pay, license pay, and the amount paid by the importer from the amount collected after selling, disposing of, using imports that were not

determined when the declaration is registered (because it depends on the revenue from sale of imports or because of other reasons specified in the sale contract or agreement on payment of copyright pay, license pay) is the registration date of the post-clearance additional declaration.

9. Time limits for paying VAT on machinery, equipment, vehicles that are part of a technological line, building materials that cannot be domestically manufactured and need importing to form fixed assets; materials for manufacture of animal feeds and imported pesticides shall comply with Point c Clause 3 Article 42 of the Law on Tax administration, which is amended in Clause 1 Article 1 of the Law No. 21/2012/QH13, Clause 1 Article 3 of the Law No. 71/2014/QH13, which adds Clause 3a to Article 5 of the Law on Value-added tax, instructions in Article 43 of this Circular, and other guiding Circulars promulgated by the Minister of Finance.

Article 43. Tax guarantee

1. Tax guarantee shall be provided in the form of separate guarantee or joint guarantee.

a) Separate guarantee means guarantee provided by a credit institution operating under the Law on credit institutions (hereinafter referred to as “lawful credit institution”) for fulfillment of tax liability of a particular customs declaration. If the taxpayer fails to pay tax and late payment interest (if any) by expiration of the guarantee period, the organization that provides guarantee (hereinafter referred to as “guarantor”) shall pay tax and late payment interest fully on behalf of the taxpayer as prescribed in Clause 11 Article 1 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration; Clause 2 Article 114 of the Law on Tax administration;

b) Joint guarantee means guarantee provided by a lawful credit institution institutions for fulfillment of tax liability of more than one customs declarations at one or some Sub-departments of Customs. Joint guarantee shall be gradually deducted and restored in proportion with the amount of tax payable.

If the taxpayer fails to pay tax and late payment interest (if any) by expiration of the guarantee period, the guarantor shall pay tax and late payment interest fully on behalf of the taxpayer as prescribed in Clause 11 Article 1 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration; Clause 2 Article 114 of the Law on Tax administration.

2. The customs authority shall accept tax guarantee if the following conditions are satisfied:

a) Conditions for taxpayer to get guarantee:

a.1) The taxpayer has engaged in export/import for at least 365 days prior to the registration date of the customs declaration, and throughout that 365-day period:

a.1.1) the taxpayer is not on any customs authority’s list of entities that incur penalties for smuggling or illegal transport of goods across the border;

a.1.2) the taxpayer is not on any customs authority’s list of entities that incur penalties for tax evasion, tax fraud;

a.1.3) the taxpayer has incurred not more than two penalties for other customs offences (including understatement of tax payable or overstatement of exempted, reduced, refunded, or cancelled tax), the fine for which exceeds the competence of the Director of the Sub-department of Customs as prescribed by the Law on Actions against administrative violations.

a.2) The taxpayer is not on the list of entities that owe overdue taxes, late payment interest, fines when the declaration is registered.

b) There is a letter of guarantee provided by a lawful credit institution which specifies the guaranteed tax, guarantee period, and commitment of ability and responsibility to fully pay tax and late payment interest on behalf of the taxpayer if the taxpayer fails to pay tax by expiration of the guarantee period.

3. Procedures for provision of separate guarantee

a) If tax guarantee is provided, the taxpayer shall submit the letter of guarantee written by the guarantor to the customs authority while following procedures for export or import of a shipment;

b) The contents of the letter of separate guarantee must comply with the form No. 05/TBLR/TXNK in Appendix VI enclosed herewith;

c) The customs authority shall inspect the fulfillment of conditions for guarantee prescribed in Clause 2 of this Article, the contents of the letter of guarantee, and:

c.1) Determine a deadline for paying tax according to the guarantee period, which is not later than the deadline prescribed in Clause 3 Article 42 of the Law on Tax administration, which is amended in Clause 11 Article 1 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration;

c.2) If the guaranteed tax is smaller than the amount of tax payable, the Director of Sub-department of Customs shall grant customs clearance to the quantity of goods corresponding to the guaranteed tax, and take legal responsibility for this action. If the taxpayer wishes to obtain customs clearance for the whole shipment, the taxpayer must pay the unguaranteed tax before receiving goods.

If the imports are bulk cargo or liquefied gases, and the guarantee amount is smaller than the amount of tax payable, the Director of Sub-department of Customs shall grant customs clearance to a quantity of goods which does not exceed the corresponding amount of tax guaranteed;

c.3) If any of the guarantee conditions is not satisfied, the customs authority shall notify the taxpayer of the refusal of tax guarantee. The guarantor shall be requested to certify if the truthfulness of the letter of guarantee is suspicious.

d) Monitoring and settlement of guarantee:

d.1) If the taxpayer fails to pay up the guaranteed tax by expiration of the guarantee period, the guarantor shall fully pay tax and late payment interest on behalf of the taxpayer;

d.2) The customs authority shall monitor, urge the taxpayer and the guarantor to fully pay tax and late payment interest to state budget as prescribed.

Any customs authority that finds that the guarantor fails to adhere to the commitment shall make a notification in writing or on the electronic data system (if any) for other customs units nationwide to reject letters of guarantee written by such guarantor;

d.3) If the taxpayer and the guarantor pay tax and late payment interest (if any) at the same time, the overpaid amount shall be refunded to the guarantor.

4. Procedures for provision of joint guarantee

- a) Before initiating procedures for export or import, the taxpayer shall send a written request for permission for joint guarantee of imports (form No. 06A/DDNBLC/TXNK in Appendix VI enclosed herewith) to the Sub-department of Customs where the customs declaration is registered;
- b) The contents of the letter of joint guarantee must comply with the form No. 06/TBLC/TXNK in Appendix VI enclosed herewith;
- c) The customs authority where the customs declaration is registered shall check the fulfillment of guarantee conditions prescribed in Clause 2 of this Article. If all conditions are satisfied, the customs authority shall accept the joint guarantee for multiple declarations of imported/exports which are registered during the guarantee period written on the letter of guarantee, and determine the deadline for paying tax on each shipment according to the guarantee period.
- If any of the guarantee conditions is not satisfied, the customs authority shall notify the taxpayer of the refusal of tax guarantee.

The customs authority shall send an enquiry about the truthfulness of the letter of guarantee to the guarantor if it is suspicious;

- d) Point c.2 Clause 3 of this Article shall apply if the remaining guarantee amount is lower than the amount of tax payable.

dd) Guarantee shall be monitored and settled as prescribed in Point d Clause 3 of this Article to ensure that the guaranteed amount each time is never higher than the total guarantee value; the guarantee quota shall be restored according to the amount of tax paid. The remaining quota of the letter of guarantee equals (=) the initial quota minus (-) guaranteed tax plus (+) paid tax on the declarations under joint guarantee;

- e) If the guarantor makes a written request for revocation of joint guarantee, the customs authority shall immediately terminate the application of joint guarantee on the e-customs system, and notify the guarantor of such termination as soon as the guarantor's request is received, provided taxes, late payment interest, fines (if any) of the declarations under joint guarantee have been fully paid.

5. In case of electronic guarantees provided via commercial banks that have entered into agreements on tax collection with the General Department of Customs: Upon receipt of information about the guarantee amount at a commercial bank via the Electronic Payment System on the Electronic Payment Portal of the General Department of Customs, the customs authority shall update it on the database of the General Department of Customs and grant customs clearance of goods. Guarantees shall be monitored and settled in accordance with Point d Clause 3 and Point dd Clause 4 of this Article.

Article 44. Locations and methods of tax payment

Locations and methods of tax payment shall comply with Circular No. 126/2014/TT-BTC August 28, 2014 of the Ministry of Finance on some procedures for declaration, payment, collection of taxes, late payment interest, fines, and other receivables on exports or imports.

Article 45. Payment and collection of customs fees

1. Payers, rates, collection methods, management and use of customs fees shall comply with Circular No. 172/2010/TT-BTC dated November 02, 2010.

If a declaration that has more than 50 lines must be divided, or an article on which tax exceeds the number of digits on the declaration, or the total tax on a declaration exceeds the number of digits on the declaration, only customs fee for the first declaration is collected.

2. Payment method:

The declarant shall pay customs fees by monthly wire transfer or in cash. The Director of the General Department of Customs shall organize the collection of electronic customs fees via commercial banks or organizations authorized to collect by customs authorities (hereinafter referred to as “authorized collectors”).

3. Payment locations:

Payers of customs fees shall transfer or pay money at State Treasuries, credit institutions, authorized collectors, or customs authorities.

4. Procedures for payment:

a) If customs fees are paid monthly:

a.1) Within the first 10 days of the next month, the declarant shall fully pay the customs fees of the previous month to the account of the customs authority where the customs declaration is registered. The accounting system of the customs authority shall automatically deduct the paid amount from the outstanding amount in chronological order;

a.2) The customs authority where the customs declaration is registered shall compare the list of customs declarations that incur customs fees, record the receivable, paid, and outstanding customs fees according to applicable regulations;

a.3) If a declarant pays customs fees via an authorized collector, the customs authority shall provide the lists of declarations that incur customs fees of such declarant for the authorized collector via the customs electronic payment portal on the 5th of every month;

a.4) According to the list sent by the customs authority, the authorized collector shall collect customs fees and transfer it to the deposit account of the customs authority at a State Treasury;

a.5) On the 10th of every month, the authorized collector shall make and submit a statement of the amounts of receivable, paid, and outstanding customs fees of every declarant to the customs authority.

b) Any declarant that does not pay customs fees monthly or does not regularly follow customs procedures at a Sub-department of Customs shall pay customs fee every time it is incurred according to the notice of customs fees on the e-customs system;

c) If a declarant pays customs fees in cash, the collecting customs official shall write a receipt and record the collected amount as prescribed.

5. The customs authority shall not enforce payment if declarant has outstanding customs fees. The declarant has the responsibility to fully pay customs fees by the deadline prescribed in this Article.

6. Management, monitoring of customs fees (if any) on the Concentrated Accounting System:

a) When receiving the statement from the authorized collector, the Sub-department of Customs where customs procedures are followed must carefully check the amounts of customs fees collected and transferred to its deposit account at a State Treasury, compare them with the

practical payment confirmed by the State Treasury. In case of any difference between the statement sent by the authorized collector and the amount confirmed by the State Treasury, a record must be made to determine the reasons and accountability;

b) According to the amount of customs fees collected and transferred to the customs authority by the authorized collector, receipts of payment to state budget, and confirmation of payment made by the State Treasury, the customs authority shall record the amount of customs fees collected and receivable in order to take appropriate actions.

7. Procedures, responsibilities, and funding for authorizing customs fee collection:

a) The authorization of customs fee collection shall be made into a contract (form No. 07/UNTH/TXNK Appendix VI enclosed herewith) between the Director of the General Department of Customs and the head of the organization authorized to collect customs fees.

b) Responsibilities of the authorized collector:

b.1) Develop an information technology system connected with the customs electronic payment portal to execute the concluded collection authorization contract.

The authorized collector must not authorize any third party to execute the collection authorization contract with the customs authority;

b.2) Receive information about collection of customs fees from customs authorities; fully, promptly collect and transfer customs fees to the deposit account of the customs authority at a State Treasury. The amount of customs fees transferred to the customs authority's deposit account is the total collected amount on the receipts for customs fee collection:

b.3) Issue receipts for customs fee collection to the fee payer upon collection.

Make a list of receipts by payer and an order of payment to State Treasury;

b.4) Not later than the 10th of the next month, the authorized collector must make and send a report on the amount collected and transferred in the previous month (form No 08/BCT/TXNK in Appendix VI enclosed herewith) to the customs authority. The report must reflect the amount receivable, collected, outstanding amount, reasons, and proposed solutions;

b.5) Make and submit statements of collected customs fees to the customs authority.

c) Responsibilities of the authorizing customs authority:

c.1) Announce the authorized collector;

c.2) Issue notices of customs fees payable in the month requesting the authorized collector to collect the fees by the 5th of the next month via customs electronic payment portal;

c.3) Instruct the authorized collector to collect customs fees as prescribed;

c.4) Provide funding for collection of customs fees for the authorized collector under the concluded contract;

c.5) Inspect the collection and transfer of customs fees by the authorized collector.

d) Responsibilities of the State Treasury:

Send receipts for the amount collected and transferred by the authorized collector to the customs authority for monitoring;

dd) Funding for collection authorization

The funding is extracted from the amount of customs fees collected by the customs authority. The amount paid to the authorized collector must comply with the agreement between the General Department of Customs and the authorized collector and suit the practical situation.

Funding for collection authorization must be provided for the right consignees by wire transfer to the authorized collector's account at a credit institution or State Treasury. The funding must not be provided in cash. The customs authority shall provide funding in full for the authorized collector on the basis of the customs fees transferred to the customs authority's deposit account at a State Treasury.

8. Penalties for violations against regulations on customs fees:

Every act of the authorized collector that delays the transfer of collected customs fees to the customs authority's deposit account at a State Treasury shall be considered appropriation of customs fees, and the authorized collector shall be dealt with according to applicable regulations of law.

Article 46. Payment of taxes of goods subject to analysis

The taxpayer must comply with Clause 2 Article 33 and Article 42 of this Circular in order to accurately determine tax on goods subject to analysis.

If the analysis result contravenes the taxpayer's declaration and thus changes the amount of tax payable, then the taxpayer must make additional declaration on the e-customs system and pay taxes as soon as the customs authority's notification of the analysis result is available. Late payment interest shall not be charged for the period pending analysis result, or paid tax (if any) shall be refunded.

If the taxpayer fails to make additional declaration, the customs authority shall impose tax. The taxpayer shall pay tax arrears, late payment interest, and fines (if any) as prescribed.

Article 47. Procedures for paying taxes, late payment interest, and fines

1. Outstanding taxes are unpaid taxes on goods that have been released or granted customs clearance.

2. Due taxes, late payment interest, and fines shall be paid in the order prescribed in Article 45 of the Law on Tax administration, which is amended in Clause 12 Article 1 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration, where:

a) Outstanding taxes and late payment interest that are more than 90 days overdue shall be enforced;

b) Outstanding taxes and late payment interest that are less than 90 days overdue shall not be enforced;

3. State Treasuries and customs authority shall exchange information about collection of taxes, late payment interest, and fines to determine the order and collect them properly. To be specific:

a) The customs authority shall monitor tax debts of taxpayers, instruct taxpayers to pay tax in the correct order, development a database system for taxpayers to check and pay taxes as prescribed;

b) According to the receipts for payment of taxes, late payment interest, and fines of taxpayers, State Treasuries shall record payments to state budget, send documents and information about the payments to customs authorities;

c) In case a taxpayer fails to pay taxes, late payment interest, fines in the correct order, the customs authority shall send a request for adjustment of the amount of tax collected to the State Treasury, notify the taxpayer of such adjustment or request the taxpayer to pay other outstanding amounts in the correct order. Exports or imports on a new customs declaration shall only be granted customs clearance when the taxpayer does not owe overdue taxes, late payment interest, or fines.

d) If the taxpayer does not specify the amount of each type of tax, late payment interest, and fine on the tax payment document, the customs authority shall record the collected amount of tax, late payment interest, and fine in the correct order, notify the State Treasury and the taxpayer.

Article 48. Tax imposition

1. Tax imposition prescribed in this Circular means the customs authority's exercising its right to determine the factors, basis for tax calculation, calculate tax, and request the taxpayer to pay the tax determined by the customs authority in the cases mentioned in Clause 2 of this Article.

2. The customs authority shall impose tax in the cases prescribed in Clause 3 Article 33 of Decree No. 83/2013/ND-CP.

3. Tax imposition must comply with principles in Article 36 of the Law on Tax administration.

4. The basis for tax imposition is the quantities, dutiable values, origins of goods, rates of export duty, import duty, excise tax, VAT, environmental protection tax, safeguard duty, anti-dumping duty, countervailing duty on practical exports or imports; exchange rates, tax calculation method, other information and database prescribed in Clause 2 Article 30 of the Law on Tax administration, Article 35 of Decree No. 83/2013/ND-CP, and Section 5 Chapter II of this Circular.

5. The power to impose tax is specified in Article 33 of Decree No. 08/2015/ND-CP.

6. Procedures for tax imposition

a) Taxes on exports or imports shall be imposed while customs procedures are being followed or after goods are released or granted customs clearance;

b) When imposing tax, the customs authority must determine the amount of tax payable or relevant factors (goods quantity, dutiable values, codes, tax rates, origins, exchange rates, quotas, etc.) which are the basis for determination of the total amount of tax payable, exempted, reduced, refunded (cancelled) of each article and customs declaration as prescribed in Article 34 of Decree No. 83/2013/ND-CP.

When imposing relevant factors, the customs authority shall calculate the corresponding amount of tax payable and notify the taxpayer of both the factors and amount of tax payable;

c) Specific procedures:

c.1) Determine goods dutiable imposition as prescribed in Clause 2 of this Article;

c.2) Determine the method of tax imposition as prescribed in Article 34 of Decree No. 83/2013/ND-CP and:

c.2.1) In case of imposition of tax payable:

c.2.1.1) Check, determine the basis for tax calculation (quantities, values, exchange rates, origins, codes, tax rates of goods) in accordance with regulations of law on taxation and relevant laws;

c.2.1.2) Calculate the total amount of tax payable, the difference between the tax payable and the amount declared, paid by the taxpayer (if any);

c.2.1.3) Issue a decision on tax imposition and a decision on penalties for administrative violations (if any).

c.2.2) In case of imposition of relevant factors:

c.2.2.1) Check, determine the relevant factors in an accurate and legitimate manner;

c.2.2.2) Determine the time of tax calculation and/or basis for tax calculation (quantities, values, tax rates, etc.) according to the relevant factors imposed, regulations of law on taxation, and relevant laws. If the time of tax calculation and/or basis for tax calculation cannot be determined and/or the basis for calculation of taxes on the same type of goods on various customs declarations that are repurposed, the imposed tax shall be the average tax according to applicable regulations of law on the registration date of the customs declaration;

c.2.2.3) Calculate the total amount of tax payable, the difference between the tax payable and the amount declared, paid by the taxpayer (if any); determine late payment interest as prescribed in Article 133 of this Circular;

c.2.2.4) Issue a decision on tax imposition and a decision on penalties for administrative violations (if any).

7. Responsibilities of the customs authority

a) The customs authority shall issue the decision on tax imposition (form No. 09/QDADT/TXNK in Appendix VI enclosed herewith) when imposing tax and send it to the taxpayer within 08 working hours since the decision is signed;

b) If the tax imposed by the customs authority is higher than the amount payable, the excess must be refunded by the customs authority;

c) If the customs authority has good reasons to determine that the decision on tax imposition is incorrect, a decision on cancellation of tax imposition shall be issued (form No. 10/HQDADT/TXNK in Appendix VI enclosed herewith).

8. Responsibilities of the taxpayer

a) The taxpayer must fully pay tax arrears to the customs authority as imposed in accordance with Article 107, Article 108, and Article 110 of the Law on Tax administration, which is amended in Clause 33, Clause 34, and Clause 35 Article 1 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration.

The taxpayer shall incur penalties if committing violations against tax laws. The time limit for imposing penalties for violations against tax laws is specified in Article 110 of the Law on Tax administration, which is amended in Clause 35 Article 1 of the Law No. 21/2012/QH13 on the amendments to the Law on Tax administration and the Government's regulations on penalties for administrative violations and enforcement of administrative decisions in the customs sector;

b) If the decision on tax imposition issued by the customs authority is not concurred with, the taxpayer still has to pay such tax and shall request the customs authority to provide explanation, file a complaint or lawsuit against the tax imposition in accordance with regulations of law on complaints and lawsuits.

Article 49. Settlement of overpaid tax, late payment interest, and fines

1. Tax, late payment interest, and fines are considered overpaid in the following cases:

a) If the amount of tax, late payment interest, fines paid by the taxpayer is higher than the amount payable (including VAT on imports that have been re-exported to the foreign goods owner, re-exported to a third country or to a free trade zone; goods that have been exported but then imported back into Vietnam; goods imported for manufacturing of domestic exports on which VAT has been paid and then exported) within 10 years from the day on which such amount is paid to state budget, the overpaid amount shall be offset against the outstanding amount (taxes may be offset against each other) or offset against the amount payable next time; the overpaid amount shall be refunded if the taxpayer no longer owes tax, late payment interest, or fine, unless the taxpayer is not exempt from penalties because the decision on penalties for tax offenses issued by a tax authority or a competent authority prescribed in Clause 2 Article 111 of the Law on Tax administration has been implemented;

b) The taxpayer has a refundable tax according to regulations of law on export duty, import duty, excise tax, VAT, environmental protection tax, safeguard duty, anti-dumping duty, and countervailing duty.

2. Documents and procedures for settlement of refundable tax mentioned in Point b Clause 1 of this Article shall comply with instructions in Section 4 Chapter VI of this Circular.

3. Overpaid tax, late payment interest, and fines mentioned in Point a Clause 1 of this Article shall be settled as follows:

a) Documents include:

a.1) 01 original copy of the written request for settlement of overpaid tax, late payment interest, and fines, specifying: numbers of tax payment receipts, amount of late payment interest, amount of tax, late payment interest, and fines that have been paid, the amount of tax, late payment interest, and fines payable, the overpaid amount; reasons for overpayment, and suggested solution;

a.2) 01 photocopy of any document proving the overpayment of tax, late payment interest, or fine (unless such document is enclosed with the customs dossier, which is already submitted when registering the customs declaration);

a.3) 01 photocopy of the fine payment receipt.

b) The customs authority that collects the overpaid amount shall receive, examine documents submitted by the taxpayer, compare them to the original customs dossier, inspect the accuracy and legitimacy of the documents, and take appropriate actions as follows:

b.1) If it is determined that the amount of paid tax, late payment interest, or fine is actually higher than the amount payable, and the taxpayer's declaration is accurate, the customs authority shall issue a decision to refund the overpaid tax, late payment interest, or fine (form No.

11/QDHT/TXNK in Appendix VI enclosed herewith);

b.2) If it is determined that the amount of paid tax, late payment interest, or fine is actually higher than the amount payable, but the taxpayer's declaration is not accurate, the customs authority shall send a written notification to the taxpayer and refund the correct overpaid amount as prescribed;

b.3) If it is determined that the amount of paid tax, late payment interest, or fine is not higher than the amount payable, the customs authority shall send a written notification, which provides specific explanation, to the taxpayer.

c) The customs authority shall process documents mentioned in Point b of this Clause within 05 working days from the day on which sufficient docs are received;

d) According to the decision on refund, the customs authority that collects the overpaid amount shall settle it and update information about the overpaid amount on the e-customs system.

4. The customs authority that collects overpaid tax, late payment interest, fine has the power to decide refund of overpaid tax, late payment interest, fine to the taxpayer.

5. Overpaid VAT shall be settled together with refund of import duty (if any) in accordance with instructions in Article 132 of this Circular.

Section 6. Customs procedures; customs supervision and inspection of goods under customs supervision and other exports or imports.

Article 50. Transport of goods under customs supervision

1. Goods are under customs supervision in the following cases:

a) Goods are transited through the territorial mainland of Vietnam;

b) Goods are moved to another custom post outside the checkpoint area or vice versa, including:

b.1) Goods on a customs declaration registered at a Sub-department of Customs outside the checkpoint area that are transported from the customs place outside the checkpoint area to the checkpoint of export, a bonded warehouse, CFS, ICD;

b.2) Goods on a customs declaration registered at a Sub-department of Customs outside the checkpoint area that are transported from the checkpoint of import to a customs place outside the checkpoint area or a free trade zone;

b.3) Exports that are transported from an ICD, a bonded warehouse, container freight station (CFS), or off-airport cargo terminals to the checkpoint of export;

b.4) Imports that are transported from the checkpoint of import to the port of destination written on the bill of lading, off-airport cargo terminal, CFS, or another checkpoint;

b.5) Imports that are transported from the checkpoint of import to a bonded warehouse;

b.6) Goods that are transported from a free trade zone to a checkpoint of export or bonded warehouse, CFS, ICD; a customs place outside checkpoint area, or another free trade zone;

b.7) Exports or imports that are transport from one customs place to another.

2. The declarant is responsible for protecting the status quo of goods and the customs seal, unless goods cannot be sealed by nature while goods are being transported to the destination; sticking to the transport route and time registered with the customs authority.

If the status quo of goods or the customs seal cannot be protected, or it is not possible to stick to the registered route or time because of a force majeure event, the declarant, after taking necessary measures for minimizing and preventing damage, must promptly notify the nearest customs authority and the customs authority to which goods is transported until goods arrive at the registered destination. If it is not possible to promptly notify the customs authority, the taxpayer may inform the local police authority, the border guard, or the coastguard for confirmation.

Article 51. Customs procedures applied to goods under customs supervision

1. Customs procedures applied to goods transported independently:

a) Procedures customs for independent transport shall be applied to goods transited through Vietnam's territorial mainland and the goods mentioned in Point b.3 and Point b.4 Clause 1 Article 50 of this Circular, and shall be carried out at the Sub-department of Customs from which goods are transported;

b) Customs dossier:

b.1) A declaration of independent transport which contains the information mentioned in Section 6 of Appendix II enclosed herewith;

b.2) 01 photocopy of the bill of lading, unless goods are transported by road across the border without a bill of lading;

b.3) A photocopy of the license for transit if such license is required.

With regard to the documents mentioned in Point b.3 of this Clause, if the single-window system is applied, the regulatory body shall send the electronic license for transit through the integrated communication system. In this case, the declarant is not required to submit the original license when following customs procedures.

In case goods are transported from a bonded warehouse, CFS, or ICD to a checkpoint of export, the documents mentioned in Point b.2 and Point b.3 of this Clause are not required.

c) Procedures:

c.1) Responsibilities of the declarant:

Complete the declaration of goods transport in accordance with Section 6 in Appendix II enclosed herewith; receive information from the e-customs system and follow the instructions below:

c.1.1) If the declaration is sorted into channel 1 and approved by the e-customs system, the declarant shall print the notice of approval and present it to the customs authority from which goods are transported (hereinafter referred to as "dispatching customs authority") in order to seal and certify the goods being transported;

c.1.2) If the declaration is sorted into channel 2, the declarant shall present the documents prescribed in Point b of this Clause to the dispatching customs authority for inspection, provide additional information about the customs seal number notified by the customs authority, and present goods for the customs authority to seal and certify;

c.1.3) If the shipment is suspected of violations of law, the declarant shall present the goods to the dispatching customs authority for physical inspection;

c.1.4) Additional declaration of transport shall be made at the request of the customs authority.

c.2) Responsibility of the warehousing service provider

If the warehousing service provider is connected to the customs authority for exchange of electronic customs data, the warehousing service provider shall update information about departure of exports or confirm arrival of imports on the e-customs system;

c.3) Responsibilities of the dispatching customs authority:

c.3.1) Examine the documents if required by the e-customs system and instruct the declarant to provide additional information about the customs seal number and other information on the declaration of goods transport (if any).

Physical inspection shall be carried out as prescribed in Article 29 of this Circular if violations of law is suspected. The result of physical inspection shall be written on the inspection result sheet (form No. 06/PGKQKT/GSQL in Appendix V enclosed herewith) and sent to the Sub-department of Customs to which goods are transported (hereinafter referred to as "receiving customs authority") where procedures are carried on.

c.3.2) Approve the declaration of goods transport on the e-customs system;

c.1.2) Seal the goods according to additional information provided by the declarant about the customs seal number;

c.3.4) Update information about the dispatched goods on the e-customs system if the warehousing service provider is connected to the customs authority for exchange of electronic customs data;

c.3.5) Monitor the transport of goods under customs supervision;

c.3.6) Carry out search for the shipment if no feedbacks from the receiving customs authority are received after the expected transport period.

c.4) Responsibilities of the receiving customs authority:

c.4.1) Check and compare the customs seal (if any);

c.4.2) Update information about the arrival of goods on the e-customs system if the warehousing service provider is connected to the customs authority for exchange of electronic customs data;

c.4.3) Physical inspection shall be carried out as prescribed in Article 29 of this Circular if violations of law are suspected. The result of physical inspection shall be written on the inspection result sheet (form No. 06/PGKQKT/GSQL in Appendix V enclosed herewith).

d) Additional declaration, cancellation of declaration of independent transport:

d.1) Additional declaration or cancellation of the declaration of goods transport shall be made before information about arrival of goods at the destination is update on the e-customs system;

d.2) The declarant may make additional declaration and cancel information about the transport found by the declarant or according to instructions sent by the customs authority via the e-customs system;

d.3) The Director of the receiving customs authority shall decide additional declaration or cancellation of the transport declaration.

2. Customs procedures applied to multi-modal transport:

a) Procedures customs for multi-modal transport shall be applied to goods mentioned in Points b.1, b.2, b.5, b.6 Clause 1 Article 50 of this Circular;

b) Documents and customs procedures for multi-modal transport shall be followed concurrently with customs procedures for exports or imports in a corresponding manner; information about multi-modal transport shall be provided in accordance with Appendix II enclosed herewith. If the e-customs system does not support declaration of information about multi-modal transport, the declarant shall request a transport of goods under customs supervision on the declaration (with specific time, route, source, and destination). The declarant shall present goods for the customs authority to seal them in the cases mentioned in Clause 3 Article 52 of this Circular in order for the receiving customs authority to carry on the procedures;

c) With regard to exports

c.1) With regard to exports that have undergone physical inspection at the Sub-department of Customs where the customs declaration is registered and have to be sealed by the customs

c.1.1) Responsibilities of the dispatching customs authority:

c.1.1.1) Seal the goods, update information about transfer of goods under supervision on the e-customs system.

If goods are bulk cargo, oversized/overweight goods that cannot be sealed, the customs official shall specify the names, quantities, categories, codes, origins (if any) of goods, or take pictures of goods, and update them on the e-customs system or enclosed them with the transfer note;

c.1.1.2) Give goods to the declarant for transport to the checkpoint of export;

c.1.1.3) Monitor the transport of goods under customs supervision;

c.1.1.4) Carry out search for the shipment if goods do not arrive at the checkpoint of export after the expected transport period.

c.1.2) Responsibilities of the receiving customs authority:

c.1.2.1) Receive goods presented by the declarant;

c.1.2.2) Check the customs seal and compare with information about the dispatch of goods on the e-customs system;

c.1.2.3) Update information about the arrival of goods on the e-customs system;

c.1.2.4) Cooperate with the dispatching customs authority in tracking down the goods if they do not arrive at the destination after the expected transport period.

c.2) With regard to exports exempt from customs sealing:

The declarant is responsible for transporting goods to the checkpoint of export.

d) With regard to imports:

d.1) With regard to imports being inspected outside the checkpoint area and goods that must be sealed by the customs:

d.1.1) Responsibilities of the Sub-department of Customs where the customs declaration is registered:

d.1.1.1) Update information on the e-customs system for the Sub-department of Customs where goods are stored to seal and transfer goods to the declarant for transport to the inspection place;

d.1.1.2) Receive goods transported by the declarant, check the customs seal and compare with information about dispatch of goods on the e-customs system;

d.1.1.3) Update information about the arrival of goods on the e-customs system;

d.1.1.4) Monitor information about transported goods; cooperate with the Sub-department of Customs where goods are stored in tracking down the goods if they do not arrive at the inspection place after the expected transport period.

d.1.2) Responsibilities of the Sub-department of Customs where goods are stored:

d.1.2.1) Seal the goods, update information about dispatch of goods on the e-customs system, and give goods to the declarant for transporting to the inspection place;

d.1.2.2) Monitor information about transported goods; take charge of tracking down the goods if they do not arrive at the inspection place after the expected transport period.

d.2) With regard to imports exempt from customs sealing:

The declarant shall follow customs procedures as prescribed and take goods through the customs controlled area at the checkpoint after permission is granted by the customs authority.

e) Additional declaration, cancellation of the declaration of multi-modal transport is similar to those of declaration of exports and declaration of imports prescribed in this Circular.

3. With regard to goods mentioned in Clause 1, Point c.1 and Point d.2 Clause 2 of this Article, if the dispatching customs authority and the receiving customs authority has not exchanged information about the transport of goods via the e-customs system or the e-customs system is not working as prescribed in Clause 2 Article 25 of Decree No. 08/2015/ND-CP and thus declaration of transport of goods under customs supervision cannot be made via the e-customs system, the dispatching customs authority shall use the form No. 10/BBBG/GSQL in Appendix V enclosed herewith) to transfer goods to the receiving customs authority for carrying on the procedures. After receiving the transfer note and goods, the receiving customs authority shall confirm and notify the dispatching customs authority.

4. The General Department of Customs shall provide instructions on declaration of transport of goods under customs supervision in the cases mentioned in Point b.7 Clause 1 Article 50 of this Circular.

Article 52. Customs supervision of exports or imports

1. With regard to exports:

a) Responsibilities of the declarant or carrier:

a.1) With regard to exports that are exempt from physical inspection and released or granted customs clearance, goods approved for independent transport, after goods are gathered inside the customs controlled area, the declarant or carrier shall provide information about the container list and declaration number using form No. 29/DSCT/GSQL in Appendix V (if goods are transported in containers) or list of goods using form No. 30/DSHH/GSQL in Appendix V (for other goods) or the notice of approved transport declaration for the warehousing service provider (in the

seaport, airport, off-airport cargo terminal) or for the customs authority of the checkpoint by road, river, inland waterways, or international railway station;

The declarant shall print the list of containers, list of goods from www.customs.gov.vn or on the declaration system of the declarant. If the list of containers or list of goods is changed after goods have entered the customs controlled area, the declarant shall print or request a customs official at the Sub-department of Customs at the checkpoint to print the list of containers, list of goods from the e-customs system.

In case of physical customs declaration, the declarant shall present the declaration, on which customs clearance or release of goods is certified by the Sub-department of Customs where the customs declaration is registered.

a.2) With regard to exports subject to physical inspection that have been released or granted customs clearance at the Sub-department of Customs outside the checkpoint area, the declarant is responsible for protecting the status quo of goods and the customs seal throughout the transportation. After the customs authority checks and certifies, the declarant shall perform the tasks prescribed in Point a.1 of this Clause;

a.3) With regard to exports of which physical inspection is carried out by the Sub-department of Customs at the checkpoint, the declarant shall follow Point a.1 of this Clause as soon as goods are released or granted customs clearance;

a.4) If the warehousing service provider does not have an IT system that meet standards for management, supervision of exports or imports moved in or out of the port or depot area, the declarant or carrier shall provide information about the number of declaration, list of containers, and list of goods for the customs authority;

a.5) If the declaration of exports has been released or granted customs clearance, goods have been moved into customs controlled area at the checkpoint of export, but the carrier is only able to load part of the shipment onto the means of transport, and the remaining amount is loaded onto another means of transport, then the carrier shall send a written request to the Sub-department of Customs where goods are stored for continued monitoring the remaining goods until all of them Article exported.

b) Responsibilities of the warehousing service provider at seaports, international airports, off-airport cargo terminals:

b.1) According to the list of numbers of declarations, list of containers and list of goods provided by the declarant or the carrier, the warehousing service provider shall check the list of container, list of goods, and compare information about the customs declaration on the e-customs system to decide the loading of goods granted customs clearance onto the means of transport;

b.2) After goods are moved into the port or depot area for loading onto the means of transport, the warehousing service provider shall confirms goods passing through the customs controlled area or update information about arrival of goods on the e-customs system of the customs authority;

b.3) If the e-customs system is not working, the customs authority must be promptly informed to take appropriate actions in order to avoid congestion of exports and departing vehicles.

c) Responsibilities of the customs authority:

c.1) Comply with the regulations in Clause 3 ã 34 of Decree No. 08/2015/ND-CP;

c.2) With regard to goods exported through a checkpoint by road, river, inland waterway, international railway, and the case mentioned in Point a.4 of this Clause, the Sub-department of Customs at the checkpoint of export shall compare information provided by the declarant or carrier as prescribed in Point a.1 of this Clause with information on the e-customs system to supervise exports; confirm goods passing through the customs controlled area, or update information about goods on the e-customs system.

With regard to goods exported through a checkpoint by road, river, inland waterway, international railway, the confirmation of goods passing through the customs controlled area or update of information about goods on the e-customs system shall be made after goods have been transported through the checkpoint of export to the importing country;

With regard to the case mentioned in Point a.4 of this Clause in which goods are exported through a checkpoint by sea, by air, or by off-airport cargo terminal, after confirming goods passing through the customs controlled area on the e-customs system, the customs official shall make a confirmation on the list of container or list of goods, and give it to the declarant. The declarant shall give it to the warehousing service provider in order to load exports on to the means of transport. In case of declaration of independent transport, according to the notice of approved transport declaration provided by the declarant, the customs official shall confirm goods passing through the customs controlled area on the e-customs system, append his/her signature and seal on the first page of the notice, give it to the declarant. The declarant shall give it to the warehousing service provider in order to load exports onto the means of transport;

c.3) With regard to the case mentioned in Point a.5 of this Clause and goods are exported through a checkpoint other than the checkpoint where goods are stored, relevant Sub-departments of Customs shall cooperate in monitoring goods until they are actually exported as prescribed; additional declaration is not required;

c.4) With regard to goods being crude oil exported at offshore extraction sites or in overlapping areas and the goods mentioned in Clause 1 Article 93 of this Circular, the Sub-department of Customs where the customs declaration is registered shall confirm goods passing through customs controlled area after the customs declaration of exports are granted customs clearance (direct supervision is not carried out).

With regard to aviation fuel for outbound airplanes, the Sub-department of Customs where the airplane departs shall monitor every time goods are delivered.

2. With regard to imports:

a) Responsibilities of the declarant:

a.1) With regard to imports that have been released or granted customs clearance or moved to storage or an inspection place, goods approved for independent transport, imports eligible for tax exemption or non-dutiable, incurring zero tax, or eligible for 275-day time limit that undergo physical inspection by the Sub-department of Customs at the checkpoint at the request of the Sub-department of Customs where the customs declaration is registered: Information about number of customs declaration, list of containers using form No. 29/DSCT/GSQL in Appendix V (for goods transported in containers) or list of goods using form No. 30/DSHH/GSQL in Appendix V (for other goods) or notice of approved transport declaration shall be provided for the warehousing service provider at the checkpoint, seaport, international airport, off-airport

cargo terminal, or the customs authority at the checkpoint (by road, river, inland waterways, or international railway).

The declarant shall print the list of container, list of goods from www.customs.gov.vn or on the declaration system of the declarant. If the list of containers or list of goods is changed when the declarant receives goods at the checkpoint of import, the declarant shall print or request a customs official at the Sub-department of Customs at the checkpoint to print the list of containers or list of goods from the e-customs system;

a.2) With regard to imports moved outside the port or checkpoint area and have to be sealed by the customs as prescribed in Clause 3 of this Article:

a.2.1) Present the goods for the customs authority to seal;

a.2.2) Transfer the goods to the Sub-department of Customs to which goods are transported to carry on customs procedures as prescribed;

a.2.3) Preserve the status quo of the goods and the customs seal according to applicable regulations.

a.3) If the warehousing service provider does not have an IT system that meet standards for management, supervision of exports or imports moved in or out of the port or depot area, the declarant shall provide information about the number of declaration, list of containers, list of goods for the customs authority.

b) Responsibilities of the warehousing service provider:

b.1) Check information about the customs declaration on the e-customs system according to information provided by the declarant prescribed in Point a.1 of this Clause. Only allow goods to be moved from the customs controlled area when:

b.1.1) The customs authority has granted customs clearance or release of goods, or permitted goods to be taken to inspection place or through the customs controlled area with regard to imports eligible for tax exemption or non-dutiable, incurring zero tax, or eligible for 275-day time limit that undergo physical inspection by the Sub-department of Customs at the checkpoint at the request of the Sub-department of Customs where the customs declaration is registered.

b.1.2) The quantity of containers, container numbers or amount of bulk cargo, liquid cargo removed from the customs controlled area that matches information on the customs declaration.

b.2) Notify the Sub-department of Customs at the port or depot or the Sub-department of Customs where the customs declaration is registered if goods are not those mentioned in b.1 of this Clause;

b.3) Certify goods passing through customs controlled area on the e-customs system;

b.4) Cooperate with a customs authority in inspecting, supervising goods at the gate of the port and where goods are located outside the customs controlled area.

c) Responsibilities of the customs authority:

c.1) Comply with the regulations in Clause 3 ã 34 of Decree No. 08/2015/ND-CP;

c.2) With regard to imports being removed from the customs controlled area at a checkpoint by road, river, inland waterway, international railway, and the case mentioned in Point a.3 of this Clause, the Sub-department of Customs at the checkpoint of export shall compare information

provided by the declarant or carrier as prescribed in Point a.1 of this Clause with information on the e-customs system to supervise imports being removed from the customs controlled area; confirm goods passing through the customs controlled area on the e-customs system.

In the case mentioned in Point a.3 of this Clause in which goods are imported through a checkpoint by sea, by air, or by off-airport cargo terminal, after confirming goods passing through the customs controlled area on the e-customs system, the customs official shall make a confirmation on the list of containers or list of goods, and give it to the declarant. The declarant shall give it to the warehousing service provider in order to allow goods to pass through the customs controlled area. In case of declaration of independent transport, according to the notice of approved transport declaration provided by the declarant, the customs official shall confirm goods passing through the customs controlled area on the e-customs system, append his/her signature and seal on the first page of the notice, give it to the declarant. The declarant shall give it to the warehousing service provider in order to allow goods to pass through the customs controlled area;

c.3) In case of customs sealing prescribed in Clause 3 of this Article:

c.3.1) Check the outer condition of goods, compare numbers of containers and seals of the carrier with information about the customs declaration on the e-customs system;

c.3.2) Make and send a transfer note the Sub-department of Customs to which goods are transported for carrying on customs procedures as prescribed;

c.3.3) If goods are bulk cargo, oversized/overweight goods that cannot be sealed, the customs official shall specify the names, quantities, categories, codes, origins (if any) of goods on the transfer note, or take pictures of actual goods and send them together with the transfer note.

d) In case goods are moved out of the customs controlled area without registering the customs declaration:

d.1) If a competent authority (police authority, court, etc.) issues a decision to use goods serving urgent needs, goods serving national defense and security, the Sub-department of Customs at the checkpoint shall supervise goods being moved out of the customs controlled area according to relevant documents issued by the competent authority;

d.2) Transshipped goods: the customs official shall issue a Notice of transshipped goods (form No. 21/BKTrC/GSQL in Appendix V enclosed herewith) to supervise goods being moved out of the customs controlled area;

d.3) Imports that have been moved into the customs controlled area and must be re-exported such as wrong goods, lost goods, imported refused goods by the goods owner:

d.3.1) The deliverer of goods owners shall send a written request for re-export to the Sub-department of Customs at the checkpoint where goods are stored specifying the reasons. The request must contain the number of the bill of lading, intended export time, checkpoint of export, means of transport, etc.

d.3.2) according to the written request made by the deliverer or goods owners, the Sub-department of Customs where goods are stored shall:

d.3.2.1) Receive the shipment documents;

d.3.2.2) Carry out a physical inspection of customs offenses are suspected.

If the inspection result shows that goods are consistent with the bill of lading, the customs authority shall consider permitting the re-export of the shipment. If the inspection result reveals that goods are not consistent with the bill of lading or there is information about violations, appropriate actions shall be taken.

3. Customs sealing:

a) Cases of customs sealing:

- a.1) Goods are transited through Vietnam's territory, except for the case in Point b.1 of this Clause;
- a.2) Exports subject to physical inspection are transported from a customs place outside the checkpoint area, an inland goods inspection place, or off-airport cargo terminal to the checkpoint of export, bonded warehouse, CFS, ICD;
- a.3) Imports are transported from the checkpoint of import to a customs place outside the checkpoint area or an inland goods inspection place for physical inspection;
- a.4) Imports that arrive at the checkpoint of import are transported by the deliverer to the port of destination written on the bill of lading or off-airport cargo terminal, except for the case in Point b.2 of this Clause;
- a.5) Goods from abroad are transported from the checkpoint of import to a bonded warehouse, free trade zone in a checkpoint economic zone, CFA warehouse, duty-free shop, and vice versa;
- a.6) Point d Clause 1 Article 83 of this Circular shall apply to temporary import of goods for re-export.

If customs sealing is mandatory, the declarant shall present goods to the customs authority in charge of the storage so that goods are sealed before passing through customs controlled area.

b) Cases in which customs sealing is not required:

- b.1) Goods are transited through Vietnam's territory without changing the means of transport by sea, by air, by river from the first checkpoint of import to the checkpoint of export;
- b.2) Imports that arrive at the checkpoint of import at a seaport, river port, airport are transported by the deliverer to the port of destination written on the bill of lading using another means of transport of the same modal or without changing the means of transport from the checkpoint of import to the port of destination;
- b.3) Various exports or imports are transported by means of multimodal transport and exempt from physical inspection when following customs procedures;
- b.4) Goods are bulk cargo, oversize/overweight load that cannot be sealed.

4. Suspension of goods passing through customs controlled area

- a) During the process of customs supervision and patrol, if customs offenses are suspected, the Director of Sub-department of Customs where the customs declaration is registered or where goods are stored shall issue a decision to suspend goods from passing through the customs controlled area (form No. 11/QDTDGS/GSQL in Appendix V enclosed herewith), assign personnel to inspect, supervise, and control goods locally, and inform relevant units for cooperation;

b) Inspection shall be carried out according to the information on the decision to suspend goods from passing through customs controlled area in the presence of relevant units;

c) A record shall be made when the inspection is done; any customs offenses found shall be dealt with as prescribed by law. The result must be notified to relevant units.

5. Customs supervision of exports of which the port of loading, checkpoint of export, or means of transport is changed:

a) If goods have entered the customs controlled area:

According to the declarant's notification, the Sub-department of Customs where goods are stored shall make and send a transfer note to the Sub-department of Customs of the checkpoint of export to supervise exports;

b) If goods have not entered the customs controlled area:

The Sub-department of Customs of the checkpoint of export shall follow Clause 1 of this Article;

c) Additional declaration of exports of which the port of loading, checkpoint of export, or means of transport is changed shall comply with Clause 3 Article 20 of this Circular.

6. In case goods have been moved into the customs controlled area but the declarant requests cancellation of the declaration as prescribed in Article 22 of this Circular and bring them back to inland:

According to the declarant's request for removing goods from the customs controlled area and information about cancellation of the declaration of exports on the e-customs system (or a written confirmation of the cancellation made by the Sub-department of Customs where the customs declaration is registered in case of physical customs declaration), the Sub-department of Customs where goods are stored pending export shall supervise goods being moved from the storage.

7. In case goods have been moved into the customs controlled area but the declarant wishes to bring them back to inland for repair, recycle, or suspend the export and does not cancel the customs declaration:

a) The declarant shall:

a.1) Send a document to the Sub-department of Customs where the customs declaration is registered specifying the (specifying the declaration number, container numbers, goods storage location, whether procedures for tax refund or tax cancellation are completed, and the reasons for bringing goods back to inland, and intended time of export);

a.2) Return the tax refund to the customs authority or the inland tax authority if tax on exports that were imported previously or exports domestically manufactured has been refunded.

b) The Sub-department of Customs where the customs declaration is registered shall:

b.1) Notify the Sub-department of Customs where goods are store of the goods being brought back to domestic market for recycling, report or suspended from export. If goods are brought back to inland for repair or recycling, the time limit for repair or recycling shall not exceed 30 days from the day on which goods are removed from the customs controlled area;

b.2) Receive goods, break the seal for the declarant to carry out repair or recycling, and update information on the e-customs system.

When the repair or recycling is completed as notified by the declarant, the Sub-department of Customs where the customs declaration is registered shall carry out a physical inspection, seal the goods, update information about the dispatch of goods on the e-customs system, and transfer goods to the declarant for transport to the checkpoint of export;

b.3) In case of suspension from export: The declaration shall be cancelled in accordance with Article 22 of this Circular;

b.4) The Sub-department of Customs where goods are stored shall be requested to move goods from the customs controlled area.

c) The Sub-department of Customs where goods are stored shall supervise goods being removed from the customs controlled area, seal and transfer goods to the Sub-department of Customs where the customs declaration is registered;

d) If the Sub-department of Customs where the customs declaration is registered and the Sub-department of Customs where goods are stored have not exchanged information about goods via the e-customs system, the transfer note form No. 10/BBBG/GSQL in Appendix V enclosed herewith shall be used to transfer goods. After receiving the transfer note and the goods, the Sub-department of Customs shall confirm, respond, and enclose it with the customs dossier.

8. When goods are removed from the customs controlled area, if the customs authority finds that the container numbers do not match the declaration, the customs authority shall request the declarant to present delivery documents provided by the carrier in order to compare information about the consignee's name, number of the bill of lading, name of the means of transport, container numbers, quantity of packages on the delivery documents with the customs declaration on the e-customs system. If information is consistent, the customs official shall update the container numbers on the e-customs system and allow goods to be removed from the customs controlled area. If information is not consistent or violations of law are suspected, the customs official shall request the Director of the Sub-department of Customs where goods are stored to cooperate with the Sub-department of Customs where the customs declaration is registered to carry out an inspection and take appropriate actions.

Article 53. Basis for determination of exports

1. If goods are exported by sea, air, railway, inland waterways, transshipment port, transshipment area; goods supplied for outbound ships or airplanes; exports transported together with the carrier through air checkpoint; exports sent to bonded warehouses; exports sent to CFS warehouse, the basis for determination of exports is the declaration of exports granted customs clearance certified that goods have passed through the customs controlled area on the e-customs system.

2. With regard to goods exported through a checkpoint by road or by river, the basis is the declaration of exports that have been granted customs clearance and certified by a customs official that goods have passed through the customs controlled area on the e-customs system when goods are transported across the border to the importing country.

3. With regard to indirect export (indirect export means a situation in which goods are manufactured by a local manufacturer in Vietnam under a contract with a foreign partner and then delivered to a local importer in Vietnam for further processing at the request of the foreign party), goods sold from the domestic market into a free trade zone, a border economic zone, a

export-processing zone, or an EPE, the basis is the export or import declaration that has been granted customs clearance.

4. In case of physical customs declaration:

a) With regard to goods mentioned in Clause 1 and Clause 2 of this Article, the basis is the declaration of exports that have been granted customs clearance and certified by a customs official of the checkpoint of export that goods have passed through the customs controlled area on. The declaration must contain the date, the official's signature and seal). With regard to goods exported through a checkpoint by road or by river, the basis is the declaration of exports that have been granted customs clearance and certified that goods have been exported in reality;

b) With regard to goods mentioned in Clause 3 of this Article, the basis is the declaration of exports that have been granted customs clearance.

Chapter III

CUSTOMS PROCEDURES, CUSTOMS SUPERVISION AND INSPECTION OF GOODS PROCESSED UNDER CONTRACTS WITH FOREIGN TRADERS, MATERIALS AND SUPPLIES IMPORTED FOR MANUFACTURING OF DOMESTIC EXPORTS; EXPORTS AND IMPORTS OF EXPORT PROCESSING ENTERPRISES

Section 1. General provisions

Article 54. Imported raw materials/supplies

Raw materials/supplies imported for inward processing or manufacturing of domestic exports include:

1. Materials, semi-finished products, components, knock-down kits directly used for inward processing operations or manufacturing operations and are converted into the exports.
2. Raw materials/supplies that are directly used for inward processing or manufacturing operations but are not converted into the products of part of the products.
3. Imported finished products attached to exported products, packed together with exported products that are made of imported raw materials/supplies, or packed together with products that are made of raw materials/supplies bought inland or self-supplied by the exporter to create full packs to be exported.
4. Packages or supplies used as packages of exported products.
5. Raw materials/supplies imported for repair, recycling of exported products.
6. Samples imported for inward processing or manufacturing of domestic exports.

Article 55. Consumption rates for inward processing, manufacturing of domestic exports

1. Consumption rates for inward processing, manufacturing of domestic exports include:

- a) Material consumption rate means the practical amount of materials necessary for manufacturing a unit of product;
- b) Supplies consumption rate means the practical amount of supplies necessary for manufacturing a unit of product;

c) Rate of loss means ratio of loss of materials or supplies, including natural loss, loss due to formation of waste, rejects to the manufacturing norm or material/supplies consumption norm. If the amount of waste or rejects is already included in the material or supplies consumption norm, it shall not be included in the rate of loss.

The material/supplies consumption rate and rate of loss shall be kept by the enterprise and presented when customs authority carries out an inspection or request explanation for the calculation of the materials consumption norm, supplies consumption norm, and rate of loss.

2. Rate of derivation of materials from preliminary material means the amount of a material used for manufacturing of domestic exports that is derived from a preliminary material.

3. Before manufacturing, the taxpayer must estimate the consumption rate and rate of loss of every product code. If changes are made during the manufacturing process, such norms and rates must be adjusted and documents about such changes must be retained.

4. The legal representative of the taxpayer is responsible for the accuracy of the consumption rates and rates of loss applied, and apply such norms and rates for purposes of inward processing or manufacturing of domestic exports only. Every violation shall be dealt with in accordance with law.

5. The taxpayer shall determine the amount of refundable tax or cancelled tax pursuant to regulations of this Circular and according to the practical rate of consumption of imported materials and supplies serving manufacturing of domestic exports.

1. Responsibilities of the trader:

a) Inform the Sub-department of Customs where import procedures are to be carried out of the facility where exports are processed/manufactured (hereinafter referred to as “processing/manufacturing facility”) as prescribed in Article 58 of this Circular (hereinafter referred to as “supervisory Sub-department of Customs”) via the e-customs system using form No. 12/TB-CSSX/GSQL in Appendix V enclosed herewith. EPEs are not required to make such notification.

If there is a request for tax refund as prescribed in Point c.2 and Point c.5 Clause 5 Article 114 of this Circular, the manufacturer of goods to be exported must notify the manufacturing facility before submitting the application for tax refund and the statement as prescribed in this Circular;

b) If raw materials/supplies, exports have to be stored outside the said manufacturing facility, the storage location must be notified to the supervisory Sub-department of Customs (form No. 12/TB-CSSX/GSQL in Appendix V enclosed herewith);

c) Take legal responsibility for info provided in the notification of the processing/manufacturing facility, or the location where raw materials/supplies, machinery, equipment, or exported products are stored (hereinafter referred to as “storage location”);

d) Adjust information on the e-customs system according to responses of the customs authority.

