

**MINISTRY OF FINANCE**  
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**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**  
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No. 39/2018/TT-BTC

Hanoi, April 20, 2018

## **CIRCULAR**

**AMENDMENTS TO CIRCULAR NO. 38/2015/TT-BTC DATED MARCH 25, 2015**

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

*Pursuant to the Law on Export and import tax dated April 06, 2016;*

*Pursuant to the Law on Tax administration dated November 29, 2006; the Law on amendments to the Law on Tax administration dated November 20, 2012;*

*Pursuant to the Law on special excise duty dated November 14, 2008 and the Law on amendments to the Law on special excise duty dated November 26, 2014;*

*Pursuant to the Law on Value-added tax dated June 03, 2008; Law on amendments to the Law on Value-added tax dated June 19, 2013;*

*Pursuant to the Law on amendments to tax laws dated November 26, 2014;*

*Pursuant to the Law on amendments to the Law on Value-added tax, the Law on special excise duty and the Law on Tax administration dated April 06, 2016;*

*Pursuant to the Law on Environmental protection tax dated November 15, 2010;*

*Pursuant to the Law on Commerce dated June 14, 2005;*

*Pursuant to the Law on Foreign Trade dated June 12, 2017;*

*Pursuant to the Law on Investment dated November 26, 2014;*

*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. 59/2018/ND-CP on amendments to the Government's Decree No. 08/2015/ND-CP;*

*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. 118/2015/ND-CP dated November 12, 2015 elaborating the Law on Investment;*

*Pursuant to the Government's Decree No. 09/2018/ND-CP dated January 15, 2018 elaborating the Law on Commerce and the Law on Foreign Trade;*

*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 on amendments to Decree No. 29/2008/ND-CP; Pursuant to the Government's Decree No. 114/2015/ND-CP on amendments to Article 21 of Decree No. 29/2008/ND-CP;*

*Pursuant to the Government's Decree No. 134/2016/ND-CP dated September 01, 2016 elaborating some Articles of the Law on Export and import tax;*

*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. 209/2013/ND-CP dated December 18, 2013 on guidelines for the Law on Value-added tax;*

*Pursuant to the Government's Decree No.108/2015/ND-CP dated October 28, 2015 elaborating some Articles of the Law on special excise duty and the Law on amendments thereto;*

*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 tax decrees;*

*Pursuant to the Government's Decree No. 100/2016/ND-CP dated July 01, 2016 elaborating the Law on amendments to the Law on Value-added tax, the Law on special excise duty and the Law on Tax administration; Pursuant to the Government's Decree No. 146/2017/ND-CP dated December 15, 2017 on amendments to Decree No. 100/2016/ND-CP;*

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

*Pursuant to the Government's Decree No. 87/2017/ND-CP dated December 26, 2017 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 amendments to Circular No. 38/2015/TT-BTC dated March 25, 2015 on customs procedures, customs supervision and inspection, export tax, import tax, and tax administration applied to exports and imports.*

**Article 1. Amendments to Circular No. 38/2015/TT-BTC on customs procedures, customs supervision and inspection, export tax, import tax, and tax administration applied to exports and imports**

**1. Clause 2 Article 2 is amended as follows:**

“2. Inheritance of rights and fulfillment of tax liabilities of enterprises established after restructuring shall comply with provisions of Article 55 of the Law on Tax administration.”

**2. Article 3 is amended as follows:**

**“Article 3. Submission, confirmation 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 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 declarations.

2. Documents enclosed with the customs dossier, additional declaration; application for prior determination of HS numbers, origins and custom values; list of tax-free goods, reports on use of tax-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 shall be submitted to the customs authority or via the customs electronic data processing system (hereinafter referred to as “e-customs system”). In the cases where original copies are required according to this Circular, they declarant shall be submitted to the customs authority directly or by post.

When examining the documents, the customs authority shall compare them with information on the customs declaration and documents in the customs dossier submitted by the declarant.

3. In case of submission of a physical customs declaration or a photocopy of a document in the customs dossier, the declarant or taxpayer may submit the original copy or photocopy. Regarding documents issued by foreign entities in the form of electronic documents, emails, 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 pages, 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 or English translations and take responsibility for such translations. In the cases mentioned in Clause 3 of this Article, the declarant shall append his/her signature and seal on the translations.”

**3. Article 7 is amended as follows:**

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

**1. Documents and samples serving prior determination of HS codes**

- a) The application form No. 01/XDTMS/TXNK in Appendix VI hereof;
- b) Technical documents provided by the applicant (composition analysis, catalogue, goods pictures): 01 photocopy;
- c) Samples of the goods to be exported or imported (if any).

The customs authority shall receive and process the samples in accordance with Article 10 of Circular No. 14/2015/TT-BTC.

**2. Application for prior determination of origin**

The application for prior determination of origins shall comply with provisions of the Circular on determination of origins of exports and imports promulgated by the Minister of Finance.

**3. An application for prior determination of customs valuation method consists of:**

- a) The application form No. 02/XDTTG/TXNK in Appendix VI hereof;
- b) A sale contract directly entered into by the applicant (if any): 01 photocopy;
- c) The technical documents, catalogue or pictures of goods: 01 photocopy;
- d) Documents relevant to the transaction: 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 and thus 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 customs valuation method.

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

- a) The application form No. 02/XDTTG/TXNK in Appendix VI hereof;
- b) A sale contract directly entered into by the applicant or an equivalent document: 01 photocopy;
- c) The bank transfer confirmation: 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, catalogue or pictures 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 customs valuation method.

5. The General Department of Customs will issue a written rejection of the application for prior determination of HS codes, origin and customs value in the following cases:

a) The conditions or documents for prior determination of HS codes, origin or customs value are not adequate;

b) Any of the following cases:

b.1) The goods mentioned in the application are involved in a case under investigation or inspection by a competent authority;

b.2) The goods mentioned in the application which is received and processing by the General Department of Customs.

c) A competent authority has provided instructions on HS codes of the goods mentioned in the application.”

**4. Article 10 is amended as follows:**

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

1. Document inspection and physical inspection of goods shall be carried out on the basis of risk management of the e-customs system (hereinafter referred to as “classification”). The head of the customs authority shall carry out the inspection according to classification by the e-customs system in accordance with the Law on Customs, the Government's Decree No. 08/2015/ND-CP and Section 3 Chapter II of this Circular.

2. b) Inspection of goods by a specialized agency 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.”

**5. Article 16 is amended as follows:**

**“Article 16. Customs documents needed while following customs procedures**

1. A customs dossier of exports consists of:

a) A customs declaration (form No. 02 in Appendix II hereof).

If a physical customs declaration is made according to Clause 2 Article 25 of Decree No. 08/2015/ND-CP, which is amended by Clause 2 Article 1 of Decree No. 59/2018/ND-CP, the declarant shall complete and submit 02 original copies of form No. HQ/2015/NK in Appendix IV hereof;

b) Commercial invoices or equivalent documents if the buyer has to pay the seller: 01 photocopy;

c) A statement of raw timber for export (if any) as prescribed by the Ministry of Agriculture and Rural Development: 01 original copy;

d) The export license or a document permitting the export issued by a foreign trade authority if required;

d.1) In case of single shipment: 01 original copy;

d.2) In case of partial shipments: 01 original copy for the first consignment;

dd) A notice of exemption from inspection or inspection result or an equivalent document (hereinafter referred to as “inspection certificate”): 01 original copy.

If corresponding regulations of law permits submission of photocopies or does not specify whether the original copy or photocopy has to be submitted, the declarant may submit a photocopy.

If the inspection certificate is used multiple times during its effective period, the declarant shall only submit it 01 time to the Sub-department of Customs where procedures for export of the first consignment are followed;

e) The certificate of eligibility to export prescribed by investment law: 01 photocopy while following procedures for export of the first consignment;

g) Entrustment contract: 01 photocopy if an export license, inspection certificate or certificate of eligibility to export is required for export entrustment as prescribed by investment law and the trustee uses the license or certificate of the trustor;

The declarant is not required to submit the documents mentioned in Point d, Point dd and Point e of this Clause if they are sent electronically by the inspecting authority or regulatory authority through the National Single-window Information Portal in accordance with regulations of law on national single-window system.

2. A customs dossier of imports consists of:

a) A customs declaration according to form No. 01 in Appendix II hereof.

If a physical customs declaration is made according to Clause 2 Article 25 of Decree No. 08/2015/ND-CP, which is amended by Clause 12 Article 1 of Decree No. 59/2018/ND-CP, the declarant shall complete and submit 02 original copies of form No. HQ/2015/NK in Appendix IV hereof;

b) Commercial invoices or equivalent documents if the buyer has to pay the seller: 01 photocopy.

If the goods owner buys the 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) Goods are imported to execute a processing contract with a foreign trader;

b.2) 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 in accordance with Circular No. 39/2015/TT-BTC dated March 25, 2015 of the Minister 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;

c) A statement of imported raw timber (if any) as prescribed by the Ministry of Agriculture and Rural Development: 01 original copy;

dd) The export license or a document permitting the export issued by a competent authority if required by foreign trade law; The quota-based import license or a notification of tariff quota:

dd.1) If partial shipments are not permitted: 01 original copy;

dd.2) If partial shipments are permitted: 01 original copy for the first consignment;

e) Inspection certificate: 01 original copy.

If applicable law permits submission of photocopies or does not specify whether the original copy or photocopy has to be submitted, the declarant may submit a photocopy.

If the inspection certificate is used multiple times during its effective period, the declarant shall only submit it 01 time to the Sub-department of Customs where procedures for import of the first consignment are followed;

- g) The certificate of eligibility to import prescribed by investment law: 01 photocopy while following procedures for import of the first consignment;
- h) Value declaration: the declarant shall make the value declaration using the set form and send the electronic declaration to the e-customs system or submit 02 original copies to the customs authority (in case of submission of physical customs declaration). Cases in which a value declaration is required and the value declaration form are provided in Circular No. 39/2015/TT-BTC;
- i) Documents certifying goods origins specified in Circulars of the Minister of Finance on determination of origins of exports and imports;
- k) A list of machinery and equipment in case of combine machines or machine sets of Chapters 84, 85 and 90 of Vietnam's nomenclature of exports and imports or unassembled or disassembled machinery and equipment: 01 photocopy with presentation of the original copy for comparison in accordance with Circular No. 14/2015/TT-BTC in case of partial shipments;
- l) Entrustment contract: 01 photocopy if an import license, inspection certificate or certificate of eligibility to import is required for import entrustment as prescribed by investment law and the trustee uses the license or certificate of the trustor;
- m) A contract to sell goods to a school or research institute or a contract to supply goods or services that are imported to serve teaching or scientific experiments and apply 5% VAT according to the Law on Value-added tax: 01 photocopy.

The declarant is not required to submit the documents mentioned in Point dd, Point e, Point g and Point i of this Clause if they are sent electronically through the National Single-window Information Portal by the inspecting authority or regulatory authority or through the Association of Southeast Asian Nations Single-window Information Portal by a competent authority of the exporting country or through another portal conformable with international treaties to which Vietnam is a signatory.

### 3. Customs dossiers of exports/imports not subject to tax

Apart from the documents mentioned in Clause 1 or Clause 2 of this Article, the declarant shall submit the following documents:

- a) For goods imported as humanitarian aid or grant aid from a foreign country:
  - a.1) A contract for supply of goods (if imported by the successful bidder): 01 photocopy;
  - a.2) The import entrustment contract (in case of import entrustment): 01 photocopy;
  - a.3) An aid confirmation from the Ministry of Finance (for foreign aid classified as revenue of central government budget, emergency assistance without specific recipients specified in Article 15 of Decree No. 93/2009/ND-CP, aid for a specific province but received and distributed by a central agency): 01 original copy;
  - a.4) An aid confirmation from the Department of Finance (for foreign aid classified as revenue of local government budget): 01 original copy.
- b) For goods imported to serve projects funded by ODA grant given by Vietnam to a foreign country:
  - b.1) A decision of the supervisory unit on assignment of project management and execution tasks or decision on approval for the ODA project of its supervisory agency which specifies that the ODA is a grant: 01 photocopy;
  - b.2) A list of goods provided as aid for the foreign country prepared by the project-executing unit: 01 photocopy;
  - b.3) A contract for supply of goods in case goods are imported by the successful bidder, or the import entrustment contract in case of import entrustment: 01 photocopy.

c) For goods exported to serve projects funded by ODA grant given by Vietnam to a foreign country:

c.1) A decision of the supervisory unit on assignment of project management and execution tasks or decision on approval for the ODA project of its supervisory agency which specifies that the ODA is a grant: 01 photocopy;

c.2) A list of goods provided as aid for the foreign country prepared by the project-executing unit: 01 photocopy;

c.3) A contract for supply of goods (if goods are not direct exported by the project-executing unit): 01 photocopy.

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 vehicles and supplies that cannot be domestically manufactured and need to be imported to serve petroleum exploration and development; airplanes, oil rigs, vessels that cannot be manufactured in Vietnam and need to be imported as fixed assets of enterprises or leased from foreign parties to be used for manufacturing, trading, or for lease, the following documents must be provided:

d.1) The sale contract that conforms to the bidding result or the goods supply contract or service contract which specifies that the prices are exclusive of VAT and is prepared by the successful bidder or selected contractor or service provider: 01 photocopy;

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

d.3) Documents issued by the competent authorities prescribed by the Law on Science and technology to assign various organizations to execute research and development (R&D) programs, projects or contracts that involve the machinery, equipment or supplies that cannot be domestically manufactured and have to be imported to serve R&D: 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: 01 photocopy.

dd) Regarding weapons or military equipment that are imported to serve national defense and security and not subject to VAT: 01 original copy of the certificate of goods imported to serve national defense and security issued by the Ministry of National Defense or the Ministry of Public Security.

e) Regarding imports of a finance lease enterprise that are leased out to an export processing enterprise or an enterprise in a free trade zone under a finance lease contract and are not subject to import duties; imports that are directly delivered to an export processing enterprise or an enterprise in a free trade zone: 01 photocopy of the finance lease contract which specifies that the lessee is the processing enterprise or the enterprise in the free trade zone (satisfying the conditions in Clause 1 Article 4 of the Law on Export and import duties dated April 06, 2016);

g) Imports of contractors that are delivered directly to a free trade zone for construction of factories or offices or for installation according to bidding result: 01 photocopy of the contract for sale of goods to the free trade zone according to the bidding result or direct contracting which specifies that the successful bids are exclusive of import duties.

#### 4. Customs dossier of duty-free goods

Apart from the documents mentioned in Clause 1 or Clause 2 of this Article and Decree No. 134/2016/ND-CP, the declarant shall submit the following documents:

a) Form 06 of Decree No. 134/2016/ND-CP (List of duty-free goods).

If the e-customs system is completely capable of receiving electronic lists of duty-free goods, the declarant shall submit the list on the e-customs system.

In case of submission of a physical list of duty-free goods, the declarant shall present the original copy and submit 01 photocopy (form No. 06 of Decree No. 134/2016/ND-CP) and the monitoring sheet that was received by the customs authority;

- b) The contract to lease or lease out specialized machinery, equipment or vehicles serving petroleum activities; service contracts with petroleum entities: 01 photocopy;
- c) A contract for fabrication of machinery, equipment, components, separate parts or spare parts or machinery and equipment necessary for petroleum activities which specifies that the prices are exclusive of import duty: 01 photocopy;
- d) A contract for fabrication of machinery, equipment, components, separate parts or spare parts or machinery and equipment that are fixed assets of the entity eligible for investment incentives or that are fixed assets of a shipyard: 01 photocopy.

#### 5. Customs dossier in case of tax reduction

Apart from the documents mentioned in Clause 1 or Clause 2 of this Article, the declarant shall submit the application for export duty or import duty reduction in accordance with Article 32 of Decree No. 134/2016/ND-CP.

#### 6. Customs dossier in case of tax cancellation

Apart from the documents mentioned in Clause 1 or Clause 2 of this Article Decree No. 134/2016/ND-CP, the declarant shall submit the following documents:

- a) Regarding imports that have to be re-exported to the exporting country or to a third country or to a free trade zone:

A written request for export duty cancellation (form No. 02 in Appendix IIa hereof).

In case of a physical declaration, the taxpayer shall submit form No. 05/CVDNKTT/TXNK in Appendix VI hereof which specifies the numbers of the re-export declaration, the import declaration, the contract and payment documents (if any), the taxpayer's statement that goods have not been used or processed in Vietnam: 01 original copy;

- b) Regarding exports that have to be re-imported into Vietnam:

A written request for tax cancellation (form No. 02 in Appendix IIb hereof).

In case of a physical declaration, the taxpayer shall submit form No. 05/CVDNKTT/TXNK in Appendix VI hereof which specifies the numbers of the re-import declaration, the export declaration, the contract and payment documents (if any), the taxpayer's statement that goods have not been used or processed overseas: 01 original copy;

- c) If the exports or imports are eligible for tax refund but tax thereon has not been paid:

A written request for tax cancellation (form No. 02 in Appendix IIc hereof).

In case of a physical declaration, the taxpayer shall submit form No. 05/CVDNKTT/TXNK in Appendix VI hereof which specifies the taxes, numbers of credit institution's guarantee, the export or import declaration, the export or import contract payment documents: 01 original copy."

#### **6. Article 16a shall be added as follows:**

##### **"Article 16a. Retaining customs dossiers of exports and imports**

- 1. A customs dossier to be retained by the customs declarant includes:

- a) The customs declaration;
- b) Export/import license or written permission for export/import issued by a competent authority in accordance with law on foreign trade regarding exports and imports under scope of management specified in the license;



c) An application for inspection by specialized agency if the goods which are subject to inspection by a specialized agency are allowed by the customs authority to be brought back for storage and a sampling record bearing certification of the specialized inspection agency if the goods are subject to sample-taking as prescribed in law on management and inspection by specialized agency;

d) A certificate of inspection by specialized agency;

dd) Sales contract of exports/imports (including processing contract, outsourcing contract, lease contract, finance lease contract, repair and maintenance contract and contract addendum, relevant documentary evidence related to amendments to the contract) or equivalent documents in accordance with law on commerce and foreign trade management.

An entrustment contract in case of entrusted export or import;

e) A certificate of eligibility for export/import as prescribed in law on investment;

g) Commercial invoices or equivalent documents in a case where the buyer must make payment to the seller;

h) Bill of lading or other equivalent transport documents;

i) Proof of origin as required in a Circular on identification of origin of exports and imports of the Minister of Finance.

k) A cargo manifest, if required;

l) Deliverables, catalogue, ingredient analysis, assessment certificate in connection with exports and imports (if any);

m) A list of apparatus and monitoring sheet (recording the subtraction of recorded/declared import/export from the import/export quota) when declaring HS code in case of classification of composite machines or combination of machines in Chapters 84, 85 and 90 of Vietnam export and import classification nomenclature and classification of machinery and equipment, unassembled or disassembled as prescribed in Article 7 and 8 Circular No. 14/2015/TT-BTC;

n) Accounting vouchers related to exports and imports as prescribed in law on accounting, including data, documentary evidence and materials in terms of warehouse discharge and warehouse entry;

o) Final accounts of use of imported materials/supplies, exports and documentary evidence, materials forming the basis for preparation of final accounts; the amount of required material for each finished unit, product model design or manufacturing process, marker (a diagram of a precise arrangement of pattern pieces) (if any), the required amount for each finished export product, and documents and data in connection with processing and manufacture of export products;

p) Documents involved in the inspection and customs valuation as prescribed in Circular No. 39/2015/TT-BTC;

q) Other tax exemption dossier (declaration required) prescribed in Article 5 through Article 31 of the Decree No. 134/2016/ND-CP; tax reduction dossier prescribed in Article 32 of the Decree No. 134/2016/ND-CP; tax refund dossier prescribed in Article 33 through Article 37 of the Decree No. 134/2016/ND-CP, Article 129 of this Circular; customs dossier of exports and imports not subject to tax as prescribed in Article 16 of this Circular; dossiers related to write-off of taxes, late payment interest, fines; extension of tax payment, late payment interest, fines; tax arrears payment in instalments and certification of tax obligation fulfillment of imports and exports as prescribed in Articles 134, 135, 136 and 140 of this Circular;

r) Notification of prior determination of HS codes, origin, customs value (if any);

s) Dossiers relevant to additional declaration, declaration of repurposed goods or goods sold domestically instead of being re-exported as prescribed in Article 20 and Article 21 of this Circular;

t) Dossiers related to customs procedures applied to temporarily-imports prescribed in Article 86 of this Circular and customs procedures applied to exported/imports on an all-inclusive declaration prescribed in Article 93 of this Circular;

u) Other documents related to exports and imports prescribed in Decree No. 125/2017/ND-CP dated November 16, 2017 on amendments to Decree No. 122/2016/ND-CP dated September 1, 2016 on preferential import or export tariff, tariff nomenclature and fixed tax, mixed tax, import duty beyond tariff quota, and in other legislative documents.

2. The customs declarant shall retain original copies of documents in the customs dossier prescribed in Clause 1 hereof within the duration prescribed in Point dd Clause 2 Article 18 of the Law on Customs dated June 23, 2014, and present them to customs authorities upon post-customs clearance inspections. Original copies may be made in electronic or physical form.

If original copies in physical form have been submitted to the customs authority, the customs declarant must retain photocopies thereof. If the original copies are made in electronic form, the customs declarant must retain electronic copies.

If the customs declarant is a customs brokerage agent (including express delivery businesses which are recognized as customs brokerage agents), the goods owner shall be responsible for retaining documents in the customs dossier. If the good owner is a foreign trader which does not establish a presence in Vietnam to trade in export or import, the customs brokerage agent shall be responsible for retaining documents in the customs dossier.”

**7. Clause 1 Article 18 is amended as follows:**

a) Point a and Point e of Clause 1 is amended as follows:

“a) The declarant must provide sufficient information on the customs declaration as instructed in form No. 01 or form No. 02 in Appendix II hereof and send documents of the customs dossier mentioned in Article 16 of this Circular according to instructions in form No. 03 in Appendix II hereof to the customs authority through the e-customs system. Documents of the customs dossier may be electronic data or scans having certified by digital signatures.

In case of a physical customs declaration, the declarant shall follow instructions in Appendix IV hereof and submit or present the customs dossier in accordance with Article 16 of this Circular to the customs authority when registering the customs declaration.

If raw materials or supplies are imported for processing or

e) If the exports or imports are sea, river, air, railroad vehicles, the declarant shall complete the declaration and export procedures before initiating exit procedures unless goods are sold after the vehicle has departed from Vietnam; complete the declaration and import procedures before initiating entry procedures. If the imports are road vehicles or a vehicle that is transported by another vehicle through the checkpoint, only the import/export declaration and import/export procedures are required and entry/exit procedures are exempt;”

b) Points i, k, l, m, n, o and p below are added to Clause 1:

“i) A bill of lading must be declared on a separate import declaration. If a bill of lading is declared on more than one declaration or more than one bills of lading are declared on a single declaration or goods are imported without a bill of lading, the declarant shall follow instructions in form 01 of Appendix II hereof;

k) When registering an export declaration, the declarant shall specify the container number (if exports are transported in containers) and reference number of the goods according to form No. 02 in Appendix II hereof.

If goods on more than one export declaration of the same owner are loaded in the same container or on the same vehicle, the declarant shall specify the information according to form No. 15 of Appendix II hereof through the e-customs system before goods are released from the customs controlled area (CCA);

- l) Regarding exports and imports serving national defense and security and thus exempt from customs declaration and physical inspection, the declarant shall submit the written request for exemption from customs declaration and physical inspection issued by the Minister of Public Security or the Minister of National Defense to the customs authority where export or import procedures are followed;
- m) Regarding exports and imports requiring licensing by line management authority, the license must be available upon registration of the customs declaration and specified in the customs declaration according to instructions on form No. 01 or form No. 02 of Appendix II hereof;
- n) Regarding goods that are wrongly shipped or excess goods according to the sale contract, the declarant shall make an additional declaration according to Clause 4 Article 20 or reject the goods according to Article 95 and Article 96 of this Circular;
- o) If the electronic customs declaration system of the declarant is not able to complete the electronic customs procedures, the declarant shall send a written notification to the relevant Sub-department of Customs using form No. 41/TB-HTSC/GSQL in Appendix V hereof and make the declaration through a customs agent or at the office of the customs authority. In consideration of the customs declaration method registered by the declarant in form No. 41/TB-HTSC/GSQL, the Sub-department of Customs shall instruct the declarant to follow the procedures;
- p) Regarding goods on the duty-free list mentioned in Clause 1 Article 17 of the Law on Export and import duties dated April 06, 2016, the project owner shall submit the duty-free list according to form 30 of Appendix II hereof.

**8. Clauses 2, 3, 4 of Article 19 are amended as follows:**

“2. Checking conditions for customs declaration registration.

The e-customs system will automatically inspect the conditions for customs declaration registration, including:

- a) The declarant is not suspended from following customs procedures, except for the following cases:
  - a.1) Exports are eligible for tax exemption or not subject to tax or eligible for 0% tax;
  - a.2) Goods are imported to serve national defense and security or exempt from import duty or exempt from VAT; goods are exported to serve national defense and security;
  - a.3) Goods are meant for disaster or epidemic recovery; goods that are emergency assistance, humanitarian aid or grant aid.
- b) The declarant is not facing the situations mentioned in Clause 1 Article 14 of this Circular;
- c) Information on the customs declaration is adequate and conformable with instructions of this Circular;
- d) Information about policies on goods management and taxation applied to exports or imports on the customs declaration.

If all of the aforementioned conditions are fulfilled, the customs authority shall accept the customs declaration and respond to the declarant. If any of the aforementioned conditions is not fulfilled, the customs authority shall reject the customs declaration and provide explanation for the declarant.

In case of a physical customs declaration, the customs official shall inspect fulfillment of the aforementioned conditions and documents of the customs dossier.

**3. Classification of declarations**

- a) For electronic declarations:
  - a.1) Export and import declarations:

Pursuant to risk classification criteria established by the Minister of Finance, the Director of the General Department of Customs shall classify the declarations and perform one of the following tasks on the e-customs system:

- a.1.1) Accept information on the declaration (lane 1);
- a.1.2) Inspect relevant documents of the customs dossier submitted or presented by the declarant or relevant documents on the National Single-window Information Portal (lane 2);
- a.1.3) Carry out physical inspection of goods based on inspected relevant documents of the customs dossier submitted or presented by the declarant or relevant documents on the National Single-window Information Portal (lane 3);
- a.2) Independent transport declaration:
  - a.2.1) Accept information on the declaration (lane 1);
  - a.2.2) Inspect relevant documents of the customs dossier submitted or presented by the declarant or relevant documents on the National Single-window Information Portal (lane 2).
- b) Physical declarations and cargo manifest:

Pursuant to the risk classification criteria established by the Minister of Finance, risk analysis result and relevant information about the goods available when the customs declaration is registered, the Director of the Sub-department of Customs where the customs declaration is registered shall classify the declaration or cargo manifest following instructions in Point a of this Clause.

#### 4. Time to notify the declaration classification result:

Classification of a customs declaration will be notified by the customs authority right after the e-customs system has received and registered information therein.

According to information updated by the time the exports or imports arrive at the border checkpoint, the e-customs system will automatically process and inform the declarant if its classification is changed due to changes in information."

#### **9. Article 20 is amended as follows:**

##### **"Article 20. Additional declaration**

Additional declaration means declaration of revisions to a customs declaration and submission of documents relevant to such revisions.

##### 1. Cases of additional declaration:

Except for in that cannot be changed according to Section 3 of Appendix II hereof, the declarant may make an additional declaration in the following cases:

- a) Additional declaration before customs clearance:
  - a.1) The declarant or taxpayer may make an additional declaration before the customs authority informs the declarant of the classification result;
  - a.2) The declarant or taxpayer that finds errors in the customs declaration after the customs authority informs the classification result but before customs clearance is granted may make an additional declaration and incur penalties as prescribed by law;
  - a.3) If the declarant or taxpayer that makes an additional declaration as requested by the customs authority after the customs authority finds errors or inconsistency between the goods or customs dossier and information provided during document inspection of physical inspection of goods will incur penalties as prescribed by law.
- b) Additional declaration after customs clearance:

Except additional declaration relevant to the export license or import license, specialized inspection in terms of goods quality, health, culture, quarantine of animals, animal products or plants or food quality, the declarant shall make an additional declaration after customs clearance in the following cases:

b.1) The declarant or taxpayer that finds errors in the customs declaration before the customs authority issues a decision on post-clearance inspection may make an additional declaration within 60 days from the date of customs clearance;

b.2) The declarant or taxpayer that finds errors in the customs declaration after 60 days from the date of customs clearance and before the customs authority issues a decision on post-clearance inspection shall make additional declaration and incur penalties prescribed by law.

## 2. Procedures for making additional declaration:

Except for the cases of additional declaration mentioned in Clause 3 through 5 of this Article, additional declaration shall be made as follows:

### a) Responsibilities of the declarant:

a.1) Make additional declaration by completing form No. 01, form No. 02, form No. 04 or form No. 05 of Appendix II hereof and submit documents relevant to the additional declaration. In case of a physical declaration, the declarant shall complete and submit 02 original copies of form No. 03/KBS/GSQL of Appendix V hereof and 01 photocopy of every document relevant to the additional declaration.

Make the additional declaration within 05 working days from the day on which a request is received from the customs authority in the cases mentioned in Clause 1.a.3 of this Article;

a.2) 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.3) If the exports have been granted customs clearance and brought into the CCA at the checkpoint and the declarant wishes to change the port of loading or checkpoint of export and the means of transport, the declarant shall submit a written permission for change of the checkpoint of export issued by a competent authority or a written notice of change of the port of loading (form No. 32/TDCX/GSQL in Appendix V hereof) to the customs authority at the new port of loading or checkpoint of export for update on the e-customs system. The supervising customs official at the port of loading or checkpoint of export shall give a confirmation on the notice of change of the port of loading or checkpoint of export and monitor the transport of goods to the new port of loading or checkpoint of export, where they are loaded on the vehicle for export in accordance with Clause 4 Article 52b of this Circular. Within 05 working days from the day on which the notice is submitted to the customs authority, the declarant shall make the additional declaration as prescribed.

If the owner of the outbound vehicle changes the vehicle name without changing the port of loading or checkpoint of export, a written notice (form No. 33/TDPTVT/GSQL in Appendix V hereof) must be sent to the customs authority before goods are loaded onto the vehicle, specifying the goods on the export declarations on which the vehicle name is changed. If the owner of the outbound vehicle changes the port of loading or checkpoint of export, customs procedures specified in Clause 4 Article 52b of this Circular shall be followed in order to move goods to the new port of loading;

a.4) If the exports have been granted customs clearance but not taken into the CCA at the border checkpoint and the port of loading or checkpoint of export is changed, the declarant shall submit a notice of such change (form No. 34/TDCXCK/GSQL in Appendix V hereof) to the Sub-department of Customs where the declaration is registered or the Sub-department of Customs of the initial border checkpoint, according to which the supervision point will be changed on the e-

customs system. Within 05 working days from the day on which the notice is submitted to the customs authority, the declarant shall make the additional declaration as prescribed;

a.5) After goods are released from the CCA, if the container number is not consistent with that on the customs declaration, the declarant shall present the documentary evidence of delivery of the export to the supervising customs official at the checkpoint of import or submit form No. 31/BKCT/GSQL in Appendix V hereof enclosed with documents about the change to the container number issued by the carrier to the supervising customs official. The supervising customs official shall check and update the correct container number on the e-customs system in order to carry on the procedures.

The declarant shall make an additional declaration at the Sub-department of Customs where the declaration is registered in accordance with provisions of this Clause within 05 working days from the day on which goods are released from the CCA;

a.6) If goods are eligible to be released from the CCA but their actual quantity or weight does not match that on an export declaration or import declaration of bulk cargo (except air cargo), the declarant shall present the weighing note issued by the provider of port/storage services or the note of goods receipt bearing the signature of the seller's representative or the record on site inspection of goods quantity or weight to the supervising customs official. The supervising customs official shall inspect and give a confirmation on the aforementioned document and follow these instructions:

a.6.1) If the goods are subject to licensing, the supervising customs official shall only allow the release of goods from the CCA if their quantity or weight matches that on the license or does not exceed the tolerance specified in the license (if any);

a.6.2) If the exports are bulk cargo are not subject to licensing and there is an agreement on quantity or weight tolerance and commercial level of the goods (goods of the same kind vary in value according to their sizes): pursuant to the photocopy of the sale contract which specifies the tolerance and method of payment according to actual quantity, the supervising customs official shall confirm the actual quantity of the shipment that is eligible for release from the CCA on the e-customs system. The declarant shall make an additional declaration at the Sub-department of Customs where the declaration is registered in accordance with provisions of Clause 3 of this Article within 05 working days from the entire shipment is released from the CCA;

a.6.3) If the actual quantity of exports or import does not match that on the customs declaration or the inspection result (except for the cases specified in Point a.6.2 of this Clause), the declarant shall make the additional declaration at the Sub-department of Customs where the declaration is registered in accordance with Point a Clause 2 of fishery products Article. If such an additional declaration is not made, the excess goods must not be released from the CCA.

b) Responsibilities of the customs authority:

b.1) Regarding additional declaration before customs clearance:

b.1.1) Receive the additional declaration submitted to the e-customs system;

b.1.2) Within 02 working hours after the satisfactory additional declaration is received, inspect the additional declaration within the time limit (if any) specified in Clause 2 Article 23 of the Law on Customs and send a notice through the e-customs system; provide explanation if the additional declaration is rejected.

b.1.3) Take actions against violations (if found).

b.2) Regarding additional declaration after customs clearance:

b.2.1) Receive the additional declaration submitted to the e-customs system;

b.2.2) Process the inspection result and:

b.2.2.1) finish inspecting the additional declaration and physical inspection of goods (if any) and send a notice of the inspection result through the e-customs system within 02 working hours after the satisfactory additional declaration is received;

b.2.2.2) provide explanation for the declarant through the e-customs system if the additional declaration is rejected.

b.2.3) Take actions against violations (if found).

b.3) In case of a physical 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 application for additional declaration, and give the declarant 01 copy of the application for additional declaration which bears the customs authority's confirmation.

3. Procedures for additional declaration in case of bulk cargo and agreement on quantity or weight tolerance and commercial level of the goods

a) The declarant shall:

Provide additional information of the electronic customs declaration and submit documents relevant to the additional declaration, including:

a.1) The weighing note of the port (for bulk cargo) or package inspection of the port or the record on site inspection of quantity or weight issued by the inspection service provider (hereinafter referred to as "inspecting unit") or the result of inspection issued by the inspecting unit: 01 photocopy;

a.2) The importer's note of goods receipt for the import declaration or the export's note of dispatch for the export declaration: 01 photocopy;

a.3) A record on goods receipt bearing the seller's signature or a statement bearing the buyer's and the seller's certification of quantity, commercial level of goods and actual payment: 01 photocopy.

If the statement does not bear adequate certification of the buyer and the sellers, it must bear the declarant's certification;

a.4) A sale contract that specifies the tolerance of quantity or weight and method of payment: 01 photocopy;

a.5) Payment document (if any): 01 photocopy;

a.6) The license on which quantity of goods has been adjusted (for goods subject to licensing): 01 original copy. If the license is issued electronically through the National Single-window Information Portal, the declarant is not required to submit the physical license.

If the declarant is not permitted by a regulatory body to adjust the license or fails to obtain a license for the excess quantity of goods after 30 days from the date of customs clearance, such excess quantity must be re-exported.

b) Responsibilities of the customs authority:

b.1) Receive and inspect the adequacy and conformity of the additional declaration;

b.2) Within 02 working hours from the day on which the satisfactory additional declaration is received, inspect the additional declaration within the time limit (if any) specified in Clause 2 Article 23 of the Law on Customs and send a notice through the e-customs system; provide explanation if the additional declaration is rejected.

4. Procedures for making additional declaration in case of incorrect or excess goods, except for the cases in Clause 3 of this Article

a) In case of excess quantity of goods (without change in categories of goods) and the excess goods are accepted by the recipient:

a.1) Responsibilities of the declarant:

The declarant shall make an additional declaration in accordance with Point a.1 Clause 2 of this Article and submit the following documents:

- a.1.1) A written confirmation of excess goods issued by the consignor: 01 photocopy;
- a.1.2) The contract and appendix thereof specifying changes to information about the goods and value thereof or equivalent documents prescribed by law: 01 photocopy;
- a.1.3) The commercial invoice specifying changes to information about the goods and value thereof: 01 photocopy;
- a.1.4) The bill of lading or an equivalent transport document (if the additional declaration is relevant to the number of containers, packages or bulk cargo weight and goods that have not been removed from the CCA): 01 photocopy;
- a.1.5) Payment document (if any): 01 photocopy;
- a.1.6) The license on which quantity of goods has been adjusted (for goods subject to licensing and additional declaration is made before customs clearance): 01 original copy;
- a.1.7) The certificate of specialized inspection on which the quantity of goods has been adjusted: 01 original copy.

In the cases where the documents mentioned in Point a.1.6 and Point a.1.7 are sent electronically by a specialized agency through the National Single-window Information Portal, the declarant is not required to submit the physical copies thereof.

a.2) Responsibilities of the customs authority:

- a.2.1) Receive the additional declaration;
- a.2.2) Carry out physical inspection of goods if they are inside the CCA (including goods in storage). If the goods have been removed from the CCA, the declarant must obtain a confirmation of the actual quantity of goods from the inspecting unit;
- a.2.3) Carry out the inspection and process the inspection result:
  - a.2.3.1) If result of physical inspection of goods or the confirmation issued by the inspecting unit matches the result of inspection of additional declaration, accept the additional declaration, impose penalties for customs offences and carries on the procedures. The time limit for inspection is specified in Clause 2 Article 23 of the Law on Customs;
  - a.2.3.2) In the cases where it is not possible to verify the supporting documents or smuggling or fraud is suspected, the customs authority shall cooperate with relevant authorities and domestic organizations (carrier, delivery company, bank, insider) in verification within 10 working days. If the additional declaration documents are found conformable, carry on the procedures; if the supporting documents are not conformable, reject the additional declaration and take appropriate actions prescribed by law;
  - a.2.3.3) If the result of physical inspection of goods or the confirmation issued by the inspecting unit does not match the result of inspection of additional declaration, reject the additional documents and take appropriate actions prescribed by law.

b) In case of excess categories of goods which also lead to changes to quantity of goods and the excess goods are accepted by the recipient:

- b.1) The declarant shall follow the instructions in Point a.1 of this Clause;

b.2) Responsibilities of the customs authority:

Follow the instructions in Point a.2 of this Clause. In the cases where verification by domestic organizations is not adequate and verification by overseas organizations is needed: the Sub-department of Customs where the declaration is registered shall send information to the General



Department of Customs, which will cooperate with relevant overseas organizations (customs authority, carrier or shipping agent of the exporting country, the exporter, ...) in verifying the documents within 15 working days from the day on which verification is given by domestic organizations. The General Department of Customs may consider extending the aforementioned time limit for up to 15 working days if the verification is complicated. Up to 02 extension may be granted.

Within 02 working days from the receipt of the verification result, the customs official shall finish processing the additional declaration. Violations (if any) shall be dealt with as prescribed.

c) In case of incorrect goods of the entire shipment (incorrect categories):

c.1) Responsibilities of the declarant:

The declarant shall make an additional declaration in accordance with Point a.1 Clause 2 of this Article and submit the following documents:

c.1.1) A written confirmation issued by the consignor which provides explanation: 01 photocopy;

c.1.2) The contract and appendix thereof specifying changes to information about the goods and value thereof or equivalent documents prescribed by law: 01 photocopy;

c.1.3) The commercial invoice specifying changes to information about the goods and value thereof: 01 photocopy;

c.1.4) The bill of lading or an equivalent transport document (if the additional declaration is relevant to the number of containers, packages or bulk cargo weight and goods that have not been removed from the CCA): 01 photocopy;

c.1.5) Payment document (if any): 01 photocopy;

c.1.6) A written explanation for acceptance of the incorrect goods issued by the declarant: 01 original copy;

c.2) Responsibilities of the customs authority:

c.2.1) Receive the additional declaration;

c.2.2) Carry out physical inspection of goods if they are inside the CCA (including goods in storage). The time limit for inspection is specified in Clause 2 Article 23 of the Law on Customs.

If the goods have been removed from the CCA, the declarant must obtain a confirmation of the actual quantity and categories of goods from the inspecting unit;

c.2.3) Verify conformity of supporting documents: the Sub-department of Customs where the declaration is registered shall send relevant information to the General Department of Customs, which will cooperate with overseas organizations (customs authority of the exporting country, carrier, shipping agent, exporter, overseas customs chief) in verifying conformity of documents proving the additional declaration within 45 working days. The General Department of Customs may consider extending the aforementioned time limit for up to 45 working days if the verification is complicated. Up to 02 extension may be granted.

Within 02 working days from the receipt of the verification result, the customs official shall finish processing the additional declaration. Violations (if any) shall be dealt with as prescribed.

c.2.4) Handle inspection result:

c.2.4.1) If the result of physical inspection of goods or the confirmation issued by the inspecting unit matches the verification result or no result is given by the deadline for verification, accept the additional declaration and carry on the procedures;

c.2.4.2) If the result of physical inspection of goods or the confirmation issued by the inspecting unit does not match the verification result, reject the additional documents and take appropriate actions prescribed by law.

5. Procedures for additional declaration after customs clearance in case of insufficient quantity of goods and the goods are not partially or entirely removed from the CCA, except for the cases mentioned in Clause 3 of this Article

a) Responsibilities of the declarant:

Provide additional information of the electronic customs declaration and submit documents relevant to the additional declaration, including:

a.1) A written confirmation of insufficient quantity of goods issued by the consignor: 01 photocopy;

a.2) The contract and appendix thereof specifying changes to information about the goods and value thereof or equivalent documents prescribed by law: 01 photocopy;

a.3) The commercial invoice specifying changes to information about the goods and value thereof: 01 photocopy;

a.4) The bill of lading or an equivalent transport document (if the additional declaration is relevant to the number of containers, packages or bulk cargo weight and goods that have not been removed from the CCA): 01 photocopy;

a.5) Payment document (if any): 01 photocopy;

a.6) If the result of physical inspection of actual quantity of imports given by the inspecting unit.

b) Responsibilities of the customs authority:

b.1) Receive the additional declaration;

b.2) Carry out physical inspection of goods if they are inside the CCA (including goods in storage). The time limit for inspection is specified in Clause 2 Article 23 of the Law on Customs;

b.3) Handle inspection result:

b.3.1) If the additional declaration matches the result of physical inspection of the goods that are still in the CCA and information about the goods that have been removed from the CCA, accept the additional declaration and carry on the procedures;

b.3.2) In the cases where it is not possible to verify the supporting documents or smuggling or fraud is suspected, the customs authority shall cooperate with relevant authorities and domestic organizations (carrier, delivery company, bank, insurer) in verification within 10 working days. If the additional declaration documents are found conformable, carry on the procedures; if the supporting documents are not conformable, reject the additional declaration and take appropriate actions prescribed by law;

b.3.3) If the additional declaration does not match the result of physical inspection of the goods that are still in the CCA and information about the goods that have been removed from the CCA, reject the additional declaration and take appropriate actions prescribed by law."

**10. Clause 1 and Clause 2 of Article 21 are amended as follows:**

"1. Principles

a) Exports or imports that are sold domestically or repurposed shall comply with provisions of Clause 5 Article 25 of Decree No. 08/2015/ND-CP, which is amended in Clause 12 Article 1 of Decree No. 59/2018/ND-CP;

b) Domestic sale or repurposing of goods that have undergone export or import procedures is only permitted after the declarant has completed customs procedures for the new customs declaration;

c) If the export or import license is required, a written permission by the licensing authority is also required for domestic sale or repurposing of the goods if it is subject to licensing by law;

d) In case of domestic sale or repurposing of exports or imports, the taxpayer shall declare and pay taxes and fines (if any) as prescribed.

2. Responsibilities of the declarant:

a) Prepare and submit the customs dossier through the e-customs system, including:

a.1) The customs declaration specified in Article 16 of this Circular which specifies the number of the initial customs declaration, repurposing or domestic sale method (“Phần ghi chú” of the electronic declaration or “Ghi chép khác” of the physical declaration).

If the imports that are repurposed or sold domestically are exempt from import duties or not subject to import duties, the customs dossier retention period (05 years) has expired by the date of repurposing or domestic sale, or the imports are tools or instruments that are not subject to tax and the value of which is not entirely included in production cost (not monitored by the importer according to import declaration numbers) and the customs dossier retention period has not expired, the importer is not required to provide the declaration number upon repurposing or domestic sale.

If the imports are raw materials or supplies that have been converted into products when they are repurposed or sold domestically, the raw materials or supplies and the finished products shall be separately declared on the same declaration. The finished products, on which tax is not declared, shall be written on a line; the initial raw materials or supplies (write “TĐMĐSDSP” at “mã số quản lý riêng”) and tax thereon shall be written on the next line. Categories of the finished products shall comply with applicable law.

a.2) A written permission for repurposing or domestic sale of the goods if a license is required when such goods are repurposed or sold domestically: 01 original copy;

a.3) The certificate of specialized inspection if .... are not fulfilled with the initial customs declaration is registered: 01 original copy;

a.4) A written agreement with the foreign party on repurposing or the goods or the commercial invoice in case ... : 01 photocopy.

b) In case of repurposing by re-export: the taxpayer shall declare in accordance with Point a of this Clause and is not required to pay tax;

c) In case of repurposing by transfer to another party exempt from tax: the transferee shall declare in accordance with Point a of this Clause and is not required to pay tax;

If the transferee has to submit the duty-free list, the customs authority shall deduct the goods from the duty-free list submitted by the transferee.

The transferee is not required to pay import duty on the goods provided the transfer price is exclusive of import duty. The transferee shall notify the customs authority that receives the duty-free list of the transfer of goods (if the duty-free list has been submitted) or the customs official where the initial declaration is registered (if submission of the duty-free list is not required);

d) If the customs authority or a competent authority finds that a taxpayer repurposes or domestically sells goods without declaring and paying taxes, such taxpayer shall pay an amount of tax imposed according to the initial import declaration, pay late payment interest and incur other penalties as prescribed by applicable law.”

**11. Article 22 is amended as follows:**

**“Article 22. Cancellation of customs declaration**

1. Cases in which a customs declaration is cancelled:

a) The customs declaration is not valid for completing customs procedures in the following cases:

a.1) The imports do not arrive at the checkpoint of import within 15 days from the day on which the import declaration is registered;

a.2) The exports are exempt from document inspection and physical inspection but have not entered the CCA at the checkpoint of export within 15 days from the day on which the export declaration is registered;

a.3) The exports have to undergo document inspection but the declarant has not submitted the customs dossier, or customs procedures have been completed but the goods have are not taken into the CCA at the checkpoint of export within 15 days from the day on which the export declaration is registered;

a.4) The exports have to undergo physical inspection but the declarant fails submit documents and present goods to the customs authority for inspection within 15 days from the day on which the export declaration is registered;

a.5) The customs declaration has been registered and the goods are subject to licensing by a competent authority but such a license is not available when the declaration is registered.

b) The customs declaration has been registered, customs clearance is not granted because of an error of the e-customs system and the physical declaration has been granted customs clearance or conditional customs clearance or the goods have been put into storage;

c) The customs declaration has been registered but the goods fail to meet certain requirements and have to be re-exported or destroyed;

d) Cases in which cancellation of a customs declaration is requested by the declarant:

d.1) The export procedures have been completed and goods have been taken into the CCA but the declarant wishes to take the goods back to the domestic market for repair or recycling;

d.2) The declaration of in-country export has been granted customs clearance or conditional customs clearance but the exporter or importers cancels the transaction;

d.3) Cases other than those mentioned in Points a.2, a.3, a.4, d.1 and d.2 of this Clause in which the export declaration has been granted customs clearance or conditional customs clearance but goods are not exported in reality;

d.4) The declarant provides in correct information on the declaration according to Section 3 of Appendix II hereof, unless the import declaration has been granted customs clearance or conditional customs clearance and goods have been released from the CCA; the export declaration has been granted customs clearance or conditional customs clearance and the goods have been exported in reality.

## 2. Procedures for canceling a customs declaration

### a) Responsibilities of the declarant:

a.1) In the cases mentioned in Point b and Point d Clause 1 of this Article, the declarant shall complete form No. 06 in Appendix II hereof and send it through the e-customs system to the Sub-department of Customs where the declaration is registered.

In case of cancellation of a physical declaration, the declarant shall complete and submit 02 original copies of form No. 04/HTK/GSQL in Appendix V hereof to the Sub-department of Customs where the declaration is registered;

a.2) In the cases mentioned in Points d.1, d.2, d.3 Clause 1 of this Article, the declarant shall enclose the form with documents proving that the goods are not exported in reality.

In case of cancellation of an export declaration on which goods have been taken into the CCA but are not exported in reality, the declarant shall specify in the cancellation form that taxes on the goods have not been refunded or deducted by any domestic tax authority or customs authority and take responsibility for such content. If the customs authority or tax authority finds tax has been refunded or deducted, the declarant shall be dealt with as prescribed by law;

### b) Responsibilities of the customs authority:

b.1) In the cases mentioned in Point a Clause 1 of this Article: Within 01 working day from the day on which the customs declaration is invalidated as prescribed in Point a or Point d Clause 1 of this Article, the Sub-department of Customs where the declaration is registered shall verify information on the e-customs system, cancel the customs declaration and inform the declarant of such cancellation through the e-customs system;

b.2) In the cases mentioned in Point c Clause 1 of this Article: Within 01 working day from the day on which the goods are re-exported or the confirmation of goods destruction is received, the Sub-department of Customs where the declaration is registered shall cancel the declaration;

b.3) In the cases mentioned in Point b or Point d Clause 1 of this Article:

b.3.1) 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 about the declaration on the e-customs system, request the Director of the Sub-department of Customs to consider approving the cancellation and inform the declarant through the e-customs system, settle taxes (if any) in accordance with Article 131 of this Circular and update on the risk management system, according to which the enterprise's conformity with law will be assessed.

In the cases where the Sub-department of Customs where the declaration is registered receives information in writing about violations of law relevant to the shipment from other competent authorities, the export declaration that has been granted customs clearance or conditional customs clearance may only be cancelled after necessary actions have been taken and the shipment does not violate the law or the violations have been dealt with as prescribed by law;

b.3.2) If the cancellation of the declaration of temporarily imported/export goods affects information for management of quantity of goods temporarily imported/export on the e-customs system, the customs authority must update goods quantity on the e-customs system after the declaration is cancelled;

b.3.3) The declarant shall inform the Department of Taxation of the province where the enterprise applies for business registration if the exports have domestic origins (form No. 01/TB-XNKTC/GSQL in Appendix V hereof) or the Sub-department of Customs where the import declaration is registered if the exports have foreign origins (if the export declaration and import declaration are registered at different Sub-departments of Customs). Taxes on goods on the cancelled export declaration shall not be paid, refunded or deducted.

b.4) For physical declarations, in addition to the steps mentioned in Points b.1, b.2 and b.3 of this Clause, the customs official shall cross out the cancelled declaration, append signature and seal on it and archive it. Cancelled declarations shall be sorted by their issuance numbers"

## **12. Clause 1 Article 23 is amended as follows:**

"1. According to the classification of declarations by 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 and the electronic customs dossier submitted by the declarant through the e-customs system, the customs official shall carry out detailed inspection of the customs dossier and physical inspection of goods.

Within 01 working hour after the declaration is registered, the customs authority shall verify the customs dossier and respond to the declarant through the e-customs system. After this time, it will be considered that the electronic customs dossier has been adequately submitted to the customs authority.

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 Article 29 of this Circular and instructions of the General Department of Customs, decide customs clearance, conditional customs clearance or put the goods into storage."

## **13. Clause 3 Article 24 is amended as follows:**

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

The next shipments will be selected to undergo analysis by the customs authority on the basis of risk management.”

**14. Article 25 is amended as follows:**

**“Article 25. Inspection of customs value while following customs procedures**

1. Customs dossiers of exports and imports that have to undergo detailed document inspection or physical inspection of goods shall undergo inspection of customs value while following customs procedures.

2. Inspection content: The customs authority shall inspect the customs value declared by the declarant on the customs declaration or customs value declaration (hereinafter referred to as “declared value”) in accordance with instructions of Circular No. 39/2015/TT-BTC and this Circular.

3. Processing inspection result

a) Rejection of declared value:

The customs authority shall issue the customs value notice (form No. 02B/TB-TGHQ/TXNK in Appendix VI hereof) and request the declarant to make additional declaration within 05 working days from the day on which the notice is issued and grant conditional customs clearance as prescribed. If the declarant makes additional declaration according to the customs value notice by the aforementioned deadline, the customs authority shall grant customs clearance and impose penalties (if violations are found). If the declarant fails to make additional declaration by the deadline or the additional declaration is not conformable with the customs value notice, the customs authority shall impose tax in accordance with the Law on Tax administration in order to grant customs clearance and impose penalties (if violations are found).

The declared value of exports or imports will be rejected in the following cases:

a.1) The declarant fails to declare or correctly and adequately declare any of the mandatory information on the customs declaration (including: point of unloading, method of payment, codes of goods, cost of transport, insurance premium, codes and names of ... , detailed value, total ... , goods description, unit of measurement, unit prices, taxable unit prices, taxable values, invoice value, total invoice value, country of origin) and the customs value declaration (if any) which affects the customs value.

If the declarant has a special relationship which is not mentioned on the customs declaration or the customs value declaration (if any), the customs authority shall request the declarant to provide such information in accordance with Article 20 of this Circular. If declarant states that his/her special relationship does not affect the selling price, the customs authority shall inspect the impact of such relationship on the selling price in accordance with Article 7 of Circular No. 39/2015/TT-BTC;

a.2) Customs values in documents of the customs dossier submitted or presented by the declarant to the customs authority are inconsistent;

a.3) Any of the conditions specified in Clause 8 Article 1 of Decree No. 59/2018/ND-CP, Circular No. 39/2015/TT-BTC and this Circular is not satisfied when applying the customs valuation methods.

a.4) The customs valuation methods specified in Clause 8 Article 1 of Decree No. 59/2018/ND-CP, Circular No. 39/2015/TT-BTC and this Circular are not strictly followed.

b) Doubtful declared values:

b.1) If the declared value of exports or imports is doubtful compared to reference prices of identical or similar goods specified in Article 22 of Circular No. 39/2015/TT-BTC and the declarant is not a law-abiding enterprise, the customs authority shall request the declarant to provide additional documents according to Point b.2 Clause 4 of this Article through the e-customs system or on the physical export/import declaration, appoint a legal representative or authorized person to explain and prove the declared value before the deadline for completing customs procedures specified in Article 23 of the Law on Customs, then perform the following tasks:

b.1.1) If the declarant fails to provide additional documents or appoint a representative and fails to explain or prove the declared values, or the documents or explanation provided by the declarant fail to disprove the basis for rejection of declared values mentioned in Points dd.2.1, dd.2.2, dd.2.3, dd.2.5, dd.2.6 Clause 4 of this Article, the customs authority shall issue a customs value notice, impose taxes in accordance with the Law on Tax administration and impose penalties (if violations are found);

b.1.2) In cases other than those specified in Point b.1.1 of this Clause, the customs authority shall accept the values declared by the declarant, issue the customs value notice and grant customs clearance.

b.2) If the declared value of imports is doubtfully high according to Point b.5.7 of this Clause, the customs authority shall accept the declared value, grant customs clearance and request a tax authority to inspect the related transaction in accordance with regulations of law on related transactions.

b.3) In cases other than those specified in Point b.1 and Point b.2 of this Clause, the customs authority shall issue a notice of reasons for suspicion, prices, methods and meeting time through the e-customs system or using form No. 02A/TB-NVTG/TXNK in Appendix VI hereof and grant conditional customs clearance as prescribed; the declarant shall comply with recommendations of the customs authority and instructions in Clause 4 of this Article;

b.4) The declared value of exports is considered doubtful in the following cases:

b.4.1) The declared value is lower than reference prices of identical or similar goods issued by the General Department of Customs according to Article 22 of Circular No. 39/2015/TT-BTC;

b.4.2) The declared value is lower than the lowest customs value of identical or similar exports determined by the customs authority, or lower than the lowest declared values of identical or similar goods that was accepted by the customs authority in the customs value database (do not compare with doubtful customs values).

Identical and similar goods in the customs value database that are used for comparison are goods that are exported within 90 days before or after the registration date of the export declaration of the goods whose customs values are being examined;

b.4.3) The declared value is lower than the customs value collected by the customs authority from information sources specified in Article 25 of Circular No. 39/2015/TT-BTC after being converted into customs values of exports at the checkpoint of export;

b.4.4) The declared value is lower than or equal to the declared value of the primary materials of identical or similar goods or cost of transport of the goods being examined at the checkpoint of export or cost of extraction of identical or similar goods;

b.4.5) If identical or similar goods prescribed by No. 39/2015/TT-BTC cannot be found, the following goods will also be identified as identical or similar goods:

b.4.5.1) Exports whose functions or uses are comparable to those of identical or similar goods available in the customs value database;

b.4.5.2) Exports whose quality is higher than that of identical or similar goods available in the customs value database;

b.5) The declared value of imports is considered doubtful in the following cases:

b.5.1) The declared value is lower than reference prices of identical or similar goods issued by the General Department of Customs according to Article 22 of Circular No. 39/2015/TT-BTC;

b.5.2) The declared value is lower than the lowest customs value of identical or similar imports determined by the customs authority, or lower than the lowest declared values of identical or similar goods that was accepted by the customs authority in the customs value database (do not compare with doubtful customs values);

b.5.3) The declared value is lower than or equal to the declared value of integral parts of identical or similar goods; lower than or equal to customs value of primary materials of identical or similar imports; lower than or equal to cost of transport of identical or similar imports at the first checkpoint of import;

b.5.4) The declared value is lower than the customs value collected by the customs authority from information sources specified in Article 25 of Circular No. 39/2015/TT-BTC after being converted into customs values of imports at the first checkpoint of export;

b.5.5) The imports are discounted while the declared value minus (-) the discount is lower than the lowest customs value of identical or similar imports in the customs value database;

b.5.6) If identical or similar goods prescribed by No. 39/2015/TT-BTC cannot be found, the following goods will also be identified as considered identical or similar goods:

b.5.6.1) Imports whose functions or uses are comparable to those of identical or similar imports available in the customs value database;

b.5.6.2) Imports whose quality is higher than that of identical or similar imports available in the customs value database;

b.5.6.3) Imports from developed countries or groups of countries that are comparable to identical or similar imports from developing countries available in the customs value database;

b.5.7) The declared value of imports is doubtfully higher than reference prices of identical or similar imports issued by the General Department of Customs according to Article 22 of Circular No. 39/2015/TT-BTC;

b.5.8) Identical and similar imports in the database that are used for comparison mentioned in Point b.5.2 or pt b.5.5 of this Clause are goods that are exported to Vietnam within 60 days before or after the date of export declaration of the goods whose customs values are being examined; If identical or similar goods cannot be found within the aforementioned time frame, it may be extended to 90 days before or after the date of export.

c) Customs authority shall grant customs clearance to goods other than those mentioned in Point a and Point b of this Clause at the declared values.

#### 4. Consultation

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

b.1) The customs authority shall:

b.1.1) Hold the consultation, check the documents submitted or presented by the declarant in accordance with Point b.2 of this Clause to clarify the suspicions;

b.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. If the declared value is rejected, the basis for rejection



must be specified in accordance with Point dd.2 of this Clause, the values and valuation method applied by the customs authority.

b.2) The declarant must present the sale contract or an equivalent document, commercial invoice, documents specifying the cost of transport, insurance documents, C/Os (if any), payment documents (if any), documents about the customs valuation method prescribed in Circular No. 39/2015/TT-BTC or this Circular (01 photocopy); appoint the declarant's legal representative or an authorized person to attend the consultation, who has the responsibility to provide explanation for the declared values at the request of the customs authority;

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

c) Method of consultation: direct consultation;

d) Within 30 days from the registration date of the customs declaration, the export or import declaration;

dd) Processing consultation result:

dd.1) If the declarant concurs with the value or method applied by the customs authority, the customs authority shall carry out the inspection and issue the customs value notice. Within 05 working days from the consultation date, the declarant shall make the additional declaration. If the declarant makes additional declaration by the aforementioned deadline specified in the customs value notice, the customs authority shall grant customs clearance and impose penalties (if violations are found). If the declarant fails to make additional declaration by the deadline or the additional declaration is not conformable with the customs value notice, the customs authority shall impose tax in accordance with the Law on Tax administration in order to grant customs clearance and impose penalties (if violations are found);

dd.2) If the customs authority rejects the declared value after the consultation, the customs authority shall issue the customs value notice and request the declarant to make additional declaration within 05 working days from the ending date of the consultation. If the declarant makes the additional declaration by the aforementioned deadline specified in the customs value notice, the customs authority shall grant customs clearance and impose penalties (if violations are found). If the declarant fails to make additional declaration by the deadline or the additional declaration is not conformable with the customs value notice, the customs authority shall impose tax in accordance with the Law on Tax administration in order to grant customs clearance and impose penalties (if violations are found).

The declared value of exports or imports will be rejected in the following cases:

dd.2.1) One of the cases mentioned in Point a Clause 3 of this Article;

dd.2.2) The declarant fails to declare or correctly declare the actual price that was paid or will be paid; the elements relevant to customs valuation specified in Article 6, Article 13 and Article 15 of Circular No. 39/2015/TT-BTC;

dd.2.3) Information provided by the declarant after inspection is found incorrect, the documents provided are found forged or illegitimate;

dd.2.4) The declarant fails to provide the evidence or documents specified in Point b.2 of this Clause for the customs authority without acceptable explanation; fails to attend the consultation without acceptable explanation; the person who attends the consultation is not the declarant's legal representative or does not have a letter of attorney; the declarant fails to sign the consultation record in accordance with Point b.3 of this Clause;

dd.2.5) Information provided by the exporter or the exporter's representative about the imports; information provided by the seller or manufacturer reveals that the declared value is not true;

dd.2.6) The declarant's explanation does not match the customs dossier or the documents specified in Point b.2 of this Clause.

dd.3) If the basis for the customs authority to reject the declared value prescribed in Appendix dd.2 of this Clause is not solid, the customs authority shall accept the values declared by the declarant, issue the customs value notice and grant customs clearance as prescribed.

5. During rejection of the declared value, customs valuation and tax imposition prescribed in this Article, the customs authority shall follow instructions in Article 13, Article 15 and Article 16 of Circular No. 39/2015/TT-BTC if they are not followed or correctly followed by the declarant.

6. Reuse of consultation result

a) Requirements: Information or data serving inspection and determination of customs value of the exports or imports are the same as those of identical or similar goods whose consultation result is already available;

b) The declarant shall request the customs authority to reuse the consultation result for the next export or import by the deadline for completion of customs procedures through the e-customs system or in the notice of doubtful declare value;

c) the customs authority shall verify information and notify the result through the e-customs system or in writing (in case of physical declarations)."

**15. Article 25a shall be added as follows:**

**"Article 25a. Rules on and methods of customs valuation applied to exports**

1. Rules: Customs value is the selling price of goods up to a checkpoint of export, excluding international insurance premium (I), international freight (F), determined according to methods of customs valuation prescribed in Clause 2, Clause 3, Clause 4, Clause 5 of this Article, in descending order of precedence and stop at the method when the customs value is successfully determined.

2. The selling price of goods up to checkpoint of export

a) The selling price of goods up to checkpoint of export is the price of good stated in the sales contract or commercial invoice and other costs relating to exports, up to the checkpoint of export in accordance with documentary evidence of these costs, not included in the selling price of goods;

b) Costs not included in the selling price of goods;

b.1) Inland freight and costs incurred in transport of exports up to the checkpoint of export, including loading and unloading costs to the checkpoint of export;

b.2) Insurance cost of exports up to checkpoint of export (if any);

b.3) Other costs relating to exports, including container freight station fee;

b.4) If the costs as provided in Point b.1, b.2, b.3 of this Clause are inclusive of VAT paid in Vietnam, the VAT shall be excluded from the customs value of exports if the proof of VAT payment is available.

c) Rules of cost allocation:

The costs set out in Point b of this Clause shall be determined for every kind of export goods. If the consignment comprises a broad range of goods but the costs are not assigned for each kind of goods, they shall be allocated using one of the following methods:

c.1) According to the selling price of each kind of goods;

c.2) According to weight or volume or quantity of each kind of goods.

d) Documents on customs valuation according to the selected method, each document is enclosed with its photocopy, including:

d.1) Sales contract, commercial invoice;

- d.2) Proof of costs associated with exports up to checkpoint of export (if any);
- d.3) Other documents proving the customs valuation declared by customs declarant (if any).

3. The selling price of identical or similar exports stated in customs value database

a) The customs value, in this method, shall be based on the selling price of identical or similar exports stated in customs value database, after adjusting it to the selling price of goods up to checkpoint of export at the in the nearest time compared to the date of registration of export declaration of consignment undergoing customs valuation;

b) Cases need adjustments:

b.1) Difference in distances;

b.2) Difference in modes of transport.

c) Application conditions:

c.1) The customs value of exports shall be determined according to this method provided that the identical or similar exports declared by the declarant as prescribed in Clause 2 of this Article have been approved or determined by the customs authority as prescribed in one of the methods prescribed in Clause 8 Article 1 of Decree No. 59/2018/ND-CP.

c.2) The adjustments upon difference in distances or mode of transport shall be made provided that objective and quantifiable documents are available.

c.3) If more than one selling price of identical or similar exported good is found, the lowest of such value shall be determined as customs value, except for customs value of identical or similar consignments which are doubtful about declared value as prescribed in Point b.4 Clause 3 Article 25 hereof.

d) Documents on customs valuation according to the selected method, each document is enclosed with its photocopy, including:

d.1) Export customs declaration of identical or similar exports;

d.2) Transport contract or document indicating the freight of identical or similar exports (if it is adjusted);

d.3) Other documents in connection with customs valuation using this method.

4. Selling price of identical or similar exports in Vietnamese market

a) Customs value of exports, in this method, shall be determined according to selling price of identical or similar exports on the Vietnamese market stated in the sale invoice at the nearest time to the registration date in the export customs declaration of the consignment in question plus inland freight and other costs associated with the exports up to the checkpoint of export, less VAT paid in Vietnam;

b) Application conditions:

b.1) The selling price of identical or similar goods in Vietnamese market must be indicated in accounting records and vouchers that are legal, available and recorded in accordance with accounting standards in Vietnam. If more than one selling price is found at a time, the value with greatest quantity of goods sold shall prevail;

b.2) The deduction of VAT or addition of freight or other related costs shall only be made of equivalent documents are objective and quantifiable.

d) Documents on customs valuation according to the selected method, each document is enclosed with its photocopy, including:

c.1) Sales invoice prescribed by the Ministry of Finance;

c.2) Documents justifying inland freight, cost incurred in customs valuation as provided in Point a Clause 4 of this Article.

5. Selling price of exports collected, aggregated, classified as prescribed in Clause 8 Article 1 of Decree No. 59/2018/ND-CP:

a) The customs value of exports in this method shall be determined as follows:

a.1) Flexibly apply methods of customs valuation prescribed in Clauses 2, 3, 4 of this Article by expanding definition of identical or similar goods under the provisions of Point b.4.5 Clause 3 Article 25 of this Circular to determine customs value;

a.2) If the customs value cannot be determined under the provisions of Point a.1 of this Clause, the source of information prescribed in Article 25 of Circular No. 39/2015/TT-BTC, adjusted to the selling price up to the checkpoint of export of exports in question. The adjustment method is specified in the Points b and c of this Clause;

a.3) If the customs value cannot be determined as prescribed in Point a.2 of this Clause, the value determined by a valuation agency shall be used as per the law.

b) Application conditions:

b.1) The adjustments shall be made provided that there are objective and quantifiable documents;

b.2) If more than one selling price is found after the adjustment, the lowest value shall be used; the customs value of identical or similar goods doubtful about the declared value prescribed in Point b.4 Clause 3 Article 25 of this Circular to determine the customs value.

d) Documents on customs valuation according to the selected method, each document is enclosed with its photocopy, including: Documents in connection with customs valuation using this method.

6. If the exports do not go with a sales contract or commercial invoice, the declared value shall be the customs value. If there are grounds to determine that the declared value is not appropriate, the customs authority shall determine the customs value according to the rules and methods prescribed in this Article."

**16. Article 27 is amended as follows:**

a) The title of Article 27 is amended as follows:

**"Điều 27. Kiểm tra xuất xứ hàng hóa, kiểm tra việc thực hiện chính sách thuế, kiểm tra việc áp dụng văn bản thông báo kết quả xác định trước" ("Article 27. Inspection of goods origins, implementation of tax policies, application of notification of prior determination result")**

b) Clause 2, Clause 3 and Clause 5 are amended, Clause 6 is added after Clause 5:

"2. Inspect the basis for determining goods not subject to tax if the declarant declares that goods are not subject to export/import duty, safeguard duty, anti-dumping duty, countervailing duty, VAT, excise tax or environmental protection tax.

3. Inspect the basis for determining goods eligible for tax recession or tax cancellation if so declared.

5. Inspect and verify information on the notification of prior determination result with documents and the actual shipment of exports/imports if the exports/imports must undergo document inspection or physical inspection of goods. If the goods do not match the notification of prior determination result, their codes, origins, and customs values shall be verified as prescribed.

6. Inspection and determination of goods origins shall comply with Circulars of the Minister of Finance on determination of origins of exports and imports."

**17. Clause 2 Article 28 is amended as follows:**

**“2. Use of a single license for multiple export/import shipments**

a) While following procedures for the first export/import shipment, according to the physical license submitted by the declarant or information on the electronic customs declaration issued through the National Single-window Information Portal, the customs official where the declaration is registered shall update information on the license on the e-customs system in order to monitor the quantity of goods exported/imported;

b) If this function is not available on the e-customs system:

According to the document certifying the quantity of licensed goods (if the license is issued through the National Single-window Information Portal) issued by the General Department of Customs or the physical license, the Sub-department of Customs shall issue the monitoring note form No. 05/TDTL/GSQL in Appendix V hereof and ... . Give the monitoring note and 01 photocopy of the physical license (if any) to the declarant, which will be used for the next shipments.

After entire quantity of goods on the license has been exported/imported, the Sub-department of Customs where the procedures for export/import of the last shipment are completed shall issue a confirmation and retain the monitoring sheet together with the customs dossier.”

**18. Article 29 is amended as follows:**

**“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 of import; exports shall be inspected after they have been 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 representative of the transporter, the provider of port/storage services, 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) Issue an inspection record bearing signatures of the parties mentioned in Point a of this Clause;

b.4) 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;

c.4) Witness and sign the inspection record.

d) Processing 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 import declaration 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; inform and 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) Processing results of inspection of exports that have been 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 export/import shipments while following customs procedures at the Sub-department of Customs at the checkpoint:

a) With regard to import shipments that are required to undergo physical inspection and have undergone inspection as prescribed in Clause 1 of this Article, the customs official may use the result of scanning during movement of goods from the vehicle to the warehouse/depot/checkpoint of import to complete customs procedures.

If violations are found by the scanner or other devices, the shipment shall undergo physical inspection;

b) With regard to import shipments that are 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 undergo physical inspection 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 physical customs dossier (if any).

If the scanning result indicates that there are violations and goods must undergo physical inspection, the customs official that operates the scanner shall submit a report and 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. The inspection shall be carried out as follows:

b.2.1) Responsibilities of the Sub-department of Customs:

According to information about the goods available at the time of inspection, information on the customs declaration and the customs dossier, the Director of Sub-department of Customs shall decide the method and level of physical inspection in accordance with Clause 2 through 4 Article 29 of Decree No. 08/2015/ND-CP, Clause 2 Article 10 of this Circular and appoint one or several customs official to carry out the physical inspection.

If a shipment is inspected by more than one customs official, the Director of the Sub-department of Customs shall appoint a person in charge of updating the inspection result on the e-customs system;

b.2.2) Responsibilities of the customs official:

According the method and level of physical inspection decided by the Director of the Sub-department of Customs and information about the goods, the customs official shall inspect part of the goods according to the inspection ratio and take responsibility for such goods.

If more than one customs official is appointed to carry out the physical inspection, the person in charge shall update the inspection result on the e-customs system.

3. Physical inspection of goods transported to an inspection site of the Sub-department of Customs where the declaration is registered or a concentrated inspection site of the Customs Department where the declaration is registered or an inspection site within the premises of the work or factory.

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;

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

4. Inspection of goods quantity

According to the customs declaration, result of physical inspection of goods or analysis result given by an customs inspection authority (if any) or by a provider of analysis services 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 whether to grant customs clearance according to the conclusion given by the provider of analysis services.

5. Physical inspection meant to determine goods names, codes, customs value, origins and whether goods are new or used shall comply with provisions of Articles 24, 25 and 27 of this Circular.

In the cases where the customs authority is not able to verify the accuracy of the declaration, it shall follow instructions in Clause 5 Article 29 of Decree No. 08/2015/ND-CP, which is amended by Decree No. 59/2018/ND-CP.

6. 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.

7. 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 export declaration 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.

8. 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 as prescribed in Article 50 of this Circular, the customs official shall describes 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. If the goods must undergo document inspection or physical inspection while following procedures for re-export or re-import, 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.

9. Physical inspection of goods requested by the Sub-department of Customs where the customs declaration is registered

Physical inspection of goods in this Clause only applies to bulk cargo and imports serving inward processing or export manufacturing and goods imported by export processing enterprises. To be specific:

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) Issue 02 copies of the notice of inspection result (form No. 06/PGKQKT/GSQL in Appendix V hereof; 02 copies of the request for physical inspection of (form No. 07/PDNKT/GSQL in Appendix V hereof) and enclose the original customs declaration (in case of physical 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 and location of inspection with the Sub-department of Customs where the goods are stored;

c) According to the inspection result given by the Sub-department of Customs where the goods are stored, the Sub-department of Customs where the declaration is registered shall update the result on the e-customs system and decide whether to grant customs clearance or allow goods to be put into storage."

**19. Article 30 is amended as follows:**

**"Article 30. Further actions after customs inspection result is given**

1. If the result of document inspection of physical inspection of goods matches the declaration content:

a) For goods in storage: follow instructions in Article 32 of this Circular;

b) For goods eligible for conditional customs clearance: follow instructions in Article 33 of this Circular;

c) For goods eligible for customs clearance: follow instructions in Article 34 of this Circular.

2. If the result of document inspection of physical inspection of goods does not match the declaration content, except for the cases in Clause 3 of this Article, the customs authority shall impose penalties (if violations are found) and request the declarant to make additional declaration according to the inspection result through the e-customs system:

a) If the declarant concurs with the inspection result given by the customs authority, the declarant shall make additional declaration as requested by the customs authority in accordance with Article 20 of this Circular;



b) If the declarant does not concur with the inspection result or fails to make additional declaration within 05 working days from the day on which it is requested by the customs authority as prescribed in Point a.1 Clause 2 Article 20 of this Circular:

b.1) The declared value will be rejected in accordance with Article 25 of this Circular if the basis for rejection is solid;

b.2) If the declarant does not concur with the categorization result or analysis result enclosed with codes of goods, the declarant shall send a written request for sample separation to the analyzing unit. The customs authority shall separate the samples and issue form No. 08a/BBTM/GSQL in Appendix V hereof. hereof.

Within 30 working days from the date of sample separation, the declarant shall send the analysis result to the customs authority for consideration. If the declarant fails to submit the analysis result by the aforementioned deadline, the customs authority shall use the initial categorization result or analysis result to carry on the procedures.

If the customs authority does not concur with the analysis result submitted by the declarant, follow instructions in Clause 2 Article 30 of Decree No. 08/2015/ND-CP.

b.3) In other cases:

b.3.1) If the goods have not been released from the CCA: suspend customs procedures and inform the declarant through the e-customs system or in writing (in case of physical declarations);

b.3.2) If the goods have been released from the CCA, the customs authority shall impose taxes and penalties in accordance with applicable regulations.

3. If violations are found during document inspection or physical inspection, the Sub-department of Customs where the declaration is registered shall impose penalties or request a competent authority to impose penalties if the case exceeds its competence. If the goods have to be re-exported or destroyed, the registered declaration shall be cancelled in accordance with Article 22 of this Circular, unless import is permitted within a specific period of time by a competent authority as specified in Clause 2 Article 22 of Decree No. 127/2013/ND-CP, which is amended by Clause 19 Article 1 of Decree No. 45/2016/ND-CP.

4. In the cases where a physical declaration has to be made because of a problem in the e-customs system, the customs official shall update on the e-customs system information on the customs declaration, tagging result, method and level of inspection, whether the goods are granted customs clearance or put into storage or moved to another custom post outside the checkpoint area.”

**20. Clause 2, Clause 3 and Clause 4 of Article 31 are amended as follows:**

**“2. Sampling**

a) Sampling requested by the declarant to facilitate customs declaration process:

a.1) Responsibilities of the declarant:

a.1.1) Inform the Sub-department of Customs where the goods are stored of the request for sampling by completing and submitting form No. 16 in Appendix II hereof through the e-customs system;

a.1.2) After the sampling is approved by the customs authority through the e-customs system, the declarant shall take samples from the import shipment under supervision by the customs authority. The declarant may obtain a sufficient quantity of samples to facilitate the customs declaration process.

The samples taken by the declarant shall be included in the total quantity of goods during inspection by the customs authority.

a.2) Responsibilities of the Sub-department of Customs where goods are stored:

- a.2.1) The Director of the Sub-department of Customs shall appoint a customs official to supervise the sampling by the declarant;
- a.2.2) The supervising customs official shall give a confirmation on 01 copy of the request for sampling and update the sampling result of the e-customs system.
- b) Exports and imports that have to be sampled to serve customs inspection or analysis:
- b.1) Sampling of imports for analysis or categorization shall comply with provisions of Circular No. 14/2015/TT-BTC;
- b.2) Exports and imports that have to be sampled to serve customs inspection or analysis:
- b.2.1) Samples shall be taken where the goods are stored within the CCA or premises of the work or factory as prescribed in Article 102 of this Circular;
- b.2.2) Samples must be taken in the presence of the goods owner, representative of the customs authority, the analyzing unit (if any). A sampling record (form No. 08/BBLM/GSQL in Appendix IV hereof) shall be issued.
3. Supervision of sampling serving specialized inspection in the CCA
- a) An official of the inspecting authority shall directly take samples and issue the sampling record in accordance with relevant laws;
- b) On the basis of the sampling time and location and the goods to be sampled, the declarant shall submit a sampling notification (form No. 17 in Appendix II hereof) through the e-customs system to the Sub-department of Customs where the goods are stored;
- c) The Sub-department of Customs where goods are stored shall supervise the sampling on the basis of risk management;
- d) If the sampling is requested by a specialized inspecting authority and the goods have to undergo physical inspection at the border checkpoint or goods inspection site, the customs authority shall carry out the physical inspection at the same time as the sampling by the inspecting authority, except for goods that have to undergo risk analysis before import into Vietnam and other cases in which goods must be moved to a specific inspection site due to technical requirements.
4. Sampling techniques, retention, return and destruction of samples taken to serve customs inspection or analysis shall comply with Circular No. 14/2015/TT-BTC."

**21. Clause 3, Clause 5 and Clause 6 of Article 32 are amended as follows:**

"3. Goods having to undergo quality inspection and food safety inspection

Goods have to undergo quality inspection or food safety inspection must be retained at the border checkpoint, ICD, bonded warehouse or a location where exports and imports are gathered, inspected and supervised, except for the following cases:

- a) A specialized inspecting authority request that the goods must be moved to a specific inspection site, in which case:
- a.1) The declarant shall send the request for transport of the goods to the inspection site (form No. 18 in Appendix II hereof) together with 01 photocopy of the specialized inspection form which is confirmed by the inspecting authority to the Sub-department of Customs where the declaration is registered through the e-customs system (not required if the inspection is carried out through the National Single-window Information Portal).

In case of a physical declaration, the declarant shall complete and send form No. 09/BQHH/GSQL in Appendix V hereof and 01 photocopy of the specialized inspection form which is confirmed by the inspecting authority to the Sub-department of Customs where the declaration is registered;

a.2) Within 01 working hour after the declarant's request is received through the e-customs system, the Sub-department of Customs shall send the declarant through the e-customs system a permission for transport of the goods to the inspection site.

b) If the declarant wishes to take goods to the declarant's storage:

b.1) The declarant shall send the following documents through the e-customs system to the Sub-department of Customs where the declaration is registered:

b.1.1) The request for permission to move goods to storage (form No. 18 in Appendix II hereof);

b.1.2) The specialized inspection form which is confirmed by the inspecting authority: 01 photocopy

(not required if the inspection is carried out through the National Single-window Information Portal);

b.1.3) The sampling record certified by the inspecting authority in case of sampling at the border checkpoint: 01 photocopy;

b.1.4) Documents proving that the location where goods are stored has a specific address and is well isolated to protect the status quo of goods as prescribed in Point b Clause 3 Article 33 of Decree No. 08/2015/ND-CP:

b.1.4.1) If goods are stored at the declarant's registered premises or factory according to the business registration certificate: 01 photocopy of the floor plan of the storage area which indicates that the storage is enclosed with hard fences;

b.1.4.2) If the inspection site is the premises or factory that is recognized by the Director of the Customs Department of the province prescribed in Article 102 of this Circular: 01 photocopy of the recognition decision.

b.1.4.3) For other storage locations: 01 photocopy of each document proving the right to use the storage area prescribed in Clause 2 Article 3 of Circular No. 84/2017/TT-BTC.

The declarant is only required to submit the documents mentioned in Point b.1.4 of this Clause when requesting permission to move goods into storage for the first time.

b.2) Within 02 working hours after the declarant's request is received through the e-customs system and the declarant is not one of the enterprises that are not permitted to put the goods into storage prescribed in Clause 6 of this Article, the Sub-department of Customs where the declaration is registered shall grant the permission for movement of goods into storage on the e-customs system.

c) 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 issue a decision on customs clearance or conditional customs clearance. After the goods reaches the inspection site or storage area, the declarant shall send the customs authority a notification through the e-customs system (form No. 19 in Appendix II hereof). If such a notification is not sent by the declarant by the deadline mentioned in form No. 18 in Appendix II hereof (except in force majeure events), the declarant's next shipments must not be moved into storage until the previous shipment is certified by the customs authority that it has been moved into storage properly.