2. Responsibilities of the customs authority:

a) Receive notification of the processing/manufacturing facility and the storage location;

b) Check the information within 02 working hours from the receipt of the notification; post the necessary adjustments on the e-customs system if the information provided is not sufficient.

- c) Carry out an inspection at the processing/manufacturing facility if required as prescribed in Article 39 of Decree No. 08/2015/ND-CP and Article 57 of this Circular;
- d) Carry out an inspection at the storage location outside the manufacturing facility if it is suspected that the raw materials/supplies and exported products are not stored at the location notified to the customs authority.

Article 57 Inspection at the processing/manufacturing facility, inspection of processing/manufacturing capacity

1. Cases of inspection at the processing/manufacturing facility, inspection of processing/manufacturing capacity:

- a) The entity executes the first processing contract;
- b) The entity is permitted to apply the 275-day period for the first time to goods imported for manufacturing of domestic exports;
- c) The cases in Point b Clause 1 Article 39 of Decree No. 08/2015/ND-CP.

2. Inspection procedures

- a) The inspection decision form No. 13/KTCSSX/GSQL in Appendix V enclosed herewith shall be sent directly, by registered mail, or fax to the declarant within 03 working days from the day on which it is signed and at least 05 working days before the inspection date;
- b) The inspection shall be carried out after 05 working days from the issuance date of the inspection decision. The inspection duration shall not exceed 05 working days.

3. Inspection contents

- a) Check the address of the processing/manufacturing facility on written on the notification or on the Certificate of Business Registration;
- b) Inspect the workshops, machinery and equipment:
 - b.1) Examine documents proving the legal right to use the workshops, premises, storage of raw materials/supplies, machinery and equipment;
 - b.2) Inspect the right to ownership of or right to use machinery and equipment, the quantity of machinery and equipment, manufacturing lines at the processing/manufacturing facility; inspect the condition, capacity of machinery and equipment.

During the inspection, the customs authority shall examine declaration of imports (in case of import) invoices, receipts for purchase of machinery and equipment, or compare with the accounting records (in case of domestic purchase); finance lease contract (in case of finance lease); asset, workshop lease contracts (in case of lease). The effective period of the finance lease contract, asset/workshop lease contract must not be equal to or longer than the export contract;

- c) Inspect the personnel participating in the manufacturing line according to the employment contracts or the payroll;
- d) Inspect the accounting records or software program for management of inventory of goods, raw materials/supplies, machinery, and equipment.

4. Inspection record:

At the end of the inspection, the customs official shall make an inspection record (form No. 14/BBKT-CSSX/GSQL in Appendix V enclosed herewith). The record shall contain the inspection result which truthfully reflects the reality and specify that:

- a) Whether the inspected entity has the lawful right to use the premises;
- b) Whether the inspected entity has the lawful right to own or use machinery, equipment and manufacturing lines at the facility, whether they are suitable for the raw materials/supplies imported for inward processing or manufacturing of domestic exports (if such machinery, equipment, manufacturing lines are invested by the entity);
- c) The quantity of machinery, equipment, and workers.

The inspection record must bear signatures of the inspecting official and the legal representative of the inspected entity.

5. The inspection result shall be handled in accordance with Clause 3 Article 39 of Decree No. 08/2015/ND-CP and updated on the e-customs system.

Article 58. Customs places

1. Customs places for import:

- a) With regard to raw materials/supplies, machinery, and equipment imported for inward processing; materials and supplies imported for manufacturing of domestic exports, the importer may choose to follow import procedures at one of the following Sub-departments of Customs:
 - a.1) The Sub-department of Customs in the same district with the importer's headquarter, branch, or manufacturing facility;
 - a.2) The Sub-department of Customs at the checkpoint or the Sub-department of Customs at the ICD;
 - a.3) The Sub-department of Customs in charge of goods processed and manufactured for export affiliated to the Customs Departments in the same province with the manufacturing facility or the checkpoint of import.
- b) With regard to EPEs:
 - b.1) Imports of EPEs; machinery and equipment temporarily imported to serve manufacturing, construction of workshops (even if they are directly imported by the contractor); goods under warranty or repair shall follow customs procedures at the supervisory Sub-departments of Customs of the EPEs;
 - b.2) In case an EPE exercises its rights to import goods as prescribed in Decree No. 23/2007/ND-CP and other regulations of the Ministry of Industry and Trade, the customs declaration shall be registered at the location prescribed in Article 22 of the Law on Customs, Article 4 of Decree No. 08/2015/ND-CP, and Clause 1 Article 19 of this Circular.

2. Customs places for export:

- a) With regard to processed/manufactured goods for export, the exporter may choose to follow import procedures at the most convenient Sub-departments of Customs;
- b) With regard to EPEs:

b.1) Exports of EPEs; machinery and equipment re-exported after being temporarily imported to serve manufacturing, construction of workshops (even if they are directly imported by the contractor) shall follow customs procedures at the most convenient Sub-department of Customs of the EPEs;

b.2) In case an EPE exercises its rights to export goods as prescribed in Decree No. 23/2007/ND-CP and other regulations of the Ministry of Industry and Trade, the customs declaration shall be registered at the location prescribed in Article 22 of the Law on Customs, Article 4 of Decree No. 08/2015/ND-CP, and Clause 1 Article 19 of this Circular.

Article 59. Inspection of the use and inventory of raw materials/supplies, machinery, equipment, and exports

1. Cases of inspection

a) A high-risk entity has imported materials, machinery and equipment that has not had exported products after the manufacturing cycle;

b) There is an unusual increase or decrease in import of raw materials/supplies, machinery, equipment or export of products by an entity compared to such entity's manufacturing capacity;

c) An entity is suspected of selling raw materials/supplies, machinery, equipment or products to the domestic market without making customs declaration;

d) An entity is found declaring exported products inaccurately and against the regulations.

2. Inspection contents

a) Inspect the customs dossier, application for tax refund or tax cancellation, statement, accounting records, accounting books, logbooks of raw materials/supplies, machinery, and equipment, and other documents that must be retained by the declarant as prescribed in Clause 5 Article 3 of this Circular;

b) Inspect the norm of exported products and documents related to the establishment of such norms

c) Inspect the correspondence of exported products and imported raw materials/supplies;

d) If the customs authority is not able to give a conclusion after performing the inspection tasks mentioned in Point a, Point b, and Point c of this Clause, the customs authority shall:

d.1) Inspect raw materials/supplies, machinery, and equipment on the manufacturing line;

d.2) Inspect the inventory;

d.3) Inspect the quantity of finished products that are yet to be exported.

3. Entitlements to inspection

The Director of the Customs Department shall issue the decision on inspection. The Director of Sub-department of Customs shall organize the inspection.

4. Inspection time

The site inspection shall not last longer than 05 working days. In complicated cases, the duration may be extended for up to 05 more working days.

5. Inspection procedures

- a) Inspection of the use of raw materials/supplies, or inventory at the declarant's premises shall be carried out in accordance with the decision of Director of Customs Department; the supervisory Sub-department of Customs shall notify the declarant within 03 working days from the day on which the decision is signed and carry out the inspection within 05 days from the day on which the decision is sent;
- b) If the declarant has multiple manufacturing facilities or subcontracts processing to one or some manufacturers (subcontractors), the site-inspection shall be carried out at each and every of them to determine the quantity of goods in the inventory;
- c) The inspection must be carried out properly and on schedule without affecting the declarant's business operation;
- d) The inspection shall be recorded in writing by the representatives of the declarant and the inspectorate.

6. Time limit for giving inspection result

- a) Within 05 working days from the end of the site inspection, the Sub-department of Customs shall send a draft conclusion to the declarant (by fax or registered mail);
- b) Within 05 working days from the receipt of the draft conclusion, the declarant must provide explanation in writing;
- c) If the declarant fails to provide explanation within 05 working days from the deadline or the customs authority accepts the explanation, the Director of the Customs Department shall issue the official conclusion;
- d) If the basis for giving conclusion is not sufficient, the Director of Customs Department may consult with a competent authority. Within 15 days from the receipt of opinions from the competent agency, the Director of Customs Department shall issue the official conclusion.

7. Handling inspection result

- a) If the inspection result shows that the use of imported raw materials/supplies, machinery, and equipment corresponds with domestic exports, matches the notification of manufacturing facility and capacity; information, documents, and quantity of goods in inventory (in storage, on the manufacturing lines, semi-finished products, incomplete products, etc.) are consistent with accounting records, documents about exports or imports, the figures provided shall be accept, a conclusion shall be given, and the inspection result shall be updated on the e-customs system;
- b) If the inspection result reveals that the use of imported raw materials/supplies, machinery, and equipment does not correspond with domestic exports, matches the notification of manufacturing facility and capacity; information, documents, and quantity of goods in inventory (in storage, on the manufacturing lines, semi-finished products, incomplete products, etc.) are not consistent with accounting records, documents about exports or imports, the declaration shall be requested to provide explanation.
 - b.1) If the customs authority accepts the explanation, Point a of this Clause shall be followed;
 - b.2) If the customs authority does not accept the explanation or the declarant does not provide explanation, the customs authority shall make decisions on tax settlement, impose administrative penalties in accordance with regulations of law on taxation, customs, and existing documents, or request a competent person to take actions as prescribed by law.

8. Updating inspection information

The decision on inspection, conclusion about the inspection of use, inventory of raw materials/supplies, machinery, equipment, and exports shall be update on the e-customs system within 01 day from the day on which the decision on inspection or the conclusion is signed.

Article 60. Statement

1. Deadline for submitting the statement

Every year, the declarant shall submit the statement of the use of raw materials/supplies, machinery, equipment, and exports to the customs authority within 90 days from the end of the fiscal year.

2. The statement shall be submitted at the Sub-department of Customs where import procedures are followed as prescribed in Article 58 of this Circular or the supervisory Sub-department of Customs of the EPE.

3. Responsibilities of the declarant:

a) Submitting the statement

a.1) With regard to entities that import materials for manufacturing of domestic exports:

The statement shall contain the total value of purchase, sold, and inventory of raw materials/supplies, semi-finished products, and finished products (form No. 15/BCQT-NVL/GSQL in Appendix V enclosed herewith) and be submitted to the customs authority via the e-customs system. The statement must match the declarant's accounting records.

In case an entity imports raw materials/supplies for manufacturing and sells the products to another entity for inward processing or manufacturing of domestic exports, both of them must submit the statements as prescribed in this Article;

a.2) With regard to inward processors:

The entity that monitor imported raw materials/supplies provided by the hiring party, hired machinery and equipment for performing the processing contract, semi-finished products, and finished products at off-balance accounts or on its internal control system, the statement of raw materials/supplies shall be made according to form No. 15/BCQT-NVL/GSQL in Appendix V enclosed herewith, and the statement of machinery and equipment shall be made according to form No. 16/BCQT-MMTB/GSQL in Appendix V enclosed herewith. If the internal control system does not monitor quantity of goods by value, the result given by such system may be used for making the statement of the quantity of goods that are not monitored by value;

a.3) EPEs shall make statements in accordance with Point a.1 and Point a.2 depending on whether materials are imported for inward processing or manufacturing of domestic exports.

b) Making and retaining records of imported raw materials/supplies according to regulations of the Ministry of Finance on accounting, audit, which specify the numbers of declarations of imported raw materials/supplies;

c) Making and retaining records of exported products according to regulations of the Ministry of Finance on accounting, audit, which specify the contract and order numbers;

d) Making and retaining documents about the treatment of waste and rejects;

dd) Presenting all accounting documents about the imported raw materials/supplies, machinery, and equipment and exported products when the customs authority carries out inspection at the enterprise's premises.

5. Responsibilities of the customs authority:

a) Receive statements of use of imported raw materials/supplies, machinery, and equipment submitted by the declarant;

b) Examine the statements:

b.1) Cases in which the statement is examined:

b.1.1) The entity submits the first statement;

b.1.2) The figures on the statement are abnormally different from the e-customs system;

b.1.3) An inspection is carried out at the taxpayer's premises after the decision on tax refund or tax cancellation;

b.1.4) The statement is examined on the basis of risk management, assessment of conformity with law of the taxpayer.

Statements of prioritized enterprises shall be examined in accordance with regulations of the Ministry of Finance on application of preferential policies to export and import procedures.

b.2) If an inspection is carried out at the taxpayer's premises before a decision on tax refund or tax cancellation is issued, the Director of Customs Department shall examine both the statement and the eligibility for tax refund or tax cancellation;

b.3) The inspection results shall be handled following the procedures for inspecting the use of raw materials/supplies, machinery, and equipment at the declarant's premises in Clauses 2, 3, 4, 5, 6, 7, 8 Article 59 of this Circular.

If the statement examination is combined with examination of the application for tax refund or tax cancellation for raw materials/supplies imported for manufacturing of domestic exports at the declarant's premises, apart from the procedures prescribed in Article 59 of this Circular, the customs authority must examine the accuracy and truthfulness of the application for tax refund or tax cancellation and the declarant's fulfillment of the conditions for tax refund or tax cancellation.

Section 2. Customs procedures applied to goods processed in Vietnam under contracts with foreign traders

Article 61. Procedures for importing raw materials/supplies, machinery, equipment, and exporting products

1. Procedures for importing raw materials/supplies

a) The customs dossier, customs procedures applied to imported raw materials/supplies (including finished products provided by the hiring party that are attached on or packed with the processed products as full packs; raw materials/supplies imported by the processor) are similar to customs procedures for importing goods prescribed in Chapter II of this Circular;

b) Customs procedures applied to raw materials/supplies provided by the Vietnamese entity as requested by the foreign party in the form of indirect export shall comply with Article 86 of this Circular;

c) The declarant is not required to follow customs procedures for raw materials/supplies manufactured or purchased by the processor in Vietnam (unless they are bought from an EPE or an enterprise in a free trade zone). If raw materials/supplies are subject to export duty, the processor shall declare, calculate export duty and other taxes on the declaration of export of processed products according to the tax rates, values of the raw materials/supplies that are converted into the products;

d) If raw materials/supplies are imported for inward processing before the processing contract is signed:

The processor may use raw materials/supplies imported in such manner to perform the processing contract. Tax policies, procedures for tax refund are similar to import of materials for manufacturing of domestic exports prescribed in Article 114 of this Circular if the period from the registration date of the import declaration to the registration date of the declaration of exports made of such raw materials/supplies does not exceed 02 years.

If the manufacturing cycle of domestic exports is longer than 02 years, the declarant must provide documents proving the manufacturing cycle for the Sub-department of Customs where the processing contract is finalized and obtain permission.

2. Procedures for importing hired/borrowed machinery and equipment for performing processing contracts

Customs procedures for import of hired/borrowed machinery and equipment serving performance of the processing contract are the same as procedures for temporary import and re-export prescribed in Article 50 of Decree No. 08/2015/ND-CP.

3. Procedures for exporting processed products

Customs dossiers and customs procedures are the same as those of exports prescribed in Chapter II of this Circular.

Article 62. Customs procedures for subcontracting processing

1. If the **Vietnamese** entity that signs a processing contract with a foreign trader hires another entity to process goods (the latter is referred to as “subcontractor”) according to Point b Clause 2 Article 32 of Decree No. 187/2013/ND-CP, the entity that signs the contract with the foreign trader shall follow customs procedures, finalize the processing contract with the customs authority, and take responsibility for the performance of such contract. The entity that signs the processing contract with the foreign trader shall submit a written notification of the name, address of the headquarter and address of the manufacturing facility of itself and the subcontractor, the time for delivering raw materials/supplies to the subcontractor to the customs authority. The notification shall be submitted before the raw materials/supplies are delivered.

2. Goods delivered between Vietnamese entities are exempt from customs procedures.

3. If an EPE is hired or subcontracts processing to another entity (subcontractor), regulations in Article 76 of this Circular shall be complied with.

Article 63. Procedures for delivering and receiving goods forwarded for further processing

1. Goods forwarded for further processing prescribed in Article 33 of Decree No. 187/2013/ND-CP must follow customs procedures for indirect export prescribed in Article 86 of this Circular.
2. The legal representatives of the deliverer and the consignee shall make sure the products are made of the raw materials/supplies under the processing contract and are used for processing purpose only.
3. If the processing contract to forward products for further processing and the contract to process forwarded products are executed by the same processor, such processor shall perform the tasks of both the deliverer and the consignee.

Article 64. Procedures for disposal of excess raw materials/supplies, waste, rejects, hired/borrowed machinery and equipment

1. Deadline for disposal of raw materials/supplies, machinery, and equipment when the processing contract is completed or expired

a) Within 15 days from the completion date or expiration date of the processing contract, the declarant shall send a written notification to the Sub-department of Customs where the contract is finalized of the solution for disposal of excess raw materials/supplies, hired/borrowed machinery and equipment, waste and rejects (form 17/XL-HDGC/GSQL in Appendix V enclosed herewith);

b) Within 15 days from the notification date, the declarant must complete the customs procedures for disposal of such excess raw materials/supplies, hired/borrowed machinery and equipment, waste and rejects (if any).

2. Disposal solutions

Pursuant to Vietnam's law and terms of the processing contract, excess raw materials/supplies, hired/borrowed machinery and equipment, waste and rejects shall be:

- a) Sold in Vietnam;
- b) Re-exported to abroad;
- c) Used for another processing contract in Vietnam;
- d) Donated or given away in Vietnam; or
- dd) Destroyed in Vietnam.

3. Customs procedures

a) Customs procedures for selling giving excess raw materials/supplies, waste, rejects, hired/borrowed machinery and equipment above the norm in Vietnam:

a.1) If the buyer or the recipient is the processor, the procedures for repurposing in Article 21 of this Circular shall be followed;

a.2) If the buyer or the recipient is another entity in Vietnam, the procedures for indirect export prescribed in Article 86 of this Circular shall be followed.

b) Procedures for re-exporting raw materials/supplies, machinery, and equipment that are temporarily imported to abroad while performing the processing contract or after the processing contract is completed or expires are the same as procedures for re-exporting goods to abroad prescribed in Clause 2 and Clause 3 Article 50 of Decree No. 08/2015/ND-CP;

c) Procedures for using raw materials/supplies, machinery, and equipment for another processing contract with the same or another hiring entity while performing the processing contract or when the processing contract is completed or expires are the same as procedures for indirect export prescribed in Article 86 of this Circular;

d) Destruction of raw materials/supplies, waste and rejects in Vietnam:

d.1) The declarant shall send a notification of the solution for destruction of raw materials/supplies, waste, and rejects specifying the method and location of destruction to the Sub-department of Customs where imported raw materials/supplies are declared. The declarant is responsible for the destruction as prescribed by regulations of law on environmental protection;

d.2) The customs authority shall supervise the destruction of raw materials/supplies, waste, and rejects under risk management rules based on assessment of the declarant's conformity with law.

The declarant that is a prioritized enterprise shall assume the sole responsibility for the destruction without supervision by the customs authority.

dd) With regard to excess raw materials/supplies imported by a trader for inward processing purpose, when the processing contract is completed or expired:

dd.1) if the hiring entity has paid for the raw materials/supplies, regulations of Clause 1 and Clause 2 of this Article shall be complied with;

dd.2) if the hiring entity has not paid for the raw materials/supplies, a new declaration shall be registered and the procedures in Chapter II of this Circular shall be followed.

4. With regard to processing contracts with the same hiring entity and processors, materials of the same type, specifications, and quality may be offset against each other.

5. If the amount of excess raw materials/supplies imported for inward processing does not exceed 3% of the total amount of raw materials/supplies imported, customs procedures for repurposing are exempt when such excess raw materials/supplies are sold onto the domestic market. However, taxes must be declared and paid to inland tax authorities in accordance with regulations of law on taxation.

Article 65. Actions against late submission of the statement of use of raw materials/supplies, machinery, and equipment, late initiation of customs procedures for excess raw materials/supplies, hired/borrowed machinery and equipment upon completion or expiration of the processing contract

1. Actions against late submission of statements of use of imported raw materials/supplies, machinery, and equipment:

a) Within 30 days from the deadline for submitting the statement, the Sub-department of Customs to which the statement is supposed to be submitted shall:

a.1) Send an invitation to the customs authority to the declarant for making an offence notice;

a.2) If the declarant does not go to the customs authority within 15 days from the day on which the invitation is sent, the customs authority shall carry out an investigation at the business premises;

a.3) Inspect the documents and goods of the next export/import shipment of the declarant;

a.4) Cooperate with a competent authority in investigating, verifying, and tracking down the entity that is suspected of making a getaway.

b) Measures to be taken after urging, investigation, verification, and tracking down:

b.1) If the declarant fails to report the use of raw materials/supplies, machinery, and equipment but still operates and the customs authority has taken the measures prescribed in Points a.1, a.2, a.3 Clause 1 of this Article without result, a site inspection of the use of raw materials/supplies, machinery, and equipment shall be carried out;

b.2) If the declarant is missing or has made a getaway, the customs dossier shall be completed and transferred to a competent authority for investigation into smuggling and tax evasion as prescribed by Criminal Code;

2. If customs procedures for excess raw materials/supplies, hired/borrowed machinery and equipment are not initiated on schedule, the Sub-department of Customs to which the statement is submitted shall:

a) Make an offence notice;

b) Request the Director of the Customs Department to carry out a site inspection of the use of imported raw materials/supplies, machinery, and equipment.

Article 66. Actions against the hiring party that abandons excess raw materials/supplies, hired/borrowed machinery and equipment, or processed products

1. The processor shall pay taxes in order to sell such excess raw materials/supplies, hired/borrowed machinery and equipment, or processed products which are abandoned by the hiring entity on the domestic market, except for the case in Clause 5 Article 64 of this Circular. Customs procedures and tax policies shall be determined at the time of repurposing prescribed in Article 25 of Decree No. 08/2015/ND-CP and Article 21 of this Circular.

2. In case of destruction, Point d Clause 3 Article 64 of this Circular shall be complied with.

Section 3. Customs procedures applied to outward processing

Article 67. Procedures for export of raw materials/supplies for processing and import of processed products

1. Procedures for exporting raw materials/supplies:

a) Customs procedures shall be followed at the most convenient Sub-department of Customs;

b) The customs dossier is similar to that of exports prescribed in Chapter II of this Circular. If the exported raw materials/supplies are on the list of exports subject to licensing by the Ministry of Industry and Trade or a regulatory body, the license must also be presented;

b) Customs procedures are the same as export procedures prescribed in Chapter II of this Circular;

c) In case of indirect outward processing, the hiring entity in Vietnam is not required to follow procedures for indirect outward processing at the customs authority.

2. Procedures for importing processed products

a) Customs procedures shall be followed at the Sub-department of Customs where export procedures were carried out;

- b) The customs dossier and customs procedures shall comply with Chapter II this Circular;
- c) Tax policies on processed imports shall comply with Clause 4 Article 103 of this Circular.

The quantity of raw materials/supplies exported from Vietnam that are converted into the processed imports shall be determined by the declarant according to the material consumption rate.

Article 68. Procedures for temporarily exporting processed products for recycling, then re-importing them into Vietnam.

1. Customs procedures shall be followed at the most convenient Sub-department of Customs;
2. Procedures for temporary export of processed products for recycling:
 - a) The customs dossier consists of the documents prescribed in Clause 1 Article 16 of this Circular and documents for receipt of goods for recycling made by the foreign party: 01 original copy;
 - b) Customs procedures are the same as export procedures prescribed in Chapter II of this Circular;
 - c) The time limit for recycling shall be registered with the customs authority, which must not exceed 275 days from the date of temporary export.
3. Procedures for re-import of recycled processed products shall comply with Chapter II of this Circular (except for import license, tax declaration, tax verification).

In case recycled processed products are sold overseas, the declarant shall register a declaration of exports and follow customs procedures in Chapter II of this Circular (except for physical inspection of goods).

Article 69. Customs procedures for disposal of excess raw materials/supplies, rejects, wastes; machinery and equipment temporarily exported to serve outward processing

1. Disposal methods:

Based on the processing contract and pursuant to Vietnam's law, excess raw materials/supplies, hired/borrowed machinery and equipment, waste and rejects shall be:

- a) Sold, donated/given out, or destructed overseas;
- b) Imported into Vietnam;
- c) Used for another processing contract overseas.

2. Customs procedures:

- a) The overseas sale, donation, destruction of excess raw materials/supplies, machinery and equipment, waste and rejects serving the performance of the processing contract shall comply with regulations of the country in which goods are processed. For excess raw materials/supplies, machinery, equipment, the declarant shall register a new customs declaration and follow customs procedures prescribed in Chapter II of this Circular;
- b) Customs procedures for import into Vietnam:

- b.1) If excess raw materials/supplies, machinery, equipment are exported from Vietnam; waste and rejects are derived from raw materials/supplies exported from Vietnam, procedures for re-import shall be followed.
- b.2) If excess raw materials/supplies, machinery, equipment are purchased overseas; waste and rejects are derived from raw materials/supplies purchased overseas, customs procedures are the same as those for commercial import of goods;
- b.3) With regard to shipments of machinery and equipment subject to physical inspection, the customs official shall compare the categories, numbers, symbols of machinery and equipment on the declaration of temporary export with the re-imported machinery and equipment
- c) Procedures for using excess raw materials/supplies, hired/borrowed machinery and equipment for another processing contract:

The declarant shall send a written notification to the Sub-department of Customs where the statement is submitted of the names, specifications, quality of raw materials/supplies; amount of excess raw materials/supplies, hired/borrowed machinery and equipment under the process contract No. (or its appendices) which are used for the processing contract No. ... with (specify the overseas processor).

Section 4. customs procedures, customs supervision and inspection of materials and supplies imported for manufacturing of domestic exports

Article 70. Procedures for importing raw materials/supplies and exporting products

1. Procedures for importing raw materials/supplies

- a) The customs dossier and customs procedures shall comply with Chapter II this Circular;
- b) Determination of manufacturing facility under the ownership of the taxpayer for application of 275-day time limit:
 - b.1) The taxpayer must have the lawful right to use the premises and workshops (including workshops associated with land). If the workshop or manufacturing facility is leased from another entity, the lessee might be eligible for 275-day time limit if the land lease contract is legitimate and has a longer effective period than the manufacturing contract;
 - b.2) The taxpayer must have the lawful right to own or use machinery and equipment at the manufacturing facility that is suitable for the imported raw materials/supplies according to the commitment.

2. Procedures for exporting products

- a) Domestic exports include:
 - a.1) Products entirely made of raw materials/supplies for manufacturing of domestic exports;
 - a.2) Products that are combination of:
 - a.2.1) Raw materials/supplies imported for manufacture of domestic exports;
 - a.2.2) Raw materials/supplies imported for sale;
 - a.2.3) Raw materials/supplies that are obtained domestically.

a.3) Products entirely made of raw materials/supplies imported for sale on condition that the period from the registration date of the declaration of imported raw materials/supplies to the registration date of the declaration of exported products made of such raw materials/supplies does not exceed 02 years;

a.4) Products made of imported raw materials/supplies that are directly exported by the importer of such raw materials/supplies or that are sold to another exporter.

b) The customs dossier and customs procedures shall comply with Chapter II this Circular;

c) Tax policies shall comply with section 4 Chapter VII of this Circular.

Article 71. Procedures for handling waste and rejects sold domestically

1. When rejects and waste within the norm for manufacture of goods for export (such as peanut shells) are sold domestically, customs procedures are exempt. However, taxes must be declared and paid to inland tax authorities in accordance with regulations of law on taxation.

2. Article 21 of this Circular shall be followed when waste and rejects above norm for manufacture of goods for export are sold domestically.

Article 72. Procedures for destruction of raw materials/supplies, waste, rejects

1. Procedures for destruction are the same as procedures for destruction of excess raw materials/supplies, waste, rejects of from processing operations prescribed in Point d Clause 3 Article 64 of this Circular.

2. The declarant is responsible for the destruction as prescribed by law.

Article 73. Customs procedures for selling products to another exporter

1. The entity that imports raw materials/supplies for manufacturing of domestic exports shall follow import procedures, establish norms, and report the use of imported raw materials/supplies as prescribed by this Circular.

2. The entity that directly exports products shall follow export procedures prescribed by this Circular. The declaration of exports must specify that goods are made of materials imported for manufacturing of domestic exports and the seller's name.

Section 5. Customs procedures, customs supervision of exports and imports of EPEs

Article 74. General principles

1. Goods imported for manufacturing of domestic exports of an export processing enterprise (EPE) must follow customs procedures and be used for manufacturing only, except for the following cases in which the EPE may choose whether to follow customs procedures:

a) Goods are traded among EPEs;

b) Goods are building materials, stationery, food, consumables bought from the domestic market to build, serve the operation of the EPE and life of the EPE's employees;

c) Goods circulated within an EPE or among EPEs in the same export-processing zone;

d) Goods of EPEs of the same corporation or group of companies in Vietnam;

dd) Goods received and dispatched by the EPE for repair, classification, packaging, or repackaging.

If customs procedures are not followed, the EPE shall keep a log of goods received and dispatched in accordance with regulations of the Ministry of Finance on goods trading, accounting, audit; Purposes and sources of supply of goods must also be specified.

2. Goods purchased by the EPE from the domestic market or imports from above on which taxes have been fully paid and regulations on management of exports or imports are adhered to when goods are sold on the domestic markets are exempt from customs procedures.

3. The supervisory customs authority of the export-processing zone and EPEs only supervises at the gate of the export-processing zone, and only supervises an EPE if requested by the Director of the Customs Department.

Article 75. Customs procedures applied to exports/imports of EPEs

1. With regard to raw materials/supplies imported to form fixed assets; imported consumables

Customs procedures shall comply with Chapter II this Circular. The declarant must provide sufficient information on the customs declaration on the e-customs system, except for the tax rate and tax amount.

2. With regard to goods imported from abroad to serve manufacture of workshop, office building, and installation of equipment of EPEs:

Customs procedures shall comply with Chapter II this Circular.

If the importer imports goods to serve manufacture of workshops, office buildings, installation of equipment for an EPE, the quantity of imports must be reported to the supervisory customs authority of the EPE (form No. 18/NTXD-DNCX/GSQL in Appendix V enclosed herewith) after the work is transferred to the EPE.

3. With regard to goods traded between an EPE and a domestic enterprise:

The EPE and the domestic enterprise shall follow the corresponding customs procedures for indirect export as prescribed in Article 86 of this Circular.

4. If customs procedures for trading goods between two EPEs are followed, they shall follow procedures for indirect export prescribed in Article 86 of this Circular.

5. With regard to waste and rejects that may be sold domestically

Customs procedures shall comply with Chapter II of this Circular, according to which the EPE shall follow export procedures and the domestic enterprise shall opens a corresponding declaration of imports.

6. Goods that were exported by an EPE and have to be re-imported for repair and then re-exported shall follow customs procedures for exports that are returned prescribed in Article 47 of Decree No. 08/2015/ND-CP.

Article 76. Customs procedures for an EPE hiring a domestic processor, a domestic enterprise hiring an EPE as a processor, an EPE hiring another EPE as a processor

1. Goods processed by a domestic enterprise hired by an EPE:

a) The domestic enterprise shall follow customs procedures in accordance with regulations on inward processing prescribed in Section 2 of this Chapter;

b) The EPE is not required to follow customs procedures when dispatching raw materials/supplies to inland for processing and when receiving processed products from inland.

In case goods are dispatched by the EPE to the domestic enterprise for inward processing or repair but are not received back, a new declaration shall be register for repurposing as prescribed in Chapter II of this Circular.

2. Goods processed by an EPE hired by an inland enterprise:

a) The domestic enterprise shall follow customs procedures for hiring overseas processors;

b) The EPE is not required to follow customs procedures when receiving raw materials/supplies from the domestic enterprise for processing and when dispatching processed products to the domestic enterprise.

3. With regard to goods processed by an EPE hired by another EPE:

Both the hiring EPE and the hired EPE are not required to follow customs procedures when dispatching, receiving materials and supplies to perform the processing contract.

Article 77. Customs procedures for exports or imports by the right to export, right to import, and right to distribute of EPEs

1. EPEs that are permitted to engage in goods trading and activities directly related to goods trading in Vietnam as prescribed in the Government's Decree No. 23/2007/ND-CP dated February 12, 2007 must record them separately from manufacturing; a separate area must be provided for storing exports or imports by the right to import, right to export, and right to distribute.

2. The EPE shall fulfill its tax liability and other financial obligations to goods trading and relevant activities as prescribed by law. Investment incentives, tax incentives, and other financial incentives applied to manufacturing of domestic exports shall not apply to goods trading and relevant activities of the EPE.

3. Customs procedures shall comply with Chapter II this Circular. The Ministry of Finance provides additional instructions on exercising the EPE's right to export and right to import as follows:

a) The EPE must write on the electronic customs declaration the number of the written permission for goods trading and relevant activities issued by a competent authority to a foreign-invested company which has registered the right to export, right to import;

b) Goods have been imported by the right to import of the EPE:

b.1) Customs procedures are exempt when goods are sold to domestic enterprises;

b.2) When goods are sold to another EPE or an enterprise in a free trade zone, customs procedures for indirect export prescribed in Article 86 of this Circular shall be applied.

c) Customs procedures for goods of the EPE exercising its right to export:

c.1) Customs procedures are exempt when purchasing goods from a domestic enterprise. However, customs procedures for exporting goods for sale shall be followed when such goods are exported;

c.2) Procedures applied to domestic enterprises buying goods from an EPE shall be followed when goods are purchased from another EPE for export; Procedures for goods export shall be followed when such goods are exported; tax shall be declared (if any).

Article 78. Handling imported assets, goods when an EPE is converted to a non-EPE and vice versa

1. When an EPE is converted into another type of business and vice versa:

- a) The EPE shall determine the imported assets and goods in inventory and propose a solution to the customs authority;
- b) The customs authority and the EPE shall follow corresponding customs procedures;
- c) Imported assets and goods shall be identified and liquidated before the conversion is permitted by a competent authority.

2. When converting a non-EPE into an EPE:

- a) The enterprise shall report the quantity of raw materials/supplies in inventory; the customs authority shall carry out an inspection and deal with tax issues;
- b) Before converting, all outstanding taxes and fines must be paid to the customs authority. The customs authority shall only apply preferential tax and customs policies on EPEs to the enterprise after all tax and customs liabilities are fulfilled.

Article 79. Liquidation of machinery, equipment, and means of transport that form fixed assets

1. The methods of liquidation, goods subject to liquidation, conditions for liquidation, and documents about liquidation of imports of EPEs are specified in Circular No. 04/2007/TT-BTM dated April 04, 007 of the Ministry of Trade (now the Ministry of Industry and Trade).

2. Liquidation procedures shall be followed at the supervisory Sub-department of Customs of the EPE.

3. Liquidation procedures:

- a) The EPE shall send its supervisory Sub-department of Customs a written notification of the reasons for liquidation, method of liquidation, names and quantity of goods to be liquidated, numbers and dates of customs declarations;
- b) If goods are liquidated in the form of export, the enterprise shall open a declaration of exports;
- c) If goods are liquidated by selling, giving, or donating within Vietnam, the EPE shall follow the procedures for liquidation and repurposing as follows:
 - c.1) The EPE shall registers a new customs declaration, tax policies, imports management policies applicable at the time of registration of the declaration of repurposing (unless all import management policies were fulfilled at the time of import); the basis for tax calculation is the dutiable values, tax rates, and exchange rates at the time of registering the declaration of repurposing;
 - c.2) After repurposing, customs procedures are not required when goods are sold, given, or donated within Vietnam.
- d) In case of destruction, Point d Clause 3 Article 64 of this Circular shall be complied with.

Article 80. Procedures for hiring a warehouse outside an EPE (hereinafter referred to as “external warehouse”) to store materials and products of the EPE; customs management of external warehouse inventory

The EPE may lease an external warehouse in a industrial park, export-processing zone, hi-tech zone, economic zone within the scope of its supervisory Sub-department of Customs to store raw materials/supplies and finished products serving its primary manufacturing operation. Manufacturing process must not take place at the leased warehouse.

1. Procedures for warehouse leasing:

a) The warehouse must:

- a.1) Have sturdy surround walls that separate the warehouse from the outside;
- a.2) Have surveillance cameras that work constantly at the gates which can be accessed by the customs authority where necessary.

b) Responsibilities of the EPE:

The EPE shall send a written notification of the location, area, infrastructure, mechanism for warehouse inventory management, and lease duration to its supervisory Sub-department of Customs;

c) Responsibilities of the supervisory Sub-department of Customs:

At the request of the EPE, the supervisory Sub-department of Customs of the EPE shall inspect the condition of the warehouse, compare with the conditions prescribed in Point a of this Clause in order to consider permitting the EPE to lease an external warehouse.

2. Entitlement to permit lease of external warehouse lease:

- a) The supervisory Sub-department of Customs of the EPE is entitled decide the lease of external warehouse if the leased warehouse under the management of the Sub-department of Customs;
- b) The Customs Department is entitled to the lease of external warehouse if the leased warehouse is under the management of the Customs Department;
- c) The General Department of Customs is entitled to the lease of external warehouse if the leased warehouse is under the management of two Customs Departments or more;

3. Management of goods sent to the external warehouse:

- a) The EPE shall manage and monitor goods received and dispatched from the warehouse on the accounting record system and submit a report on the 15th of the first month of the next quarter via the inventory system to its supervisory Sub-department of Customs. If this function is not supported by the e-customs system, form No. 19/NXTK-DNCX/GSQL in Appendix V enclosed herewith shall be used;
- b) The supervisory Sub-department of Customs of the EPE shall carry out extraordinary inspections of goods in the warehouse if it is suspected that goods are sent to the warehouse improperly or goods in the warehouse are sold domestically.

Chapter IV

CUSTOMS PROCEDURES, CUSTOMS SUPERVISION AND INSPECTION OF SOME TYPES OF EXPORT AND IMPORT

Section 1. Customs procedures, customs supervision of temporarily imports and temporarily exports

Article 81. Certification of export, import or temporary import of goods

1. Any trader that wishes to obtain a temporary import number as prescribed in Article 13 of Circular No. 05/2014/TT-BCT shall submit an application for certification of export, import, or temporary import of goods to the General Department of Customs, whether directly or by post. The application consists of:

- a) A written request for certification of export, import or temporary import of goods: 01 original copy;
- b) A Certificate of Business Registration or Certificate of Business registration: 01 photocopy.

2. Within 05 working days from the receipt of the application, the General Department of Customs shall check information on the e-customs system and issue a certification or respond the enterprise if conditions for certification are not fulfilled.

Article 82. Customs procedures for temporary import of goods

Customs procedures for temporary import of goods are the same as those for export, import of goods prescribed in Chapter III of Decree No. 08/2015/ND-CP. Additional instructions:

1. Customs procedures for temporary import

- a) Customs procedures for temporary import of goods shall be followed at the Sub-department of Customs at the checkpoint where temporarily imports are stored;
- b) Apart from the documents prescribed in Clause 2 Article 16 of this Circular, The customs dossier of temporarily imports must also contain:
 - b.1) A contract for sale of imports: 01 photocopy;
 - b.2) With regard to temporarily imports subject to conditions prescribed by the Government:
 - b.2.1) A certificate of temporary import number issued by the Ministry of Industry and Trade: 01 photocopy;
 - b.2.2) A license for temporary import of goods issued by the Ministry of Industry and Trade (if the temporary import of goods is subject to licensing by the Ministry of Industry and Trade): 01 original copy.

2. Customs procedures for re-export

- a) Procedures for re-export shall be followed at the Sub-department of Customs at the checkpoint of at which goods are temporarily imported (hereinafter referred to as “checkpoint of temporary import”) or the Sub-department of Customs at the checkpoint where goods are re-exported (hereinafter referred to as “checkpoint of re-export”). With regard to temporarily imports subject to conditions prescribed by the Government, customs procedures for re-export shall be carried out at the Sub-department of Customs at the checkpoint temporary import;
- b) Customs dossier or re-exports shall comply with Clause 1 Article 16 of this Circular.

If customs declaration form No. HQ/2015/NK in Appendix V hereof is used when following customs procedures for temporary import of goods, the same form shall also be used when following customs procedures for re-export;

c) While following procedures for re-export, the trader must provide information about the number of the declaration of temporarily imports, ordinal number of corresponding lines on the declaration of temporarily imports and the declaration of re-exports on the e-customs system; the e-customs system shall deduct a corresponding quantity of goods from the declaration of temporarily imports.

A declaration of temporarily imports may be used for partial shipments of re-export. A declaration of re-exports is made according to only one corresponding declaration of temporarily imports. The Sub-department of Customs where the declaration of re-exports is registered shall check information about the declaration of temporarily imports on the e-customs system to carry out procedures for re-export.

In case of physical customs declaration, the declarant shall specify the number of the declaration of re-exports on the export declaration (form No. HQ/2015/XK in Appendix IV enclosed herewith).

3. Checkpoint of temporary import and checkpoint of re-export

a) Goods temporarily imported for re-export must be temporarily imported and re-exported through the checkpoints and customs clearance points prescribed in Clause 8 Article 11 of the Government's Decree No. 187/2013/ND-CP dated November 20, 2013 and instructions of the Ministry of Industry and Trade;

b) If the checkpoint of re-export on the declaration of exports is changed but the transport modal is not changed, the declarant shall send a written request to the Sub-department of Customs where the customs declaration is registered. If approved, the customs official shall change the supervision point on the e-customs system. The Sub-department of Customs at the checkpoint where goods are stored shall make a transfer note, seal the goods, and send them to the Sub-department of Customs at the checkpoint of export.

If the checkpoint or re-export on the declaration of exports is changed and customs clearance is yet to be granted, the declarant shall make additional declaration as prescribed in Article 20 of this Circular. If the change of the checkpoint of re-export results in the change of the transport modal, the declarant shall change the checkpoint of export and destination on the declaration of exports;

c) If temporarily imports are re-exported to a free trade zone, bonded warehouse, or export-processing zone, the checkpoint of export shall be such free trade zone, bonded warehouse, or export-processing zone.

4. Retention period

a) The period of retention of goods temporarily imported for re-export in Vietnam shall comply with Clause 4 Article 11 of Decree No. 187/2013/ND-CP;

b) The trader that wishes to extend the retention period in Vietnam shall send a written request to the Sub-department of Customs at the checkpoint where procedures for temporary import were followed. The Director of the Sub-department of Customs shall consider granting the request and return it to the trader for following procedures for re-export of goods; 01 photocopy shall be kept together with the customs dossier. A shipment shall be granted not more than 02 extensions, each of which shall not exceed 30 days;

c) Temporarily imports subject to conditions of the Government or goods restricted from import prescribed by the Ministry of Industry and Trade must be re-exported through the checkpoint of temporary import within 15 days from the expiration of the retention period (goods must not be re-exported to checkpoints other than the checkpoint of temporary import). Goods that are not re-exported shall be confiscated and handled as prescribed. If goods must be destroyed, the trader shall incur the destruction cost. The Sub-department of Customs at the checkpoint of temporary import shall take charge and cooperate with the Sub-department of Customs at the checkpoint of re-export in transferring, managing, supervising, and handling goods that are retained in Vietnam after the deadline for retention expires.

5. Retention location

Goods temporarily imported for re-export (including those that have completed procedures for temporary import or re-export pending export) shall be kept at one of the following location:

- a) An area under customs supervision at the checkpoint;
- b) An ICD or bonded warehouse at the checkpoint of import or checkpoint of export;
- c) Warehouse/depot of the traders within a customs area issued with temporary import number by the Ministry of Industry and Trade.

6. Supervision of goods transported from the checkpoint of temporary import to the checkpoint of re-export

When temporarily imports are transported from the checkpoint of temporary import to the checkpoint of re-export, the declarant/carrier must declare the transport on the e-customs system in the following cases:

- a) Goods are temporarily imported at a checkpoint and re-exported at another;
- b) Goods are temporarily imported at a checkpoint and transported to a storage location, then re-exported at another checkpoint.

Customs procedures for transporting goods shall comply with regulations on transport of goods under customs supervision in Article 51 of this Circular.

7. Customs procedures for selling goods domestically instead of being re-exported shall comply with Clause 5 Article 21 of this Circular.

Article 83. Management of goods temporarily imported for re-export

1. Management of goods temporarily imported for re-export

a) Container must not be divided throughout the transport of goods from the checkpoint of temporary import to the customs controlled area, the re-export location at the checkpoint, or the customs clearance post.

If the container must be changed or divided, the trader shall submit a written request specifying the reasons, time of beginning and finishing changing or dividing the container for re-export; the Director of Sub-department of Customs in charge of the storage place shall grant permission if the following conditions are satisfied:

- a.1) Goods are being kept at one of the locations mentioned in Clause 5 Article 82 of this Circular or customs clearance posts; goods gathering and inspection places at the checkpoint;

a.2) The container or the means of transport is qualified for customs sealing. Otherwise, appropriate customs supervision measures shall be taken by Sub-department of Customs at the checkpoint of re-export to ensure tightness and conformity with law.

b) Goods being moved to another means of transport or container shall be put under supervision;

c) Temporarily imports that have been granted customs procedures must be gathered at goods inspection places, bonded warehouse at the checkpoint of temporary import or checkpoint of re-export, and be exported through the checkpoint within 08 working hours since goods arrives at the checkpoint of export. If goods cannot be exported or not completely exported, the Director of Sub-department of Customs at the checkpoint of export shall consider extending the deadline if the trader submits a written request, provided they are completely exported within the time limit for retention in Vietnam. While awaiting the next re-export, goods must be kept at the places prescribed in Clause 5 Article 82 of this Circular;

d) If the checkpoint of re-export is different from the checkpoint of temporary import, the Sub-department of Customs at the checkpoint of temporary import shall seal the goods and request the declarant to move them to the checkpoint of re-export.

2. Customs management of temporarily imports sent to bonded warehouses and ICDs

a) If procedures for temporary import have been completed and procedures for re-export have not, goods may only be sent to a bonded warehouse or ICD under the management of the Sub-department of Customs at the checkpoint of import. Physical inspection shall be carried out at the bonded warehouse or ICD under the management of the Sub-department of Customs at the checkpoint; If procedures for re-export have been completed, goods must be sent to a bonded warehouse or ICD at the checkpoint of export;

b) Customs management of temporarily imports sent to bonded warehouses and ICDs.

b.1) Responsibilities of the trader:

b.1.1) After customs procedures for temporary import or re-export have been completed, if the time limit for goods retention in Vietnam has not expired, the trader send the Sub-department of Customs where temporary import procedures were followed a written request for permission to send goods to a bonded warehouse or ICD pending re-export, specifying the number of the declaration of temporary import or declaration of re-export;

b.1.2) Preserve the status quo of goods while goods are stored at the bonded warehouse or ICD;

b.1.3) Submit 01 photocopy and present the original or the declaration of temporary import or re-export for which customs procedures have been completed to the supervisory Sub-department of Customs of the bonded warehouse or ICD in case of physical customs declaration;

b.1.4) If goods have been sent to a bonded warehouse or ICD pending re-export, the trader must complete procedures for re-export before goods are moved from the bonded warehouse or ICD to the checkpoint of export.

b.2) The Directors of the Sub-departments of Customs where procedures for temporary import and re-export were followed shall make a certification on the written request and give it to the enterprise for sending goods to the bonded warehouse or ICD. It shall also be photocopied and enclosed with the customs dossier;

b.3) The supervisory Sub-department of Customs of the bonded warehouse shall carry customs procedures for goods for which procedures for temporary import have been completed similarly to goods sent to the bonded warehouse from the domestic market as instructed in Article 91 of this Circular;

b.4) Supervision of goods for which procedures for temporary import have been completed that are moved from the checkpoint of import to the bonded warehouse or ICD pending re-export and vice versa is similar to imports under customs supervision prescribed in this Circular;

b.5) Refund and cancellation of taxes on goods temporarily imported for re-export shall be only be made after goods have been re-exported in reality.

Article 84. Management, monitoring of declarations of temporarily imports and temporarily exports

1. Temporarily imports

a) The Sub-department of Customs where procedures for temporary import are followed shall monitor the quantity of temporarily imports on the e-customs system.

In case of physical customs declaration, the quantity of temporarily imports shall be monitored on the paper declaration.

b) After re-export, the trader shall follow procedures for refund or cancellation of import duty on the declaration of temporarily imports as prescribed in section 4 Chapter VII of this Circular at the Sub-department of Customs where procedures for temporary import are followed.

2. Temporarily imports, temporarily exports mentioned in Article 49, Article 50, Article 51, Article 52, Article 53, Article 54, Article 55 of Decree No. 08/2015/ND-CP:

a) The Sub-department of Customs where procedures for temporary import or temporary export are followed shall monitor the quantity of temporarily imports and temporarily exports on the e-customs system. If procedures for re-export or re-import are not followed by expiration of the period of temporary import or temporary export that was registered with the customs authority, or such period is not extended, the customs authority shall take appropriate actions as prescribed by law and impose tax (if any).

In case of physical customs declaration (including declaration on the Statement of temporarily imported or temporarily exported empty containers/flex tanks of the circulating vehicles mentioned in Point a and Point b Clause 1 Article 49 of Decree No. 08/2015/ND-CP) the procedures for re-export, re-import and monitoring of quantity of temporarily imported/exports shall be carried out using the paper declaration;

b) With regard to temporarily imports, temporarily exports subject to import duty, export duty, the declarant shall follow procedures for tax refund or tax cancellation as prescribed in section 4 Chapter VII of this Circular after goods are re-exported or re-imported;

c) If temporarily imports, temporarily exports are repurposed or sold domestically instead of being re-exported, the procedures prescribed in Article 21 of this Circular shall be followed.

3. In case of physical customs declaration, after goods are re-exported or re-imported:

a) If goods are eligible for tax exemption or not subject to import duty, export duty, or subject to 0% import duty, export duty:

a.1) The declarant shall submit a set of documents to the Sub-department of Customs where procedures for temporary import/export were followed, which consists of:

a.1.1) A written request for finalization of the declaration of temporarily imported/exports, numbers of the declaration of temporarily imported/export goods and the declaration of re-import/re-export: 01 original copy;

a.1.2) The declaration of re-export/re-import: 01 photocopy;

a.1.3) Payment documents for goods temporarily imported for re-export: 01 photocopy.

a.2) Responsibilities of the customs authority:

Within 02 working days from the receipt of sufficient documents, the customs official shall examine and compare the documents submitted by the declarant and the documents at the customs authority in order to finalize and make certification on the declaration of temporarily imported/exports at the customs authority.

b) With regard to temporarily imports, temporarily exports subject to import duty, export duty, the declarant shall follow procedures for tax refund or tax cancellation as prescribed in section 4 Chapter VII of this Circular at the Sub-department of Customs where procedures for temporary import/export were followed after goods are re-exported or re-imported.

Section 2. Customs procedures, customs supervision and inspection of goods exported, imported for other purposes

Article 85. Customs procedures for import of duty-free goods serving project execution

1. Imported duty-free goods serving project execution include goods imported as fixed assets; raw materials/supplies, components, semi-finished products serving manufacturing of the preferential projects.

2. Customs procedures

a) Customs places:

Customs procedures for import shall be carried out at the most Sub-department of Customs affiliated to the Customs Departments where the list of duty-free goods or supervisory Sub-department of Customs of the checkpoint where goods are stored, the port of destination written on the bill of lading, transport contract, or the Sub-department of Customs in charge of project goods affiliated to the Customs Department where goods are imported.

With regard to imports serving petroleum activities that are eligible for tax exemption as prescribed in Clause 11 Article 103 of this Circular, the declarant shall select the most Sub-department of Customs to follow customs procedures;

b) Customs procedures for import of duty-free goods serving project execution are similar to those applied to imports. Besides, the declarant must provide information about the List of duty-free goods on the on the declaration of imports.

The e-customs system will automatically deduct the quantity of imports corresponding to the quantity of goods on the List of duty-free goods. In case of paper list of duty-free goods, the customs authority shall make a monitoring sheet and deduct goods quantity as prescribed in Clause 4 Article 104 of this Circular.

3. Liquidation, repurposing of duty-free imports

a) The methods of liquidating, repurposing goods, conditions, documents for liquidating duty-free imports of foreign-invested projects shall comply with instructions in Circular No. 04/2007/TT-BTM dated April 04, 2007 of the Ministry of Commerce (now the Ministry of Industry and Trade) on export, import, processing, liquidation of imports, and sale of goods of foreign-invested companies.

If duty-free goods are imported to serve execution of a domestic project, a new declaration shall be used for declaring tax as prescribed in Article 21 of this Circular when goods are repurposed;

b) Procedures for liquidating, repurposing goods shall be followed at the customs authority where the list of duty-free imports or the declaration of imports is registered (if registration of the list of duty-free imports is not required);

c) Procedures for liquidation and repurposing:

c.1) The enterprise or Liquidation Board shall send the customs authority where the declaration of duty-free imports was registered the reasons for liquidation or repurposing, names, codes, symbols, quantity, and exempt tax of goods, the number and date of the corresponding declaration;

c.2) In case of export, the enterprise shall open a declaration of exports that suits the purpose;

c.3) If goods sold in Vietnam, given, donated, or destroyed, tax shall be calculated on a new customs declaration as prescribed in Article 21 of this Circular. The enterprise shall follow import procedures according to the import purpose, tax policies, policies on management of imports applicable at the time of registration of the import declaration, unless all import management policies were fulfilled while following import procedures.

If goods are sold to an enterprise eligible for exemption of import duty, the quantity of duty-free goods must be deducted from the monitoring sheet of duty-free goods issued to the transferee enterprise;

c.4) In case of destruction, the enterprise shall take responsibility as prescribed by the environment authority.

Article 86. Customs procedures applied to indirect export

1. Indirect exports include:

a) Processed products: hired/borrowed machinery and equipment; excess materials; waste, rejects under processing contracts prescribed in Clause 3 Article 32 of Decree No. 187/2013/ND-CP;

b) Goods traded between an inland enterprise and an EPE or an enterprise in a free trade zone;

c) Goods traded between a Vietnamese company and a foreign entity without a representative in Vietnam and are requested to be delivered to another enterprise in Vietnam by the foreign entity.

2. Customs procedures for indirect export shall be followed at the most convenient Sub-department of Customs selected by the declarant that suit the purpose.

3. Customs dossier

The customs dossier of indirect exports shall comply with Article 16 of this Circular.

If goods are traded between an inland enterprise and an EPE or an enterprise in a free trade zone, the declarant may use VAT invoices or sale invoices as prescribed by the Ministry of Finance instead of commercial invoices.