In a force majeure event in which goods cannot be moved to the inspection site or storage area by the deadline registered with the customs authority, the declarant shall implement every measure necessary for maintaining the status quo of goods and immediately notify the customs authority through the hotline specified in the website of the General Department of Customs. In the cases where it is not possible to immediately notify the customs authority, the declarant may notify the police authority, the border guard or the coastguard, whichever is available, and notify the customs authority later.

If a specialized inspecting authority requests that goods must be installed and put into storage to serve specialized inspection during the storage period, the declarant shall send a written

notification to the Sub-department of Customs where the declaration is registered before installation and operation. According to the declarant's notification, the Sub-department of Customs shall supervise on the basis of risk management principles; the supervising customs official at the installation or operation site (if any) shall issue a record on installation and operation of the goods. After the inspection is done, the declarant is legally responsible for the protection of the status quo of goods until there is a conclusion that the goods satisfy import requirements and the customs authority issues a decision on customs clearance or conditional customs clearance.

#### 5. Inspection of goods preservation

##### a) Responsibilities of the declarant:

a.1) If the goods are moved into storage as requested by the declarant, 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, unless the inspection result has been sent to the customs authority by the inspecting authority as prescribed in Clause 2 Article 33 of Decree No. 08/2015/ND-CP or the inspection is extended and such extension is confirmed by the inspecting authority;

a.2) Present the goods in storage the customs authority to inspect on request;

##### b) Responsibilities of the Sub-department of Customs where the customs declaration is registered:

##### b.1) Inspect preservation of goods in the following cases:

b.1.1) No inspection result is received after 30 days from the first date of storage or no confirmation of extended inspection period is sent from the inspecting authority. The declarant must not move the next shipments into storage pending inspection of the previous shipment;

b.1.2) There is information that the imports are not preserved properly or not moved into storage by the registered deadline;

b.1.3) The registered storage location has not been inspected and certified by the customs authority in accordance with Point b Clause 3 Article 33 of Decree No. 08/2015/ND-CP. Within 30 days from the day on which the first shipment is permitted to be moved into storage, the Sub-department of Customs where the declaration is registered shall organize the inspection and update the result on the e-customs system. If the storage area is located outside the province of the Customs Department where the declaration is registered, the Sub-department of Customs where the declaration is registered shall organize the inspection or request a Customs Department that has available storage area to organize the inspection.

If the storage area does not satisfy the requirements specified in Clause 3 Article 33 of Decree No. 08/2015/ND-CP, the customs authority shall carry out physical inspection of the entire shipment and take appropriate actions. The declarant must not move the next shipments into storage.

b.2) The customs official shall issue an inspection record at the end of the inspection. If the status quo of the goods is not maintained, the storage area does not satisfy the requirements specified in Point b.1.4 Clause 3 of this Article, or no inspection result is given without a confirmation of extended inspection period by the inspecting authority, issue a customs offense record and take appropriate actions as prescribed by law;

b.3) Update the list of violating enterprises that are not permitted to move their goods into storage as prescribed in Clause 6 of this Article on the e-customs system.

c) The Customs Department of the province where the storage area is located shall appoint an affiliated unit to inspect the preservation of goods at the request of the Sub-department of Customs where the declaration is registered according to information on the e-customs system.

#### 6. Cases in which goods must not be moved into storage

If violating regulations of law on moving goods into storage, in addition to facing penalties prescribed by law, the declarant will be banned from moving goods into storage for:

a) 01 year from the day on which the violation record is issued by the customs authority if the status quo of goods is not maintained, goods are stored at a location other than that registered with the customs authority, or the storage area does not satisfy the requirements specified in Point b.1.4 Clause 3 of this Article;

b) for 06 months from the penalty imposition date if inspection result is not submitted by the deadline specified in Point a.1 Clause 5 of this Article.”

**22. Article 34 is amended as follows:**

**“Article 34. Customs clearance**

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

2. Decision on customs clearance

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 01 photocopy of every document proving fulfillment of tax liabilities (receipt for payment to state budget, guarantee documents, etc.) to the Sub-department of Customs where the declaration is registered, which will verify and confirm fulfillment of tax liabilities and consider granting customs clearance;

Customs officials shall verify and confirm fulfillment of tax liabilities in accordance with Article 24 of Circular No. 184/2015/TT-BTC.

c) For physical declarations: the customs authority where the declaration is registered shall decide whether to grant customs clearance on the physical declaration.”

**23. Article 39 is amended as follows:**

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

1. 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 or countervailing duty;

c) Rate of tax on each article shall be prescribed by the Ministry of Industry and Trade.

2. Method for tax calculation:

a) Proportional tax:

Safeguard duty, anti-dumping duty or countervailing duty	=	Practical quantity of each article written on the customs declaration that applies safeguard duty, anti- dumping duty or countervailing duty	x	Dutiable value of an item	x	Rate of safeguard duty, anti-dumping duty or countervailing duty
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b) Fixed tax:

Safeguard duty, anti- dumping duty or countervailing duty	=	Practical quantity of each article written on the customs declaration that applies safeguard duty, anti-dumping duty or	x	Safeguard duty, anti- dumping duty or countervailing duty on each item
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countervailing duty

3. The time for tax calculation is specified in Article 35 of this Circular.

4. Safeguard duty, anti-dumping duty or countervailing duty is imposed upon exports, the values of exports on which excise tax or VAT tax is imposed are inclusive of the safeguard duty, anti-dumping duty or countervailing duty.

5. Payment and collection of safeguard duty, anti-dumping duty and countervailing duty

a) Safeguard duty, anti-dumping duty and countervailing duty under a provisional decision on imposition of safeguard duty, anti-dumping duty or countervailing duty issued by the Ministry of Industry and Trade shall be paid to the deposit account at State Treasury of the customs authority where the declaration is registered.

b) In the cases where the Minister of Industry and Trade issues the official decision on imposition of safeguard duty, anti-dumping duty or countervailing duty, the amounts paid under the provisional decision shall be transferred by the customs authority to state budget.

6. Handling overpaid safeguard duty, anti-dumping duty and countervailing duty

If the amount of safeguard tax, anti-dumping tax, or countervailing tax paid under the provisional decision of the Ministry of Industry and Trade that is in excess of the amount payable under the official decision shall be refunded to the taxpayer.

Procedures for refunding overpaid duties are specified in Article 131 and Article 132 of this Circular.

7. Procedures for declaration, collection, payment and refund of safeguard duty, anti-dumping duty and countervailing duty are the same as those of import duties prescribed by regulations of law on export and import duties and relevant laws.”

**24. Clause 2 and Clause 3 of Article 43 are amended as follows:**

“2. While following customs procedures for export or import, the taxpayer shall submit the physical or electronic letter of guarantee issued by a credit institution to the customs authority. The letter of guarantee shall have bank guarantee as prescribed by the Law on credit institutions and satisfy the following requirements:

a) Name, address, phone number, taxpayer ID number of the credit institution and its code of guarantee-issuing credit institution issued by the State bank;

b) Name of the taxpayer's or the taxpayer's representative (an organization or individual), the taxpayer's address, phone number and taxpayer ID number;

c) Guarantee amount:

c.1) For separate guarantee, the guarantee amount equals (=) to the amount of tax payable on 01 customs declaration;

c.2) For joint guarantee, the guarantee amount equals (=) to the amount of tax payable on several customs declarations over a specific period of time.

d) Guarantee period:

d.1) The separate guarantee period written on the guarantee letter applying to 01 customs declaration must not exceed the time limit specified in Clause 1 Article 9 and Point dd Clause 9 Article 16 of the Law on Export and import duties;

d.2) The joint guarantee period applies to each customs declaration written on a guarantee letter that applies to at least 02 customs declarations must not exceed the time limit specified in Clause 1 Article 9 and Point dd Clause 9 Article 16 of the Law on Export and import duties;

dd) The guarantee period begins on the effective date of the guarantee letter and ends when the amount of guaranteed tax, late payment interest and fines (if any) have been fully paid to state budget or the goods have been re-exported;

e) The credit institution granting the guarantee shall assume responsibility over the guarantee period.

3. The content of the guarantee letter must comply with provisions of Clause 2 of this Article.

a) If the guarantee letter is not satisfactory:

a.1) For electronic guarantee letters: the customs authority shall send a rejection through the customs electronic payment portal;

a.2) For physical guarantee letters: the customs authority shall send a written rejection (form No. 04/TBBLT/TXNK in Appendix VI hereof) to the taxpayer.

b) If the taxpayer fails to fully pay the guaranteed tax by the end of the guarantee period, the customs authority shall request the taxpayer and the credit institution (the guarantor) to fully pay the tax and late payment interest by sending form No. 19/TB-TTN-TCN1/TXNK and form No. 20/TB-TTN-TCN2/TXNK in Appendix VI hereof.

If the guarantor fails fulfill its obligations, the customs authority shall reject guarantee of the next shipments and send notify other banks and customs units nationwide in writing or through the e-customs system by sending form No. 04/TBBLT/TXNK in Appendix VI hereof, and request the taxpayer to fully pay tax and late payment interest.”

**25. Article 44 is amended as follows:**

**“Article 44. Locations and methods of tax payment**

Locations and methods of tax payment shall comply with provisions of Circular No. 184/2015/TT-BTC.”

**26. Article 45 is amended as follows:**

**“Article 45. Collection and payment of customs fees and transit fees**

1. Customs fees, transit fees (hereinafter referred to as “customs fees”) payers, collection, management and use thereof shall comply with provisions of Circular No. 274/2016/TT-BTC.

2. Consolidation of statements of collected fees

Customs Departments of provinces and State Treasury shall compare the collected customs fees monthly and include them in the annual government budget statement.

The General Department of Customs shall consolidate statements of collected customs fees as prescribed.

3. Collection of outstanding customs fees shall not be enforced by customs authorities. Declarants have the responsibility to fully pay customs fees by the deadline prescribed in Circular No. 274/2016/TT-BTC.

4. 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.”

**27. Article 48 is amended as follows:**

a) Point c.2.2.2 of Clause 6 is amended as follows:

“c.2.2.2) In case of repurposing of part of the goods of the same category on different customs declarations or on the first export or import declaration on which tax has been calculated, the tax imposed shall be the average tax determined as follows:

$$\text{Imposed tax} = \frac{\text{Total tax on goods of the same category on the customs declarations}}{\text{Total goods on the customs declarations}} \times \text{Quantity of repurposed goods}$$

The deadline for paying imposed tax and late payment interest is the same as that for paying tax on the latest customs declaration.

If the first customs declaration does not specify tax or tax calculation basis, the customs authority shall impose tax according to the quantity, category and taxable values of goods, tax rates, exchange rates and tax calculation methods applicable when tax is imposed. The deadline for payment of imposed tax shall comply with Clause 5 Article 42 of this Circular.”

b) Clause 7 is amended as follows:

“7. The tax imposition decision shall be made according to form No. 07/QDADT/TXNK in Appendix VI hereof.

If there are good reasons to determine that the decision on tax imposition is not conformable with law, the customs authority shall issue a decision to cancel the decision on tax imposition (form No. 08/HQDADT/TXNK in Appendix VI hereof. Overpaid tax under the cancelled decision tax imposition shall be refunded by the customs authority in accordance with Article 131 and Article 132 of this Circular.

The decision on tax imposition and the decision on cancellation thereof and the decision on administrative penalties for tax offenses (if any) shall be sent to the taxpayer within 08 working hours after the decision is signed.”

**28. Article 50 is amended as follows:**

**“Article 50. Transport of goods under customs supervision**

1. Goods in transit under customs control following customs procedures for independent transport include:

- a) Goods in transit other goods transited by air that enter and leave Vietnam at the same international airport;
- b) Transshipped goods other than goods transhipped from a foreign country to a transshipment port and transported back to the foreign country at the same transshipment port;
- c) Goods moved to another custom post outside the checkpoint area or vice versa, including:
  - c.1) With regard to exports:

c.1.1) Exports that have been granted customs clearance or conditional customs clearance and are transported from a container freight station (CFS), inland container depot (ICD), bonded warehouse, off-airport cargo terminal, concentrated inspection site for exports and imports, concentrated inspection site for goods sent by express mail or by post; exports following customs procedures for independent transport and arrival of which at the destination has been confirmed, then the checkpoint of export is changed;



c.1.2) Exports that have been granted customs clearance or conditional customs clearance and are transported from a CFS or bonded warehouse to an ICD, from a bonded warehouse to a concentrated inspection site for goods sent by express mail or by post.

c.2) Imports transported from the checkpoint of import to the port of destination written on the bill of lading, an off-airport cargo terminal, concentrated inspection site for goods sent by express mail or by post or to another border checkpoint (including imports of more than one owner on the same vehicle transported from the checkpoint of import to multiple ports of destination as written on their bills of lading).

2. Regarding combined transport of goods:

a) Exports whose declaration has been registered at a Sub-department of Customs located outside the border checkpoint and that are transported from the customs site to the checkpoint of export, a bonded warehouse, CFS, ICD, or concentrated inspection site for sent by express mail or by post;

b) Exports transported from a free trade zone other than bonded warehouses to the checkpoint of export, a bonded warehouse, CFS, ICD, concentrated inspection site for sent by express mail or by post or another free trade zone;

c) Exports whose declaration is registered at a border checkpoint and are transported from such border checkpoint to the checkpoint of export, a bonded warehouse, CFS or ICD;

d) Imports whose declaration is registered at a Sub-department of Customs located outside the border checkpoint, the supervisory Sub-department of Customs of a free trade zone or duty-free shop and are transported from the checkpoint of import, a CFS, ICD, bonded warehouse, off-airport cargo terminal, concentrated inspection site for goods sent by express mail or by post to a customs post outside the border checkpoint, free trade zone or duty-free shop;

e) Imports that are transported from the checkpoint of import to a bonded warehouse.

3. Customs sealing is mandatory for the following goods:

a) Goods that are transited through Vietnam's territory, except for the case in Point e Clause 4 of this Article;

b) Transshipped goods other than those mentioned in Point g Clause 4 of this Article;

c) Exports subject to physical inspection are transported from a customs post outside the checkpoint to a concentrated inspection site for exports and imports or a off-airport cargo terminal to the checkpoint of export, a bonded warehouse, CFS, ICD, concentrated inspection site for sent by express mail or by post; exports that have been granted customs clearance or conditional customs clearance transported from a CFS or bonded warehouse to an ICD, from a bonded warehouse to a concentrated inspection site for postal packages;

d) Imports that are transported from the checkpoint of import, a CFS, ICD, bonded warehouse, off-airport cargo terminal, concentrated inspection site for goods sent by express mail or by post to a customs post outside the border checkpoint or a concentrated inspection site for physical inspection or sampling;

dd) Imports that have arrived at the checkpoint of import and are transported by the carrier to the port of destination written on the bill of lading or to a off-airport cargo terminal, except for those mentioned in Point dd Clause 4 of this Article;

e) Goods from abroad that are transported from the checkpoint of import to a bonded warehouse, free trade zone in a checkpoint economic zone, CFS, duty-free shop and vice versa;

g) Goods that are temporarily imported for re-export according to Point a and Point d Clause 1 Article 83 of this Circular;

h) Goods that are exempted from customs sealing and loaded in the same container as goods subject to customs sealing prescribed in this Clause;

i) Goods that have to be re-exported under the decision of a competent authority are transported from their storage to the checkpoint of export.

4. Customs sealing is not mandatory for the following goods:

a) Exports and imports that are transported together and exempt from physical inspection;

b) Bulk cargo, oversize/overweight load that cannot be sealed;

c) Goods from abroad that remain on the inbound vehicle and are transported from the first checkpoint of import to the last checkpoint of export without being unloaded at any seaport or airport in Vietnam;

d) Exports that are transported in containers from one port to another and unloaded onto a water transport vehicle or stacked on a ship and transported to the checkpoint of export, provided the carrier's seal is still intact;

dd) Imports that are transported from the checkpoint of import at a seaport, inland port, airport or train station to the port of destination written on the bill of lading, and then moved to another vehicle of the same type or are not moved to another vehicle while being transported to the port of destination, provided they are loaded in containers and the carrier's seal on the carriage is still intact;

e) Transited goods that are transported by sea, inland waterways, air or rail, provided the carrier's seal is still intact; transited air cargo that enter and leave Vietnam at the same international airport;

g) Goods that are transshipped between seaports in containers on which the carrier's seal is still intact; Transshipped goods that are transported between the wharves of the same port by sea or inland waterway in containers on which the carrier's seal is still intact; Transshipped goods that enter and leave Vietnam from the same transshipment port;

h) Goods other than those mentioned in Point a through g of this Clause and Clause 3 of this Article.

5. In consideration of developments of smuggling and trade fraud, the Director of the General Department of Customs shall decide customs sealing of goods that are not subject to customs sealing prescribed in Clause 4 of this Article.

6. The declarant is responsible for protecting the status quo of goods and the customs seal (if any), the carrier's seal (if any) during customs supervision; adhere to the route and time of transport registered with the customs.

In a force majeure event in which the status quo of goods or customs seal cannot be maintained or the route, time or vehicle has to be changed, the declarant shall implement every measure possible to minimize damage and promptly notify the customs authority through the hotline specified in the website of the General Department of Customs. In the cases where it is not possible to immediately notify the customs authority, the declarant may notify the police authority, the border guard or the coastguard, whichever is available, and notify the customs authority later;

Instructions on transport time are provided in form No. 07 in Appendix II hereof.

7. Additional declaration of goods transported independently

Additional declaration of goods transported independently means revising the independent transport declaration or the manifest of transited/transshipped goods.

a) Revising the independent transport declaration:

The declarant may make the revisions:

a.1) Provision of additional information mentioned in 6.2 of Appendix II hereof before the customs authority confirms that goods are eligible for dispatch;

a.2) Provision of additional information mentioned in 6.3 of Appendix II hereof after the customs authority confirms that goods are eligible for dispatch and before arrival of the goods at the destination is confirmed.

b) Procedures for additional declaration of the independent transport declaration:

b.1) Responsibilities of the declarant:

b.1.1) Revise the independent transport declaration when errors are found by the declarant or the customs authority and submit documents relevant to the revisions through the e-customs system.

b.1.2) If the e-customs system is not operational, the declarant shall submit 02 original copy of form No. 03/KBS/GSQL in Appendix V hereof and 01 photocopy of every document relevant to the revisions.

b.2) Responsibilities of the dispatching customs authority:

b.2.1) Receive the revised declaration and relevant documents; inform the declarant of the result through the e-customs system within 02 working hours after adequate information or documents are received. Violations (if any) shall be dealt with as prescribed;

b.2.2) Approve the revised independent transport declaration;

b.2.3) Update eligibility of goods for dispatch on the e-customs system;

b.2.4) In the cases where form No. 03/KBS/GSQL in Appendix V hereof is used, the customs authority shall receive the documents, specify the time of receipt and confirmation of eligibility of goods for dispatch on the form; return to the declarant 01 copy of the revision form which is confirmed by the customs.

b.3) The receiving customs authority shall confirm the arrival of goods at the CCA according to information on the revised independent transport declaration or the revision form confirmed by the customs.

c) Revising the manifest of transited/transshipped goods:

c.1) Responsibilities of the declarant:

c.1.1) Revise the independent transport declaration using form No. 08 in Appendix II hereof when errors are found by the declarant or the customs authority and submit documents relevant to the revisions through the e-customs system.

c.1.2) If the e-customs system is not operational, the declarant shall submit 02 original copy of form No. 03/KBS/GSQL in Appendix V hereof and 01 photocopy of every document relevant to the revision.

c.2) Responsibilities of the Sub-department of Customs:

c.2.1) Receive the revised declaration and relevant documents; inform the declarant of the result through the e-customs system within 02 working hours after adequate information or documents are received. Violations (if any) shall be dealt with as prescribed;

c.2.2) Approve the revised manifest of transited/transshipped goods;

c.2.3) Update eligibility of goods for release from the CCA and export on the e-customs system;

c.2.4) In the cases where form No. 03/KBS/GSQL in Appendix V hereof is used, the customs authority shall receive the documents, specify the time of receipt and confirmation of eligibility of goods for dispatch on the form; return to the declarant 01 copy of the revision form which is confirmed by the customs.

8. Cancellation of the independent transport declaration or manifest of transited/transshipped goods:

a) A independent transport declaration or manifest of transited/transshipped goods shall be cancelled in the following cases:

a.1) Goods are not dispatched after 15 days from the registration date of the independent transport declaration or manifest of transited/transshipped goods, even if the customs authority has not approved the dispatch because of an error in the e-customs system though the declaration or manifest has been registered;

a.2) Incorrect information cannot be revised and the goods have not been released from the CCA at the point of dispatch;

a.3) There are multiple declarations or manifest for the same shipment (duplicated information);

b) Procedures:

b.1) The declarant shall send cancellation request through the e-customs system to the Sub-department of Customs where the declaration is registered;

b.2) The customs authority shall:

b.2.1) Within 08 working hours from the receipt of the request from the declarant, verify the reasons and conditions for cancellation and information to be cancelled on the e-customs system, execute the cancellation and inform the declarant of the result;

b.2.2) Cancel the declaration and inform the declarant if goods are not dispatched after 15 days from the registration date of the independent transport declaration or manifest of transited/transshipped goods.

9. Procedures for revising and canceling a combined transport declaration are specified in Article 20 and Article 22 of this Circular.

10. In the cases where the e-customs system is not operational according to Clause 2 Article 25 of Decree No. 08/2015/ND-CP, which is amended in Clause 12 Article 1 of Decree No. 59/2018/ND-CP:

a) The declarant shall submit 03 copies of the manifest (form No. 21a/CARGO MANIFEST/GSQL in Appendix V hereof) and other documents in the customs dossier specified in Point b Clause 1 Article 51 or Point a Clause 1 Article 51a or Point a Clause 1 Article 51b of this Circular and present the goods to the dispatching customs authority for sealing (if any) and to the receiving customs authority for goods inspection and confirmation of goods arrival.

In case of transited or transshipped goods specified in Clause 2 Article 51 and Clause 2 Article 51a of this Circular, the declarant shall submit 02 copies of the manifest (form No. 21/CARGO MANIFEST/GSQL in Appendix V hereof) and other documents in the customs dossier specified in Point a Clause 2 Article 51 or Point a Clause 2 Article 51a of this Circular;

b) The dispatching customs authority shall verify information on the manifest and enclosed documents if it decides to inspect the customs dossier; give a confirmation, append the signature and seal on the manifest, seal the goods presented by the declarant (if any), return 02 copies of the manifest to the declarant and deliver the goods to the receiving customs authority, which will carry on the procedures. After receiving the manifest which bears the confirmation of the dispatching customs authority and after the goods have arrived at the destination, the receiving customs authority shall give a confirmation, append the signature and seal on the manifest, return 01 copy of the manifest to the declarant and send a fax to the dispatching customs authority, which will be enclosed with the customs dossier.

In case of transited or transshipped goods specified in Clause 2 Article 51 and Clause 2 Article 51a of this Circular, the customs authority shall verify information on the manifest and enclosed documents if it decides to inspect the customs dossier; give a confirmation, append the signature and seal on the manifest and return 01 copy of the manifest to the declarant;

c) Both dispatching customs authority and receiving customs authority shall perform the tasks specified in Point d and Point dd Clause 1 Article 51 of this Circular, except for the tasks that have to be performed on the e-customs system.

After the e-customs system is fixed, the customs authority shall update the manifest on the e-customs system.

11. Regarding imports that are transported by sea or by air from the checkpoint of import to the port of destination written on the bill of lading and not unloaded at the checkpoint of import; goods transported by sea or by air from abroad to the first checkpoint of import to the last checkpoint of export and not unloaded at the checkpoint of import: the dispatching customs authority and the receiving customs authority shall monitor the goods according to documents of the ship or aircraft in transit/transshipment.”

**29. Article 51 is amended as follows:**

**“Article 51. Customs procedures applied to transited goods**

1. Customs procedures applied to goods transited through Vietnam’s territory

a) Procedures customs applied to goods transited through Vietnam’s territory are the same as those for independent transport at the dispatching customs authority;

b) Customs dossier:

b.1) A declaration of independent transport which contains the information mentioned in form No. 07 of Appendix II hereof;

b.2) A manifest of goods introit (form No. 09 in Appendix II hereof);

b.3) The bill of lading or equivalent transport documents (except road transport documents): 01 photocopy;

(not required if the goods have been declared electronically and the declarant uses the code provided by the customs authority through e-Manifest system);

b.4) Transit license (if required): 01 original copy if partial shipments are not permitted, or 01 photocopy enclosed with a monitoring sheet if partial shipments are permitted;

The dispatching customs authority shall issue the monitoring sheet as prescribed in Article 28 of this Circular;

b.5) A notice of exemption from quarantine or notice of satisfactory quarantine result issued by a quarantine authority, or a quarantine document issued by a foreign quarantine authority if the goods have to undergo quarantine: 01 original copy. If relevant law does not specify that the original copy or photocopy has to be submitted, the declarant may submit a photocopy.

If the documents mentioned in Point b.4 and b.5 of this Clause have been sent electronically by the inspecting authority through National Single-window Information Portal, the declarant is not required to submit the physical documents.

c) Responsibilities of the declarant:

c.1) Complete the independent transport declaration in accordance with form No. 07 in Appendix II hereof, form No. 09, form No.10 and form No. 11 in Appendix II hereof; enclose them with other documents in the customs dossier specified in Point b Clause 1 of this Article when registering the independent transport declaration through the e-customs system. In case of an error in the e-customs system that makes it impossible to declare through the e-customs system, follow instructions in Point a Clause 10 Article 50 of this Circular.

If the shipment has to undergo inspection (channel 2) and the documents mentioned in Point b.4 and b.5 are not submitted through National Single-window Information Portal, the declarant shall submit the physical documents to the dispatching customs authority for inspection;

c.2) After the declaration is approved, provide information about it to the dispatching customs authority and receiving customs authority for sealing, sealing inspection and physical inspection of goods;

c.3) Present the goods to the customs authority for sealing (if any) and physical inspection if the shipment is suspected of violations of law;

c.4) Revise the independent transport declaration in accordance with Clause 7 Article 50 of this Circular, if necessary;

c.5) If the shipment is divided into multiple smaller shipments, the declarant may choose between making one independent transport declaration for the entire shipment or making a separate independent transport declaration for each smaller shipment, provided the registered time is complied with according to form No. 07 in Appendix II hereof. If the shipment is not completely dispatched by the end of the deadline, the declarant shall specify the quantity of goods dispatched and make a new independent transport declaration for the remainder;

c.6) Use vehicles having tracking devices connected to the dispatching customs authority and receiving customs authority if the goods are transported in containers and stacked in inland waterway vehicles for transport from abroad to Vietnam and vice versa.

d) Responsibilities of the dispatching customs authority:

d.1) If the shipment has to undergo inspection (channel 2), inspect information on the independent transport declaration and documents in the customs dossier; instruct the declarant to provide other information on the declaration or the manifests (if any).

Carry out physical inspection as prescribed in Article 29 of this Circular if violations of law is suspected. Write the result of physical inspection on the inspection result sheet (form No. 06/PGKQKT/GSQL in Appendix V hereof and update it on the e-customs system.

If information on the independent transport declaration or manifests in the customs dossier is insufficient, impose administrative penalties and instruct the declarant to provide additional information in accordance with Clause 7 Article 50 of this Circular;

d.2) Approve the independent transport declaration on the e-customs system within 02 hours after the valid customs dossier is submitted by the declarant;

d.3) Compare the actual quantity and number of containers (regarding goods in containers), quantity of packages (regarding bulk cargo) with the information on the independent transport declaration; seal goods in the cases specified in Clause 3 and Clause 5 Article 50 of this Circular and update the customs seal number on the e-customs system.

Regarding transited goods in stacked containers on inland waterways vehicles from abroad to Vietnam where the carrier's seal cannot be inspected or customs sealing is impossible, the Sub-department of Customs at the checkpoint of import shall inform the receiving customs authority, which will inspect the seal and compare actual quantity of goods with information on the independent transport declaration. The dispatching customs authority shall monitor the dispatched goods and cooperate with the receiving customs authority or relevant authorities in case of incorrect route, time or accidents during the transport.

If goods cannot be sealed (bulk cargo, oversize/overweight load), issue form No. 35/BBCN/GSQL in Appendix V hereof, take photos of the goods and update the name, quantity, categories, symbols and origins (if any) of goods on the e-customs system;

d.4) Update the dispatch of goods on the e-customs system and monitor information about the shipment under customs supervision.

If there are no feedbacks from the receiving customs authority after expiration of the time limit for dispatch, the dispatching customs authority shall cooperate with the receiving customs authority and the customs team of the Smuggling Investigation and Prevention Department in investigation;

d.5) In case of an error in the e-customs system that makes it impossible to declare through the e-customs system, follow instructions in Point b Clause 10 Article 50 of this Circular.

dd) Responsibilities of the receiving customs authority:

dd.1) Receive goods and information about the approved independent transport declaration presented by the declarant and verify such information on the e-customs system;

dd.2) Check the seal and status quo of goods; compare the actual seal number and the customs seal number (if any) or carrier's seal number (if any) on the independent transport declaration or manifest, or compare the actual goods with information on the e-customs system in case the goods cannot be sealed.

Regarding transited goods in stacked containers on outbound inland waterways vehicles, the Director of the Sub-department of Customs shall decide whether to inspect the customs seal or carrier's seal and status quo of goods on the basis of information about the route and time of transport, warnings on the supervision system, information from the dispatching customs authority about the shipment status and information from the tracking device;

dd.3) If violations of law are suspected (including those found during inspection as prescribed in Point dd.2 of this Clause), the Director of the Sub-department of Customs shall decide whether to carry out a physical inspection of goods and impose penalties (if violations are found). The result of physical inspection shall be written on the inspection result sheet (form No. 06/PGKQKT/GSQL in Appendix V hereof);

dd.4) Update information about the arrival of goods on the e-customs system as soon as the goods arrive.

If the transited goods are exported by road, inland waterways or international railroad, update arrival of goods on the e-customs system; supervise the goods when they enter the CCA at the checkpoint of export until they cross the border and update the export of goods on the e-customs system;

dd.5) In case of an error in the e-customs system that makes it impossible to declare through the e-customs system, follow instructions in Point b Clause 10 Article 50 of this Circular.

2. Customs procedures applied to goods transited by air that enter and leave Vietnam at the same international airport and are unloaded at a depot or port

a) Customs dossier:

a.1) A declaration of transited goods according to form No. 08 of Appendix II hereof;

a.2) The bill of lading or equivalent transport documents: 01 photocopy.

(not required if the goods have been declared electronically and the declarant uses the code provided by the customs authority through e-Manifest system);

a.3) Transit license (if required): 01 original copy if partial shipments are not permitted, or 01 photocopy enclosed with a monitoring sheet if partial shipments are permitted.

The dispatching customs authority shall issue the monitoring sheet as prescribed in Article 28 of this Circular;

a.4) A notice of exemption from quarantine or notice of satisfactory quarantine result issued by a quarantine authority, or a quarantine document issued by a foreign quarantine authority if the goods have to undergo quarantine: 01 original copy. If relevant law does not specify that the original copy or photocopy has to be submitted, the declarant may submit a photocopy.

If the documents mentioned in Point a.3 and a.4 of this Clause have been sent electronically by the inspecting authority through National Single-window Information Portal, the declarant is not required to submit the physical documents.

b) The declarant shall:

b.1) Complete the manifest transited goods and submit the documents specified in Point a Clause 2 of this Article through the e-customs system;

b.2) Present the goods to the customs authority for physical inspection in case of suspected violations of law;

b.3) Provide additional information on the manifest (if necessary);

b.4) Receive the manifest after it is approved by the customs authority.

c) The customs authority shall:

c.1) Verify information on the manifest and documents in the customs dossier; instruct the declarant to provide additional information if necessary;

c.2) In case violations are suspected, carry out physical inspection of goods in accordance with Article 29 of this Circular and impose penalties if violations are found. The result of physical inspection shall be written on the inspection result sheet (form No. 06/PGKQKT/GSQL in Appendix V hereof) and updated on the e-customs system;

c.3) Approve the manifest within 02 working hours after receiving the satisfactory documents submitted or presented by the declarant;

c.4) When the transited goods enter or leave the port area, confirm the actual quantity of goods on the manifest by comparing information declared on the manifest with information about containers entering and leaving the port area, their numbers and carrier's seal numbers (if any).

If the comparison result is satisfactory and there is no information about violations, confirm on the e-customs system. If the comparison result is not satisfactory, verify and take appropriate actions.

d) In case of an error in the e-customs system that makes it impossible to declare through the e-customs system, the declarant and customs authority shall follow instructions in Point b Clause 10 Article 50 of this Circular.

3. Customs procedures applied to transited goods undergoing consolidation/deconsolidation in the same container or the same carriage as exports that have completed customs procedures; goods intended to be imported, exports and imports sent by post or express mail

a) Transited goods undergoing consolidation/deconsolidation in the same container or the same carriage as exports that have completed customs procedures; goods intended to be imported, exports and imports sent by post or express mail shall satisfy the requirements in Article 43 of Decree No. 08/2015/ND-CP, which is amended in Point 10 Clause 19 Article 1 of Decree No. 59/2018/ND-CP and must be consolidated/deconsolidated at the locations specified in Article 43 of Decree No. 08/2015/ND-CP.

In the cases where exports sent by post or by express mail have to undergo customs procedures at the checkpoint of import under a decision of the Prime Minister and are consolidated with transited goods, they shall be separated at a specific location for inspection of goods sent by post or express mail;

b) Responsibility of the declarant:

In addition to the responsibilities specified in Article 43 of Decree No. 08/2015/ND-CP, which is amended in Point 3 Clause 19 Article 1 of Decree No. 59/2018/ND-CP, the declarant shall:

Prepare a separate independent transport declaration for imports, exports and transited goods; specify the type and route of transport on each declaration and write the its "Ghi chú 2" ("Note 2");

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

c.1) Inspection fulfillment of conditions for separating transited goods from imports prescribed in Clause 19 Article 1 of Decree No. 59/2018/ND-CP and Point a of this Clause to carry on appropriate procedures;

c.2) Perform the tasks prescribed in Point d Clause 1 of this Article;

d) Responsibilities of the Sub-department of Customs responsible for the consolidation/deconsolidation site:



In addition to the responsibilities specified in Article 43 of Decree No. 08/2015/ND-CP, which is amended in Clause 19 Article 1 of Decree No. 59/2018/ND-CP, the Sub-department of Customs responsible for the consolidation/deconsolidation site shall:

d.1) Perform the tasks of the receiving customs authority specified in Point dd Clause 1 of this Article when goods arrive at the consolidation/deconsolidation site;

d.2) Perform the tasks of the dispatching customs authority specified in Point d Clause 1 of this Article when the goods have been consolidated.

dd) Responsibilities of the Sub-department of Customs at the checkpoint of export:

dd.1) Perform the tasks prescribed in Point dd Clause 1 of this Article;

dd.2) Inspect the independent transport declaration at "Ghi chú 2" to confirm two declarations on the e-customs system."

**30. Article 51a, Article 51b and Article 51c shall be added as follows:**

**"Article 51a. Customs procedures applied to transshipped goods at seaports**

1. Customs procedures applied to goods transshipped between seaports, goods transshipped between wharfs in a same seaport.

a) Required documents in a customs dossier:

a.1) A completed declaration of transpiration (OLA) using form No. 07 in Appendix II issued herewith;

a.2) A transshipped cargo manifest using the Form No. 09 Appendix II issued herewith;

a.3) A bill of lading or other equivalent transport documents as per the law: 1 photocopy.

If all of goods are declared in the e-Manifest and the customs declarant receives the code in the item "Ghi chú 1" (Note 1), no photocopy of bill of lading is required.

b) Responsibilities of customs declarant: comply with Point c Clause 1 Article 51 of this Circular;

c) Responsibilities of Sub-department of Customs from which the goods are transshipped (hereinafter referred to as dispatching Sub-department of Customs): comply with Point d Clause 1 Article 51 of this Circular;

d) Responsibilities of Sub-department of Customs to which the goods are transshipped (hereinafter referred to as receiving Sub-department of Customs): comply with Point dd Clause 1 Article 51 of this Circular.

2. Customs procedures applied to goods transshipped from a foreign country to the transshipment area and then transshipped abroad from this area.

a) Required documents in a customs dossier:

a.1) A completed transshipped cargo manifest using the Form No. 08 Appendix II issued herewith;

a.2) Bill of lading or other equivalent transport documents: 1 photocopy.

If all of goods are declared in the e-Manifest and the customs declarant receives the code in the item "Ghi chú 1" (Note 1), no photocopy of bill of lading is required.

b) Responsibilities of the customs declarant and customs authority: comply with Clause 2 Article 51 of this Circular. If the e-Manifest system breaks down leading declaration failure, Point b Clause 10 Article 50 of this Circular shall apply.

**Article 51b. Customs procedures applied to exports and imports being moved to another custom post outside the checkpoint area under independent transport**

Customs procedures applied to goods being moved to another custom post outside the checkpoint area prescribed in Point c Clause 1 Article 50 of this Circular under independent transport, in specific:

1. Required documents in a customs dossier:

a) A completed declaration of transportation (OLA) using form No. 07 in Appendix II issued herewith;

b) A bill of lading or other equivalent transport documents as per the law (except for exports): 1 photocopy;

If all of goods are declared in the e-Manifest and the customs declarant receives the code in the item "Ghi chú 1" (Note 1), no photocopy of bill of lading is required.

2. Responsibilities of customs declarant: comply with Point c Clause 1 Article 51 of this Circular;

3. Responsibilities of dispatching Sub-department of Customs: comply with Point d Clause 1 Article 51 of this Circular;

4. Responsibilities of receiving Sub-department of Customs: comply with Point dd Clause 1 Article 51 of this Circular.

**Article 51c. Customs procedures applied to exports and imports being moved to another custom post outside the checkpoint area by combined transport**

1. Customs procedures for combined transport shall be applied to the goods prescribed Clause 2 Article 50 of this Circular.

2. Location, required documents and customs procedures applied to combined transport of goods shall be made concurrently with customs procedures applied to export or import consignment under equivalent multimodal transport; a complete declaration of multimodal transport using Form No. 01 or 02 in Appendix II issued herewith is required.

If the e-customs system does not support combined transport declaration, the customs declarant shall request that the goods shall be moved under customs supervision in the item "Phần ghi chú" (Note) in the customs declaration (with indication of time, routes, places from or to the goods are transported). The customs declarant shall present goods to the customs authority for sealing in a case prescribed in Clause 3 Article 50 of this Circular, such goods shall be transferred to the Sub-department of Customs to which the goods are transported for further actions.

3. Regarding exports

a) In case of exports that undergone physical verification at the Sub-department of Customs where the declaration is registered, subject to customs seal:

a.1) Responsibilities of Sub-department of Customs from which the goods are transshipped:

a.1.1) Affix security seals to goods; keep the transfer note of goods being discharged, under the surveillance of system, updated.

In case of bulk goods, cumbersome goods, oversize load goods that cannot be sealed, the customs authority shall specify their description, quantity, categories, symbol, origin (if any) or pictures of goods in the original condition, and then update them to the e-customs system or enclose a transfer note;

a.1.2) Print 1 copy of transfer note from the e-customs system, bear signature and seal of the customs official, specify the acknowledgement date in the transfer note and give it together with the goods to the customs declarant for transport to the checkpoint of export;

a.1.3) Monitor information about the consignment under customs supervision;

a.1.4) Verify the good condition in a case where the goods have not arrived at the checkpoint of export upon expiry of transport duration.

a.2) Responsibilities of receiving Sub-department of Customs:

a.2.1) Receive the transfer note and goods presented by the customs declarant;

a.2.2) Check the customs seal and compare with information about the dispatch of goods on the e-customs system, and the bear signature and seal of the customs official, specify the acknowledgement date in the transfer note, and return it to the customs declarant;

a.2.3) Update information about the arrival of goods on the e-customs system;

a.2.4) Cooperate with the dispatching Sub-department of Customs in tracking down the goods if they do not arrive at the destination after the expected transport period.

b) With regard to exports exempt from customs sealing: the customs declarant is responsible for transporting the goods to the checkpoint of export.

4. Regarding imports

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

a.1) Responsibilities of the Sub-department of Customs where the customs declaration is registered:

a.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;

a.1.2) Receive goods transported by the declarant, check the customs seal and compare with the information about dispatch of goods on the e-customs system, and the bear signature and seal of the customs official, specify the acknowledgement date in 2 transfer notes, keep 1 transfer note and return the other to the customs declarant;

a.1.3) Update information about the arrival of goods on the e-customs system;

a.1.4) Monitor information about transported goods, cooperate with the Sub-department of Customs where the goods are stored in tracking down the goods if they do not arrive at the inspection place after the expected transport period.

a.2) Responsibilities of Sub-department of Customs where the goods are stored:

a.2.1) Seal the goods, update information about dispatch of goods on the e-customs system according to a request of Sub-department of Customs where the declaration is registered;

a.2.2) Print 3 transfer notes from the e-customs system, bear signature and seal of the customs official, and require the declarant to bear his/her signature and full name. The Sub-department of Customs shall keep 1 note and give 2 notes and the goods to the declarant for transport to the inspection place;

a.2.3) Monitor information of the consignment under customs supervision;

a.2.4) Track down the goods if they do not arrive at the inspection place after the expected transport period.

b) With regard to imports exempt from customs sealing: The declarant shall follow customs procedures as prescribed and take goods through the CCA at the checkpoint after a permission is granted by the customs authority

5. If the e-customs system breaks down as prescribed in Clause 2 Article 25 Decree No. 08/2015/ND-CP, which is amended by Clause 12 Article 1 of Decree No. 59/2018/ND-CP and thus declaration of transport of goods under customs supervision cannot be made via the e-customs system.

a) The declarant gives the customs declaration and presents the goods to the dispatching customs authority and the receiving customs authority;

b) The dispatching Sub-department of Customs shall check items on the customs declaration to make 3 transfer notes using the form No. 10/BBBG/GSQL Appendix V issued herewith, and then bear their certification thereon. Give 2 transfer notes to the declarant for transport together with the goods to the receiving Sub-department of Customs for further procedures as prescribed;

c) The receiving Sub-department of Customs shall bear its certification on 2 transfer notes, return one note to the declarant, keep the other one and fax it to the dispatching Sub-department of Customs for being enclosed to the customs dossier.”

**31. Article 52 is amended as follows:**

**“Article 52. Customs supervision of imports at locations connected with the e-customs system**

1. Supervision of goods transported in containers or bulk cargo entering, leaving or stored at a seaport

a) Before goods are unloaded from the vehicle:

a.1) The customs authority, according to the ship dossier on the e-customs system, shall send the list of goods to be unloaded at the port and list of containers to be scanned (if any) using form No. 01 (for goods in containers) or form No. 02 (for bulk cargo) or form No. 03 in Appendix X hereof to the e-customs system of the warehousing service provider.

The list of goods to be unloaded at the port must be provided at least 08 hours before the expected time of arrival of the ship. The list of containers to be scanned must be provided at least 04 hours before the expected time of arrival of the ship;

a.2) The warehousing service provider shall receive the lists sent through the e-customs system.

b) During unloading

b.1) Responsibilities of the warehousing service provider:

b.1.1) Inspect the packages of goods; compare the list of goods to be unloaded with the actual goods in terms of container numbers and carrier's seal numbers or quantity, weight, volume of bulk cargo.

In case the packages are not intact or the actual goods do not match information on the list or violations are suspected:

b.1.1.1) Update the information on the e-customs system using form No. 18 (for goods in containers) or form No. 19 (for bulk cargo) in Appendix X hereof;

b.1.1.2) Inform the Sub-department of Customs where the goods are stored of the suspected violations and move such goods in a separate area;

b.1.1.3) Sign the record (if any);

b.1.1.4) Receive from the e-customs system information about the unlisted goods that are unloaded at the port in reality.

b.1.2) After the goods are unloaded, update the information about dropped off goods using form No. 14 (for goods in containers) or form No. 15 (for bulk cargo). In case of change to information about dropped off goods (change of drop method or unit of measurement), update information on the e-customs system according to form No. 16, 17, 25 (for goods in containers) or form No. 26 (for bulk cargo) or form No. 27 in Appendix X hereof;

b.1.3) Regarding containers that have to be scanned:

b.1.3.1) If the scanning site is located within a port, move the containers to the scanning site and move them back to the storage area in the port after they are scanned;

b.1.3.2) If the scanning site is located outside the port, present them to the customs authority for sealing, sign the transfer note; move the containers to the scanning site, update dispatch of the containers on the e-customs system. After the containers are scanned, move them back to the

storage area in the port and update information about the dropped off container on the e-customs system according to form No. 14 in Appendix X hereof.

b.2) Responsibility of the customs authority:

b.2.1) According to information on the e-customs system and other information relevant to the goods (if any), the Director of the Sub-department of Customs shall decide the method for supervising goods and vehicles during the unloading at the port;

b.2.2) If the status quo of goods is not maintained (lost or broken seal or the carrier, damaged container) or the comparison result does not match the actual goods (excess goods, unlisted goods) or violations of law are suspected as informed by the warehousing service provider:

b.2.2.1) A customs official shall inspect the status quo of goods packages. If violations are suspected, implement appropriate measures (customs sealing, camera surveillance) and request the Sub-department of Customs where goods are stored to take actions;

b.2.2.2) There is information about violations of law or the actual quantity of dropped off goods does not match that on the bill of lading or delivery note or the packages of goods are not intact (due to damaged containers), the responsible customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

b.2.2.3) Regarding unlisted goods that are unloaded in reality, the Sub-department of Customs where the goods are stored shall inform the Sub-department of Customs where procedures for the inbound vehicle are carried out, which will request the declarant to submit additional information on the e-customs system and impose penalties (if violations are found).

b.2.3) Receive and update information about the drop. In case of change to information about the drop (cancellation or change of drop method or unit of measurement), the responsible customs official shall update information on the e-customs system and send a notification to the warehousing service provider's system;

b.2.4) If the containers are scanned outside the port area, the responsible customs official shall seal the containers, issue and sign the transfer note, give 01 copy to the deliverer, receive feedbacks and impose penalties (if violations are found); update on the warehousing service provider's system information about the containers eligible for release from the CCA according to form No. 04 in Appendix X hereof.

c) Change of goods status during storage at the port (preview of goods before customs declaration, sampling of goods or change of goods packages):

c.1) Responsibilities of the declarant:

c.1.1) In case of preview of goods before declaration: follow instructions in Article 17 of this Circular;

c.1.2) In case of preview of goods before declaration: follow instructions in Article 31 of this Circular;

c.1.3) In case of change to goods packages (packaging or unpackaging at the port due to damaged containers or change of container, change of packages):

Send a notice of change of packages (form No. 37 in Appendix X hereof) to the Sub-department of Customs where the goods are stored and the warehousing service provider for cooperation;

c.1.4) Sign the record on goods preview, sampling or package change (if any).

c.2) Responsibilities of the warehousing service provider:

Cooperate and witness the event at the request of the customs authority or declarant; sign the record (if any) and perform the following tasks:

c.2.1) For goods in containers:

c.2.1.1) If the container seal is changed while goods are still contained therein: update on the e-customs system the number of the carrier's seal or customs seal according to form No. 24 in Appendix X hereof;

c.2.1.2) If the entire shipment is moved to another container: change the status of the original container into empty container, update the new container number, the number of the carrier's seal or customs seal on the e-customs system according to form No. 20 and form No. 14 in Appendix X hereof;

c.2.1.3) If the entire shipment is removed from the container and placed at the port/depot as bulk cargo: change the status of the original container into empty container, change the status of the goods into bulk cargo on the e-customs system according to form No. 20 and form No. 15 in Appendix X hereof;

c.2.1.4) If part of the shipment is moved to another container or placed at the port as bulk cargo: Follow instructions in c.2.1.1 for the goods retained in the container: follow instructions in c.2.1.2 for the goods moved to the new container (except changing the status of the original container); follow instructions in c.2.1.3 for bulk cargo (except changing the status of the original container).

c.2.2) For bulk cargo:

c.2.2.1) If the entire shipment enters the CCA in containers: After goods are put in containers, update information about the goods, update the status of empty containers on the e-customs system according to form No. 22 and form No. 23 in Appendix X hereof;

c.2.2.2) If the entire shipment enters the CCA in containers: After goods are put in containers, update information about the goods, update the status of empty containers on the e-customs system according to form No. c.2.2.1 and form No. 15 in Appendix X hereof;

c.3) Responsibility of the customs authority:

c.3.1) The Director of the Sub-department of Customs shall decide the method for monitoring the changes in status of goods and appoint customs officials in charge of monitoring on the basis of the declarants' notices of change of goods packages and relevant information (if any);

c.3.2) The monitoring customs official shall seal the goods (if required), issue and sign a record, 01 copy of which will be kept by each party;

c.3.3) If the change of packages leads to change of the transport modal code on the declaration, the responsible customs official shall update the new code and new container number (if any) on the e-customs system and send a notification to the warehousing service provider's system;

c.3.4) Receive and update information about change in goods status (if any) from the warehousing service provider's system.

d) When goods are removed from the port

d.1) Responsibility of the customs authority:

d.1.1) Send information about the goods eligible to be released from the CCA according to form No. 04 (for goods in containers) or form No. 05 (for bulk cargo) in Appendix X hereof to the warehousing service provider's system.

In case of change in status of the customs declaration (suspension, resumption, cancellation after customs clearance) or change of the container eligible for release from the CCA (change or cancellation), the customs authority shall update information on the e-customs system according to form No. 06 or form No. 07 in Appendix X hereof and send a notification to the warehousing service provider's system.

In the cases where the warehousing service provider sends a request for cancellation of eligibility of goods for release from the CCA and provides explanation, the customs official shall consider whether to permit the cancellation through the e-customs system and send a notification to the warehousing service provider's system;

d.1.2) Receive and update information about the goods removed from the CCA on the warehousing service provider's system;

d.1.3) Instruct the declarant to complete procedures for the shipment not eligible for release from the CCA upon notice from the warehousing service provider's system;

d.1.4) If the actual quantity or weight of bulk cargo does not match that on the customs declaration, instruct the declarant to make additional declaration in accordance with Article 20 of this Circular;

d.1.5) If the quantity of packages of bulk cargo on the customs declaration does not match the actual quantity of goods being dropped off (due to damage of packages during material handling or storage which leads to a change in package quantity or unit of measurement), update on the e-customs system the actual quantity on the basis of information provided by the warehousing service provider and send a notification to the warehousing service provider's system.

d.2) Responsibilities of the declarant:

Provide information (declaration number or goods reference number) of the shipment eligible for release from the CCA to the warehousing service provider;

d.3) Responsibilities of the warehousing service provider:

Compare information from the e-customs system with actual goods when they are removed from the port in terms of container numbers and carrier's seal numbers or customs numbers (if any) thereon, quantity of packages, weight or volume of bulk cargo (according to delivery terms), and follow the instructions below:

d.3.1) Allow goods to be released from the CCA if the comparison result is satisfactory (even if the actual weight of bulk cargo is smaller than that on the declaration);

d.3.2) Refuse to release goods from the CCA if the comparison result is not satisfactory (the actual weight of bulk cargo is larger than that on the declaration eligible for release from the CCA) or information about eligibility of goods for release from the CCA is not received or a request for suspension of release of goods from the CCA is received; inform the declarant or contact the customs authority to complete procedures for the shipment;

d.3.3) Within 15 minutes after the shipment is released from the CCA, update the information about the shipment on the e-customs system according to form No. 21 (for goods in containers) or form No. 22 (for bulk cargo) in Appendix X hereof.

2. Supervision of imported gas and liquid cargo that is pumped from the vehicle into a warehouse and vice versa

a) Before the goods are pumped from the vehicle into the warehouse:

a.1) Responsibilities of the declarant:

Present the certificate of quantity inspection certified by the inspector or an appointed conformity-assessing organization; the sampling record or sampling document certified by the trader and a quality inspection authority (if the goods have to undergo quality inspection by the state), unless such documents have been submitted on the e-customs system;

a.2) Responsibilities of the customs authority:

a.2.1) According to the ship dossier submitted on the single-window system, submit information about the cargo to be pumped into the warehouse according to form No. 02 in Appendix X hereof to the warehousing service provider's system at least 08 hours before the expected time of arrival of the ship;

a.2.2) Inspect the documents presented by the declarant in accordance with Point a.1 of this Clause and follow the instructions below:

a.2.2.1) If the documents are satisfactory, allow the cargo to be pumped into the warehouse (whether the warehouse is located inside or outside of the port);

a.2.2.2) If the documents are not satisfactory, request the declarant to follow instructions in a.1 of this Clause.

a.3) The warehousing service provider shall receive information about the cargo sent through the e-customs system.

b) Supervision of pumping and storage of cargo:

b.1) Responsibilities of the warehousing service provider:

b.1.1.1) Update the quantity of goods pumped into the warehouse on the e-customs system according to form No. 15 in Appendix X hereof;

b.1.2) Sign the record in case violations are suspected or there is information about incorrect cargo after pumping;

b.1.3) Take legal responsibility for maintaining the status quo of goods until a notice of goods eligibility for release from the CCA is received from the e-customs system.

b.2) Responsibilities of the customs authority:

b.2.1) According to information provided by the declarant and other sources (if any), the Director of the Sub-department of Customs shall decide the method for supervising goods and vehicles throughout the pumping process until customs clearance or conditional customs clearance is granted;

b.2.2) In case there is information about violations of law or the actual quantity of cargo being pumped into the warehouse does not match that on the bill of lading or delivery note, the responsible customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

b.2.3) Receive and update information about the quantity of cargo being pumped into the warehouse on the warehousing service provider's system.

c) Supervise the discharge of cargo from the warehouse:

c.1) Responsibilities of the declarant:

Provide the number of the declaration of the shipment eligible for release from the CCA to the warehousing service provider;

c.2) Responsibilities of the customs authority:

c.2.1) Send information about the eligibility of cargo for release from the CCA according to form No. 05 in Appendix X hereof to the warehousing service provider's system;

c.2.2) Receive information about the discharge of cargo from the warehousing service provider's system.

c.3) Responsibilities of the warehousing service provider:

c.3.1) Receive information about eligibility of cargo for release from the CCA and discharge from the warehouse the exact amount specified in the customs declaration (even if the actual weight or volume is smaller than that on the declaration);

c.3.2) In the cases where information about eligibility for release from the CCA is not received or release of cargo is suspended, the cargo must not be discharged from the warehouse; in which case the declarant must be informed and requested to contact the customs authority for completion of necessary procedures;

c.3.3) Update information about discharge of goods from the warehouse according to form No. 22 in Appendix X hereof and send a notification to the e-customs system.



### 3. CFS management

#### a) Before imports are moved into the CFS:

##### a.1) Responsibilities of the consolidation service provider:

The consolidation service provider who moves consolidated goods of multiple owners under multiple bills of lading into the CFS for deconsolidation shall follow the instructions below:

a.1.1) If the CFS is located within the port: move the goods to the CFS for deconsolidation as prescribed;

a.1.2) If the CFS is located outside the port: follow the customs procedures specified in Clause 2 Article 51b of this Circular;

a.1.3) Maintain the status quo of goods during transport of containers from the port depot or checkpoint of import to the CFS.

a.2) The CFS operator shall send the list of containers entering the CFS for consolidation (specify the ship name, expected arrival date, numbers of the primary and secondary bills, container numbers, carrier's seal numbers, importers' names, goods names, quantity of packages) to the Sub-department of Customs responsible for the CFS through the e-customs system if the CFS is located within the port;

a.3) Responsibilities of the Sub-department of Customs at the border checkpoint or port of discharge:

a.3.1) If the CFS is located within the port: according to information in the ship dossier submitted to the national single-window system, the list of containers entering the CFS and relevant information (if any), the Director of the Sub-department of Customs responsible for the CFS shall decide the method for supervising the goods entering the CFS;

a.3.2) If the CFS is located outside the port: follow the customs procedures specified in Clause 3 Article 51b of this Circular;

a.3.3) After the shipment is cleared for dispatch, the e-customs system will send a notification of goods to be unloaded at the CFS (form No. 08 in Appendix X hereof) to the CFS operator's system.

#### b) When imports enter the CFS:

##### b.1) Responsibilities of the CFS operator:

b.1.1) Inspect the containers; compare the list of containers and the actual containers in terms of container numbers and carrier's seal numbers thereon.

In case the containers are not intact, the comparison result is not satisfactory or violations are suspected:

b.1.1.1) Update information according to form No. 18 in Appendix X and send a notification to the e-customs system;

b.1.1.2) Inform the Sub-department of Customs where the goods are stored of the suspected violations and move such goods in a separate area;

b.1.1.3) Sign the record (if any).

b.1.2) After the containers are unloaded at the CFS, update the information on the e-customs system according to form No. 14 or form No. 16 in Appendix X hereof;

##### b.2) Responsibility of the Sub-department of Customs responsible for the CFS:

b.2.1) If the CFS is located outside the port:

Carry on the procedures specified in Clause 4 Article 51b of this Circular;

b.2.2) In case there is information about violations of law or the actual quantity of goods does not match that on the bill of lading or delivery note or the packages of goods are not intact (due to damaged containers), the responsible customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

b.2.3) Receive information about the containers moved into the CFS from the CFS operator's system.

c) While imports are being stored in the CFS:

c.1) Responsibilities of the CFS operator:

c.1.1) If the goods are unloaded, change the status of the containers into empty, change the status of unloaded goods into bulk cargo according to form No. 20 and form No. 15 in Appendix X hereof and send a notification to the e-customs system.

In case of change to information about unloaded goods (change of unloading method or unit of measurement), update information on the e-customs system according to form No. 16, 17, 25 (for bulk cargo) or form No. 27 in Appendix X hereof and send a notification to the e-customs system;

c.1.2) In case the packages are not intact or the comparison result is not satisfactory or violations are suspected:

c.1.2.1) Update information according to form No. 19 (bulk cargo) in Appendix X hereof and send a notification to the e-customs system;

c.1.2.2) Inform the Sub-department of Customs where the goods are stored of the suspected violations and move such goods in a separate area;

c.1.2.3) Sign the record (if any).

c.1.3) Maintain the status quo of goods and the seals (if any) while the goods are being stored in the CFS; sign on the CFS seals with the customs authority (if any).

c.2) Responsibility of the Sub-department of Customs responsible for the CFS:

c.2.1) According to information provided by the declarant and other sources (if any), the Director of the Sub-department of Customs shall decide the method for supervising goods in the CFS;

c.2.2) If the status quo of goods is not maintained or violations of law are suspected as informed by the CFS operator, a customs official shall inspect the goods;

c.2.3) If violations are found or the actual quantity of unloaded goods does not match that on the bill of lading or delivery note or the packages of goods are not intact (damaged), the customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

c.2.4) Receive and update information about goods entering the CFS. In case of change to information about goods entering the CFS (cancellation or change of drop-off method or measurement unit of bulk cargo), at the request of the CFS operator (explanation required), the responsible customs official shall update information on the e-customs system and send a notification to the CFS operator's system;

d) When imports are removed from the CFS:

The declarant, the CFS operator and the customs authority shall follow the instructions specified in Point d Clause 1 Article 52 of this Circular.

4. Supervision of movement of goods in bonded warehouses before they are imported or re-exported

a) Before goods are moved into the bonded warehouse:

a.1) Responsibilities of the declarant:

a.1.1) Follow customs procedures applied goods entering the bonded warehouse from abroad specified in Clause 1 Article 91 of this Circular;

a.1.2) Maintain the status quo of goods during their transport from the port depot or checkpoint of import to the bonded warehouse.

a.2) Responsibilities of the Sub-department of Customs at the border checkpoint or port of discharge:

a.2.1) Carry on the procedures specified in Point a. 2 Clause 4 Article 51c of this Circular;

a.2.2) After information on the delivery note has been updated, the e-customs system will send a notification of goods to be unloaded at the bonded warehouse (form No. 08 in Appendix X hereof) to the bonded warehousing service provider's system.

b) When goods are moved into the bonded warehouse:

b.1) The declarant shall inform the bonded warehousing service provider of the number of the customs declaration of the shipment;

b.2) Responsibilities of the bonded warehousing service provider:

b.2.1) Inspect the packages of goods; compare the list of goods to be unloaded with the actual goods (form No. 08 in Appendix X hereof) in terms of container numbers, carrier's seal numbers, customs seal numbers (if any) or quantity, weight, volume of bulk cargo (according to delivery terms).

In case the packages are not intact or the actual goods do not match information on the list or violations are suspected:

b.2.1.1) Update the information on the e-customs system according to form No. 18 (for goods in containers) or form No. 19 (for bulk cargo) in Appendix X hereof;

b.2.1.2) Inform the Sub-department of Customs responsible for the bonded warehouse and move such goods in a separate area;

b.2.1.3) Sign the record (if any).

b.2.2) After goods are unloaded at the bonded warehouse, update the information on the e-customs system according to form No. 14 (for goods in containers) or form No. 15 (for bulk cargo) in Appendix X hereof.

In case of change to information about unloaded goods (change of unloading method or unit of measurement), update information on the e-customs system according to form No. 16, 17, 25 (for goods in containers) or form No. 26 (for bulk cargo) or form No. 27 in Appendix X hereof.

b.3) Responsibilities of the Sub-department of Customs responsible for the bonded warehouse:

b.3.1) If the status quo of goods is not maintained or violations of law are suspected as informed by the bonded warehousing service provider, a customs official shall inspect the goods;

b.3.2) If violations are found or the actual quantity of unloaded goods does not match that on the bill of lading or delivery note or the packages of goods are not intact (damaged containers), the customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

b.3.3) Receive and update information about goods entering the bonded warehouse.

c) In case of change in status of goods during storage at the bonded warehouse (preview of goods before customs declaration, sampling of goods or change of goods packages): the declarant, bonded warehousing service provider and customs authority shall follow instructions in Point c Clause 1 Article 52 of this Circular;

d) When goods are removed from the bonded warehouse for import into the domestic market or a free trade zone or for export:

d.1) When the goods are removed from the bonded warehouse for import into the domestic market or a free trade zone: The declarant, the CFS operator and the customs authority shall follow the instructions specified in Point d Clause 1 Article 52 of this Circular;

d.2) When the goods are removed from the bonded warehouse for export: The declarant, the CFS operator and the customs authority shall follow the instructions specified in Point c Clause 5 Article 52a of this Circular.

5. Supervision of movement of imports at the concentrated goods inspection site (hereinafter referred to as "inspection site")

a) When imports are moved into the concentrated goods inspection site:

a.1) The declarant or the carrier shall inform the inspection site operator of the number of the customs declaration (if any) or reference number of the shipment;

a.2) Responsibilities of the inspection site operator:

a.2.1) Inspect the packages of goods; compare the list of goods to be unloaded at the inspection site with the actual goods in terms of container numbers and carrier's seal numbers or quantity, weight, volume of bulk cargo (according to delivery terms).

In case the packages are not intact or the actual goods do not match information on the list or violations are suspected:

a.2.1.1) Inform the Sub-department of Customs where the goods are stored of the suspected violations and move such goods in a separate area;

a.2.1.2) Sign the record (if any);

a.2.2) After the goods are unloaded, update the information according to form No. 14 (for goods in containers) or form No. 15 (for bulk cargo) in Appendix X hereof.

In case of change to information about unloaded goods (change of unloading method or unit of measurement), update information on the e-customs system according to form No. 16, 17, 25 (for goods in containers) or form No. 26 (for bulk cargo) or form No. 27 in Appendix X hereof;

a.3) Responsibilities of the Sub-department of Customs responsible for inspection site:

a.3.1) According to information on the e-customs system and other information (if any), the Director of the Sub-department of Customs shall decide the method for supervising goods and vehicles during the unloading at the inspection site.

If the status quo of goods is not maintained (lost or broken seal or the carrier, damaged container) or the comparison result does not match the actual goods (excess goods, goods not listed by the carrier) or violations are suspected as informed by the inspection site operator, the responsible customs official shall perform the following tasks:

a.3.1.1) Inspect the packages of goods; carry out inspection or supervision if violations are suspected and take appropriate actions;

a.3.1.2) If violations are found or the actual quantity of unloaded goods does not match that on the bill of lading or delivery note or the packages of goods are not intact (damaged containers), the customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

a.3.2) Receive and revise information about the unloaded goods. In case of change to information about unloaded goods (cancellation or change of unloading method or unit of measurement), the customs official shall update information on the e-customs system and send a notification to the inspection site operator's system;

b) In case of change in status of goods during storage at the inspection site (preview of goods before customs declaration, sampling of goods or change of goods packages): The declarant,

inspection site operator and customs authority shall follow instructions in Point c Clause 1 Article 52 of this Circular;

c) When goods are removed from the inspection site, the declarant, inspection site operator and customs authority shall follow the instructions specified in Point d Clause 1 Article 52 of this Circular.

#### 6. Supervision of movement of imports at ICDs

a) Before imports are moved into the ICD:

a.1) The declarant or the carrier shall follow the customs procedures specified in Clause 2 Article 51b or Article 51c of this Circular;

a.2) Responsibilities of the Sub-department of Customs at the checkpoint of import or port of discharge:

a.2.1) Carry on the procedures specified in Clause 3 Article 51b o Point a.2 Clause 4 Article 51c of this Circular;

a.2.2) After the shipment is approved or information on the delivery note has been updated, the e-customs system will send a notification of goods to be unloaded at the ICD (form No. 08 in Appendix X hereof) to the ICD operator's system.

b) When the imports enter the ICD:

b.1) Responsibilities of the ICD operator:

b.1.1) Inspect the packages of goods; compare the list of goods to be unloaded at the ICD with the actual goods in terms of container numbers and carrier's seal numbers or quantity, weight, volume of bulk cargo (according to delivery terms).

In case the packages are not intact or the actual goods do not match information on the list or violations are suspected:

b.1.1.1) Update the information on the e-customs system according to form No. 18 (for goods in containers) or form No. 19 (for bulk cargo) in Appendix X hereof;

b.1.1.2) Inform the Sub-department of Customs where the goods are stored of the suspected violations and move such goods in a separate area;

b.1.1.3) Sign the record (if any);

b.1.1.4) Receive from the e-customs system information about the unlisted goods that are unloaded at the ICD in reality.

b.1.2) After the goods are unloaded, update the information according to form No. 14 (for goods in containers) or form No. 15 (for bulk cargo) in Appendix X hereof.

In case of change to information about unloaded goods (change of unloading method or unit of measurement), update information on the e-customs system according to form No. 16, 17, 25 (for goods in containers) or form No. 26 (for bulk cargo) or form No. 27 in Appendix X hereof;

b.2) Responsibilities of the Sub-department of Customs responsible for the ICD:

b.2.1) According to information on the e-customs system and other information (if any), the Director of the Sub-department of Customs shall decide the method for supervising goods and vehicles during the unloading at the ICD;

b.2.2) If the status quo of goods is not maintained (lost or broken seal or the carrier, damaged container) or the comparison result does not match the actual goods (excess goods, unlisted goods) or violations of law are suspected as informed by the ICD operator:

b.2.2.1) A customs official shall inspect the status quo of goods packages. Carry out inspection or supervision if violations are suspected and take appropriate actions;

b.2.2.2) In case there is information about violations of law or the actual quantity of cargo being pumped into the warehouse does not match that on the bill of lading or delivery note, the responsible customs official shall issue a record, 01 copy of which will be kept by each party, or issue an offense record (if violations are found) and take appropriate actions;

b.2.2.3) Regarding unlisted goods that unloaded at the ICD in reality, the Sub-department of Customs where the goods are stored shall inform the Sub-department of Customs where procedures for the inbound vehicle are carried out, which will request the declarant to submit additional information on the e-customs system and impose penalties (if violations are found). Additional information will be sent to the ICD operator's system;

b.2.3) Receive and update information about the unloaded goods. In case of change to information about unloaded goods (cancellation or change of unloading method or unit of measurement), the customs official shall update information on the e-customs system and send a notification to the ICD operator's system;

c) Change of goods during storage at the ICD (preview of goods before customs declaration, sampling of goods or change of goods packages):

The declarant, the ICD operator and the customs authority shall follow the instructions specified in Point c Clause 1 Article 52 of this Circular;

d) When goods are removed from the ICD:

The declarant, ICD operator and customs authority shall follow the instructions specified in Point d Clause 1 Article 52 of this Circular.

## 7. Supervision of movement of imports at airport terminals

a) Before imports are moved into the airport terminal:

a.1) Before the airplane lands, the customs authority, according to the airplane dossier on the e-customs system, shall send the list of goods to be unloaded and list of goods to be scanned (if any) according to form No. 09 and form No. 10 in Appendix X hereof to the e-customs system of the airport terminal operator;

a.2) The airport terminal operator shall receive the lists and reference numbers of imports (if any) sent through the e-customs system;

b) While the imports are being unloaded at the airport terminal:

b.1) Responsibilities of the airport terminal operator:

b.1.1) Inspect the packages of goods; compare the list of goods to be unloaded with the actual goods.

After goods are unloaded, update the information on the e-customs system according to form No. 29, form No. 30 (revision form) and form No. 31 (cancellation form) in Appendix X hereof.

The number of the bill of lading must be promptly sent to the e-customs system as soon as it is provided by the airline;

b.1.2) If the actual quantity or weight of goods does not match that on the list submitted to the e-customs system, inform the customs authority of the location of the storage area and surveillance cameras in the terminal; update on the e-customs system information about the goods in accordance with b.1.1 of this Clause according to form No. 31 in Appendix X hereof.

Inform the customs authority if the goods labels are not intact or packages are damaged in a manner that lead to change in weight; move the goods to an area where surveillance cameras are available; issue and sign a record, 01 copy of which shall be given to the customs official; update information on the e-customs system according to form No. 31 in Appendix X.

Move goods that have to be scanned as requested by the customs authority to the scanning site and move them back after they are scanned; store the goods in a separate area where surveillance cameras are available in case violations are suspected.

b.2) Responsibilities of the customs authority:

b.2.1) According to information on the e-customs system and other information (if any), the Director of the Sub-department of Customs shall decide the method for supervising goods and vehicles during the unloading at the airport;

b.2.2) Receive and update information about the goods entering the airport terminal; appoint a customs official to verify and approve cancellation of information about goods entering the airport terminal (if any) on the e-customs system;

b.2.3) If violations are suspected during scanning, the scanning official shall seal the goods and request the airport terminal operator to move the goods to a separate area where surveillance cameras are available; update scanning information on the e-customs system even if violations are not found;

b.2.4) Upon receipt of information about damaged packages or loss of goods labels provided by the airport terminal operator, the responsible customs official shall cooperate with the airport terminal operator in issuing a record, keep 01 copy, scan the shipment and seal it after it is scanned; follow instructions in b.2.3 if violations are found;

b.2.5) Regarding unlisted goods that unloaded at the airport terminal in reality, the customs authority shall request the airline to make additional declaration on the e-customs system and impose penalties (if violations are found).

c) While the goods are being stored in the airport terminal:

c.1) In case of change in status of goods (damaged packages, relabeling due to loss of labels):

c.1.1) Responsibilities of the airport terminal operator:

c.1.1.1) Cooperate with the customs authority in issuing a record and give 01 copy to the customs authority;

c.1.1.2) Update information on the e-customs system according to form No. 31 in Appendix X hereof;

c.1.1.3) Follow instructions in b.1.2 when scanning of goods is requested by the customs authority.

c.1.2) The customs official shall sign the record and retain 01 copy; request the airport terminal operator to have the goods scanned if violations are suspected and follow instructions in b.2.3 of this Clause.

c.2) Labeling in case of split bills of lading;

c.2.1) Responsibilities of the airport terminal operator:

c.2.1.1) Inform the customs authority of the relabeling of the shipment under the split bills of lading;

c.2.1.2) Relabel the shipment under supervision of a customs official;

c.2.1.3) Update information about the shipment status on the e-customs system according to form No. 31 in Appendix X hereof.

c.2.2) The customs official shall supervise the relabeling of the shipment under the split bills of lading.

c.3) Previewing or sampling goods before carrying on customs procedures:

c.3.1) In case of preview of goods before declaration: follow instructions in Article 17 of this Circular;

c.3.2) In case of sampling: follow instructions in Article 31 of this Circular.

d) When the goods are removed from the airport terminal:

d.1) Responsibilities of the declarant:

d.1.1) If customs procedures are completed at the airport: provide information about the goods (declaration number or reference number of goods) for the airport terminal operator;

d.1.2) If the goods are moved to another custom post outside the checkpoint area customs as prescribed in Point c Clause 1 Article 50 of this Circular: provide information about the goods (number of the independent transport declaration or reference number of goods) for the airport terminal operator;

d.1.3) If the goods are removed from the airport terminal under a written decision issued by a competent authority (police, court, etc.): provide information about the documents certified by the customs authority for the airport terminal operator.

d.2) Responsibilities of the airport terminal operator:

d.2.1) Compare information on the e-customs system, information provided by the declarant and the actual goods;

d.2.1.1) Only allow goods to be removed from the airport terminal if the conditions for release from the CCA are fully satisfied;

d.2.1.2) Refuse to release the goods from the airport terminal before their eligibility for release from the CCA is confirmed on the e-customs system; Refuse to release goods if the actual quantity of goods does not match the quantity of goods eligible for release from the CCA or the goods suspended from being released from the CCA as notified by the e-customs system; request the declarant to contact the customs authority.

d.2.2) Within 01 hour after the goods are removed from the airport terminal, update information according to form No. 32 in Appendix X hereof and send a notification to the e-customs system.

d.3) Responsibilities of the customs authority:

d.3.1) Send information about the goods eligible for release from the CCA or suspended from release from the CCA according to form No. 11 or form No. 12 and send a notification to the airport terminal operator's system;

d.3.2) Seal the goods if customs sealing is required;

d.3.3) Upon receipt information about violations, the Director of the Sub-department of Customs shall send a notification of suspended release from the CCA to the airport terminal operator's system; carry out physical inspection of goods and update the inspection result on the e-customs system;

d.3.4) Instruct the declarant to complete procedures for the shipment not eligible for or suspended from release from the CCA;

d.3.5) Receive information about the removal of goods from the airport terminal from the operator's system.

8. Carry out supervision of movement of imports at off-airport cargo terminals.

a) When goods are moved into the off-airport cargo terminal: follow instructions in Article 51b of this Circular;

b) While goods are being stored in the off-airport cargo terminal: follow instructions in Point c Clause 7 Article 52 of this Circular;

c) When goods are removed from the off-airport cargo terminal: follow instructions in Point d Clause 7 Article 52 of this Circular.



**32. Article 52a, Article 52b, Article 52c, Article 52d and Article 52dd shall be added as follows:**

**“Article 52a. Customs supervision of exports entering, being stored, leaving ports, warehouses, storage yards which are connected to the e-customs system**

1. Supervision of exports entering, being stored, leaving the container freight station (CFS)

a) Before bringing exports to the CFS:

a.1) Responsibilities of customs declarant: Register customs declaration and follow customs procedures applied to exports as prescribed;

a.2) Responsibilities of customs authority: With regard to exports that are granted customs clearance or conditional customs clearance, the e-customs system will transmit information about the list of exports entering CFS for consolidation according to the items in the Form No. 08 Appendix X issued herewith to the e-customs system of CFS operator.

b) When bringing exports to the CFS:

b.1) Responsibilities of customs declarant:

b.1.1) Bring goods to the CFS for consolidated with others of different goods owners into a same container;

b.1.2) Provide information about the customs declaration number and unique consignee reference number of the exported consignment for the CFS operator.

b.2) Responsibilities of CFS operator:

b.2.1) Check packages of goods; check if the goods expected to enter CFS and those actually entering CFS are matched in terms of quantity and weight aspects (if any).

If the packaging is not in the original condition and the comparison result shows that discrepancies exist or the goods show signs of violations against the law, the following actions shall be taken:

b.2.1.1) Update the discrepancies in the equivalent item prescribed in Form No. 19 (bulk good) Appendix X issued herewith and send them to the e-customs system;

b.2.1.2) Promptly notify the Sub-department of Customs where the goods are stored of the goods showing signs of violations and then store them in a separate area;

b.2.1.3) Have related parties sign a report certifying the goods showing signs of violation or discrepancies (if any);

b.2.2) After completing the entry of the goods into CFS, the information of such entry shall be updated using the Form No. 15 (bulk good) Appendix X issued herewith. If any changes arise related to the entry of the goods into CFS (modification, cancellation, or change of off-loading method or unit applied to bulk good), they shall be updated using the forms No. 15, No. 16, No. 26 (bulk good) or form No. 27 Appendix X issued herewith, and then be sent to the e-customs system;

b.2.3) Update information about empty containers and goods entering CFS or information about modifications or cancellation (if any) of goods entering CFS for consolidation purpose using the Forms No. 15, No. 16, No. 17 Appendix X issued herewith, and then send them to the e-customs system.

b.3) Responsibilities of customs authority in charge of CFS:

Receive information about empty containers, goods entering CFS and modification or cancellation (if any) from the e-customs system of the CFS operator and approve information about the cancellation of goods entering CFS (if any).

c) During consolidation and storage of exports in CFS:

c.1) Responsibilities of a CFS operator:

c.1.1) Upon completion of consolidation of goods into containers, update information about bulk goods eligible for release from the CCA which are consolidated into containers and about condition of empty containers becoming containers loaded with goods, seal numbers, number of packages, total weight of goods in containers (if any) using the Form No. 22 and No. 23 Appendix X issued herewith and send them to the e-customs system;

c.1.2) Preserve the original condition of containers loaded with goods when they are stored at the CFS.

c.2) Responsibilities of customs authority in charge of CFS: Receive information about bulk goods eligible for release from the CCA that are consolidated into containers and information about containers containing export consignments from the e-customs system of CFS operator.

d) When exports leaving the CFS:

d.1) Responsibilities of a CFS operator:

Comply with customs procedures applied to goods transported as prescribed in Clause 3 Article 51b of this Circular if the CFS is located outside the port.

d.2) Responsibilities of CFS operator:

d.2.1) If the goods are consolidated at a CFS inside the port: Give a list of containers for which the consolidation is completed (specifying: number of customs declaration, containers' numbers, seals' numbers of carrier, exporter's name, description of goods, number of packages) to the Sub-department of Customs in charge of CFS via the e-customs system;

d.2.2) Update information about containers left the CFS using form No. 21 Appendix X issued herewith and send them to the e-customs system.

d.3) Responsibilities of customs authority:

d.3.1) If the goods are consolidated at a CFS inside the port: Give information of goods eligible for release from the CCA using form No. 4 (container goods) in Appendix X issued herewith to the e-customs system of CFS operator;

d.3.2) If the goods are consolidated at a CFS outside the port: comply with procedures applied to consignments transported as prescribed in Clause 3 Article 51b of this Circular;

d.3.3) Receive information about containers left CFS from the e-customs system of CFS operator.

2. Monitor the process that goods enter CFS from free trade zone or inland, being stored and then left CFS for being exported abroad or imported to inland.

a) Before bringing exports to the CFS:

a.1) Responsibilities of customs declarant: Register customs declaration and follow customs procedures applied to exports as prescribed;

a.2) Responsibilities of customs authority: With regard to exports that are granted customs clearance or conditional customs clearance, the e-customs system will transmit information about the list of exports about to enter a bonded warehouse according to the items in the Form No. 08 Appendix X issued herewith to the e-customs system of bonded warehouse service provider.

b) Before bringing exports to the bonded warehouse:

b.1) Responsibilities of customs declarant: Provide unique consignee reference number and customs declaration number of the consignment entering the bonded warehouse;

b.2) Responsibilities of bonded warehouse service provider:

b.2.1) Receive information about customs declaration number and unique consignee reference number of the consignment entering the bonded warehouse from the declarant;

b.2.2) Check packages of goods; check if the goods expected to enter bonded house and those actually entering bonded warehouse are matched in terms of containers' numbers, seal number of carrier or quantity, weight, volume of bulk goods (subject to delivery terms and conditions) and take the following actions:

b.2.2.1) If the packaging is not in the original condition and the comparison result shows that discrepancies exist or the goods show signs of violations against the law, the Sub-department of Customs where the goods are stored must be notified of the goods showing signs of violations against the law and then store them in a separate area;

b.2.2.2) Have related parties sign a report certifying the goods showing signs of violation or discrepancies (if any);

b.2.2.3) If the information is matched, update information about entry of goods into the bonded warehouse, information about modification and cancellation (if any) according to the items prescribed in Form No. 14 (container goods) or Form No. 15 (bulk goods) and Form No. 16 or 17 (if any) and update information about goods released from the CCA in the e-customs system according to items prescribed in Form No. 21 (container goods) or Form No. 22 (bulk goods) in Appendix X issued herewith and send them to the e-customs system.

b.3) Responsibilities of customs authority:

b.3.1) Receive information about goods entering bonded warehouse and modification or cancellation (if any) from the e-customs system of the bonded warehouse service provider and approve information about the cancellation of goods entering bonded warehouse (if any);

b.3.2) After inspection and verification, if the goods show signs of violations or discrepancies exist between the quantity of goods actually off-loaded and quantity of those stated in the bill of lading or delivery document, or the packages of goods has been not in the original condition (due to torn or broken container(s)), the supervising customs official shall make a report and have related parties sign in the report; and then give each party 1 copy or make a report on administrative violations (if any) and take further actions as prescribed;

c) While the goods are stored at bonded warehouse: The customs declarant, bonded warehouse service provider and customs authority shall comply with Point b.1 Clause 5 hereof;

d) When the goods leave the bonded warehouse for being exported abroad:

d.1) If the goods are discharged from a bonded warehouse for being exported abroad: The customs declarant, the bonded warehouse service provider and the customs authority shall comply with Point c Clause 5 Article 52a hereof;

d.2) If the goods are discharged from a bonded warehouse for being imported to inland or imported to free trade zone: The customs declarant, bonded warehouse service provider and customs authority shall comply with Point d Clause 1 Article 52 hereof.