4. Time limit for completing customs procedures

Within 15 working days from the day on which exports are granted customs clearance and delivered, the local importer shall complete customs procedures.

5. Customs procedures

a) The exporter shall:

a.1) Complete the declaration of exports and multimodal transport, specifying the destination code of the Sub-department of Customs where import procedures are followed and the enterprise identification number as instructed in Appendix II of this Circular;

a.2) Follow procedures for exporting goods as prescribed;

a.3) Deliver goods to the imported after they are granted customs clearance.

b) The importer shall:

b.1) Complete the declaration of imports by the deadline, specifying the number of the declaration of indirect export as instructed in Appendix II hereof;

b.2) Follow procedures for importing goods as prescribed;

b.3) Only sell or use imports for manufacturing after they are granted customs clearance.

c) The customs authority where export procedures are followed shall carry out export procedures as prescribed in Chapter II of this Circular;

d) The customs authority where import procedures are followed shall:

d.1) Monitor declarations of indirect exports for which customs procedures have been completed in order to initiate import procedures;-CP.

d.2) Carry out inspection according to the classification result given by the e-customs system. If physical inspection of goods is required and goods have undergone physical inspection at the Sub-department of Customs of export, the Sub-department of Customs of import shall not carry out physical inspection;

d.3) Compile monthly lists of indirect exports that have been granted customs clearance (form No. 20/TKXNTC/GSQL in Appendix V enclosed herewith) and send them to the supervisory tax authority.

6. In case a prioritized enterprise and its partners, or a conformable enterprise and its partners that are also conformable enterprises who have indirect exports that are delivered many times over a certain period of time under a contract/order with the same buyer or seller, goods may be delivered before customs declaration. Customs declaration shall be made within 30 days from the delivery date. The declarant may register the declaration of indirect exports at the most convenient Sub-department of Customs; tax policies and policies on management of exports or imports shall be implemented when the customs declaration is registered. The customs authority only examines documents related to the delivery of goods instead of carrying out a physical inspection. The exporter and the importer must keep documents proving each delivery (such as

commercial invoice, VAT invoice, sale invoice, goods dispatch invoice, etc.) and present them to the customs authority on request.

Article 87. Customs procedures applied to exports or imports of foreign traders who exercise the right to export or import, foreign-invested companies (except for EPEs exercising the right to export or import prescribed in Article 77 of this Circular)

1. Customs dossier:

In addition to the documents mentioned in Article 16 of this Circular, the declarant must submit the following documents:

a) With regard to exports or imports of foreign traders who exercise the right to export or import without representative entities in Vietnam:

a.1) Certificate or registration or right to export or import issued to the foreign trader by the Ministry of Industry and Trade: 01 photocopy;

a.2) A contract with a customs brokerage agent: 01 photocopy.

b) The Certificate of investment in goods trading and relevant activities of the foreign-invested trader who registers the right to export or import goods of a foreign-invested company: 01 photocopy;

c) If customs procedures are followed at the same Sub-department of Customs, the declarant shall only submit the documents mentioned in Point a and Point b when following customs procedures for the first time.

2. Customs procedures:

Customs procedures applied to exports or imports of foreign traders who exercise the right to export or import and foreign-invested companies without representative entities in Vietnam shall comply with Chapter II of this Circular; the declarant shall specify the documents mentioned in Point. A.1 and Point b Clause 1 of this Article on the electronic customs declaration (box “License number”).

Article 88. Customs procedures for goods received and dispatched from transshipment ports

1. The enterprise operating the transshipment port shall make 02 original copies of the notice of goods transshipment (form No. 21/BKTrC/GSQL in Appendix V enclosed herewith)

2. Goods received and dispatched from the transshipment port is exempt from inspection. If violations of law are suspected, the customs authority shall check the quantity of containers, compare the numbers and symbols of containers with the statement, and carry out physical inspection of goods as prescribed.

3. Quarterly within 15 days after the end of the reporting period, the transshipment enterprise must send a report to the supervisory customs authority of the transshipment port on the quantity of goods received, dispatched from, and remain in the transshipment port.

4. Goods that remain in the transshipment port shall be handled in accordance with Article 58 of the Law on Customs and the corresponding Circular of the Ministry of Finance.

Article 89. Customs procedures applied to transited goods

1. Transited goods that are transported directly from the exporting country to the importing country without passing through any Vietnam's checkpoint are exempt from customs procedures.

2. Customs procedures applied to transited goods that are taken to a depot of a Vietnam's seaport (not bonded warehouse or transshipment area) while being transported from the exporting country to the importing country:

a) The trader shall:

Submit a set of documents to the Sub-department of Customs where goods are imported which consists of:

a.1) A written request for permission for goods transit (form No. 22/CKHH/GSQL in Appendix V enclosed herewith);

a.2) A bill of lading of the imports: 01 photocopy.

b) The Sub-department of Customs at the checkpoint shall:

b.1) Receive and examine the documents;

b.2) Certify the import, append the official's seal and signature on the enterprise's request;

b.3) Monitor the transited shipment until it is exported from Vietnam;

b.4) Certify that goods have passed through the customs controlled area on the written request for permission for goods transit after goods are loaded onto the means of transport;

b.5) In case transited goods are exported through a checkpoint other than the checkpoint of import but still in the same seaport system under the supervision of Customs Department, the customs official shall certify that goods have passed through the customs controlled area on the request after goods are taken to the customs controlled area at the checkpoint of export; Goods received and dispatched from customs controlled areas at checkpoints shall be supervised in accordance with Article 52 of this Circular;

b.6) If the transited shipment is suspected of violations, the Director of the Sub-department of Customs at the checkpoint shall decide a physical inspection and take appropriate actions as prescribed.

c) Transited goods must be exported from Vietnam within 30 days from the day on which they are received and inspected by the Sub-department of Customs at the checkpoint.

3. Goods that pass through a Vietnam's checkpoint and taken to a bonded warehouse or transshipment area at a Vietnam's port while being transported from the exporting country to the importing country shall undergo customs procedures applied to goods received and dispatched from bonded warehouses and transshipment areas of Vietnam's ports.

4. Transited goods shall be removed from Vietnam through the checkpoint of import.

5. Transited goods are exempt from inspection. Physical inspection shall be carried out as prescribed in Article 29 of this Circular if violations of law are suspected.

Article 90. Customs procedures for goods received and dispatched from free trade zones within border economic zones

1. Principles:

Goods received and dispatched from free trade zones within border economic zones must undergo customs procedures, except for the following cases:

a) Cases in which customs procedures are exempt:

a.1) Goods on the list of goods exempt from customs procedures are exported from other sectors of a border economic zone or from inland to a free trade zone which is not separated from the outside by hard fences as prescribed in Section I of Appendix I of Circular No. 109/2014/TT-BTC dated August 15, 2014 of the Ministry of Finance;

a.2) Goods that were previously imported on the List of goods dutiable according to section II of Appendix II enclosed with Circular No. 109/2014/TT-BTC of the Ministry of Finance are taken from a free trade zone within a border economic zone to inland;

a.3) Goods derived from inland products prescribed in Point a.1 of this Clause are taken from a free trade zone within a border economic zone to inland.

b) Cases in which customs procedures are optional:

Goods are stationery, food, consumables used by bought by enterprises in a free trade zone from inland to serve their operation and life of their employees, except for the case mentioned in Point a.1 of this Clause.

2. Customs places

a) The entities in the free trade zone within a border economic zone must follow customs procedures at the supervisory Sub-department of Customs of the free trade zone when exporting and importing goods;

b) Inland entities that enter into export, import contracts with entities in the free trade zone within a border economic zone may follow customs procedures at the most convenient Sub-department of Customs.

3. Goods taken to a free trade zone within a border economic zone from abroad must undergo customs procedures and apply tax and finance polices that are applied to such border economic zone.

Where an entity imports goods as fixed assets of a project of investment in a free trade zone within a border economic zone, such goods must be suitable for the field of investment, scale, and purposes of the project, and must be used for such purposes only.

In case an entity imports raw materials/supplies to serve manufacturing, processing, recycling, assembly in a free trade zone within a border economic zone, the raw materials/supplies shall be managed and accounted for in accordance with regulations applied to EPEs prescribed in Article 60 of this Circular.

4. When taking goods mentioned in Clause 1 of this Article to a free trade zone within a border economic zone from other sectors or from inland and goods traded among free trade zones, customs procedures are similar to indirect exports prescribed in Article 86 of this Circular.

5. Goods exported to abroad from a free trade zone

a) Goods exported from a free trade zone to abroad shall follow corresponding customs procedures that suit the export purpose;

b) Where goods are imported from abroad or inland and then exported at is to abroad, the number and date of the declaration of imports or VAT invoice or sale invoice must be written on the declaration of exports.

6. Goods exported to inland from a free trade zone within a border economic zone:

a) Goods exported to inland from a free trade zone must follow customs procedures, except for goods on the list of goods dutiable upon import from abroad to free trade zones within border economic zones as prescribed by the Ministry of Finance;

b) Customs procedures shall comply with Chapter II this Circular. In order for the inland entity to calculate tax payable when following import procedure, the entity in the free trade zone shall follow the instructions below:

b.1) In case of goods manufactured, processed, recycled, or assembled in a free trade zone without using raw materials/supplies imported from abroad, the declaration of exports must specify that goods are manufactured from domestic raw materials/supplies;

b.2) In case of goods manufactured, processed, recycled, or assembled in a free trade zone using raw materials/supplies imported from abroad, the entity in the free trade zone must calculate and amount of imported materials that are converted into the products being exported to inland (form 23/NLNK-PTQ/GSQL in Appendix V enclosed herewith) and specify that goods are made of imported raw materials/supplies on the declaration of exports;

b.3) If customs procedures for taking goods to the free trade zone have been completed and then goods are exported at ease to inland, customs procedures are similar to those for indirect exports prescribed in Article 86 of this Circular. The declaration of exports must specify that goods are exported at is, the number and date of the corresponding customs declaration;

b.4) The entity in the free trade zone must provide the inland enterprise with sufficient documents and data for the inland enterprise to calculate tax payable.

7. Goods processing between entities in free trade zones and inland entities

Customs procedures are similar to those applied to goods processing between EPEs and inland entities prescribed in Article 76 of this Circular. The inland entities shall follow customs procedures at the supervisory Sub-department of Customs of free trade zones.

8. Customs supervision of goods received and dispatched from free trade zones

a) The free trade zone must be separated from the outside (except for Lao Bao Special Economic Zone in Quang Tri province and Cau Treo Border Economic Zone in Ha Tinh province to which regulations of the Prime Minister apply) and have customs control gates in order to monitor goods received and dispatched from free trade zones;

b) Goods received and dispatched from free trade zones, goods transported imported to inland or exported to abroad through free trade zones must go through customs control gates and supervised by the customs;

c) When going through a free trade zone, goods imported from abroad to inland or goods exported from inland to abroad must stick to the route provided by the supervisory customs authority and management board of the free trade zone when passing.

9. Separate instructions of the Ministry of Finance shall apply to the sale of duty-free goods to tourists that visit free trade zones within border economic zones.

Article 91. Customs management of goods entering and dispatched from bonded warehouses

1. Customs procedures for sending goods to a bonded warehouse from abroad

a) The declarant shall:

a.1) Complete the declaration of imports according to Appendix II and the declaration of multimodal transport as prescribed in Point a Clause 2 Article 51 of this Circular.

In case of physical customs declaration as prescribed in Clause 2 Article 25 of Decree No. 08/2015/ND-CP, the declarant shall complete and submit 02 original copies of the declaration of imports (form HQ/2015/NK in Appendix IV enclosed herewith);

a.2) Submit 01 photocopy of the bill of lading or an equivalent transport document as prescribed by law (except for goods imported through a land checkpoint)

a.3) Submit 01 photocopy of the certificate of temporary import number issued by the Ministry of Industry and Trade for goods temporarily imported for re-export subject to conditions prescribed by the Ministry of Industry and Trade when they are sent to the bonded warehouse from abroad before exporting to another country;

a.4) Submit 01 original copy of the notice of exemption from inspection or the notice of inspection result issued by a specialized agency as prescribed by law.

Where single-window system is applied, the notice of inspection result or exemption from inspection by a specialized agency shall be sent electronically via the National Single-window Information Portal. The declarant is not required to submit it while following customs procedures;

a.5) Update information about goods sent to the bonded warehouse on the goods inventory software on the bonded warehouse owner and send it to the supervisory Sub-department of Customs of the bonded warehouse.

b) The supervisory Sub-department of Customs of the bonded warehouse shall carry out customs procedures prescribed in section 3 Chapter II of this Circular and perform the tasks mentioned in Point d.1.1 Clause 2 Article 51 of this Circular;

c) The day on which goods are delivered to the bonded warehouse is the day on which the information about arrival of imports is updated by the customs authority on the e-customs system;

d) Goods that are sent to the bonded warehouse before being exported to another country where the certificate of temporary import number issued by the Ministry of Industry and Trade is required may only be sent to the bonded warehouse in the province where the checkpoint of import or checkpoint of export is located;

dd) Goods sent to the bonded warehouse from abroad may only be imported through the checkpoints prescribed by the Prime Minister and the Ministry of Industry and Trade.

2. Customs procedures for sending goods to a bonded warehouse from a free trade zone or inland

a) The declarant shall:

a.1) Perform the tasks prescribed in Point a Clause 1 Article 52 of this Circular when registering the declaration of goods exported from inland or a free trade zone;

a.2) Update information about goods sent to the bonded warehouse on the goods inventory software on the bonded warehouse owner and send it to the supervisory Sub-department of Customs of the bonded warehouse.

b) The supervisory Sub-department of Customs shall:

b.1) Access and print information about the declaration of exports granted customs clearance on the e-customs system in order to monitor goods delivered to the bonded warehouse and kept therein;

b.2) Perform the tasks prescribed in Point c.1.2 Clause 2 Article 51 of this Circular.

c) The day on which goods are sent to the bonded warehouse is the day on which the customs authority confirms on the e-customs system that goods have passed through the customs controlled area.

3. Customs procedures for exporting goods from a bonded warehouse:

a) The declarant shall:

a.1) Submit 01 photocopy of the goods dispatch note as prescribed by regulations of law on accounting specifying the numbers of corresponding declarations of received goods;

a.2) Update information about goods removed from the bonded warehouse on the goods inventory software on the bonded warehouse owner and send it to the supervisory Sub-department of Customs of the bonded warehouse.

a.3) Make a declaration of independent transport of goods under customs supervision as prescribed in Clause 1 Article 51 of this Circular.

b) The supervisory Sub-department of Customs shall:

b.1) Compare information about goods dispatched from the bonded warehouse on the dispatch note and information in the inventory software;

b.2) Perform the tasks prescribed in Point c.3 Clause 1 Article 51 of this Circular and receive replies from the Sub-department of Customs at the checkpoint of export.

c) Goods exported to abroad from the bonded warehouse may only be exported through the checkpoints prescribed by the Prime Minister and the Ministry of Industry and Trade;

d) After goods are taken in the customs controlled area at the checkpoint of export from a bonded warehouse, the Sub-department of Customs at the checkpoint of export shall monitor goods until they are actually exported from Vietnam's territory. If goods are not exported by 15 days from the day on which goods arrive at the checkpoint of export or the checkpoint of export is changed, the Sub-department of Customs at the checkpoint of export must notify the supervisory Sub-department of Customs of the bonded warehouse for monitoring in cooperation. Goods exported through checkpoint by road or by river shall be confirmed that they have passed through the customs controlled area at the checkpoint of export.

4. Customs procedures for importing goods to inland or a free trade zone from the bonded warehouse:

a) The declarant shall:

a.1) Update information about goods dispatched from the bonded warehouse on the goods inventory software on the bonded warehouse owner and send it to the supervisory Sub-department of Customs of the bonded warehouse;

a.2) Perform the tasks prescribed in Point a Clause 2 Article 52 of this Circular at the supervisory Sub-department of Customs of the bonded warehouse.

b) The supervisory Sub-department of Customs shall:

b.1) Compare information about goods dispatched from the bonded warehouse on the declaration of goods imported to inland or free trade zone on the e-customs system with information in the inventory software; print and keep documents together with documents about goods delivered to the bonded warehouse;

b.2) Perform the tasks prescribed in Point d.1.2 Clause 2 Article 51 of this Circular.

c) The following goods must not be imported to inland from a bonded warehouse:

c.1) Goods that are required to follow import procedures at a checkpoint;

c.2) Goods on the list of imports that must not be moved to another custom post outside the checkpoint area or vice versa prescribed by the Prime Minister, except for raw materials/supplies, machinery, and equipment imported to serve manufacturing, processing of goods, and goods manufactured or processed in Vietnam.

5. Customs procedures for sending goods from a bonded warehouse to another:

a) Goods that are removed from the old bonded warehouse shall follow customs procedures prescribed in Clause 4 of this Article;

b) Goods that are delivered to the new bonded warehouse shall follow customs procedures prescribed in Clause 1 of this Article;

c) The period of goods retention in the bonded warehouse begins from the day on which goods are delivered to the old bonded warehouse.

6. With regard to goods transported from a checkpoint, from a bonded warehouse to another, from another location to a bonded warehouse and vice versa that are under the management of the same Sub-department of Customs, the monitoring of goods being delivered between such locations shall be decided by Customs Department of the province.

7. If violations of law are suspected, the Director of the supervisory Sub-department of Customs of the bonded warehouse shall decide whether to carry out a physical inspection before goods are delivered to or dispatched from the bonded warehouse. The inspection result shall be written on the notice of inspection result (form No. 06/PGKQKT/GSQL in Appendix V enclosed herewith).

8. The transfer of ownership of goods in bonded warehouse shall be carried out by goods owner upon sale of goods as prescribed in Clause 8 Article 3 of the Law on Commerce. The owner of the bonded warehouse shall send the supervisory Sub-department of Customs a notification of the transfer of ownership of goods in the bonded warehouse. Procedures for delivering, dispatching goods are not required. The period of goods retention in the bonded warehouse begins from the day on which goods are delivered to the bonded warehouse according to the

bonded warehouse lease contract between the owner of the bonded warehouse and the former goods owner.

9. Reporting bonded warehouse inventory:

a) The bonded warehouse owner shall monitor and finalize bonded warehouse lease contracts with goods owners. On every 15th of the first month of the next quarter, the bonded warehouse owner shall send the supervisory Sub-department of Customs a written notification of goods condition and operation of the bonded warehouse (form 24/BC-KNQ/GSQL in Appendix V enclosed herewith); the Sub-department of Customs shall send a summary report to Customs Department on the 25th of the first month of the quarter;

b) The supervisory Sub-department of Customs of the bonded warehouse is responsible for monitoring the warehouse inventory on the basis of customs declarations of goods sent to the bonded warehouse and the inventory software of the bonded warehouse owner; time limit for retention of goods in the bonded warehouse, compare with the notification of goods condition and operation of the bonded warehouse. If the quantity of goods in inventory is suspected, the Director of the Sub-department of Customs shall decide a site inspection, compare with information on the inventory software of the bonded warehouse owner.

10. Every year, the Customs Department of the province shall inspect the operation of bonded warehouses and the adherence to law of bonded warehouse owners, then submit the inspection result to the General Department of Customs. Customs Departments shall carry out surprise inspections if violations of law are suspected.

Article 92. Customs supervisions applied to goods delivered to, dispatched from CFS, and services therein

1. Exports sent to a CFS

According to information about the export shipment sent by the Sub-department of Customs where the customs declaration is registered, the supervisory Sub-department of Customs of the CFS shall receive the shipment, compare with information on the e-customs system in order to send goods to the CFS.

At the request of the Sub-department of Customs where the customs declaration is registered, the customs official in charge of the CFS shall carry out physical inspection of goods as prescribed in Clause 11 Article 29 of this Circular.

2. Imports sent to a CFS

According to information on the declaration of transport of goods under customs supervision approved by the Sub-department of Customs at the checkpoint and the bill of lading presented by the CFS operator, the customs official shall monitor goods being delivered to the CFS and perform the tasks prescribed in Point c.4 Clause 1 Article 51 of this Circular.

3. Supervision of services provided in the CFS

Services provided in the CFS must be supervised by the customs. When consolidating export shipments into one container, the provider of LCL consolidation services must compile of list of consolidated cargo (form No. 25/DMXK-CFS/GSQL in Appendix V enclosed herewith). When the consolidation is completed, the customs official shall make a confirmation on the list, return

01 copy of it to the provider of LCL consolidation services, and keep 01 copy at the customs authority.

4. Management of goods sent to the CFS

a) After the quantity goods on the Master Bill are completely imported to inland or completely exported to another country, the provider of LCL consolidation services shall monitor goods according to each Master Bill;

b) With regard to exports sent to the CFS, according to the list of consolidated cargo, the provider of LCL consolidation services shall monitor the list of overdue goods in the CFS as prescribed in Clause 3 Article 61 of the Law on Customs.

5. Reporting CFS inventory:

On the 5th of the first month of the next quarter, the provider of LCL consolidation services shall send the supervisory Sub-department of Customs of the CFS a written notification of goods condition and operation of the CFS (form No. 26/NXT-CFS/GSQL in Appendix V enclosed herewith). If the provider of LCL consolidation services uses inventory software which is connected with the customs, the supervisory Sub-department of Customs of the CFS shall access the inventory report on the software.

Article 93. Customs procedures applied to exports/imports on an all-inclusive declaration

1. Customs procedures for exports/imports that are delivered before the customs declaration is registered:

a) Cases of application:

a.1) Exported, importer electricity;

a.2) Goods sold in international area at international airports (except duty-free goods);

a.3) Goods provided for passengers on international flights;

a.4) Aviation fuel for outbound aircraft;

a.5) Indirect exports that are delivered many times in a day or a month as prescribed in Clause 6 Article 86 of this Circular.

b) The declarant shall:

b.1) Complete the customs declaration according to Appendix II enclosed herewith;

b.2) Submit a customs dossier as prescribed in Article 16 of this Circular which contains documents certifying every delivery of goods (sale invoice, commercial invoice, goods dispatch invoice, etc.); compile a list of documents certifying deliveries of goods (form No. 27/THCT-KML/GSQL in Appendix V enclosed herewith) and submit them to the customs authority while following customs procedures. With regard to exported/imported electricity, the declarant shall submit documents proving electricity consumption in the month on the first day of the next month; customs procedures for provision of aviation fuel for outbound aircraft shall be completed within 30 days.

c) After the declarant submits the customs dossier by the deadline advertisement prescribed in Point b of this Clause, the customs authority shall carry out customs procedures according to section 3 Chapter II of this Circular and shall not carry out physical inspection of goods.

2. Customs procedures for exports/imports that are delivered after the customs declaration is registered:

a) Goods that are delivered after the customs declaration is registered must satisfy the conditions in Clause 8 Article 25 of Decree No. 08/2015/ND-CP.

b) The declarant shall:

b.1) Make the customs declaration and submit the customs dossier prescribed in Article 16 of this Circular; submit 01 photocopy of the contract, export/import license issued by a competent authority (if such licensed is required by law) and present the original for comparison and issuance of the monitoring sheet;

b.2) The previous customs declaration that was granted customs clearance may be used to obtain customs clearance for each shipment;

b.3) Make additional declaration if accurate information about the shipment is received after the shipment is completely delivered.

c) The customs authority shall:

c.1) Receive, register the customs dossier;

c.2) Make a logbook of exported/import goods (form No. 28/STD/GSQL in Appendix V enclosed herewith);

c.3) Carry out customs procedures for each shipment of export/import of goods and write the quantity of each shipment in the logbook;

c.4) Compare the logbook with additional declaration after the shipment is completely exported/imported in order to confirm the total quantity of exports/imports.

3. Customs procedures for exported/import goods on an all-inclusive declaration shall be followed at one Sub-department of Customs.

Article 94. Customs procedures for trading, exchange of goods of border residents

1. Any citizen who has a permanent residence in the bordering area of Vietnam and China, Laos, or Cambodia may trade in and/or exchange goods on the list of goods manufactured in bordering countries that are imported/exported in the form of trading or exchanging by border residents issued by the Ministry of Industry and Trade.

If the goods traded/exchanged are not on the list of the quantity of goods or exceeds the allowance prescribed by relevant regulations of law, the owners of goods must follow customs procedures for import of goods as prescribed in this Circular.

2. The Prime Minister's Decision on management of border trading with bordering countries and its guiding documents shall apply to the trading, exchange of goods of border residents, and policies thereon. The Ministry of Finance shall specify customs procedures for these activities.

Chapter V

HANDLING REFUSAL OF GOODS

Article 95. Refusal of goods

1. The consignee written on the bill of lading may refuse to receive goods in the following cases:

a) Goods are not conformable with the sale contract as prescribed in Article 39 of the Law on Commerce;

b) Goods are not conformable with the bonded warehouse lease contract or the consignor does not adhere to the terms of the bonded warehouse lease contract.

2. The customs authority shall not impose penalties if the consignee refuses to receive goods before the customs declaration classification result is given. The consignee that refuses to receive goods after the result is given shall incur penalties as prescribed by law.

Article 96. Handling refused goods

1. If the consignee refuses to receive goods because the consignor fails to adhere to the sale contract or bonded warehouse lease contract, the consignee shall submit a set of documents to customs authority which consists of:

a) A written notification of refusal of goods, specifying the reasons and solutions (re-export, destruction, confiscation, or selling at auction);

b) Documents proving that the consignor fails to adhere to the sale contract or bonded warehouse lease contract;

c) The notification and request for settlement of the consignor (if any).

If goods are sent to a wrong address, the consignee shall send the customs authority a written notification of refusal of goods.

2. Places for notifying refusal of goods:

a) If goods are under customs supervision at a checkpoint, the consignee shall notify the Sub-department of Customs at the checkpoint;

b) If goods are already transported to a bonded warehouse, CFS, or a customs place outside the checkpoint area, the consignee shall notify the Sub-department of Customs where the customs declaration is registered.

3. Based on documents the submitted by the consignee, the Sub-department of Customs where goods are supervised shall cooperate with the customs control team in carrying out a physical inspection of the entire shipment in order to classify and handle it as prescribed in Clause 4 of this Article.

4. Classification and handling

Goods refused by the consignee written on the bill of lading shall be classified and handled in accordance with the Circular of the Minister of Finance on handling of unclaimed goods in customs controlled areas. Additional instructions:

a) In case refused goods are re-exported: Based on the documents submitted by the consignee, the Sub-department of Customs where goods are supervised shall supervise re-export of goods from Vietnam's territory right at the checkpoint of import;

b) In case refused goods are destroyed: The destruction shall be carried out by the Customs Department of the province. The destruction cost shall be deducted from deposit paid by the consignee's or the incurred by the bonded warehouse owner;

c) If refused goods are confiscated and liquidated: The Customs Department of the province shall issue the decision on confiscation and liquidation. The revenues for liquidation after deducting costs shall be paid to state budget.

Chapter VI

PROCEDURES FOR ESTABLISHMENT, RELOCATION, EXPANSION, CONTRACTION, SHUTDOWN OF CUSTOMS PLACES, INLAND GOODS INSPECTION PLACES; OFF-AIRPORT CARGO TERMINAL

Article 97. Customs place at an ICD

1. Conditions for establishment:

a) The customs place is on the master plan for ICD system announced by the Prime Minister;

b) The area is 10 hectares or over;

c) The working conditions of the customs are satisfactory, such as the office building, goods inspection site, equipment serving customs supervision and inspection, exhibit storage;

d) The depot area must be separated from surrounding areas by sturdy fences, have a camera system, electronic scales, and other equipment serving customs clearance of goods. Goods entering, leaving the depot area must be monitored by a computer system connected with the customs.

2. Application for establishment:

a) A written application form No. 03 in Appendix IX enclosed herewith: 01 original copy;

b) A written approval for establishment of the ICD granted by the Ministry of Transport (unless the ICD has been included in the master plan by the Ministry of Transport): 01 original copy;

c) A Certificate of Business Registration that covers storage services: 01 photocopy.

3. Establishment procedures:

a) The application shall be sent to the Customs Department of the province in which the customs place is located;

b) Within 01 working days from the day on which valid and sufficient documents are received, the Customs Department shall:

b.1) Examine the documents:

b.2) Carry out a site inspection of the depot area;

b.3) Assess fulfillment of the conditions prescribed in Clause 1 of this Article; send a proposal and report together with the application to the General Department of Customs.

c) Within 10 working days from the day on which the report and application are received, the General Department of Customs must complete appraising, reporting, and requesting the Minister of Finance to issue a decision on establishment of the customs place. If any of the condition is not fulfilled, the General Department of Customs shall notify the Customs Department and the applicant in writing.

4. Shutdown of a customs place at an ICD.

a) Cases of shutdown:

a.1) The shutdown is requested by the Customs Department of the province because the conditions for customs supervision and inspection and other conditions for establishment in Clause 1 of this Article are not satisfied;

a.2) The shutdown is requested in writing by the enterprise;

a.3) The customs place is not put into operation within 06 months from the issuance of the decision on establishment without satisfactory explanation;

a.4) The enterprise commits 03 customs offenses related to management, supervision of goods at the customs place within 01 year which result in fines that are beyond the competence to impose of the Director of the Sub-department of Customs.

b) The customs declaration shall request the Ministry of Finance to issue a decision to shut down the customs place based on the report and proposal of the Customs Department or the written request of the enterprise.

5. Any enterprise that wishes to contract, expand, or relocate the customs place at the ICD shall submit an application to Customs Department of the province if the conditions prescribed in Clause 1 of this Article are satisfied. The application consists of:

a) A written request for approval for relocation, expansion, or contraction: 01 original copy;

b) The diagram of the depot area after relocation, expansion, or contraction: 01 photocopy;

c) Documents proving the right to use the expanded depot area or the new depot area (in case of relocation).

Procedures for relocation, expansion, contraction are similar to procedures for establishment of a customs place at the ICD prescribed in Clause 3 of this Article. The expansion, contract of area of the customs place shall be decided by the General Department of Customs.

6. If the name of the owner of the customs place is changed according to the Certificate of Business Registration, the enterprise shall send a written notification to the supervisory Sub-department of Customs of the customs place.

7. If the ownership of the customs place is transfer, the old customs place shall be shutdown and the new customs place shall be established in accordance with this Article.

Article 98. Customs place outside checkpoint area

1. Conditions for establishment:

a) The customs place is in the master plan of the Ministry of Finance for the network of customs places outside checkpoint area;

b) The area is 01 hectares or over;

c) The working conditions of the customs such as the office building, goods inspection site, equipment (electronic scales, scanners, etc.), exhibit storage are satisfactory;

d) The depot area must be separated from surrounding areas by sturdy fences, have a camera system, electronic scales, and other equipment serving quick customs clearance of goods. Goods entering, leaving the depot area must be monitored by a computer system connected with the customs.

2. Application for establishment:

- a) A written application form No. 03 in Appendix IX enclosed herewith: 01 original copy;
- a) A written approval issued by the People's Committee of the province in which the customs place is located: 01 original copy;
- c) A Certificate of Business Registration that covers storage services: 01 photocopy.

3. The establishment, shutdown, relocation, expansion, contraction, transfer, or change of name of owner of a customs place outside checkpoint area are similar to those of the customs place at an ICD prescribed in Clauses 3, 4, 5, 6, 7, Article 97 of this Circular.

Article 99. off-airport cargo terminal

1. Conditions for establishment:

- a) off-airport cargo terminals shall be established in:
 - a.1) Areas adjacent to civil international airports;
 - a.2) Industrial parks, hi-tech zones, export-processing zones.

The distance from the said areas to an civil international airport shall not exceed 50 km.

- b) The minimum area is 2,000 m² (including depot area and auxiliary works);
- c) The off-airport cargo terminal owner is a enterprise established under the law which has a system of storage for exports or imports in a civil international airport that is not longer than 50 km from the off-airport cargo terminal;
- d) The working conditions of the customs such as the office building, goods inspection site, equipment (electronic scales, scanners, etc.), exhibit storage are satisfactory;
- dd) The depot area is separated from surrounding areas by study fences; exports and imports are stored in separate places;
- e) The owner has a system of accounting records and IT applications to manage the inventory. The warehouse must have a surveillance camera system that meet standards for supervision of goods inventory of the customs.

2. Application for establishment:

- a) A written application form No. 03 in Appendix IX enclosed herewith: 01 original copy;
- b) A written approval for establishment of the off-airport cargo terminal granted by the Ministry of Transport: 01 original copy;
- c) A written approval for location where the off-airport cargo terminal is built granted by the People's Committee of the province: 01 original copy;
- d) A Certificate of Business Registration that covers storage services: 01 photocopy;
- dd) Documents proving the legal land use right: 01 photocopy.

3. The establishment, shutdown, relocation, expansion, contraction, transfer, or change of name of owner of an off-airport cargo terminal are similar to those of the customs place at an ICD prescribed in Clauses 3, 4, 5, 6, 7, Article 97 of this Circular.

Article 100. Concentrated goods inspection sites

1. Conditions for establishment:

Every concentrated goods inspection site invested by a customs authority or depot operator must satisfy the conditions below:

a) The inspection site that belongs to a particular Sub-department of Customs must be adjacent to the Sub-department of Customs (hereinafter referred to as “separate inspection site”); The good inspection site shared by multiple Sub-departments of Customs must not be longer than 20 km away from any Sub-department of Customs;

b) The minimum area of a separate inspection site is 5,000 m², shared inspection site 10,000 m²;

c) Facilities and equipment:

c.1) The working conditions of the customs such as the office building, goods inspection site, equipment (electronic scales, scanners, etc.), exhibit storage are satisfactory;

c.2) The depot area must be separated from surrounding areas by sturdy fences and have surveillance cameras;

c.3) Goods entering, leaving the depot area must be monitored by a computer system connected with the customs.

2. Application for establishment:

a) If the concentrated inspection site is invested by the customs authority:

a.1) A written application form No. 03 in Appendix IX enclosed herewith: 01 original copy;

a.2) A certificate of land use right (LUR): 01 photocopy.

b) If the concentrated inspection site is invested by an enterprise:

b.1) A written application form No. 03 in Appendix IX enclosed herewith: 01 original copy;

b.2) Documents proving the LUR: 01 photocopy;

b.3) A Certificate of Business Registration that covers storage services: 01 photocopy;

3. Establishment procedures:

a) The application shall be sent to the Customs Department of the province in which the concentrated inspection site is located;

b) Within 01 working days from the day on which valid and sufficient documents are received, the Customs Department shall:

b.1) Examine the documents:

b.2) Carry out a site inspection of the depot area;

b.3) Assess fulfillment of the conditions prescribed in Clause 1 of this Article; send a proposal and report together with the application to the General Department of Customs.

c) Within 05 working days from the day on which the report and application are received, the General Department of Customs shall consider issuing a decision on establishment of the

concentrated inspection site. If any of the condition is not fulfilled, the General Department of Customs shall notify the Customs Department and the applicant in writing.

4. Shutdown of a concentrated inspection site

a) Cases of shutdown:

a.1) The shutdown is requested by the Customs Department of the province because the conditions for customs supervision and inspection and other conditions for establishment in Clause 1 of this Article are not satisfied;

a.2) The shutdown is requested in writing by the enterprise;

a.3) The inspection site is not put into operation within 06 months from the issuance of the decision on establishment without satisfactory explanation;

a.4) The enterprise commits 03 customs offenses related to management, supervision of goods at the concentrated inspection site within 01 year which result in fines that are beyond the competence to impose of the Director of the Sub-department of Customs.

b) The General Department of Customs shall decide shutdown of the concentrated inspection site based on the report and proposal of the Customs Department or the written request of the enterprise.

5. Any enterprise that wishes to contract, expand, relocate, or transfer the ownership of the concentrated inspection site, shall submit an application to Customs Department of the province if the conditions prescribed in Clause 1 of this Article are satisfied. The application consists of:

a) A written request for approval for relocation, expansion, or contraction: 01 original copy;

b) The diagram of the depot area after relocation, expansion, or contraction: 01 photocopy;

c) Documents proving the right to use the expanded depot area or the new depot area (in case of relocation).

Procedures for relocation, expansion, contraction are similar to procedures for establishment of a concentrated inspection site prescribed in Clause 3 of this Article. The expansion, contract of area of the inspection site shall be decided by the Customs Department of the province.

6. If the name of the owner of the concentrated inspection site which was permitted to be established by the General Department of Customs is changed according to the Certificate of Business Registration, the enterprise shall send a written notification to the supervisory Sub-department of Customs of the inspection site.

7. In case a concentrated inspection site is relocated, the old site shall be shut down and the new site shall be established as prescribed in this Article.

Article 101. Places for gathering, inspecting exports or imports at the border (hereinafter referred to as “border gathering site”)

1. Conditions for establishment:

a) The place is located within a border economic zones or checkpoint area under the management of the customs;

b) The minimum area is 5.000 m²;

- c) The working conditions of the customs such as the office building, goods inspection site, equipment (electronic scales, scanners, etc.), exhibit storage are satisfactory;
- d) The depot area must be separated from surrounding areas by sturdy fences and have surveillance cameras;
- dd) Goods entering, leaving the depot area must be monitored by a computer system connected with the customs.

2. Application for establishment:

- a) A written application form No. 03 in Appendix IX enclosed herewith: 01 original copy;
- b) Documents proving the LUR: 01 photocopy;
- c) A Certificate of Business Registration that covers storage services: 01 photocopy.

3. The establishment, shutdown, relocation, expansion, contraction, transfer or change of name of owner of an gathering site are similar to those of the inspection sites prescribed in Clauses 3, 4, 5, 6, 7, Article 100 of this Circular.

Article 102. On-site goods inspection area

1. The on-site inspection shall be carried out where machinery, equipment, materials, components, supplies imported for construction of the factory, building, for execution of a project, serving manufacturing of goods or exports are gathered.

2. Establishment procedures:

- a) The enterprise shall send the Customs Department of the province in which the construction or factory is located an application for recognition of an on-site inspection area which is enclosed with the diagram of area;
- b) Within 05 working days from the day on which sufficient documents are received, the Customs Department shall examine the documents, carry out a site inspection, and issue a decision on recognition which is effective for 02 years from its issuance date. If the enterprise wishes to extend this period upon expiration, Customs Department shall consider extending it for not more than 02 years.

If the proposed location does not satisfy customs inspection requirements, the enterprise must be notified in writing.

- 3. The enterprise shall prepare the site and inspection equipment at the construction site/factory, and only use goods for manufacturing or construction after they are granted customs clearance by the customs.
- 4. After the construction, installation is completed or the factory no longer needs the customs authority to carry out physical inspection of goods at such area, the enterprise must send the Customs Department of the province a written request for shutdown of the inspection area.

Chapter VII

TAX EXEMPTION, CONSIDERATION OF TAX EXEMPTION, TAX REFUND, AND OTHER REGULATIONS ON TAXES ON EXPORTS OR IMPORTS

Section 1. Cases of tax exemption, procedures for tax exemption

Article 103. Cases of tax exemption

1. Goods temporarily imported or temporarily exported to participate in fairs, exhibitions, product introduction; machinery, equipment, professional instruments temporarily imported or temporarily exported serving conventions, seminars, feasibility study, sports competition, art performances, medical examination and treatment; components and spare parts for replacement, repair of sea-going vessels, foreign aircraft; machinery and equipment temporarily imported to serve research and development of products; temporarily imported machinery, equipment, professional instruments that are eligible for tax exemption according to Clause 17 of this Article or might be eligible for tax refund according to Clause 9 Article 114 of this Circular shall be exempt from import duty upon temporary import and exempt from export duty upon re-export, or exempt from export duty upon temporary export and exempt from import duty upon re-import.

Tax shall be charged if goods are not re-exported or re-imported by the deadline prescribed in Decree No. 08/2015/ND-CP.

2. Belongings of Vietnamese entities or foreign entities brought into Vietnam or to abroad within the duty-free allowance upon their entry/exit, including:

- a) Belongings carried along by foreign entities when they are permitted to reside or work in Vietnam at the invitation of competent authorities or when they leave Vietnam at the end of the period of residence/work in Vietnam;
- b) Belongings of Vietnamese entities that are permitted to take them abroad for business and work, and are imported back in Vietnam at the end of the period;
- c) Belongings carried along by Vietnamese families/individuals who are residing overseas and permitted to reside in Vietnam or Vietnamese families/individuals permitted to reside overseas; belongings carried along by foreigners when they are permitted to reside in Vietnam or when they are permitted to reside overseas.

Among the cars, motorbikes carried along by families/individuals when they are permitted to reside in Vietnam, tax exemption is only granted to one piece of a type.

Belongings shall be identified in accordance with Clause 5 Article 5 of the Law on Export and import duty and its guiding documents.

3. Exports or imports of foreign entities provided with diplomatic immunity and privileges in Vietnam shall comply with the Ordinance on diplomatic immunity and privileges of diplomatic missions, consular offices, representative agencies of international organizations, and its guiding documents.

4. Goods exported or imported for processing under contracts are exempt from export duty, import duty as prescribed in Clause 4 Article 12 of Decree No. 87/2010/NĐ-CP, including:

- a) Goods exempt from tax under processing contracts include:
 - a.1) Raw materials/supplies imported, exported for processing;
 - a.2) Imported, exported supplies that are used during the manufacturing or processing (paper, chalk, pen, marker, pins, printing ink, glue brush, printing frame, polishing oil, etc.);
 - a.3) Goods imported, exported as samples serving processing operations;

a.4) Machinery and equipment imported, exported serving processing operations as agreed in the processing contract. They must be re-export or re-import upon the expiration of the processing contract. Otherwise, tax must be declared and tax as prescribed. If they are retained as gifts, export duty/import duty shall be exempt as instructed in Clause 4 Article 107 of this Circular;

a.5) Processed products that are re-exported (if export duty is incurred);

a.6) Finished products imported to be attached on processed products or packed with processed products as full packs to be exported; components, parts imported serving repair of processed exports are eligible for tax exemption as if raw materials/supplies imported for inward processing if all of the conditions below are satisfied:

a.6.1) They are mentioned in the processing contract or its appendices;

a.6.2) They are managed as if raw materials/supplies imported for inward processing.

a.7) Goods imported for inward processing and permitted to be destroyed in Vietnam as prescribed by law, provided procedures prescribed in this Circular are completed.

b) With regard to raw materials/supplies that are manufactured or purchased in Vietnam by the processor and subject to export duty, the declarant shall declare, calculate export duty on such raw materials/supplies on the declaration of processed goods to be exported (including exported products in the form of indirect export).

c) Goods exported to abroad for outward processing shall be exempt from export duty. When they are re-imported to Vietnam, import duty on processed imports must be paid (tax shall not be imposed on the value of raw materials/supplies exported under the processing contract). Import duty is imposed according to the quantity of processed products that are imported, their origins which are determined according to regulations on origins of the Ministry of Industry and Trade;

d) Import duty on raw materials/supplies, machinery, and equipment and processed products used as payment for processing by the foreign party shall be charged upon their import.

dd) Import duty on waste and rejects within the consumption rate and rate of loss that satisfy requirements in Article 30 of Decree No. 187/2013/ND-CP and are agreed in the processing contract is similar to waste, rejects imported as raw materials/supplies for manufacturing of domestic exports prescribed in Article 71 of this Circular.

5. Exports or imports within the duty-free allowance of individuals entering, exiting Vietnam; goods within duty-free allowance sent by expressed mail as prescribed by the Government and the Prime Minister.

a) Exports or imports within the duty-free allowance for luggage of individuals entering, exiting Vietnam:

a.1) For exiting individuals: Except for the goods on the list of goods banned from export of goods subject to conditions for export, duty-free allowance is not imposed upon other items in the luggage of an individual exiting Vietnam;

a.2) Individuals entering Vietnam:

a.2.1) Duty-free allowance shall comply with regulations of the Prime Minister on duty-free allowance imposed upon gifts and luggage of individuals entering, exiting Vietnam;

a.2.2) If goods imported in excess to the duty-free allowance shall incur import duty. If the total tax payable is smaller than VND 100,000, it will be exempt. The entering individual may select certain items in the luggage on which tax will be paid;

b) Goods sent by express mail:

Tax shall be exempt if the value of goods sent by express mail is within the duty-free allowance according to regulations of the Prime Minister on value of duty-free allowance for imports sent by express mail. If imports exceed the duty-free allowance, tax on the whole shipment shall be paid. If tax payable on the whole shipment is smaller than VND 50,000, it will be exempt.

6. Goods traded, exchanged by border residents are exempt from export duty and import duty if they do not exceed the duty-free allowance. Otherwise, the quantity of goods that exceeds the allowance shall incur tax.

The Prime Minister shall issue regulations on border residents and duty-free allowance for goods traded/exchanged by border residents.

7. Goods imported as fixed assets of projects of investment in the fields eligible for preferential import duty prescribed in Appendix I of the Government's Decree No. 87/2010/ND-CP or administrative divisions eligible for preferential import duty prescribed in Decree No. 218/2013/ND-CP, Decree No. 91/2014/ND-CP, and Decree No. 53/2010/ND-CP; projects of investment funded by ODA exempt from import duty include:

a) Machinery and equipment that:

a.1) suit the field, target, and scale of the project; and

a.2) comply with regulations on fixed assets in Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance;

b) Means of transport in a technological line that cannot be domestically manufactured; worker shuttle vehicles including passenger vehicles with 24 seats or more and watercraft:

b.1) The list of dedicated means of transport mentioned in this Point shall be compiled by the Ministry of Planning and Investment;

b.2) The list or criteria for identification of means of transport in technological lines mentioned in this Point shall be compiled by the Ministry of Science and Technology.

c) Components, parts, detachable parts, fittings, molds, accessories that are used for assembly of complete machinery, equipment, and means of transport eligible for tax exemption mentioned in Point a Decree Point b of this Clause shall be eligible for tax exemption if :

c.1) They are components, parts of machinery, equipment, and means of transport imported as complete knockdown kits;

c.2) They are components, parts, detachable parts, fittings, molds, accessories used for assembling, connecting machinery and equipment together in order to ensure the normal operation of the e-customs system of machinery and equipment.

d) Raw materials/supplies that cannot be domestically manufactured used for manufacturing of machinery and equipment in technological lines or components, parts, detachable parts, fittings, molds, accessories mentioned in Point c of this Clause that are used for assembly of complete machinery and equipment mentioned in Point a of this Clause.

The list of raw materials/supplies that can be domestically manufactured which is the basis for granting tax exemption shall be compiled in accordance with regulations of the Ministry of Planning and Investment;

e) Building materials that cannot be domestically manufactured.

The list of building materials that can be domestically manufactured which is the basis for granting tax exemption shall be compiled in accordance with regulations of the Ministry of Planning and Investment.

8. Permissible imported plant varieties, animal breeds serving execution of projects of investment in agriculture, forestry, aquaculture.

The list of permissible imported plant varieties and animal breeds which is the basis for granting tax exemption shall be compiled in accordance with regulations of the Ministry of Agriculture and Rural Development.

9. Tax exemption for imports mentioned in Clause 7 and Clause 8 of this Article also applies to project expansion, change or innovation of technology.

10. The first import of goods mentioned in Appendix II enclosed with Decree No. 87/2010/ND-CP shall be exempt from tax if they are imported as fixed assets of projects eligible for preferential import duty, ODA-funded projects in construction of hotels, office buildings, apartments for lease, housing, shopping malls, technical services, supermarkets, golf courses, tourist resorts, sports centers, entertainments centers, medical facilities, training institutions, cultural centers, finance, banking, insurance audit, consultancy establishments.

The projects of which imports are exempt from tax exemption for the first time as prescribed in this Clause shall not be granted the tax exemption mentioned in other Clauses of this Article.

11. Imports serving petroleum activities, including:

a) Machinery and equipment that satisfy the conditions in Point a Clause 7 of this Article; dedicated means of transport serving petroleum activities; worker shuttles including passenger cars with 24 seats or more and watercraft; components, parts, detachable parts, fittings, molds, accessories that are installed to or used together with the aforesaid machinery, equipment, and dedicated means of transport that satisfy conditions in Point c Clause 7 of this Article.

The list or criteria for identification of dedicated means of transport serving petroleum activities mentioned in this Point shall be compiled by the Ministry of Science and Technology;

b) Supplies serving petroleum activities that cannot be domestically manufactured.

The list of supplies serving petroleum activities that can be domestically manufactured which is the basis for granting tax exemption shall be compiled in accordance with regulations of the Ministry of Planning and Investment;

c) Medical equipment and emergency medicines on oil rigs and floating works confirmed by the Ministry of Health;

d) Office equipment serving petroleum activities;

dd) Other temporarily imports serving petroleum activities.

In case the goods mentioned in this Clause are imported by a sub-contractor or another entity, including those imported directly, via entrustment, bidding, via lease and sublease to supply for

entities engaged in petroleum exploration and extraction under a petroleum service contract or goods supply contract, they are also exempt from import duty.

12. With regards to goods of shipyards, exported sea-going vessels shall be exempt from export duty. Import duty on the following articles is exempt:

- a) Machinery and equipment imported as fixed assets that satisfy the conditions in Point a Clause 7 of this Article;
- b) Means of transport in the technological lines as fixed assets.

The list or criteria for identification of means of transport in technological lines mentioned in this Point, which is the basis for granting tax exemption, shall be compiled by the Ministry of Science and Technology;

- c) Raw materials/supplies, semi-finished products serving ship building that cannot be domestically manufactured.

The list of raw materials/supplies and semi-finished products serving ship building that can be domestically manufactured, which is the basis for granting tax exemption, shall be compiled in accordance with regulations of the Ministry of Planning and Investment.

13. Import duty on raw materials/supplies that cannot be domestically manufactured and are imported to directly serve production of software programs.

The list of raw materials/supplies directly serving production of software programs that can be domestically manufactured, which is the basis for granting tax exemption, shall be compiled in accordance with regulations of the Ministry of Planning and Investment.

14. The following goods imported for R&D shall be exempt from import duty: machinery, equipment, spare parts, supplies, means of transport that cannot be domestically manufactured, technologies unavailable in Vietnam; documents, books, newspapers, academic journals, and digital sources of information about science and technology.

The list of machinery, equipment, spare parts, supplies, means of transport directly serving R&D that can be domestically manufactured, which is the basis for granting tax exemption, shall be compiled in accordance with regulations of the Ministry of Planning and Investment.

15. Import duty on raw materials/supplies and components that cannot be domestically manufactured and are imported to serve the manufacturing of projects of investment in the following fields and areas shall be exempt for 05 years from commencement date of manufacturing:

- a) The fields in which investment is encouraged prescribed in Appendix I enclosed with Decree No. 87/2010/ND-CP (except for projects of manufacturing/assembly of cars, motorbikes, air conditioners, heaters, refrigerators, washing machines, electric fans, dish washing machines, disc players, sound systems, electric irons, water heaters, hair dryers, hand dryers, alcohols, beer, tobacco, and other articles on which import duty is not exempt according to the Prime Minister's decisions);
- b) Extremely disadvantaged areas on the List of areas eligible for preferential corporate income tax enclosed with Decree No. 218/2013/ND-CP, Decree No. 91/2014/ND-CP, and Decree No. 53/2010/ND-CP (except for projects of manufacturing/assembly or cars, motorbikes, air conditioners, heaters, refrigerators, washing machines, electric fans, dish washing machines, disc

players, sound systems, electric irons, water heaters, hair dryers, hand dryers, alcohols, beer, tobacco, and other articles on which import duty is not exempt according to the Prime Minister's decisions).

The 5-year tax exemption period begins on the day on which the manufacturing is commenced, which is confirmed by the management board of the industrial park, export-processing zone, hi-tech zone, economic zone, etc. where the enterprise is operating, or confirmed by the Department of Industry and Trade of the province in which project is located (if the project is not located within the aforementioned zones).

The list of raw materials/supplies and components that can be domestically manufactured, which is the basis for granting tax exemption, shall be compiled in accordance with regulations of the Ministry of Planning and Investment.

The taxpayer must pay tax on the quantity of imported raw materials/supplies and components that exceed the manufacturing demand after the 5-year tax exemption period expires.

16. Goods manufactured, processed, recycled, assembled within a free trade zone without using imported materials or components shall be exempt from import duty when they are imported to inland. If imported materials or components are used, import duty shall be paid when such goods are imported to inland. The basis and calculation method of import duty are instructed in Clause 2 Article 40 of this Circular.

17. Machinery, equipment, means of transported temporarily imported to Vietnam by a foreign contractor to serve an ODA project in Vietnam shall be exempt from import duty upon temporary import and exempt from export duty upon re-export. At the expiration of the time limit for project execution, the foreign contractor must re-export the goods. Liquidation or transfer of goods in Vietnam instead of re-export is subject to permission by competent authorities. In this case import duty shall be paid as prescribed.

Passenger cars with fewer than 24 seats and cars designed for transporting both passengers and cargo that are equivalent to passenger cars with fewer than 24 seats must not be temporarily imported for re-export. Any foreign contractor that wishes to import them to Vietnam must pay import duty. When the construction is completed, the foreign contractor must re-export the vehicles that were imported and receive a refund of the import duty that was paid. The refund level is specified in Clause 9 Article 114 of this Circular.

18. Raw materials/supplies and components that cannot be domestically manufactured and imported to serve the manufacturing of projects in border economic zones shall be exempt from tax as prescribed by the Prime Minister on financial policies on border economic zones.

19. Goods imported for sale in duty-free shops under the Prime Minister's decisions shall comply with instructions of the Ministry of Finance.

If complimentary goods, sample goods are provided free of charge by the foreign party for a duty-free shop to sell together with goods therein, such complimentary goods and sample goods are exempt from import duty. Both complimentary goods and sample goods must be supervised by the customs authority as if goods imported for sale in duty-free shops.

20. Tax exemption is special cases prescribed in Clause 20 Article 12 of Decree No. 87/2010/ND-CP.

21. Goods exempt from import duty under international agreements

22. Additional instructions:

a) In case an entity eligible for exemption of tax on goods imported as fixed assets as prescribed in this Article does not import goods but instead receives goods exempt from import duty from another entity in Vietnam, then the transferee is still eligible for exemption of import duty and the transferor is not required to pay tax arrears as long as the transfer price is not inclusive of import duty;

b) The entrusted importer or successful bidder for goods import (the price for goods supply under the entrustment contract or the successful bid is exclusive of import duty) that supplies imports for entities eligible for exemption of import duty prescribed in Clauses 7 – 18 of this Article is also eligible for exemption of import duty on the goods imported;

c) Goods, equipment imported as fixed assets of a preferential project and transferred to another entity (change of project investor) are still eligible for exemption of import tax if all of the conditions below are satisfied:

c.1) At the time of transfer, the project is still eligible for investment incentives according to the Law on Export and import duty and its guiding documents;

c.2) Transfer prices for machinery and equipment as fixed assets are exclusive of import duty;

c.3) The transferee (new investor) is the investor in the transferred project according to the adjusted certificate of investment.