3. Monitor the process that the exports enter, are stored and leave a centralized place for inspection (hereinafter referred to as site)

a) When bringing the goods to the site: The declarant, the site service provider and customs authority shall comply with Point b Clause 5 of this Article;

b) While the goods are stored at the site: The customs declarant, the site service provider and the customs authority shall comply with Point d Clause 5 hereof;

c) When discharging the goods from the site to a checkpoint of export:

c.1) Responsibilities of carrier: With regard to a consignment under independent transport, comply with customs procedure applied to the goods prescribed in Clause 3 Article 51b and comply with Point c.1 Clause 5 Article 52a of this Circular;

c.2) Responsibilities of customs authority:

c.2.1) Comply with customs procedures applied to goods transported as prescribed in Article 51b of this Circular;

c.2.2) Comply with Point c.2 Clause 5 Article 52a of this Circular.

c.3) Responsibilities of a site service provider:

c.3.1) Comply with Point c.3 Clause 5 Article 52a of this Circular;

c.3.2) Comply with customs procedures applied to goods transported as prescribed in Article 51b of this Circular.

4. Monitor the process that goods enter, are stored and leave a customs procedure area at an inland container depot (hereinafter referred to as ICD).

a) When bringing the goods into the ICD: The declarant, the ICD service provider and customs authority shall comply with Point a Clause 5 of this Article;

b) While the goods are stored at the ICD: The customs declarant, the ICD service provider and the customs authority shall comply with Point b Clause 5 hereof;

c) When discharging the goods from the ICD to a checkpoint of export:

c.1) Responsibilities of customs declarant: With regard to a consignment under combined transport, comply with customs procedure applied to the goods prescribed in Clause 3 Article 51b and comply with Point c.1 Clause 5 Article 52a of this Circular;

c.2) Responsibilities of customs authority:

c.2.1) Comply with customs procedures applied to goods transported as prescribed in Article 51b of this Circular;

c.2.2) Comply with Point c.2 Clause 5 Article 52a of this Circular.

c.3) Responsibilities of ICD service provider:

c.3.1) With regard to a consignment under independent transport, comply with customs procedures applied to goods transported as prescribed in Article 51b of this Circular;

c.3.2) Comply with Point c.3 Clause 5 Article 52a of this Circular.

5. Monitor the process that exported container goods or bulk goods that enter or leave a seaport checkpoint

a) When bringing the goods into the seaport:

a.1) Responsibilities of customs declarant: Provide information about the customs declaration number and unique consignee reference number of the exported consignment for the warehousing service provider:

a.2) Responsibilities of a warehousing service provider:

a.2.1) Receive information about customs declaration number or unique consignee reference number of a consignment to be exported or entered the port by the declarant; receive information about a list of containers that are screened (if any) from the e-customs system;

a.2.2) Update information about goods entering the port or information about modifications or cancellation (if any) using the Forms No. 14 (container goods) or form No. 15 (bulk goods), and form No. 16 or No. 17 (if any) in Appendix X issued herewith, and then send them to the e-customs system.

a.3) Responsibilities of customs authority:

a.3.1) Receive information about goods entering the port and modification or cancellation (if any) from the e-customs system of the warehousing service provider and approve information about the cancellation of goods entering the port (if any).

a.3.2) Update information about a list of containers that are screened (if any) using Form No. 03 of Appendix X issued herewith to the e-customs system of the warehousing service provider.

b) While the goods are stored at the seaport:

b.1.) If the goods are not in their original condition (for sampling purpose or changes in packages): The customs declarant, the warehousing service provider and the customs authority shall comply with Point c Clause 1 Article 52 hereof;

b.2) If the containers are screened inside the port:

b.2.1) Responsibilities of customs declarant: Carry containers to the screening area and to the post-screening storage area if the declaration is classified under the red channel and the goods are subject to screening as prescribed;

b.2.2) Responsibilities of a warehousing service provider: Cooperate with the customs authority in carrying containers to the screening area and to the storage area of goods pending export after completion of screening in a case where the declarant is absent.

b.3) If the containers are screened outside the port:

b.3.1) Responsibilities of customs declarant: Present documentation and containers for the customs official to seal and sign the transfer note, and then carry the containers to the screening area as prescribed; and then sign the transfer note upon completion of screening and carry the containers to the storage area at the port as prescribed;

b.3.2) Responsibilities of a warehousing service provider:

Receive information about the goods eligible for release from the CCA for screening purpose; update information about containers leaving and returning the port (when carrying the containers to screening area and returning) using the Form No. 22, Form No. 14 of Appendix X issued herewith, and then send them to the e-customs system.

Cooperate with the customs authority in carrying the containers to the screening area, in a case where the declarant is absent; and then carrying them to storage area as prescribed upon completion of screening;

b.3.3) Responsibilities of the customs authority: Seal the containers; make and sign transfer note; give information about containers eligible for release from the CCA (for being carried to the screening area) to the e-customs system of the warehousing service provider; give the carrier 1 transfer note for being presented to the receiving customs authority thereafter, have the customs official bear his/her signature and seal, and then monitor and take actions against violations (if any).

c) When the goods leave the port for being loaded on a mean of transport:

c.1) Responsibilities of the customs declarant:

Give information about the consignment eligible for release from the CCA (customs declaration number or unique consignee reference number or a document using Form No. 29/DSCT/GSQL applied to container goods or Form No. 30/DSHH/GSQL applied to other goods in Appendix V issued herewith) to the warehousing service provider;

c.2) Responsibilities of customs authority:

c.2.1) Give information of goods eligible for release from the CCA using form No. 04 (container goods) or form No. 05 (bulk goods) in Appendix X issued herewith to the e-customs system of warehousing service provider.

If the operation of screening of goods is suspended, the customs authority which issues such a suspension shall update the suspension information on the e-customs system and send it warehousing service providers.

If a warehousing service provider requests cancellation of a document certifying that their goods passed through CCA (with obvious explanation), the customs official in charge of inspection shall consider approving such a cancellation on the e-customs system and give that information to the e-customs system of the warehousing service provider;

c.2.2) Receive information about goods leaving CCA from the e-customs system of warehousing service providers;

c.2.3) If there is a discrepancy between information received from the customs declarant and information received from the e-customs system notified by a warehousing service provider (including a case where the declaration contains a duplicate container number), the customs authority shall verify the information and cooperate with the Sub-department of Customs where the declaration is registered (if any) in taking further actions as prescribed;

c.2.4) If bulk goods released from the CCA show a discrepancy in quantity or weight compared to information stated in the customs declaration, the customs official in charge shall guide the declarant to make an additional declaration as prescribed in Article 20 of this Circular.

c.3) Responsibilities of a warehousing service provider:

c.3.1) Receive information about customs declaration number and unique consignee reference number from the declarant and then take the following actions:

c.3.1.1) Allow the goods to leave the CCA if information is considered matched after comparison (including a case where the weight of bulk goods is actually less than that stated in the e-customs system);

c.3.1.2) Not allow the goods to leave the port if information of goods shown on the e-customs system and at the CCA is considered unmatched, or no information about consignment eligible for release from the CCA is received, or information about suspension at the CCA is received, or multiple declarations for a same container eligible for release from the CCA are received but the number of declarations submitted is sufficient; and then notify the declaration to contact with Sub-department of Customs where the goods are stored to take further actions as prescribed.

c.3.2) Within 30 minutes after the mean of transport leaves or departs (in case of a seagoing ship or barge) or passes through a CCA (in case of a motor car), update information about the goods leaving the CCA using the Form No. 21 (container goods) or Form No. 22 (bulk goods) in Appendix X issued herewith, and then send them to the e-customs system.

6. Monitor exported good in form of gas or liquid pumped from warehouses to means of transport:

a) Before the exported good is pumped from a warehouse to a mean of transport:

a.1) Responsibilities of customs declarant:

a.1.1) Register a customs declaration as prescribed;

a.1.2) Provide information about the exported consignment to a warehousing service provider (customs declaration number, volume of exported good, location of tank(s) out of which the gas/liquid is pumped.

a.2) Responsibilities of Sub-department of Customs where the goods are stored:

The customs official in charge shall inspect the if the liquid/gas is pumped meeting required conditions and guide the declarant to take appropriate actions to meet the conditions.

b) Monitor process of pumping liquid/gas from a warehouse to a mean of transport:

b.1) Responsibilities of the warehousing service provider:

b.1.1) Receive information about good eligible for release from the CCA and permit the declarant to pump certain volume of liquid/gas as stated in the customs declaration eligible for release from the CCA (including deficit in terms of weight or volume as compared to the customs declaration);

b.1.2) If the warehousing service provider has not received information about the consignment eligible for release from the CCA or receives information about suspension at customs controlled area, the liquid/gas is not permitted to be pumped out of the warehouse; and then the warehousing service provider shall notify the declarant to contact the customs authority for completing procedures for the consignment as prescribed;

b.1.3) Have related parties sign a report certifying the goods showing signs of violation or discrepancies (if any);

b.1.4) Update the information about the amount of liquid/gas pumped into the mean of transport prescribed in Form No. 22 Appendix X issued herewith and send them to the e-customs system.

b.2) Responsibilities of Sub-department of Customs where the goods are stored:

b.2.1) Manager of Sub-department of Customs where the goods are stored shall decide a suitable supervision method as prescribed;

b.2.2) Seal the mean of transport containing the gas/liquid (if any), make a report on completion (if any);

b.2.3) Receive information about goods leaving CCA from the e-customs system of warehousing service providers;

b.2.4) If the amount of liquid/gas pumped into the mean of transport is less than that stated in the declaration, the Sub-department of Customs shall require the declarant to make amendments as prescribed in Article 20 of this Circular.

7. Supervision of exports entering, being stored, leaving cargo airport terminals

a) Exports entering an airport terminal

a.1) Responsibilities of customs declarant:

a.1.1) With regard to exports which are granted customs clearance or conditional customs clearance:

a.1.1.1) Provide information about the customs declaration number and unique consignee reference number of the consignment for an airport terminal service provider;

a.1.1.2) If a customs authority discovers a violation, the declarant must present relevant documentary evidence and provide explanation for the customs authority; or present goods for inspection upon request of the customs authority.

a.1.2) With regard to goods prescribed in Point c Clause 1 and Point a Clause 2 Article 50 of this Circular: Provide information (number of declaration of transportation (OLA) or transfer note and unique consignee reference number) of the consignment for the airport terminal service provider and comply with provisions under Clause 2 Article 51b and Clause 3 Article 51c of this Circular;

a.1.3) With regard to goods entering an cargo airport terminal according to a document of regulatory body (goods not subject to customs declaration as prescribed or under a seizure decision of a police authority or a court, etc.): provide information about the number of documentary evidence held by the airport terminal service provider certified by the customs authority.

a.2) Responsibilities of an air terminal service provider:

a.2.1) Receive information about goods eligible for release from the CCA; a list of goods to be screened (if any) from the e-customs system;

a.2.2) Allow the declarant to bring goods into an airport terminal on receiving such notification that the goods are eligible for release from the CCA;

a.2.3) Update the information about the goods and actual weight of the goods entering the terminal as prescribed in Form No. 28 Appendix X issued herewith and send them to the e-customs system.

a.3) Responsibilities of the customs authority:

a.3.1) Give information about goods eligible for release from the CCA using the Form No. 10; and lists of goods to be screened (if any) using Form No. 09 in Appendix X issued herewith to airport terminal service providers; receive information about goods entering airport terminals from the e-customs system of airport terminal service providers on the e-customs system;

a.3.2) Check whether the seals and goods are in their original condition if they are subject to customs sealing;

a.3.3) Screen goods under the list of goods to be screened, update information about screening result on the e-customs system.

b) With regard to exports stored at an airport terminal:

b.1) Responsibilities of the customs authority:

b.1.1) Monitor goods stored at the airport terminal;

b.1.2) Cooperate in examining the goods upon a decision issued by the competent authority as per the law;

b.1.3) Collect, analyze and assess goods entering a CCA showing signs of violations against law. Entry of the aforesaid goods into the CCA shall be suspended as prescribed in Article 52d hereof for physical verification and further actions shall be taken (if any).

b.2) Responsibilities of an air terminal service provider:

b.2.1) Cooperate with customs authorities in abiding by a decision on examination of goods;

b.2.2) Update the discrepancies (if any) in its information system on the equivalent item prescribed in Form No. 31 of Appendix X issued herewith and send them to the e-customs system.

c) When loading exports on a mean of transport used for exit of goods:

c.1) Responsibilities of an air terminal service provider:

c.1.1) Send information about a list of goods leaving the airport terminal and expected to be loaded on the mean of transport according to the items prescribed in Form No. 33 Appendix X issued herewith and send them to the e-customs system;

c.1.2) Refrain from loading the goods under suspension of entry into the CCA by the customs authority on a mean of transport used for exit of goods until further notice of the customs authority;

c.1.3) As soon as practicable after the aircraft takes off, update the list of goods actually loaded on the mean of transport used for exit of goods on the e-customs system prescribed in Form No. 32 Appendix X issued herewith and send them to the e-customs system.

c.2) Responsibilities of the customs authority:

c.2.1) Monitor the loading of goods on means of transport using surveillance cameras. In necessary cases, the Manager of Sub-department of Customs shall assign customs officials to conduct in-person supervision;

c.2.2) Receive information about goods leaving airport terminal and then loaded on means of transport from system of airport terminal service providers.

8. Supervision of exports entering, being stored, leaving off-airport terminals

a) When bringing goods into an off-airport terminal: comply with Point a Clause 7 Article 52a of this Circular;

b) While goods are stored at an off-airport terminal: comply with Point b Clause 7 Article 52a of this Circular;



c) When the exports leave an off-airport terminal to a checkpoint of export: comply with Clause 2 Article 51b of this Circular.

**Article 52b. Customs supervision in other cases**

1. Supervise transshipped goods entering or leaving seaports that are connected to the e-customs system

a) With regard to goods transshipped between seaports, goods transshipped between wharfs in a same seaport:

a.1) Responsibilities of customs declarant:

a.1.1) Comply with customs procedures as prescribed in Clause 1 Article 51a of this Circular;

a.1.2) When the goods leave transshipment area, provide information about number of declaration of transportation (OLA) of the consignment eligible for release from the CCA for the warehousing service provider.

a.2) Responsibilities of a warehousing service provider: Comply with Point a.2, Point c.3 Clause 5 Article 52a of this Circular;

a.3) Responsibilities of the customs authority: Comply with Point a.3, Point c.2 Clause 5 Article 52a of this Circular.

b) With regard to goods transshipped from a foreign country to the transshipment area and then transshipped abroad from this area:

b.1) Responsibilities of a customs declarant:

b.1.1) Comply with customs procedures as prescribed in Clause 2 Article 51a of this Circular;

b.1.2) When the goods leave transshipment area, provide information about number of transshipped cargo manifest eligible for release from the CCA for the warehousing service provider.

b.2) Responsibilities of a warehousing service provider: Comply with Point a.2, Point c.3 Clause 5 Article 52a of this Circular;

b.3) Responsibilities of the customs authority: Comply with Point a.3, Point c.2 Clause 5 Article 52a of this Circular.

2. Supervise transshipped goods entering or leaving seaports that are not connected to the e-customs system

a) With regard to goods transshipped between seaports, goods transshipped between wharfs in a same seaport:

a.1) Responsibilities of a customs declarant:

a.1.1) Comply with customs procedures as prescribed in Clause 1 Article 51a of this Circular;

a.1.2) When the goods leave the transshipment area, comply with Point c Clause 2 Article 52c of this Circular.

a.2) Responsibilities of a warehousing service provider: comply with Point b Clause 2 Article 52c of this Circular;

a.3) Responsibilities of the customs authority: comply with Point c Clause 2 Article 52c of this Circular.

b) With regard to goods transshipped from a foreign country to the transshipment area and then transshipped abroad from this area:

b.1) Responsibilities of a customs declarant:

a.1.1) Comply with customs procedures as prescribed in Clause 2 Article 51a of this Circular;

b.1.2) When the goods leave the transshipment area, comply with Point c Clause 2 Article 52c of this Circular.

b.2) Responsibilities of a warehousing service provider: comply with Point b Clause 2 Article 52c of this Circular;

b.3) Responsibilities of the customs authority: comply with Point c Clause 2 Article 52c of this Circular.

3. Monitor goods in transit entering, being stored, and leaving seaports

Declarants, warehousing service providers and customs authorities shall follow customs procedure as prescribed in Article 51 of this Circular and monitor the goods under customs supervision as prescribed in Clause 5 Article 52a or Clause 2 Article 52c of this Circular.

4. Monitor exports which are granted customs clearance or conditional customs clearance and goods which entered into the CCA at the checkpoint (full or partial consignment) but the checkpoint of export or loading port for the full consignment changes

a) Responsibilities of the declarant or carrier:

a.1) Submit a document as prescribed in Point a.3 Clause 2 Article 20 of this Circular;

a.2) Provide information about the customs declaration number or unique consignee reference number of the consignment eligible for release from the CCA to the warehousing service provider which connected to the e-customs system or comply with Point a Clause 2 Article 52c of this Circular in a case where the warehousing service provider has not connected to the e-customs system;

a.3) Present goods for customs officials to check if they are still in their original condition, sign a transfer note; preserve the status quo of goods when they are transported to the new checkpoint of export or loading port;

a.4) Make additional declaration as prescribed in Point a.3, Clause 2 Article 20 of this Circular (in case of declaration of combined transport) or prescribed in Clause 7 Article 50 of this Circular (in case of declaration of transportation (OLA)). If the carrier wishes to change the checkpoint of export or loading port, it shall notify the declarant to make additional declaration as prescribed.

If the arrival of goods transported under a declaration of transportation (OLA) has been updated by the customs authority on the e-customs system, the declarant or carrier shall make a new declaration of transportation (OLA) as prescribed in Point c Clause 1 Article 51 of this Circular at the Sub-department of Customs where the goods are stored to transport the goods to the new checkpoint of export or loading port.

b) Responsibilities of Sub-department of Customs where the goods are stored:

b.1) Check if the goods are still in their original condition, certify the notification of change in loading port, checkpoint of export and change the information about customs supervisor stated in the export declaration to the new checkpoint of export or loading port on the e-customs system according to a written request of the declarant;

b.2) Give information about goods eligible for release from the CCA according to the items prescribed in Form No. 04 (container goods) or Form No. 05 (bulk goods) in Appendix X issued herewith to the e-customs system of the warehousing service provider which connected to the e-customs system or comply with Point c Clause 2 Article 52c of this Circular in a case where the warehousing service provider has not connected to the e-customs system;

b.3) Transfer goods to the customs authority in the new checkpoint of export or loading port as follows: Make and certify (bearing customs official's signature and seal) a transfer note according to original condition of the goods and seals, then give the declarant 1 transfer note, monitor for further report and actions against violations (if any) as prescribed or as prescribed in Clause 3 Article 51b of this Circular in a case where the declarant or carrier made a declaration of transportation (OLA).

c) Responsibilities of a warehousing service provider where the goods are stored:

Check packages of the goods; check if the information of goods eligible for release from the CCA received from the e-customs system or the declarant and those actually passed through in terms of containers' numbers, seal number of carrier or quantity, weight, volume of bulk goods (subject to delivery terms and conditions) and take the following actions:

c.1) If the information is matched, allow goods to be released from the CCA. If the information is not matched, require the declarant to contact with the customs authority to complete the customs procedure as prescribed;

c.2) Update information about goods released from the CCA according to the items prescribed in Form No. 21 (container goods) or Form No. 22 (bulk goods) in Appendix X issued herewith to this Circular and send it to e-customs system in a case where the warehousing service provider has not connected to the e-customs system.

5. Monitor exports that are granted customs clearance or conditional customs clearance but the carrier only loads a part of the consignment on the mean of transport used for exit of goods according to the customs declarant, the remaining part of consignment shall be loaded on another mean of transport in the same checkpoint of export or loading port.

a) Responsibilities of a warehousing service provider:

a.1) Notify the declarant of any of the following changes: Quantity of goods actually loaded on a mean of transport; names, number of routes, new date of exit of other means of transport to be loaded with the remaining goods as the basis for the declarant to make additional declaration as prescribed;

a.2) Update information about containers entering the port if they are still stored at the port, including: names of mean of transport, number of routes, new date of exit;

a.3) Within 30 minutes after the mean of transport leaves or departs (in case of a seagoing ship or barge) or passes through a CCA (in case of a motor car), update information about the goods leaving the CCA using the Form No. 21 (container goods) or Form No. 22 (bulk goods) in Appendix X issued herewith, and the send them to the e-customs system.

b) Responsibilities of the customs authority: Give information of goods eligible for release from the CCA using form No. 04 (container goods) or form No. 05 (bulk goods) in Appendix X issued herewith to the e-customs system of warehousing service provider;

c) Responsibilities of the customs declarant: Make amendments to declaration as prescribed in Article 20 of this Circular.

6. Monitor exports that are granted customs clearance or conditional customs clearance but the carrier only loads a part of the consignment on the mean of transport used for exit of goods according to the customs declarant, the remaining part of consignment shall be transported to another checkpoint of export or loading port.

a) Responsibilities of the customs declarant:

a.1) Make amendments to the customs declaration which is granted customs clearance or conditional customs clearance as prescribed in Article 20 of this Circular and make a new customs declaration for the remaining goods;

a.2) Transport the rest of goods to another checkpoint of export or loading port for export.

b) Responsibilities of a warehousing service provider:

b.1) Notify the declarant of making amendments to the declaration according to the quantity of goods actually exported and make a new declaration for the rest of goods to transport them to another checkpoint of export or loading port for export;

b.2) Within 30 minutes after the mean of transport leaves or departs (in case of a seagoing ship or barge) or passes through a CCA (in case of a motor car), update information about the goods

leaving the CCA using the Form No. 21 (container goods) or Form No. 22 (bulk goods) in Appendix X issued herewith, and send them to the e-customs system;

b.3) Check information about the goods eligible for release from the CCA and update information about the rest of goods which passed through the CCA on the e-customs area.

c) Responsibilities of Sub-department of Customs where the goods are stored:

c.1) Cancel the information about certifying the declaration of exports released from the CCA on the e-customs system and update information that the goods loaded on the means of transport and the rest of goods are eligible for release from the CCA in order for the warehousing service provider to allow the goods to leave the port;

c.2) If the goods are subject to customs supervision, provision of Clause 4 of this Article shall apply according to the new export declaration which completed the customs procedure (customs clearance or conditional customs clearance).

d) Responsibilities of the customs authority where the customs declaration is registered:

According to a request for amendments made by a declarant, the customs authority shall make amendments as prescribed in Article 20 of this Circular (amend or reduce the quantity of goods actually exported and delete the list of containers not actually exported, and then receive a new export declaration).

7. Monitor exports which are granted customs clearance or conditional customs clearance, entered the CCA at the checkpoint but the declarant requests to bring the goods back to the inland.

a) If a declarant requests the cancellation of customs declaration:

b.1) Responsibilities of the customs declarant: Send a document to the Sub-department of Customs where the goods are stored, specifying the information of declaration (name, TIN, number of declaration, date of declaration registration, Sub-department of Customs where the declaration is registered), to notify that the procedure for cancellation of the declaration is completed as prescribed in Article 22 of this Circular and make a request to allow the goods to leave the customs controlled area;

a.2) Responsibilities of the customs authority:

According to the request to allow the goods to leave the CCA and information about cancellation of the export declaration on the e-customs system or certification of cancellation of customs declaration to bring the goods back to inland issued by the Sub-department of Customs where the declaration is registered (in case of physical customs declaration), the Sub-department of Customs where the goods pending export are stored shall take the following actions:

a.2.1) At the port/warehouse/storage yard which connected to the e-customs system: Update information of goods eligible for release from the CCA using form No. 21 (container goods) or form No. 22 (bulk goods) in Appendix X issued herewith and send it to the e-customs system of warehousing service provider;

a.2.2) At the port/warehouse/storage yard which did not connect to the e-customs system: Certify (bear signature and seal of the customs official) the list of containers or list of goods, and then give the declarant 1 copy for further presentation to the warehousing service provider when the goods leave the CCA as prescribed.

a.3) Responsibilities of a warehousing service provider:

a.3.1) At the port/warehouse/storage yard which connected to the e-customs system:

Check packages of the goods; check if the information of goods eligible for release from the CCA received from the e-customs system or the declarant and those actually passed through in terms of containers' numbers, seal number of carrier or quantity, weight, volume of bulk goods (subject to delivery terms and conditions) and take the following actions:

a.3.1.1) If the information is matched, allow goods to be released from the CCA. If the information is not matched, require the declarant to contact with the customs authority to complete the customs procedure as prescribed;

a.3.1.2) Update information of goods eligible for release from the CCA using form No. 21 (container goods) or form No. 22 (bulk goods) in Appendix X issued herewith and send it to the e-customs system.

a.3.2) At the port/warehouse/storage yard which did not connect to the e-customs system: According to the list of containers or the list of goods bearing certification of the customs official (signature and seal) provided by the declarant, the warehousing service provider shall check if the received information and actual goods are matched in order to allow the discharge of goods from the customs controlled area.

b) If the declarant makes a request to export partial consignment under the customs declaration and bring the rest of consignment back to inland:

b.1) Responsibilities of the customs declarant:

b.1.1) Submit a request for amendment to the Sub-department of Customs where the declaration is registered (specifying declaration number; number of containers if the goods are loaded on containers; unique consignee reference number) as prescribed in Article 20 of this Circular;

b.1.2) Send a document to the Sub-department of Customs where the goods are stored, specifying the information of declaration (name, TIN, number of declaration, date of declaration registration, Sub-department of Customs where the declaration is registered), to notify that the procedure for additional declaration is completed and request to bring goods not to be exported out of the customs controlled area.

b.2) Responsibilities of the customs authority:

b.2.1) Responsibilities of the Sub-department of Customs where the customs declaration is registered:

Receive additional declarations and update them on the e-customs system;

b.2.2) Responsibilities of Sub-department of Customs where the goods are stored:

According to a request made by the declarant to allow the goods to leave the CCA and additional export declarant made on the e-customs system or physical declaration amendment (if any) of the where the declaration is registered, the Sub-department of Customs where the goods are stored shall:

b.2.2.1) At the port/warehouse/storage yard which connected to the e-customs system:

Give information of goods eligible for release from the CCA using form No. 21 (container goods) or form No. 22 (bulk goods) in Appendix X issued herewith to the e-customs system of warehousing service provider;

b.2.2.2) At the port/warehouse/storage yard which did not connect to the e-customs system:

Certify (bear signature and seal of the customs official) the list of containers or list of goods, and then give the declarant 1 copy for further presentation to the warehousing service provider when the goods leave the CCA as prescribed.

b.3) Responsibilities of a warehousing service provider:

b.3.1) At the port/warehouse/storage yard which connected to the e-customs system:

Check packages of the goods; check if the information of goods eligible for release from the CCA received from the e-customs system or the declarant and those actually passed through in terms of containers' numbers, seal number of carrier or quantity, weight, volume of bulk goods (subject to delivery terms and conditions) and take the following actions:

b.3.1.1) If the information is matched, allow goods to be released from the CCA. If the information is not matched, require the declarant to contact with the customs authority to complete the customs procedure as prescribed;

b.3.1.2) Update information about goods released from the CCA according to the items prescribed in Form No. 21 (container goods) or Form No. 22 (bulk goods) in Appendix X issued herewith to this Circular and send it to e-customs system in a case where the warehousing service provider has not connected to the e-customs system.

b.3.2) At the port/warehouse/storage yard which did not connect to the e-customs system: According to the list of containers or the list of goods bearing certification of the customs official (signature and seal) provided by the declarant, the warehousing service provider shall check if the received information and actual goods are matched in order to allow the discharge of goods from the customs controlled area.

8. Monitor goods leaving CCA without customs declaration registration or imports to be re-exported

a) With regard to goods which are under seizure decisions of a customs authority (police authority, court, etc.), goods serving urgent cases or national defense and security purposes which are exempt from customs procedure;

b.1) Responsibilities of the customs declarant: Present the document issued by the competent authority in order for the Sub-department of Customs to inspect as prescribed;

a.2) Responsibilities of Sub-department of Customs where the goods are stored:

a.2.1) At the port/warehouse/storage yard which connected to the e-customs system:

Give information about goods eligible for release from the CCA to the e-customs system of the warehousing service provider according to relevant documents issued by the competent authority;

a.2.2) At the port/warehouse/storage yard which did not connect to the e-customs system:

Print and certify (bear signature and seal of the customs official) a list of goods CCA and give it to the declarant for further presentation to the warehousing service provider according to relevant documents issued by the competent authority.

a.3) Responsibilities of a warehousing service provider:

a.3.1) At the port/warehouse/storage yard which connected to the e-customs system:

Check packages of the goods; check if the information of goods eligible for release from the CCA received from the e-customs system or the declarant and those actually passed through in terms of containers' numbers, seal number of carrier or quantity, weight, volume of bulk goods (subject to delivery terms and conditions) and take the following actions:

a.3.1.1) If the information is matched, allow goods to be released from the CCA. If the information is not matched, require the declarant to contact with the customs authority to complete the customs procedure as prescribed;

a.3.1.2) Update information of goods eligible for release from the CCA using form No. 21 (container goods) or form No. 22 (bulk goods) in Appendix X issued herewith and send it to the e-customs system.

a.3.2) At the port/warehouse/storage yard which did not connect to the e-customs system:

According to the list of containers or the list of goods bearing certification of the customs official (signature and seal) provided by the declarant, the warehousing service provider shall check if the received information and actual goods are matched in order to allow the discharge of goods from the customs controlled area.

b) With regard to imports which entered into CCA without a registered customs declaration or with a registered customs declaration but the customs procedure has not been completed, or they must be re-exported or returned to the consignor (in case of incorrect consignment, lost consignment, wrong destination as compared with bill of lading, goods owner's denial of imports, etc.):

b.1) Responsibilities of the good owner or carrier: Make a request for re-export or return of goods to the consignor to the Sub-department of Customs where the goods are stored, specifying reasons for incorrect or lost consignment, or denial of goods (the request must state bill of lading number, declaration number (if any), expected export time, checkpoint of export, etc.);

b.2) Responsibilities of Sub-department of Customs where the goods are stored:

b.2.1) According to the request of declarant, the Sub-department of Customs where the goods are stored shall check the documents of consignment. If no sign of violations against the law is found, the following actions shall be taken:

b.2.1.1) At the port/warehouse/storage yard which connected to the e-customs system: Give information about goods eligible for release from the CCA to the e-customs system of the warehousing service provider:

b.2.1.2) At the port/warehouse/storage yard which did not connect to the e-customs system: Certify (bear signature and seal of the customs official) the list of containers or list of goods, and then give the declarant 1 copy for further presentation to the warehousing service provider when the goods leave the CCA as prescribed.

b.2.2) If any sign of violation against the law is found, the full consignment shall be inspected physically, if the physical inspection and the bill of lading are matched and no violation against the law is found, the Sub-department of Customs shall consider re-exporting the consignment. If the physical inspection and bill of lading are not matched or any violation against the law is found, further actions shall be taken as prescribed.

b.3) Responsibilities of a warehousing service provider:

b.3.1) At the port/warehouse/storage yard which connected to the e-customs system:

Check packages of the goods; check if the information of goods eligible for release from the CCA received from the e-customs system or the declarant and those actually passed through in terms of containers' numbers, seal number of carrier or quantity, weight, volume of bulk goods (subject to delivery terms and conditions) and take the following actions:

b.3.1.1) If the information is matched, allow goods to be released from the CCA. If the information is not matched, require the declarant to contact with the customs authority to complete the customs procedure as prescribed;

b.3.1.2) Update information of goods eligible for release from the CCA using form No. 21 (container goods) or form No. 22 (bulk goods) in Appendix X issued herewith and send it to the e-customs system.

b.3.2) At the port/warehouse/storage yard which did not connect to the e-customs system:

According to the list of containers or the list of goods bearing certification of the customs official (signature and seal) provided by the declarant, the warehousing service provider shall check if the received information and actual goods are matched in order to allow the discharge of goods from the customs controlled area.

9. With regard to goods to be transshipped to an anchorage of ships/boats

a) Before transshipment:

a.1) Responsibilities of a receiving warehousing service provider:

a.1.1) Make a request for transshipment (specifying: name of ship, route number, bill of lading number, quantity, weight, expected date and time) and send it to the Sub-department of Customs in charge of the transshipment area;

a.1.2) Receive lists of goods to be unloaded at the port from the e-customs system.

a.2) Responsibilities of the customs authority:

a.2.1) According to the information provided by the warehousing service provider and other information (if any), the Manager of Sub-department of Customs where the goods are transshipped shall decide the supervision method and assign customs officials to carry out supervision as prescribed;

a.2.2) Give information about goods to be unloaded at the port to the e-customs system of warehousing service provider.

b) During transshipment:

b.1) Responsibilities of the warehousing service provider:

b.1.1) If an discrepancy in goods exists, the goods are not in original condition or any sign of violations against the law is found, it shall give a notice to the Sub-department of Customs in charge of the transshipment area for further actions;

b.1.2) Sign a certification after completion of transshipment (if any).

b.2) Responsibilities of customs authority in charge of transshipment area:

Receive information about discrepancies, changes to original condition or signs of violations (if any) for further actions:

b.2.1) Check if the goods are in original condition; make and sign a certification and give it to the warehousing service provider to keep the good in original condition;

b.2.2) Verify the reasons and take actions against violations (if any) and transmit information to the receiving Sub-department of Customs for further procedures as prescribed.

c) After transshipment:

c.1) Responsibilities of the warehousing service provider: Update information of goods unloaded using form No. 14 (container goods) or form No. 15 (bulk goods) in Appendix X issued herewith and send it to the e-customs system;

c.2) Responsibilities of the customs authority: Receive information about unloaded goods sent by the warehousing service provider.

10. Customs supervision applied to exports which are granted customs clearance or entered an airport terminal (full or partial consignment) but then entered to another airport terminal

a) A declarant, if wishes, may request a change of airport terminal (under management of the same Sub-department of Customs):

a.1) Responsibilities of the customs declarant:

a.1.1) Send the request to the customs authorities and airport terminal service providers of departure and destination, and provide information about the goods (unique consignee reference number and customs declaration number);

a.1.2) Receive goods at the airport terminal of departure after receiving the approval of the customs officials and airport terminal service providers of departure and destination;

a.1.3) Present goods to customs officials in charge of airport terminal of departure for sealing and customs officials in charge of airport terminal of destination for checking.

a.1.4) Transport goods from the airport terminal of departure to the airport terminal of destination, and maintain the goods in their original condition during the transport as prescribed.



a.2) Responsibilities of the customs official:

a.2.1) At the airport terminal of departure:

a.2.1.1) Approve the request for change of airport terminal submitted by the declarant; update information about supervision place and goods eligible for release from the CCA on the e-customs system according to items prescribed in Form No. 11 Appendix X issued herewith sent to the e-customs system of the airport terminal service provider of departure;

a.2.1.2) Check if the packages of goods and seals are in their original condition (if any), compare information about the goods in reality and those stated in the e-customs system;

a.2.1.3) Seal the goods if they have not been sealed and notify the customs officials of the terminal of destination by phones or walkie-talkies for further receipt.

a.2.2) At the airport terminal of destination:

a.2.2.1) Check if the packages of goods and seals are in their original condition (if any), compare information about the goods in reality and those stated in the e-customs system;

a.2.2.2) Send information about goods eligible for release from the CCA at the airport terminal of destination on the e-customs system according to items prescribed in Form No. 11 of Appendix X issued herewith to the e-customs system of the airport terminal service provider.

a.3) Responsibilities of air terminal service provider of departure:

a.3.1) Receive the request, information about customs declaration number and unique consignee reference number from the declarant; and then compare them to the list of goods eligible for leaving the CCA received from the e-customs system:

a.3.1.1) Allow the goods to leave the airport terminal when the information is matched;

a.3.1.2) Not allow the goods to leave the airport terminal when the information received on the e-customs system and the goods released from the CCA in reality is not matched or information about suspension at the CCA is received from the e-customs system, and then notify the declarant to contact the customs authority for further procedures.

a.3.2) Send information about goods leaving the airport terminal according to the items prescribed in Form No. 32 Appendix X issued herewith and send them to the e-customs system;

a.3.3) Transfer the goods to the declarant.

a.4) Responsibilities of air terminal service provider of destination:

a.4.1) Receive the request, information about customs declaration number and unique consignee reference number from the declarant; and then compare them to the list of goods eligible for entering the CCA received from the e-customs system:

a.4.1.1) Allow the goods to enter the airport terminal when the information is matched;

a.4.1.2) Not allow the goods to leave the airport terminal when the information is not matched or information about suspension at the CCA is received from the e-customs system, and then notify the declarant to contact the customs authority for further procedures.

a.4.2) Update information about goods eligible for entering the airport terminal according to the items prescribed in Form No. 28 Appendix X issued herewith and send them to the e-customs system.

b) The declarant who makes a request for change of checkpoint of export or loading port under management of 2 Departments of Customs or back to inland shall: comply with Clause 2 Article 22 of this Circular.

b.1) Responsibilities of the customs declarant: comply with Point a Clause 2 Article 22 of this Circular;

b.2) Responsibilities of the customs authority:

b.2.1) comply with Point b Clause 2 Article 22 of this Circular;

b.2.2) Send information about goods eligible for leaving the airport terminal of destination on the e-customs system according to items prescribed in Form No. 11 of Appendix X issued herewith to the e-customs system of the airport terminal service provider.

b.3) Responsibilities of the air terminal service provider:

b.3.1) Check if information about the goods in reality and those eligible for leaving airport terminal are matched; receive information from the e-customs system and take the following actions:

b.3.1.1) Allow the goods to leave the airport terminal when the information is matched;

b.3.1.2) Not allow the goods to leave enter the airport terminal when the information is not matched and then notify the declarant to contact the customs authority for further procedures.

b.3.2) Update information about goods leaving the airport terminal according to the items prescribed in Form No. 32 Appendix X issued herewith and send them to the e-customs system.

**Article 52c. Customs supervision applied to exports and imports passing through checkpoints, ports, warehouses, storage yards not connected to the e-customs system**

1. Customs supervision applied to imports

a) Responsibilities of the customs declarant:

a.1) With regard to imports which are granted customs clearance or conditional customs clearance or entered storage or inspection place or under independent transport:

The declarant shall provide 1 list of containers using Form No. 29/DSCT/GSQL Appendix V applied to container goods (list of containers) or 1 list of goods using Form No. 30/DSHH/GSQL Appendix X applied to other goods (list of goods) or a notification of approval for transport declaration for the customs authority in charge of the port, warehouse or storage yard.

The declarant shall print the list of containers and the list of goods on the customs information portal (<http://www.customs.gov.vn>) or the e-customs system of the declarant. If there is any change to the list of containers or the list of goods compared to the customs declaration when the declarant receives goods at the checkpoint of import, the declarant shall print or request the customs official at the Sub-department of Customs at the checkpoint to print the list of containers or the list of goods from the e-customs system.

In case of physical customs declaration, the declarant shall present it to the Sub-department of Customs where the declaration is registered for certification of customs clearance or conditional customs clearance;

a.2) With regard to imports leaving the port/checkpoint subject to customs sealing prescribed in Clause 3 Article 50 of this Circular: Present the goods to the customs authority for sealing; keep the goods and seals in their original condition; transfer the goods to the Sub-department of Customs of destination for further procedures as prescribed.

b) Responsibilities of the warehousing service provider:

b.1) According to the list of container or the list of goods or notification of approval for transport declaration bearing certification of the customs official (with signature and seal) provided by the declarant, the warehousing service provider shall compare the information about the goods in reality and in the e-customs system in terms of container number, seal number (if any), quantity of packages, weight of packages, weight of bulk goods, the warehousing service provider shall allow the goods to leave the customs controlled area;

b.2) If the information is not matched, the warehousing service provider shall notify the Sub-department of Customs where the goods are stored or the Sub-department of Customs where the declaration is registered as quickly as possible for further actions.

c) Responsibilities of the customs authority:

c.1) Check if the information about the list of containers, the list of goods or the notification of approval for transport declaration provided by the declarant and those in the e-customs system are matched;

c.2) With regard to the cases subject to sealing as prescribed in Clause 3 Article 50 of this Circular;

c.2.1) Check the outer condition of goods, compare container number and seal number of the carrier and the customs declaration on the e-customs system, bill of lading (if any) for customs sealing;

c.2.2) Send a transfer note to the customs authority of destination for further procedures as prescribed;

c.2.3) Seal and certify the sealing (if any) on the e-customs system.

In case of bulk goods, bulky goods, oversize load goods which cannot be sealed, the customs official shall make a note "goods not eligible for sealing", specifying other information (if any) about the goods, including description, quantity, categories, symbol, origin on the transfer note or pictures of goods in the original condition enclosed with the transfer note (if necessary). <0>

c.3) In case of goods eligible for release from the CCA, after certification on the e-customs system, the customs official shall bear his/her certification (signature and seal) of eligibility for release from the CCA. If a declaration of transportation (OLA) is used, the customs official shall, according to the notification of approval for transport declaration provided by the declarant, bear his/her certification (signature and seal) in the first page of the notification and require the declarant to give it to the warehousing service provider for supervision of the goods leaving the customs controlled area.

With regard to imports leaving the CCA at the checkpoint of road, waterway, inland waterway, international railway: The Sub-department of Customs at the checkpoint shall check the information provided by the declarant or carrier as provided in Point a.1 of this Clause and information on the e-customs system for supervision of imports leaving the customs controlled area; and then certify the goods released from the CCA on the e-customs system.