Within 10 days from the transfer date, the transferor and the transferee must declare the transfer at the customs authority where the list of duty-free goods is registered.

d) Any finance lease company that imports machinery, equipment, and means of transport and leases them out to an entity eligible for exemption of import duty prescribed in Clause 7, Clause 9, Clause 11, Clause 12, and Clause 14 of this Article is also eligible for exemption of import duty as if goods are directly imported by the project investor if the all of the following conditions are satisfied:

d.1) The rent under the finance lease contract is exclusive of import duty;

d.2) Imports that are exempt from tax are deducted from the list of duty-free goods and monitoring sheet for duty-free goods of preferential projects made by its investor.

When the finance lease contract expires, if leased goods that are exempt from tax are not used for the preferential project as intended, the finance lease contract shall pay tax as instructed in Article 21 of this Circular. Other imports must not be used for the preferential project instead of the leased goods on which import is exempt.

dd) With regard to promoted project issued with an investment license and certificate of investment incentives before Decree No. 87/2010/ND-CP comes into force, if the export/import duty incentives on such investment license and certificate of investment incentives are more beneficial than those prescribed in Decree No. 87/2010/ND-CP, the more beneficial incentives shall apply if all of the conditions below are satisfied:

dd.1) The Investment license and certificate of investment incentives are unexpired and the investment incentive terms are unchanged.

The incentives on the investment license, certificate of investment incentives are conformable with law at the time of their issuance;

dd.2) The list of duty-free goods is registered as prescribed.

If the import/export duty incentives on the investment license or certificate of investment incentives are less beneficial than those prescribed in Decree No. 87/2010/ND-CP, the latter may be applied for the remaining incentive period of the project.

Article 104. Registration of list of imports exempt from tax (hereinafter referred to as “duty-free goods”)

1. Cases in which the List of duty-free goods must be registered:

The goods mentioned in Clause 1, Clause 4, and Clause 5 Article 12 of Decision No. 72/2013/QĐ-TTg, Clause 7, Clause 8, Clause 9, Clause 10, Clause 11, Clause 12, Clause 13, Clause 14, Clause 15, Clause 16, Clause 18, and Clause 21 Article 103 of this Circular.

2. The list of duty-free goods must suit the business lines, targets, scale, capacity of the project, and shall be compiled once for the entire project execution process or for each stage, each item of the project (if the certificate of investment, economic – technical argument, documents of the project show that the project is divided into various stages or items), or each compound, technological line if goods are compounds or technological lines.

If the list for the entire project execution process or each state, item, compound, line of the project is incorrect or has to be changed, the declarant may adjust it as long as documents proving such adjustment is appropriate are submitted to the customs authority before goods are imported.

3. Goods users (project investor, shipyard owner, etc.) shall register the list of duty-free goods (form No. 13/DKDDMT/TXNK in Appendix VI enclosed herewith if a paper list is registered). If the general contractor or sub-contractor or a finance lease company imports goods instead of the project investor, the contractor or finance lease company shall use the list of duty-free goods registered with the tax authority by the investor.

4. Places to registering the list

The Customs Department of the province where the project is executed (if identifiable) or the Customs Department of the province in which the headquarter is located (if the Customs Department of the province where the project is executed is not identifiable) or the Customs Department of the nearest province (if there is no customs authority in the province) The Director of Customs Department shall appoint a capable unit to grant registration the list of duty-free goods.

If a Customs Department is in charge of multiple provinces, its Director may also appoint the Sub-department of Customs in charge of the province to grant registration of the List of duty-free goods to the projects located therein.

5. Application for registration

When registering the list of duty-free goods with the customs authority, the taxpayer that registers the list shall submit an application to the customs authority, which consists of:

a) A registration form No. 14/CVDKDMMT/TXNK in Appendix VI enclosed with specifying the quantity of goods, reasons for tax exemption: 01 original copy;

b) A list of duty-free goods if it is not registered on the e-customs system: 02 original enclosed with 01 monitoring sheet (form No. 15/PTDTL/TXNK in Appendix VI enclosed herewith).

6. The basis for the declarant to register the list of duty-free goods with the customs authority:

a) The fields or administrative division eligible for import duty incentives as prescribed by relevant regulations of law;

b) The list of goods issued by a competent authority in the following cases:

b.1) The list of machinery, equipment, spare parts, dedicated means of transport, raw materials/supplies, semi-finished products that can be domestically manufactured according to regulations of the Ministry of Planning and Investment;

b.2) The list or criteria for identification of dedicated means of transport in technological lines compiled by the Ministry of Science and Technology;

b.3) The list of permissible imported plant varieties and animal breeds compiled by the Ministry of Agriculture and Rural Development;

b.4) The list of equipment, the first import of which is exempt from import duty according to Appendix II and Article 12 of Decree No. 87/2010/ND-CP;

b.5) The list or criteria for identification of dedicated means of transport serving petroleum activities compiled by the Ministry of Science and Technology;

b.6) The list of medical equipment and emergency medicines on oil rigs and floating works confirmed by the Ministry of Health;

b.7) The list or criteria for identification of dedicated means of transport in technological lines that are fixed assets of shipyards issued by the Ministry of Science and Technology;

b.8) The list of machinery, equipment, spare parts, supplies, means of transport directly serving R&D that can be domestically manufactured issued by the Ministry of Planning and Investment.

7. The registration must be applied for before the first declaration of exports/imports of the project, item, or stage, or expanded project is registered.

8. The taxpayer shall:

a) Register, adjust the list of duty-free goods via the e-customs system as follows (unless registration of the list via the e-customs system is not available):

a.1) Provide information about the list of duty-free goods according to standard format and criteria on the e-customs system;

a.2) Submit documents enclosed with the application for registration or adjustment of the list of duty-free goods prescribed in this Article;

a.3) Receive feedbacks from the customs authority via the e-customs system;

a.4) Retain documents that are the basis for identification of duty-free goods and present them to the customs authority or a competent authority during inspection.

b) Determine the need for duty-free goods and compile the list of duty-free goods (hereinafter referred to as “duty-free list”) as prescribed;

c) Take legal responsibility for the accuracy and truthfulness of the duty-free goods on the list and using them for appropriate purposes.

9. Responsibilities of the customs authority:

a) The customs authority shall receive and process the application within 10 working days from the day on which it is received as follows:

a.1) If goods are not eligible for tax exemption, the customs authority shall notify the applicant in writing of the refusal to grant the registration.

If the field or location of the project is eligible for investment incentives but goods on the list of duty-free goods are not suitable for the target, scale of the project, the customs authority shall instruct the applicant to adjust the list;

a.2) If the basis for identification of duty-free goods prescribed in Point a.1 is not sufficient, the tax authority shall accept the information provided by the applicant, record it to the logbook, append the seal on 02 copies of the list of duty-free goods and 01 copy of the monitoring sheet in case of registration of a paper list; (01 copy of the list of duty-free goods and 01 copy of the monitoring sheet shall be given to the taxpayer; 01 copy of the list of duty-free goods shall be retained by the customs authority);

a.3) If the basis for identification of goods that satisfy the conditions in Point a and Point c Clause 7 of Article 103 is not ample at the time of registration of the list of duty-free goods, the customs authority where the list is registered shall write a note on the list and the monitoring sheet for comparison upon import or for post-clearance inspection;

a.4) Write a note of the document inspection result on the list of duty-free goods for the Sub-department of Customs where export/import procedures are followed to carry out inspection and comparison upon import of goods or for post-clearance inspection.

b) If the list of duty-free goods is registered via the e-customs system, the customs authority shall:

b.1) receive and process the application in accordance with regulations of this Article;

b.2) issue an identification number, enter information about the result on the e-customs system;

b.3) give feedbacks to the declarant via the e-customs system;

c) Reporting:

Every 03 months, not later than the 10th of the first month of the next quarter, the Customs Department where the list of duty-free goods is registered shall make a lists of duty-free goods registered therein and send a report to the General Department of Customs (form No. 16/BCTHDMMT/TXNK in Appendix VI enclosed herewith);

d) The Director of the Customs Department shall cooperate with competent authorities to collect information serving the inspection of applications for lists of duty-free goods as prescribed in Point a of this Clause, carry out post-clearance inspection to determine whether the duty-free goods are used for appropriate purposes, and impose penalties for violations.

The customs authority shall inspect all the cases of goods imported under international agreements within 03 years from the time of registration of the list of duty-free goods or the time of import of duty-free goods.

10. After the customs authority confirms the registration of the list of duty-free goods and the monitoring sheet, if the list is found incorrect (such as the quantity of goods exceeds the scale of the project; categories of goods are not appropriate for the target and purposes, etc.), the customs authority where the list is registered shall:

- a) Request the applicant to adjust the list;
- b) Inspect the adjustment and update the result;
- c) Collect tax on the excess quantity of goods compared to the adjusted goods.

11. In case the certificate of investment of a project is revoked:

a) The customs authority where the list of duty-free goods (hereinafter referred to as “duty-free list”) is registered shall:

a.1) Remove the list of duty-free goods from the e-customs system after checking and making a backup outside the e-customs system as instructed by the General Department of Customs.

If a physical duty-free list has been registered, it shall be revoked;

a.2) Notify and request customs authorities nationwide to stop granting tax exemption to goods on the duty-free list.

b) The customs authorities that granted tax exemption to the project shall collect tax as prescribed.

12. In case of registration of a paper list, if the list and the monitoring sheet is lost, according to the confirmation of Customs Departments of other provinces of the loss of the list and the monitoring sheet, the customs authority where the list is registered shall check and reissue the list of duty-free goods and monitoring sheet for the goods pending export/import of the project.

The list of duty-free goods and monitoring sheet shall be reissued as follows:

a) An application for reissuance consists of:

a.1) An application form for reissuance of the list of duty-free goods and monitoring sheet specifying the reasons for losing the list and the monitoring sheet;

a.2) The list of duty-free goods and the monitoring sheet issued by the customs authority where the last shipment was processed before the loss (01 photocopy certified by the customs authority where goods are imported).

b.2) In case the monitoring sheet is lost:

b.2.1) According to the notification and the request for reissuance of the monitoring sheet, the customs authority shall:

b.2.1.1) Notify the Customs Departments of other provinces of the cancellation of the lost monitoring sheet, request them to confirm the quantity of duty-free goods exported/imported (the numbers and dates of the list and monitoring sheet must be specified);

b.2.1.2) Within 10 days from the receipt of the notification, the Customs Departments of other provinces shall check customs dossier; export and import data system, determine the quantity of duty-free goods exported, imported according to the list of duty-free goods and monitoring sheet, send a written confirmation to the notifying customs authority; suspend processing tax on the next shipment of goods on the list of duty-free goods and monitoring sheet that are lost until new ones are reissued.

b.2.2) After receiving the confirmations of quantity of exports/imports from other Customs Departments, the customs authority shall:

b.2.2.1) Calculate the total quantity of exports/imports according to the list of duty-free goods and the monitoring sheet that were issued;

b.2.2.2) Verify the quantity of duty-free goods of the project and the use of them before reissuing the monitoring sheet;

b.2.2.3) Reissue the monitoring sheet for the remaining quantity of goods pending export/import;

b.2.2.4) Write “CẤP LẠI LẦN 1” (“1st reissuance”) on the reissued monitoring sheet;

b.2.2.5) Impose penalties for violations against according to retention of documents.

The time limit is 05 working days from the day on which confirmations are received from other Customs Departments.

Within 01 years from the reissuance of the list and monitoring sheet, the customs authority shall carry out a post-clearance inspection of the project.

Article 105. Documents and procedures for tax exemption

1. The customs dossier specified in this Circular shall be tax exemption documents.

In case the taxpayer faces objective difficulties and other cases in which export duty, import duty is exempt prescribed by the Government, import duty is exempt, it is required to have written confirmation of the difficulties provided by a competent authorities.

2. Procedures for granting tax exemption:

a) If registration of a duty-free list is not required:

a.1) The taxpayer shall calculate and declare the amount of exempt tax on each article (except for goods imported for processing). The customs declaration is similar to the case in which tax has to be paid. The customs authority shall compare the tax exemption documents and the amount of tax to be exempt with applicable regulations to carry out procedures for granting exemption to each of the customs declaration as prescribed.

If the customs authority determines that exports or imports are not eligible for tax exemption as declared, tax shall be collected and penalties shall be imposed (if any);

a.2) In case the taxpayer faces objective difficulties and other cases in which export duty, import duty is exempt prescribed by the Government:

a.2.1) The taxpayer shall determine the amount of exempt tax and submit a written request (enclosed with relevant documents) to the General Department of Customs (the General Department of Customs shall send a report to the Ministry of Finance, and the Ministry of Finance shall request the Prime Minister to consider granting tax exemption);

a.2.2) The General Department of Customs shall check all documents. If documents are not satisfactory or the reasons for tax exemption must be clarified, the taxpayer shall be notified in writing. After the basis is ample, the General Department of Customs shall send a draft report to the Ministry of Finance, which is then submitted to the Prime Minister;

a.2.3) According to the directive of the Prime Minister, the Ministry of Finance shall send a notification to taxpayer and relevant customs authority;

a.2.4) The customs authority where procedures for export/import of goods are followed shall grant exemption of export duty/import duty on the corresponding quantity of goods or collect tax in full as directed by the Prime Minister.

b) If registration of a duty-free list is required:

b.1) The taxpayer and customs authority shall follow the instructions in Point a.1 Clause 2 of this Article;

b.2) The e-customs system shall automatically deduct the corresponding quantity exports or imports according to the list of duty-free goods.

In case of registration of a paper list, apart from the customs procedures mentioned in Point a.1 Clause 2 of this Article, the customs authority shall update the quantity, deduct the quantity of duty-free goods that are exported/import on the original monitoring sheet, and append signatures. 01 photocopy of the duty-free list and monitoring sheet on which the names, quantity of duty-free goods that are exported/imported are specified shall be kept together with the customs dossier (even if the duty-free goods are transferred to another entity that is also eligible for tax exemption).

If tax exemption is granted to a compound or machinery line that must be divided into multiple shipments in order to be assembled into a complete compound or machinery line, thus goods quantity cannot be deducted importation, then the deduction shall be carried out after the compound or machinery line is completely imported. To be specific:

The taxpayer shall import the shipments at 01 Sub-department of Customs and estimate the time of completion of the import.

At the time of import, the taxpayer must declare the specific quantity, names of goods to be imported, and specify which articles are on the registered list of duty-free goods.

Within 15 days from import the last shipment of each compound or machinery line, the taxpayer shall aggregate the import declarations in order for the customs authority to monitor and deduct the quantity of goods on the monitoring sheet.

The Director of Customs Department shall decide the cases in which goods quantity cannot be deducted at the time of importation and carry out post-clearance inspection in order to determine whether declared duty-free goods are appropriately used for the project according to applicable regulations, and impose penalties for any violation that is committed;

b.3) The customs authority shall only grants tax exemption if the customs declaration is registered after the list of duty-free goods is registered. The Director of the Customs Department where export/import procedures are followed shall cooperate with the Customs Department where the list of duty-free goods is registered in considering the cases in which the customs declaration that is registered before the registration date of the list;

b.4) Within 30 days from the day on which exported/import goods are completed deducted by the e-customs system, the customs authority where the list of duty-free goods is registered shall remove the list from the e-customs system after it is checked and backed up as instructed by the General Department of Customs.

In case of registration of a paper list, after the quantity of imports on the monitoring sheet is completely deducted, the customs authority that processes the last shipment shall make a confirmation on the monitoring sheet, keep 01 photocopy, give 01 photocopy to the declarant, and send the original to the customs authority which issued the monitoring sheet.

If the customs authority where the list is registered also processes the last shipment, after the quantity of imports on the monitoring sheet is completely deducted, the customs authority shall keep the original for inspection of the import, use of duty-free goods, and give 01 photocopy to the declarant.

3. Exemption of tax on exports or imports sent by express mail shall comply with the Circular of the Ministry of Finance on customs procedures applied to exports and imports sent by express mail.

Article 106. Reporting, inspecting the use of imported duty-free goods

1. Reporting time:

Every year, within 90 days from the end of the fiscal year, the taxpayer that registered the list of duty-free goods shall submit a report on the use of imported duty-free goods during the fiscal year to the customs authority where the list is registered.

2. The report shall specify:

a) The use of imported duty-free goods:

a.1) The quantity of imports used for duty-free purposes;

a.2) The quantity of imports used for other purposes;

a.3) The quantity of imports that are unused;

a.4) The imported duty-free goods recorded as fixed assets according to Circular No. 45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance.

b) The list of deduction of imported duty-free goods shall be monitored by the taxpayer.

The report contents must comply with form No. 17/BCKT-NKMT/TXNK in Appendix VI enclosed herewith.

3. Late submission of the report shall result in administrative penalties as prescribed by law. If the taxpayer fails to submit the report within 30 days from the deadline for submitting the report, the customs authority shall update information about the taxpayer's conformity with law on the risk management system and carry out a post-clearance inspection at the taxpayer's premises.

4. The customs authority where the list of duty-free goods is registered shall:

a) Receive, review, analyze, and retain reports on use of duty-free goods;

b) Carry out inspection at taxpayers' premises according to decisions of the Director of the Customs Department. Inspections shall be carried out in accordance with Chapter VIII of this Circular;

c) Collect tax fully and impose penalties in the following cases:

c.1) Duty-free goods are used for inappropriate purposes;

c.2) Goods that are not eligible for tax exemption are declared as duty-free goods and granted customs clearance according to the taxpayer's declaration

c.3) The total quantity of imported raw materials/supplies exceeds the demand for duty-free goods for 05 years according to Clause 15 and Clause 18 Article 103 of this Circular.

Section 2. Cases of conditional tax exemption, procedures for granting conditional tax exemption

Article 107. Cases of conditional tax exemption

Exports and imports in the following cases shall be eligible for conditional tax exemption:

1. Imports are particularly used for national defense and security under specific plans approved by the regulatory Ministry, which have been registered and concurred with by the Ministry of Finance (they must be classified into goods funded by central budget and goods funded by local budget).

Imports are particularly used for national defense and national security that are funded by local budget are only eligible for conditional tax exemption if they cannot be domestically manufactured. The basis for identifying goods that cannot be domestically manufactured is the list of goods that can be domestically manufactured compiled by the Ministry of Planning and Investment.

2. Imports are particularly used for scientific research (except for the case in Clause 13 Article 12 of Decree No. 87/2010/ND-CP) according to the list approved by the regulatory Ministry.

3. Imports are particularly used for education and training according to the list approved by the regulatory Ministry.

4. Goods permitted to be exported, imported as gifts, samples from a foreign entity to a Vietnamese entity and vice versa are eligible for conditional tax exemption according to regulations of the Prime Minister.

If the value of gifts or samples whose exceeds the duty-free allowance, tax on the excess value shall be imposed. The whole value of the shipment is eligible for conditional tax exemption in the following cases:

a) The recipient of gifts is a public administration unit, socio-political organization, socio-political-professional organization, socio-professional organization, economic organization, social organization. Conditional tax exemption shall be considered on a case-by-case basis;

b) Goods are humanitarian or charitable gifts.

5. In case the materials, machinery and equipment imported for inward processing or manufacturing of domestic exports under the contract are totally damaged and unusable because of a natural disaster, conflagration, accident, import duty shall be exempt and VAT shall be cancelled when goods are imported if all of the following conditions are satisfied (unless the damage is caused by violations of law in the HD981 standoff event, to which other instructions of the Ministry of Finance apply):

a) Goods are granted customs clearance, a competent authority determines that the damage is caused by a natural disaster, conflagration, or accident, and all of the goods are damaged and unusable;

b) The customs have examined accounting records and relevant documents and concluded that the materials, machinery and equipment have been imported but lost because of the natural disaster, conflagration, or accident, and thus cannot be sold in Vietnam or exported to abroad.

In case the lost materials, machinery and equipment are insured and the insurer has provided indemnity against the damage, including VAT, import duty and VAT shall not be exempt or cancelled.

Article 108. Application for conditional tax exemption

1. In the cases mentioned in Clause 1, Clause 2, Clause 3, Clause 4 Article 107, the application for conditional tax exemption consists of:

a) A written request for tax exemption submitted by the user of exports or imports (except for Point c.1 of this Clause) which specifies the value, tax, reasons for conditional tax exemption, customs declaration number(s): 01 original copy

b) A sale contract (if any): 01 photocopy;

c) Other documents on a case-by-case basis as follows:

c.1) A written request for conditional tax exemption made by the Ministry of National Defense, the Ministry of Public Security or a unit authorized by the Ministry of National Defense or the Ministry of Public Security specifying that goods are imported to serve national defense and security and funded by central/local budget; quantity, categories, value of imports; tax amount, customs declaration number(s) (and a monitoring sheet in case of partial shipments);

c.2) The import entrustment contract (in case of entrustment) or notice of successful bidder enclosed with the goods supply contract (if goods are imported through bidding), which specifies that the prices are exclusive of import duty: 01 photocopy;

c.3) A decision to approve the research and list of necessary goods to be imported made by the regulatory Ministry if goods are imported to serve scientific research: 01 photocopy of the decision, 01 photocopy of the list of necessary goods enclosed with the originals for comparison (a monitoring sheet must be enclosed in case of partial shipments);

c.3) A decision to approve the project of investment in equipment and the list of equipment to be imported made by the regulatory Ministry if goods are imported to serve education and training: 01 photocopy of the decision (a monitoring sheet must be enclosed in case of partial shipments);

c.5) If goods are gifts or samples:

c.5.1) A notice or decision or agreement of giving goods; a notice or agreement on shipment of samples: 01 photocopy;

c.5.2) If temporarily imports are kept as gifts for Vietnamese entities instead of being re-exported, it is required to have a license issued by a competent authority and the quantity must not exceed the allowance prescribed by the Government;

c.5.3) A confirmation made by a superior agency of the permission to receive duty-free goods that are used as gifts whose value exceed the duty-free allowance for a public administration

unit, socio-political organization, socio-political-professional organization, socio-professional organization, economic organization, social organization which is funded by state budget beyond the allowance for conditional tax exemption.

2. In case of damaged materials, machinery and equipment that are imported for inward processing or manufacturing of domestic exports prescribed in Clause 5 Article 107 of this Circular, the application for conditional tax exemption of import duty or cancellation of VAT when goods are imported consists of:

- a) A written request for exemption of import duty or cancellation of VAT on the imported materials, machinery and equipment that are totally damaged and unusable. The request must specify the reason for damage, ratio of damage, customs declaration number, amount of tax to be exempt, and the commitment to take legal responsibility for the declaration: 01 original copy;
- b) A written confirmation of the conflagration made by the local fire department; a written confirmation of a the People's Committee of the commune where the natural disaster or accident occurs: 01 original copy;

The aforementioned documents must be made right after the natural disaster, conflagration, or accident occurs.

- c) A certification made by a professional analysis service provider of the quantity of imported materials, machinery and equipment that are damaged, the damage ratio of imports, or the fact that goods are no longer usable: 01 photocopy;

- d) A insurance contracts, notice of indemnity payment made by the insurer (if any): 01 photocopy;

- dd) The insurer's confirmation that the insurance contract does not cover loss of tax: 01 photocopy.

If the damaged shipment is not insured, the taxpayer must have specify that goods are not insured on the written request mentioned in Point a of this Clause.

3. In case of physical customs declaration, the paper declaration must be submitted in addition to the documents mentioned in Clause 1 and Clause 2 of this Article.

Article 109. Procedures for considering tax exemption

1. Submission and receipt of the application for conditional tax exemption

- a) The taxpayer submits the application to the customs authority competent to consider tax exemption as prescribed in Article 110 of this Circular. If the case must be considered by the Ministry of Finance, the taxpayer shall submit the application to the General Department of Customs.

If imports are eligible for conditional tax exemption, the application must be submitted within 30 working days from the day on which goods are granted customs clearance or released.

In case materials, machinery and equipment that are imported for inward processing or manufacturing of domestic exports are damaged because of a natural disaster, conflagration, or accident, the application must be submitted within 30 working days from the day on which the damage is confirmed by a competent authority;

b) If the application is submitted directly at a customs authority, the customs official shall receive it and append a seal on the application, write the receipt time and documents in the application;

c) If the application is sent by post, the Sub-department of Customs shall write the receipt date on the logbook of the customs authority;

d) If the application is submitted electronically, it shall be received, checked, and accepted via the e-customs system.

2. The customs authority is responsible for examining the application submitted by the taxpayer and performs the following tasks:

a) If the application is not satisfactory, the tax authority shall notify the taxpayer within 03 working days from the day on which it is received;

b) The customs authority shall check the consistency between the declaration on the e-customs system and the application.

If goods are imported to serve national defense and security, the customs authority shall compare the application with the lists of goods serving national defense and security compiled by the Ministry of National Defense and the Ministry of Public Security;

c) Within 15 days from the day on which the satisfactory application is received, the customs authority shall issue a decision on tax exemption, or notify the taxpayer of the reasons for rejection and the amount of tax payable if the application is rejected. If site inspection is necessary, the said time limit may be extended up to 40 days from the day on which the satisfactory application is received.

If the taxpayer has submitted a satisfactory application while following customs procedures, the customs authority shall examine the application, conditions for conditional tax exemption, and grant tax exemption within the time limit for completion of customs procedures prescribed in Article 23 of the Law on Customs;

d) In case materials, machinery and equipment imported for inward processing or manufacturing of domestic exports are damaged, the customs authority shall examine accounting records and inventory documents related to the damaged shipment; compare the transactions of the taxpayer to determine the level of damage and make sure damage is caused by a natural disaster, conflagration, or accident; all of the imports are totally damaged, unusable, cannot be sold on the domestic market or exported.

The inspection must be completed within 40 days from the day on which the satisfactory application is received.

If the inspection result shows that the imported materials, machinery and equipment are eligible for tax exemption or tax cancellation, the Customs Department where import procedures are followed shall issue a decision on exemption of import duty or cancellation of VAT on damaged goods, which is the basis for tax refund (if any).

3. On the basis of the decision on tax exemption, the customs authority where the customs declaration is registered shall record the amount of exempt tax on the e-customs system.

Article 110. Entitlements to consider tax exemption

1. The Ministry of Finance shall consider exemption of tax on goods that are gifts whose value exceeds the duty-free allowance prescribed in Clause 4 Article 107 of this Circular.
2. The General Department of Customs shall decide exemption of tax on imports serving national defense and security.
3. Customs Department where import procedures are followed shall consider granting exemption of tax on:
 - a) Dedicated goods serving scientific research, education and training;
 - g) Materials, machinery and equipment imported for inward processing or manufacturing of domestic exports that are damaged.
4. The Sub-department of Customs where import procedures are followed shall grant tax exemption for goods that gifts whose value does not exceed the duty-free allowance prescribed by the Prime Minister.

Section 3. Cases of conditional tax reduction, procedures for granting conditional tax reduction

Article 111. Cases of conditional tax reduction

1. If exports or imports under supervision of the customs are lost or damaged, a tax reduction that is corresponding to the damage to the goods shall be considered if such damage is confirmed by a competent analysis organization.
2. Materials, machinery and equipment imported for inward processing or manufacturing of domestic exports are partially damaged because of a natural disaster, conflagration, accident, but are still usable shall be granted a reduction in import duty and VAT upon importation which is corresponding to the damage ratio if all of the conditions below are satisfied: (unless the damage is caused by violations of law in the HD981 standoff event, to which other instructions of the Ministry of Finance apply):
 - a) Goods have been granted customs clearance, and a competent authority determines the damage ratio and that the damage is caused by a natural disaster, conflagration, or accident;
 - b) The customs have examined accounting records and relevant documents and concluded that the goods are not sold within Vietnam or exported to abroad.

In case the damaged materials, machinery and equipment are insured and the insurer has provided indemnity against the damage, including import duty and VAT, then import duty and VAT shall not be reduced.

Article 112. Application for conditional tax reduction

1. The taxpayer shall submit the following documents:
 - a) A written request for tax reduction which specifies the types of goods, quantity, value, tax amount, reasons for reduction, customs declaration number(s); a commitment to provide accurate information: 01 original copy.

In case materials, machinery and equipment imported for inward processing or manufacturing of domestic exports are damaged as prescribed in Clause 2 Article 111 of this Circular, the written request for reduction of import duty and VAT must specify the reasons and damage ratio, the level of reduction, and a commitment to take legal responsibility for the declaration;

- b) A written confirmation of the conflagration made by the local fire department; a written confirmation of a the People’s Committee of the commune where the natural disaster or accident occurs: 01 original copy (in the case mentioned in Clause 2 Article 111 of this Circular);
- c) A certification made by a professional analysis service provider of the quantity of imported materials, machinery and equipment that are damaged or damage ratio: 01 original copy;
- d) A insurance contracts, notice of indemnity payment made by the insurer (if any): 01 photocopy;
- dd) A contract/agreement for compensation made by the shipping company if the damage is caused by the shipping company: 01 photocopy.

If the exports or imports mentioned in Article 111 of this Circular are not insured, the application shall not include the documents mentioned in Point d and Point dd of this Clause, and the taxpayer must make a commitment that insurance is not bought in the written request mentioned in Point a of this Clause; if the insurance contract does not cover tax loss, it must be certified by a the insurer: 01 original copy.

2. In case of physical customs declaration, the declarant shall submit the original declaration in addition to the documents mentioned in Clause 1.

Article 113. Procedures and entitlements to consider tax reduction

- 1. Procedures for considering tax reduction are similar to procedures for considering tax exemption.
- 2. The Director of the Sub-department of Customs where customs procedures are followed is entitled to consider tax reduction.

Section 4. Tax refund, tax cancellation; procedures for tax refund, tax cancellation

Article 114. Cases of tax refund

- 1. Goods that are still stored at the checkpoint after import duty has been paid and being supervised by the customs, and then re-exported to abroad.
- 2. Goods on which export/import duty has been paid but are not actually exported/imported.
- 3. Goods on which export/import duty has been paid but a smaller quantity is exported/imported in reality.
- 4. Imports to be delivered/sold to abroad via agents in Vietnam; imports to be sold to means of transport of foreign companies on international routes through Vietnam’s ports and Vietnamese means of transport on international routes as prescribed by the Government.
- 5. Imports on which import duty has been paid that are used for manufacturing products that are exported to abroad or a free trade zone shall receive a tax refund in proportion to the quantity of exports. Export duty on exports is exempt if there is ample basis to determine that such goods are made entirely of imported raw materials/supplies. To be specific:
 - a) If exported products are entirely made of imported raw materials/supplies, export duty is exempt. If exported products are made of both imported and domestic materials, export duty shall be imposed on the quantity of domestic raw materials/supplies used for manufacturing of such products at corresponding rate of export duty on such products;

b) Raw materials/supplies on which import duty is refunded include:

b.1) Imported raw materials/supplies (including components, semi-finished products, packages) that are converted into the exports;

b.2) Raw materials/supplies that are directly used for the manufacturing of exported products but are not converted into the products such as paper, chalk, pens, markers, pins, printing ink, glue brushes, printing frames, erasers, polishing oil, etc;

b.3) Imported finished products that are assembled into exported products (or packed with exported products made of imported raw materials/supplies, or packed with exported products made of domestic raw materials/supplies) to create full packs for export;

b.4) Imported components and spare parts serving repair of exported products;

b.5) Goods imported as samples for manufacturing of domestic exports that are returned to the foreign client after the contract is completed.

c) Tax refund shall be considered in the following cases:

c.1) An entity imports raw materials/supplies for manufacturing of domestic exports or hires domestic processors (including those in free trade zones), overseas processors, or cooperate in manufacturing goods to be exported and receive products for export;

c.2) An entity imports raw materials/supplies to manufacture goods for sale in Vietnam, but then uses them to manufacture goods to be exported which are then actually exported (the time limit is 02 years from the registration date of the customs declaration of imported raw materials/supplies to the registration date of the customs declaration of exports made of such raw materials/supplies)

c.3) In case an entity actively imports raw materials/supplies (other than finished products) to perform a processing contract without being required by the foreign entity, when goods are exported, refund of import duty shall be considered similarly to the case in which raw materials/supplies imported for manufacturing goods to be exported;

c.4) An entity imports raw materials/supplies to manufacture certain products and then uses such products to process goods for export under a processing contract with a foreign party;

c.5) An entity imports raw materials/supplies to manufacture certain products, then sell such products (whether finished products or unfinished products) to another entity for further processing. After the latter has exported products to abroad, the importer of raw materials/supplies shall receive a refund of import duty in proportion to the quantity of raw materials/supplies used for manufacturing of exported products provided the following conditions are satisfied: the seller and the buyer pay VAT using credit-invoice method; the importer has obtained a TIN and has a sale invoice for the trading of goods;

c.5) In case an entity imports raw materials/supplies to manufacture certain products, then sell such products (whether finished products or unfinished products) to another entity for exporting as knock-down kits, a refund of import duty that is in proportion to the ratio of exported products shall be considered if the conditions mentioned in Point c.5 of this Clause and the following conditions are satisfied:

c.6.1) The products made of imported raw materials/supplies are parts, components of exported knock-down kits;

c.6.2) Products are bought to be combined with the components, parts manufactured by the buyer to create the knock-down kits for export.

c.7) An entity imports raw materials/supplies to manufacture certain products, then sell such products (whether finished products or unfinished products) to another entity for direct export to abroad. After products are exported by the buyer, the importer shall receive a refund of import duty in proportion to the quantity of exports if the conditions mentioned in Point c.5 of this Clause are satisfied;

c.8) In case an entity imports raw materials/supplies to manufacture products that are sold to a foreign trader who requires that goods be delivered to another entity in Vietnam, the import duty on raw materials/supplies used for manufacturing of domestic exports shall be refunded:

c.8.1. Conditions for refund of tax on imported raw materials/supplies:

c.8.1.1) The goods received by the local importer must be used for further manufacturing or inward processing under a processing contract with a foreign party (the customs authority shall keep monitoring the domestic importer);

c.8.1.2) The purpose written on the declaration shall be manufacturing of domestic exports or inward processing if the local importer uses the products for further manufacturing or inward processing.

c.8.2) If the customs has collected import duty from the initial importer when raw materials/supplies are imported from abroad to Vietnam and also import duty on locally imported products from the local importer, the initial importer shall receive a refund of import duty on the imported raw materials/supplies after the local importer of goods has paid import duty for the locally imports (except for the case mentioned in Point c.8.1.1 of this Clause).

c.9) Raw materials/supplies imported for manufacturing of domestic exports mentioned in Points c.1 – c.7 have been exported to abroad but are not actually sold to overseas customers and are still kept at the exporter's overseas warehouse or in an overseas bonded warehouse or transshipment port;

c.10) In case raw materials/supplies imported for manufacturing goods for export mentioned in Points c.1 – c.7 are eventually exported to a free trade zone and used therein or exported from the free trade zone to abroad, the paid import duty on the quantity of goods used in the free trade zone or exported from the free trade zone to abroad shall be refunded;

d) If multiple types of products are obtained from a type of imported raw materials/supplies but only one of them is exported, the tax on the quantity of raw materials/supplies that are not exported must be declared and paid.

The amount of tax to be refunded is calculated as follows:

$$\text{Import duty to be refunded (proportional to quantity of exported products)} = \frac{\text{Value of exported products}}{\text{Total value of products obtained}} \times \text{Total import duty on imported raw materials/supplies}$$

Where:

d.1) Value of exported products equals (=) the quantity of exported products multiplied by (x) their dutiable value;

d.2) Total value of products obtain is the total value of exported products and the revenue from domestic sale of products (inclusive of waste, rejects above the norms and exclusive of output VAT).

In case multiple types of products are obtained from one type of imported raw materials/supplies (e.g. wheat is imported to produce wheat flour, wheat mash, and wheat husk) and one or some of the types of products are used for manufacturing of domestic exports, the other are used for domestic sale (e.g. wheat mash and wheat husk are used for domestic sale; wheat flour is used for manufacturing exported instant noodles), then:

d.2.1) When calculating the value of the exports and total value of products obtained, the amount of raw materials/supplies bought inland must be removed (e.g. apart from wheat flour, other raw materials/supplies such as flavorings, seasonings, packages, etc. are bought inland);

d.2.2) The manufacturer must establish the norms of domestic raw materials/supplies used in an exported product as the basis for removing domestic raw materials/supplies from exported products. If the norm is suspected, the tax-refunding authority may request a specialized agency in charge of the commodities to cooperate with the local tax authority (which issues the TIN to the exporter) in carrying out an inspection at the manufacturer's premises.

dd) In case raw materials/supplies are imported for manufacturing of domestic exports and such products are exported by the deadline for paying tax, import duty on the quantity of raw materials/supplies proportional to the quantity of exported products shall not be paid.

6. In case temporarily imports, temporarily exports, goods imported under an entrustment contract with a foreign party and then re-exported, including imports that are re-exported to a free trade zone (and used therein or exported from the free trade zone to abroad, except for special economic zones, trade – industry zones, and other economic zones to which separate instructions of the Ministry of Finance apply), import duty/export duty that has been paid shall be refunded and import/export duty shall be exempt when he products are re-imported/re-exported (unless tax exemption is granted as prescribed in Clause 1 Article 103 of this Circular).

In case temporarily imported/exports have been actually re-exported/re-imported by the deadline for paying tax, import duty/export duty on the quantity of re-exported/re-imports shall be cancelled.

7. If exports has to be imported back to Vietnam, export duty that was paid shall be refunded and import duty shall be cancelled.

a) Refund of export duty and cancellation of import duty is only granted if goods are have not been used for manufacturing, processing, repair overseas, or used overseas;

b) If exports that are processed by an Vietnamese processor under a contract with a foreign party who is exempt from import duty on raw materials/supplies have to be imported back to Vietnam for repair, recycling, and then re-exported to abroad, the customs authority in charge of the initial processing contract must keep monitoring until recycled goods are completely exported.

Where recycled goods are not exported:

b.1) Tax shall be declared and paid if goods are sold domestically;

b.2) If goods have to be and are permitted to be destroyed in Vietnam, and the destruction is supervised by a customs authority, they are exempt from tax as if destructed waste and rejects.

c) In case of imports made of imported raw materials/supplies; goods temporarily imported for re-export (which are eligible for tax refund upon exportation) that must be imported back to Vietnam but are not recycled and re-exported:

c.1) Tax on the quantity of imported materials used for manufacturing the quantity of exported or re-exports that have to be imported back to Vietnam refunded or cancelled (in case tax is yet to be paid);

c.2) If tax has been refunded or cancelled by the customs authority, the taxpayer must return or pay such amount of tax to the customs authority.

d) If exports are imported back to Vietnam by the deadline for paying export duty, export duty on the quantity of imports shall be cancelled.

8. In case imports have to be re-exported to the foreign owners or re-exported to a third country or re-exported to a free trade zone (to be used therein or exported from the free trade zone to abroad, except for special economic zones, trade – industry zones, and other economic zones to which separate instructions of the Ministry of Finance apply), import duty on the quantity of goods that are actually re-exported shall be refunded and export duty shall be cancelled.

a) Conditions for refund of import duty that has been paid and cancellation of export duty:

a.1) Goods have not been used for manufacturing, processing, repair in Vietnam, or used in Vietnam;

a.2) If imports are not consistent with the contract, it is required to have a notice of goods analysis result provided by a competent agency or a written agreement to receive goods of the foreign goods owner. The taxpayer must declare and pay import duty on the quantity of goods sent by the foreign party to replace the quantity of goods re-exported;

a.3) Goods exported to a free trade zone (except for special economic zones, trade – industry zones, and other economic zones to which separate instructions of the Ministry of Finance apply) are used within the free trade zone or have been exported from the free trade zone to abroad.

b) With regard to imported alcohol, beer, tobacco, timber that are then re-exported, the customs authority shall inspect the entire shipment upon exportation to check the equivalence of exports and imports;

c) If imports are re-exported by deadline for paying import duty, then import duty on the quantity of re-exports shall be cancelled.

9. With regard to machinery, equipment, instruments, means of transported that are permitted to be temporarily imported for re-export (in case of leasing) to execute projects of construction, installation, manufacturing, import duty that was paid shall be refunded when they are re-exported from Vietnam or to a free trade zone (for use within the free trade zone or export from the free trade zone to abroad.

The amount of refunded import duty shall be determined on the basis of the remaining use value of machinery, equipment, instruments, means of transported when they are re-exported according to the period over which they are used and kept in Vietnam (from the registration date of the temporary import declaration to the registration date of the re-export declaration). Tax shall not be refunded if they are no longer usable. The taxpayer shall declare and take responsibility for the depreciation ratio of goods over the aforesaid period Vietnam as prescribed by relevant

regulations of law, which is the basis for calculating the remaining use value of goods, when requesting the customs authority to grant tax refund. The ratio of import duty refunded shall be proportional to the remaining use value of goods.

Example: Company X temporary import the brand new machine Y for construction and has paid VND 100 million of import duty. The machine is re-exported from Vietnam after it is used for 03 years. Company X declares the depreciation ratio of 40% for 03 years, the corresponding import duty refunded is 60% of the paid import duty: $60\% \times \text{VND } 100 \text{ million} = \text{VND } 60 \text{ million}$.

In case the imported machinery, equipment, instruments are not re-exported upon expiration of the temporary import period and are transferred to another entity in Vietnam, the transfer shall not be considered export, thus export duty shall not be refund and the buyer shall not pay import duty. When such goods are exported from Vietnam, the initial importer shall receive a refund of import duty as instructed in this Clause.

10. With regard to exported, imports sent by an overseas entity to another entity in Vietnam by post or international express mail and vice versa, if tax has been paid by the service provider but goods cannot be delivered to the consignee and have to be re-exported, re-imported, confiscated, or destroyed, then the paid tax shall be refunded as prescribed by law.

11. In case an entity whose goods are under the management of the customs commits customs offences and such goods are confiscated by a competent authority as exhibits, the paid export duty or import duty shall be refunded.

12. If export duty, import duty on certain goods has been paid and then tax exemption or tax refund is granted by a competent authority, paid tax shall be refunded.

13. In case exports or imports have to be destroyed after the customs declaration is registered because of some violation discovered by the customs, the customs authority shall issue a decision of cancellation of export duty or import duty (if any). Penalties for improper export, import of goods that lead to destructions of goods shall comply with applicable regulations of law. The customs authority where the customs declaration is registered must retain documents about destroyed goods, cooperate with relevant agencies in supervising the destruction in accordance with applicable regulations of law.

14. If the tax refund of an application is smaller than VND 50,000, the customs authority shall reject it and does not make the refund.

Article 115. Application for refund of paid import duty on goods that are still stored at the checkpoint, being supervised by the customs, and then re-exported to abroad

1. 01 original copy of the written request for refund of import duty shall be submitted, which specifies:

- a) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports for which customs procedures have been completed;
- b) The amount of import duty paid; the amount of import duty to be refunded;
- c) Number of payment document if made via a bank;
- d) Information about exports as prescribed in Article 53 of this Circular.

2. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 116. Application for refund of paid import/export duty on goods that are not actually exported/imported at all

1. 01 original copy of the written request for refund of paid import/export duty on goods that are not actually exported/imported, which specifies:

- a) The number of the declaration of exported/import goods on which tax is to be refunded;
- b) The amount of import/export duty paid; the amount of import/export duty to be refunded;
- c) Number of payment document if payment is made via a bank;
- d) Information about goods that are not exported or imported ad prescribed in this Circular.

2. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports as prescribed in Clause 1 Article 3 of this Circular.

Article 117. Application for refund of paid import/export duty on goods that are not completely exported/imported

1. 01 original copy of the written request for refund of paid import/export duty on goods that are not completely exported/imported, which specifies:

- a) The number of the declaration of exported/import goods on which tax is to be refunded; the additional declaration after customs clearance (if any) or the number of the decision on tax imposition (if any);
- b) The amount of import/export duty paid; the amount of import/export duty to be refunded;
- c) Payment document if payment is made via a bank;
- d) Information about exports prescribed in Article 53 of this Circular.

2. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 118. Application for refund of tax on imports to be delivered/sold to abroad via agents in Vietnam; imports to be sold to means of transport of foreign companies on international routes through Vietnam's ports and Vietnamese means of transport on international routes as prescribed by the Government

1. In common cases, necessary documents include:

- a) 01 original copy of the request for import duty refund, which specifies:
 - a.1) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imports on which tax is to be refunded;
 - a.2) The amount of import duty paid; the amount of import duty to be refunded;
 - a.3) Numbers of payment document if payment is made via a bank;

- a.4) Information about exports prescribed in Article 53 of this Circular.
- b) 01 photocopy of the VAT invoice;
- c) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

2. With regard to imports being drinks served on international flights, necessary documents include:

- a) The documents mentioned in Point a and Point c Clause 1 of this Article;
- b) A note of delivery of drinks to the international flight bearing the confirmation of the customs at the airport: 01 photocopy.

3. With regard to goods imported via a major trader e.g. oil, gas, etc. that may be sold to shipping companies for sale to foreign sea-going vessels, paid import duty shall be refunded after such goods are sold to the foreign ships. Necessary documents include:

- a) The documents mentioned in Clause 1 of this Article;
- b) A confirmation of the quantity, value of goods bought from the major importer that are supplied for foreign ships made by the shipping company, enclosed with a list of payment documents: 01 original copy. The shipping company is legally responsible for such confirmation.

Article 119. Application for refund of import duty on goods imported for manufacturing products meant to be exported to abroad or to a free trade zone and have been actually used in the free trade zone or exported to abroad

1. In case an entity imports raw materials/supplies for manufacturing of domestic exports or hires domestic processors (including those in free trade zones), overseas processors, or cooperate in manufacturing of domestic exports and receive products for export, necessary documents include:

a) 01 original copy of the written request for refund of tax on raw materials/supplies imported for manufacturing of domestic exports, which specifies:

a.1) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

a.2) The amount of import duty paid; the amount of import duty to be refunded;

a.3) Number of payment document if payment is made via a bank;

a.4) Information about exports prescribed in Article 53 of this Circular.

b) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

2. In case an entity imports raw materials/supplies to manufacture goods for sale in Vietnam, but then uses them to manufacture products for export which are then actually exported within 02 years from the registration date of the customs declaration of imported raw materials/supplies:

The application for tax refund is similar to that prescribed in Clause 1 of this Article.

3. In case the processor imports raw materials/supplies (other than finished products) itself to perform a processing contract with a foreign entity without being required by such foreign entity:

The application for tax refund is similar to that prescribed in Clause 1 of this Article.

4. In case an entity imports raw materials/supplies for manufacturing certain products and then uses such products to process goods for export under a processing contract with a foreign party, necessary documents include:

a) 01 original copy of the written request for refund of tax on raw materials/supplies imported for manufacturing of domestic exports, which specifies:

a.1) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

a.2) The amount of import duty paid; the amount of import duty to be refunded;

a.3) The practical quantity of products that are manufactured and used by the importer to process products;

a.4) Number of payment document if payment is made via a bank;

a.5) Information about exports prescribed in Article 53 of this Circular.

b) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

5. In case an entity imports raw materials/supplies to manufacture products that are sold to another entity for manufacturing, processing products for export and such products have been exported, necessary documents include:

a) 01 original copy of the written request for refund of tax on raw materials/supplies imported for manufacturing of domestic exports, which specifies:

a.1) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

a.2) The amount of import duty paid; the amount of import duty to be refunded;

a.3) Quantity of goods sold;

a.4) Number of payment document if payment is made via a bank;

a.5) Information about exports prescribed in Article 53 of this Circular.

b) 01 photocopy of the VAT invoice between two entities;

c) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

6. In case an entity imports raw materials/supplies to manufacture products that are sold to another entity for export, and such products have been exported to abroad by the latter (the exporter), necessary documents include:

a) 01 original copy of the written request for refund of tax on raw materials/supplies imported for manufacturing of domestic exports, which specifies:

a.1) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

a.2) The amount of import duty paid; the amount of import duty to be refunded;

a.3) Quantity of goods sold to the exporter;

a.4) Number of payment document if payment is made via a bank;

a.5) Information about exports prescribed in Article 53 of this Circular.

b) 01 photocopy of the VAT invoice issued by the manufacturer to the exporter;

c) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

7. In case an entity imports raw materials/supplies to manufacture products that are sold to a foreign trader who requires that goods be delivered to another entity in Vietnam for manufacturing, processing products for export, necessary documents include:

a) 01 original copy of the written request for refund of tax on raw materials/supplies imported for manufacturing of domestic exports, which specifies:

a.1) The number of declaration of imports used for manufacture goods that are sold to the foreign trader which is consistent with the categories and quantity of exports on the declaration of goods exported to the entity in Vietnam; goods names, line numbers, quantity on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the customs declaration of goods exported to the entity in Vietnam; number of the contract related to the exports or imports on which tax is to be refunded;

a.2) The amount of import duty paid; the amount of import duty to be refunded;

a.3) Number of payment document if payment is made via a bank;

b) The commercial invoice issued by the exporter;

c) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

8. In case raw materials/supplies are imported for manufacturing goods for export and such goods have been exported to abroad but are still kept at the exporter's overseas warehouse or in an overseas bonded warehouse or overseas transshipment port, necessary documents include:

a) 01 original copy of the written request for refund of tax on raw materials/supplies imported for manufacturing of domestic exports, which specifies:

a.1) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

a.2) The amount of import duty paid; the amount of import duty to be refunded;

a.3) Information about exports prescribed in Article 53 of this Circular.

b) The declaration of imports issued by the customs of the importing country which shows that the importer is the overseas warehouse of the exporter or goods are sent to an overseas bonded warehouse or overseas transshipment port: 01 photocopy;

c) A note of goods dispatch or documents proving goods are transshipped: 01 photocopy enclosed with the original for comparison;

d) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

9. With regard to raw materials/supplies imported to manufacture goods for export to free trade zones:

The application for tax refund or tax cancellation shall comply with the instructions in Clauses 1, 2, 3, 4, 5, 6, of this Article. The written request for tax refund must specify that goods are actually used in the free trade zone or have been exported from the free trade zone to abroad.

Article 120. Application for refund of tax in goods temporarily imported, goods temporarily exported, goods temporarily imported under an entrustment contract with the foreign party and then re-exported (except for goods temporarily imported or temporarily exported to participate in a fair, exhibition, product introduction; machinery, equipment, instruments temporarily imported or temporarily exported to serve a convention, seminar, scientific research, sports competition, art performance, medical examination and treatment ... that are eligible for tax exemption)

1. 01 original copy of the written request for refund of import/export duty on goods temporarily imported for re-export, goods temporarily exported for re-import, or goods temporarily imported under an entrustment contract with a foreign party and then re-exported, which specifies:

a) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the contract related to the imported or exports on which tax is to be refunded;

b) The amount of import/export duty paid; the amount of import/export duty to be refunded;

c) Number of payment document if payment is made via a bank;

d) Information about exported tax prescribed in Article 53 of this Circular.

2. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 121. Application for refund of tax on exports that have to be imported back to Vietnam

1. 01 original copy of the written request for refund of tax on exports that have to be re-imported to Vietnam, which specifies:

a) The reasons for tax refund.

a.1) If goods have to be re-imported because the foreign client refuses to receive goods or there is no recipient as informed by the shipping company, it is required to have the foreign client's notification of or agreement on the return of goods or the shipping company's notification that there is no recipient, which specifies the reasons, quantity, categories, etc. of goods being returned (if goods are returned by the client) as prescribed in Article 47 of Decree No. 08/2015/ND-CP: 01 photocopy;

a.2) In case of a force majeure event or the taxpayer finds that goods are incorrect and re-imports them, the aforesaid document is not required. However, the reasons for re-import must be specified.

b) The number of the declaration of exports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of imports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

c) The amount of export duty paid; the amount of export duty to be refunded;

d) Documents proving that goods have not been used for manufacturing, processing, repair, or use overseas;

dd) Number of payment document if payment is made via a bank;

e) Information about exports prescribed in Article 53 of this Circular.

2. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 122. Application for refund of import duty on imports that have to be re-exported to the foreign goods owners, re-exported to a third country, or re-exported to a free trade zone

1. 01 original copy of the written request for refund of import duty on imports that have to be re-exported to the foreign goods owners, re-exported to a third country, or re-exported to a free trade zone, which specifies:

a) The reasons for tax refund;

b) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

c) The amount of import duty paid; the amount of import duty to be refunded;

d) Number of payment document if payment is made via a bank;

dd) Information about exports prescribed in Article 53 of this Circular.

2. 01 photocopy of the VAT invoice or sale invoice (in case goods are exported to a free trade zone); documents proving that export goods were previously imported (if the importer is different from the exporter);

3. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 123. Application for refund of tax on machinery, equipment, instruments, means of transported that are permitted to be temporarily imported for re-export to execute projects of construction, installation, manufacturing

1. 01 original copy of the request for tax refund, which specifies:

a) The number of the declaration of imports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration); number of the declaration of exports (if any); number of the contract related to the imported or exports on which tax is to be refunded;

b) Paid import duty; import duty to be refunded;

c) The period over which goods are used and kept in Vietnam; ratio of depreciation and value distribution;

d) Goods are not leased or lent;

dd) Number of payment document if payment is made via a bank;

e) Information about exports prescribed in Article 53 of this Circular.

2. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 124. Application for refund of tax on temporarily imported machinery, equipment, instruments that are not re-exported upon expiration of the temporary import period and instead transferred to another entity in Vietnam (the transferee), then exported from Vietnam by the transferee

1. The documents mentioned in Clause 1 Article 123 of this Circular.

2. 01 photocopy of VAT invoices or sale invoices of notes of goods dispatch given by the importer to the transferee.

3. In case of physical customs declaration, 01 original copy of the declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular must be submitted.