If the goods are not eligible for release from the CCA, the Sub-department of Customs shall guide the declarant to complete the customs procedure as prescribed;

c.4) Certify the goods released from the CCA or update information about the dispatching goods on the e-customs system after the goods passed through the customs controlled area.

## 2. Customs supervision applied to exports

### a) Responsibilities of the customs declarant:

a.1) With regard to exports exempt from physical inspection which are granted customs clearance or conditional customs clearance or approved with independent transport, when adequate goods are gathered in the customs controlled area:

The declarant shall provide 1 list of containers using Form No. 29/DSCT/GSQL Appendix V applied to container goods (list of containers) or 1 list of goods using Form No. 30/DSHH/GSQL Appendix X applied to other goods (list of goods) or a notification of approval for transport declaration for the customs authority in charge of the port, warehouse or storage yard.

The declarant shall print the list of containers and the list of goods on the customs information portal (<http://www.customs.gov.vn>) or the e-customs system of the declarant. If there is any change to the list of containers or the list of goods compared to the customs declaration when the goods entered the customs controlled area, the declarant shall print or request the customs official at the Sub-department of Customs at the checkpoint to print the list of containers or the list of goods from the e-customs system.

In case of physical customs declaration, the declarant shall present it to the Sub-department of Customs where the declaration is registered for certification of customs clearance or conditional customs clearance;

a.2) With regard to goods subject to customs sealing as prescribed in Clause 3 Article 50 of this Circular, the exports subject to physical inspection which are granted customs clearance or conditional customs clearance at the Sub-department of Customs outside the checkpoint area, the declarant shall present the goods and a transfer note (if any) to the Sub-department of Customs at the checkpoint of export. After the customs authority conducts inspection and certification, the declarant shall comply with Point a.1 of this Clause;

a.3) With regard to exports subject to physical inspection carried out by the Sub-department of Customs at the checkpoint of export, after the goods are granted be granted customs clearance or conditional customs clearance, the declarant shall comply with Point a.1 of this Clause.

b) Responsibilities of the warehousing service provider:

b.1) According to the list of containers or the list of goods or the notification of approval for transport declaration bearing certification of the customs official (signature and seal) provided by the declarant, the warehousing service provider shall check if the received information and actual goods are matched in order to allow the goods to be loaded on the mean of transport;

b.2) If the information is not matched, the warehousing service provider shall notify the Sub-department of Customs where the goods are stored or the Sub-department of Customs where the declaration is registered as quickly as possible for further actions.

c) Responsibilities of the customs authority:

c.1) Check if the information about the list of containers, the list of goods or the notification of approval for transport declaration provided by the declarant and those in the e-customs system are matched;

c.2) With regard to the cases subject to sealing as prescribed in Clause 3 Article 50 of this Circular; Check the condition of customs seals (if any) on the e-customs system; certify the arrival of goods on the e-customs system;

c.3) If the goods are eligible for release from the CCA, the customs official shall bear his/her signature and seal on documents. If a declaration of transportation (OLA) is used, the customs official shall, according to the notification of approval for transport declaration provided by the declarant, bear his/her certification (signature and seal) in the first page of the notification and require the declarant to give it to the warehousing service provider for supervision of the goods being loaded on the mean of transport.

With regard to exports passing through checkpoints by road, waterway, inland waterway, international railway, the certification of goods released from the CCA on the e-customs system shall be made after the goods passed through the border area to the country of importation.

If the goods are not eligible for release from the CCA, the Sub-department of Customs shall guide the declarant to complete the customs procedure as prescribed;

c.4) Certify that the goods passed the CCA on the e-customs system after the goods were loaded on the mean of transport for export;

c.5) With regard to exported crude oil at offshore drilling sites or overlapping areas and goods prescribed in Clause 1 Article 93 of this Circular, the Sub-department of Customs where the declaration is registered shall certify that the goods passed through the CCA after the customs declaration has been granted customs clearance (without in-person supervision).

With regard to petrol and oil provided for outbound aircrafts, the Manager of Sub-department of Customs in charge of international airport shall monitor following risk management principles according to scheduled daily refueling, sales invoices or warehouse discharge notes provided by the petroleum trading enterprises, and flight plans provided by airport authority.

### 3. Management of goods entering, being stored, and leaving CFS

All services performed in CFS shall be subject to supervision of the customs authority. If exported consignments are consolidated into a container, the CFS operator shall make a list of goods to be consolidated (2 originals) using the Form No. 25/DMXK-CFS/GSQL Appendix V issued herewith. Upon completion of consolidation, the customs official in charge shall certify the lists, and then give 1 copy to the CFS operator and keep 1 copy at the customs authority.

a) With regard to imports entering CFS: After all the goods stated in the Master Bill are imported or exported, the CFS operator shall monitor every Master Bill;

b) With regard to exports entering CFS: According to the list of goods in exported consignments to be consolidated in a same container, the CFS operator shall monitor exported consignments that do not enter the CFS within a prescribed time limit as prescribed in Clause 3 Article 61 of the Law on Customs;

c) Reports on goods entering, leaving CFS and goods in stock: Every 5<sup>th</sup> day of the first month in the subsequent quarter, the CFS operator shall send a report on goods' condition and operation of CFS using Form No. 26/CFS/GSQL Appendix V issued together with this Circular to the Sub-department of Customs that manages the CFS."

#### **Article 52d. Suspension of release of goods from the CCA**

During customs supervision and patrol at customs area and collecting information about exported and imported consignments, if any sign of violations against customs laws is found:

1. Responsibilities of Manager of Sub-department of Customs where the declaration is registered or where the goods are stored

a) Check information about the consignment on the e-customs system to ensure that the consignment is still in the customs controlled area;

b) Give a notification of suspension of goods released from the CCA to declarants and warehousing service providers via the e-customs system;

c) The notification of suspension shall be made in accordance with Form No. 11/TBTDGS/GSQL Appendix V issued herewith.

2. Responsibilities of Sub-department of Customs where the goods are stored:

a) Inspect the goods physically in the witness of the declarant, carrier, or warehousing service provider where the goods are stored and information provider (if any);

b) Take a record and take actions against any violation of customs law as per the law. The actions taken shall be notified to relevant agencies.

3. Responsibilities of the warehousing service provider:

a) Only allow the goods to leave and enter the port/warehouse/storage yard when the customs authority certifies that the goods are eligible for release from the CCA, unless it receives the notification of suspension from the customs authority;

b) Cooperate with the customs authority to transport the goods to the inspection place at the request of customs authority or allow the goods to be released from the CCA after receiving the cancellation of suspension from the customs authority.

#### **Article 52dd. Cooperation in information exchange and upon system's breakdown**

1. Responsibilities of the warehousing service provider:

a) At the port/warehouse/storage yard where the inland transported goods are stored (goods traded domestically), the warehousing service provider shall store the inland transported goods and exports, imports, goods in transit to justify customs supervision as prescribed in Article 34 Decree No. 08/2015/ND-CP;

b) Before the goods enter the storage area, the warehousing service provider shall provide the customs authority with the master diagram of the storage area of exported, imports or goods in transit, goods that are imported more than 90 days since the arrival date at the checkpoint but no one comes to receive and transshipped goods (if any) using the Form No. 13 in Appendix X issued herewith (only provide it for the customs authority for the first time and keep it updated thereafter);

c) Update and send to the e-customs system information about goods entering, being stored, and leaving as prescribed in Article 52, Article 52a and Article 52b of this Circular; record information about goods which passed through the CCA on the e-customs system of the warehousing service provider within 5 years for further investigation, reporting, statistics, comparison, and study upon requests of customs authority;

d) During unloading process, if any discrepancy exists (the goods are not in original condition; deviation in quantity, weight, container number, seal number of the carrier, seal number of customs) between the goods reality and those in the list expected to be unloaded provided by the customs authority, the warehousing service provider shall cooperate with the customs authority to inspect if the goods are in their original condition.

If the goods show sign of violations against the law, the warehousing service provider shall follow the guidance of the customs authority (mark and seal container goods on the premises and use the surveillance camera system; or bring bulk goods in packages to separate storage area). Update information and send it to the e-customs system as prescribed;

If the original condition of the goods changes (changing empty containers, packages, stuffing and unstuffing) during the storage, the warehousing service provider shall, upon completion of the change, update information and send it to the e-customs system as prescribed. The original condition of goods only be changed with the approval and supervision of the customs authority;

e) Notify the carrier or good owner to contact with the customs authority if the consignment is not eligible for release from the CCA or the customs authority issues a notification of suspension of release of goods from the CCA.

## 2. Responsibilities of the customs authority:

a) Through the e-customs system, provide warehousing service providers with information about goods to be off-loaded, containers to be screened (if any), information about change of customs declaration status (if any), change of containers eligible for release from the CCA (if any), goods eligible for release from the CCA using equivalent Forms in Appendix X issued herewith;

b) Receive and handle information responded and updated on the e-customs system by the warehousing service provider as prescribed. If the customs authority receives information about discrepancies or goods not in their original condition compared to information provided by the warehousing service provider or information about the good showing sign of violation, the customs authority shall verify if the goods are in their original condition and adopt customs supervision and inspection measures to prevent violations of customs law as prescribed.

Update information on the e-customs system or take record in the logbook of discrepancies using form No. 33 (container goods) or form No. 34 (bulk goods) in Appendix X issued herewith;

c) Receive and handle difficulties of declarants, warehousing service providers; provide phone number for receiving information and cooperate in dealing with notifications sent from warehousing service providers;

d) Annually, according to the risk management information, the Departments of Customs of province shall inspect how warehousing service providers in the province monitor goods entering, being stored at, leaving ports/warehouses/storage yards; direct affiliated entities to expedite warehousing service provider to improve the connection or upgrade of their system (if any) as prescribed;

dd) The Director of the General Department of Customs shall stipulate message format exchanged between the customs authority and warehousing service provider.

3. If the e-customs system and the e-customs system of a warehousing service provider cannot exchange information (hereinafter referred to as breakdown).

a) Responsibilities of the warehousing service provider:

a.1) Within 1 hour from the moment that electronic transactions cannot proceed, the warehousing service provider shall notify the Sub-department of Customs in writing to monitor the breakdown system (including: name and code of port/warehouse/storage yard; name and code of customs authority in charge of the warehousing service provider; description of breakdown, date and time; full name of the person who certifies the breakdown, etc.) to deal with the breakdown so as to avoid bottlenecks of export and import of goods, entry and exit of means of transport, and record the breakdown in the logbook according to items in Form No. 35 Appendix X issued herewith for further monitoring;

a.2) According to the list of goods eligible for release from the CCA bearing certification of the Sub-department of Customs or information about goods eligible for release from the CCA provided by the customs authority, the warehousing service provider shall allow exports to be loaded on the means of transport or allow imports to leave the customs controlled area;

Aa.3) Update information about goods leaving CCA as soon as possible after the e-customs system is fixed.

b) Responsibilities of the customs authority:

b.1) The General Department of Customs shall assign a Help Desk to receive reports on breakdowns, guidelines and dealing with breakdown as prescribed;

b.2) The Manager of Sub-department of Customs where the e-customs system breaks down shall assign technicians to take in charge and deal with the e-customs system's breakdown round-the-clock; within 1 hour from the moment that electronic transactions cannot proceed, the Manager shall notify the warehousing service provider in writing to deal with breakdown and avoid bottlenecks of export and import of goods and entry and exit of means of transport;

b.3) The Manager of Sub-department of Customs where the e-customs system breaks down shall assign customs officials to cooperate with the warehousing service provider to determine and rectify the breakdown. If the breakdown cannot be rectified, the Manager shall make a record of the breakdown condition, time and place of breakdown and notify the Help Desk of customs procedure and follow guidelines;

b.4) If the e-customs system and system of the warehousing service provider cannot exchange information but the e-customs system still has information about goods eligible for release from the CCA, every 15 minutes since the breakdown, the customs official in charge shall check declarations eligible for release from the CCA on the e-customs system, consolidate information about goods eligible for release from the CCA according to items in Form No. 26 Appendix X issued herewith and send them to the warehousing service provider as the basis for allowing the goods to leave the customs controlled area;

b.5) Request the warehousing service provider to update information about consignments released from the CCA as soon as possible after the e-customs system is fixed."

**33. Clause 1 and Clause 3 of Article 53 are amended as follows:**

"If goods are exported by sea, air, railway, inland waterways, transshipment port, transshipment area; goods supplied for outbound vessels or airplanes; exports transported together with the carrier through air checkpoint; exports stored in CFSs or ICDs, the basis for determination of exports is the export declaration that has been granted customs clearance and certified that goods have been released from the CCA when they are loaded onto the outbound vehicle. For exports stored in bonded warehouses, the basis for determination of exports is the export declaration that has been granted customs clearance and certified that goods have been moved into the bonded warehouse on the e-customs system.

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 that are temporarily exported for re-import and then repurposed, goods sold from the domestic market into a free trade zone in a border economic zone, a export-processing zone, or an EPE, domestic goods exported under an inward processing contract, the basis is the export or import declaration that has been granted customs clearance.”

**34. Article 54 is amended as follows:**

**“Article 54. Imported raw materials/supplies, machinery, equipment**

1. Raw materials/supplies imported for inward processing or manufacturing of exports include:

- a) Materials, semi-finished products, components, knock-down kits directly used for inward processing operations or manufacturing operations and are converted into the exports;
- b) Supplies that are directly used for inward processing or manufacturing operations but are not converted into the exports.
- c) Finished products imported to be attached to exports, packed together with exports that are made of imported raw materials/supplies, or packed together with exports that are made of raw materials/supplies bought inland or self-supplied by the exporter to create full packs for exports.
- d) Packages or supplies used as packages of exports.;
- dd) Raw materials/supplies, components, knock-down kits imported for repair or recycling of exports;
- e) Samples imported for inward processing or manufacturing of exports.

2. Imported machinery and equipment leased out or lent by the hirer to the processor to perform the processing contract.”

**35. Article 55 is amended as follows:**

**“Article 55. Consumption rates for processing and manufacturing of goods for export**

1. Consumption rate for manufacturing means the amount of raw materials and supplies used in reality for processing or manufacturing a unit of product for export and is determined according to Form No. 27 in Appendix II hereof.

In the cases where the scraps or discarded products created during the process of manufacturing the previous batch of exports are used for recycling or manufacturing of the next batch, a separate consumption rate must be established in accordance with this Article. (Example: Enterprise A imports tobacco to manufacture first-class and second-class tobacco shreds for exports. The process includes manufacturing of first-class tobacco shreds, drying, pressing and cutting to manufacture second-class tobacco shreds. Enterprise A must establish separate consumption rates for first-class and second-class tobacco shreds);

Scraps are unusable raw materials that are left over during processing or manufacturing of exports and then collected to be used as raw materials for manufacturing of other products; discarded products are finished products or semi-finished products that fail to meet technical standards (in terms of specifications, sizes, qualities, etc.) and discarded during the processing or manufacturing of exports instead of being exported.

2. Data and documents about determination of consumption rates must be retained. Consumption rates applied to the products exported in the fiscal year must be notified to the customs when submitting the statement mentioned in Clause 2 Article 60 of this Circular.

Notification of consumption rates is not required if finished products are not available at the end of the fiscal year (e.g. sea-going vessels that have a 3-year manufacturing period, in which case the consumption rates must be notified in the third fiscal year).



Regarding building raw materials for which a consumption rate cannot be established, documents about use of building raw materials must be retained and included in the statement of their use, purchase and inventory.

3. Consumption rates shall be used by traders and the customs to determine tax payable when repurposing or selling exports domestically, making decision on tax refund or tax cancellation during post-clearance inspection or specialized inspection.”

**36. Article 56 is amended as follows:**

**“Article 56. Notification of processing/manufacturing facilities, locations of raw materials/supplies, machinery, equipment and products to be exported; processing contracts and appendices thereof**

1. Notification of processing/manufacturing facilities, locations of raw materials/supplies, machinery, equipment and products to be exported (hereinafter referred to as “manufacturing notification”)

a) Responsibilities of the trader:

a.1) Submit the manufacturing notification according to form No. 20 in Appendix II hereof and other documents specified in Clause 1 Article 37 of Decree No. 08/2015/ND-CP to the Sub-department of Customs which is expected to carry out customs procedures as prescribed in Clause 1 Article 58 of this Circular (hereinafter referred to as supervisory customs authority) through the e-customs system. This provision also applies to export processing enterprises (EPEs)

In case of an error in the e-customs system, the trader shall submit form No. 12/TB-CSSX/GSQL in Appendix V hereof;

a.2) In case of change in information, submit an additional notification to the supervisory customs authority according to form No. 20 in Appendix II or form No. 12/TB-CSSX/GSQL in Appendix V hereof within 03 working days from the day on which the change occurs;

a.3) If raw materials/supplies or products have to be stored outside the said manufacturing facility, the storage location must be notified to the supervisory customs authority (form No. 20 in Appendix II or form No. 12/TB-CSSX/GSQL in Appendix V hereof) before they are moved to such location;

a.4) In case of change of the supervisory customs authority, inform the previous supervisory customs authority and the new supervisory customs authority through the e-customs system or in writing, and submit the manufacturing notification to the latter in accordance with a.1 of this Clause. Statements shall be submitted to the new supervisory customs authority in accordance with Article 60 of this Circular;

a.5) Take legal responsibility for the information provided in the notification;

a.6) Receive feedbacks from the customs authority to revise information (if required).

b) Responsibilities of the customs authority:

b.1) Ensure that the manufacturing notification is automatically received by the e-customs system;

b.2) Within 02 working hours after notification is received, compare information on the notification with enclosed documents and follow the instructions below:

b.2.1) If the comparison result is not satisfactory or information is inadequate, inform the trader through the e-customs system;

b.2.2) If the result is satisfactory, inform the trader of the acceptance through the e-customs system;

b.2.3) Inform the trader if a site inspection is required according to Clause 1 Article 57 of this Circular.

b.3) Carry out an inspection at the manufacturing facility if required according to Article 39 of Decree No. 08/2015/ND-CP, which is amended in Clause 17 Article 1 of Decree No. 59/2018/ND-CP, and Article 57 of this Circular;

b.4) Carry out an inspection at the storage location outside the manufacturing facility if it is suspected that the raw materials/supplies and products are not stored at the registered location.

b.4) In case of change of the supervisory customs authority which received the manufacturing notification, the new supervisory customs authority shall follow instructions in b.1, b.2, b.3 and b.4 of this Clause; The previous supervisory customs authority shall provide every information about the trader to the new supervisory customs authority, including the statement of use of raw materials, supplies, machinery and equipment and exports, conformity with law, fulfillment of tax liabilities, unfinished customs procedures (if any) and other information obtained before the change.

## 2. Notifications of processing contracts and appendices thereof

### a) Responsibilities of the trader:

Before exporting or importing raw materials, supplies, machinery or equipment serving execution of a processing contract with a foreign trader, a notification of such processing contract and appendices thereof shall be submitted to the supervisory customs authority according to form No. 21 and form No. 22 in Appendix II hereof through the e-customs system, or according to form No. 18/TBHDGC/GSQL in Appendix V hereof. The e-customs system will automatically receive the notification and generate a receipt number.

Only one notification is required. Additional notifications shall be submitted in case of change to information in the previous notification. The receipt number shall be written on the declaration of exported or imported raw materials, supplies, machinery and equipment serving execution of the processing contract according to instructions in form No. 01 and form No. 02 in Appendix II hereof.

### b) Responsibilities of the customs authority:

Use information in the notifications submitted on the e-customs system to monitor and analyze risks during import of raw materials, supplies, machinery, and equipment and export of products.”

## 37. Article 57 is amended as follows:

### **“Article 57. Site inspection of processing/manufacturing facilities and storage of raw materials/supplies, machinery, equipment and products to be exported**

1. The cases in which a site inspection is carried out at a processing/manufacturing facility or storage of raw materials/supplies, machinery, equipment and products are specified in Clause 1 Article 39 of Decree No. 08/2015/ND-CP, which is amended in Clause 17 Article 1 of Decree No. 59/2018/ND-CP.

## 2. Entitlements and procedures for inspection

a) The Director of the supervisory customs authority shall issue the decision on site inspection;

b) The site inspection decision (form No. 13/QD-KTCSSX/GSQL in Appendix V hereof) shall be sent through the e-customs system, by registered mail or fax to the declarant within 03 working days from the day on which it is signed;

c) The site 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) Compare the address of the processing/manufacturing facility, location of the raw materials, supplies, machinery and equipment and products with that written on the manufacturing notification or certificate of business registration;
  - b) Inspect consistency between the registered business lines and reality;
  - c) Inspect the factory, machinery and equipment:
    - c.1) Inspect the land use right certificate issued by a competent authority to the trader or the landlord, the contract for lease of the warehouse or land (if any) or a competent authority's decision on allocation or lending of land for construction of a export-processing zone, industrial park, hi-tech zone, port, border checkpoint, train station and a contract for lease or borrowing of land, warehouse or factory with the management board thereof or a local government's confirmation of the use of factory or land for manufacturing;
    - c.2) During inspection of machinery and equipment, the customs authority shall inspect the following documents: declarations of imported machinery and equipment or invoices for machinery and equipment that are purchased domestically or contracts for lease or borrowing of machinery and equipment.
  - d) Inspect the personnel participating in the manufacturing line e.g. inspecting the employment contracts or the payroll;
  - dd) Inspect the processing/manufacturing capacity (productivity, quantity of machines, equipment, employees, etc.);
  - e) Inspect the storage of imported raw materials, supplies and products for export at registered locations; monitor them according to accounting books or inventory software program;
  - g) In case of reprocessing, the customs authority shall inspect the reprocessing facility of the reprocessing party in accordance with provisions of Points b, c, d and dd of this Clause.
- If the reprocessing party is a household business, inspection is not required unless violations are suspected.

#### 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 manufacturing facility, machines, equipment and manufacturing line at the registered location, the lawful right to use the premises; whether the duration of the lease contract is shorter than the manufacturing cycle;
- b) Whether the inspected entity's operation is conformable with the investment registration certificate or certificate of business registration;
- c) 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 goods for export (if such machinery, equipment, manufacturing lines are invested or borrowed by the inspected entity);
- d) Quantity of machines, equipment, employees; unusual increase or decrease in quantity of imported raw materials or supplies;
- e) Whether the processing/manufacturing capacity is consistent with that registered with the customs authority.

If the trader no longer operates at the registered location, cooperate with the local tax authority, commune government or management board of the industrial park, export-processing zone, economic zone in issuing a record.

#### 5. Conclusion

a) If the inspected entity concurs with the inspection record, the Director of inspecting customs authority shall issue a conclusion (form No. 14a/KLKT-CSSX/GSQL in Appendix V hereof) within 03 working days from the day on which the inspection record is signed;

b) If the inspected entity does not concur with the inspection record, the inspected entity shall send an explanation and relevant documents (if any) to the person who signed the inspection decision within 05 working days from the day on which the inspection record is signed. Within 03 working days from the receipt of the explanation or opinions from the competent agency, the person who signs the inspection decision shall sign the conclusion.

The conclusion shall be sent to the inspected entity within 01 working day after it is signed.

6. Actions to be taken after a conclusion is given

a) If violations are not found and the inspection result is satisfactory, the inspection result shall be updated on the e-customs system within 01 working day after the conclusion is signed;

b) If the quantity of imported raw materials, supplies, machinery or equipment exceeds the manufacturing capacity or the imports are not suitable for the registered business line, the customs authority shall carry out a post-clearance inspection within 30 days from the day on which the conclusion is given;

c) Impose penalties for failure to adhere to registered business lines (if any);

d) Follow instructions in Point a Clause 3 Article 39 of Decree No. 08/2015/ND-CP, which is amended in Clause 17 Article 1 of Decree No. 59/2018/ND-CP, if the inspected entity does not have a manufacturing facility;

dd) Follow instructions in Point b.2 Clause 4 Article 60 of this Circular if the facility owner has made a getaway;

The conclusion shall be updated on the e-customs system within 01 working day from the day on which it is signed.”

**38. Article 59 is amended as follows:**

**“Article 59. Inspection of use and inventory of raw materials, supplies, machinery, equipment and exports**

1. In the cases specified in Point a and Point b Clause 1 Article 40 of Decree No. 08/2015/ND-CP, which are amended in Clause 18 Article 1 of Decree No. 59/2018/ND-CP, the Director of the Sub-department of Customs shall request the inspected entity to provide an explanation through the e-customs system or by submitting form No. 36/YCGT-GSQL in Appendix V hereof. Within 05 working days from the receipt of the request for explanation, the inspected entity shall provide an explanation (form No. 37/GT/GSQL in Appendix V hereof) and enclose it with the customs dossier.

a) If the explanation is accepted by the customs, the result shall be updated to the e-customs system and notified to the inspected entity.

b) If explanation is not provided or not accepted by the customs, the customs shall inform the inspected entity and carry out a site inspection at the declarant’s premises in accordance with procedures established by this Article.

2. In the cases specified in Point c and Point d Clause 1 Article 40 of Decree No. 08/2015/ND-CP, which are amended in Clause 18 Article 1 of Decree No. 59/2018/ND-CP and Point b Clause 1 of this Article, the Director of the Customs Department issue a decision on site inspection using form No. 38/QD-KTTHSD/GSQL in Appendix V hereof and request the Director of the Sub-department of Customs to carry out the inspection.

If the date of inspection of use and inventory of raw materials, supplies, machinery, equipment and exports is the same as that of the post-clearance inspection, the post-clearance inspection shall be carried out.

The inspection shall not last longer than 05 working days. In complicated cases, the duration may be extended up to 05 more working days.

The inspection shall be recorded using form No. 39/BBKT-THSD/GSQL in Appendix V hereof.

3. The organization or individual that processes or manufactures exports shall be held responsible for management and use of raw materials, supplies, machinery, equipment since their import, during the manufacturing and until the products are exported, including repurposing, domestic sale, disposal of scraps, discarded products, excess raw materials, supplies, machinery and equipment; use of redundant imported raw materials and supplies obtained during the manufacturing process for processing as prescribed by law; provide the documents specified in Article 16a of this Circular.

#### 4. Handling inspection result

a) If the inspection result shows that the use of imported raw materials/supplies, machinery, and equipment corresponds with the products for exports and practical norms, matches the notification of the manufacturing facility and capacity; matches the accounting records, accounting books and the statement of consumption of raw materials and supplies, documents about exports and imports: the customs authority will accept the customs and provided data and gives a conclusion;

b) If the inspection result shows that the use of imported raw materials, supplies, machinery and equipment does not correspond with the products for exports and practical norms, does not match the notification of the manufacturing facility and capacity; does not match the accounting records, accounting books and the statement of consumption of raw materials and supplies and documents about exports and imports: the customs authority will reject the customs declaration and data, impose taxes and take actions against administrative violations as prescribed by law.

Provisions of Point a and Point b of this Clause also apply to inspections of the statement, post-clearance inspection and specialized inspection of consumption of raw materials and supplies;

#### c) Time limit for giving inspection result:

c.1) 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) using form No. 39a/KLKT-THSD/GSQL in Appendix V hereof;

c.2) Within 10 working days from the end of the inspection, the declarant must provide explanation in writing;

c.3) Within 15 working days from the end of the inspection, the Director of the Department of Customs shall issue a conclusion using form No. 39a/KLKT-THSD/GSQL in Appendix V hereof;

c.4) 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.

#### 5. Updating inspection information

The decision on inspection, the inspection result and the conclusion about the inspection shall be sent to the inspected entity and updated on the e-customs system within 01 day from the day on which the decision on inspection or the conclusion is signed, the end of the site inspection or the day on which the conclusion about the site inspection is signed."

### 39. Article 60 is amended as follows:

#### **"Article 60. Statement of use of imported raw materials and supplies and exports**

1. Processors and manufacturers of exports (including export processing enterprises) shall provide information about imported raw materials and supplies, production and sale of finished products, and the information specified in form No. 30 in Appendix II hereof for the Sub-department of Customs that received the manufacturer's notification through the e-customs

system (hereinafter referred to as “supervisory customs authority”). Information must be provided as soon as the activities mentioned in form No. 30 occur.

Before the first information exchange when connecting with the e-customs system of the customs, the trader shall provide the supervisory customs authority with information about inventory of raw materials, supplies and products.

The customs shall announce the data transfer standard serving information exchange between traders and the e-customs system.

By analyzing the information provided, the customs will assess the consistency between the data sent by traders and data on the e-customs system. Inspection of use and inventory of raw materials, supplies, machinery, equipment and exports will be carried out if necessary according to Clause 1 and Clause 2 Article 59 of this Circular.

2. If information is not provided for the customs in accordance with Clause 1 of this Article, the statements of use of raw materials, supplies, machinery, equipment and exports shall be submitted to the customs annually. The statement shall be submitted to the supervisory customs authority mentioned in Article 56 of this Circular through the e-customs system within 90 days from the end of the fiscal year or before the amalgamation, merger, division or relocation of the place where procedures for import of raw materials and supplies are followed.

a) Rules for accounting and making statements of use of imported raw materials, supplies, exports:

The organization or individual that processes or manufactures exports shall record in accounting books the raw materials, supplies and exports since their import, during the manufacturing and until the products are exported or repurposed, dispose of scraps, discarded products, excess raw materials, supplies, machinery and equipment; use of redundant imported raw materials and supplies obtained during the manufacturing process in accordance with regulations on accounting of the Ministry of Finance and sort them by sources (imported or domestically purchased). Imported raw materials and supplies shall be sorted by their purposes (for processing, for manufacturing of exports, for sale, for used as raw material) according to the customs declaration and purchase documents in the period.

The trader shall prepare and retain documents about imported raw materials and supplies according to the import documents; prepare and retain documents about products exported under contracts or orders. If imported raw materials and supplies cannot be sorted by their purpose, their consumption shall be determined according to the corresponding ratio of products exported.

The statement of use of imported raw materials and supplies and exports shall specify the amounts imported, used and inventory according to the codes that are monitored during production management and specified in the customs declaration when they the raw materials and supplies are imported and when products are exported

If the trader uses codes other than those specified in the customs declaration, there must be a conversion table, which will be presented to the customs upon inspection or request;

b) The statement of movement and inventory of raw materials and supplies imported for processing or manufacturing exports (including those imported by export processing enterprises) shall be submitted to the supervisory customs authority according to form No. 25 in Appendix II hereof through the e-customs system or form No. 15/BCQT-NVL/GSQL in Appendix V hereof, the statement of movement and inventory of finished products derived from raw materials and supplies imported for manufacturing exports according to form No. 26 in Appendix II hereof through the e-customs system or form No. 15a/BCQTSP-GSQL in Appendix V hereof and norms for manufacturing of exports according to form No. 27 in Appendix II hereof through the e-customs system or form No. 16/DMTT-GSQL in Appendix V hereof;

c) Revisions to the statement:

The trader may revise the statement upon discovery of errors therein and re-submit it to the customs authority within 60 days from the date of submission of the statement and before the

customs authority issues a decision on inspection of the statement, post-clearance inspection or site inspection. If errors are found after the aforementioned deadline or after the customs authority has issued a decision on inspection of the statement, post-clearance inspection or site inspection, the trader will face penalties in accordance with regulations of law on tax and actions against administrative violations.

### 3. Inspection of the statement of use or imported raw materials and supplies and exports

a) The customs authority shall inspect the statements on the basis of risk management rules and traders' conformity with law. Statements prepared by preferred enterprises shall be inspected in accordance with regulations of the Ministry of Finance on priority in customs procedures, customs inspection and supervision;

b) The Director of the Customs Departments shall issue a decision on inspection according to form No. 17/QD-KTBCQT/GSQL in Appendix V hereof and organize the inspection; Directors of Sub-departments of Customs shall carry out the inspection accordingly. If the date of inspection of the statement is the same as that of the post-clearance inspection, the post-clearance inspection shall be carried out;

c) The inspection shall include the customs dossier on imported raw materials, supplies, exports, accounting records, accounting books, documents for monitoring of raw materials, supplies, machinery and equipment, and other documents prepared during the reporting period that have to be retained by the declarant according to Article 16a of this Circular. If the customs authority suspects that there are violations but 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 carry out an inspection of the use and management of raw materials and supplies imported for manufacturing or processing exports since they are imported, during the manufacturing process and until the products are exported or repurposed, disposal of scraps, discarded products, excess materials supplies, machinery and equipment, use of redundant imported raw materials and supplies during the manufacturing process as prescribed by law;

d) The time limit and procedures for processing of the inspection result, procedures for site inspection of use of raw materials, supplies, machinery and equipment are specified in Clause 2, Clause 3, Clause 4 and Clause 5 Article 59 of this Circular. The record on inspection of the statement and conclusion about the statement shall be prepared according to form No. 17a/BBKT-BCQT/GSQL and form No. 17b/KLKT-BCQT/GSQL in Appendix V hereof.

### 4. Handling late submission of statements

a) Upon expiry of the time limit for submission of the statement, the Sub-department of Customs to which the statement is supposed to be submitted shall:

a.1) Summon the trader to the customs authority and issue a violation record;

a.2) Carry out an inspection at the trader's premises if the trader fails to come within 10 days from the day on which the trader is summoned.

a.3) Carry out document inspection or physical inspection of the next export and import shipments of the trader;

a.4) Cooperate with a competent authority in investigating and tracking the trader that is suspected of making a getaway.

b) Actions to be taken after the measures in (a) have been implemented:

b.1) If the trader is still operating, the customs authority shall issue a violation record, transmit information to serve post-clearance inspection and specialized inspection;

b.2) If the trader has disappeared or made a getaway and the customs authority is not able to determine the tax payable, the quantity of similar goods of another entity shall be used. After tax is calculated, the case shall be transferred to an authority in charge of investigation into smuggling and tax evasion specified in Criminal Code."

**40. Article 61 is amended as follows:**

**“Article 61. Procedures for import of raw materials, supplies, machines and equipment and export of products under inward processing contracts**

**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);

d) If raw materials/supplies are imported for inward processing before the processing contract is signed, the processor may use such imported raw materials/supplies for execution of the processing contract. Before the raw materials/supplies are used for execution of the processing contract, the processor shall complete procedures for indirect export prescribed in Article 86 of this Circular.

**2. Procedures for importing hired/borrowed machinery and equipment for performing processing contracts**

Customs procedures for hired/borrowed machinery and equipment serving execution of processing contracts are the same as procedures for temporary import and re-export prescribed in Article 50 of Decree No. 08/2015/ND-CP, which is amended in Clause 23 Article 1 of Decree No. 59/2018/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.

In the cases where the processed exports are made of domestically purchased raw materials/supplies that are subject to export duties, the processed exports shall be written on a line and the domestically purchased raw materials, supplies shall be written on the next lines in “mã số quản lý riêng” section of “NVLCTXK”; export duty and other taxes on the raw materials/supplies shall be written on the export declaration.”

**41. Article 62 is amended as follows:**

**“Article 62. Customs procedures for subcontracting processing**

1. If the Vietnamese entity that signs a processing contract (the original contractor) with a foreign trader hires another entity to process the goods (the contractor), whether partially or entirely, the original processor shall follow export/import procedures, finalize the processing contract with the customs authority and take responsibility for the performance of such contract. The original contractor shall send an electronic notification through the e-customs system according to form No. 23 and form No. 24 in Appendix II hereof or a physical notification according to form No. 18a/TB-HDGCL/GSQL in Appendix V hereof to the Sub-department of Customs that received the manufacturing notification before raw materials and supplies are given to the subcontractor.

2. Customs procedures are not mandatory for goods delivered by one Vietnamese entity to another. However, documents relevant to delivery of raw materials, supplies, products, machines and equipment shall comply with regulations of the Ministry of Finance on accounting and audit.

3. If an EPE is the subcontractor or the hirer, follow instructions in Article 76 of this Circular.”



**42. Article 64 is amended as follows:**

**“Article 64. Procedures for disposal of excess raw materials/supplies, waste, rejects, hired/borrowed machinery and equipment**

1. Within 30 days from the completion date or expiration date of the processing contract, the declarant shall complete procedures for disposal of excess raw materials/supplies, waste, rejects, hired/borrowed machinery and equipment and processed products in accordance with Clause 2 of this Article.

Wastes shall be handled in accordance with regulations of law on environmental protection. The disposal process must be recorded and the records shall be presented to the customs authority on request.

If the aforementioned deadline is not met, the Sub-department of Customs shall issue a violation record and impose penalties.

**2. Disposal methods**

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 donating or giving excess raw materials/supplies, hired/borrowed machinery and equipment in Vietnam:

a.1) If the buyer or the recipient is the processor, follow repurposing procedures in Article 21 of this Circular;

a.2) If the buyer or the recipient is another entity in Vietnam, follow procedures for indirect export prescribed in Article 86 of this Circular.

b) Procedures for re-exporting raw materials/supplies, wastes, rejects during execution of the processing contract or after completion or expiration of the processing contract are the same as re-export procedures specified in Article 48 of Decree No. 08/2015/ND-CP and Clause 21 Article 1 of Decree No. 59/2018/ND-CP.

Procedures for re-export of temporarily imported machines and equipment during execution of the processing contract or after completion or expiration of the processing contract are the same as re-export procedures specified in Article 50 of Decree No. 08/2015/ND-CP, which is amended in Clause 23 Article 1 of Decree No. 59/2018/ND-CP;

c) Procedures for using raw materials/supplies, machinery, and equipment for another processing contract with the same or another hiring entity during execution of the processing contract or after completion or expiration of the processing contract 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 destruction method and location to the Sub-department of Customs where imported raw materials/supplies are declared. The destruction shall comply with regulations of law on environmental protection;

d.2) The customs authority shall supervise the destruction under risk management rules based on assessment of the declarant's conformity with law;

d.3) The customs authority shall directly supervise the destruction of raw materials, supplies, machines and equipment whose value is under VND 1.000.000 or the tax on which is under VND 50.000.

d.4) The parties shall issue a destruction record if the destruction is directly supervised by the customs authority.

The customs shall not supervise destruction of raw materials, supplies, machines, equipment wastes and rejects of preferred enterprises.”

**43. Clause 1 Article 66 is amended as follows:**

**“Article 66. Rejection of excess raw materials/supplies, machines, equipment and processed products by the hirer**

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 rejected by the hirer on the domestic market, except for the cases in Clause 4 Article 10 of Decree No. 134/2016/ND-CP. Customs procedures and tax policies effective on the date of repurposing shall apply in accordance with Article 25 of Decree No. 08/2015/ND-CP, which is amended in Clause 12 Article 1 of Decree No. 59/2018/ND-CP and Article 21 of this Circular.

If the processor also rejects the excess raw materials/supplies, machines, equipment and processed products, they shall be expropriated if usable. If they are no longer usable, the processor shall destroy them and pay the destruction cost.

2. In case of destruction, follow instructions in Point d Clause 3 Article 64 of this Circular.”

**44. Article 67 is amended as follows:**

**“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 Sub-department of Customs that received the notification of the processing contract;

b) The customs dossier is the same as that of exports prescribed in Chapter II of this Circular. The declarant might be required to submit the following documents:

b.1) The export license or a document permitting the export issued by a competent authority if such a document is required:

b.1.1) For single shipment: 01 original copy;

b.1.2) For partial shipments: 01 original copy for the first consignment.

b.2) A notification of exports that are natural resources or products in which the value of natural resources and energy cost is under 51% of the product cost: 01 original copy.

The declarant is responsible for such notification, which is the basis for determination of eligibility for tax exemption.

The notification shall be submitted when following customs procedures for export of the first shipment. The number and date of the notification shall be written in “Phần ghi chú” of the export declarations of the next shipments.

c) In case of goods forwarded for further processing, the hiring entity in Vietnam is not required to follow procedures for further processing at the customs authority.

2. Procedures for importing processed products

a) Customs procedures shall be followed at the Sub-department of Customs that received the notification of the processing contract;

b) The customs dossier and customs procedures are the same as those specified in Chapter II of this Circular.

3. Customs procedures for hired/borrowed machinery and equipment serving execution of processing contracts are the same as procedures for temporary export and re-import prescribed in Article 50 of Decree No. 08/2015/ND-CP, which is amended in Clause 23 Article 1 of Decree No. 59/2018/ND-CP.”

**45. Article 68 is amended as follows:**

**“Article 68. Procedures for temporary export of processed products for recycling, then re-importing them into Vietnam**

1. Customs procedures shall be followed at the Sub-department of Customs that received the notification of the processing contract.

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 photocopy copy of each document;

b) Customs procedures are the same as export procedures prescribed in Chapter II of this Circular;

c) The time limit for recycling shall be agreed by the parties and registered with the customs authority.

3. Procedures for re-import of recycled products shall comply with Chapter II of this Circular (except for import license, tax declaration, tax verification).

In case the recycled products are sold overseas, the declarant shall register a new export declaration and follow customs procedures in Chapter II of this Circular (except for physical inspection of goods).”

**46. Article 69 is amended as follows:**

**“Article 69. Customs procedures for disposal of excess raw materials/supplies, waste, rejects, machinery and equipment re-exported to serve processing**

1. Within 30 days from the completion date or expiration date of the processing contract, the declarant shall complete procedures for disposal of excess raw materials/supplies, waste, rejects, hired/borrowed machinery and equipment and processed products in accordance with Clause 2 of this Article.

2. 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; or

c) Used for another processing contract overseas.

3. 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.

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 are the same as those specified in Article 47 of Decree No. 08/2015/ND-CP.