Article 125. Application for refund of tax on exported, imports sent by an overseas entity to another entity in Vietnam by post or international express mail and vice versa where tax has been paid by the service provider but goods cannot be delivered to the consignee and have to be re-exported, re-imported, confiscated, or destroyed

1. 01 original copy of the request for tax refund, which specifies:

- a) The number of the declaration of imported, exports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration);
 - b) The amount of import, export duty paid; the amount of import export duty to be refunded;
2. 01 photocopy of the document proving goods cannot be delivered to the consignee.
 3. 01 photocopy of the decision on confiscation or destruction of goods issued by a competent authority.
 4. In case of physical customs declaration, 01 original copy of the declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular shall be submitted.

Article 126. Application for refund of import duty, export duty, and other taxes (if any) on exports or imports being supervised by the customs and are expropriated by a competent authority because of customs offenses

1. 01 original copy of the request for tax refund, which specifies:
 - a) The number of the declaration of imported, exports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration);
 - b) The amount of import/export duty paid; the amount of import/export duty to be refunded;
 - c) Number of payment documents if payment is made via a bank;
2. 01 photocopy of the violation record.
3. 01 photocopy of the decision on expropriation of goods issued by a competent authority.
4. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 127. Application for refund of tax on goods that are granted tax exemption under a decision of a competent authority

1. 01 original copy of the written request for refund of tax on goods that are granted tax exemption under a decision of a competent authority, which specifies:
 - a) The number of the declaration of imported, exports on which tax is to be refunded; goods names, line numbers, quantity of goods on the customs declaration (in case of refund of part of the tax on the customs declaration);
 - b) The amount of import/export duty paid; the amount of import/export duty to be refunded;
 - c) Number of payment document if payment is made via a bank;
2. 01 photocopy of the decision on tax exemption issued by a competent authority.
3. In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 128. Application for tax cancellation

1. If goods are eligible for tax refund and exported or imported by the deadline for paying tax and/or tax is yet to be paid, the application for tax cancellation in each case is similar to the application for tax refund.
2. If goods is eligible for cancellation of export duty/import duty, the application for tax cancellation of export duty/import duty is similar to the application for refund of export duty/import duty.
3. If it is determined that goods are made entirely of imported materials which are not subject to export duty, the application for cancellation of export duty consists of:
 - a) 01 original copy of the written request for cancellation of export duty if goods are made entirely of imported materials, which specifies:
 - a.1) The number of the declaration of exports on which tax is to be cancelled; goods names, line numbers, quantity of goods on the customs declaration (in case of cancellation of part of the tax on the customs declaration); number of the declaration of imports (if any); number of the contract related to the exports on which tax is to be cancelled;
 - a.2) Quantity of imported raw materials/supplies used for manufacturing, processing goods for export;
 - a.3) The amount of export duty to be cancelled;
 - a.4) Number of payment document if payment is made via a bank.
 - b) 01 photocopy of description of the manufacturing process which shows that goods are made entirely of imported materials:
 - c) 01 photocopy of the VAT invoice, proof of payment between the importer and exporter (in case the importer sells goods for another enterprise to export instead of exporting goods itself);
 - d) In case of physical customs declaration, the declarant shall must submit the original declaration of exports or imports that are granted customs clearance as prescribed in Clause 1 Article 3 of this Circular.

Article 129. Procedures for submitting, receiving, and processing applications for tax refund and applications for tax cancellation

1. Applications for tax refund and applications for tax cancellation shall be submitted and received in accordance with Article 59 of the Law on Tax administration.
2. Time limit for submitting applications for tax refund and applications for tax cancellation (including the cases in which export duty, import duty is 0%):
 - a) The taxpayer shall decide the time for submitting the application for tax refund if taxes have been fully paid;
 - b) Time limit for submitting applications for tax cancellation:
 - b.1) Application for import duty cancellation:
 - b.1.1) With regard to goods imported for manufacturing of domestic exports: Within 90 days from the end of the fiscal year, the taxpayer must submit the application for import duty cancellation for the declarations of exports made during the fiscal year to the customs authority.

The taxpayer may decide whether to submit several applications for import duty cancellation or only one application for import duty cancellation together with the statement mentioned in Article 60 of this Circular as long as they are submitted by the said deadline;

b.1.2) In other cases: The application for import duty cancellation must be submitted within 60 days from the registration date of the latest declaration of exports.

b.2) Application for export duty cancellation:

The application for export duty cancellation must be submitted within 60 days from the registration date of the latest declaration of imports.

c) Any entity that fails to submit the application for tax cancellation is not submitted by the said deadline. The collection of tax, late payment interest, and tax enforcement shall comply with regulations of law on taxation;

d) Tax settlement in case goods are not exported by deadline for paying tax:

d.1) The taxpayer may delay declaring and paying VAT on the quantity of raw materials/supplies in imported for manufacturing of domestic exports that are in stock, unused, or products derived therefrom are yet to be exported on the basis of the inspection result mentioned in Article 59 of this Circular.

If VAT is paid before the effective date of this Circular, the taxpayer shall receive a refund of VAT as instructed in Article 49 of this Circular when goods derived from imported raw materials/supplies are exported;

d.2) With regard to goods temporarily imported for re-export: the taxpayer must declare all taxes and late payment interest (if any) from the deadline for paying tax.

If goods are repurposed or sold domestically instead of being re-exported, tax shall be declared and paid in accordance with Article 21 of this Circular.

dd) With regard to raw materials/supplies imported for manufacturing of domestic exports, goods temporarily imported for re-export, the 275-day time limit shall be applied, tax enforcement shall be delayed if the application for tax cancellation has been submitted and all of the following conditions are satisfied:

dd.1) With regard to raw materials/supplies imported for manufacturing of domestic exports:

dd.1.1) All of the imported raw materials/supplies are used for manufacture of goods for export, such products are already exported by or after the end of the 275 day period (in case of permitted tax deferral) materials, and import duty on excess raw materials/supplies (if any) has been fully paid by or after the end of the 275 day period (in case of permitted tax deferral).

dd.1.2) The taxpayer only owes tax on raw materials/supplies imported for manufacture of goods for export pending issuance of a decision on tax cancellation by the customs authority.

dd.2) With regard to goods temporarily imported for re-export:

dd.2.1) Goods have been partially or completely exported and tax on the quantity of goods that are not re-exported by deadline for paying tax has been fully paid;

dd.2.2) The taxpayer only owes tax on re-exports pending issuance of a decision on tax cancellation by the customs authority.

dd.3) The taxpayer has submitted a satisfactory application for tax cancellation by the deadline mentioned in Point b Clause 2 of this Article to the customs authority.

3. The Sub-department of Customs shall receive, process applications for tax cancellation, and impose administrative penalties (if any).

4. Applications for tax refund/tax cancellation are classified into applications subject to inspection before tax refund/tax cancellation and applications eligible for tax refund/tax cancellation before inspection.

5. An application is eligible for tax refund/tax cancellation before inspection if the taxpayer satisfies all of the following conditions:

a) The taxpayer has engaged in export and import for at least 365 days up to the registration date of the customs declaration. Over the last 365 days from the registration date of the customs declaration, the customs authority determines that:

a.1) The taxpayer has not incurred penalties imposed by the customs for smuggling or illegal transport of goods across the border;

a.2) The taxpayer has not incurred penalties imposed by the customs for tax evasion or tax fraud;

a.3) The taxpayer does not incur more than two penalties for other customs offenses (including understatement of tax payable or overstatement of tax exemption, refund, reduction, cancellation) that result in a fine beyond the competence of the Director of the Sub-department of Customs according to the Law on Actions against administrative violations;

b) The taxpayer does not owe overdue tax, late payment interest, or fine when the customs declaration is registered;

c) Payment is made via a bank (the name of the bank and account must be specified in the request for tax refund).

d) Not in the following cases:

d.1) The application for tax refund is subject to inspection before refund according to regulations of law on tax administration;

d.2) Imports subject to excise tax according to the Law on special excise duty;

d.3) Exports or imports are eligible for tax refund in Clauses 4, 5, 6, 7, 8, 9 Article 114 of this Circular;

d.4) The importer that submits the application for refund/cancellation is not the exporter;

d.5) The application for refund/cancellation is submitted by an enterprise that has been established within the last 25 months from the submission date;

d.6) An application for refund of interest on late payment of VAT prescribed in Point d.1 Clause 2 of this Article.

6. An application is subject to inspection before tax refund/tax cancellation if the taxpayer is not in the cases of tax refund/tax cancellation before inspection mentioned in Clause 5 of this Article.

Inspections shall be carried out at the taxpayer's premises as prescribed in Article 130 of this Circular.

If the inspection result shows that the taxpayer's declaration is accurate, the customs authority shall issue a decision on tax refund/tax cancellation within 30 days from the day on which the satisfactory application is received.

7. When processing application for tax refund and applications for tax cancellation eligible for tax refund/tax cancellation before inspection, the customs authority shall:

a) Delay carrying out an inspection at the taxpayer's premises;

b) Examine the application, check the consistency and legitimacy of the documents, the amount of tax to be refunded and tax on the corresponding declaration on the tax accounting system of the customs, check the customs dossier and information about actual export, import of goods according to this Circular, and perform the following tasks:

b.1) If the taxpayer's declaration is accurate, the customs authority shall issue a decision on tax refund (form No. 11/QDHT/TXNK in Appendix VI enclosed herewith) or a decision on tax cancellation (form No. 12/QDKTT/TXNK in Appendix VI enclosed herewith) within 6 working days from the day on which the satisfactory application is received;

b.2) If the application is not eligible for tax refund/tax cancellation, the customs authority shall provide explanation for the taxpayer within 05 working days from the day on which the satisfactory application is received;

b.3) If there is sufficient basis for determining that the taxpayer's declaration is not accurate or the basis for tax refund is not ample, the customs authority shall notify the taxpayer of the application being subject to inspection before tax refund/tax cancellation within 06 working days from the day on which the application is received;

b.4) After a decision on tax refund or tax cancellation is issued, the customs authority shall settle the overpaid tax, late payment interest, and fines in accordance with Article 132 of this Circular. If the inspection carried out after tax refund/tax cancellation reveals that the taxpayer is not eligible for tax refund/tax cancellation, the customs authority shall revoke the decision on tax refund/tax cancellation, impose tax, and take appropriate actions.

If the document inspection reveals that temporarily imports are not re-exported or imported raw materials/supplies are not used for manufacturing, regulations in Article 21 of this Circular shall apply.

8. The time limit for inspection after tax refund/tax cancellation shall comply with the risk management principles in section 1 Chapter II of this Circular within 10 years from the day on which the decision on tax refund/tax cancellation is issued.

Inspection after tax refund shall be carried out at the taxpayer's premises as prescribed in Article 130 of this Circular.

9. When processing an application for tax refund, apart from the regulations in Clauses 4, 5, 6, 7, 8 of this Article, the customs authority shall compare the customs dossier and the application for tax refund with information about actual export, import of goods on the e-customs system as prescribed in this Circular.

10. After the said deadline, if the late issuance of the decision on tax refund/tax cancellation is on account of the customs authority, the customs authority shall pay an interest on the period from

the intended issuance date of the decision on tax refund to the actual issuance date of the decision on tax refund in addition to the refund of tax.

11. With regard to goods eligible for tax refund according to Article 114 of this Circular or exempt from import duty on goods serving execution of a processing contract, if the original copy of the customs declaration which is kept by the declarant is not submitted while following tax refund/tax cancellation procedures and the taxpayer is permitted by the customs authority to use a certified true copy of the declaration kept by the customs authority, the following procedures shall be followed:

a) With regard to goods imported and exported at the same Sub-department of Customs (except for those eligible for tax refund prescribed in Clause 5, Clause 7, Clause 8 Article 114 of this Circular and Point b of this Clause):

a.1) The taxpayer shall make a report on the loss of the declaration and a request for permission for the use of a certified true copy of the declaration kept by the customs authority. The report must be enclosed with documents proving the loss of the declaration;

a.2) In consideration of the taxpayer' request, the Sub-department of Customs where customs procedures are followed shall perform the tasks below:

a.2.1) Within 05 working days from the receipt of the taxpayer's request, the customs authority shall:

a.2.1.1) Examine the documents submitted;

a.2.1.2) Make a certified true copy of the declaration kept by the customs authority if the report is determined to be true. Only 01 certified true copy shall be made for a declaration, and a note must be written on the original copy of the declaration kept by the customs authority in order to avoid making multiple copies. The note is "tờ khai đã được sao y bản chính 01 bản ngày...tháng...năm" ("01 certified true copy made on ...")

a.2.1.3) Notify every Customs Department of the loss of the declaration kept by the taxpayer and the use for certified true copy of the declaration; that the original declaration kept by the taxpayer is no longer valid nationwide;

a.2.2) According to the application for tax refund or tax cancellation, the certified true copy of the declaration kept by the customs authority, the tax-refunding customs authority shall compare with data on the accounting system of the customs and other information sources (if any), carry out an inspection, and then grant tax refund/tax cancellation if the inspection result shows that goods have been actually exported and tax refund/tax cancellation has not been granted to the said declaration;

a.2.3) Take actions against violations committed.

b) In other cases:

b.1) The taxpayer shall make a report on the loss of the declaration and request permission for the use of a certified true copy of the declaration kept by the customs authority. The report must be enclosed with documents proving the loss of the declaration;

b.2) In consideration of the taxpayer' request, the customs authority shall:

b.2.1) Request Customs Departments to send confirmation that tax refund/tax cancellation has not been granted for the declaration that is lost and request them not to grant tax refund/tax cancellation to the original copy of the declaration that is lost.

The Customs Departments shall check the tax accounting system of the customs and other information sources within 05 working days from the receipt of the request. If the result shows that tax refund/tax cancellation has not been granted to the lost declaration, the Customs Department shall send a confirmation to the customs authority where customs procedures are followed and take responsibility for such confirmation, and shall not grant tax refund/tax cancellation to the lost declaration;

b.2.2) After receiving all confirmations from Customs Departments, the customs authority shall:

b.2.2.1) Examine the documents submitted;

b.2.2.2) Make a certified true copy of the declaration kept by the customs authority if the report is determined to be true. Only 01 certified true copy shall be made for a declaration, and a note must be written on the original copy of the declaration kept by the customs authority in order to avoid making multiple copies. The note is “tờ khai đã được sao y bản chính 01 bản ngày...tháng...năm” (“01 certified true copy made on ...”)

b.2.2.3) Notify every Customs Department of the loss of the declaration kept by the taxpayer and the use for certified true copy of the declaration;

b.2.3) According to the request for use of certified true copy of the declaration, the customs authority that considers granting tax refund/tax cancellation shall compare information on the application for tax refund/tax cancellation and certified true copy of the declaration with information on the tax accounting system and other information sources; carry out an inspection, and grant tax refund/tax cancellation if the inspection result shows that goods have been exported and tax refund/tax cancellation has not been granted to the said declaration.

b.2.4) Take actions against violations committed.

12. The customs authority shall issue a decision on cancellation of import duty on re-imports that were previously exported, cancellation of export duty on goods re-exported or exported to a third country or a free trade zone that were previously imported if the declarant has submitted a satisfactory application for tax cancellation as instructed in Article 121 or Article 122 of this Circular (in case of cancellation of export duty on goods re-exported or exported to a third country or to a free trade zone, the customs authority shall not require the taxpayer to provide documents, information about exports as prescribed in Article 53 of this Circular) and there is sufficient basis for the customs authority to determine that imports were previously exported or exports were previously imported.

The customs authority shall consider granting tax cancellation within the time limit for customs procedures prescribed in Article 23 of the Law on Customs.

13. The Director of the Sub-department of Customs where the customs declaration is registered shall decide the grant of tax refund/tax cancellation in accordance with this Circular.

Article 130. Inspecting the application for tax refund/tax cancellation at the taxpayer's premises

1. Clauses 2, 3, 4, 5, 6, Article 59 and Clause 5 Article 60 of this Circular shall apply to goods imported for manufacture of goods for export.

2. In other cases:

a) Procedures are similar to those in Clauses 3, 4, 5, 6 Article 59 of this Circular;

b) Inspection contents:

b.1) The customs dossier, application for tax refund/tax cancellation, accounting records, accounting books; inventory logbooks, and other documents related to the exports or imports shall be inspected;

b.2) If there is not sufficient basis for the customs authority to decide tax refund/tax cancellation after inspecting the documents mentioned in Point b.1 of this Clause, the customs authority shall:

b.2.1) Inspect the inventory;

b.2.2) Inspect the quantity of products that are yet to be exported.

Article 131. Update of information about tax refund and tax cancellation

1. According to the decision on tax refund/tax cancellation, the customs authority shall provide the refund and update information about the tax refund on the e-customs system. In case of physical customs declaration, apart from updating tax refund information on the e-customs system, the customs authority must provide the refund and append a seal on the customs declaration submitted by the taxpayer saying “Hoàn thuế (không thu thuế)... đồng, theo Quyết định số ... ngày ... tháng ... năm ... của ...” (“ VND ... refunded under Decision No. ... dated ... of ...”). The seal template is provided in form No. 18/MDHT/TXNK in Appendix VI enclosed herewith and return the original customs declaration to the taxpayer.

The General Department of Customs shall develop a database system for management of information about refund and cancellation of tax on exports or imports.

2. In case a paper declaration must be enclosed with the application for tax refund and is used for multiple times of tax refund/tax cancellation, the customs authority shall:

a) Keep a log of tax refund/tax cancellation, take note on the customs declaration;

b) When granting tax refund/tax cancellation, the customs authority must specify the amount of tax refunded/cancelled each time and append the “tax refunded/tax cancelled” seal on the log;

c) Append the “tax refunded/tax cancelled” seal on the customs declaration kept by the taxpayer at the last time of tax refund/cancellation;

d) Make a copy of the declaration on which tax has been refunded or cancelled, enclose it with the application for tax refund/tax cancellation, and return the customs declaration to the taxpayer;

dd) The total of import duty, exported refunded/cancelled must correspond to the quantity of goods actually exported/imported.

Article 132. Settlement of excess tax, late payment interest, or fine after a decision on refund of overpaid tax, late payment interest, or fine is issued

1. If refund of overpaid tax, late payment interest, fines is extracted from a deposit account, the customs authority must check the Concentrated Accounting System and follow the steps below:

a) If the taxpayer no longer owes tax, late payment interest, or fine, the overpaid amount shall be refunded to the taxpayer as prescribed;

b) If the taxpayer has to enclose a paper declaration with the application for tax refund, when offsetting the overpaid amount against the tax, late payment interest, fines incurred by the taxpayer afterwards, the customs authority must specify the amount of offset tax, number and date of the refund decision and the offsetting decision, numbers and dates of the corresponding customs declarations on the original copy of the decision on tax refund and original copies of customs declarations that are kept by the taxpayer and the customs authority (form No. 18/MDHT/TXNK in Appendix VI enclosed herewith);

c) If the taxpayer still owes outstanding tax, late payment interest, fine of shipments with the same import purpose which must be paid to the deposit account, the customs authority shall offset the overpaid amount against the outstanding amount;

d) If the taxpayer still owes outstanding tax, late payment interest, fine of shipments with different import purposes, the customs authority shall make a notice of payment to state budget or to the deposit account in order to pay the outstanding amounts on behalf of the taxpayer;

dd) If the overpaid amount is not completely offset, the customs authority shall return the remaining amount after offsetting to the taxpayer;

e) If the taxpayer wishes to offset such remaining amount against the tax on the next export or import instead of receiving it, the customs authority shall offset the amounts in accordance with instructions in Point c and Point d of this Clause;

g) When refunding or offsetting the remaining amount against the tax, late payment interest, fine incurred afterwards, the customs authority shall update the decision on tax refund, corresponding customs declarations, proof of tax payment on the Concentrated Accounting System

2. In case the refund of overpaid tax, late payment interest, fines is covered by state budget:

a) If the taxpayer does not owe outstanding tax, late payment interest, or fines and does not wish to offset the overpaid amount against the amount payable afterwards, the customs authority shall send a refund order together with the decision on tax refund to the State Treasury. If the customs authority has offset part of the same tax or among the taxes in the same administrative division, the refund order must specify the remaining amount to be refunded. According to the decision on tax refund issued by the customs authority, the State Treasury shall provide the refund to the taxpayer;

b) If the taxpayer still owes outstanding tax, late payment interest, fines of other shipments and wishes to offset the amount refunded against the amount payable, the taxpayer must complete form No. C1-05/NS enclosed with Circular No. 08/2013/TT-BTC dated January 10, 2013 of the Ministry of Finance on guidelines for Treasury and Budget Management Information System, specify the amount being offset against, and send it to the customs authority for consideration. After the customs authority has carried out an inspection and determined that the amounts offset are of the same tax or of different taxes incurred in the same administrative division, the customs authority shall send a refund order together with the decision on refund of overpaid tax, late payment interest, fine, and form No. C1-05/NS to the State Treasury or the commercial bank where tax is refunded.

3. If the customs authority finds that the taxpayer still owes other outstanding tax, late payment interest, or fines but does not wish to offset the amount to be refunded against the amount payable, the customs authority shall suspend the refund and request the taxpayer to fulfill their liabilities or to make a request for offsetting. If the taxpayer fails to fulfill their liabilities (or fails to make a request for offsetting) by the deadline notified by the customs authority, the customs authority shall complete and send form No. C1-05/NS enclosed with Circular No. 08/2013/TT-BTC to the State Treasury and notify the taxpayer.

4. In case of overpayment or incorrect payment:

a) In case the taxpayer makes incorrect payments during the fiscal year before the deadline for adjusting the state budget statement and has not made a declaration with the tax authority (in case of overpayment or incorrect payment of VAT), if the taxpayer still owes outstanding tax, late payment interest and wishes to offset the amount to be refunded against the amount payable, the taxpayer shall complete form No. C1-07/NS enclosed with 759/QD-BTC dated April 16, 2013 of the Ministry of Finance;

b) If the taxpayer no longer owes tax and/or late payment interest and wishes to receive a refund of the overpaid or incorrectly paid amount:

b.1) The customs authority shall issue a decision on refund of overpaid tax, late payment interest, fines (form No. 11/QDHT/TXNK in Appendix VI enclosed herewith, complete form No. C1-04/NS enclosed with Decision No. 759/QD-BTC of the Ministry of Finance (including the copies sent to relevant entities as prescribed in Circular No. 128/2008/TT-BTC and 01 copy sent to the tax authority after the State Treasury certifies the tax refund), and send it to the State Treasury that collected the amount. State Treasury shall make the refund and certify that tax has been refunded on form no. C1-04/NS.

b.2) The customs authority that issues the decision on settlement of overpaid or incorrectly paid VAT upon importation shall send 01 copy of the decision on tax refund; the State Treasury shall send 01 copy of form No. C1-04/NS which certifies the refund of overpaid or incorrectly paid VAT on imports to the supervisory Department of Taxation in order to recover the amount of VAT that was offset or refunded (if any);

b.3) The taxpayer shall adjust the VAT refunded by the customs authority but then offset or refunded by the tax authority.

5. The refund shall be made as follows:

a) In case of tax offsetting, the customs authority shall check the Concentrated Accounting System and follow the steps below:

a.1) If the taxpayer no longer owes tax, late payment interest, or fine, the overpaid amount shall be refunded to the taxpayer as prescribed;

a.2) When offsetting the overpaid amount against the tax, late payment interest, fine incurred by the taxpayer afterwards, the customs authority shall update the declaration on the Concentrated Accounting System.

b) If the State Treasury that makes the refund tax also the State Treasury that collected tax, the refund shall be made in accordance with Point a Clause 2 of this Article. State budget revenues shall be accounted for according to the order of the customs authority; the excess tax, late payment interest, fine that remains shall be returned to the taxpayer;

c) If the State Treasury that makes the refund is different from the State Treasury that collected tax, the refunding State Treasury shall record the refund of tax in accordance with Clause 1 of this Article and transfer the refunded amount together with the collection order to the State Treasury that collected tax.

After tax is refunded, the State Treasury shall send a copy of the tax refund document to the customs authority that issued the decision on refund.

Section 5. Late payment interest, tax payment in instalments, tax deferral; cancellation of tax and fines

Article 133. Late payment interest

1. Late payment interest shall be charged in the following cases:

a) Tax is paid behind the initial deadline, extended deadline, deadline written in the notification, decision on penalties for tax offenses issued by the customs authority, and tax decision issued by a competent authorities (hereinafter referred to as “deadline for paying tax”);

b) Tax is underpaid because of incorrect statement of tax payable, exemption, reduction, refund of tax;

c) Tax is paid by instalments as prescribed in Article 134 of this Circular;

d) Goods are declared to be eligible for tax exemption, preferential tax rates, tax rates within tariff-rate quota, but the inspection result reveals that they are not.

2. The organization that collects tax (hereinafter referred to as “tax collector”) fails to transfer the collected tax to state budget on schedule shall pay late payment interest for the period from the deadline for transferring money to state budget to the day preceding the day on which money is transferred.

3. The guarantor shall pay late payment interest if the taxpayer fails to fully pay tax to state budget by the end of the guarantee period.

4. Determination of late payment interest rate:

a) The late payment interest rate is 0.05% per day on the amount payable;

b) The late payment period begins from the day succeeding the deadline for paying tax and ends on the day succeeding the day on which tax is paid by the taxpayer, tax collector, or guarantor to state budget;

c) If the tax arrears is found from January 01, 2015, whether by inspectors or taxpayers themselves, late payment interest rate shall be 0.05% per day.

5. The taxpayer or tax collector shall determine the late payment interest according to Clause 4 of this Article and pay it to state budget.

If the taxpayer, tax collector, or guarantor fails to determine the interest or fails to determine the correct interest, the customs authority to which tax is paid, the tax collector, or the guarantor shall determine the late payment interest and notify the taxpayer, tax collector, or guarantor

6. If the taxpayer, tax collector, or guarantor fails to pay tax and late payment interest within 30 days from the deadline for paying tax, the customs authority shall notify the taxpayer, tax

collector, or guarantor of the amount of tax and late payment interest (form No. 19/TB-TTN-TCN1/TXNK and 20/TB-TTN-TCN2/TXNK in Appendix VI enclosed herewith)

7. The taxpayer is not required to late payment interest in case imported raw materials/supplies that are meant to manufacture goods for export are re-exported; late payment interest shall not be charged on tax arrears over the tax deferral period.

8. In the case of late payment of tax prescribed in Clause 4 Article 5 of the Law No. 71/2014/QH13 and Clause 7 Article 5 of Decree No. 12/2015/ND-CP, tax shall not be enforced and late payment interest shall not be charged for the period over which payment is delayed by state budget. The tax arrears exempt from late payment interest must not exceed the amount that is yet to be paid by state budget.

Article 134. Paying tax debt in instalments

1. If all of the conditions in Clause 1 and Clause 2 Article 39 of the Decree No. 83/2013/ND-CP are satisfied, tax debt may be paid in instalments for up to 12 months from the beginning date of the tax enforcement period. The taxpayer shall register and make a commitment to pay debt tax by instalments as follows:

a) Tax debt that is exceeding VND 500 million but not exceeding VND 1 billion shall be paid within 03 months;

b) Tax debt that is exceeding VND 1 billion but not exceeding VND 2 billion shall be paid within 06 months;

c) Tax debt that is exceeding VND 2 billion shall be paid within 12 months. The taxpayer that fails to pay tax debt as committed is no longer permitted to pay tax debt in instalments. In this case, the guarantor shall pay tax debt and late payment interest on behalf of the taxpayer as prescribed in Article 39 of the Decree No. 83/2013/ND-CP, which is amended in Clause 9 Article 5 of Decree No. 12/2015/ND-CP.

2. Application includes:

a) A written request for permission to pay tax debt in instalments sent by the taxpayer to a competent customs authority, which provides explanation for not paying tax in a lump sum and is enclosed with a registration form: 01 original copy;

b) The customs declaration that has the tax debt; the customs authority's notification of the tax debt (if any): 01 photocopy.

In case of electronic customs procedures or paying tax debts in instalment at the Sub-department of Customs where the customs declaration is registered, this document may be omitted;

c) A letter of guarantee by a credit institution for the tax debt being paid in instalments as prescribed in Article 43 of this Circular: 01 original copy.

3. Entitlements to permit payment of tax debt by instalments:

a) If the tax debt to be paid in instalments is incurred at one Sub-department of Customs, the case shall be decided by its Director;

b) If the tax debt to be paid in instalments is incurred at multiple Sub-department of Customs under the management of the same Customs Department, the case shall be decided by the Director of such Customs Department;

c) If the tax debt to be paid in instalments is incurred at multiple Customs Departments, the case shall be decided by the Director of the General Department of Customs.

4. Time limit:

a) If the application is satisfactory, within 05 working days, the customs authority shall issue a decision to whether permit or not permit the payment of tax debt in instalments;

b) If the application is not satisfactory, within 03 working days from its receipt, the customs authority shall request the taxpayer in writing to complete the application.

If the taxpayer fails to complete the application within 05 working days from the receipt of the request from the customs authority, the application shall be rejected.

Article 135. Extension of deadline for paying tax, late payment interest, fines

1. The extension of the deadline for paying tax, late payment interest, fines (hereinafter referred to as tax deferral) shall be considered in the cases mentioned in Clause 1 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP.

2. The application for tax deferral is specified in Clause 2 Article 51 of the Law on Tax administration, which consists of:

a) A written request for tax deferral which specifies the reasons for deferral, the amount that needs deferring, and deferral period. If the tax, late payment interest, fines that need deferring are of different customs declarations, they must be enumerated. A commitment to provide accurate information; a plan and commitment to fully pay tax, late payment interest, and fines: 01 original copy;

b) The customs declaration of the tax, late payment interest, fines that need deferring (except for electronic customs procedures or deferral procedures at the Sub-department of Customs where the customs declaration is registered); the sale contract: 01 photocopy (if the case is within the competence of the Director of the Sub-department of Customs); the tax declaration of the tax, late payment interest, fines that need deferring: 02 photocopy (if the case is beyond the competence of the Director of the Sub-department of Customs); a report on the amount of tax, late payment interest, fines incurred at the time of occurrence of the causes: 01 original copy;

c) In the case prescribed in Point a Clause 1 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP, the following documents are required:

c.1) A record on determination of damage issued by a competent authority;

c.2) A written confirmation of the conflagration made by the local fire department; a written confirmation of a the People's Committee of the commune where the natural disaster or accident occurs: 01 original copy;

The aforementioned documents shall be made right after the natural disaster, conflagration, or accident occurs.

d) In the case prescribed in Point b Clause 1 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP, the following documents are required:

d.1) A decision to withdraw the old business premises issued by a competent authorities: 01 photocopy;

d.2) A written certification by the People's Committee of the commune that the enterprise has to suspend its business operation because of relocation: 01 original copy;

d.3) Documents proving the direct damage caused by relocation of the business premises. The damage is determined according to the documents and regulations of law, including: remaining value of facilities and equipment in which investment cannot be recovered after dismantlement (cost minus depreciation), cost of dismantlement, cost of relocation and installation at the new premises (after deduction of withdrawal cost), payment to employees for work suspension (if any), other complicated cases related to other fields that need opinions from professional agencies: 01 original copy;

dd) With regard to raw materials/supplies imported for manufacture of goods for export that satisfy the conditions in Clause 1 Article 42 of this Circular and Point c Clause 1 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP: In the written request for deferring tax longer than 275 days, the taxpayer must explain the reserve of raw materials/supplies, describe the manufacturing process and time that suit that reserve of raw materials/supplies: 01 original copy; documents proving that the foreign client terminates the contract and the tax deferral is the result of deferred delivery date on the export contract: 01 photocopy;

e) If the taxpayer faces other special difficulties prescribed in Point d Clause 1 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP, it is required to have documents proving the inability to pay tax on schedule because of such special difficulties.

3. The amount of tax, late payment interest, fines that are deferred shall comply with Clause 2 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP.

4. The deferral period shall comply with Clause 3 Article 31 of the Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP.

5. Procedures for deferral:

a) The taxpayer eligible for tax deferral as prescribed in Point a, Point b, Point c Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP shall make and send an application for tax deferral to the customs authority to which outstanding tax, late payment interest, fines are owed;

b) The taxpayer facing special difficulties that are considered by the Prime Minister at the request of the Minister of Finance shall make and send the application for tax deferral to the General Department of Customs;

c) The customs authority shall receive, verify information, and process the application in accordance with Article 52 of the Law on Tax administration.

With regard to imported raw materials/supplies for manufacture of goods for export mentioned in Point c Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP, the Sub-department of Customs where the customs declaration is registered shall receive, check the application, and perform the following tasks:

c.1) Notify the taxpayer if the application is not satisfactory within 03 working days from the day on which the application is received;

c.2) Request the Customs Department to consider approving the tax deferral longer than 275 days within 10 working days from the day on which the application is received if the application is satisfactory;

c.3) Carry out a site inspection if it is necessary to verify the manufacturing cycle, reserve of raw materials/supplies. The inspection and decision on tax deferral must be done within 30 working days from the day on which the application is received if the application is satisfactory. It is required to make a record on the inspection which specifies the cycle of manufacturing products from the raw materials/supplies on which tax needs deferring. After the inspection result is given:

c.3.1) If the conditions for extending tax deferral period beyond 275 days are not satisfied, the Customs Department must send a written notification to the taxpayer within 03 working days from the day on which the inspection result is given;

c.3.2) If conditions are satisfied, the Customs Department shall issue an approval for tax deferral longer than 275 days within 03 working days from the day on which the inspection result is given.

d) The General Department of Customs shall receive applications for tax deferral in cases of special difficulties prescribed in Point d Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP, send reports to the Minister of Finance and the Prime Minister to consider on a case-by-case basis.

6. Entitlements to grant tax deferral

a) The Director of the Sub-department of Customs is entitled to grant tax deferral in the cases mentioned in Point a and Point b Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP in which the tax, late payment interest, fines that need deferring are only incurred at one Sub-department of Customs;

b) The Director of the Customs Department is entitled to grant tax deferral in the cases mentioned in Point a and Point b Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP in which the tax, late payment interest, fines that need deferring are incurred at multiple Sub-departments of Customs under the management of that same Customs Department; and the case in which raw materials/supplies are imported for manufacture of goods for export prescribed in Point c Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP;

c) The Director of the General Department of Customs is entitled to grant tax deferral in the cases mentioned in Point a and Point b Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP in which the tax, late payment interest, fines that need deferring are incurred at multiple Customs Departments;

d) The Prime Minister shall decide the case of special difficulties prescribed in Point d Clause 1 Article 31 of Decree No. 83/2013/ND-CP, which is amended in Clause 8 Article 5 of Decree No. 12/2015/ND-CP, at the request of the Minister of Finance.

7. Customs Departments and Sub-departments of Customs shall make summary reports on the deferred tax, late payment interest, and fines as instructed by the General Department of Customs.

Article 136. Cancellation of outstanding tax, late payment interest, fines

1. The entities mentioned in Clauses 1, 2, 3 Article 65 of the Law on Tax administration, which are amended in Clause 20 Article 1 of the Law No. 21/2012/QH13, are eligible for cancellation of outstanding tax, late payment interest, and fines (hereinafter referred to as “debt cancellation”).

2. Conditions for debt cancellation in the case mentioned in Clause 3 Article 65 of the Law on Tax administration shall comply with Point Clause 1 Article 32 of the Decree No. 83/2013/ND-CP.

3. An application for debt cancellation:

a) 01 original copy of the written request for debt cancellation of the Customs Department to which the taxpayer owes tax, late payment interest and fines who is eligible for debt cancellation. The request must specify the reasons and amount of tax, late payment interest, and fines to be cancelled;

b) The customs dossier of the amount of tax, late payment interest, fines to be cancelled: 01 photocopy (unless it is already submitted when registering the customs declaration);

c) Other documents related to the request for debt cancellation on a case-by-case basis. To be specific:

c.1) In the case mentioned in Clause 1 Article 65 of the Law on Tax administration:

01 photocopy of the decision of a competent authority on the enterprise’s declaration of bankruptcy;

c.2) In the case mentioned in Clause 2 Article 65 of the Law on Tax administration:

A death certificate or a court’s declaration of missing person; a court’s decision that a person is incapable of civil acts, or documents proving that a person is dead, missing, incapable of civil acts: 01 photocopy;

c.3) In the case in Clause 3 Article 65 of the Law on Tax administration, which is amended in Clause 20 Article 1 of the Law No. 21/2012/QH13:

Documents enclosed with the tax enforcement dossier showing that all enforcement measures have been taken (including the ultimate measure: revocation of the Certificate of Business Registration or Certificate of Business registration or certificate of investment. If the Certificate of Business Registration or Certificate of Business registration or certificate of investment cannot be revoked, it is required to have a written certification of a competent authorities: 01 set of photocopies.

4. Procedures and time for debt cancellation:

a) The entitlement to debt cancellation is specified in Article 67 of the Law on Tax administration, which is amended in Clause 22 Article 1 of the Law No. 21/2012/QH13;

b) Procedures:

- b.1) the Director of the Customs Department shall verify the documents and requests for debt cancellation, and send them to a competent authority as prescribed;
- b.2) The Director of the General Department of Customs shall consider debt cancellation in the cases within his/her competence or receive, verify the documents and requests for debt cancellation, and send them to the Ministry of Finance in the cases within the competence of the Ministry of Finance, or request the Ministry of Finance to send them to the Prime Minister in the cases within the competence of the Prime Minister;
- b.3) Presidents of the People's Committee of the same province with the Customs Department to which the enterprise owes tax debt shall consider debt cancellation in the case within his/her competence.
- c) The time limit for processing applications for debt cancellation is specified in Article 68 of the Law on Tax administration.

Section 6. Fulfillment of tax liability

Article 137. Fulfillment of tax liability upon exit

1. Any Vietnamese citizen that exits to residents overseas, Vietnamese citizen that resides overseas, foreigner that owes tax, late payment interest, fines on exports or imports must fulfill his/her tax liability before exiting from Vietnam.
2. The customs shall send written or electronic notification to the immigration authority of the tax liability of individuals that still owe tax, late payment interest, fines on exports or imports. The notification shall contain names of the persons that have not fulfilled their tax liability, their dates of birth, nationalities, ID/passport numbers, and their supervisory customs authorities.
3. The immigration authority shall suspend every person who has not fulfilled his/her tax liability as prescribed in Clause 1 of this Article from exit in accordance with Article 53 of the Law on Tax administration and Clause 3 Article 40 of the Decree No. 83/2013/ND-CP, which is amended in Clause 10 Article 5 of Decree No. 12/2015/ND-CP.

Article 138. Fulfillment of tax liability upon dissolution, bankruptcy, and shutdown

1. The fulfillment of tax liability upon dissolution, bankruptcy, and shutdown shall comply with Article 54 of the Law on Tax administration, regulations of law on enterprises, cooperatives, and bankruptcy. Responsibility to fulfill tax liability upon dissolution, bankruptcy, and shutdown:
 - a) Owners of private companies, owners of single-member limited liability companies, Chairpersons of the Board of members, members of the Board of members, legal representatives of multi-member limited liability company; the Boards of Directors joint-stock companies or enterprise liquidation organizations are responsible for fulfillment of tax liability of enterprises upon their dissolution;
 - b) The cooperative dissolution council is responsible for fulfillment of tax liability of the cooperatives upon its dissolution;
 - c) The asset management and liquidation council is responsible for fulfillment of the enterprise's tax liability in case of bankruptcy.
2. Responsibility to fulfill tax liability in case an enterprise is shut down without following procedures for dissolution or bankruptcy:

- a) When an enterprise whose tax liability is unfulfilled is shut down without following procedures for dissolution or bankruptcy, its owner (if the enterprise is a private company), the President of the Member assembly or owner (if the enterprise is a limited liability company), the President of the Board of Directors (if the enterprise is a joint-stock company), or the head of management board (if the enterprise is a cooperative) is responsible for paying the outstanding tax;
- b) When a household or sole trader whose tax liability is unfulfilled shuts down the business, the owner of the household or the sole trader is responsible for paying the outstanding tax;
- c) When a artel whose tax liability is unfulfilled is shut down, the head of the artel is responsible for paying the outstanding tax.

Article 139. Fulfillment of tax liability in case of restructuring

1. Before restructuring, the enterprise must fulfill its liability to pay tax on exports or imports.
2. If an enterprise whose tax liability is unfulfilled is restructured, it is required to have a document identifying the tax liability of each enterprise established after the restructuring and every enterprise established after the restructuring must make a written commitment with the customs authority to fulfill such tax liability left by the restructured enterprise.
3. The tax authority must not issue TINs to enterprises established after restructuring if there is no certification by customs authorities that such enterprises have fulfilled their liability as prescribed in Clause 2 of this Article.

Article 140. Certification of fulfillment of tax liability

1. Any taxpayer or competent authority that wishes to have fulfillment of tax liability certified (including amounts of tax, late payment interest, fines, other paid amounts, and/or the amount paid to state budget) shall make a written request for certification of fulfillment of tax liability to the General Department of Customs, which specifies:
 - a) The taxpayer's name and TINs;
 - b) The contents that need certifying;
 - c) Documents proving the said contents (photocopies).

If the taxpayer wishes to have his/her fulfillment of tax liability certified, the written request must bear the signature and seal of the taxpayer's representative;

2. The customs authority shall inspect and certify the fulfillment of tax liability when receiving the request.

If certification is rejected, explanation must be provided in writing.

If information about fulfillment of tax liability must be verified before certification, the customs authority shall send a notification to the taxpayer of the reasons.

The result must be given to the taxpayer within 05 working days from the day on which sufficient documents are received.

3. Within 15 days from the day on which the General Department of Customs issues a certification of tax debt, the Customs Department shall inspect the enterprise's tax debt according to accounting records of export duty and import duty. If it is determined that the

enterprise still owes outstanding tax related to import and export activities, including the amount on the tax accounting system and the amount that is not shown on the e-customs system, the General Department of Customs must be promptly notified in order to confirm the enterprise's tax status. If Customs Department does not send a notification to the General Department of Customs by the said deadline, the Customs Department shall be responsible for the enterprise's debts.

4. In case an enterprise requests certification of fulfillment of its tax liability serving the process of dissolution, shutdown, TIN closing, the enterprise must fully pay tax and other amounts payable to state budget related to export and import activities before receiving goods from the day on which the General Department of Customs issues the certification of tax debt if the enterprise registers to follow customs procedures at a Customs Department.

5. The certification of tax debt issued by the General Department of Customs is effective for 30 days from the day on which it is signed. The enterprise must make a commitment that there is no outstanding tax or amounts payable to state budget related to export and import activities up to the day on which the document is signed, and take legal responsibility for such commitment.

Chapter VIII

POST-CLEARANCE INSPECTION

Article 141. Collection of information and verification serving post-clearance inspection

1. Collection of information

The customs authority is entitled to request declarants, state authorities, and entities related to exports or imports to provide information serving post-clearance inspection as prescribed in Article 95 and Article 96 of the Law on Customs, Article 107 and Article 108 of Decree No. 08/2015/ND-CP.

2. Verification serving post-clearance inspection

a) Where necessary, the Director of the General Department of Customs, the Director of Post-clearance Inspection Department, the Director of Customs Department, or the Director of Sub-department of Post-clearance Inspection, the Director of Sub-department of Customs may carry out verification at state authorities and relevant entities to clarify the suspected, irrational issues, or signs of violations of law found in the customs dossiers;

b) During the inspection at the declarant's premises, if verification is urgent, the chief of the inspectorate may carry out verification as prescribed in Point a of this Clause;

c) A written request for verification may be sent or a person may be appointed to do the verification under a letter of introduction. The verification result shall be recorded in writing.

Article 142. Post-clearance inspection at customs authorities

1. Subjects and scope of inspection

The subjects and scope of post-clearance inspection at the customs authority are specified Article 79 of the Law on Customs.

2. Entitlements to decide inspection

a) The Director of the Sub-department of Customs is entitled to issue a decision on inspection of customs dossiers that have been granted customs clearance within 60 days from the customs

clearance date as prescribed in Clause 1 Article 78 of the Law on Customs (except for the shipments that underwent physical inspection before customs clearance) and the cases mentioned in Point a.2 and Point b.2 Clause 2 Article 25 of this Circular;

b) The Director of the Customs Department is entitled to issue a decision on inspection of customs dossiers prescribed in Clause 1 and Clause 2 Article 78 of the Law on Customs (except for the dossiers that have been inspected as prescribed in Point a of this Clause), including the cases mentioned in Point g.2 Clause 3 Article 25 of this Circular on the basis of risk management;

c) The decision on post-clearance inspection at the customs authority shall be made using form No. 01/2015-KTSTQ in Appendix VIII enclosed herewith.

3. Inspection contents

a) The declarant must present the sale contract or an equivalent document, commercial invoice, transport documents, insurance documents, C/Os, payment documents, documents, technical documents of exports or imports related to the inspected dossier, and provide explanation for relevant contents; appoint an authorized representative to work with the customs authority under the inspection decision;

b) The inspection shall be recorded in writing. The inspection record shall be kept together with the supporting documents provided by the declarant.

4. Handling inspection result

a) If the information, documents, explanation provided by the declarant prove that the declaration is legitimate, the customs authority shall accept the declaration;

b) In any of the following cases, the customs authority shall not accept the declarant's declaration, issue a tax decision and impose penalties for administrative violations (if any):

b.1) The declarant does not provide sufficient information or documents as prescribed in Clause 3 of this Article or fails to explain or prove that the declaration is true;

b.2) The declaration is untrue, insufficient, or inaccurate in terms of information on the customs declaration, the declaration of value, the factors related to determination of tax payable, policies on management of exports and imports, the factors that affect the value determination methods, adjustments, special relationships, conditions and procedures for applying value determination methods;

b.3) The documents provided by the declarant for the customs authority are not legitimate;

b.4) There is consistency among the documents in the customs dossier or between documents in the customs dossier and documents provided for the customs authority.

c) If the declarant does not go to the customs authority or does not provide documents as prescribed in Clause 3 of this Article at the request of the customs authority, the customs authority shall take actions according to the result of inspection of existing documents and data, update information on the database system of the General Department of Customs in order to take inspect the next shipments and customs dossiers of the declarant.

If there is no sufficient basis for concluding the accuracy and legitimacy of customs dossier, a competent customs authority shall be requested to carry out a post-clearance inspection at the

declarant's premises as prescribed in Article 143 of this Circular on the basis of risk management principles within 45 days from the inspection date written on the decision on inspection at the customs authority.

If the basis for concluding is sufficient, the Director of the Sub-department of Customs, the Director of the Sub-department of Post-Clearance Inspection, the Director of the Customs Department shall issue decisions on tax imposition and administrative penalties (if any).

5. Notification of inspection result:

Based on documents, data, information, explanation provided by the declarant and the inspection result, within 05 working days from the end of the inspection according to the decision on inspection, the person who signs the decision on inspection shall issue a notification of inspection result (form No. 06/2015-KTSTQ in Appendix VIII enclosed herewith) and send it to the declarant.

The decision on inspection and notification of inspection result shall be updated on the information system serving post-clearance inspection within 01 day from the day on which they are signed.

Article 143. Post-clearance inspection at the declarant's premises

1. The cases of inspection are specified in Article 78 of the Law on Customs.

2. The Director of the General Department of Customs shall issue annual post-clearance inspection plans.

3. Inspection procedures

a) In the cases of inspection prescribed in Clause 2 and Clause 3 Article 78 of the Law on Customs, an inspection decision (form No. 01/2015-KTSTQ in Appendix VIII enclosed herewith) shall be sent directly, by registered mail, or fax to the declarant within 03 working days from the day on which it is signed and at least 05 working days before the inspection date;

In case of inspection because of suspected violations prescribed in Clause 1 Article 78 of the Law on Customs, the inspection shall be carried out as soon as the decision on inspection is given to declarant during working hours) instead of prior notice;

In case of collection of info serving post-clearance inspection, the customs authority shall request the declarant to provide information using form No. 02/2015-KTSTQ in Appendix VIII enclosed herewith.

In case the decision on post-clearance inspection is adjusted, form No. 03/2015-KTSTQ in Appendix VIII enclosed herewith shall be used.

In case the extension of post-clearance inspection duration, form No. 04/2015-KTSTQ in Appendix VIII enclosed herewith shall be used.

In case of cancellation of the decision on post-clearance inspection, form No. 07/2015-KTSTQ in Appendix VIII enclosed herewith shall be used.

b) The customs authority shall carry out the inspection on the date written on the decision on post-clearance inspection, except for force majeure events.

The declarant must comply with the decision on post-clearance inspection, appoint competent persons to work with the customs authority. The failure to comply with the decision on post-clearance inspection is considered a customs offense.

b.1) Announcement of the decision on post-clearance inspection:

The contents are specified in form No. 09/2015-KTSTQ in Appendix VIII enclosed herewith;

b.2) Scope of inspection, the inspectorate shall carry out the inspection within the scope written on the decision on post-clearance inspection. If the scope of inspection must be expanded, a competent authority shall be requested to make decision;

b.3) Inspection contents:

The declarant shall provide, present documents and exports or imports as prescribed in Point b Clause 3 Article 80 of the Law on Customs, appoint competent persons to directly work with the inspectorate according to the decision on post-clearance inspection and at the request of the chief of the inspectorate.

The inspectorate shall carry out the inspection in accordance with the decision on post-clearance inspection, the demands of each inspection (such as inspecting the customs dossier, compare the declaration with accounting records, other documents, data related to the goods, carrying out physical inspection of goods if necessary and possible).

The inspection shall be recorded using form no. 08/2015-KTSTQ in Appendix VIII of this Circular, which is enclosed with supporting documents provided by the declarant.

4. Handling inspection result:

a) If the information, documents, explanation provided by the declarant prove that the declaration is legitimate, the customs authority shall accept the customs dossier;

b) In any of the following cases, the customs authority shall not accept the declarant's declaration, issue a tax decision and impose penalties for administrative violations (if any):

b.1) The declarant does not provide sufficient documents at the request of the customs authority or inspectorate, or fails to explain or prove that the declaration is true, or fails to explain the irrationalities in the declaration that is found by the customs authority;

b.2) The declaration is untrue, insufficient, or inaccurate in terms of information on the customs declaration, the declaration of value, the factors that affect the value determination methods, special relationships, conditions and procedures for applying value determination methods, the factors related to determination of tax payable, policies on management of exports and imports, adjustments;

b.3) The documents provided by the declarant for the customs authority are not legitimate;

b.4) There is consistency among the documents in the customs dossier, between the customs dossier submitted to the customs authority and the documents retained by the declarant, between the customs dossier and accounting records; between the customs dossier, accounting records and relevant documents.

c) If the declarant fails to comply with the decision on post-clearance inspection, fails to provide documents or explanation at the request of the customs authority, the customs authority shall consider issuing a tax decision and imposing administrative penalties as prescribed by law;

update information on the risk management system in order to take appropriate measures to inspect the customs dossiers of the next shipments of the declarant;

d) Inspection conclusion:

d.1) The draft conclusion must be sent within 05 working days from the end of the inspection according to the decision on post-clearance inspection. The conclusion shall be given based on the contents, scope, and result of inspection written on the inspection record. The issuer of the decision on post-clearance inspection shall draft and send the conclusion to the declarant (by email, by fax, by post, or directly)

d.2) The declarant must provide explanation (whether in writing or directly) with regard to the draft contract for the person that signs the decision on post-clearance inspection within 05 working days from the deadline for sending the draft conclusion;

d.3) Within 05 working days from the deadline for providing explanation, the issuer of the decision on inspection shall:

d.3.1) Consider the declarant's explanation and/or the result of discussion with the declarant's representative to clarify the issue and sign the conclusion;

d.3.2) Sign the conclusion:

the Director of the General Department of Customs, the Director of Post-clearance Inspection Department, the Director of Customs Department, or the Director of Sub-department of Post-clearance Inspection shall sign the inspection conclusion (form No. 05/2015-KTSTQ in Appendix VIII enclosed herewith), specifying the legal basis, the inspection scope, inspection contents, inspection result, and proposed solutions (if any).

dd) If professional opinions are necessary for making the conclusion, the conclusion shall be signed within 15 days from the day on which opinions are provided by competent agencies. Professional opinions must be provided in writing within 30 days from the receipt of the request from the customs authority;

e) Updating inspection information:

The decision on inspection and notification of inspection result shall be updated on the information system serving post-clearance inspection within 01 day from the day on which they are signed. The violations and assessments of declarants shall be updated on the e-customs system in order to take appropriate risk management measures.

Article 144. Organizing a post-clearance inspection

1. The Director of the General Department of Customs shall direct the organization of post-clearance inspections nationwide, sign decisions on post-clearance inspection, and handle inspection results in the cases prescribed in Clause 2 Article 98 of Decree No. 08/2015/ND-CP:

a) Inspection of prioritized enterprises recognized by the Director of the General Department of Customs;

b) Inspection of enterprises executing projects of national importance;

c) The corporations, general companies that have facilities for manufacturing goods for export or multiple export, import branches in multiple provinces.

2. The Director of the Post-customs Clearance Inspection Department has responsibilities to:

- a) Provide consultancy on organization of post-clearance inspection, provide training for post-clearance inspection techniques nationwide; organize post-clearance inspection, instruct and manage inspectorates;
- b) Sign decisions on post-clearance inspection and organize implementation of such decisions, handle inspection results, sign decisions on tax imposition as prescribed in Clause 1 and Clause 2 Article 78 of the Law on Customs and in case of inspection according to a plan approved by the Director of the General Department of Customs, except for the cases prescribed in Clause 1 of this Article;
- c) Sign decisions on post-clearance inspection and organize inspection thereof as authorized; handle inspection results in accordance with Article 100 of Decree No. 08/2015/ND-CP, send reports to the Director of the General Department of Customs of cases of tax imposition and the cases prescribed in Clause 1 of this Article as authorized by the Director of the General Department of Customs;
- d) Impose administrative penalties for customs offenses as prescribed by regulations of law on penalties for administrative violations.

3. Directors of Customs Departments shall organize and manage post-clearance inspections within their provinces; organize post-clearance inspections or assign Directors of Sub-departments of Post-Clearance Inspection to do so; organize and manage inspectorates.

Send reports to the Director of the General Department of Customs of the cases in which post-clearance inspection is carried out at the declarant's premises outside their province.

4. The Director of Sub-department of Post-Clearance Inspection has the responsibilities to:

- a) Sign decisions on post-clearance inspection and organize inspection thereof; handle inspection results in accordance with Article 100 of Decree No. 08/2015/ND-CP as authorized by the Director of the Customs Department;
- b) Impose administrative penalties for customs offenses as prescribed by regulations of law on penalties for administrative violations;
- c) Provide consultancy and instructions on post-clearance inspection within the province. Update information and receive reports on post-clearance inspections carried out by Sub-departments of Customs, and send reports to the Director of the Customs Department of the Post-clearance Inspection Department in order to ensure uniformity, effectiveness, and avoid repetition;
- d) Update information, documents about post-clearance inspection, results thereof, and request such results as prescribed by the General Department of Customs.

5. The Director of Sub-department of Customs has the responsibilities to:

- a) Sign decisions on post-clearance inspection and handle results thereof in the cases prescribed in Point a Clause 2 Article 142 of this Circular;

Organize post-clearance inspections as assigned by the Director of the Customs Department;

- b) Impose administrative penalties for customs offenses as prescribed by regulations of law on penalties for administrative violations;
- c) Update information, documents, results post-clearance inspection, and report such results as prescribed by the General Department of Customs.

Article 145. Responsibility to settle complaints about post-clearance inspection

1. The person in charge of complaint settlement must ensure objectivity and must not assign the unit that issued the decision being complained to settle the complaint.

2. Responsibilities of complaint settlement units:

a) The Director of the Sub-department of Post-Clearance Inspection, the Director of the Sub-department of Customs shall carry out the first settlement of complaints against administrative decisions issued by the Director of the Sub-department of Post-Clearance Inspection or the Director of the Sub-department of Customs.

b) The Director of the Customs Department shall:

b.1) Carry out the first settlement of the complaints against administrative decisions issued by the Director of the Customs Department;

b.2) Carry out the second settlement of the complaints against administrative decisions issued by the Director of the Sub-department of Post-Clearance Inspection or the Director of the Sub-department of Customs.

c) The Director of the Post-clearance Inspection Department shall carry out the first settlement of complaints against administrative decisions issued by the Director of the Post-clearance Inspection Department.

d) The Director of the General Department of Customs:

d.1) Carry out the first settlement of the complaints against administrative decisions issued by the Director of the General Department of Customs; The inspection unit of the General Department of Customs shall advise the Director of the General Department of Customs settling complaints;

d.2) Carry out the second settlement of the complaints against administrative decisions issued by the Director of the Customs Department; The Director of the Post-customs Clearance Inspection Department shall advise the Director of the General Department of Customs settling complaints;

d.3) Carry out the second settlement of complaints against administrative decisions issued by the Director of the Post-clearance Inspection Department. The inspection unit of the General Department of Customs shall advise the Director of the General Department of Customs settling complaints.

e) The Minister of Finance shall carry out the second settlement of complaints against administrative decisions issued by the Director of the General Department of Customs. The inspectorate of the Ministry of Finance shall advise the Minister of Finance settling complaints.

Chapter IX

IMPLEMENTATION

Article 146. Set forms provided in the Law on Customs and Decree No. 08/2015/ND-CP

The following forms are provided by the Ministry of Finance in Appendix IX in accordance with the Law on Customs and Decree No. 08/2015/ND-CP:

1. Form No. 01: List of goods transited without passing the mainland territory.

2. Form No. 02: List of temporarily imported/export containers/flex tanks.

3. Form No. 03: Application for establishment of a bonded warehouse, container freight station, ICD, off-airport cargo terminal, customs place outside the checkpoint area, or concentrated inspection site.

4. Form no. 04: Quarterly report on use of materials received and dispatched from the tax-suspension warehouse.

5. Form no. 05: Annual report on use of materials received and dispatched from the tax-suspension warehouse.

Article 147. Transition

1. With regard to processing contracts that have been notified to the customs authority and customs declarations of goods imported for manufacturing of products for export registered before the effective date of this Circular but statements are yet to be made, the statements shall be made in accordance with this Circular.

With regard to EPEs required to submit quarterly reports, the report of the first quarter of 2015 may be skipped. Statements shall be made and submitted in accordance with this Circular.

2. With regard to goods sent to bonded warehouses and CFS before the effective dates of the Law on Customs No. 54/2014/QH13, Decree No. 08/2015/ND-CP, and this Circular, the time limit, procedures for dispatching goods from bonded warehouses and CFS shall comply with the said documents.

Article 148. Responsibility for implementation

1. The Director of the General Department of Customs shall instruct customs authorities to uniformly implement this Circular in order to facilitate export, import, and customs control.

2. Customs authorities shall carry out customs procedures; customs supervision and inspection, export duty, import duty, and tax administration of exports or imports in accordance with this Circular. Customs authorities, declarants, and taxpayers must report every difficulty that arise during the implementation of this Circular to the Ministry of Finance (General Department of Customs) for instructions on a case-by-case basis.

Article 149. Effect

1. This Circular takes effect on April 01, 2015.

Point dd.2 Clause 1, Point dd Clause 4 Article 42, Clause 4, Clause 7, and Clause 8 Article 133, and Article 135 of this Circular shall come into force on the effective date of the Law No. 71/2014/QH13 on amendments to tax laws (January 01, 2015).

Article 133 of this Circular shall apply to determination of late payment interest on customs declarations registered before January 01, 2015 tax on which is paid from January 01, 2015.

2. The following documents are annulled:

a) Circular No. 94/2014/TT-BTC dated July 17, 2014 on customs procedures, customs supervision and inspection of some types of goods temporarily imported for re-export, goods transited, and goods sent to bonded warehouses; settlement of refused shipments;

b) Circular No. 22/2014/TT-BTC dated February 14, 2014 of the Ministry of Finance on electronic customs procedures applied to commercial exports and imports;

- c) Circular No. 128/2013/TT-BTC dated September 10, 2013 of the Ministry of Finance on customs procedures; customs supervision and inspection; export duty, import duty, and tax administration of exports or imports;
- d) Circular No. 196/2012/TT-BTC dated November 15, 2012 of the Ministry of Finance on electronic customs procedures on commercial exports and imports;
- dd) Circular No. 186/2012/TT-BTC dated November 02, 2012 providing templates of declarations of transited goods and appendices thereof; printing, management, use of declarations of transited goods and appendices;
- e) Circular No. 183/2012/TT-BTC dated October 25, 2012 of the Ministry of Finance providing templates of declarations of goods received and dispatched from bonded warehouses and appendices thereof;
- g) Circular No. 15/2012/TT-BTC dated February 08, 2012 of the Ministry of Finance providing templates of declarations of exports or imports;
- h) Circular No. 190/2011/TT-BTC dated December 20, 2011 of the Ministry of Finance providing templates of declarations of non-trading exports and imports, appendices thereof; printing, management, use of declarations of non-trading exports and imports and appendices thereof;
- i) Circular No. 45/2011/TT-BTC dated May 19, 2011 of customs procedures applied international multimodal transport of goods;
- k) Circular No. 45/2007/TT-BTC dated May 07, 2007 of the Ministry of Finance providing instructions on special preferential import duty;
- l) Circular No. 13/2014/TT-BTC dated January 14, 2014 of the Ministry of Finance on customs procedures applied to goods processed under contracts with foreign parties;
- m) Circular No. 175/2013/TT-BTC dated November 29, 2013 of the Ministry of Finance on application of risk management to customs activities;
- n) Circular No. 237/2009/TT-BTC dated December 18, 2009 of the Ministry of Finance providing guidelines for import duty and VAT on materials and machinery imported under processing contracts or for manufacturing of domestic exports that are damaged or loss because of force majeure events such as natural disasters, conflagration, accidents;

And guidelines for customs procedures, customs supervision and inspection, export duty, import duty, and tax administration of exports or imports provided by the Ministry of Finance that contravene this Circular.

3. Where the documents cited in this Circular are revised or replaced, the newest one shall apply./.

PP MINISTER
DEPUTY MINISTER

Do Hoang Anh Tuan

APPENDIX I

REGISTRATION FOR CONNECTION WITH THE SYSTEM (FOR DECLARANT)
(Enclosed with Circular No. 38/2015/TT-BTC dated March 25, 2015 of the Ministry of Finance)

I. Procedures for registration for connection with the System

1. Any entity that wishes to connect to the System (hereinafter referred to as “user”) please visit <https://www.customs.gov.vn> and enter information mentioned in Appendix 1A (for organizations having TINs) or Appendix 1B (for individuals having TINs) or Appendix 1C (for users without TINs).
2. Within 01 working day, the customs authority shall check information provided by users and reply via the customs information portal:
 - a) If registered information is not sufficient or not conformable, the customs authority shall send the user a request for adjustment or addition of information;
 - b) If registered information is sufficient and conformable, the customs authority shall send the user information about the user’s account and connection to the System;
 - c) If the registered information is rejected, the customs authority shall send an explanation.
3. After receiving a response from the customs authority, the user shall:
 - a) Adjust or provide additional information if requested by the customs authority;
 - b) Log in on the customs information portal to check the successful registration and change the password if registered information is accepted by the customs authority.

II. Procedures for adjustment and/or addition of registered information

1. The user logs in, change/add information, and send it to the customs authority.
2. The customs authority checks adjusted/additional information and send a response as prescribed in Point 2 Section I of this Appendix.

III. Procedures for cancellation of registered information

1. To cancelled information registered on the System, the use has to log in on the customs information portal, select “request for cancellation of registered information”, and send such request to the customs authority.
2. The customs authority shall check the request and send a response to the user via the customs information portal.

Appendix 1A

INFORMATION OF ORGANIZATIONS HAVING TINs

No.	Information	Compulsory	List	Repeated
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I	General information			
1	Representative's name	X		
2	Address	X		
3	MST	X		
4	Business lines	X	X	
5	User code	X		
II	Declarant's information			
1	User code	X	X	
1	Full name	X		X
2	ID/passport number	X		X
3	Customs declaration certification number			X
4	Email	X		X
5	Business lines	X	X	X
III	Digital signature			
1	Serial number	X		
2	Digital certificate service provider	X	X	
3	Digital certificate recipient	X		
4	Effective date	X		
5	Expiration date	X		
6	Public key	X		

Appendix 1B

INFORMATION OF INDIVIDUALS HAVING TINS

No.	Information	Compulsory	List	Repeated
I	Declarant's information			
1	Declarant's full name	X		
2	Declarant's address	X		
3	Declarant's TIN	X		

4	ID/passport number	x		
5	Phone number	x		
6	Declarant's email	x		
7	Note			
II	Digital signature			
1	Serial number	x		
2	Digital certificate service provider	x		x
3	Digital certificate recipient	x		
4	Effective date	x		
5	Expiration date	x		
6	Public key	x		

Appendix 1C

INFORMATION OF USERS WITHOUT TINS

No.	Information	Compulsory	List	Repeated
I	Declarant's information			
1	Declarant's full name	x		
2	Declarant's address	x		
3	User code (issued by customs authority)	x		
4	ID/passport number	x		
5	Phone number	x		
6	Declarant's email	x		
7	Note			
II	Digital signature			
1	Serial number	x		
2	Digital certificate service provider	x		x
3	Digital certificate recipient	x		
4	Effective date	x		

5	Expiration date	x		
6	Public key	x		

(Users without TINS will use user code issued by customs authority)

ANNEX II

DATA FIELD RELATING ONLINE CUSTOMS PROCEDURES WITH RESPECT TO EXPORT AND IMPORT GOODS

(Attached to Circular No. 38/2015/TT-BTC dated March 25, 2015 of Ministry of Finance)

1. List of declaration forms

No.	Forms
1	Online customs declaration form for import goods
2	Online customs declaration form for export goods
3	Schedule of final invoices
4	Information to be registered in List of tax exemption
5	Information in Declaration of goods transport
6	Post-clearance declaration
7	Declaration of transport of goods for storage
8	Declaration of release of good
9	Declaration of transport of goods to inspection location

2. Data fields

No.	Data fields	Description and/or remarks	Code schedule
Form 1	Online import declaration form	Complete when register information of imported goods in advance.	
1.1	Declaration No.	Will be automatically provided, input is not required. Remarks: customs authorities and other relevant agencies shall utilize the first 11 digits in a declaration number. The 12 th digit only displays the number of supplementary declarations.	

1.2	First declaration No.	<p>Box 1: Input only when a shipment contains more than 50 product lines or cases in which a separate declaration must be made. In put as follows:</p> <p>(1) With respect to the first declaration: input “F”;</p> <p>(2) Input number of the first declaration from the 2nd, 3rd declarations and so forth</p> <p>Box 2: Input the ordinal number of the declaration per total number of declarations of the shipment.</p> <p>Box 3: Input the total number of declarations of the shipment.</p>	
1.3	Corresponding declaration of temporary import – temporary export No.	<p>Input this field only if:</p> <p>(1) A shipment for temporary export is re-imported, if so, input number of corresponding declaration of temporary export.</p> <p>(2) A shipment for temporary import is imported and repurposed for domestic consumption, input number of corresponding declaration of temporary import.</p> <p>(3) Both of the declaration of temporary import and the declaration of re-export are made by the same individual.</p> <p>(4) The initial declaration is still valid (within the permissible period to be stored in Vietnam).</p>	
1.4	Code of import/export type	<p>Based on import documents and purposes, importers shall choose one import type following instructions of General Department of Customs.</p> <p>Consult schedules for codes of import/export type on website www.customs.gov.vn</p>	X
1.5	Code of classification of	If the goods fall into any of categories	

	goods	<p>below, input following codes:</p> <p>“A”: Gifts or presents</p> <p>“B”: National security and defense goods</p> <p>“C”: Emergency relief goods</p> <p>“D”: Natural disaster and disease prevention goods</p> <p>“E”: Humanitarian aids/Non-returnable aids</p> <p>“F”: Postal or premium delivery goods</p> <p>“G”: Movable assets</p> <p>“H”: Goods used for means of transport serving entry and exit</p> <p>“I”: Diplomatic goods</p> <p>“J”: Goods of other category specified by Government</p> <p>“K”: Goods requiring special preservation</p> <p>Remarks: “J” code shall only be used when specified by separate documents of the Government. Do not choose this code for regular goods.</p>	
1.6	Code of means of transportation	<p>Based on means of transportation to choose one of following codes:</p> <p>“1”: Airway</p> <p>“2”: Seaway (containers)</p> <p>“3”: Seaway (bulk cargo, liquid cargo, etc.)</p> <p>“4”: Road (trucks)</p> <p>“5”: Railway</p>	

		<p>“6”: Inland waterway</p> <p>“9”: Other</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Choose a code corresponding to how the goods are imported to border checkpoints with respect to goods stored in same containers in CFS warehouses. E.g. choose “3” for goods transported via inland waterways. - Cases of using the “9” code: <ul style="list-style-type: none"> 1. Transport of import goods by means other than those specified from code “1” to code “6”. E.g. pipelines, cables, etc. 2. On-spot import; goods transported to bonded warehouse - In case carry-on luggage makes entry by airway or inland waterway, input “1” or “3” based on the route, respectively. 	
1.7	Consigner/consignee classification	<p>Based on the nature of the trade, choose any of following codes:</p> <p>“1”: Persons to persons</p> <p>“2”: Organizations/companies to persons</p> <p>“3”: Persons to organizations/companies</p> <p>“4”: Organizations/companies to organizations/companies</p> <p>“5”: Other</p>	
1.8	Customs authority	<p>(1) Input the code of the customs department where the customs declaration is produced as per the law.</p> <p>Should the field be left empty, the system shall automatically fill in with the code of the customs department where the goods are</p>	X

		stored and waiting for customs clearance. (2) Consult the schedule for “Codes of Customs departments-Procedure teams” on the website: www.customs.gov.vn	
1.9	Code of declaration processing entity	<p>(1) Input the code of the Procedure teams who will process the declaration</p> <p>(2) Should the field be left empty, the system shall automatically determine the code of the Procedure teams who will process the declaration based on HS codes.</p> <p>(3) Consult the schedule for “Codes of Customs departments-Procedure teams” on the website: www.customs.gov.vn</p>	X
1.10	Re-export date	In case of a temporary import declaration, based on regulations and law on period of temporary import goods permissible to be stored in Vietnam, input the temporary import expiry date using dd/mm/yyyy format.	
1.11	Date of declaration (estimated)	<p>Input the date on which the IDC is conducted using dd/mm/yyyy format.</p> <p>Should the field be left empty, the system shall automatically choose the date on which this activity is performed.</p>	
1.12	Code of importer	<p>Input the TIN of the importer.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case the importer has registered for VNACCS and performed IDA, the system shall automatically extract the code of importer. - In case a foreign goods owner hires a bonded warehouse, the code of importer shall be the code of the owner of the bonded warehouse or the code of the customs brokerage agent. 	
1.13	Name of importer	Input name of the importer.	

		<p>Remarks:</p> <ul style="list-style-type: none"> - In case a foreign goods owner hires a bonded warehouse, the name of importer shall be the name of the owner of the bonded warehouse or the name of the customs brokerage agent. - In case the importer has registered for VNACCS or inputted the “code of importer”, the system shall automatically extract the name of importer. 	
1.14	Postal code	Input postal code of the importer (if any)	
1.15	Address of importer	<p>(1) Input address of the importer, no input should the system automatically displays an address.</p> <p>(2) In case the system displays an incorrect address of the importer, input the correct address.</p> <p>(3) No input in case the importer has registered for VNACCS and performed IDA.</p>	
1.16	Phone number of importer	<p>(1) Input phone number of the importer (without using hyphens).</p> <p>No input should the system displays automatically.</p> <p>(2) In case the system displays an incorrect phone number of the importer, input the correct phone number.</p> <p>(3) No input in case the importer has registered for VNACCS and performed IDA.</p>	
1.17	Code of trustor	Input the TIN of the trustor.	
1.18	Name of import trustor	Input name of the import trustor	
1.19	Code of exporter	Input code of the exporter or code of the foreign goods owner in case of store in bonded warehouses (if any).	
1.20	Name of exporter	(1) Input name of the exporter or name of	

		<p>the foreign goods owner in case of store in bonded warehouses (if not yet registered in the system).</p> <p>(2) In case an exporter already registered, the system shall automatically extract the name.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Input name of the exporter (the seller) according to the contracts for sale and purchase of import goods (even when trading via a third party); - In case the contracts dictate the goods to be received in Vietnam (on-spot import), the name of the exporter shall be name of the foreign buyer; specify the person assigned for delivery (in Vietnam) in the field of name of export trustor; - Abbreviations and shortened form of name of exporter is acceptable. 	
1.21	Postal code of exporter	Input postal code of the exporter (if any)	
1.22	Address	<p>Box 1: Input road name and address/mailbox number (P.O.BOX). Manual input is only required if the system does not input.</p> <p>Input correct road name and address/mailbox number if such information is incorrectly displayed by the system.</p> <p>Box 2: Continue to input road name and address/mailbox number (P.O.BOX).</p> <p>Box 3: Input city. Manual input is only required if the system does not input.</p> <p>Input the correct city if the system incorrectly displays one.</p> <p>Box 4: Input country Manual input is only required if the system does not input.</p>	

		Input the correct country if the system incorrectly displays one.	
1.23	Code of country	<p>(1) Input the code of the country of the importer expressed by 02 symbols according to the UN LOCODE schedule (consult the "Code of country schedule on the website: www.customs.gov.vn)</p> <p>(2) Input is not required in case the exporting country cannot be identified or not specified in the UN LOCODE schedule.</p>	X
1.24	Name of export trustor	<p>Input name of the export trustor (if any)</p> <p>In case of on-spot import as designated by the foreign exporter, input name of the authorized shipper in Vietnam.</p>	
1.25	Code of customs agent	<p>(1) In case the customs agent performs the IDA and subsequent operations, input is not required.</p> <p>(2) In case a declarant performing the IDA is different from a declarant perform the IDC, input user code of the latter.</p>	
1.26	Bill of lading No. (B/L No., AWB No., etc.)	<p>(1) Input bill of lading number including number, letters and special symbols (if any) (B/L No, AWB No., railway bill of lading No.).</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Input number of the bill of lading where the importer registers as the consignee. <p>By declaring the bill of lading, the consignee is identified to be the importer.</p> <ul style="list-style-type: none"> - Up to 5 bills of lading can be inputted with respect to the B/L and AWB. - The AWB number must not exceed 20 symbols. - In case the shipment includes more than 5 	

		<p>bills of lading, continue to declare remaining bills of lading at the “Remarks” section.</p> <p>- In case of carry-on luggage makes entry via airway or seaway, input “KHONGVANDON”.</p> <p>(2) This field is not compulsory for other means of transportation.</p>	
1.27	Quantity	<p>Box 1: Input total number of goods containers (based on commercial invoices, packing lists, bills of lading, etc.)</p> <p>Remarks:</p> <p>- No input of decimal places;</p> <p>- Input “1” with respect to goods that are not displayed in units (packages, containers, etc.).</p> <p>Box 2: Input units</p> <p>Example: CS: containers, BX: boxes, etc.</p> <p>(Consult the “Code of package type” schedule on the website: www.customs.gov.vn)</p>	X
1.28	Gross weight	<p>Box 1: Input gross weight of goods (based on commercial invoices, packing lists or shipping documents)</p> <p>Remarks:</p> <p>- In case the declarant chooses “1” in the “Code of means of transportation”: may input 8 integer symbols and 1 decimal place. If the gross weight exceeds 1 decimal place, input correct gross weight in the “Remarks” section.</p> <p>- With respect to other means of transportation: may input 6 integer symbols and 3 decimal places.</p>	X

		<p>- In case the gross weight code is expressed in “LBR” (pound), the system will automatically convert to KGM (kilogram).</p> <p>- This box is not required in case the declarant chooses “9” in the “Code of means of transportation”.</p> <p>Box 2: Input the gross weight unit according to the UN/ECE standards</p> <p>E.g.</p> <p>KGM: kilogram</p> <p>TNE: tonne</p> <p>LBR: pound</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p> <p>- In case input code of unit other than LBR, extract the gross weight code.</p> <p>- In case input “LBR” (pound), extract KGM.</p>	
1.29	Code of estimated storage awaiting clearance	<p>Input code of storage when performing import declaration.</p> <p>(Consult the “Code of estimated storage for goods awaiting customs clearance, intermediate destinations for transport under tax suspension, terminal destinations for transport under tax suspension” schedule on the website: www.customs.gov.vn)</p> <p>Example 1: Enterprise A performs customs declaration in Customs Department of area I of Hai Phong Port (code of the Customs Department is 03CC), goods are currently stored in Tan Cang Hai Phong warehouse (according to the arrival notice), declare code of Tan Cang Hai Phong warehouse</p>	X

		<p>(03CCS03).</p> <p>Example 2: Enterprise B performs customs declarations in Bac Thang Long Customs Department (code of the Customs Department is 01NV), goods are currently stored in Tan Thanh Lang Son warehouse for imported goods (according to the arrival notice), declare code of Tan Thanh warehouse for imported goods (15E4G02).</p>	
1.30	Symbols and number	Input symbols and number of the packaging of the goods (displayed on the package, containers, etc.).	
1.31	Means of transportation	<p>Box 1: Input call sign in case of seaway/inland waterway transportation. If basic information of the ship has not been registered in the system, input “9999”.</p> <p>Box 2: Input name of the means of transportation (based on transportation documents: B/L, AWB, etc)</p> <p>(1) Input name of the ship in case of seaway/inland waterway transportation.</p> <p>(2) Should the box be left empty, the system shall automatically extract name of the ship that has been registered in the system based on the call sign inputted in box 1.</p> <p>(3) In case of airway transportation: input code of airline (2 symbols), flight number (4 symbols), slash (1 symbol), day/month (day: 2 symbols, month: 3 symbols that are abbreviations of the months in English).</p> <p>Example: AB0001/01JAN</p> <p>(4) In case of transportation on road: Input truck number.</p> <p>(5) In case of railway transportation: Input train number.</p> <p>(6) Input is not required in case the declarant</p>	

		chooses “9” in the “Code of means of transportation” and in case the system automatically extracts name of the means of transport.	
1.32	Date of arrival	Input the date on which the goods are estimated to arrive at the border checkpoint according to transportation documents or arrival notice that the shipper delivers to the consignee.	
1.33	Locations for unloading	<p>Box 1: Input code of location for unloading:</p> <p>(1) Input code of port of discharge (airway, seaway) according to the bill of lading (B/L, AWB, etc.);</p> <p>(2) Input code of station (railway);</p> <p>(3) Input code of border checkpoint (road, inland waterway);</p> <p>(4) Input is compulsory unless the declarant chooses “9” in the “Code of means of transportation”.</p> <p>(Consult the “Domestic port-ICD”, “Road border checkpoints – railway station” and “Domestic airports” schedules on the website www.customs.gov.vn)</p> <p>Box 2: Input name of the location for unloading: the system shall automatically extract name of the location for unloading based on the code thereof. In case the code of locations for unloading is not available, input name of the location for unloading.</p> <p>Remarks:</p> <p>- In case of on-spot import: input name of warehouse of the importing company.</p> <p>- Input is not required in case goods are imported from free trade zones or bonded warehouses.</p>	X

1.34	Locations for loading	<p>Box 1: Input code of locations for loading according to the UN LOCODE. (Consult the “Foreign locations”, “Foreign airports” schedules on the website www.customs.gov.vn).</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case the code is not specified in both schedules above: input “Code of country (2 symbols) + “ZZZ”. - In case of on-spot import: input “VNZZZ”. Except for cases where goods are shipped from free trade zones to bonded warehouses; goods that are imported domestically from bonded warehouses: input “ZZZZZ”. <p>Box 2: Input name of location for loading of goods on means of transport:</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Input is not required in case the system automatically assists. - In case of railway transportation, input name of station. -In case of on-spot import, goods that are imported from inland to bonded warehouses: input name of warehouse of exporting company. - In case goods are shipped from free trade zones to bonded warehouses: input name of free trade zones. - In case goods are imported domestically from bonded warehouses: input name of bonded warehouses. 	X
1.35	Number of containers	<p>Input number of containers:</p> <p>(1) The system shall automatically display the number of containers should it has been</p>	

		<p>registered.</p> <p>(2) In case goods are transported via airway, any other means without using containers or imported goods stored in the same containers from the CFS warehouse, input is not required.</p> <p>(3) The customs declarants shall utilize the HYS operation to declare list of containers (number, symbols and seal number).</p> <p>Remarks: the list of containers must be made using Excel and following format of customs authorities.</p>	
1.36	Code of inspection results	<p>In caset the customs declarants inspect the goods before declaring, input one of the following:</p> <p>“A”: no irregularities</p> <p>“B”: irregularity</p> <p>“C”: requesting consultation with customs authorities</p> <p>Remarks: input “C” code if the customs declarants request the customs authority to perform physical inspection of the shipment.</p>	
1.37	Code of other legislative documents	<p>Input code of legislative documents prescribing management of imported goods that are delcared such as: import permits, quarantine results, food safety inspection results, quality assurance results, etc.</p> <p>(Consult code of legislative documents in "Code of other legislative documents and permit classification” schedule on the website: www.customs.gov.vn)</p> <p>Remarks:</p> <p>- With respect to goods placed under management of professional regulatory</p>	X

		<p>authorities, this field is compulsory.</p> <p>- May input up to 5 codes (corresponding to 5 boxes) without repetition.</p>	
1.38	Import permit	<p>Input in following cases: goods requiring an import permit and specialized inspection before clearance; import goods listed under the monitoring sheet; Tax-free investment portfolio registered outside of the system; List of integrated equipment; List of goods that are imported in the form of disassembled CBU and requiring multiple shipments; List of materials and equipment imported for service, construction and maintenance of locomotives and carriages; List of materials and equipment imported for purpose of serving leading mechanical engineering manufacturing; Documents determining value in advance, documents determining code in advance and documents determining origin.</p> <p>Box 1: Input classification code of import permit.</p> <p>(consult code of import permit in "Code of other legislative documents and permit classification" schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input import permit number or number of documents notifying results of specialized inspections or number of monitoring sheet or documents determining code/value/origin in advance (if any).</p> <p>(may input up to 5 types of permits)</p>	X
1.39	Classification of invoices	<p>Input one of the following classification of invoices:</p> <p>“A”: commercial invoice</p> <p>“B”: Documents equivalent to commercial invoice or no commercial invoice</p>	

		<p>“D”: electronic invoice (in case registered for e-invoice on VNACCS)</p> <p>Remarks: In case of an invoice manifest is produced using form No. 02/BKHĐ/GSQL of Annex V, choose “B”</p>	
1.40	E-invoice receipt No.	<p>(1) If the Classification of invoices is “D”, the e-invoice receipt number is compulsory.</p> <p>(2) If the Classification of invoices is other than “D”, this field cannot be inputted.</p>	
1.41	Invoice No.	<p>Input the number of the commercial invoices or the number of documents equivalent to commercial invoices or number of invoice manifest.</p> <p>In case of no commercial invoices, this field is not required.</p> <p>In case goods stored in bonded warehouses are imported domestically in multiple sessions, input the number of commercial invoices published by the foreign seller when domestically imports the goods.</p>	
1.42	Date of issue	<p>Input the date of issue of the commercial invoices or the documents equivalent to commercial invoices (dd/mm/yyyy)</p> <p>In case of no commercial invoices, input the date on which the IDA is performed.</p>	
1.43	Payment method	<p>Input one of the following code of payment method:</p> <p>“BIENMAU”: Informal cross-border trade</p> <p>“DA”: Documents against acceptance</p> <p>“CAD”: Cash against documents</p> <p>“CANTRU”: Set-off, clearing</p> <p>“CASH”: Cash</p>	

		<p>“CHEQUE”: Cheque</p> <p>“DP”: Documents against payment</p> <p>“GV”: Funding</p> <p>“H-D-H”: Barter</p> <p>“H-T-N”: Goods for payment of debt</p> <p>“HPH”: Bill of exchange</p> <p>“KHONGTT”: No payment</p> <p>“LC”: Letter of credit</p> <p>“LDDT”: Joint-venture investment</p> <p>“OA”: Open account</p> <p>“TTR”: Telegraphic transfer (including both “TT” and “TTr”)</p> <p>“KC”: Other</p> <p>Remarks: In case payments are made by other methods, input “KC” while enter the actual payment methods in the “Detail declaration of value”.</p>	
1.44	Total invoice amount	<p>Box 1: Input code of invoice/documents equivalent to invoice classification:</p> <p>“A”: Value of invoices for goods requiring payment</p> <p>“B”: Value of invoices for goods requiring no payment (F.O.C/promotional goods)</p> <p>“C”: Value of invoices for both goods requiring payment and no payment</p> <p>“D”: Other cases (including cases in which a commercial invoice is not available)</p> <p>Box 2: Input any of delivery conditions</p>	X

		<p>according to Incoterms:</p> <ul style="list-style-type: none">(1) CIF(2) CIP(3) FOB(4) FCA(5) FAS(6) EXW(7) C&F (CNF)(8) CFR(9) CPT(10) DDP(11) DAP(12) DAT(13) C&I(14) DAF(15) DDU(16) DES(17) DEQ <p>In case goods are imported under toll manufacturing, the declarant uses an invoice of a third party whose value conditions do not match with delivery conditions under the contract or in case of no commercial invoices, specify the “Invoice price conditions” as CIF.</p> <p>Box 3: Input code of invoice currency using</p>	
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		<p>UN/LOCODE standards</p> <p>(Consult the schedule of currency on the website: www.customs.gov.vn)</p> <p>Box 4: Total invoice amount:</p> <p>(1) Input total value on the invoice.</p> <p>(2) In case the shipment includes multiple invoices sharing the same bill of lading, dossiers of shipment contain final invoice of such invoices or documents equivalent to invoices are produced following instructions, input total value specified on the final invoice and specify in details list of invoices and documents equivalent thereto using HYS operation before declaring.</p> <p>(3) In case delivery conditions are CIF, CFR, DDU, DDP, DAP, DAF, etc. while the total value section of an invoice is separated into sections including goods value under EXW or FOB conditions, shipping costs, packaging costs, etc; detail section of each product specifies invoice price thereof under EXW or FOB conditions (shipping costs, packaging costs, etc. excluded), if shipping costs, packaging costs, etc are distributed based on value, specify as follows:</p> <ul style="list-style-type: none"> - Specify EXW or FOB in “Delivery conditions” corresponding to the total invoice amount (without any adjustment) - Specify total amount in “Total invoice amount” corresponding to EXW or FOB conditions. - Specify shipping costs in “Shipping costs”; - Specify shipping costs and other adjustments (if any) in the box for adjustments; - Specify delivery conditions in “detail 	
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		<p>declaration of amount”;</p> <ul style="list-style-type: none">- Specify total invoice amount corresponding to EXW or FOB conditions in "Total amount after distribution " (without any adjustment)- Specify value of each product specified on the invoice in “Invoice amount” of each product (adjustments excluded) <p>(4) In case an enterprise in a free trade zone/a bonded warehouse imports to a domestic enterprise: If the delivery condition is E or F category:</p> <ul style="list-style-type: none">- Specify CIF in “Delivery conditions”;- Complete the “Total invoice amount” as instructed in point (1). <p>(5) In case an invoice includes both goods requiring payment and FOC/promotional goods: Input Total invoice amount while complete the Detail section as follows:</p> <ul style="list-style-type: none">- With respect to goods requiring payment: input regular fields as instructed (the system still automatically assists distribution and calculation of customs value);- With respect to FOC/promotional goods: input total invoice amount and specify which product line is the FOC/promotional goods in “Detail declaration of amount” field. <ul style="list-style-type: none">+ “Invoice amount” and “Invoice unit price”: no input required;+ “Tax value”: input calculated tax value of the goods. <p>(6) In case all of the goods in a shipment are FOC/promotional goods or goods without commercial invoices:</p> <ul style="list-style-type: none">- Input total shipping and insurance costs (if	
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		<p>any) of the shipment in “Total invoice amount” box;</p> <ul style="list-style-type: none"> - “Invoice amount” and “Invoice unit price”: no input required; - “Tax value”: input calculated tax value of the goods. <p>Remarks: with respect to cases (5) and (6), choose corresponding schedules in “Code of import tariff schedules”. If the goods are nontaxable, choose B30 while input 0% in “Tax rate” and input corresponding code of tax exemption/tax deduction/non-taxable.</p> <p>(7) Up to 4 decimal places can be inputted if the code of currency is any other than [VND]. Decimal places cannot be inputted if the code of currency is [VND].</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case the total invoice amount exceeds limit of the system, perform physical declaration. - In case of no commercial invoices and the declarant does not input “Invoice No.”, this field is not required. 	
1.45	Code of classification of value declaration	<p>Input any of following codes of classification of value declaration:</p> <ul style="list-style-type: none"> “1”: Determine customs value using transaction value of identical goods “2”: Determine customs value using transaction value of similar goods “3”: Determine customs value using deductive value “4”: Determine customs value using computed value 	

		<p>“6”: Using transaction value</p> <p>“7”: Using transaction value in case special relationships do not affect the transaction value</p> <p>“8”: Using transaction value whilst manually distributing all modifications, calculating customs value and completing customs value box of each product line</p> <p>“9”: Determine value using fall-back method</p> <p>“T”: Determine value in special cases</p> <p>Remarks:</p> <ul style="list-style-type: none"> - - In case multiple methods are adopted with respect to a single shipment, declare a representative code that is the code adopted the most. - - Codes “0”, “5” and “Z” are codes relating to the total value declaration form thus application thereof is not available until specifically instructed. - - The codes “6” and “7” shall only be used in case the shipments are satisfactory to application of transaction value. - - The code “T” shall be applied with respect to cases specified in Article 17 of Circular No. 39/2015/TT-BTC and goods imported for toll manufacturing for foreign businesspersons. 	
1.46	Total amount declaration form receipt No.	<p>Box 1: Input is not required until further notice</p> <p>Box 2: Input is not required until further notice</p> <p>Box 3: Input is not required until further notice</p>	
1.47	Shipping costs	Box 1: Input any of following codes of	

		<p>classification of shipping costs:</p> <p>“A”: Specify when the transportation documents already include total costs applicable to all goods mentioned in the documents.</p> <p>“B”: Specify when:</p> <ul style="list-style-type: none">- The invoice of the shipment includes both goods requiring payment and FOC/promotional goods;- Shipping costs of goods requiring payment and those of FOC/promotional goods are separated on the transportation documents. <p>With respect to this code, only input shipping costs applied to goods requiring payment (box 3) to enable automatic distribution by the system, with respect to FOC/promotional goods, the declarant shall add up shipping costs for calculation of customs value and complete the customs value boxes of the FOC/promotional goods.</p> <p>“C”: Specify when the declaration dictates import of some of the goods of the shipment listed in the transportation documents.</p> <p>“D”: Distribute shipping costs based on volumetric weight ratio. With respect to this code, the declarant must complete the value declaration form to distribute all adjustments, calculate customs value of each product and use the customs value results on the amount declaration form to complete corresponding boxes on the declaration form of the VNACCS system.</p> <p>“E”: Specify when invoice amount of the goods already includes shipping costs (e.g. CIF, C&F, CIP) whilst actual costs exceed those specified on the invoice (due to additional shipping costs as the ship arrives at port of import: increased fuel price,</p>	
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		<p>currency fluctuation, ship stagnation at ports, etc.).</p> <p>“F”: Specify when actual costs exceed initial costs and only parts of the goods of the shipment are imported.</p> <p>Box 1: Input code of currency of the shipping costs.</p> <p>Box 3: Input the shipping costs:</p> <p>(1) In case the code of currency is any other than “VND”, up to 4 decimal places can be inputted.</p> <p>(2) In case the code of currency is “VND”, no decimal places can be inputted.</p> <p>(3) In case the code of conditions of invoice amount is “C&F” or “CIF” and actual shipping costs exceed those on the invoice for shipping costs, input the difference in costs between the two (corresponding to code “E” in box 2).</p> <p>Remarks:</p> <p>- In case of no commercial invoices and the declarant does not input “Invoice No.”, this field is not required.</p>	
1.48	Insurance premiums	<p>Box 1: Input any of following codes of insurance classification:</p> <p>“Input any of following codes of insurance classification:</p> <p>“A”: Insurance for particular average</p> <p>“D”: No insurance</p> <p>If the conditions of invoice price section has been inputted as CIF, CIP/C&I, DDU, DDP, DAP, DAF or DAT, input in this field is not</p>	

		<p>available.</p> <p>Remarks: Code “B” refers to comprehensive insurance and application thereof is not available until further instruction.</p> <p>Box 2: Input code of currency of insurance premium in case the classification of insurance is inputted as insurance for particular average (code “A”).</p> <p>Box 3: Input amount of insurance premium in case the classification of insurance is inputted as “A”.</p> <p>(1) In case the code of currency is any other than “VND”, up to 4 decimal places can be inputted.</p> <p>(2) In case the code of currency is “VND”, no decimal places can be inputted.</p> <p>Box 4: Input is not required until further notice</p> <p>Remarks:</p> <p>- In case of no commercial invoices and the declarant does not input “Invoice No.”, this field is not required.</p>	
1.49	Code and name of adjustments	<p>Box 1: Input codes corresponding to following adjustments:</p> <p>“A”: Commissions and broker commission (AD).</p> <p>“B”: Costs of packaging considered to integrate with imported goods (AD).</p> <p>“C”: Costs of packaging goods (AD).</p> <p>“D”: Subsidies (AD).</p> <p>“E”: Copyright fee, license fee (AD).</p>	

	<p>“P”: Payments that the importer must make originating from revenues generated by reselling, disposal or use of imported goods (AD).</p> <p>“Q”: Payments excluding prices listed on the invoice that the buyer must make, including: prepayment, advance payments and deposits (AD).</p> <p>“K”: Payments that the buyer must send to the third party at request of the seller (AD).</p> <p>“M”: Payments that are made by offsetting debts (AD).</p> <p>“U”: Expenditure on activities arising after importing goods including expenditure on construction, architecture, installation, maintenance, technical assistance, technical consultation, monitor and similar expenditure (SB).</p> <p>“V”: Additional transportation costs after the goods are transported to the first port of entry (SB).</p> <p>“H”: Additional insurance premiums after the goods are transported to the first port of entry (SB).</p> <p>“T”: Compulsory taxes, tariffs, fees and charges that must be submitted in Vietnam and are already included in purchase price of the imported goods (SB).</p> <p>“G”: Discounts (SB).</p> <p>“S”: Incurred costs covered by the buyer relating to marketing of imported goods (SB).</p> <p>“L”: Amount of interest corresponding to the interest rate under the financial agreement of the buyer and relating to the procurement of</p>	
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		<p>imported goods (SB).</p> <p>“N”: Other</p> <p>Remarks:</p> <p>- In case of quantity discounts, do not input the code “G” in this field, instead, specifically input whichever goods benefit from the quantity discounts and discounted amount/rate thereof in “Detail declaration of amount”. Upon completion of import of the whole shipment, proceed to consider discount as specified in Circular No. 205.</p> <p>Box 2: Input codes of classification of value adjustment below in following cases:</p> <p>“AD”: addition of adjustment value.</p> <p>“SB”: subtraction of adjustment value.</p> <p>“IP”: Customs value is the invoice price.</p> <p>“DP”: Input total customs value manually calculated.</p> <p>Box 3: Input code of currency of adjustments.</p> <p>Box 4: Input adjustment value corresponding to name and classification code of adjustment amount.</p> <p>(1) Up to 4 decimal places can be inputted if currency is any other than “VND”.</p> <p>(2) Decimal places cannot be inputted if the code of currency is “VND”.</p> <p>Box 5: Input total adjustment amount after distribution.</p> <p>(1) In case the adjustments are distributed among goods listed on 2 declarations or more, insert in the total invoice amount of all</p>	
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		<p>product lines distributed with adjustments on all declarations.</p> <p>(2) In case the adjustments are only distributed to goods listed on one declaration, completion of this box is not required.</p> <p>(3) Up to 4 decimal places can be inputted.</p> <p>(4) Value of the “Total adjustment amount after distribution” column \leq that of “Total customs value after distribution”.</p> <p>Remarks:</p> <p>- In case of no commercial invoices and the declarant does not input “Invoice No.”, this field is not required.</p>	
1.50	Detail declaration of amount	<p>(1) Input bill of lading date using DDMMYYYY#& format.</p> <p>(2) Input details of the amount declaration.</p> <p>Example: commission equals 5% of the invoice amount: calculate the commission, type the corresponding adjustment value in the box while specify “commission equals 5% of invoice price” in this box.</p> <p>(3) Input remarks and notes regarding declaration of amount.</p> <p>(4) Follow instructions and complete the “Total invoice amount” and related boxes.</p> <p>(5) In case the declarant lacks information and/or documents to determine the customs value, the declarant shall request the customs authority to determine the value serving as the basis for goods release.</p> <p>(6) In case the imported or exported goods do not have official prices at the time of making the declaration, the declarant shall</p>	

		<p>declare provisional values.</p> <p>(7) Declare amount of discount (if any) yet to be subtracted</p>	
1.51	Total customs value after distribution	<p>(1) Input total invoice amount before any adjustment.</p> <p>(2) Up to 4 decimal places can be inputted.</p> <p>(3) In case a single invoice includes multiple declarations, this field must be completed.</p> <p>(4) Should this field be left empty, the system shall automatically calculate value of this field by adding up the invoice amount of all product lines on the declarations.</p> <p>(5) Value of the “Total adjustment amount after distribution” column \geq that of “Total customs value after distribution”.</p> <p>Remarks:</p> <p>- In case of no commercial invoices and the declarant does not input “Invoice No.”, this field is not required.</p>	
1.52	Taxpayer	<p>Input any of following codes:</p> <p>“1”: the importer is the taxpayer</p> <p>“2”: the customs broker is the taxpayer</p>	
1.53	Code of reasons for BP (release before permit)	<p>- In case of request for goods release on the basis of a guarantee, the declarant shall input any of following codes:</p> <p>“A”: awaiting determination of goods code</p> <p>“B”: awaiting determination of customs value</p> <p>“C”: Other cases</p> <p>- In case of request for goods release on the basis of tax submission, the declarant shall</p>	

		request goods release at “Detail declaration of amount” field	
1.54	Code of tax payment guarantor bank	<p>Input code of bank issued by the State Bank of Vietnam (consult the "Code of bank" schedule on the website www.customs.gov.vn), in case symbols and number of a guarantee agreement have been registered, the system shall examine following information:</p> <p>(1) The user of the guarantee limit must be the importer or the guarantee limit must be granted to the customs broker.</p> <p>(2) This operation must be conducted within effective period of the registered guarantee limit.</p>	
1.55	Year of issue of guarantee limit	Input year of issue of the guarantee agreement. This field is compulsory if the field “Code of tax payment guarantor bank” has been inputted.	
1.56	Symbols of guarantee agreement	Input symbols of guarantee agreement on guarantee certificate issued by the bank (up to 10 symbols). This field is compulsory if the field “Code of tax payment guarantor bank” has been inputted.	
1.57	Guarantee agreement No.	<p>Input number of guarantee agreement on guarantee certificate issued by the bank (up to 10 symbols).</p> <p>This field is compulsory if the field “Code of tax payment guarantor bank” has been inputted.</p>	
1.58	Code of tax submission period	<p>Input one of codes below:</p> <p>“A”: adoption of tax submission period due to an individual guarantee.</p> <p>“B”: adoption of tax submission period due to a comprehensive guarantee.</p> <p>“C”: adoption of tax submission period</p>	

		<p>without customs guarantee.</p> <p>“D”: in case of immediate tax submission.</p> <p>Remarks: Input “D” in case of additional declaration for clearance permission after adoption of temporary goods release procedures.</p>	
1.59	Code of guarantor bank	<p>Input code of bank issued by the State Bank of Vietnam (consult the "Code of bank" schedule on the website www.customs.gov.vn), in case symbols and number of a guarantee agreement have been registered, the system shall examine following information:</p> <p>(1) The user of the guarantee agreement must be the importer or the guarantee agreement must be granted to the customs broker.</p> <p>(2) This operation must be conducted within effective period of the registered guarantee agreement.</p> <p>(3) In case of individual guarantee agreement, the document must be used at the Customs Department where it is registered.</p> <p>(4) With respect to cases other than (1), code of person permissible to use the guarantee agreement registered on database must match code of person logging in and conducting this operation.</p> <p>(5) In case of registration of individual guarantee agreement before producing a declaration based on bill of lading No. and/or invoice No., the bill of lading No. and/or invoice No. must be included on database of individual guarantee.</p> <p>(6) Code of form registered on the database of individual guarantee must match the</p>	X

		<p>declared form.</p> <p>(7) Estimated date of declaration registered on database of individual guarantee agreement must match the estimated date of declaration registered with the customs authority.</p> <p>(8) In case of registration of individual guarantee agreement after the system has provided the declaration No., the declaration No. registered on the database must match the declaration No, provided by the system.</p>	
1.60	Year of guarantee issuance	<p>Input year of issue of guarantee agreement (4 symbols).</p> <p>This field is compulsory if the field “Code of guarantor bank” has been inputted.</p>	
1.61	Symbols of guarantee agreement	<p>Input symbols of a guarantee agreement on a guarantee certificate issued by the bank (up to 10 symbols).</p> <p>This field is compulsory if the field “Code of guarantor bank” has been inputted.</p>	
1.62	Guarantee agreement No.	<p>Input number of a guarantee agreement on a guarantee certificate issued by the bank (up to 10 symbols).</p> <p>This field is compulsory if the field “Code of guarantor bank” has been inputted.</p>	
1.63	Electronic declaration attachment No.	<p>Box 1: Input code of classification of electronic declaration attachments in case of conducting HYS.</p> <p>(Consult the “Code of classification of electronic declaration attachments” schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input the electronic declaration attachments No. provided by the system while conducting HYS operation.</p>	X
1.64	Permitted date of first receipt	<p>Input goods receipt date; In case of multiple days permissible to receive goods, input the</p>	

		<p>first day.</p> <p>In case the declarant uses A41 type, input date of conducting the IDC.</p>	
1.65	Departure date	<p>Input the date on which the goods are transported under customs supervision using dd/mm/yyyy format.</p> <p>Complete this field only in case of multimodal transport</p>	
1.66	Transit information	<p>Box 1: Input intermediate destination for transport under tax suspension.</p> <p>(Consult the “Code of estimated storage for goods awaiting customs clearance, intermediate destinations for transport under tax suspension, terminal destinations for transport under tax suspension” schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input date of arrival at intermediate destination</p> <p>Box 3: Input date of departure from intermediate destination.</p>	X
1.67	Final destination for transport under tax suspension (consolidated declaration)	<p>Box 1: Input final destination for transport under tax suspension (applicable to declaration of multimodal transport).</p> <p>(Consult the “Code of estimated storage for goods awaiting customs clearance, intermediate destinations for transport under tax suspension, terminal destinations for transport under tax suspension” schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input estimated date of arrival at the final destination.</p>	X
1.68	Remark section	(1) In case of repurposing for domestic consumption of goods manufactured for export, processed goods or investment	

		<p>preferential goods, input import declaration No. as follows: #&import declaration No. (first 11 symbols).</p> <p>Example: #&10000567897</p> <p>(2) In case a shipment is furnished with the C/O in order to benefit from tax preferential treatment, input the C/O No. and date of issue thereof.</p> <p>(3) In case the code of import/export type does not allow declaration of multimodal transport, specify following information: period, routes, entry and exit border checkpoints, code of final destination for transport under tax suspension.</p> <p>(4) Input number and date of the VAT invoice or commercial invoice in case of trade between a domestic enterprise and an export processing enterprise, or an enterprise in a free trade zone.</p> <p>(5) In case of repurposing for domestic consumption, the declarant shall specify the number of the previous declaration in this field.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case of exceeding maximum symbol limit (100 symbols), following contents shall be specified in “Number, symbols”, “Detail declaration of amount” and “Goods description” fields. - In case of exceeding symbol limits of fields mentioned above, conduct the HYS operation to attach remaining contents. - In case multiple contents must be specified in this field, separate each content by the “;” 	
1.69	Code for internal management of enterprise	- In case of on-spot import: specify #&number of corresponding on-spot export	

		<p>declaration (the first 11 symbols).</p> <p>Example: #&10001234567</p> <p>- With respect to other imported goods:</p> <ul style="list-style-type: none">+ Specify #&1 in case of temporary import of goods that belong to individuals benefitting from tax exemption treatment of Government of Vietnam;+ Specify #&2 in case of temporary import of goods that are tools, professions and/or working equipment which will be used in a specific period of time and belong to agencies, organizations or persons making entry;+ Specify #&3 in case of temporary import of containers for other means of rotational transport of goods (shelves, stands, containers, jars, etc.);+ Specify #&4 in case of goods that are gifts and presents sent by organizations and persons in Vietnam to overseas organizations and/or persons;+ Specify #&5 in case of goods that belong to diplomatic missions or international organizations in Vietnam and personnel thereof;+ Specify #&6 in case of humanitarian aids or non-returnable aids;+ Specify #&7 in case of goods that are samples and not for sale;+ Specify #&8 in case of goods that are movable assets of organizations and individuals;+ Specify #&9 in case of goods that are personal effects of persons making the entry are sent together with the bill of lading,	
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		carry-on luggage of persons making the entry exceeding standards for tax exemption;	
1.70	Classification of customs direction	(Section for customs officials only) Input code of classification of customs officials notice: “A”: Revision guidelines “B”: Change of import declaration	
1.71	Date	(Section for customs officials only) Input dd/mm/yyyy on which the customs officials inform the declarant.	
1.72	Title	(Section for customs officials only) Input a summary of the notice	
1.73	Content	(Section for customs officials only) Input the notice contents of the customs officials.	
1.74	Code of goods	(1) Fully input codes of goods specified in List of Vietnam’s import and export goods, import and export preferential tariff schedules and special preferential import tariff schedules issued by Ministry of Finance. (2) In case of goods listed under Chapter 98 of the preferential import tariff schedules, input code of the corresponding goods listed in 97 chapters of the List of Vietnam’s import and export goods and input the code of said goods listed under Chapter 98 in “Goods description” field.	
1.75	Separate management code	Input ordinal number of goods listed under List of integrated machinery and equipment of chapters 84, 85 and 90 or ordinal number of goods listed under other monitoring list that is registered with customs authorities.	
1.76	Duty rate	The system shall automatically assist	

		<p>determination of import duty rate corresponding to the inputted code of goods and code of tariff schedule.</p> <p>In case the system displays any of following error codes: E1004, E1006, E1008 or E1009, the declarant shall manually input the import duty rate in this field.</p> <p>Input “0” in case code B30 is inputted in the “Code of import tariff schedule”</p>	
1.77	Specific duty rate	<p>Box 1: Input specific duty rate:</p> <p>The system shall automatically determine the specific duty rate corresponding to inputted code of adoption of specific duty rate. In case the system does not determine by itself, the declarant may manually input the specific duty rate in this field. In case of manual input of the specific duty rate, input of “code of adoption of specific duty rate” field below is not required.</p> <p>Box 2: Input code of specific duty unit:</p> <p>(1) In case the specific duty rate has been inputted, input unit of corresponding specific duty prescribed by applicable regulations and law.</p> <p>(2) Code of specific duty unit (Consult “Code of unit” on the website: www.customs.gov.vn)</p> <p>Box 3: Input code of currency of the specific duty rate. (Consult the schedule of currency on the website: www.customs.gov.vn)</p>	X
1.78	Goods description	<p>(1) Specify in details name, standards, specification, technical data, components, model, symbols/series, attributes and use of goods according to commercial contracts and other documents relating to the shipment</p> <p>Remarks:</p>	

		<ul style="list-style-type: none">- The name of goods must be specified in Vietnamese or English. - In case of grouping HS codes as specified in Clause 2 Article 18 of this Circular, provide a general description of the goods (specify basic properties of the goods, e.g. automotive parts, cloth, etc.). - In case import goods are machinery and equipment classified based on primary components, machines performing primary functions, categories corresponding to determined functions of machines, or disassembled or not yet assembled goods classified on the basis of a whole unit, apart from following provisions set forth under Point (1), must specify in details name of each machinery/equipment that is registered in List of machinery and equipment that are capable of integrating with one another, taking part in an assembly line or name of each separate part and component with respect to disassembled or not yet assembled goods corresponding to code of goods of the primary machine or completely built goods. In case of inability to separate price of each machinery/part/component/module/bit, attach list of name and quantity of machinery/part/component/module/bit by conducting the HYS operation. (2) In case the goods satisfy conditions for adoption of preferential import tariff specified in Chapter 98, apart from the goods description, the declarant shall add the code of corresponding goods listed under Chapter 98 of the preferential import tariff schedule to this field. (3) In case of adoption of analysis and classification results of a shipment containing goods which share the same name, component, physical and chemical properties, features, functions and are imported from the same manufacturer who	
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		was previously granted customs clearance, specify number of the notice.	
1.79	Code of country of origin	Input code of country or territory where the goods are produced (manufactured) using the UN/LOCODE schedule (based on documents certifying origin of goods or other documents relating to the shipment).	X
1.80	Code of import tariff schedules	<p>Input on of the following codes of tariff schedules corresponding to the type of import duty rate:</p> <p>“B01”: Preferential import tariff schedules (MFN duty rate)</p> <p>“B02”: Chapter 98 (1) Preferential import tariff schedules</p> <p>“B03”: Regular import tariff schedules (equals 150% of the MFN duty rate)</p> <p>“B04”: Vietnam’s special preferential import tariff schedules for implementation of the ASEAN Trade In Goods Agreement (ATIGA)</p> <p>“B05”: Vietnam's special preferential import tariff schedules for implementation of ASEAN-China Free Trade Area (ACFTA)</p> <p>“B06”: Vietnam's special preferential import tariff schedules for implementation of ASEAN-Korea Free Trade Area</p> <p>“B07”: Vietnam’s special preferential import tariffs for implementation of the ASEAN-Australia-New Zealand Free Trade Area</p> <p>“B08”: Vietnam’s special preferential import tariffs for implementation of the ASEAN-India Trade In Goods Agreement</p> <p>“B09”: Vietnam’s special preferential import tariff schedules for implementation of ASEAN-Japan Comprehensive Economic</p>	X

		<p>Partnership</p> <p>“B10”: Vietnam’s special preferential import tariff schedules for implementation of Vietnam-Japan Economic Partnership</p> <p>“B11”: Import tariff schedules with respect to goods benefitting from Vietnam-Laos preferential import duty rate</p> <p>“B12”: Import tariff schedules with respect to goods originating from Cambodia</p> <p>“B13”: Vietnam’s special preferential import tariffs for implementation of the Vietnam-Chile Free Trade Agreement</p> <p>“B14”: Out-of-quota import tariff schedules</p> <p>“B15”: Specific import tariff schedules</p> <p>“B16”: Mixed import tariff schedules</p> <p>“B17”: Chapter 98 (2) Preferential import tariff schedule</p> <p>“B30”: Commodities exempt from import duty</p> <p>Remarks:</p> <p>- In case goods are qualified for adoption of preferential import tariff rate listed under Chapter 98, consult the “Tariff schedules of Chapter 98 - B02 and B17” on the website (www.customs.gov.vn) in order to input B02 or B17 as the code of import tariff schedules depending on code of goods listed under Chapter 98.</p>	
1.81	Code of out-of-quota	In case an import enterprise adopts out-of-quota tariff rates, input an “X” in this field.	
1.82	Code of adoption of specific tariff rate	In case goods are placed under specific tariffs or mixed tariffs, input code of adoption of specific tariff rate of each product line (consult the code of adoption of	X

		specific tariff rate schedule on the website www.customs.gov.vn)	
1.83	Quantity (1)	<p>Box 1: Input import goods quantity of each product according to the units in Vietnam’s nomenclature of exports and imports or actual business activities.</p> <p>Remarks:</p> <p>(1) In case of goods placed under specific tariffs, input quantity according to specific tariff units as per the law.</p> <p>(2) Up to 2 decimal places can be inputted.</p> <p>(3) Should the actual quantity exceeds 2 decimal places, the declarant shall round up the quantity to 2 decimal places then put the result in this field while specify actual quantity and invoice unit price in the “Goods description” field as follows: “goods description #& quantity” (do not specify the unit price in “Invoice unit price” field).</p> <p>Box 2: Input quantity unit according to Vietnam’s nomenclature of exports and imports or actual business activities.</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p> <p>Remarks: In case of goods placed under specific tariffs, input code of specific tariff unit as per the law (consult the codes of unit at “code of adoption of specific tariff rate schedule” on the website www.customs.gov.vn).</p>	X
1.84	Quantity (2)	<p>Box 1: Input weight of each import product line.</p> <p>Up to 2 decimal places can be inputted.</p> <p>Input weight unit according to Vietnam’s nomenclature of exports and imports or</p>	X

		<p>actual business activities.</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p>	
1.85	Invoice amount	<p>Input invoice amount of each product line.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Up to 4 decimal places can be inputted. - In case invoice amount of a product exceeds 12 integer digits, may separate into multiple product lines as long as total goods quantity listed in separate product lines equals that on the declarations. In case of inability to satisfy the condition mentioned above, perform customs declaration on paper. - This field is not required in case of no invoice. 	
1.86	Invoice unit price	<p>Box 1: Input invoice unit price.</p> <p>Box 2: Input code of currency of the invoice unit price.</p> <p>Box 3: Input code of quantity unit of the invoice unit price.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Invoice unit price x quantity = invoice amount ± 1; - In case the unit price exceeds 9 digits, do not specify in this field but in the “Goods description” field. - This field is not required in case of no invoice. 	X
1.87	Customs value	<p>(1) Should the system automatically distributes and calculate customs value, input is not required (the system shall automatically calculate if “6” or “7” is</p>	X

		<p>inputted in “Code of classification of value declaration”);</p> <p>(2) In case of manual distribution and calculation of customs value, perform as follows:</p> <p>Box 1: Input code of currency of the customs value.</p> <p>Box 2: Input customs value of product lines:</p> <ul style="list-style-type: none"> - Up to 4 decimal places can be inputted if code of currency is not “VND”. - No decimal place can be inputted if code of currency is “VND”. <p>(3) Input is required if:</p> <ul style="list-style-type: none"> - One of following codes are inputted in the “Code of classification of value declaration” field: “1”, “2”, “3”, “4”, “8”, “9”, “T”; - Adjustments are not distributed based on value percentage. <p>(4) The system shall prioritize value that is manually inputted.</p> <p>(5) In case invoice amount of a product exceeds 12 integer digits, may separate into multiple product lines as long as total goods quantity listed in separate product lines equals that on the declarations. In case of inability to satisfy the condition mentioned above, perform customs declaration on paper.</p>	
1.88	Adjustment No.	Input number of the adjustment(s) declared in “Adjustments” section.	
1.89	Number of product line on corresponding temporary import or temporary export declaration	Input number of the product line listed on corresponding temporary import declaration or temporary export declaration.	