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;

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, tax policies and commodity policies are the same as those for commercial import of goods.

c) Procedures for transferring excess raw materials/supplies, hired/borrowed machinery and equipment to 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 contract manufacturer) according to form No. 40/CT-HDGC/GSQL in Appendix V hereof.”

**47. Article 69a shall be added as follows:**

**“Article 69a. Final accounts of materials**

1. Relevant entities shall submit final accounts of exported materials used for manufacture of goods outward processing or at export processing companies according to Form No. 28 Appendix II issued herewith via the e-customs system or Form No. 15b/BCQT-NLVTNN/GSQL Appendix V issued herewith; final accounts of import of goods outward processing or at export processing companies according to Form No. 29 Appendix II issued herewith via the e-customs system or Form No. 15c/BCQT-SPNN/GSQL Appendix V issued herewith no later than the 90th day from the end of the fiscal year or before consolidation, acquisition, division, or dissolution to the Sub-department of Customs which issues notifications of processing contract as prescribed in Article 56 of this Circular via the e-customs system.

2. Responsibilities of the customs authority:

a) Receive final accounts;

a) Compare information in the final accounts with information about export of materials and import of goods in the processing contract to the final accounts according to the following criteria:

b.1) Quantity of exported materials;

b.2) Quantity of imported materials;

b.3) Amount of required material for each finished unit stated in the processing contract.

c) If abnormal discrepancies exist in a report compared to figures in the e-customs system of the customs, an inspection visit to the head office of the declarant shall be undertaken. The power, time, procedures and actions against inspection finding shall be conducted in accordance with Article 59 of this Circular.

When undertaking an inspection visit to the head office of the declarant, the customs authority shall verify documents that the declarant must retain as prescribed in Article 16a of this Circular. If the grounds for violations are not sufficient for giving a conclusion, an inspection visit to the head office of the outsourcing party shall be undertaken.”

**48. Article 70 is amended as follows:**

**“Article 70. Procedures for importing raw materials/supplies and exporting products**

1. Customs dossiers and customs procedures are the same as those for import of raw materials, supplies for export manufacturing prescribed in Chapter II of this Circular. If part of the processing is performed by another entity (subcontractor), the importer of raw materials and supplies shall submit the notification of subcontracting and retain documents about delivery of raw materials, supplies and products before the delivery in accordance with Article 62 of this Circular.

2. Procedures for exporting products

a) Domestic exports include:

a.1) Products entirely made of raw materials/supplies for export manufacturing;

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 obtained domestically.

a.3) Products entirely made of raw materials/supplies imported for sale;

b) The customs dossier and customs procedures are the same as those specified in Chapter II this Circular.”

**49. Article 71 is amended as follows:**

**“Article 71. Procedures for disposal or waste and rejects sold domestically**

Import duty is exempted when wastes and rejects produced during the manufacture of domestic exports are sold domestically. VAT, excise tax (if any), environmental protection tax (if any) shall be paid and submit form No. 04 in Appendix IIa hereof through the e-customs system. The declarant may also submit physical form No. 06/BKKTT/TXNK in Appendix VI hereof.

Wastes shall be handled in accordance with regulations of law on environmental protection. The disposal process must be recorded and the records shall be presented to the customs authority on request.”

**50. Article 74 is amended as follows:**

**“Article 74. Exports and imports of EPEs**

1. Goods imported for manufacturing of domestic exports by an EPE shall undergo customs procedures and be used for intended purposes, except for the following cases in which the EPE and its partners may decide whether to follow customs procedures:

a) Goods are traded, leased or lent among EPEs. If the goods are raw materials, supplies, machines and equipment under processing contracts between EPEs, follow instructions in Clause 3 Article 76 of this Circular;

b) Goods are building materials, stationery, food, consumables bought from the domestic market to build, serve the operation of the EPC 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. Customs procedures is not required when goods imported by the EPE are sold to domestic enterprises if taxes on which have been fully paid and regulations on management of exports and imports of non-EPEs are complied with.

Customs procedures are not required for trade of domestic goods purchased by the EPE if tax on which has been fully paid in accordance with regulations applied to non-EPEs. In the cases where an EPE purchases domestic goods subject to export duty, customs procedures have to be completed unless the goods are used as raw materials or supplies and consumed during the manufacture process (e.g. fossil coal burnt during production)."

**51. Article 75 is amended as follows:**

**"Article 75. Customs procedures applied to exports, imports, wastes and rejects of EPEs**

1. Regarding raw materials and supplies imported for production, construction of factories, offices or installation of equipment of the EPE; goods imported as fixed assets, imported consumables and domestic exports of EPEs:

Customs procedures are the same as those specified in 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.

Customs procedures for import of goods for construction of factories, offices or installation of equipment by a contractor shall be completed at the EPE's supervisory customs authority; the importing contractor shall complete the customs declaration in accordance with Appendix II hereof, specify the contract number in "Phần ghi chú" ("Notes"). The imports must be delivered to the EPE as soon as they are granted customs clearance. After 30 days from the day on which the contract is completed, the EPE and the importing contractor shall send a report on quantity of imports to the EPE's supervisory customs authority (form No. 20/NTXD-DNCX/GSQL in Appendix V hereof).

2. Regarding goods traded between an EPE and a domestic enterprise: The EPC and the domestic enterprise shall follow corresponding customs procedures for indirect export prescribed in Article 86 of this Circular.

3. Regarding goods traded between two EPEs: follow procedures for indirect export prescribed in Article 86 of this Circular.

4. Disposal of an EPE's wastes and rejects

a) For wastes and rejects that may be sold to a domestic enterprise: Customs procedures shall comply with Chapter II of this Circular, according to which the EPE shall complete export procedures and the domestic enterprise shall open a corresponding import declaration;

b) For wastes and rejects that may be exported: The EPE shall complete export procedures in accordance with Chapter II of this Circular.

5. Destruction of raw materials, supplies, wastes and rejects of EPEs shall comply with Point d Clause 3 Article 64 of this Circular.

6. Goods that were exported by an EPC 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.

7. Wastes shall be handled in accordance with regulations of law on environmental protection. The disposal process must be recorded and the records shall be presented to the customs authority on request."

**52. Article 76 is amended as follows:**

**"Article 76. Customs procedures for an EPC hiring a domestic processor, a domestic enterprise hiring an EPC as a processor, an EPC hiring another EPC as a processor or an EPE hiring a foreign processor**

1. When an EPE hires a domestic processor:

a) The domestic enterprise shall follow customs procedures in accordance with regulations on inward processing prescribed in Section 1 and Section 2 Chapter III of this Circular. Customs

procedures may be completed at the EPE's supervisory customs authority. Write “#&GCPTQ” in “sổ quản lý nội bộ doanh nghiệp” on the customs declaration;

b) The EPE is not required to follow customs procedures when dispatching goods to the domestic processor for processing and when receiving processed products from the domestic processor.

In case goods are not returned after being delivered by the EPE to the domestic processor for inward processing or repair, a new declaration shall be opened for repurposing as prescribed in Chapter II of this Circular.

2. When a domestic enterprise hires an EPE as a processor:

a) The domestic enterprise shall follow customs procedures in accordance with regulations on inward processing prescribed in Section 1 and Section 3 Chapter III of this Circular. Customs procedures may be completed at the EPE's supervisory customs authority. Write “#&GCPTQ” in “sổ quản lý nội bộ doanh nghiệp” on the customs declaration;

b) The EPE is not required to follow customs procedures when goods from the domestic enterprise for processing and when delivering processed products to the domestic enterprise.

3. When an EPE hires another EPE as a processor: Both the hiring EPE and the hired EPE are not required to follow customs procedures when delivering and receiving goods and processed products under the processing contract.

4. Goods processed by a foreign processor hired by an EPE shall follow customs procedures for inward processing specified in Section 3 of this Circular.

5. When customs procedures are not required, the EPE shall retain and present documents about processing and manufacturing of domestic exports in accordance with Article 60 of the Law on Customs and Article 37 of Decree No. 08/2015/ND-CP (except the manufacturing notification)."

**53. Clause 4 Article 77 is amended as follows:**

"4. Use of invoices when an EPE exercises its rights to export or import to trade in goods

a) The EPE shall apply for tax registration with a domestic tax authority, to which VAT on export and import shall be paid;

b) When the EPE purchases goods from a domestic enterprise, the domestic enterprise shall issue a VAT invoice which specifies VAT rates to the EPE;

c) When exporting, the EPE shall issue invoices as if a domestic enterprise exporting goods and may apply 0% VAT and claim VAT refund if refund conditions are fully satisfied."

**54. Article 78 is amended as follows:**

**"Article 78. Handling imported assets, goods when an EPE is converted to another type of business and vice versa**

1. When an EPE is converted into a non-EPE and vice versa:

a) The contract manufacturer shall determine the imported assets and goods in inventory and propose a solution to the customs authority, such as repurposing, sale, donation, destruction in Vietnam or export and follow corresponding customs procedures before the conversion is permitted by a competent authority;

b) Imported assets and goods shall be identified and liquidated before the conversion is permitted by a competent authority.

2. When a non-EPE is converted 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 for EPEs to the

converting enterprise after all tax and customs liabilities are fulfilled and an EPE certificate is issued by a competent authority. Regarding raw materials, supplies, machines and equipment that are imported under a processing contract with a foreign trader and raw materials, supplies imported for export manufacturing, the recently converted EPE is not required to declare and pay tax to the customs authority if the manufacture and export is carried on."

**55. Article 79 is amended as follows:**

**"Article 79. Liquidation of goods of EPEs**

1. An EPE may liquidate the following imports: machines and equipment, vehicles, raw materials, supplies and other imports under its ownership by means of export, sale, donation or destruction in Vietnam.

2. Liquidation procedures

a) In case of liquidation by export, the EPE shall open an export declaration;

b) In case of liquidation by selling, giving or donating in Vietnam, the EPE may choose between the following methods:

b.1) In case of repurposing, the EPC shall register a new customs declaration, tax policies, imports management policies applicable at the time of registration of the declaration (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 prescribed in Article 21 of this Circular.

After repurposing, customs procedures are not required when goods are sold, given or donated within Vietnam.

b.2) If the EPE chooses indirect export as prescribed in Article 86 of this Circular, the EPE and the domestic enterprise shall complete the procedures and pay taxes. Policies on management of exports and imports shall not apply during the indirect export process, except for goods that have not undergone inspection during import and goods subject to licensing, in which case a written approval by the licensing authority is required.

c) In case of destruction, follow instructions in Point d Article 64 of this Circular."

**56. Point c and Point d below are added to Article 82:**

"c) Warehouse/depot of a trader that has been granted a temporary import number by the Ministry of Industry and Trade;

d) Bordering customs clearance posts and export inspection posts".

**57. Point c is added to Clause 1 of Article 83 as follows:**

"c) Goods temporarily imported for re-export for which customs procedures have been completed shall be gathered at inspection sites or bonded warehouses at the checkpoint of temporary import or checkpoint of re-export and re-exported through such checkpoint by the deadline. Goods shall be stored at the locations specified in Clause 5 Article 82 of this Circular pending re-export;"

**58. Clauses 3, 4, 5 of Article 86 are amended as follows:**

"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. In case of finance lease by an EPE or an enterprise in a free trade zone, the declarant is not required to submit the commercial invoice, VAT invoice or sale invoice.



4. Within 15 working days from the day on which the exports are granted customs clearance, the local importer shall complete customs procedures.

5. Customs procedures

a) The local exporter shall:

a.1) Complete the declaration of exports and combined transport, specifying the destination code of the Sub-department of Customs where import procedures are followed and the enterprise identification number (write “#&XKTC” in “Số quản lý nội bộ của doanh nghiệp” or “Ghi chép khác” on the physical declaration);

a.2) Follow procedures for exporting goods as prescribed;

a.3) Inform the local importer of the completion of export procedures and deliver the goods to the importer after the importer completes import procedures;

a.4) Receive information about the indirect import declaration for which customs procedures have been completed by the local importer for further processing.

b) The importer shall:

b.1) Complete the import declaration by the deadline, specifying the number of the declaration;

b.2) Follow procedures for importing goods as prescribed;

b.3) After import procedures are completed, request the local exporter to carry on the procedures;

b.4) Only sell or use imports for manufacturing after they are granted customs clearance.

c) The customs authority where import procedures are followed shall:

c.1) Complete the export procedures prescribed in Chapter II of this Circular;

c.2) Monitor declarations of indirect exports that have completed customs procedures but have not completed import procedures and inform the Sub-department of Customs where import procedures will be carried out, which will supervise the local importer following the procedures.

d) The customs authority where import procedures are followed shall:

d.1) 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.2) Compile monthly lists of indirectly exports that have been granted customs clearance (form No. 01/TB-XNKTC/GSQL in Appendix V enclosed herewith) and send them to the supervisory tax authority of the local importer;

d.3) Cooperate with the Sub-department of Customs where export procedures are carried out in supervising the local importer completing customs procedures.”

**59. Article 91 is amended as follows:**

**“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) Responsibilities of the declarant:

a.1) Complete the import declaration according to Appendix II and Clause 1 Article 51c of this Circular.

If a physical customs declaration is made according to Clause 2 Article 25 of Decree No. 08/2015/ND-CP, which is amended by Clause 12 Article 1 of Decree No. 59/2018/ND-CP, the

declarant shall complete and submit 02 original copies of form No. HQ/2015/NK in Appendix IV hereof;

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;

a.4) Submit 01 copy of the inspection certificate.

(not required if an electronic inspection certificate is issued through National Single-window Information Portal);

b) The Sub-department of Customs responsible for the bonded warehouse (hereinafter referred to as “supervisory customs authority”) shall:

Complete the customs procedures specified in Section 3 Chapter II of this Circular and the tasks specified in Point a.1 Clause 4 Article 51c of this Circular;

c) The day on which goods enter 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) Responsibilities of the declarant:

a.1) Follow customs procedures applied to goods entering the bonded warehouse from a free trade zone specified in Clause 1 Article 51c of this Circular or corresponding export procedures for delivering goods from inland to the bonded warehouse specified in Chapter II of this Circular;

a.2) Perform the tasks prescribed in Clause 2 Article 52s of this Circular when moving goods into the bonded warehouse.

b) The supervisory customs authority shall:

b.1) Inspect and monitor movement of goods in the bonded warehouse in accordance with Article 52a of this Circular;

b.2) Perform the tasks prescribed in Point a.2 Clause 3 Article 51c 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 been released from the CCA.

3. Customs procedures for sending goods to a bonded warehouse before export:

a) Responsibilities of the declarant:

a.1) Make a declaration of independent transport of goods under customs supervision as prescribed in Clause 2 Article 51b of this Circular;

a.2) 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.3) Perform the tasks prescribed in Clause 2 Article 52a of this Circular when dispatching goods from the bonded warehouse.

b) The supervisory customs authority shall:

b.1) Perform the tasks prescribed in Clause 3 Article 51b of this Circular and receive feedbacks from the Sub-department of Customs at the checkpoint of export;

b.2) Inspect and monitor movement of goods in the bonded warehouse in accordance with Article 52a of this Circular.

c) Goods exported from a bonded warehouse (including goods sent by post or express mail) may only be exported through the checkpoints prescribed by the Prime Minister and the Ministry of Industry and Trade;

d) After goods enter the CCA 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 customs authority for monitoring in cooperation. Regarding goods exported from a bonded warehouse through a checkpoint by road or by river, their release from the CCA shall be updated on the e-customs system if they have entered the importing countries through the checkpoint of export.

4. Customs procedures for import of goods from a bonded warehouse to inland or a free trade zone; customs procedures for temporary import of goods for sale at duty-free shops

a) Responsibilities of the declarant:

a.1) Complete the import declaration form No. 1 in Appendix II hereof;

a.2) Complete corresponding import procedures specified in Chapter II of this Circular.

If the declarant is also the owner of the goods stored in the bonded warehouse, the documents that are prepared or issued when the goods are imported shall be enclosed with the customs dossier for submission or presentation;

a.3) Perform the supervision task prescribed Clause 4 Article 52 of this Circular.

b) The supervisory customs authority shall:

b.1) Complete the import procedures prescribed in Chapter II of this Circular.

b.2) Perform the tasks prescribed in Point d.1 Clause 4 Article 52 of this Circular;

b.3) Inspect and monitor movement of goods in the bonded warehouse in accordance with Clause 4 Article 52 of this Circular;

b.4) Perform the tasks prescribed in Point a.2 Clause 4 Article 51c of this Circular.

c) The following goods must not be imported to inland from a bonded warehouse:

Goods on the list of imports for which import procedures must be carried out at the checkpoint of import according to the Prime Minister's Decision No. 15/2017/QĐ-TTg (except for bonded warehouses located within a seaport, land checkpoint or airport).

Customs procedures for import of the goods mentioned in Article 2 of Decision No. 15/2017/QĐ-TTg shall be carried out at the supervisory customs authority or an appropriate Sub-department of Customs specified in Article 2 of Decision 15/2017/QĐ-TTg.

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 enter the old bonded warehouse.

6. With regard to goods transported to a bonded warehouse from a checkpoint, another bonded warehouse or another location 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 customs authority shall decide whether to carry out a physical inspection before goods are delivered to or dispatched from the bonded warehouse. The result of physical inspection shall be written on form No. 06/PGKQKT/GSQL in Appendix V hereof.

8. The transfer of ownership of goods in bonded warehouses shall be carried out by goods owner upon sale of goods in accordance with Clause 8 Article 3 of the Law on Commerce. The owner of the bonded warehouse shall send the supervisory customs authority a notification of the transfer of ownership of goods in the bonded warehouse. Procedures for delivering and dispatching goods are exempted. 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 movement of goods in bonded warehouses in case movement of goods in bonded warehouse are not monitored according to Clause 4 Article 52 or Clause 2 Article 52a of this Circular.

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 customs authority a written notification of goods condition and operation of the bonded warehouse (form No. 24/BC-KNQ/GSQL in Appendix V hereof); The supervisory customs authorities shall send the reports to the Customs Departments, which will submit consolidated reports to the General Department of Customs on the 25 of the first month of the quarter;

b) The supervisory customs authority 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.

11. Procedures for change of the checkpoint of export or return of goods that have been delivered to the checkpoint of export back to the bonded warehouse:

a) Customs dossier:

a.1) Independent transport declaration:

a.2) A declarant's request for permission to take the goods back to the bonded warehouse for storage pending export. The request shall specify the name and address of the bonded warehouse, estimated storage period, which must not exceed the time limit specified in Clause 1 Article 61 of the Law on Customs): 01 original copy;

a.3) A notification of approval for the transport declaration (when goods are transported to the checkpoint of export from the bonded warehouse).

b) Customs procedures are the same as those specified in Article 51b of this Circular:

The customs official at the checkpoint of export and the supervisory customs authority of the bonded warehouse shall perform the following additional tasks:

b.1) If the shipment has not entered the CCA at the checkpoint of export: on the basis of the declarant's request for permission to transport the goods back to the bonded warehouse, the supervisory customs authority of the bonded warehouse shall inspect the seal and documents before initiating procedures for transporting goods to the bonded warehouse, send the Sub-department of Customs at the checkpoint of export a notification, which is the basis for finalizing the independent transport declaration by updating information about arrival of goods;

b.2) If the shipment has entered the CCA and the declarant wishes to transport it back to the initial bonded warehouse or the bonded warehouse at the checkpoint of export: the Sub-department of Customs at the checkpoint of export shall inspect the quantity of goods that arrive at the checkpoint of export and request the declarant to open a new independent transport declaration before transporting the goods to the bonded warehouse. If goods are stored in a bonded warehouse at the checkpoint of export, the Sub-department of Customs at checkpoint of export shall send a notification to the supervisory customs authority of the initial bonded warehouse;

b.3) If the shipment has entered the CCA and the declarant wishes to export part of the shipment and transport the rest to the initial bonded warehouse or the bonded warehouse at the checkpoint of export: the Sub-department of Customs at the checkpoint of export shall inspect the quantity of exports and request the declarant to open a new independent transport declaration before transporting the goods to the bonded warehouse. If the goods are stored in a bonded warehouse at the checkpoint of export, the Sub-department of Customs at checkpoint of export shall send a notification to the supervisory customs authority of the initial bonded warehouse.

**60. Point b Clause 1 of Article 93 is amended as follows:**

“b) Responsibilities of the declarant:

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 hereof) and submit them to the customs authority while following customs procedures.

Regarding certain special goods:

b.2.1) Regarding electricity exports and imports, the declarant shall cooperate with the customs authority and relevant units in declaring the monthly consumption on the first day of the succeeding month, And issue a record confirmed by the parties. Within 30 days from the confirmation date, the declarant shall make the customs declaration and enclose the record with the customs dossier mentioned in Article 16 of this Circular;

b.2.2) Procedures for oil and gas supplied for outbound airplanes shall be completed within 30 days.”

**61. Article 94 is amended as follows:**

**“Article 94. Procedures for import of finance lease assets**

1. Imports for the entities eligible for exemption of import duty on finance lease assets prescribed in Articles 14, 16, 17 and 19 of No. 134/2016/ND-CP

a) The finance lease enterprise that imports goods into Vietnam shall follow import procedures as follows:

a.1) Prepare the customs dossier in accordance with Clause 4 Article 16 of this Circular;

a.2) Follow customs procedures at the locations specified in Point a Clause 2 Article 85 of this Circular;

a.3) Follow the customs procedures specified in Chapter II of this Circular; specify the number, date of effective and date of expiration of the finance lease contract and the name of the finance lease enterprise.

The imported finance lease assets shall be given to the lessee as soon as they are granted customs clearance.

b) The Sub-department of Customs where the declaration is opened shall complete import procedures in accordance with Chapter II of this Circular;

c) If the finance lease assets on which import duty is exempt are not used for intended purposes after the finance lease contract is terminated or completed, the finance lease enterprise shall declare and pay the duty in accordance with Article 21 of this Circular.

## 2. Imports leased out to EPEs and enterprises in free trade zones

a) Procedures for import of finance lease assets:

The finance lease enterprise shall complete procedures for import of goods to be leased by the EPE or the enterprise in the free trade zone (the lessee). To be specific:

a.1) Prepare the customs dossier in accordance with Clause 3 Article 16 of this Circular;

a.2) Complete customs procedures at the supervisory Sub-department of Customs of the lessee:

a.2.1) For EPEs: follow instructions in Point b.1 Clause 1 Article 58 of this Circular;

a.2.2) For enterprises in free trade zones: follow instructions in Point a Clause 2 Article 90 of this Circular.

a.3) Follow the customs procedures specified in Chapter II of this Circular; specify the number, date of effective and date of expiration of the finance lease contract and the name of the finance lease enterprise; the declared value shall comply with Appendix II of Circular No. 39/2015/TT-BTC, the dutiable value, time and method for duty calculation shall comply with Article 4 and Article 5 of Circular No. 39/2015/TT-BTC.

The imports shall be given to the lessee as soon as they are granted customs clearance and their status quo must be maintained until the lessee completes the customs procedures specified in Point b of this Clause.

b) Delivery:

b.1) Prepare the customs dossier in accordance with Article 16 of this Circular, enclose 01 copy of the finance lease contract with the customs dossier. Commercial invoices and VAT invoices are not required. If indirect export of the goods is subject to licensing, the license is not required in the customs dossier;

b.2) Complete customs procedures at the supervisory Sub-department of Customs of the lessee;

b.3) Follow the customs procedures specified in Article 86 of this Circular; declare the customs value according to the prices written on the sale contract between the finance lease enterprise, the lessee and the foreign supplier; the type of invoice is "B"; do not write the invoice date and number; write the following in "Phần ghi chú" ("Notes"):

On the indirect export declaration: "hàng hóa cho (tên khách hàng thuê) thuê tài chính theo hợp đồng thuê tài chính số..." ("these goods are leased out to [name of the lessee] under the finance lease contract No. ...").

On the indirect import declaration: "hàng hóa thuê tài chính của (tên công ty cho thuê tài chính) theo hợp đồng thuê tài chính số..." ("these goods are leased out by [name of the lessor] under finance lease contract No. ...").

c) If the finance lease enterprise has imported the goods to inland before they are leased out to the lessee, the finance lease enterprise shall complete import procedures, declare and pay import duty as prescribed.

After the goods are received by the lessee, the finance lease enterprise will have the import duty refunded. If the goods are imported back to inland, the finance lease enterprise shall declare and pay import duty.

3. Imports leased out to other partners

In the cases where a finance lease enterprise imports goods and leases them out to a partner other than those mentioned in Clause 1 and Clause 2 of this Article, the finance lease enterprise shall declare and pay import duty thereon while following import procedures.

4. Goods directly imported from overseas finance lease enterprises

Customs procedures are the same as those specified in Chapter II this Circular. Declared values shall comply with Appendix II of Circular No. 39/2015/TT-BTC, dutiable value, time and method for duty calculation shall comply with Article 4 and Article 5 of Circular No. 39/2015/TT-BTC.

**62. The title of Chapter VII is amended as follows:**

**“TAX EXEMPTION, TAX REDUCTION, TAX REFUND AND TAX ADMINISTRATION OF EXPORTS AND IMPORTS**

**63. Article 129 is amended as follows:**

**“Article 129. Procedures for receiving and processing applications for tax refund and tax cancellation**

1. Responsibilities of the taxpayer

a) Complete the tax refund application form No. 01 in Appendix IIa hereof and send it through the e-customs system to the customs authority to which tax was paid;

b) In case of physical application, complete form No. 09 in Appendix VII of Decree No. 134/2016/ND-CP and submit it together with the documents mentioned in Article 33 through 37 of Decree No. 134/2016/ND-CP.

2. The customs authority shall receive and process tax refund applications in accordance with Article 59 and Article 60 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 18 Article 1 of the Law on amendments to the Law on Tax administration dated November 20, 2012.

a) Receiving applications:

a.1) The customs authority shall receive tax refund applications through the e-customs system, which will automatically respond the applicants.

If the application is not satisfactory, the e-customs system will request the applicant to provide additional information;

a.2) In case of submission of physical applications, the receiving officer shall append the seal and keep a log of the physical applications received

a.3) Tax refund applications sent by post shall be handled in accordance with Clause 2 Article 59 of the Law on Tax administration No. 78/2006/QH11.

b) Application classification:

b.1) There are two categories of tax refund applications: inspection before refund and inspection after refund;

b.2) The customs authority shall classify the applications through the e-customs system, which will automatically respond the applicants.

Physical applications shall be classified in accordance with Clause 18 Article 1 of the Law No. 21/2012/QH13, which amends Article 60 of the Law on Tax administration No. 78/2006/QH11, Clause 2 Article 41 of Decree No. 83/2013/ND-CP.

### 3. Inspection after refund

a) The customs authority shall inspect fulfillment of tax refund conditions, the amount of refundable tax and unpaid tax on the e-customs system; compare information in the application for tax refund with information on the e-customs system and carry on as follows:

a.1) If the application is not satisfactory, request the applicant to provide additional information through the e-customs system;

a.2) If the application is rejected, provide explanation for the applicant through the e-customs system.

b) In case of physical applications, the customs authority shall inspect the documents, compare information on the e-customs system and tax policies to determine eligibility for tax refund and amount of refundable tax.

If additional information is needed, the customs authority shall inform the taxpayer using form No. 11/TBBSHS/TXNK in Appendix VI. If the application is rejected, the customs authority shall send a notification to the taxpayer using form No. 12/TBKTT/TXNK in Appendix VI hereof;

c) The taxpayer's explanation shall be submitted through the e-customs system or in writing to the customs authority. In case of written explanation, the customs authority shall issue a record (form No. 18/BBLV/TXNK in Appendix VI hereof).

If explanation has been submitted or additional information has been provided but conditions for inspection after refund are not fully satisfied, the application will have to undergo inspection before refund in accordance with Clause 2 Article 60 of the Law on Tax administration dated November 29, 2006, which is amended by Clause 18 Article 1 of the Law on the amendments to the Law on Tax administration dated November 20, 2012;

d) Within 06 working days from the day on which the satisfactory application for tax refund is received as prescribed in Article 60 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 18 Article 1 of the Law on amendments to the Law on Tax administration dated November 20, 2012, the customs authority shall issue a decision on tax refund (form No. 10/QDKTT/TXNK in Appendix VI hereof) and send the physical or electronic decision through the e-customs system to the taxpayer and relevant units (if any);

dd) A site inspection shall be carried out at the taxpayer's premises after the decision on tax refund is issued in accordance with Article 143 of this Circular by the deadline specified in Clause 3 Article 60 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 18 Article 1 of the Law on amendments to the Law on Tax administration dated November 20, 2012. The inspecting unit shall send the inspection result to the Sub-department of Customs that issued the decision on tax refund (hereinafter referred to as "refunding authority"), which will perform the following tasks:

dd.1) If the inspection result indicates that the taxpayer is eligible for tax refund, the refunding authority shall enclose the inspection result with the application for tax refund and update the result on the e-customs system;

dd) If inspection result indicates that the taxpayer is not eligible for tax refund, the refunding authority shall revoke the decision on tax refund, impose tax and administrative penalties (if violations are found);

dd.3) If the inspection result indicates that the refunded tax is smaller than the refundable amount, the refunding authority shall issue an additional decision on tax refund (form No. 10/QDKTT/TXNK in Appendix VI hereof).

### 4. Inspection before refund

a) Cases of inspection before refund:

a.1) The cases specified in Point b Clause 1 Article 60 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 18 Article 1 of the Law on amendments to the



Law on Tax administration dated November 20, 2012; Clause 2 Article 41 of Decree No. 83/2013/ND-CP;

a.2) Over the last 12 months before the date of submission of the application for tax refund, the taxpayer has committed at least 02 customs offences (including understatement of tax or overstatement of refundable tax, overstatement of tax eligible for recession) the fine for which exceeds the power of the Director of the Sub-department of Customs;

a.3) Over the last 24 months before the date of submission of the application for tax refund, the taxpayer has been fined for tax evasion, tax fraud, smuggling or illegal transport of goods across the border;

a.4) The taxpayer has to serve an administrative tax decision in the case specified in Clause 1 Article 26 of Decree No. 127/2013/ND-CP;

a.5) The goods are subject to excise tax;

a.6) The imports have to be re-exported to a third country or to a free trade zone; the exports have to be re-imported to Vietnam through a different checkpoint.

b) Inspection procedures:

The site inspection at the taxpayer's premises shall be carried out in accordance with Clause 18 Article 1 of the Law on the amendments to the Law on Tax administration dated November 20, 2012. To be specific:

b.1) Within 05 working days from the day on which the taxpayer receives the notification of the inspection (form No. 21/TBKT/TXNK in Appendix VI hereof), the customs authority shall issue a decision on site inspection (form No. 22/QDKT/TXNK in Appendix VI hereof) and send it to the taxpayer within 02 working days from the day on which it is signed.

Within 05 working days from the day on which the decision is sent, the customs authority shall carry out the site inspection. The inspection duration shall not exceed 05 working days. Before inspection, the chief inspector shall announce the inspection decision and issue form No. 23/BBCB/TXNK in Appendix VI hereof;

b.2) Inspection steps

b.2.1) Inspect the customs dossier, the application for tax refund, accounting documents, payment documents, dispatch and receipt documents; compare information on the Concentrated Accounting System of customs authorities, information in the application for tax refund and information about the export/import declaration on which tax refund is claimed:

b.2.1.1) In the case specified in Article 35 of Decree No. 134/2016/ND-CP: verify the taxpayer's declaration regarding the depreciation rate and depreciation method specified in accounting records and distribution of goods value while they are used in Vietnam;

b.2.1.2) In the case specified in Article 36 of Decree No. 134/2016/ND-CP in case of first inspection or before availability of the result of site inspection of the manufacturing facility and ownership of machines and equipment therein: Inspect the consistency between the report on calculation of tax on raw materials and supplies (form No. 10 in Appendix VII of Decree No. 134/2016/ND-CP) with the taxpayer's accounting records and technical documents;

b.2.1.3) Regarding refund of tax on imports that have to be re-exported, exports that have to be re-imported, goods subject to excise tax, imports subject to licensing, imports subject to quarantine, food safety, goods quality requirements, the customs authority shall inspect the application for tax refund, accounting documents, payment documents, compare the claimed refund and collected tax on the Concentrated Accounting System of the customs and relevant management programs.

b.2.2) Inspect other documents and data relevant to the exports or imports in accordance with Article 16 and Article 16a of this Circular.

c) Handling inspection result:

c.1) Issue a inspection record (form No. 24/BBKT/TXNK in Appendix VI hereof) within 05 working days from the end of the site inspection.

If the inspection lasts longer than 05 days, the chief inspector shall request to the person who signed the inspection decision to issue a decision on extension of the inspection duration (form no. 25/QDGH/TXNK in Appendix VI hereof) at least 01 day before the initial deadline. The extension shall not exceed 05 working days. The chief inspector shall announce the extension decision and issue a record as prescribed in Point b Clause 4 of this Article;

c.2) Prepare a draft conclusion (form No. 26/KLKT/TXNK in Appendix VI hereof) and send it by fax, by registered mail or directly to the taxpayer within 03 days from the day on which the inspection record is issued.

If the taxpayer does not concur with the draft conclusion, the taxpayer shall send an electronic explanation through the e-customs system or a physical explanation to the customs authority within 05 working days from the day on which the draft conclusion is received;

c.3) Within 05 working days from the deadline for explanation, the Director of the Sub-department of Customs shall issue the official conclusion.

If the taxpayer is eligible for tax refund, the customs authority shall issue a decision on tax refund (form No. 10/QDKTT/TXNK in Appendix VI hereof) and send it to the taxpayer and relevant authorities through the e-customs system. A physical decision on tax refund may be sent if there is an error in the e-customs system or the taxpayer submitted a physical application for tax refund.

If the taxpayer is not eligible for tax refund, the customs authority shall send a notification (form No. 12/TBKTT/TXNK in Appendix VI hereof) to the taxpayer through the e-customs system.

5. Refundable tax shall be settled in accordance with Article 132 of this Circular.

6. The inspection must be completed within 40 days from the day on which the application for tax refund is received as prescribed in Article 60 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 18 Article 1 of the Law on amendments to the Law on Tax administration dated November 20, 2012.

7. Power to decide site inspection

a) In case of inspection before refund: the Director of the Sub-department of Customs to which tax was paid shall issue the decision;

b) In case of inspection after refund: the Director of the Customs Department of the province shall issue the decision under risk management rules within 10 years from the issuance date of the decision on tax refund as prescribed in Article 143 of this Circular.

8. Responsibilities of the taxpayer

Declare tax accurately; provide documents, explanation and information on schedule and take responsibility for accuracy of the application for tax refund as prescribed in Article 7 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 4 Article 1 of the Law on amendments to the Law on Tax administration dated November 20, 2012; update information and respond on schedule; comply with tax decisions, pay tax, late payment interest and fines on schedule.

9. Procedures for receiving and processing applications for tax cancellation are the same as those for tax refund applications."

#### **64. Article 131 is amended as follows:**

##### **"Article 131. Settlement of overpaid tax, late payment interest and fines**

1. Overpaid tax, late payment interest and fines are defined in Article 47 of the Law on Tax administration dated November 29, 2006, which is amended in Clause 13 Article 1 of the Law on

amendments to the Law on Tax administration dated November 20, 2012; Point a Clause 1 Article 29 of Decree No. 83/2013/ND-CP

## 2. Responsibilities of the taxpayer

Complete form No. 03 in Appendix IIa hereof and send it through the e-customs system to the customs authority.

The taxpayer may also submit a physical tax refund request (form No. 27/CVDNHNT/TXNK in Appendix VI hereof).

## 3. Responsibilities of the customs authority

The customs authority that received the overpaid amounts shall verify information through the e-customs system and inform the taxpayer if the tax refund request is granted. If information provided by the taxpayer is found inaccurate, the customs authority shall inform the taxpayer of the rejection through the e-customs system.

In case of a physical application, the customs authority shall send the taxpayer a written notification (form No. 12/TBKTT/TXNK in Appendix VI hereof) within 08 working hours if the taxpayer's request is rejected.

Within 05 working days from the day on which the taxpayer's request is received, the customs authority shall send the taxpayer a refund decision (form No. 09/QDHT/TXNK in Appendix VI) if the request is granted, or a notification (form no. 12/TBKTT/TXNK in Appendix VI hereof) if the request is rejected.

4. Refund of tax late payment interest and fines shall comply with Article 132 of this Circular. Overpaid VAT (if any) shall be settled together with import duty."

## 65. Article 132 is amended as follows:

### "Article 132. Refund of tax, late payment interest and fines

1. If refund of tax and fines is extracted from the deposit account of the customs authority, the customs authority shall verify information on the e-customs system and perform the following tasks:

a) If the taxpayer does not owe outstanding tax, late payment interest, fines or any other payable amount, including outstanding fees and charges (except those for declarations opened by the 10<sup>th</sup> of the next month):

a.1) If the taxpayer claims a refund: the customs authority shall prepare a payment order and send it to the State Treasury;

a.2) If the taxpayer wishes to have the refundable amount offset against the tax payable on the next declarations: After the taxpayer submits a request for offsetting, the customs authority shall send a notification to State Treasury for offsetting. The refundable amount in excess of the payable amount shall be refunded in accordance with a.1 of this Clause.

b) If the taxpayer still owes outstanding tax, late payment interest, fines or any other payable amount, including outstanding fees and charges (except those for declarations opened by the 10<sup>th</sup> of the next month):

b.1) If the taxpayer wishes to offset the refundable amount against payable amounts: the customs authority shall prepare a payment order and send it to the State Treasury, which will pay the amounts on behalf of the taxpayer;

b.2) If the taxpayer still owes outstanding tax, late payment interest, fines or any other payable amount but does not wish to offset them against the refundable amount, the customs authority shall follow instructions in Point b.1 of this Clause and send a notification to the taxpayer (Form No. 28/TBBT/TXNK in Appendix VI hereof);

b.3) The amount that remains after offsetting (if any) shall be refunded to the taxpayer in accordance with Point a.1 of this Clause.

2. If refund of tax and fines is extracted from state budget, the customs authority shall verify information on the accounting system and perform the following tasks:

a) If the taxpayer does not owe outstanding tax, late payment interest, fines or any other payable amount, including outstanding fees and charges (except those for declarations up to the 10<sup>th</sup> of the next month):

a.1) If the taxpayer claims a refund: the customs authority shall prepare a refund order according to the form in Circular No. 77/2017/TT-BTC and send it to the State Treasury;

a.2) If the taxpayer wishes to have the refundable amount offset against the tax payable on the next declarations: After the taxpayer submits a request for offsetting, the customs authority shall send a notification to State Treasury for offsetting. The refundable amount in excess of the payable amount shall be refunded in accordance with a.1 of this Clause.

b) If the taxpayer still owes outstanding tax, late payment interest, fines or any other payable amount, including outstanding fees and charges (except those for declarations opened by the 10<sup>th</sup> of the next month):

b.1) If the taxpayer wishes to have the refundable amount offset against the amount payable, the customs authority shall prepare a refund order according to the form in 77/2017/TT-BTC and send it to the State Treasury;

b.2) If the taxpayer still owes outstanding tax, late payment interest, fines or any other payable amount but does not wish to offset them against the refundable amount, the customs authority shall follow instructions in Point b.1 of this Clause and send a notification to the taxpayer (Form No. 28/TBBT/TXNK in Appendix VI hereof);

b.3) The amount that remains after offsetting (if any) shall be refunded to the taxpayer in accordance with Point a.1 of this Clause.

c) The customs authority shall prepare documents about change in state budget revenues when offsetting refundable amounts against amounts payable in the same fiscal year within the same customs authority.

In other cases, the customs authority shall follow instructions in Point a and Point b of this Clause.

3. Deadline:

Deadlines for processing refund claims are specified in Article 129 and Article 131 of this Circular.

4. The taxpayer has the responsibility to inform the supervisory tax authority of the VAT refunded by the customs authority mentioned in Clause 2 of this Article.

The customs authority shall notify the tax authority after issuing the decision on tax refund.”

**66. Article 133 is amended as follows:**

**“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 tax imposition decision or tax decision issued by a competent authority;

b) Payment of tax arrears due to understatement of tax payable or overstatement of tax exemption, tax reduction or tax refund;

c) Tax is paid by instalments as prescribed in Article 134 of this Circular;

d) The exports or imports are granted customs clearance or conditional customs clearance under a guarantee as prescribed in Article 9 of the Law on Export and import duties and Article 4 of No. 134/2016/ND-CP.

2. The guarantor shall pay late payment interest if the taxpayer fails to fully pay tax by the end of the guarantee period.

3. The guarantor or the authorized collector shall transfer the tax to state budget within the day or in the beginning of the next working day. If the tax collected is not transferred to state budget by the deadline, the guarantor or the authorized collector shall pay late payment interest.

4. Determination of late payment interest:

a) Late payment interest = late payment interest rate multiplied by (x) late payment days x amount payable;

b) The late payment interest rate is 0.03% 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, authorized tax collector or guarantor to state budget;

5. The taxpayer, authorized tax collector or guarantor shall determine the late payment interest according to Clause 4 of this Article and pay it to state budget.

If the customs authority discovers that the late payment interest is underpaid, the customs authority shall request the taxpayer, the authorized tax collector or the guarantor to pay the arrears (form No. 29/TBTCNCT/TXNK in Appendix VI hereof.