		<p>Remarks:</p> <p>- Amount of product lines on the declaration form must be \leq remaining product lines on database of management of corresponding temporary export declaration or temporary import declaration</p>	
1.90	List of import duty exemption No.	<p>Input number of List of import duty exemption that is registered in the VNACCS system.</p> <p>Remarks:</p> <p>(1) The list of tax exemption must be within the effective date thereof (if any).</p> <p>(2) Do not input number of a List of tax exemption which is being used for another declaration that is not granted customs clearance/has not completed customs procedures.</p> <p>(3) Must input code of import duty exemption in “Code of import tax exemption/tax deduction/non-taxable” field.</p> <p>(4) The importer must be registered in the List of tax exemption.</p> <p>(5) If goods benefitting from import duty exemption are not required to be registered in the List of tax exemption on the VNACCS, input is not required.</p>	
1.91	Corresponding line in List of import duty exemption	<p>Input number of corresponding product line that is registered in List of tax exemption.</p> <p>Remarks: Amount of goods on the declaration form must be \leq remaining goods in List of tax exemption that is registered in the VNACCS system.</p>	
1.92	Code of import tax exemption/tax deduction/non-taxable	Input code of import tax exemption/tax deduction/non-taxable in case goods benefit from import tax exemption/tax	X

		<p>deduction/non-taxable treatment.</p> <p>(Consult the code of import tax exemption/tax deduction/non-taxable schedule on the website www.customs.gov.vn)</p> <p>Remarks:</p> <p>(1) Declaration of goods benefitting from import tax exemption/tax deduction/non-taxable treatment must be made within the effective date of the import tax exemption/tax deduction/non-taxable treatment.</p> <p>(2) In case goods are required to be registered in the List of tax exemption on the VNACCS, input in this field and in “List of import duty exemption No.” is required.</p> <p>(3) In case goods are not required to be registered in the List of tax exemption on the VNACCS, input in the “List of import duty exemption No.” is not required.</p>	
1.93	Amount of import duty deducted	Input the deducted amount of import duty.	
1.94	Code of adoption of other tariff rates and charges	<p>Input code of adoption of tariff rates in case goods are placed under additional import duties (safeguarding duty, antidumping tax, etc.), excise tax, environmental protection tax, VAT.</p> <p>Remarks:</p> <p>(1) Order of input: additional import duties, excise tax, environmental protection tax and VAT.</p> <p>In case goods are non-taxable objects, input tax code and code of the non-taxable object in “code of other tax and charge exemption/deduction/non-taxable”.</p> <p>In case other taxes and charges are not</p>	X

		<p>imposed on the goods, input is not required.</p> <p>(Consult code of adoption of tax rates and tax code schedules on the website www.customs.gov.vn)</p> <p>(2) The import declaration must be produced within effective date of adoption of tax rates.</p>	
1.95	Code of other tax and charge exemption/deduction/non-taxable	<p>Input code of other tax and charge exemption/deduction/non-taxable similar to inputting code of import tax exemption/deduction/non-taxable.</p> <p>Declaration of goods benefitting from tax exemption/tax deduction/non-taxable treatment must be made within the effective date of the import tax exemption/tax deduction/non-taxable treatment.</p> <p>(Consult the code of other tax and charge exemption/ deduction/non-taxable schedules on the website www.customs.gov.vn)</p>	X
1.96	Deducted amount of other tax and charges	Input the deducted amount of other tax and charges.	
Form 2	Online export declaration form	Applied to export cases	
2.1	Declaration No.	<p>Will be automatically provided, input is not required.</p> <p>Remarks: customs authorities and other relevant agencies shall utilize the first 11 digits in a declaration number. The 12th digit only displays the number of supplementary declarations.</p>	
2.2	First declaration No.	<p>Box 1: Input only when a shipment contains more than 50 product lines or cases in which a separate declaration must be made. In put as follows:</p> <p>(1) (3) With respect to the first declaration: input “F”;</p> <p>(2) (2) Input number of the first declaration</p>	

		<p>from the 2nd, 3rd declarations and so forth</p> <p>Box 2: Input the ordinal number of the declaration per total declarations.</p> <p>Box 3: Input the total number of declarations of the shipment.</p>	
2.3	Corresponding temporary import for re-export declaration No.	<p>Input this field only if:</p> <p>(1) A shipment for temporary import is re-exported, if so, input number of corresponding declaration of temporary import.</p> <p>(2) A shipment for temporary export is exported, if so, input number of corresponding declaration of temporary export. Input is not required unless a temporary export shipment is exported or a shipment is re-exported after temporarily imported.</p> <p>(3) Both the declaration of temporary import and the declaration of re-export are made by the same individual.</p> <p>(4) Goods must be listed under initial declaration within the temporary import or temporary export period.</p> <p>(5) The initial declaration is still valid (within the permissible period to be stored in Vietnam).</p>	
2.4	Code of import/export type	<p>Based on export documents and purposes, exporters shall choose one export type following instructions of General Department of Customs.</p> <p>Consult schedules for codes of export type on website www.customs.gov.vn</p>	X
2.5	Code of goods classification	Based on the nature of the goods, choose one of following codes:	

		<p>“A”: Gifts or presents</p> <p>“B”: National security and defense goods</p> <p>“C”: Emergency relief goods</p> <p>“D”: Natural disaster and disease prevention goods</p> <p>“E”: Humanitarian aids, non-returnable aids</p> <p>“F”: Postal or premium delivery goods</p> <p>“G”: Movable assets</p> <p>“H”: Goods used for means of transport serving entry and exit</p> <p>“I”: Diplomatic goods</p> <p>“J”: Goods of other category specified by Government</p> <p>“K”: Goods requiring special preservation</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Input is required with respect to goods within one of the categories above. - The “J” code shall only be used when specified by separate documents of the Government. Do not choose this code for regular goods. 	
2.6	Code of means of transportation	<p>Based on means of transportation to choose one of following codes:</p> <p>“1”: Airway</p> <p>“2”: Seaway (containers)</p> <p>“3”: Seaway (bulk cargo, liquid cargo, etc.)</p> <p>“4”: Road (trucks)</p>	

		<p>“5”: Railway</p> <p>“6”: Inland waterways</p> <p>“9”: Other</p> <p>Remarks:</p> <ul style="list-style-type: none"> - With respect to goods stored in CFS and loaded in the same container for export: Choose code of transport corresponding to how the export goods are transported from an exit checkpoint to the entry checkpoint. Example: in case of export goods stored in the CFS and loaded in a single container for export via seaway to an importing country: choose “3”. - Cases of using the “9” code: <ul style="list-style-type: none"> 1. Transport of export goods by means other than those specified from code “1” to code “6”. E.g. pipelines, cables, etc. 2. On-spot export; goods that are transported from bonded warehouses to free trade zones. - In case of carry-on luggage making entry by airway or inland waterway, input “1” or “3” based on the route, respectively. 	
2.7	Re-import date	In case of a temporary export declaration, based on regulations and law on period of temporary export goods, input the temporary export expiry date using dd/mm/yyyy format.	
2.8	Customs authority	<p>(1) Input the code of the customs department where the customs declaration is produced as per the law.</p> <p>Should the field be left empty, the system shall automatically fill in with the code of the customs department where the goods are stored and waiting for customs clearance.</p> <p>(2) Consult the schedule for “Codes of</p>	X

		Customs departments-Procedure teams” on the website: www.customs.gov.vn	
2.9	Code of declaration processing entities	<p>(1) Input the code of the Procedure teams who will process the declaration</p> <p>(2) Should the field be left empty, the system shall automatically determine the code of the Procedure teams who will process the declaration based on HS codes.</p> <p>(3) Consult the schedule for “Codes of Customs departments-Procedure teams” on the website: www.customs.gov.vn</p>	X
2.10	Date of declaration (estimated)	<p>Input the date on which the EDC is conducted using dd/mm/yyyy format.</p> <p>Should the field be left empty, the system shall automatically choose the date on which this activity is performed.</p>	
2.11	Code of exporter	<p>Input the TIN of the exporter.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case the exporter has registered for VNACCS and performed EDA, the system shall automatically extract the code of exporter. - In case a foreign goods owner hires a bonded warehouse then re-exports goods out of Vietnam, the code of exporter shall be the code of the owner of the bonded warehouse or the code of the customs brokerage agent. 	
2.12	Name of exporter	<p>Input name of the exporter.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case a foreign goods owner hires a bonded warehouse then re-exports goods out of Vietnam, the name of exporter shall be the name of the owner of the bonded warehouse or the name of the customs 	

		<p>brokerage agent.</p> <p>- In case the exporter has registered for VNACCS or inputted the “code of exporter”, the system shall automatically extract the name of exporter.</p> <p>- In case of on-spot import-export, input as follows: Input name of exporter/name of person requesting export.</p>	
2.13	Postal code	Input postal code of the exporter (if any)	
2.14	Address of exporter	<p>(1) Input address of the exporter, input is not required in case the system automatically displays an address.</p> <p>(2) In case the system displays an incorrect address of the exporter, input the correct address.</p> <p>(3) Input is not required in case the exporter has registered for VNACCS and performed EDA.</p>	
2.15	Phone number of exporter	<p>(1) Input phone number of the exporter (without using hyphens).</p> <p>Input is not required should the system displays automatically.</p> <p>(2) In case the system displays an incorrect phone number of the exporter, input the correct phone number.</p> <p>(3) Input is not required in case the exporter has registered for VNACCS and performed EDA.</p>	
2.16	Code of export trustor	Input the TIN of the export trustor.	
2.17	Name of export trustor	Input name of export trustor.	
2.18	Code of importer	Input code of the importer (if any)	
2.19	Name of importer	(1) Input name of the importer or name of the foreign goods owner in case of store in bonded warehouses (if not yet registered in	

		<p>the system).</p> <p>(2) In case an importer already registered, the system shall automatically extract the name.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Input name of the importer (the buyer) according to the contracts for sale and purchase of export goods (even when trading via a third party); - In case the contracts dictate the goods to be received in Vietnam (on-spot export), the name of the importer shall be name of the foreign buyer; specify the assigned consignee (in Vietnam) in the field of name of import trustor; - Abbreviations and shortened form of name of importer is acceptable. 	
2.20	Postal code of importer	Input postal code of the importer (if any)	
2.21	Address	<p>Box 1: Input road name and address/mailbox number (P.O.BOX). Manual input is only required if the system does not input.</p> <p>Input correct road name and address/mailbox number if such information is incorrectly displayd by the system.</p> <p>Box 2: Continue to input road name and address/mailbox number (P.O.BOX).</p> <p>Box 3: Input city. Manual input is only required if the system does not input.</p> <p>Input the correct city if the system incorrectly displays one.</p> <p>Box 4: Input country. Manual input is only required if the system does not input.</p> <p>Input the correct country if the system incorrectly displays one.</p>	

2.22	Code of country	<p>(1) Input the code of the country of the importer expressed by 02 symbols according to the UN LOCODE schedule (consult the "Code of country schedule on the website: www.customs.gov.vn)</p> <p>(2) Input the correct code of country if the system incorrectly displays one.</p> <p>(3) Input is not required in case the exporting country cannot be identified or not specified in the UN LOCODE schedule.</p>	X
2.23	Code of customs agent	<p>(1) In case the customs agent performs the EDA and subsequent operations, input is not required.</p> <p>(2) In case a declarant performing the EDA is different from a declarant perform the EDC, input code of the latter.</p>	
2.24	Bill of lading No. (B/L No., AWB No., etc.) ...)	<p>Input bill of lading number including number, letters and special symbols (if any) (B/L No, AWB No., railway bill of lading No.).</p> <p>Remarks:</p> <ul style="list-style-type: none"> - The bill of lading number must not exceed 35 symbols; - In case the shipment includes more than 5 bills of lading, continue to declare remaining bills of lading at the "Remarks" section. 	
2.25	Quantity	<p>Box 1: Input total number of goods containers (based on commercial invoices, packing lists, bills of lading, etc.)</p> <ul style="list-style-type: none"> - No input of decimal places - Input "1" with respect to goods that are not displayed in units (containers, boxes, etc.) <p>Box 2: Input units</p>	X

		<p>Example: CS: containers, BX: boxes, etc.</p> <p>In case goods are expressed in multiple units, input a single representative code of unit.</p> <p>(Consult the “Code of package type” schedule on the website: www.customs.gov.vn)</p>	
2.26	Gross weight	<p>Box 1: Input gross weight of goods (based on commercial invoices, packing lists or shipping documents)</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case the declarant chooses “1” in the “Code of means of transportation”: may input 8 integer symbols and 1 decimal place. If the gross weight exceeds 1 decimal place, input correct gross weight in the “Remarks” section. - With respect to other means of transportation: may input 6 integer symbols and 3 decimal places. - In case the gross weight code is expressed in “LBR” (pound), the system will automatically convert to KGM (kilogram). <p>Box 2: Input the gross weight unit according to the UN/ECE standards</p> <p>E.g.</p> <p>KGM: kilogram</p> <p>TNE: tonne</p> <p>LBR: pound</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p> <p>- In case input code of unit other than LBR,</p>	X

		<p>extract the gross weight code.</p> <p>- In case input “LBR” (pound), extract KGM.</p>	
2.27	Code of estimated storage awaiting clearance	<p>Input code of goods storage/consolidation warehouse after export declaration, to be specific:</p> <p>1. In case consolidation warehouses have been encrypted by General Department of Customs:</p> <p>(Consult “Consolidation warehouse of export goods” schedule on the website www.customs.gov.vn)</p> <p>Remarks:</p> <p>- If Enterprise A stores their goods in their warehouses, specify codes of the warehouses of Enterprise A. If Enterprise A hires warehouse(s) of Enterprise B or ICD for storage, specify codes of the warehouses of Enterprise B or code of the ICD respectively.</p> <p>- If the Enterprise voluntarily transports goods to a consolidation warehouse under management of a customs department where the declaration is produced before producing the declaration, may use code of the customs department (E.g. the code of Bien Hoa Customs Department is 47NBCNB).</p> <p>2. In case the consolidation warehouse for export goods are not encrypted by the General Department of Customs: use common code of the customs department where the declaration is produced (e.g. the common code of Bien Hoa Customs Department is 47NBOZZ).</p>	X
2.28	Final destination	<p>Box 1: Input code of final destination using UN LOCODE (consult “Foreign ports” or “Foreign airports” schedules on the website</p>	X

		<p>www.customs.gov.vn)</p> <p>Remarks:</p> <p>(1) In case code of the final destination is not listed in the UN LOCODE schedule, input “ZZZ”.</p> <p>(2) In case code of the final destination cannot be identified (equivalent to the “UNKNOWN” in the schedule), no input is required.</p> <p>(3) In case of on-spot export: input “VNZZZ”.</p> <p>(4) In case goods are transported from free trade zones to bonded warehouses or goods domestically transported to bonded warehouses, input “ZZZZZ”.</p> <p>Box 2: Input name of final destination (no input is required should the system automatically assist).</p> <p>Remarks:</p> <p>(1) If the final destination is not encrypted, input is required.</p> <p>(2) In case of railway transportation: Input station number.</p> <p>(3) In case of on-spot export: input name of warehouse of the importing company.</p> <p>(4) In case goods are transported from free trade zones to bonded warehouses or goods domestically transported to bonded warehouses: input name of the bonded warehouses.</p>	
2.29	Locations for loading	Box 1: Input code of locations for loading according to the UN LOCODE. (Consult the “Domestic port-ICD”, “Road border checkpoints – railway station” and	X

		<p>“Domestic airports” schedules on the website www.customs.gov.vn)</p> <p>Remarks:</p> <p>(1) Input code of port of loading (airway, seaway);</p> <p>(2) Input code of station (railway);</p> <p>(3) Input code of border checkpoint (road, inland waterway);</p> <p>(4) Input is compulsory unless the declarant chooses “9” in the “Code of means of transportation”.</p> <p>Box 2: Input name of location of loading (no input is required should the system automatically assist).</p> <p>Remarks:</p> <p>(3) In case of on-spot export, goods that are domestically imported to bonded warehouses: input name of warehouse of exporting company.</p> <p>(4) In case goods are transported from free trade zones to bonded warehouses: input name of free trade zones.</p>	
2.30	Estimated means of transportation	<p>Box 1: Input call sign in case of seaway/inland waterway transportation. If basic information of the vessel has not been registered in the system, input “9999” (if any)</p> <p>Box 2: Input name of the means of transportation (based on transport documents: B/L, AWB, etc) (if any)</p> <p>(1) Input name of the ship in case of seaway/inland waterway transportation.</p> <p>(2) Should the box be left empty, the system</p>	

		<p>shall automatically extract name of the ship that has been registered in the system based on the call sign inputted in box 1.</p> <p>(3) In case of airway transportation: input code of airline (2 symbols), flight number (4 symbols), slash (1 symbol), day/month (day: 2 symbols, month: 3 symbols that are abbreviations of the months in English).</p> <p>Example: AB0001/01JAN</p> <p>In case of no information on the flight, input as follows: 000000/IDC date following format stated above.</p> <p>(4) In case of transportation on road: Input truck number.</p> <p>(5) In case of railway transportation: Input train number.</p> <p>(6) Input is not required in case the declarant chooses “9” in the “Code of means of transportation” and in case the system automatically extracts name of the means of transport.</p>	
2.31	Estimated departure date	Input estimated departure date (dd/mm/yyyy)	
2.32	Symbols and number	Input symbols and number of the packaging of the goods (displayed on the package, containers, etc.).	
2.33	Export permit	<p>Box 1: Input code of classification of export permit in case goods are required to be granted with an export permit or results of specialized inspections before customs clearance.</p> <p>(consult code of import permit in "Code of other legislative documents and permit classification" schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input code of export permit or</p>	X

		<p>number of documents specifying results of specialized inspections.</p> <p>(may input up to 5 types of permits)</p>	
2.34	Classification of invoice	<p>Input one of the following classification of invoices:</p> <p>“A”: commercial invoice</p> <p>“B”: Documents equivalent to commercial invoice or no commercial invoice</p> <p>“D”: electronic invoice (in case registered for e-invoice on VNACCS)</p>	
2.35	E-invoice receipt No.	<p>(1) If the Classification of invoices is “D”, the e-invoice receipt number is compulsory.</p> <p>(2) If the Classification of invoices is other than “D”, this field cannot be inputted.</p>	
2.36	Invoice No.	<p>- Input the number of the commercial invoices or the number of documents equivalent to commercial invoice.</p> <p>- Input number and date of the VAT invoice in case of trade between a domestic enterprise and an export processing enterprise, or an enterprise in a free trade zone.</p> <p>Remarks:</p> <p>- In case of no commercial invoices, input is not required.</p>	
2.37	Date of issue	<p>Input the date of issue of the commercial invoices or the documents equivalent to commercial invoices (dd/mm/yyyy)</p> <p>Remarks: In case of no commercial invoices, input the date on which the IDA is performed.</p>	
2.38	Payment method	<p>Input one of the following code of payment method:</p>	

		<p>“BIENMAU”: Informal cross-border trade</p> <p>“DA”: Documents against acceptance</p> <p>“CAD”: Cash against documents</p> <p>“CANTRU”: Set-off, clearing</p> <p>“CASH”: Cash</p> <p>“CHEQUE”: Cheque</p> <p>“DP”: Documents against payment</p> <p>“GV”: Funding</p> <p>“H-D-H”: Barter</p> <p>“H-T-N”: Goods for debt repayment</p> <p>“HPH”: Bill of exchange</p> <p>“KHONGTT”: No payment</p> <p>“LC”: Letter of credit</p> <p>“LDDT”: Joint-venture investment</p> <p>“OA”: Open account</p> <p>“TTR”: Telegraphic transfer (including both “TT” and “TTr”)</p> <p>“KC”: Other</p> <p>Remarks: In case payments are made by other methods, input “KC” while enter the actual payment methods in the “Remark” section.</p>	
2.39	Invoice amount	<p>Box 1: Input any of delivery conditions according to Incoterms:</p> <p>1) CIF</p>	X

		<p>(2) CIP</p> <p>(3) FOB</p> <p>(4) FCA</p> <p>(5) FAS</p> <p>(6) EXW</p> <p>(7) C&F (CNF)</p> <p>(8) CFR</p> <p>(9) CPT</p> <p>(10) DDP</p> <p>(11) DAP</p> <p>(12) DAT</p> <p>(13) C&I</p> <p>(14) DAF</p> <p>(15) DDU</p> <p>(16) DES</p> <p>(17) DEQ</p> <p>Remarks:</p> <p>- In case of trade between a domestic enterprise and an export processing enterprise, or an enterprise in a free trade zone, input “DAP” in this box.</p> <p>Box 2: Input code of invoice currency using UN/LOCODE standards</p> <p>(Consult the “Schedule of currency” on the website: www.customs.gov.vn)</p>	
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		<p>Box 3: Input total amount on the invoice.</p> <p>(1) Up to 4 decimal places can be inputted if currency is any other than “VND”.</p> <p>(2) Decimal places cannot be inputted if the code of currency is “VND”.</p> <p>Box 4: Input code of invoice/documents equivalent to invoice classification:</p> <p>“A”: Value of invoices for goods requiring payment</p> <p>“B”: Value of invoices for goods requiring no payment (F.O.C/promotional goods)</p> <p>“C”: Value of invoices for both goods requiring payment and no payment</p> <p>“D”: Other cases</p> <p>Remarks:</p> <p>- In case of no commercial invoices and the declarant does not input “Invoice No.”, this field is not required.</p>	
2.40	Customs value	<p>(1) If the Code of conditions of invoice amount is FOB, DAP or DAF, input is not required in these boxes.</p> <p>(2) If the Code of conditions of invoice amount is any other than FOB, DAP or DAF, input in these boxes as follows:</p> <p>Box 1: Input code of currency of the customs value.</p> <p>Box 2: Input total customs value.</p> <p>- Up to 4 decimal places can be inputted if code of currency is not “VND”.</p> <p>- No decimal place can be inputted if code of currency is “VND”.</p>	X

2.41	No conversion to VND required	Input "N" if tax amount and customs value required no conversion to VND.	
2.42	Total customs value after distribution	<p>(1) Input total invoice amount before any adjustment.</p> <p>(2) Up to 4 decimal places can be inputted.</p> <p>(3) In case a single invoice includes multiple declarations, this field must be completed.</p> <p>(4) Should this field be left empty, the system shall automatically calculate value of this field by adding up the invoice price of all product lines on the declarations.</p> <p>Remarks:</p> <p>- In case of no commercial invoices and the declarant does not input "Invoice No.", this field is not required.</p>	
2.43	Taxpayer	<p>Input any of following codes:</p> <p>"1": the importer is the taxpayer</p> <p>"2": the customs broker is the taxpayer</p>	
2.44	Code of tax payment guarantor bank	<p>Input code of bank issued by the State Bank of Vietnam (consult the "Code of bank" schedule on the website www.customs.gov.vn), in case symbols and number of a guarantee agreement have been registered, the system shall examine following information:</p> <p>(1) The user of the guarantee limit must be the importer or the guarantee limit must be granted to the customs broker.</p> <p>(2) This operation must be conducted within effective period of the registered guarantee limit.</p>	X
2.45	Year of issue of guarantee limit	Input year of issue of documents relating the guarantee limit. This field is compulsory if the field "Code of tax payment guarantor	

		bank” has been inputted.	
2.46	Symbols of guarantee agreement	Input symbols of guarantee agreement on guarantee certificate issued by the bank (up to 10 symbols). This field is compulsory if the field “Code of tax payment guarantor bank” has been inputted.	
2.47	Guarantee agreement No.	Input number of guarantee agreement on guarantee certificate issued by the bank (up to 10 symbols). This field is compulsory if the field “Code of tax payment guarantor bank” has been inputted.	
2.48	Code of tax submission period	Input one of codes below: “A”: adoption of tax submission period due to an individual guarantee. “B”: adoption of tax submission period due to a comprehensive guarantee. “C”: adoption of tax submission period without customs guarantee. “D”: in case of immediate tax submission.	
2.49	Code of guarantor bank	Input code of bank issued by the State Bank of Vietnam (consult the "Code of bank" schedule on the website www.customs.gov.vn), in case symbols and number of a guarantee agreement have been registered, the system shall examine following information: (1) The user of the guarantee agreement must be the exporter or the guarantee agreement must be granted to the customs broker. (2) This operation must be conducted within effective period of the registered guarantee agreement. (3) In case of individual guarantee	X

		<p>agreement, the agreement must be used at the customs department where it is registered.</p> <p>(4) With respect to cases other than (1), code of person permissible to use the guarantee agreement registered on database must match code of person logging in and conducting this operation.</p> <p>(5) In case of registration of individual guarantee agreement before producing a declaration based on bill of lading No. and/or invoice No., the bill of lading No. and/or invoice No. must be included on database of individual guarantee.</p> <p>(6) Code of form registered on the database of individual guarantee must match the declared form.</p> <p>(7) Estimated date of declaration registered on database of individual guarantee agreement must match the estimated date of declaration registered with the customs authority.</p> <p>(8) In case of registration of individual guarantee agreement after the system has provided the declaration No., the declaration No. registered on the database must match the declaration No, provided by the system.</p>	
2.50	Year of guarantee issuance	<p>Input year of issue of guarantee agreement (4 symbols).</p> <p>This field is compulsory if the field “Code of guarantor bank” has been inputted.</p>	
2.51	Symbols of guarantee agreement	<p>Input symbols of a guarantee agreement on a guarantee certificate issued by the bank (up to 10 symbols).</p> <p>This field is compulsory if the field “Code of guarantor bank” has been inputted.</p>	
2.52	Guarantee agreement No.	Input number of a guarantee agreement on a	

		<p>guarantee certificate issued by the bank (up to 10 symbols).</p> <p>This field is compulsory if the field “Code of guarantor bank” has been inputted.</p>	
2.53	Electronic declaration attachment No.	<p>Box 1: Input code of classification of electronic declaration attachments in case of conducting HYS.</p> <p>(Consult the “Code of classification of electronic declaration attachments” schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input the electronic declaration attachments No. provided by the system while conducting HYS operation.</p>	X
2.54	Departure date	<p>Input the date on which the goods under customs supervision are transported using dd/mm/yyyy format.</p> <p>Complete this field only in case of multimodal transport</p>	
2.55	Transit information	<p>Box 1: Input intermediate destinations (if any) for transport of goods under customs supervision (applicable to multimodal transport).</p> <p>(Consult the “Code of estimated storage for goods awaiting customs clearance, intermediate destinations for transport under tax suspension, terminal destinations for transport under tax suspension” schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input date of arrival at intermediate destination</p> <p>Box 3: Input date of departure from intermediate destination.</p>	X
2.56	Final destination for transport under tax suspension	<p>Box 1: Input final destination for transport under tax suspension (applicable to declaration of multimodal transport).</p>	X

		<p>(Consult the “Code of estimated storage for goods awaiting customs clearance, intermediate destinations for transport under tax suspension, terminal destinations for transport under tax suspension” schedule on the website: www.customs.gov.vn)</p> <p>Box 2: Input estimated date of arrival at the final destination.</p>	
2.57	Remark section	<p>(1) In case of export of shipments for foreign processing, input number of initial declaration of export for processing.</p> <p>(2) In case the code of import/export type does not allow declaration of multimodal transport, specify following information: period, routes, entry and exit border checkpoints, code of final destination for transport under tax suspension.</p> <p>(3) Input necessary information here if notified by customs authorities.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - In case of exceeding maximum symbol limit (100 symbols), following contents shall be specified in “Number, symbols”, “Detail declaration of value” and “Goods description” fields. - In case of exceeding symbol limits of fields mentioned above, conduct the HYS operation to attach remaining contents. - In case multiple contents must be specified in this field, separate each content by the “;” 	
2.58	Code for internal management of enterprise	<p>Input code of internal management of enterprise in case the enterprise uses this feature for internal management.</p> <ul style="list-style-type: none"> - With respect to other exported goods: + In case of on-spot export: #&XKTC; 	

		<ul style="list-style-type: none"> + Specify #&1 in case of temporary export of goods belonging to individuals benefitting from tax exemption by Government of Vietnam; + Specify #&2 in case of temporarily export of goods that are tools, professions and/or working equipment which will be used in a specific period of time and belong to agencies, organizations or persons making entry; + Specify #&3 in case of temporary export of containers for other means of rotational transport of goods (shelves, stands, containers, jars, etc.); + Specify #&4 in case of goods that are gifts and/or presents sent by organizations and/or persons in Vietnam to overseas organizations and/or persons; + Specify #&5 in case of goods that belong to diplomatic missions, Vietnam organizations located overseas and personnel thereof; + Specify #&6 in case of humanitarian aids or non-returnable aids; + Specify #&7 in case of goods that are samples and not for sale; + Specify #&8 in case of goods that are movable assets of organizations and individuals; + Specify #&9 in case of goods that are personal effects of persons making the exit are sent together with the bill of lading, carry-on luggage of persons making the exit exceeding standards for tax exemption. 	
2.59	Vanning location	Code (5 boxes): Input code of vanning location.	

		<p>In case a vanning location is a customs supervision area, input code of the customs supervision area.</p> <p>Name: Input name of vanning location.</p> <p>(Input is not required in case the system automatically assists)</p> <p>Address: Input address of the vanning location.</p>	
2.60	Container No.	Input container number in case goods are transported via seaway and are loaded onto containers.	
2.61	Classification of customs direction	<p>(Section for customs officials only)</p> <p>Input code of classification of customs officials notice:</p> <p>“A”: Revision guidelines</p> <p>“B”: Change of export declaration</p>	
2.62	Date of customs direction	<p>(Section for customs officials only)</p> <p>Input dd/mm/yyyy on which the customs officials inform the declarant.</p>	
2.63	Name of customs direction	<p>(Section for customs officials only)</p> <p>Input a summary of the notice</p>	
2.64	Content of customs direction	<p>(Section for customs officials only)</p> <p>Input content of the notice sent to the declarant.</p>	
2.65	Code of goods	<p>Fully input codes of goods specified in List of Vietnam’s import and export goods, import and export tariff schedules issued by Ministry of Finance.</p> <p>Remarks:</p> <p>(1) Do not specify crude oil products together with other products on the same</p>	

		<p>declaration form.</p> <p>(2) Do not specify goods whose compulsory duties and charges are expressed in different currencies on the same declaration form. (Example: Duties submitted in “USD”, charges submitted in “VND”)</p>	
2.66	Separate management code	Input goods management code (if any)	
2.67	Tax rate	The system shall automatically determine export duty rate corresponding to the code of goods. In case of inability to determine the tax rate, manual input in this field may be performed.	
2.68	Specific duty rate	<p>Box 1: Input specific duty rate:</p> <p>The system shall automatically determine specific duty rate corresponding to the code of goods. In case the system does not determine by itself, the declarant may manually input the specific duty rate in this field.</p> <p>Box 2: Input code of specific duty unit:</p> <p>(1) In case a specific tax rate is inputted, input code of unit of specific tax rate corresponding to unit of specific tax rate specified by applicable regulations and law.</p> <p>(2) Code of specific duty unit (Consult “Code of unit” on the website: www.customs.gov.vn)</p> <p>Box 3: Input code of currency of the specific duty rate.</p>	X
2.69	Goods description	(1) Specify in details name, standards, specification, technical data, components, model, symbols/series, attributes and use of goods according to commercial contracts and other documents relating to the shipment.	

		<p>(2) Specify code of country of origin of the export goods using format: goods description#&code of country of origin.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - The name of goods must be specified in Vietnamese or English; - In case of grouping HS codes as specified in Clause 2 Article 18 of this Circular, provide a general description of the goods (specify basic properties of the goods, e.g. automotive parts, cloth, etc.). <p>(3) In case of adoption of analysis and classification results of a shipment containing goods which share the same name, component, physical and chemical properties, features, functions and are exported from the same manufacturer who was previously granted customs clearance, specify number of the notice.</p>	
2.70	Code of export tax exemption/deduction/non-taxable	<p>Input code of export tax exemption/tax deduction/non-taxable in case goods benefit from export tax exemption/tax deduction/non-taxable treatment.</p> <p>Remarks:</p> <p>(1) Declaration of goods benefitting from export tax exemption/tax deduction/non-taxable treatment must be made within the effective date of the export tax exemption/tax deduction/non-taxable treatment.</p> <p>(2) In case goods are required to be registered in the List of tax exemption on the VNACCS, input in this field and in “List of export duty exemption” is required.</p> <p>(3) In case goods are not required to be registered in the List of tax exemption on the VNACCS, input in the “List of export duty</p>	X

		exemption” is not required.	
2.71	Amount of export duty deducted	Input amount of export duty deducted.	
2.72	Quantity (1)	<p>Box 1: Input export goods quantity of each product line according to the units in Vietnam’s nomenclature of exports and imports.</p> <p>(1) In case of goods placed under specific tariffs, input quantity according to specific tariff units as per the law.</p> <p>(2) Up to 2 decimal places can be inputted.</p> <p>(3) In case export charges imposed on coffee, pepper, cashew nuts and coffee safeguarding charges are required, input quantity based on unit of the charges.</p> <p>(4) Should the actual quantity exceeds 2 decimal places, the declarant shall round up the quantity to 2 decimal places then put the result in this field while specify actual quantity and invoice unit price in the “Goods description” field as follows: “goods description#&quantity” (do not specify the unit price in “Invoice unit price” field).</p> <p>Box 2: Input quantity unit according to Vietnam’s nomenclature of exports and imports. (Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p> <p>In case of goods placed under specific tariffs, input code of specific tariff unit as per the law (consult the codes of unit at “code of adoption of specific tariff rate schedule” on the website www.customs.gov.vn).</p>	X
2.73	Quantity (2)	Box 1: Input weight of each export product line.	X

		<p>Up to 2 decimal places can be inputted.</p> <p>Box 2: Input units</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p>	
2.74	Invoice amount	<p>Input invoice amount of each product line.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Up to 4 decimal places can be inputted. - In case invoice amount of a product exceeds 12 integer digits, may separate into multiple product lines as long as total goods quantity listed in separate product lines equals that on the declarations. In case of inability to satisfy the condition mentioned above, perform customs declaration on paper. - This field is not required in case of no invoice. 	
2.75	Invoice unit price	<p>Box 1: Input invoice unit price.</p> <p>Remarks: Invoice unit price x quantity = invoice amount \pm 1;</p> <p>Box 2: Input code of currency of the invoice unit price.</p> <p>Box 3: Input code of quantity unit of the invoice unit price.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - This field is not required in case of no invoice. 	
2.76	Customs value	<p>(1) In case the system automatically distributes and calculates the customs value, input is not required.</p> <p>(2) In case of manual distribution and calculation of customs value, perform as</p>	

		<p>follows:</p> <p>Box 1: Input code of currency of the customs value.</p> <p>Box 2: Input customs value of product lines:</p> <ul style="list-style-type: none"> - Up to 4 decimal places can be inputted if code of currency is not “VND”. - No decimal place can be inputted if code of currency is “VND”. <p>(3) The system shall prioritize value that is manually inputted.</p> <p>(4) In case invoice amount of a product exceeds 12 integer digits, may separate into multiple product lines as long as total goods quantity listed in separate product lines equals that on the declarations. In case of inability to satisfy the condition mentioned above, perform customs declaration on paper.</p>	
2.77	Number of product line listed on corresponding declaration of temporary import for re-export	<p>Input number of the product line listed on corresponding temporary import declaration or temporary export declaration.</p> <p>Remarks:</p> <ul style="list-style-type: none"> - Amount of product lines on the declaration form must be \leq remaining product lines on database of management of corresponding temporary export declaration or temporary import declaration 	
2.78	List of export duty exemption	<p>Input number of List of export duty exemption that is registered in the system.</p> <p>Remarks:</p> <p>((2) Do not input number of a List of tax exemption which is being used for another declaration that is not granted customs clearance/has not completed customs</p>	

		<p>procedures.</p> <p>(3) Must input code of export duty exemption in “Code of export tax exemption/tax deduction/non-taxable” field.</p> <p>(4) The exporter must be registered in the List of tax exemption.</p> <p>(5) If goods benefitting from export duty exemption are not required to be registered on the VNACCS, input is not required.</p>	
2.79	Corresponding line in List of export duty exemption	<p>Input number of corresponding product line that is registered in List of tax exemption.</p> <p>Remarks: Amount of goods on the declaration form must be \leq remaining goods in List of tax exemption that is registered in the VNACCS system.</p>	
2.80	Code of other legislative documents	<p>(1) Input code of legislative documents prescribing export and specialized inspection: export permit, quarantine permit, food safety permit, quality inspection, etc.</p> <p>(Consult code of legislative documents in "Code of other legislative documents and permit classification" schedule on the website: www.customs.gov.vn)</p> <p>(2) May input up to 5 codes (corresponding to 5 boxes) without repetition.</p> <p>Remarks:</p> <p>- With respect to goods under management of professional regulatory authorities, this field is compulsory.</p>	X

3. Data fields on electronic customs declaration forms that cannot be amended:

3.1. Import, export declaration forms

No.	Data fields
1	Import declaration form

1.1	Code of import/export type
1.2	Code of goods classification
1.3	Code of means of transportation
1.4	Customs authority
1.5	Code of importer
1.6	Code of customs agent
2	Export declaration form
2.1	Code of import/export type
2.2	Code of goods classification
2.3	Code of means of transportation
2.4	Customs authority
2.5	Code of exporter
2.6	Code of customs agent
3.2. In case of release before permit, following data fields cannot be amended:	
1	Code of import/export type
2	Code of goods classification
3	Code of means of transportation
4	Customs authority
5	Code of importer
6	Code of exporter
7	Code of customs agent
8	Bill of lading No.
9	Quantity
10	Gross weight
11	Means of transportation
12	Date of arrival
13	Locations for unloading
14	Locations for loading

15	Amount of containers
16	Classification of invoice
17	E-invoice receipt No.
18	Code of reasons for BP (release before permit)
19	Code of guarantor bank
20	Year of guarantee issuance
21	Symbols of guarantee agreement
22	Guarantee agreement No.

4. Data fields on electronic customs declaration form that cannot be amended via the system:

No.	Data fields	Amendment/Note instruction
1	Import declaration form	
1.1	Consigner/consignee classification	<p>The customs declarant:</p> <p>+ During customs clearance: makes amendments by conducting IDA01 and specifies details thereof on “Symbols and number” of the declaration form.</p> <p>+ After customs clearance:</p> <p>The declarant shall make amendments by conducting AMA and specifies the correct name of the importer on the “Note” section of the amended tax return.</p> <p>Customs authority shall rely on amendment request and approval of head of the Department to change supervision area on the system.</p>
1.2	Name of importer	
1.3	Code of estimated storage awaiting clearance	
2	Export declaration form	
2.1	Name of exporter	<p>- During customs clearance:</p> <p>The declarant shall make amendments by conducting EDA01 and specify the correct name of the exporter in the “Symbols and number” field of the customs declaration form.</p>

		- After customs clearance: The declarant shall make amendments by conducting AMA and specifies the correct name of the exporter on the “Note” section of the amended tax return.
2.2	Code of estimated storage awaiting clearance	
3	Import declaration requesting goods release	
3.1	Consigner/consignee classification	- During customs clearance: The declarant shall make amendments by specify the correct information in the “Note” section. - After customs clearance: The declarant shall request amendments by using form 03/KBS/GSQL under Annex V attached to Circular No. 38/2015/TT-BTC
3.2	Date of declaration (estimated)	No amendments required
3.3	Code of estimated storage awaiting clearance	Customs authority shall rely on amendment request and approval of head of the Department to change supervision area on the system.

5. Data fields that can be amended via the system after customs clearance:

No.	Data fields
1	Code of currency of declared amount
2	Goods description
3	Tax exchange rates
4	Code of country of origin
5	Import/export duty
5.1	Customs value
5.2	Quantity
5.3	Code of goods
5.4	Tax rates
5.5	Tax amount to be submitted
6	Other taxes and charges

6.1	Customs value
6.2	Quantity
6.3	Code of identification of tax rates
6.4	Tax rates
6.5	Tax amount to be submitted

6. Data fields in Declaration of goods transport

No.	Data fields	Description and/or notes	Code schedule
A	General information		
1	Declaration of transport No.	<p>1. In case of new registration, input is not required</p> <p>Remarks: customs authorities and other relevant agencies shall utilize the first 11 digits in a declaration number. The 12th digit only displays the number of supplementary declarations.</p> <p>2. In case of amendments to a declaration form, the declarant must input number of the declaration form which will be amended.</p>	
2	Import/export indicator	<p>- In case import goods are transported from a port of entry to the port of destination specified on the bill of lading or a CFS warehouse or to another border checkpoint, the declarant shall choose "I".</p> <p>- In case export goods are transported from a domestic port of export, port of import; a bonded warehouse; a CFS warehouse to the a port of export, the declarant shall choose "E".</p> <p>- In case goods transit on mainland of Vietnam and declare other transport of goods, the declarant shall choose "C".</p>	
3	Customs authority	Refers to code of the customs authority who is assigned to process the declaration of goods transport (the customs authority who supervises	

		<p>the goods storage location). This code consists of up to 6 symbols and shall be inputted by:</p> <ul style="list-style-type: none"> - The system based on the declared information regarding code of goods storage location; or - The declarant should the code of customs authority which receives and processes the declaration is different from the code determined by the system. 	
4	Code of shipper	<p>Input TIN of the shipper.</p> <p>The shipper can be the exporter, the importer, a shipping company, a customs broker or a logistics company.</p>	
5	Name of shipper	<ul style="list-style-type: none"> - In case the code of shipper has already been registered on the system as the importer or exporter, input is not required. - In other cases, the declarant must specify this field. 	
6	Address of shipper	<ul style="list-style-type: none"> - In case the code of shipper has already been registered on the system, input is not required. Should this information be different from the previously registered information, the declarant shall specify this field. - In other cases, the declarant must specify this field. 	
7	Contract of transportation/Equivalent document No.	<ul style="list-style-type: none"> - In case of transit goods, input is required. 	
8	Date of contract of transportation/equivalent document	<ul style="list-style-type: none"> - In case of transit goods, input is required. 	
9	Expiry date of contract of transportation/equivalent document	<ul style="list-style-type: none"> - In case of transit goods, input is required. 	
10	Code of means of transportation	<p>Choose one of following suggested means of transportation:</p>	

		<p>6: Aircraft</p> <p>11: Ship</p> <p>16: Barge</p> <p>25: Train</p> <p>31: Automobile</p> <p>17: Other</p>	
11	Code of transport purpose	<p>1. In case “I” is specified in the “Import/export indicator” field, choose one of following codes:</p> <p>ICD: Import goods transported from a port of entry to the port of destination specified on the bill of lading.</p> <p>IFS: Import goods transported from a port of entry to a CFS warehouse;</p> <p>ILS: Import goods transported from a port of entry to an off-airport terminal;</p> <p>ITH: Other import goods</p> <p>2. In case “E” is specified in the “Import/export indicator” field, choose one of following codes:</p> <p>ECD: Export goods transported from a domestic port of export to the exit checkpoint.</p> <p>EFS: Export goods transported from a CFS warehouse to an exit checkpoint;</p> <p>ELS: Export goods transported from an off-airport terminal to an exit checkpoint.</p> <p>EBD: Export goods transported from a bonded warehouse to an exit checkpoint.</p> <p>ETH: Other export goods</p> <p>3. In case “C” is specified in the “Import/export indicator” field, choose one of following codes:</p>	

		<p>CTR: Transit goods</p> <p>CTH: Other goods.</p> <p>Remarks:</p> <p><i>The declaration of code of transport purpose for transportation of import, export goods and other goods must conform to the declaration of import/export indicator.</i></p>	
12	Method of transport	<p>NR: General transport</p> <p>EA: General transport (in case of multiple loading/unloading areas)</p> <p>QU: Transport of goods requiring quarantine inspection, and conditional import and export goods</p> <p>KS: Transport of goods having simplified procedures</p> <p>CT: Transport with change in means of transportation</p>	
13	Estimated date of departure	Estimated date of departure must be within the registration period calculating from the current date on the system.	
14	Estimated time of departure	<p>Specify estimated time of departure</p> <p>Example: in case estimated time of departure is 7 p.m, input 19.</p>	
15	Estimated date of arrival	Estimated date of arrival must be the same or after the estimated date of departure (\geq).	
16	Estimated time of arrival	<p>Specify estimated time of arrival</p> <p>Example: in case estimated time of arrival is 7 a.m, input 07.</p>	
17	Code of loading area (Area under customs supervision)	<p>The declarant shall input one of the following information:</p> <p>- Code of loading area (Area under customs supervision).</p>	

		<p>- In case the Code of loading position (loading dock) is inputted, input of the Code of loading area (Area under customs supervision) is not required.</p> <p>Consult schedules for code of loading and unloading areas (areas under customs supervision/independent transport declaration/OLA) on the website www.customs.gov.vn</p>	
18	Code of loading position (loading dock)	<p>The declarant shall input one of the following information:</p> <ul style="list-style-type: none"> - Code of loading position (loading dock). - In case the Code of loading area (Area under customs supervision) is inputted, input of the Code of loading position (loading dock) is not required. <p>Consult the schedules for code of loading - unloading position on the website: www.customs.gov.vn</p>	
19	Code of loading port/checkpoint/station	<p>1. The declarant must complete this field if:</p> <ul style="list-style-type: none"> - “PT” is inputted as the method of transport; or - The code of loading position (loading dock) is inputted. <p>2. In other cases, input of this field is not required.</p> <p>Consult the schedules for code of loading port/checkpoint/station on the website: www.customs.gov.vn</p>	
20	Name of loading area	<p>The system shall automatically provide name of loading area in case the declarant complete the field “Loading area”.</p> <p>In case the system does not automatically</p>	

		provide name of loading area, the declarant shall input name of the loading area.	
21	Code of unloading area (Area under customs supervision)	<p>The declarant shall input one of the following information:</p> <ul style="list-style-type: none"> - Code of unloading area (Area under customs supervision). - In case the Code of unloading position (unloading dock) is inputted, input of the Code of unloading area (Area under customs supervision) is not required. <p>Consult schedules for code of loading and unloading areas (areas under customs supervision/independent transport declaration/OLA) on the website www.customs.gov.vn</p>	
22	Code of unloading position (unloading dock)	<p>The declarant shall input one of the following information:</p> <ul style="list-style-type: none"> - Code of unloading position (unloading dock) - In case the Code of unloading area (Area under customs supervision) is inputted, input of the Code of unloading position (unloading dock) is not required. <p>Consult the schedules for code of loading - unloading position on the website: www.customs.gov.vn</p>	
23	Code unloading port/checkpoint/station (Code of unloading port)	<ol style="list-style-type: none"> 1. The declarant must specify this field in case the code of unloading position (unloading dock) has been inputted 2. In other cases, input of this field is not required. <p>Consult the schedules for code of unloading port/checkpoint/station on the website: www.customs.gov.vn</p>	
24	Name of unloading area	The system shall automatically provide name	

		<p>of unloading area in case the declarant complete the field “Unloading area”.</p> <p>In case the system does not automatically provide name of unloading area, the declarant shall input name of the unloading area.</p>	
25	Route	<p>Specify information about primary transport route of the goods. May input up to 35 symbols without diacritics.</p> <p>Example: Goods transported from Hai Phong to Ha Noi via National highway No. 5, specify HP-HN QL5.</p>	
26	Type of guarantee	<p>In case of submission of guarantee according to regulations and law, specify as follows:</p> <p>- Individual guarantee: code A;</p> <p>- Comprehensive guarantee: code B.</p>	✕
27	Code of guarantor bank	<p>In case of comprehensive guarantee (B), input code of guarantor bank.</p> <p>Consult the code of bank on the website: www.customs.gov.vn</p>	
28	Year of guarantee issuance	<p>In case of comprehensive guarantee (b), input year of issue of the guarantee using the format YYYY.</p>	
29	Symbols of guarantee agreement	<p>In case of comprehensive guarantee (B), input symbols of the guarantee agreement.</p>	
30	Guarantee agreement No.	<p>In case of comprehensive guarantee (B), input number of the guarantee agreement.</p>	
31	Guarantee amount	<p>Input the guarantee amount calculated by the declarant.</p>	
32	Note 1	<p>The declarant shall specify other information necessary for the declaration in this field.</p> <p>In case QU is inputted as the method of transport, the declarant must specify information regarding the location of quarantine inspection in this field.</p>	
B	Specific information		
33	Goods management No.	<p>The declarant must specify this field. May</p>	

	(B/L No., AWB No., etc.)	<p>input up to 35 symbols without diacritics. To be specific:</p> <ul style="list-style-type: none"> - Case 1: Goods listed under sea manifests, input bill of lading number (B/L No.) - Case 2: Goods listed under air manifests, input bill of lading number (AWB No.) - Case 3: Goods listed under railway manifests, input bill of lading number (B/L No.) - Other cases (4) include: <ul style="list-style-type: none"> (i) Transport of export/import goods by automobiles or (ii) Transport of goods between processing/manufacturing for export/ export processing warehouses (tax-suspension factories), the declarant shall input goods management number using formats below: <ul style="list-style-type: none"> + With respect to transport of import goods or transport of goods between tax-suspension factories by automobiles: The declarant shall input the goods management number using format AAAAAAAAAAAAAA, BBBB BBBB BBBB. In which AAAAAAAAAAAAAA refers to the TIN of the importer (13 symbols), BBBB BBBB BBBB refers to a series of number established by the declarant (up to 12 symbols). + With respect to transport of export goods by automobiles: the declarant shall input goods management number using the format CCCCCCCCCCCC, BBBB BBBB BBBB. In which CCCCCCCCCCCC refers to the TIN of the exporter (13 symbols), BBBB BBBB BBBB refers to a series of number established by the declarant (up to 12 	
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		<p>symbols).</p> <p>Remarks: the TIN of the importer, exporter and series of number established by the declarant in the goods management number are separated by a comma (,). .</p>	
34	Bill of lading date	<p>- With respect to transport of goods whose declaration of management numbers are performed according to cases 1, 2 or 3 under field No. 33 above, the declarant must input bill of lading date.</p> <p>- With respect to transport of goods whose declaration of management numbers are performed according to case 4 under field No. 33 above, the declarant shall input the date on which OLC is conducted.</p> <p>- The date to be declared is expressed by 8 symbols without diacritics and using format DDMMYYYY.</p>	
35	Name of goods	The declarant shall specify name of transported goods. In case a shipment of a bill of lading consists of goods falling into many categories, the declarant shall specify name of goods that account for the majority of total value of the shipment.	
36	HS Code (4 digits)	The declarant shall specify a representative HS code (the first 4 digits) of a type of goods that account for the highest percentage in total value of the shipment.	
37	Symbols and number	Input symbols and number of goods.	
38	First goods receipt date, bonded warehouse receipt date	<p>- In case goods are transported to a bonded warehouse, the declarant shall specify the date of first receipt.</p> <p>- In case goods are transported to a bonded warehouse 2 times or more, the declarant shall specify the date of first receipt.</p> <p>- In other cases, input of this field is not required.</p> <p>The receipt date is expressed using the</p>	

		DDMMYYYY format.	
39	Classification of products made from import goods	Input Y.	
40	Code of manufacturing country or place of manufacturing	<p>Input code of manufacturing country or place of manufacturing of the transported goods.</p> <p>Consult schedule for code of country on website www.customs.gov.vn</p> <p>With respect to transport of import goods, unless KS is specified as the method of transport, input in this field is required.</p>	
41	Code of departure point	<p>Input code of departure point of transported goods.</p> <p>Consult the schedules for codes of loading port/checkpoint/station on the website: www.customs.gov.vn</p> <p>- With respect to transport of import goods, unless KS is specified as the method of transport, the declarant must specify code of departure point using code of foreign loading port or airport. With respect to method of transport of import goods specified as KS, the declarant may input this field.</p> <p>- With respect to transport of export goods, unless KS is specified as the method of transport, the declarant must specify code of departure point using code of Vietnamese loading airport or border checkpoint. With respect to method of transport of export goods specified as KS, the declarant may input this field.</p> <p>- With respect to transport of other goods (transport of goods between 2 storage areas under customs supervision), input in this field is not required.</p> <p>- In case the code of departure point according to UN/LOCODE is not available, the declarant shall input code of country (2 symbols) +</p>	

		“ZZZ”	
42	Code of destination point	<p>The declarant shall input code of destination point of transported goods.</p> <p>Consult the schedules for codes of loading port/checkpoint/station on the website: www.customs.gov.vn</p> <ul style="list-style-type: none"> - With respect to transport of import goods, unless KS is specified as the method of transport, the declarant must specify code of destination point using code of Vietnamese airport or border checkpoint of arrival. With respect to method of transport of import goods specified as KS or PT, the declarant may input this field. - With respect to transport of export goods, unless KS is specified as the method of transport, the declarant must specify code of destination point using code of foreign unloading port or airport. With respect to method of transport of export goods specified as KS, the declarant may input this field. - With respect to transport of other goods (transport of goods between 2 storage areas under customs supervision), input in this field is not required. - In case the code of departure point according to UN/LOCODE is not available, the declarant shall input code of country (2 symbols) + “ZZZ” 	
43	Type of goods manifest	<ul style="list-style-type: none"> - Input “S” with respect to a sea manifest. - Input “A” with respect to an air manifest. - Input “R” with respect to a railway manifest. - Input “V” with respect to other cases. 	
44	Means of transportation	<p>Box 1: Code of means of transportation</p> <ul style="list-style-type: none"> - in case export or import goods are transported via riverways, inland waterways or seaways, 	

		<p>the declarant shall input call sign of the ship (up to 35 symbols)</p> <p>- In case export or import goods are transported via airway, the declarant shall input flight code and date using following format: Flight code/Date. In which: The first 2 symbols of a flight code refers to code of the airline, remaining symbols are flight number; Flight date shall be inputted using format DDMMM</p> <p>Example: VN 1230/17NOV</p> <p>- In case export or import goods are transported by railway and listed under a railway manifest, input train number (up to 10 symbols).</p> <p>- In case export or import goods are transported on road, the declarant shall input license plate using format: “Code of country where the vehicle is registered (2 symbols) – License plate of the vehicle (up to 35 symbols)”.</p> <p>Example: VN-29A1234</p> <p>Box 2: Name of cargo ship</p> <p>The system shall automaticall extract name of the cargo ship.</p> <p>In case the system does not automatically extract name of the cargo ship, input name of the cargo ship.</p> <p>Input is not required if goods are not transported via seaway.</p>	
45	Estimated date of arrival / Estimated date of departure	<p>- In case of transport of import goods, the declarant shall input the date on which goods are estimated to arrive at the border checkpoint.</p> <p>- In case of transport of export goods, the declarant shall input the date on which goods are estimated to make an exit.</p> <p>The dates shall be expressed using the</p>	

		DDMMYYYY format Input is not required if the method of transportation is inputted as KS.	
46	Code of importer	- In case of transport of import goods, unless the method of transportation is inputted as KS and PT, the declarant shall input the TIN of the importer. - With respect to other cases, the declarant may input the TIN of the importer.	
47	Name of importer	- In case code of importer which is declared has been previously registered on the system, the system shall automatically extract name of the importer. - In case code of importer which is declared has not been registered on the system, input name of the importer in this field. - With respect to other cases, input name of the importer in this field.	
48	Address of importer	- In case code of importer which is declared has been previously registered on the system, the system shall automatically extract address of the importer. - In case code of importer which is declared has not been registered on the system, input address of the importer in this field. - With respect to other cases, input address of the importer in this field.	
49	Code of exporter	- In case of transport of export goods, unless the method of transportation is inputted as KS and PT, the declarant shall input the TIN of the exporter. - With respect to other cases, the declarant may input the TIN of the exporter.	
50	Name of exporter	- In case code of exporter which is declared has been previously registered on the system, the system shall automatically extract name of the	

		<p>exporter.</p> <p>- In case code of exporter which is declared has not been registered on the system, input name of the exporter in this field.</p> <p>- With respect to other cases, input name of the exporter in this field.</p>	
51	Address of exporter	<p>- In case code of exporter which is declared has been previously registered on the system, the system shall automatically extract address of the exporter.</p> <p>- In case code of exporter which is declared has not been registered on the system, input address of the exporter in this field.</p> <p>- With respect to other cases, input address of the exporter in this field.</p>	
52	Code of trustor	The declarant shall input code of export trustor or import trustor in case of transport of goods under entrusted export or entrusted import, respectively (if known).	
53	Name of trustor	Input is not required in case “Code of trustor” field is left blank	
54	Address of trustor	Input is not required in case “Code of trustor” field is left blank	
55	Other regulations and law	<p>Input code of other legislative documents relating transport of goods (if any).</p> <p>Consult schedule for code of legislative documents on the website www.customs.gov.vn</p>	
56	Quantity	<p>Box 1: Input specific quantity</p> <p>Input quantity of transported goods in this field. The quantity to be declared must be integers.</p> <p>In case specific goods quantity cannot be determined, input “1” in this field.</p> <p>Box 2: Input code of unit (code of packaging)</p>	

		<p>corresponding to the quantity of box 1.</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p>	
57	Gross weight	<p>Box 1: Input gross weight of transported goods in this field corresponding to the quantity and unit declared in the “Quantity” field.</p> <p>The gross weight is expressed by an integer consisting of up to 6 digits together with up to 3 decimal places.</p> <p>Box 2: Input code of weight unit in this field corresponding to the gross weight in box 1 (E.g. KGM represents kilogram, TNE represents tonne, LBR represents pound, etc.)</p> <p>Consult the “Code of unit” schedule on the website: www.customs.gov.vn</p>	
58	Volume	<p>Box 1: Input volume of transported goods in this field corresponding to quantity declared in “Quantity” field above.</p> <p>The volume is expressed by an integer consisting of up to 6 digits together with up to 3 decimal places.</p> <p>Box 2: Input code of volume unit in this field corresponding to the volume declared in field 61 above (E.g. MTQ represents cubic meter, FTQ represents cubic foot, etc.)</p> <p>(Consult the “Code of unit” schedule on the website: www.customs.gov.vn)</p>	
59	Value	<p>Box 1: Input value of transported goods in this field, unless method of transportation is specified as “KS”.</p> <p>If “VND” is inputted as the unit of currency, the declarant can only input an integer in this field. With respect to other units of currency, the declarant may input up to 4 decimal places.</p> <p>Box 2: Input code of currency unit of goods</p>	

		value in field 63 above in this field. Consult the “Code of unit” schedule on the website: www.customs.gov.vn	
60	Goods indicators at departure point	In case transported goods requiring separate note, e.g. fragile, liquid, etc. specify in this field. Up to 5 indicators can be specified for each product. Consult the schedule for code of goods indicators at departure point on the website www.customs.gov.vn	
61	Permit No.	In case transported goods requiring permit or subject to specialized inspections, input permit number or number of documents informing results of the specialized inspections in this field.	
62	Date of issue	Input effective date of the permit or documents informing results of the specialized inspection declared in the “Permit No.” field. The date of issue is expressed in DDMMYYYY format.	
63	Expiry date of permit	Input expiry date of the permit or documents informing results of the specialized inspection declared in the “Permit No.” field. The expiry date is expressed in DDMMYYYY format.	
64	Note 2	Input other significant contents with respect to each type of transported goods in this field.	
65	Export declaration form No.	Input number of export declaration form or import declaration form (if any) of transported goods in this field. Up to 50 declaration forms can be inputted.	
	<i>With respect to fields 66 to 68 below, the declarant may input 100 times per field.</i>		
66	Container No./Carriage No./Package No.	- In case of seaway transportation, input container No. - In case of airway transportation, input package No., e.g. pallet number, ULD number,	

		<p>box number, etc.</p> <p>- In case of railway transportation, input carriage No.</p> <p>- Input is not required in case of goods that are bulk cargoes or LCL goods and transported by automobiles.</p>	
67	Number of product line on declaration form	<p>Input number of column of the B/L corresponding to the Container No./Carriage No./Package No. specified above.</p> <p>In case multiple bills of lading correspond to Container No./Carriage No./Package No. which was declared, the declarant shall input column number of the bill of lading in ascending order, e.g. "1 ", "12 ", "123 ", in which " _ " is a space.</p> <p>Up to 5 symbols without diacritics can be inputted.</p>	
68	Seal No.	<p>Box 1: Input seal number, lead seal number (if any) of transported goods in this field.</p> <p>Up to 15 symbols without diacritics can be inputted.</p> <p>Box 2: After receiving information on the seal number or lead seal number from the customs authority, input the customs seal number or lead seal number corresponding to each container number, seal number, lead seal number assigned by the shipping line,</p>	

APPENDIX IV

INSTRUCTIONS TO COMPLETE DECLARATION OF IMPORTED GOODS

Section	Instructions
Upper left corner	Insert name of the Sub-department of Customs where the customs declaration is registered and the Sub-department of Customs at the import checkpoint.
Middle part	* Declaration number, registration time: ordinal number of the declaration sorted by import purpose at each Sub-department of Customs in the following

	<p>order: Number/NK/Purpose/registering unit and quantity of appendices</p> <p>* Quantity of appendices (if the shipment consists of more than one article)</p>
Upper right corner	Where the customs official who receives the declaration of imported goods appends his signatures and seal.
A –Completed by declarant	
Box 1	Exporter: Insert full name, address, phone number, fax number, and code (if any) of the overseas seller who sells goods to the Vietnamese trader (according to the sale contract)
Box 2	Importer: Insert full name, address, phone number, fax number, and TIN of the importer; passport/ID number (if the importer is an individual).
Box 3	Name of the trustee/authorized person: Insert full name, address, phone number, fax number, and TIN of the trader who entrusts the importer, or full name, address, phone number, fax number, and TIN or the authorized declarant; passport/ID number (if the authorized declarant is an individual).
Box 4	Customs broker: Insert full name, address, phone number, fax number, and TIN of the customs broker; number and date of the customs brokerage contract. Insert name of bonded warehouse if goods are sent to a bonded warehouse.
Box 5	Insert purpose of imported goods
Box 6	Insert number, date of the commercial invoice (if any).
Box 7	Insert number, date of issue, date of expiration of the license (if any).
Box 8	Insert date of conclusion, date of expiration (if any) of the contract or its appendices (if any).
Box 9	Bill of lading: Insert number, date of the bill of leading or an equivalent transport document issued by the carrier (if any).
Box 10	Port of loading: Insert name of the port, location where goods are loaded onto the means of transport by which they are transported to Vietnam (according to the commercial invoice or bill of lading).
Box 11	<p>Port of discharge: Insert name of the port/checkpoint where goods are unloaded from the means of transport (according to the bill of lading or transport document). If the checkpoint/port of discharge is different from the location where goods are delivered to the declarant, the port/checkpoint of delivery will be written.</p> <p>Example: In case imported goods are discharged at Hai Phong port and delivered to the consignee at Gia Thuy ICD, the declarant will write “Hai Phong/Gia Thuy”</p>

Box 12	Means of transport: Insert name of the ship, flight number, train number, code and arrival date of the vehicle that carries goods imported into Vietnam by sea, by air, by rail, or by road respectively.
Box 13	Exporting country: Insert name of the country/territory from which goods are transported to Vietnam (the last place where goods are exported to Vietnam). Use code names of countries ISO 3166 (do not write names of countries/territories through which goods are transited).
Box 14	Specify the delivery terms agreed by the buyer and the seller in the commercial contract.
Box 15	Specify method of payment (if any) agreed in the commercial contract e.g. L/C, DA, DP, TRR, or barter, etc.
Box 16	Insert code of payment currency agreed in the commercial contract. Currency codes are specified by ISO 4217 e.g. USD stands for US dollars
Box 17	Insert exchange rates between payment currency and VND to calculate tax (in accordance with regulations applicable at the time of registration of customs declaration) in VND (if any)
Box 18	<p>Goods description: Specify goods name, specifications according to commercial contract or documents relevant to the shipment.</p> <p>* If the shipment consists of more than one article:</p> <ul style="list-style-type: none"> - On the customs declaration: "See appendix". - On the appendix: Specify name, specification, and quality of each article. <p>If a code is applied to a shipment which consists of multiple parts or articles (e.g. integrated equipment), the declarant shall write the name of the shipment on the declaration and make a manifest (not declaring on the appendix).</p>
Box 19	<p>Codes of goods: Insert codes of goods according to the list of exported or imported goods promulgated by the Minister of Finance.</p> <p>* If the shipment consists of two articles or more:</p> <ul style="list-style-type: none"> - On the customs declaration: left blank. - On the appendix: write codes of every article.
Box 20	Origins: Insert name of the country/territory in which goods are manufactured (according to the Certificate of Origin or relevant documents). Codes of countries are prescribed in ISO 3166.

	* Write similarly to box 19 if there is more than one article.
Box 21	Incentive: Insert name of the C/O form issued to the shipment under a Free Trade Agreement to which Vietnam is a signatory.
Box 22	Goods quantity: Insert quantity or weight of each article in the shipment that suits the unit in box 23. * Write similarly to box 19 if there is more than one article.
Box 23	Unit: Insert unit of measurement of each article (e.g. m, kg, etc.) according to the list of exported or imported goods promulgated by the Minister of Finance or depending on the transaction. * Write similarly to box 19 if there is more than one article.
Box 24	Unit price in transaction currency: Insert price for a unit of goods (according to box 23) in the currency written in box 16 according to the commercial contract, invoice, L/C, or relevant documents. If the commercial contract allows payment deferral and the selling price/buying price on the contract is inclusive of interest, the unit price equals (=) selling price/buying price minus (-) interest. * Write similarly to box 20 if there is more than one article.
Box 25	Write value in transaction currency of each article, which equals (=) quantity (box 22) multiplied by (x) unit price in transaction currency (box 24). * If the shipment consists of more than one article: - On the customs declaration: Write total value in transaction currency of articles declared on the appendix. - On the appendix: Write value in transaction currency of each article.
Box 26	Import tax: a. Dutiable value: Insert dutiable value of each article in VND. b. Tax rate (%): Insert the rates with corresponding codes in box 19 according to the Tariff schedule applicable at the time of registration of the declaration. c. Insert amount of import tax payable on each article. * If the shipment consists of more than one article:

	<p>- Insert total amount of import tax payable in box “tax”</p> <p>- Insert dutiable value, tax rate, and tax payable on each article on the appendix.</p>
Box 27	<p>Special excise tax:</p> <p>a. Insert value subject to special excise tax, which is the sum of value subject to import tax and import tax on each article.</p> <p>b. Tax rate (%): Insert the rate of special excise tax with corresponding codes according to box 19 and special excise tax schedule.</p> <p>c. Insert amount of special excise tax payable on each article.</p> <p>* Write similarly to box 26 if the shipment consists of more than one article.</p>
Box 28	<p>Environmental protection tax:</p> <p>a. Insert quantity of goods subject to environmental protection tax according to the environmental protection tax schedule.</p> <p>b. Insert the rate of environmental protection tax on imported tax according to environmental protection tax schedule.</p> <p>c. Tax amount: insert amount of environmental protection tax payable on each article.</p> <p>* Write similarly to box 26 if the shipment consists of more than one article.</p>
Box 29	<p>Value-added tax VAT:</p> <p>a. Insert value subject to VAT, which equals (=) value subject to import tax plus (+) import tax (if any) plus (+) special excise tax (if any) plus (+) environmental protection tax (if any). Value subject to import tax is determined according to regulations on dutiable prices.</p> <p>b. Tax rate (%): Insert the rate of VAT with corresponding codes according to box 19 and VAT schedule.</p> <p>c. Insert amount of VAT payable on each article.</p> <p>* Write similarly to box 26 if the shipment consists of more than one article.</p>
Box 30	<p>Total amount of tax (box 26 + 27 + 28 + 29): insert total amount of import tax special excise tax, environmental protection tax, and VAT, in numbers and in words.</p>
Box 31	<p>Insert goods quantity, container number if imported goods are transported in</p>

	<p>containers, including:</p> <ul style="list-style-type: none"> - Number of each container; - Quantity of packages in each container; - Insert weight of goods in each container and total weight of the shipment; <p>* If there are 4 containers or more, specific information will be written on the Appendix of the customs declaration instead of the customs declaration.</p>
Box 32	Enumerate enclosures of the declaration of imported goods
Box 33	Insert date of declaration, signature, full name, position, and append a seal on the declaration
B. Completed by customs authority	
Box 34	The head of the Sub-department of Customs where the customs declaration is registered writes the result of classification.
Box 35	Notes: Customs officials at various stages make notes that cannot be written in other sections such as record number, penalty decision number, etc.
Box 36	Certification by customs official who supervise imported goods.
Box 37	Summary of decision to release goods, put goods into storage, or transport goods from a checkpoint to another customs place outside the checkpoint area.
Box 38	Certification of customs clearance on the system or declaration printed by the trader.
C. Goods in the right column are not required to be enumerate in the boxes in the left column	
Box 6, 8, 13, 14, 15	<ol style="list-style-type: none"> 1. Personal belongings 2. Checked luggage 3. Means of transport of goods temporarily imported for re-export 4. Goods temporarily imported for re-export, temporarily exported for re-import serving certain tasks for a certain period of time. 5. Goods temporarily imported for re-export, temporarily exported for re-import for repair. 6. Goods gifted by a foreign entity to a Vietnamese entity

	7. Goods of diplomatic missions, international organizations in Vietnam, and employees thereof. 8. Free-of-charge sample goods
Box 9, 10, 11	1. Luggage beyond duty-free allowance prescribed in Article 61 of Decree No. 08/2015/ND-CP. 2. Goods temporarily imported for re-export, temporarily exported for re-import serving certain tasks for a certain period of time prescribed in Article 55 of Decree No. 08/2015/ND-CP carried upon an individual's entry or exit. 3. Other goods carried upon an individual's entry or exit.
Box 15, 16, 17, 21, 26, 27, 28, 29, 30	Goods sent to bonded warehouse

INSTRUCTIONS TO COMPLETE DECLARATION OF EXPORTED GOODS

Section	Instructions
Upper left corner	Insert name of the Sub-department of Customs where the customs declaration is registered and the Sub-department of Customs at the export checkpoint.
Middle part	* Declaration number, registration time: ordinal number of the declaration sorted by export purpose at each Sub-department of Customs in the following order: Number/XK/Purpose/registering unit and quantity of appendices * Quantity of appendices (if the shipment consists of 4 articles or more)
Upper right corner	Where the customs official who receives the declaration of exported goods appends his signatures and seal.
A –Completed by declarant	
Box 1	Exporter: Insert full name, address, phone number, fax number, and code (if any) of the Vietnamese trader who sells goods to the overseas buyer (according to the sale contract); ID/passport number (if the exporter is an individual).
Box 2	Importer: Insert full name, address, phone number, fax number, and code (if any) of the importer.
Box 3	Name of the trustee/authorized person: Insert full name, address, phone number, fax number, and TIN of the trader who entrusts the exporter, or full name,

	address, phone number, fax number, and TIN or the authorized declarant; passport/ID number (if the authorized declarant is an individual).
Box 4	Customs broker: Insert full name, address, phone number, fax number, and TIN of the customs broker; number and date of the customs brokerage contract.
Box 5	Insert purpose of exported goods.
Box 6	Insert numbers, dates of issue, dates of expiration of licenses for goods export (if any).
Box 7	Insert date of conclusion, date of expiration (if any) of the contract or its appendices (if any).
Box 8	Insert number, date of the commercial invoice (if any).
Box 9	Checkpoint of export: Insert name of the port, location (agreed in the commercial contract) where goods are loaded onto the means of transport for export.
Box 10	Importing country: Insert name of the country/territory of destination at the time of export, except for those through which goods are transited. Codes of countries are prescribed in ISO 3166.
Box 11	Specify the delivery terms agreed by the buyer and the seller in the commercial contract.
Box 12	Specify method of payment (if any) agreed in the commercial contract e.g. L/C, DA, DP, TRR, or barter, etc.
Box 13	Insert code of payment currency agreed in the commercial contract. Currency codes are specified by ISO 4217 e.g. USD stands for US dollars
Box 14	Insert exchange rates between payment currency and VND to calculate tax (in accordance with regulations applicable at the time of registration of customs declaration) in VND (if any)
Box 15	<p>Goods description: Specify goods name, specifications according to commercial contract or documents relevant to the shipment.</p> <p>* If the shipment consists of 4 articles or more:</p> <ul style="list-style-type: none"> - On the customs declaration: “See appendix”. - On the appendix: Specify name, specification, and quality of each article. <p>* If a code is applied to a shipment which consists of multiple parts or articles (e.g. integrated equipment), the declarant shall write the name of the shipment on the declaration and make a manifest (not declaring on the appendix).</p>

Box 16	<p>Insert codes of goods according to the List of exported or imported goods of Vietnam promulgated by the Minister of Finance.</p> <p>* If the shipment consists of 4 articles or more:</p> <ul style="list-style-type: none"> - On the customs declaration: left blank. - On the appendix: write codes of every article.
Box 17	<p>Origins: Insert name of the country/territory in which goods are manufactured (according to the Certificate of Origin or relevant documents). Codes of countries are prescribed in ISO.</p> <p>* Write similarly to box 16 if there 4 articles or more.</p>
Box 18	<p>Goods quantity: Insert quantity or weight of each article in the shipment that suits the unit in box 19.</p> <p>* Write similarly to box 16 if there 4 articles or more.</p>
Box 19	<p>Unit: Insert unit of measurement of each article (e.g. m, kg, etc.) according to the list of exported or imported goods promulgated by the Minister of Finance or depending on the transaction.</p> <p>* Write similarly to box 16 if there 4 articles or more.</p>
Box 20	<p>Unit price in transaction currency: Insert price for a unit of goods in the currency written in box 13 according to the commercial contract, invoice, L/C, or relevant documents.</p> <p>* Write similarly to box 16 if there 4 articles or more.</p>
Box 21	<p>Write value in transaction currency of each article, which equals (=) quantity (box 18) multiplied by (x) unit price (box 20).</p> <p>* If the shipment consists of 4 articles or more:</p> <ul style="list-style-type: none"> - On the customs declaration: Write total value in transaction currency of articles declared on the appendix. - On the appendix: Write value in transaction currency of each article.
Box 22	<p>Export tax:</p> <ul style="list-style-type: none"> a. Dutiable value: Insert dutiable value of each article in VND. b. Tax rate (%): Insert tax rate corresponding to the code in box 16 according to

	<p>the Export tariff schedule.</p> <p>c. Insert amount of export tax payable on each article.</p> <p>* If the shipment consists of 4 articles or more:</p> <ul style="list-style-type: none"> - Insert total amount of export tax payable in box “Total” - Insert dutiable value, tax rate, and tax payable on each article.
Box 23	<p>Other revenues:</p> <ul style="list-style-type: none"> - Value of other revenues. - Ratio (%) of other revenues - Amount of other revenues <p>* Write similarly to box 22 if there 4 articles or more.</p>
Box 24	<p>Total amount of tax and other revenues (box 22 + 23): insert total amount of export tax and other revenues, in numbers and in words.</p>
Box 25	<p>Insert goods quantity, container number if exported goods are transported in containers, including:</p> <ul style="list-style-type: none"> - Number of each container; - Quantity of packages in each container; - Weight of goods in each container and total weight of the shipment; - Packing location (where exported goods are put into containers); <p>* If there are 4 containers or more, specific information will be written on the Appendix of the customs declaration instead of the customs declaration.</p>
Box 26	<p>Enumerate enclosures of the declaration of exported goods</p>
Box 27	<p>Insert date of declaration, signature, full name, position, and append a seal on the declaration</p>
<p>B. Completed by customs authority</p>	
Box 28	<p>The head of the Sub-department of Customs where the customs declaration is registered writes the result of classification.</p>
Box 29	<p>Notes: Customs officials at various stages make notes that cannot be written in other sections such as record number, penalty decision number, etc.</p>

Box 30	Certification of customs clearance on the system or declaration printed by the trader.
Box 31	Certification by customs official who supervise exported goods.
C. Goods in the right column are not required to be enumerate in the boxes in the left column	
Box: 7, 8, 9, 10, 11, 12	<ol style="list-style-type: none"> 1. Personal belongings 2. Checked luggage 3. Means of transport of goods temporarily imported for re-export 4. Goods temporarily imported for re-export, temporarily exported for re-import serving certain tasks for a certain period of time. 5. Goods temporarily imported for re-export, temporarily exported for re-import for repair. 6. Goods gifted by a Vietnamese entity to an overseas entity.

INSTRUCTIONS TO COMPLETE APPENDIX OF DECLARATION OF IMPORTED GOODS

Section	Instructions
Upper left corner	Insert name of the Sub-department of Customs where the customs declaration is registered and the Sub-department of Customs at the import checkpoint.
Middle part	Appendix number (written by the declarant)
Upper right corner	<p>* Declaration number: daily ordinal number of the declaration sorted by import purpose at each Sub-department of Customs in the following order: Number/NK/Purpose/registering unit and quantity of appendices (written by customs official)</p> <p>* Purpose of imported goods is the same as that on the import declaration.</p>
Box 18	<p>Goods description: Specify goods name, specifications according to commercial contract or documents relevant to the shipment.</p> <p>Insert notification number if declarations are sorted according to the analysis and classification results.</p>
Box 19	Insert codes of goods according to the List of exported or imported goods

	promulgated by the Minister of Finance.
Box 20	Origins: Insert name of the country/territory in which goods are manufactured (according to the Certificate of Origin or relevant documents).
Box 21	Incentive: Insert name of the C/O form or self-certification of origin issued to the shipment under the Free Trade Agreements to which Vietnam is a signatory. In case of self-certification of origin: Insert "TCN" + Abbreviated name of the Agreement (e.g. TCNATIGA for certification under ASEAN Trade in Goods Agreement).
Box 22	Goods quantity: Insert quantity or weight of each article in the shipment that suits the unit in box 23.
Box 23	Unit: Insert unit of measurement of each article (e.g. m, kg, etc.) according to the list of exported or imported goods promulgated by the Minister of Finance or depending on the transaction.
Box 24	Unit price in transaction currency: Insert price for a unit of goods (according to box 23) in the currency written in box 16 according to the commercial contract, invoice, L/C, or relevant documents.
Box 25	Write value in transaction currency of each article, which equals (=) quantity (box 22) multiplied by (x) "unit price (box 24).
Box 26	Import tax: a. Dutiable value: Insert dutiable value of each article in VND. b. Tax rate (%): Insert the rates with corresponding codes in box 19 according to the Tariff schedule applicable at the time of registration of the declaration. c. Insert amount of import tax payable on each article.
Box 27	Special excise tax: a. Insert value subject to special excise tax, which is the sum of value subject to import tax and import tax on each article. b. Tax rate (%): Insert the rate of special excise tax with corresponding codes according to box 19 and special excise tax schedule. c. Tax amount: insert amount of special excise tax payable on each article.
Box 28	Environmental protection tax: a. Insert quantity of goods subject to environmental protection tax according to

	<p>the environmental protection tax schedule.</p> <p>b. Insert the rate of environmental protection tax on imported tax according to environmental protection tax schedule.</p> <p>c. Tax amount: insert amount of environmental protection tax payable on each article.</p>
Box 29	<p>Value-added tax (VAT):</p> <p>a. Insert value subject to VAT, which equals (=) value of imported goods at the checkpoint (if any) plus (+) special excise tax (if any) plus (+) environmental protection tax (if any). Value subject to import tax is determined according to regulations on dutiable prices.</p> <p>b. Tax rate (%): Insert the rate of VAT with corresponding codes according to box 19 and VAT schedule.</p> <p>c. Tax amount: insert amount of VAT payable on each article.</p>
Box 31	<p>Insert goods quantity, container number if imported goods are transported in containers, including:</p> <ul style="list-style-type: none"> - Number of each container; - Quantity of packages in each container; - Insert weight of goods in each container and total weight of the shipment.
Box 33	<p>Insert date of declaration, signature, full name, position, and append a seal on the declaration</p>

INSTRUCTIONS TO COMPLETE APPENDIX OF DECLARATION OF EXPORTED GOODS

Section	Instructions
Upper left corner	Insert name of the Sub-department of Customs where the customs declaration is registered and the Sub-department of Customs at the export checkpoint.
Middle part	Appendix number (written by the declarant)
Upper right corner	Declaration number: daily ordinal number of the declaration sorted by export purpose at each Sub-department of Customs in the following order: Number/XK/Purpose/registering unit (written by customs official)

	Purpose of exported goods is the same as that on the export declaration.
Box 15	Goods description: Specify goods name, specifications according to commercial contract or documents relevant to the shipment.
Box 16	Insert codes of goods according to the List of exported or imported goods promulgated by the Minister of Finance.
Box 17	Origins: Insert name of the country/territory in which goods are manufactured (according to the Certificate of Origin or relevant documents). Codes of countries are prescribed in ISO 3166.
Box 18	Goods quantity: Insert quantity or weight of each article in the shipment that suits the unit in box 19.
Box 19	Unit: Insert unit of measurement of each article (e.g. m, kg, etc.) according to the list of exported or imported goods promulgated by the Minister of Finance or depending on the transaction.
Box 20	Unit price in transaction currency: Insert price for a unit of goods in the currency written in box 13 according to the commercial contract, invoice, L/C, or relevant documents.
Box 21	Write value in transaction currency of each article, which equals (=) quantity (box 18) multiplied by (x) unit price (box 20).
Box 22	Export tax: a. Dutiable value: Insert dutiable value of each article in VND. b. Tax rate (%): Insert export tax rate corresponding to the code in box 16 according to the Export tariff schedule. c. Insert amount of export tax payable on each article.
Box 23	Other revenues: - Value of other revenues. - Ratio (%) of other revenues - Amount of other revenues
Box 25	Insert goods quantity, container number if exported goods are transported in containers, including: - Number of each container;

	<ul style="list-style-type: none"> - Quantity of packages in each container; - Weight of goods in each container and total weight of the shipment; - Packing location (where exported goods are put into containers);
Box 27	Date of declaration, signature, full name, position, and seal of declarant.

Box 4	Signature and seal of the customs official who carry out physical inspection of goods (using scanner, scale, other devices)	Signature and seal of the customs official who carry out physical inspection of goods
Box 5	Opinion, signature, and seal of Head of Sub-department of Customs	Opinion, signature, and seal of Head of Sub-department of Customs

APPENDIX V

Form No. 03/KBS/GSQL

ADDITIONAL DECLARATION OF EXPORTED/IMPORTED GOODS

A- COMPLETED BY DECLARANT

1. Declarant:

2. TIN:

3. Addition to customs declaration No. _____ dated _____

4. Additional contents:

STT	Declared contents	Additional contents	Reasons
1			
2			
3			
4			
5			
6			

7			
8			
9			
10			

5. Enclosures

[location and date]
DECLARANT
(signature, full name, seal)

B- COMPLETED BY CUSTOMS AUTHORITY

1- Time of receipt of additional declaration (date and hour):

Recipient:

2- Result of inspection of additional contents:

Recipient's opinion

**Approval by Head of Sub-department of
Customs**

[location and date]
RECIPIENT
(signature, full name, seal)

[location and date]
**HEAD OF SUB-DEPARTMENT OF
CUSTOMS**
(signature, full name, seal)

[Specify whether additional contents are accepted or rejected; append signature, full name, and official's seal)

Notes:

- Only write the contents related to the additional contents in column "Declared contents" and "Additional contents".

- This form is used for 01 customs declaration.

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

(Location and date)

**NOTIFICATION OF LOCATION OF PRODUCING FACILITIES, STORAGE OF RAW
MATERIALS, SUPPLIES, MACHINERY, EQUIPMENT AND EXPORTS**

To: Customs Sub-department of

I. Enterprise information:

1. Name of the enterprise:.....

2. Current tax code:

3. Tax code before change (if any):.....

- Name of the enterprise before change:

- Reason for change (acquisition, full division, partial division or code change):

4. Address of the head office:

- The office owned by the enterprise:

- Hired office:

5. Chairperson of the Board of Directors (or Chairperson of the Member Council):

- ID Card No./Passport No.: Issuance date: Issuer:

- Place of permanent residence registration:

- Phone number:

6. Director General (or Director):

- ID Card No./Passport No. Issuance date: Issuer:

- Place of permanent residence registration:

- Phone number:

7. Investment country(ies):.....

8. Line of business (according to the business registration certificate/investment certificate/
investment license

9. History of inspection visit to the producing facility: (specify whether the facility falls in one of
the two following cases):

9.1. The facility has not undergone inspection by the customs authority.

9.2. The facility has undergone inspection by the customs authority.

In case the inspection is carried out before the notification date, specify all information including
the inspection record number, inspection conclusion number and inspection time.

II. Content:

A. Total number of producing facility:

1. Producing facility located inside the plant:

1.1. Address of facility no.1:

- Owned: * ; Hired: *

- Total number of machinery and equipment line:

- (Including: Owned: Hired: ; others:.....)

- Producing capacity: Specify the maximum capacity to produce exports per day/month/year:
.....

- The aforesaid facility is suitable for raw materials, supplies imported for processing and
producing exports in the field of (tick the box with the equivalent field):

Footwear and leather: Clothing: Electronics and Refrigeration:

Food processing: Mechanics: Wood:

Plastic: Agricultural products: Others:

- Producing cycle according to each line of business:

1.2. Address of facility no.2:

If there is more than one producing facility, declare as mentioned in the item 1.1.

2. Number of producing facility located outside of the plant:

2.1. Address of facility no.1:

- Owned: ; Hired:

- Total number of machinery and equipment line:

(Including: Owned: Hired: ; others:.....)

- Producing capacity: Specify the maximum capacity to produce exports per day/month/year:

- Producing cycle according to each line of business:

- The aforesaid facility is suitable for raw materials, supplies imported for processing and producing exports in the field of (tick the box with the equivalent field):

Footwear and leather: Clothing: Electronics and Refrigeration:

Food processing: Mechanics: Wood:

Plastic: Agricultural products: Others:

2.2. If there is more than one producing facility, declare as mentioned in the item 2.1.

B. Producing capacity (of all producing facilities if there is more than one):

Number of products created per year/quarter/month/week/day:

C. Main lines of business (tick the equivalent box):

Footwear and leather: Clothing: Electronics and Refrigeration:

Food processing: Mechanics: Wood:

Plastic: Agricultural products: Others:

D. Personnel (of all producing facilities if there is more than one):

- Managers: people;

- Workers: people

E. The enterprise is a parent company that imports and provides raw materials and supplies for processing and production of domestic exports for its subsidiaries owning producing facilities:

- Number of subsidiaries: To be specific:
- Subsidiary no.1; Tax code:

Address of producing facility no.1:

- Subsidiary no.2 (Declare as mentioned above)

F. The enterprise is a subsidiary of a parent company that imports and provides materials and supplies for processing and production of domestic exports for other subsidiaries of such parent company owing producing facilities:

Number of subsidiary: To be specific:

- Subsidiary no.1; Tax code:

Address of producing facility no.1:

- Subsidiary no.2 (Declare as mentioned above)

G. The enterprise is a subsidiary that imports and provides materials, supplies for processing and production of domestic exports for its branches owning producing facility:

Number of branch: To be specific:

- Branch no.1: Tax code:

Address of branch no.1:

- Branch no.2 (Declare as mentioned above)

III. In terms of law compliance:

During 730 days, the enterprise has (tick the equivalent box):

- incurred a penalty for smuggling or illegal transport of goods across the border or tax evasion:

Yes No

- incurred a penalty for tax evasion or tax fraud:

Yes No

- incurred a penalty for accounting-related violations:

Yes No

We hereby commit to take legal responsibility for the declaration above. Should any change be made to the aforesaid information, we will provide another declaration.

LEGAL REPRESENTATIVE

(Sign and seal)

Form No. 14/KT-CSSX/GSQL

Customs Department:
Sub-department of Customs:

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No./BB-KTCSSX

MANUFACTURING FACILITY INSPECTION RECORD

Pursuant to Article ... Circular No. .../20../TT-BTC of the Minister of Finance on guidelines for customs procedures;

At _____ [insert hour] on _____ [insert date] _____ at _____, we, including:

I. Representative of customs authority:

1. Mr./Ms.:Position:Unit.....

2. Mr./Ms.:Position:Unit.....

II. Representative of trader:

1. Mr./Ms.:Position:Unit.....

2. Mr./Ms.:Position:Unit.....

III. Representative of subcontractor (if any):

1. Mr./Ms.:Position:Unit.....

2. Mr./Ms.:Position:Unit.....

IV. Witness (if any):

1. Mr./Ms.: Date of birth: Nationality:

Address:

Profession:

ID/Passport number: Date of issue: Issuer:

We hereby certifies the result of inspection at manufacturing facility of
[Insert name and address of company]

2. Right to use land, workshop (Certificate of land use right, contract to lease land, workshop, etc.):

3. Trader’s right to own/use imported machinery and equipment:

- Import declaration:

- Lease/borrowing contract

4. Practical quantity, categories of machinery and equipment:

5. Trader’s operation (quantity of workers at manufacturing lines, quantity of worker on inspection date, payroll, insurance, etc.):

6. Manufacturing capacity of trader:

Ending time: _____

This record is made into _____ copies with equal value, each copy has _____ sheets. _____ copies are given to _____

The record is concurred with and signed by all participants.

7. Additional opinions (if any).

LEGAL REPRESENTATIVE OF TRADER

(signature, full name, seal)

REPRESENTATIVE OF CUSTOMS

AUTHORITY

(signature, full name)

Trader's name:

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Code:

Address:

**STATEMENT OF RAW MATERIALS, SUPPLIES, FINISHED PRODUCTS DERIVED
FROM IMPORTED GOODS**

[Year]

STT	Account	Name, specifications of materials/goods	Amount (VND)				Note
			Opening stock	Purchased	Used	Ending stock	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		Imported materials	500	200	300	400	
2		Finished products derived from imported goods	100	300	150	250	

STATEMENT MAKER
(signature, full name)

[date]
LEGAL REPRESENTATIVE OF TRADER
(signature, full name, seal)

Instructions

1. This form is used by contract manufacturers, manufacturers of goods for export, enterprises operating in free trade zones, and export processing enterprises. If an enterprise operates in multiple forms, a report for each form shall be made;
2. Manufacturers of goods for export (including enterprises in free trade zone and export processing enterprises who manufacture goods for export shall declare "imported raw materials, supplies" and "finished products" from corresponding account 152 and account 155 prescribed in Circular No 200/2014/TT-BTC dated December 22, 2014 or Decision No. 48/2006/QĐ-BTC of the Ministry of Finance;

3. Inward processors (including enterprises in free trade zones and export processing enterprises hired by foreign entities or other enterprises in free trade zones as contract manufacturers, other export processing enterprises) shall keep a log of materials and finished products similarly to account 152 and 155 in Circular No. 200/2014/TT-BTC and Decision No. 48/2006/QĐ-BTC.

4. Total value of goods used in the period (column 6) include: goods exported or returned to abroad; indirectly exported; transferred to another processing contract; raw materials, supplies that are destroyed or damaged by natural disasters, conflagration, accidents during processing/manufacturing of goods for export. If raw materials, supplies that are destroyed or damaged by natural disasters, conflagration, accidents are eligible for tax exemption, tax cancellation, or tax refund, their quantity and value must be specified in column 8.

Form No. 16/BCQT-MMTB/GSQL

Trader's name:

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Code:

Address:

REPORT ON USE OF MACHINERY AND EQUIPMENT UNDER EACH PROCESSING CONTRACT

STT	Contract number	Name of machinery/equipment	Unit	Temporary import quantity	Re-export quantity	Quantity of machinery and equipment transferred to another contract		Quantity of remaining machinery and equipment
						Quantity	Number, date of processing contract	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1								
2								
...	...							
Total:								

REPORT MAKER
(signature, full name, seal)

[date]
LEGAL REPRESENTATIVE OF TRADER
(signature, full name, seal)

Form No. 17/XL-HDGC/GSQL

Trader's name

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.

[location & date]

*Notification of unused materials,
supplies; leased/borrowed
machinery and equipment,
waste/rejects*

To: [Name of Sub-department of Customs]

On _____ [insert date], _____ [insert company's name, TIN, address, phone, fax] entered into a processing contract/appendix No. _____ dated _____ with [insert name and address of foreign company].

We have completed and finalized the contract with the foreign party under finalization record No. _____ dated _____ (enclosed herewith)

Pursuant to the finalization record, we hereby requests _____ [insert name of Sub-department of Customs] to carry out customs procedures for handling unused materials and supplies, leased/borrowed machinery and equipment as follows:

+ Unused materials and supplies: _____ [specify solution according to Clause _____ Article _____ Circular No. ____ /2015/TT-BTC);

+ Leased/borrowed machinery and equipment: _____ [specify solution according to Clause _____ Article _____ Circular No. ____ /2015/TT-BTC);

+ Finished products in stock: _____ [specify solution according to Clause _____ Article _____ Circular No. ____ /2015/TT-BTC);

We are committed to complete procedures for handling unused materials and supplies, leased/borrowed machinery and equipment as prescribed by law within 30 days from the day on which permission is granted by _____ [insert name of Sub-department of Customs].

[location and date]
LEGAL REPRESENTATIVE OF TRADER
(signature, full name, seal)

Opinion of Sub-department of Customs where processing contract is finalized:

Approval is granted by head of Sub-department of Customs.

Head of Sub-department of Customs
(date, signature, seal)

Form No. 23/NLNK-PTQ/GSQL

Trader's name:

TIN:

STATEMENT OF IMPORT TAX PAYABLE

*Enclosed with export declaration No. _____ dated _____
Registered at _____ [insert name of Sub-department of Customs]*

STT	Imported materials	HS code	Rate	Dutiable value	Tax payable
1.					
2.					
3.					
Total import tax payable:					

Number of written request for selection of tax determination method No. _____
according to Clause 7 Article 13 of Circular No. 109/2014/TT-BTC dated August 15, 2014 of the
Ministry of Finance: (*)

LEGAL REPRESENTATIVE OF TRADER
(signature, full name, seal)

Notes:

- (*) Enterprises having projects of investment and issued with investment licenses or certificates of investment after January 15, 2014 are not required to declare this information;

- The Sub-department of Customs in charge of free trade zone at the checkpoint economic zones shall receive the document;

- Enterprise that buys goods manufactured within a free trade zone.

APPENDIX VI

Form No. 02A/TBNVTG/TXNK

[Insert name of Customs Department]

[Insert name of Sub-department of Customs]

No. /TB-CCHQ...

[location & date]

NOTICE

of doubtful value

Pursuant to Circular No. 38/2015/2015 dated March 25, 2015 on customs procedures, customs control and inspection, export tax, import tax, and tax administration for exported or imported goods;

_____ [Insert name of Sub-department of Customs] has examined and found declared values of the following exported/imported goods under declaration No. _____ dated _____ doubtful:

No.	Code	Name
(1)	(2)	(3)

_____ [Insert name of Sub-department of Customs] hereby requests submission of additional documentary evidence in order to exercise the right to consultancy or pay tax as declared.

Head of Sub-department of Customs
(signature and seal)

Declarant's response
(signature and full name of authorized representative)

** Specify "consultancy requested" and consultancy time, or "no consultancy, customs clearance requested"*

Form No. 03/QDDCT/TXNK

General Department of
Customs/Customs Department
[Customs Department/Sub-
department of Customs]

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. /QD.....

[location & date]

DECISION

Tax adjustment

(applied to goods repurposed or sold domestically instead of being exported as intended)

[NAME OF CUSTOMS AUTHORITY]

PURSUANT TO the Law on Tax administration No. 78/2006/QH11 dated November 29, 2006; the Law No 21/2012/QH13 dated November 20, 2012 on the amendments to the Law on Tax administration; the Government's Decree No. 83/2013/ND-CP dated July 22, 2013 on guidelines for implementation of the Law on Tax administration, Law on amendments to the Law on Tax administration, and instructional Circulars;

Pursuant to the Law on Export and import tax No. 45/2005/QH11 dated June 14, 2005; the Law on Value-added tax No. 13/2008/QH12 dated June 03, 2008; the Law on Environmental protection tax No. 57/2010/QH12 dated November 15, 2010; instructional Decrees and Circulars thereof;

Pursuant to Circular No. 38/2015/2015 dated March 25, 2015 on customs procedures, customs control and inspection, export tax, import tax, and tax administration for exported or imported goods;

In consideration of request made by [insert name of taxpayer] and proposal of [insert name of advisory unit] for [insert “repurposing of goods intended for export” or domestic sale of goods intended for export”

DECIDES:

Article 1. Reduction of tax on declaration No. [insert number of old declaration] of [insert name, TIN, and address of taxpayer] on the amount of goods repurposed/sold domestically instead of being exported as intended on declaration No. [insert number of new declaration] registered at [insert name of Sub-department of Customs where the new declaration is registered] for [insert new purpose]:

No.	Tax	Amount (VND)
1	Export tax	
2	Import tax	
3	VAT	
4	
	Total:	

Article 2. This Decision is effective from the day on which it is signed. Mr./Ms. [insert name of the head of advisory unit] and Mr./Ms. [insert name of taxpayer] are responsible for implementation of this Decision/.

HEAD OF COMPETENT CUSTOMS AUTHORITY
(signature, full name, seal)

APPENDIX VII

PROOF OF PAYMENT VIA WIRE TRANSFER

(issued together with the Circular No. 38/2015/TT-BTC of the Ministry of Finance dated March 25, 2015)

1. Proof of payment via wire transfer used for consideration of tax refund (or tax cancellation) shall comply with instructions of this Appendix.
2. “wire transfer” means the transfer of money from the importer’s bank to the exporter’s bank to pay for merchandise and/or service using a method conformable with the contract and the bank’s regulations.
“proof of payment” mean documents of a bank informing the receipt of payment to the exporter. A deferred payment shall be defined in the export contract. At the time of payment, the exporter

shall provide proof of payment via wire transfer. In case of entrusted export, the trustee shall be paid via wire transfer by the foreign importer.

3. Currency of payment used for oil export, temporary import shall be a convertible foreign currency in accordance with applicable regulations on foreign exchange control. However, Vietnamese traders selling oil to traders in dedicated customs-controlled areas in the territory of Vietnam such as export processing zones, export processing enterprises, tax-suspension areas, commercial and industrial zones and other economic zones established according to the Prime Minister's Decisions where trade between these areas and the domestic market is considered as import and export activities and Vietnamese airlines that own airplanes operating in international routes and Vietnamese traders that own vessels operating in international routes may make the payment in Vietnam Dong.

4. The following cases are also defined as payment via wire transfer:

4.1. If the payment for the exports is deducted from a foreign loan, the exporter shall have the following documents:

a) A loan contract (with regard to a loan whose maximum term is 1 year) or loan registration certificates issued by the Vietnam State Bank (with regard to a loan whose term is 1 year or more);

b) Documents of transfer from foreign importers' banks to Vietnam banks;

The method of payment for the exports deducted from the foreign loan shall be defined in the export contract.

c) A written confirmation of foreign importers about deduction from the loan and

d) After the payment for the exports is deducted from the foreign loan, the difference shall be paid via wire transfer. Proof of payment via wire transfer shall comply with instructions of this Appendix.

4.2. If an exporter is paid for the exports via wire transfer and the foreign importer authorizes an organization or individual to make the payment, the authorization shall be specified in export contract; contract appendix or a payment note) apart from provision of proof of payment.

4.3. If a foreign importer pays for exports via the importer's demand deposit account at a bank in Vietnam, the payment shall be made via wire transfer. The proof of payment in this case is a document issued by the bank informing the exporter of receipt of payment deducted from the current account of the importer or its authorized person.

4.4 If the merchandise is exported to be sold at an overseas fair and exhibition and the exporter brings revenues in cash in the currency of the country where the fair and exhibition takes place to Vietnam, the exporter shall have documents proving that such amount has been declared to the customs authority and deposited at a bank in Vietnam.

4.5. If the export aims to pay a foreign loan on behalf of the Government, acceptance of exports as loan repayment or submission of documents to the foreign importer shall be confirmed by a foreign trade bank.

4.6. If a payment is made by offsetting the value of export merchandise or processing contract against the value of merchandise and service bought from the foreign importer, the export shall satisfy the following conditions:

a) The payment method is specified in the export contract between an exporter and a foreign importer;

b) There is a written confirmation of the foreign importer about the offsetting

c) After the value of exports is deducted from the foreign loan, the difference is paid via wire transfer. Proof of payment via wire transfer shall comply with instructions of this Appendix.

4.7. If the payment amount in proof of payment is not equal to the payment amount as defined in the contract or contract appendices on behalf of organizations and individuals that shall make payment, these cases shall be handled as follows:

a) If the payment amount in proof of payment is smaller than those defined in the contract or contract appendix, the exporter shall specify the reasons such as transfer fee imposed by the bank, discount because of low-quality merchandise or insufficient quantity (in this case a written agreement on the discount between the exporter and the importer is required), etc.

b) If the payment amount in proof of payment is greater than those defined in the contract or contract appendix, the exporter shall specify the reasons such as lump sum payment for more than one contract, advanced payment for merchandise, etc and make a commitment to take legal responsibility for this declaration.

4.8. If a payment method is different from the method defined in the export contract, the exporter shall provide a written notification of the change made by the foreign importer.

4.9. If documents do not define correctly name of the remitting bank but specify name of payer, the beneficiary of contract, the export contract number, the payment value conformable with the signed export contract, these documents are considered as valid proof of payment.

4.10 If an exporter does not provide proof of payment to customs authority because the importer goes bankrupt or runs away, etc, the exporter shall provide a written explanation together with documentary evidence and a commitment to take legal responsibility for the abovementioned explanation.

4.11 If an exporter is paid for merchandise in foreign cash, this exporter shall show license for collection of foreign cash from export granted by the Department of Foreign Currency Exchange of the State bank of Vietnam or by a branch of State bank of Vietnam of the bordering province. Collection and payment of foreign currency shall be carried out within the time limit in the license. The license for collection of foreign cash from export and a written confirmation of the bank where the account is opened about payment of foreign cash collected from export are considered as valid proof of payment for the export contract.

4.12 If the merchandise is sold to a foreign trader but is delivered to another business establishment in Vietnam and appointed by the foreign trader as materials or further processing, the foreign trader shall make the payment via wire transfer in a convertible foreign currency.