6. In the case of late payment of tax prescribed in Clause 4 Article 5 of Law No. 71/2014/QH13, which is amended in Clause 3 Article 3 of Law No. 106/2016/QH13 and Clause 1 Article 3 of Decree No. 100/2016/ND-CP, tax payment shall not be enforced and the taxpayer is not required to pay late payment interest before receiving the amount payable by state budget, in which case late payment interest will be charged on the amount in excess to the amount payable by state budget.

7. 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 accrued by the date of notification (form No. 57 and form No. 58 in Appendix of Circular No. 155/2016/TT-BTC)."

**67. Article 134 is amended as follows:**

**"Article 134. Paying tax debt in instalments**

1. If the taxpayer fails to fully pay tax within 90 days from the initial deadline, extended deadline or deadline written in a tax decision issued by a competent authority, the customs authority has issued a tax enforcement decision and all of the conditions specified in Clause 1 and Clause 2 Article 39 of Decree No. 83/2013/ND-CP are satisfied, the taxpayer may pay the tax debts in instalment over up to 12 months from the tax enforcement date. The taxpayer shall register and make a commitment to pay debt tax by instalments as follows:

a) Tax debt that is exceeding VND 500.000.000 but not exceeding VND 1.000.000.000 shall be paid within 03 months;

b) Tax debt that is exceeding VND 1.000.000.000 but not exceeding VND 2.000.000.000 shall be paid within 06 months;

c) Tax debt that is exceeding VND 2.000.000.000 shall be paid within 12 months;

d) If the taxpayer fails to fully pay tax by the aforementioned deadline, tax payment shall be enforced. The taxpayer's guarantee shall pay tax and late payment interest on behalf of the taxpayer in accordance with Article 39 of Decree No. 83/2013/ND-CP;

e) Tax instalments are inclusive of the outstanding tax and late payment interest.

2. Application for tax payment by instalments:

a) Form No. 30/CVNDDTT/TXNK in Appendix V hereof: 01 original copy;

b) A letter of guarantee by a credit institution as prescribed in Article 43 of this Circular: 01 original copy

(not required if an electronic letter of guarantee is already submitted).

3. Receiving and processing of Application for tax payment by instalments

a) Receiving authorities:

a.1) The Sub-department of Customs shall receive applications from taxpayers under its management;

a.2) The Customs Department shall receive applications from taxpayers under management of the Sub-department of Post-Clearance Inspection or multiple Sub-departments of Customs within the same province;

a.3) The General Department of Customs shall receive applications from taxpayers under management of multiple Customs Departments.

b) Deadlines:

b.1) Sub-departments of Customs shall respond the applicant within 01 working day after the application is submitted;

b.2) Customs Departments shall respond the applicant within 02 working days after the application is submitted;

c) The General Department of Customs shall respond the applicant within 03 working days after the application is submitted.

4. The notification sent to the applicant shall be prepared according to form No. 31/TBNDTT/TXNK in Appendix VI hereof."

**68. Article 135 is amended as follows:**

**"Article 135. Extension of deadline for paying tax, late payment interest and 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) Form No. 32/CVGHNT/TXNK in Appendix VI hereof: 01 original copy;

b) In the cases mentioned in Point a 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 following documents are required:

c.1) A written confirmation issued by the local competent authority (confirmation of the conflagration issued by the local fire department or the People's Committee of the commune or a disaster management authority): 01 original copy. The confirmation must be issued within 30 days after the incident occurs;

b.2) The insurance contract or indemnity payment notice issued by the insurer (if the insurance contract does not cover tax compensation, it is required to have the insurer's confirmation); the carrier's agreement on compensation in case the damage is caused by the carrier: 01 photocopy.

c) In the cases mentioned in 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, the following documents are required:

c.1) A decision to withdraw the old business premises issued by a competent authority (unless the relocation is requested by the enterprise itself): 01 photocopy;

c.2) A written confirmation issued by the local government that the enterprise has to suspend its business operation because of relocation: 01 original copy;

c.3) Documents proving the damage directly caused by relocation of the business premises. The damage is determined according to the documents and relevant regulations of law, including: remaining value of factories, warehouses, machines 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 field, a confirmation issue day a professional agency is required: 01 original copy.

d) If the taxpayer faces the 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 difficulties: 01 original copy.

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. 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 having the power to decide tax deferral.

6. Power to decide tax deferral

a) The Director of a Sub-department of Customs is entitled to consider deferring tax, late payment interest and fines payable thereto;

b) The Director of a Customs Department is entitled to consider deferring tax, late payment interest and fines payable to a Sub-department of Post-Clearance Inspection or multiple Sub-departments of Customs within the same province;

c) The Director of the General Department of Customs is entitled to consider deferring tax, late payment interest and fines payable to multiple Customs Departments.

In case of difficulties specified 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, the General Department of Customs shall receive the application and send a report to the Minister of Finance, which will request the Prime Minister to consider on a case-by-case basis.

7. Tax deferral applications shall be processed within the time limits specified in Article 52 of the Law on Tax administration."

**69. Clause 3 Article 136 is amended as follows:**

"3. An application for debt cancellation consists of:

a) Form No. 33/CVXN/TXNK in Appendix VI hereof prepared by the Customs Department to which the taxpayer owes tax, late payment interest or fines that are eligible for cancellation: 01 original copy;

b) The following documents may be required in certain situations:

- b.1) A decision issued by a competent authority on the enterprise's declaration of bankruptcy in the case specified in Clause 1 Article 65 of the Law on Tax administration: 01 photocopy;
- b.2) 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 or incapacitated in the cases specified in Clause 2 Article 65 of the Law on Tax administration: 01 photocopy;
- b.3) Documents proving that tax, late payment interest and fines cannot be fully collected despite every effort or payment of which cannot be enforced in the cases specified 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: 01 photocopy."

**70. Article 138 is amended as follows:**

**"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:
  - a) The owner (of a sole proprietorship), the Board of members, the Board of Directors, the liquidating organization and relevant executives specified in the company's charter shall be responsible for fulfilling the enterprise's tax liability before submitting the notice of dissolution to the business registration authority;
  - b) The cooperative dissolution council shall be responsible for fulfillment of tax liability of the cooperative before submitting the dissolution documents to the issuer of the registration certificate;
  - c) The bankruptcy trustee or the asset-liquidating enterprise shall be responsible for fulfillment of the enterprise's tax liability after a decision to initiate bankruptcy process is issued according to the Law on 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 (of a sole proprietorship), the Board of members or Board of Directors or the management board (of a cooperative) or relevant executive specified in the enterprise's charter shall be responsible for paying the outstanding tax;
  - b) When a household business 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 an artel whose tax liability is unfulfilled is shut down, the head of the artel is responsible for paying the outstanding tax."

**71. Article 140 is amended as follows:**

**"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 complete and send form No. 05 in Appendix IIa hereof to the customs authority through the e-customs system (or form No. 34/CVXNHT/TXNK in Appendix VI hereof and send it to the General Department of Customs in case of physical documents).
2. Within 05 working days from the day on which the request is received, the customs authority shall:
  - a) grant certification of tax liability fulfillment;
  - b) reject certification and specify the declarations on which tax liability is not fulfilled;



c) complete documents which will be the basis for the customs authority to certify tax liability fulfillment.

3. In the cases where an enterprise requests certification of fulfillment of its tax liability to serve the process of dissolution, shutdown or TIN closing, it must not open any customs declaration from the day on which the General Department of Customs issues a certification of fulfillment of its tax liability.”

**72. Article 141 is amended as follows:**

**“Article 141. Collection of information serving post-clearance inspection**

1. Collection of information

The customs authority is entitled to request declarants, state authorities, and entities related to exported or imports to provide information serving post-clearance inspection as prescribed in Article 80, Article 95 and Article 96 of the Law on Customs, Article 107 and Article 108 of Decree No. 08/2015/ND-CP and relevant regulations of law.

2. a) Before, during and after post-clearance inspection, the customs authority may collect information from regulatory bodies, organizations and individuals that participate or are involved in export and import regarding suspected violations of customs dossiers, declared information, management and use of exports and imports.

The customs authority may collect information overseas where necessary.

3. Power to collect information

Director of the General Department of Customs, Director of Post-clearance Inspection Department, Directors of Customs Departments and Directors of Sub-departments of Customs shall collect information in accordance with Clause 1 and Clause 2 of this Article.

During site inspection at the declarants’ premises, the chief of the post-clearance inspectorate may collect information in accordance with Clause 1 and Clause 2 of this Article if such information is urgent.

4. Methods of information collection

a) Sending inquiries to the entities mentioned in Clause 1 of this Article and request a written response;

b) Sending an official to meet in person.

This method is only implemented if requested by the declarant.

The Director of the General Department of Customs shall organize overseas information collection.”

**73. Article 142 is amended as follows:**

**“Article 142. Post-clearance inspection at customs authorities**

1. Cases of inspections and power to decide inspection

a) The Director of a Sub-department of Customs is entitled to decide inspection within 60 days from the customs clearance date. To be specific:

a.1) The cases of inspection are specified in Clause 1 Article 78 of the Law on Customs;

a.2) The cases in which risk analysis is required are specified in Clause 2 Article 78 of the Law on Customs;

a.3) Do not carry out an inspection in the following cases:

a.3.1) The goods are identical or similar to goods that have undergone post-clearance inspection and approved by the Sub-department of Customs, unless new information is provided or violations are suspected. If there are suspicions about the identical or similar goods, the Director

of the Sub-department of customs shall submit a report to the Director of the Customs Department;

a.3.2) In case of taxation risk due to large quantity of goods or diverse categories of goods, a post-clearance inspection at the declarant's premises is mandatory.

b) The Director of the Customs Department is entitled to decide inspection within 05 years from the registration date of a declaration. To be specific:

b.1) The cases in which a post-clearance inspection is mandatory specified in Clause 1 Article 78 of the Law on Customs. If new information is provided or violations are suspected after an inspection has been carried out in the cases mentioned in Point a of this Clause, the Director of the Customs Department shall decide whether to carry out an inspection at the Customs Department or at the declarant's premises in accordance with Article 143 of this Circular;

b.2) The cases of inspection specified in Clause 2 Article 78 of the Law on Customs (except for the cases in which an inspection has been carried out in Point a of this Clause).

2. The following documents shall be inspected:

The customs dossier, commercial invoices, transport documents, sale contracts, documents certifying goods origins, payment documents, technical documents of the exports or imports specified in Article 79 of the Law on Customs.

3. Inspection procedures

a) Issuance of the decision on post-clearance inspection:

a.1) Director of the Customs Department or Sub-department of Customs shall issue a decision on post-clearance inspection according to form No. 01/2015-KTSTQ in Appendix VII hereof, request the declarant to provide the customs dossier, commercial invoices, transport documents, sale contracts, documents certifying goods origins, payment documents, technical documents of the goods undergoing inspection and provide explanation;

a.2) The decision on post-clearance inspection shall be sent directly or by registered mail or by fax to the declarant within 03 working days after it is signed and at least 05 working days before the inspection date;

b) Carry out the inspection and process the inspection result:

b.1) The declarant does not comply with the decision on post-clearance inspection:

If the declarant does not send documents or appoint a representative to the customs authority within 03 working days from the inspection date written on the decision on post-clearance inspection, the customs authority shall impose administrative penalties and perform the following tasks:

b.1.1) If a conclusion cannot be given, request the Director of the Customs Department to decide;

b.1.2) If a conclusion can be given, the Director of the Customs Department or Sub-department of Customs shall issue a notification of inspection result and administrative decisions (if any).

After administrative penalties are imposed, the customs authority shall update information on the e-customs system, according to which proper inspection shall be carried out (document inspection or physical inspection of goods) regarding the declarant's next shipments.

b.2) The declarant complies with the decision on post-clearance inspection:

b.2.1) The customs authority shall carry out the inspection as follows:

b.2.1.1) Compare information on the customs declaration and value declaration with corresponding documents in the customs dossier provided by the declarant;

b.2.1.2) Compare the customs dossier and documents about the exports or imports with the declarant's explanation provided during inspection and other information collected (if any);

b.2.1.3) Inspect the declarant's adherence to regulations of law on customs and management of exports and imports.

If the declarant sends a representative to work with the customs authority, the inspection shall be recorded according to form No. 08/2015-KTSTQ in Appendix VIII hereof and enclosed with other documents provided by the declarant. The customs authority shall follow instructions in Article 141 of this Circular where necessary.

b.2.2) The declarant shall provide the customs dossier, commercial invoices, transport documents, sale contracts, documents certifying goods origins, payment documents, technical documents of the goods undergoing inspection and provide explanation in accordance with Article 79 and Article 82 of the Law on Customs; Send a representative to work with the customs authority;

The declarant may provide additional information and documents relevant to the inspected documents after the inspection is completed.

b.3) After a inspection result is given, follow instructions in Clause 3 Article 79 of the Law on Customs, Article 100 of Decree No. 08/2015/ND-CP and Point c.4 Clause 3 Article 143 of this Circular.

c) 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."

#### **74. Article 143 is amended as follows:**

##### **"Article 143. Post-clearance inspection at the declarant's premises**

##### **1. Cases of inspections and power to decide inspection**

a) The cases specified in Clause 1 Article 78 of the Law on Customs, including the cases in which the customs authority receives new information or there are new suspicion of violations or new taxation risks after a post-clearance inspection has been carried out at the customs authority.

b) The cases specified in Clause 2 and Clause 3 Article 78 of the Law on Customs;

c) The customs authority shall consider carrying out a specialized inspection in the following cases:

c.1) The time limit for post-clearance inspection has expired;

c.2) There is new information or suspected violations or complicated cases after a post-clearance inspection has been carried out at the declarant's premises.

##### **2. The following documents and goods shall be inspected:**

The customs dossier, compare the declaration with accounting records, other documents, data related to the goods, the exports or imports in reality if necessary and possible, within 05 years from the registration date of the customs declaration.

##### **3. Inspection procedures**

a) Issuance of the decision on post-clearance inspection:

a.1) The Director of the General Department of Customs, Director of Post-clearance Inspection Department, Directors of Customs Departments shall issue a decision on post-clearance inspection at the declarant's premises according to form No. 01/2015-KTSTQ in Appendix VIII hereof;

a.2) In the cases specified in Clause 2 and Clause 3 Article 78 of the Law on Customs, the inspection decision 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 decision shall be given directly to the declarant or the declarant's representative during working hours without prior notice;

a.3) Revision, extension, cancellation of the inspection decision:

In case the decision on post-clearance inspection is revised, 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) If the declarant does not send documents or appoint a representative to work with the customs authority as requested, the customs authority shall impose administrative penalties and perform the following tasks:

b.1) If a conclusion cannot be given, consider carrying out a specialized inspection;

b.2) If a conclusion can be given, the head of the customs authority shall issue one according to result of inspection of available documents and data and administrative decisions (if any).

After administrative penalties are imposed, the customs authority shall update information on the e-customs system, according to which proper inspection shall be carried out (document inspection or physical inspection of goods) regarding the declarant's next shipments.

c) If the declarant complies with the inspection decision:

c.1) The declarant shall provide information, data and documents for the customs authority in accordance with Point b Clause 3 Article 80 of the Law on Customs and Article 16a of this Circular. The declarant may provide relevant documents and data to prove previous declaration or answer the customs authority's inquiries;

c.2. The inspection decision shall be prepared according to form No. 09/2015-KTSTQ in Appendix VIII hereof;

c.3) The customs authority shall carry out the inspection as follows:

c.3.1) Compare information on the customs declaration and value declaration with corresponding documents in the customs dossier provided by the declarant;

c.3.2) Compare the customs dossier, information and documents about the exports or imports with the declarant's explanation provided during inspection and other documents and information collected by the customs authority (if any);

c.3.3) Compare information and documents provided for the customs authority with information in the accounting documents, inventory documents, data systems and relevant documents of the declarant;

c.3.4) Compare information and documents provided for the customs authority with management and use of goods in reality;

c.3.5) Carry out a physical inspection of goods if necessary and possible;

c.3.6) Inspect the declarant's adherence to regulations of law on customs and management of exports and imports;

c.3.7) Inspect eligibility for tax recession, tax refund and tax cancellation (if any);

c.3.8) Inspect goods origins in terms of origin criteria, adherence to regulations on issuance and transport other regulations on goods origins;

c.3.9) Compare information and documents provided or presented to the customs authority with management and use of imported raw materials, supplies, machines and equipment in reality since their import, during the manufacturing and until the products are exported or repurposed, disposal of excess raw materials, supplies and products;

c.3.10) If declarant does not declare his/her special relationship on the customs declaration or value declaration (if any), the customs authority shall inspect the impact of such relationship on the selling price in accordance with Article 7 of Circular No. 39/2015/TT-BTC.

The inspection shall be recorded according to form no. 08/2015-KTSTQ in Appendix VIII of this Circular, which is enclosed with supporting documents provided by the declarant. The customs authority shall follow instructions in Article 141 of this Circular where necessary;

c.4) Handling inspection result:

c.4.1) If the information, documents, explanation provided by the declarant prove that the declaration is legitimate, the customs authority shall accept the declaration;

c.4.2) The customs authority shall take appropriate actions in the following cases:

c.4.2.1) The documents provided by the declarant for the customs authority are not legitimate;

c.4.2.2) The declarant fails to provide an acceptable explanation for the inconsistency or irrationality of the documents in the customs dossier, between the customs dossier submitted or presented to the customs authority and those retained by the declarant; between the customs dossier and accounting records; between the customs dossier and any explanation provided by the enterprise; between the customs dossier, accounting records and other relevant documents;

c.4.2.3) The declarant fails to provide adequate documents and information that have to be retained by the declarant and presented at the request of the customs;

c.4.2.4) The customs authority is able to prove that information provided for the customs authority is false according to documents and information obtained from the declarant, the exporter or the exporter's representative; information obtained from the seller, manufacturer or operator or other entities relevant to the export or import;

c.4.2.5) The declarant fails to complete the customs declaration and value declaration accurately and adequately according to instructions in Appendix II hereof and Circular No. 39/2015/TT-BTC; Point a Clause 3, Point dd.2 Clause 4 Article 25 of this Circular;

c.4.2.6) The declarant provide false information about eligibility for tax recession, tax refund or tax cancellation;

c.4.2.7) The goods fail to satisfy origin criteria or violate regulations on issuance and transport other regulations on goods origins;

c.4.2.8) Information, data or documents provided or presented by the declarant do not match the management or use of raw materials, supplies, machines and equipment in reality.

Result of post-clearance inspection shall be handled in accordance with Point c.4 of this Article and relevant provisions of this Circular.

4. Inspection conclusion

a) The draft conclusion must be sent within 05 working days from the end of the inspection according final inspection record. The conclusion shall be given based 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);

b) Within 10 days from the end of the inspection, the declarant may provide an explanation (in writing or in person) for the person who signs the inspection decision.

If the declarant does not provide any explanation, the customs authority shall perform the next steps accordingly;

c) Within 15 days from the end of the inspection, the person who signs the inspection decision shall:

c.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;

c.2) The Director of the General Department of Customs, Post-clearance Inspection Department, or Customs Department shall sign conclusion according to form No. 05/2015-KTSTQ in Appendix VIII hereof;

c.3) If professional opinions are necessary for making the conclusion:

c.3.1) The customs authority may give conclusion about some of the issues. Additional conclusion about the other issues that need consultation with competent authorities may be given later. The additional conclusion shall be given within 15 days after consultation with competent authorities;

c.3.2) The conclusion shall be given within 15 days after receiving comments from competent authorities;

c.3.3) Inquired authorities shall give comments within 30 days from the day on which the inquiry is received;

c.3.4) If no comments are given by the inquired authorities, the customs authority shall give the conclusion within 15 days from the deadline mentioned in c.3.3 of this Clause based on existing inspection result and data."

## **75. Replacement and revision of Appendices**

a) Appendix II, Appendix V, Appendix VI of Circular No. 38/2015/TT-BTC are replaced with Appendix I, Appendix II and Appendix III of this Circular;

b) Appendix IIa and Appendix X of Circular No. 38/2015/TT-BTC are revised by Appendix IV and Appendix V of this Circular.

## **Article 2. Abrogated clauses**

1. Article 26; Clause 5, 6 Article 31; Clause 7 Article 32; Point c Clause 1 Article 37; Article 40; Clause 1, 2, 3, 6, 9 Article 42; Clause 1, 4, 5 Article 43; Article 49, 65, 73; Point b.5 Clause 2 Article 83; Article 88, Article 92, Article 97, Article 98, Article 99, Article 100, Article 101, Article 107, Article 108, Article 109, Article 110, Article 111, Article 112, Article 113, Article 114, Article 115, Article 116, Article 117, Article 118, Article 119, Article 120, Article 121, Article 122, Article 123, Article 124, Article 125, Article 126, Article 127, Article 128, Article 130 of Circular No. 38/2015/TT-BTC are abrogated.

2. Article 4 of Circular No. 39/2015/TT-BTC is abrogated.

## **Article 3. Transition clauses**

1. In the cases where the e-customs system is not operational or not able to receive electronic information, declarants and customs authorities shall use physical documents.

2. Regarding processed exports, domestic exports and EPEs:

a) Regarding processing contracts and appendices thereof concluded before the effective date of this Circular, declarants shall submit notifications of those under customs declarations prepared after the effective date of this Circular according to Article 56 of Circular No. 38/2015/TT-BTC, which is amended in Clause 36 Article 1 of this Circular;

b) Regarding raw materials and supplies imported for manufacture of domestic exports, processing contracts and appendices thereof that are being executed when this Circular comes into force, provisions of this Circular shall apply to (i) annual statements prepared after the

effective date of this Circular and (ii) statements regarding amalgamation, merger, division, change in customs place for import of raw materials and supplies after the effective date of this Circular.

3. Provisions of Point b.3 Clause 2 Article 33 of Circular No. 38/2015/TT-BTC shall be implemented in accordance with Point b Clause 2 Article 30 of 38/2015/TT-BTC, which is amended in Clause 19 Article 1 of this Circular.

4. Provisions of Articles 103, 104, 105, 106 of Circular No. 38/2015/TT-BTC, if already prescribed in Decree No. 134/2016/ND-CP or contrary to Decree No. 134/2016/ND-CP, shall be implemented in accordance with Decree No. 134/2016/ND-CP.

#### **Article 4. Organization of implementation**

1. The Director of the General Department of Customs shall instruct customs authorities to implement this Circular in order to facilitate export and import and improve customs management.

2. Customs authorities shall comply with provisions of this Circular in terms of customs procedures, customs supervision and inspection, imposition of export and import duties and tax administration of exports and imports. Difficulties that arise during implementation should be reported to the Ministry of Finance (the General Department of Customs) for consideration and guidance.

#### **Article 5. Effect**

1. This Circular comes into force from June 05, 2018.

2. When a document referred to in this Circular is amended or replaced, the newest one shall apply./.

**PP MINISTER  
DEPUTY MINISTER**

**Vu Thi Mai**

### **APPENDIX I**

*(Issued together with the Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Minister of Finance)*

**This is to replace the Appendix II of the Circular No. 38/2015/TT-BTC as follows:**

#### **Appendix II**

#### **DATA FIELDS RELATING TO ELECTRONIC CUSTOMS PROCEDURES AND REGIME FOR MANAGEMENT OF EXPORTS AND IMPORTS**

*(Issued together with the Circular No. 38/2015/TT-BTC dated March 25, 2015 of the Minister of Finance)*

<b>No.</b>	<b>Data fields</b>	<b>Description and remarks</b>	<b>Code system</b>
<b>Form No.01</b>	<b>Electronic import declaration</b>	Upon the prior registration of information about imported goods.	
<b>A</b>	<b>General information</b>		

1.1	Declaration form number	Do not need to fill in this field. The e-customs system automatically grants the declaration number.  Note: The customs authority and relevant entities use 11 initial characters of the declaration number. The 12 <sup>th</sup> character only represents the number of supplementation times.	
1.2	First declaration sheet number	Box 1: Enter only if the shipment contains more than 50 lines of products or another separate declaration is needed. Below is the typing guidance:  (1) For the first declaration sheet, enter the letter "F";  (2) From the 2 <sup>nd</sup> declaration sheet onwards, enter the first declaration sheet number  Box 2: Enter the ordinal number of the declaration sheet out of the total number of declaration sheets.  Box 3: Enter the total number of declaration sheets.	
1.3	Number of respective temporary import – re-export declaration	Fill in this field in the following cases:  (1) In case of the re-import of the temporarily exported shipment, enter the number of the respective re-export declaration.  (2) In case of the import of the temporarily imported shipment for domestic consumption purposes, enter the number of the temporary import declaration.  (3) If the temporary import declaration and the re-export declaration are made by the same person.  (4) If the primary declaration remains valid (during the period of permission for stay in Vietnam).	
1.4	Type code	The importer consults import documentation and purposes to choose one of the import types according to the instructions given by the General Department of Customs.  See the chart of type codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>	X
1.5	Product classification code	If a product falls into one of the following situations, typing its respective code is compulsory:  "A": Gifts or donations  "B": National defence and security products  "C": Emergency assistance products  "D": Products intended for mitigation of natural disasters and epidemics  "E": Humanitarian aids/ non-refundable aids  "F": Postal and express delivery products	



		<p>"G": Movable property</p> <p>"H": Products used by means of transport upon entry or exit</p> <p>"I": Diplomatic products</p> <p>"J": Others prescribed by the Government's regulations</p> <p>"K": Specially-preserved products</p> <p>Note: Use the code "J" only if otherwise prescribed in the Government's particular document. This code is not applicable to common products.</p>	
1.6	Transportation mode code	<p>Based on the transportation mode, one of the following codes is selected:</p> <p>"1": Aviation transport</p> <p>"2": Sea transport (using containers)</p> <p>"3": Sea transport (bulk cargos, liquid cargos, etc.)</p> <p>"4": Land transport (using goods-carrying motor vehicles)</p> <p>"5": Rail transport</p> <p>"6": Inland water transport</p> <p>"9": Other</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Select the respective code of mode of transportation of goods imported from abroad to the port of entry in case of transportation of the imported goods kept in the consolidated container into a CFS warehouse. Example: If goods kept in the consolidated container are transported by sea, select the code "3".</li> <li>- The code "9" is used in the following cases: <ul style="list-style-type: none"> <li>1. Transport of the imported goods by using the mode of transportation other than those assigned the code "1" through the code "6". Example: pipeline or cable transport, etc.</li> <li>2. Spot import; goods imported into bonded warehouses.</li> </ul> </li> <li>- In case of air transport of the carry-on luggage, select the code "1"; in case of sea transport thereof, select the code "3".</li> </ul>	
1.7	Individual/organization classification	<p>Depending on the nature of a transaction, select one of the following codes:</p> <p>Code "1": Person to person</p> <p>Code "2": Organization/company to person</p> <p>Code "3": Person to organization/company</p>	

		Code "4": Organization/company to organization/company Code "5": Other	
1.8	Customs authority	(1) Specify the code of the Customs Subdepartment where the customs declaration is registered in accordance with laws.  If it is skipped, the system will automatically specify the code of the Customs Subdepartment granting registration of customs declarations based on the address of the facility where the goods awaiting customs clearance are stored. (2) See the chart of "Codes of Customs Subdepartments – Customs Import Procedure Teams" on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> .	X
1.9	Code of the declaration processing department	(1) Provide the code of the Customs Import Procedure Team in charge of processing of customs declarations.  (2) If it is skipped, the system will automatically specify the code of the Customs Import Procedure Team in charge of processing of customs declarations based on the HS code.  (3) See the chart of "Codes of Customs Subdepartments – Customs Import Procedure Teams" on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> .	X
1.10	Re-export duration	In case of use of the customs declaration of goods imported in the form of re-import, based on regulations on the respective duration during which temporarily imported goods may stay in Vietnam, enter the deadline in the dd/mm/yyyy format.	
1.11	(Proposed) submission date	Enter the proposed date (dd/mm/yyyy) of implementation of the IDC service.  In case of skipping this field, the e-customs system will automatically import the date of implementation of this service.	
1.12	Importer's code	Enter the importer's TIN.  Note:  - If the importer has registered use of VNACCS and has already implemented the IDA service, the system will automatically export the importer's code.  - If the foreign consignor hires a bonded warehouse, the importer's code is the code of the owner of that bonded warehouse or the code of the customs brokerage agent.	
1.13	Importer's code	Enter the importer's name.  Note:	

		<p>- If the foreign consignor hires a bonded warehouse, the importer's name is the name of the owner of that bonded warehouse or the name of the customs brokerage agent.</p> <p>- If the importer has registered use of VNACCS or has already entered "the importer's code", the system will automatically export the importer's name.</p>	
1.14	Zip/postal code	Enter the importer's zip/postal code (if any).	
1.15	Importer's address	<p>(1) Enter the importer's address. Do not need to fill in this field if it is automatically displayed on the system.</p> <p>(2) If the importer's address is not correctly displayed on the system, enter the correct address.</p> <p>(3) If the importer has registered the use of VNACCS and has already implemented the IDA service, inputting information in this field is not required.</p>	
1.16	Importer's telephone number	<p>(1) Enter the importer's telephone number (hyphens are not accepted). In case of the automatic display on the system, data input is not required.</p> <p>(2) If the importer's telephone number is not correctly displayed on the system, enter the correct telephone number.</p> <p>(3) If the importer has registered the use of VNACCS and has already implemented the IDA service, inputting information in this field is not required.</p>	
1.17	Import-entrusting person's code	Enter the import-entrusting person's TIN.	
1.18	Import-entrusting person's name	Enter the import-entrusting person's name.	
1.19	Exporter's code	Enter the exporter's code or the foreign consignor's code in case of transport of goods into a bonded warehouse (if any).	
1.20	Exporter's name	<p>(1) Enter the exporter's name or the foreign consignor's name in case of transport of goods into a bonded warehouse (if not available on the system).</p> <p>(2) If available, the system will automatically export the exporter's name.</p> <p>Note:</p> <p>- Enter the exporter (the seller)'s name under a contract for trading of imported goods (even including the case in which imported goods are traded through the third party);</p>	

		<p>- Enter the customer's name specified in the toll manufacturing agreement (if goods are imported through the third party designated by the toll manufacturing service customer, enter the designated consignor in the box intended for entering the export entrusting person's name);</p> <p>- If the sales agreement prescribes the imported goods are received in Vietnam (in case of the spot import), the exporter's name is the overseas buyer's name; the name of the designated consignor (in Vietnam) must be entered in the box intended for the export entrusting person's name;</p> <p>- If the customs declarant is the owner of the imported goods sent to a bonded warehouse, enter the foreign seller's name (the same as the exporter's name inscribed on the declaration of import of goods sent to a bonded warehouse);</p> <p>- The abbreviated or shortened name of the exporter is accepted.</p>	
1.21	Exporter's zip/postal code	Enter the exporter's zip/postal code (if any).	
1.22	Address	<p>Box 1: Enter street name, home/ post office box number. The customs declarant must enter the address on his/her own if the system does not automatically export information.</p> <p>Enter the accurate street name and home/post office box number if the system gives inaccurate information.</p> <p>Box 2: Continue to enter street name and home/post office box number.</p> <p>Box 3: Enter the city's name. The customs declarant must fill in this field if the system does not automatically export information.</p> <p>Enter the city's accurate name if the information displayed on the system is not correct.</p> <p>Box 4: Enter the country's name. The customs declarant must fill in this field if the system does not automatically export information.</p> <p>Enter the country's accurate name if the information displayed on the system is not correct.</p>	
1.23	Country code	<p>The country code contains 02 UN LOCODE letters (see the chart of country codes at the Portal of the General Department of Customs: <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>), specifically including the followings:</p> <p>(1) If the goods are transported directly from the exporting country to Vietnam or in transit through an intermediate country without being traded or processed for manufacturing of finished products or</p>	X

		<p>exported products, or those obtain the customs clearance from the foreign customs authority, the country of consignment will be the exporting country.</p> <p>(2) If the goods are transported from the exporting country to Vietnam and in transit through one or multiple intermediate countries, the country of consignment will be the last country where the goods are in transit before arrival in Vietnam, and where the goods are traded or processed for manufacturing of finished products and exported products, or where the goods obtain the customs clearance.</p> <p>(3) In case the abovementioned country code is not defined, enter the exporter's country code.</p>	
1.24	Import-entrusting person's name	<p>Enter the export-entrusting person's name (if any).</p> <p>In case of the spot import assigned by the foreign exporter, enter the name of the assigned consignor in Vietnam.</p>	
1.25	Customs brokerage agent's code	<p>(1) If the customs brokerage agent implements the IDA service and other following services, data entry is not required.</p> <p>(2) If the IDA service and the IDC service are implemented by two different customs declarants, enter the code of the user of the IDC service.</p>	
1.26	Transport document number (B/L, AWB number, etc.)	<p>(1) Enter the transport document number containing digits, alphabetical letters and special characters (if any) (B/L, AWB and RWB number).</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Enter the number of the transport document on which the importer's name is given at the box intended for the consignee's name.</li> </ul> <p>Provide the transport document on which the consignee is the importer.</p> <ul style="list-style-type: none"> <li>- With respect to B/L and AWB, it is possible to enter as many as 05 numerals but the goods defined by these transport document numbers must be owned by one consignor, consignee, and carried by the same means of transport and on the same route as well as must have the same date of arrival.</li> <li>- The AWB number is not allowed to exceed 20 characters.</li> </ul> <p>(2) If a transport document is used by multiple customs declarations, the customs declarant must inform the customs authority of the splitting of that transport document according to the information requirements prescribed in the form No. 12 of this Appendix through the electronic customs data</p>	

		<p>system. The system automatically receives, checks and replies to the customs declarant's application for the splitting of the transport document promptly after receipt of the notification of such splitting. The customs declarant is required to use the branched transport document number in a response to fill in this box.</p> <p>(3) If the goods are imported without the transport document, the customs declarant must send information about goods according to the information requirements set forth in the form No.13 of this Appendix through the electronic customs data processing system. The system will automatically grant the cargo management number to the imported shipment to fill in this box.</p>	
1.27	Quantity	<p>Box 1: Enter the aggregate number of goods packs (based on the commercial invoice, packing list and transport document, etc.)</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Do not enter the decimal parts;</li> <li>- Enter "1" for the goods not measured in such units as parcel or case, etc.</li> </ul> <p>Box 2: Enter the measurement unit code</p> <p>Example: CS: case, BX: box,...</p> <p>(See the chart of package type codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p>	X
1.28	Gross weight	<p>Box 1: Enter the total weight of the shipment (based on the packing list, commercial invoice and transport document)</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- If the customs declarant selects the code "1" at the data field "Transportation mode code", 08 characters indicating the integer parts and 01 character indicating the decimal part may be entered. If the decimal part is more than 01 character, enter the exact gross weight into the box "Note".</li> <li>- As for other modes of transportation, 06 characters of the integer part and 03 characters of the decimal part must be entered.</li> <li>- If the code of the gross weight of the shipment is "LBR" (pound), the system will automatically convert into KGM (kilogram).</li> <li>- Do not need to fill in this box if the customs declarant selects the code "9" at the data field "Transportation mode code".</li> </ul> <p>Box 2: Enter the measurement unit code for the UN/ECE gross weight of the shipment</p>	X

		<p>Example:</p> <p>KGM: kilogram</p> <p>TNE: tonne</p> <p>LBR: pound</p> <p>(See the chart of “units of measure codes” on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>- If the unit of measure which is not LBR is used, specify the code of that unit of measure.</p> <p>- If the code “LBR” (pound) is used, enter KGM.</p>	
1.29	Code of the proposed location for storage of goods awaiting customs clearance	<p>Enter the code of the location for storage of goods upon implementation of the import declaration.</p> <p>(See the chart of codes of proposed facilities of storage of goods awaiting customs clearance, places for intermediate transportation under tax suspension and places of destination for transportation under tax suspension on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Example 1: If Company A registers the import declaration with the Hai Phong Region I Sub-department of Bordergate Customs (the Subdepartment's code is 03 CC), and their goods are stored at the Tan Cang Hai Phong Warehouse Facility (according to the arrival notice), enter the code of the Tan Cang Hai Phong Warehouse Facility (03CCS03).</p> <p>Example 2: If Company B registers the import declaration with the Bac Thang Long Customs Subdepartment (its code is 01NV) and their goods are kept at the Tan Thanh Lang Son Storage Yard of Imported Goods (according to the arrival notice), enter the code of Tan Thanh Storage Yard of Imported Goods (15E4G02).</p>	X
1.30	Codes and numbers	Enter codes and numbers of goods package (shown on parcels or boxes, etc.).	
1.31	Means of transport	<p>Box 1: Enter the call sign in case of sea/river transport. If basic vessel information has not been input in the system, enter “9999”.</p> <p>Box 2: Enter the name of means of transport (according to the transport document: B/L, AWB,...)</p> <p>(1) Enter the vessel's name in case of sea/river transport.</p> <p>(2) In case information input is skipped, the system will automatically export the vessel's name registered on the system based on its call sign given in the box 1.</p> <p>(3) In case of air transport, enter the airline's code (02 characters), flight number (04 characters), slash</p>	

		<p>(01 character), dd/mmm (dd: 02 characters, mmm: 03 abbreviated characters of English month names).</p> <p>Example: AB0001/01JAN</p> <p>(4) In case of land transport, enter the registration plate number.</p> <p>(5) In case of rail transport, enter the train registration number.</p> <p>(6) Do not need to fill in this field if the customs declarant selects the code “9” at the field “Transportation mode code” and the system automatically export the name of the means of transport.</p>	
1.32	Arrival date	Enter the proposed date of arrival of goods at the bordergate according to the transport document or the arrival notice sent by the shipper to the consignee.	
1.33	Unloading location	<p>Box 1: Enter the code of the unloading location:</p> <p>(1) Enter the unloading port code (air or sea transport) according to the transport document (B/L, AWB,...);</p> <p>(2) Enter the stop station (rail transport);</p> <p>(3) Enter the bordergate code (land or river transport);</p> <p>(4) Data entry is compulsory if the customs declarant selects the code “9” at the data field “Transportation mode code”.</p> <p>(Refer to the chart of domestic ICD codes, land bordergates – railway terminals and domestic airports on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 2: Enter the unloading location: The system exports the name of the unloading location based on the location code. If the code of the unloading location is not available, enter the unloading location’s name.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- In case of the spot import, enter the name of the importing company's warehouse.</li> <li>- Do not need to fill in this data field if the goods are imported from non-tariff zones, except bonded warehouses.</li> </ul>	X
1.34	Loading location	<p>Box 1: Enter the UN LOCODE loading location code. (See the chart of codes of overseas locations and overseas airports on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>).</p> <p>Note:</p>	X



		<p>- In case the location is not present in the abovementioned code chart, enter the country code (02 characters) + ZZZ.</p> <p>- In case of the spot import, enter "VNZZZ". If the goods in non-tariff zones are sent to bonded warehouses; the goods are imported from bonded warehouses into domestic areas, enter "ZZZZZ".</p> <p>Box 2: Enter the location where the goods are loaded onto the means of transport:</p> <p>Note:</p> <p>- Do not need to fill in this field if the system gives automatic support.</p> <p>- In case of rail transport, enter the railway terminal name.</p> <p>- In case of the spot import or import of the goods from a domestic area into a bonded warehouse, enter the name of the exporting company's warehouse.</p> <p>- If the goods are imported from a non-tariff zone into a bonded warehouse, enter the name of the non-tariff zone.</p> <p>- In case the goods are imported from a bonded warehouse into a domestic area, enter the name of the bonded warehouse.</p>	
1.35	Quantity of containers	<p>Enter the number of containers:</p> <p>(1) The system automatically exports the number of containers after registration.</p> <p>(2) In case of the air transport or other mode of transportation without using containers, and the imported goods are packed in the consolidated container from a CFS warehouse, data input in this field is not required.</p> <p>(3) The customs declarant uses the HYS service to register the list of containers (including information about codes, numbers and seal numbers).</p> <p>Note: The list of containers is prepared in the excel file format approved by the customs authority.</p>	
1.36	Code of shipment content inspection result	<p>If the customs declarant checks the imported goods before submission of the customs declaration, enter one of the following codes:</p> <p>"A": NOT Abnormal</p> <p>"B": Abnormal</p> <p>"C": Consultation with the customs authority is needed</p> <p>Note: Enter the code "C" if the customs declarant demands that the customs authority carry out the</p>	

		physical inspection of the shipment.	
1.37	Codes of other legislative documents	<p>Enter the code of the legislative document on management of imports specified on the customs declaration, such as the import permit, sanitary and phytosanitary test, food safety and quality inspection results, etc.</p> <p>(See codes of legislative documents in the chart of codes of other regulatory documents and license classification on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- As for the goods subject to the administration by the specialized regulatory body, data input in this box is required.</li> <li>- May enter 05 codes (at 05 boxes) at maximum and these codes must be different.</li> </ul>	X
1.38	Import permit	<p>Fill in this data field if the goods have to obtain the import permit and the specialized inspection result prior to customs clearance; the imported goods are in the reconciliation list, the list of off-system duty-free investments, the list of synchronized equipment, the list of goods imported in the form of full set and disassembled for multiple imports and shipments, the list of supplies and equipment imported for assembly, repair and maintenance of railway locomotives and cars, the list of supplies and equipment imported for the priority machinery manufacturing industry, the written document on prior valuation, the written document on code predetermination and the written document on origin determination, and the number of receipt of the processing contract/appendix to a contract.</p> <p>Box 1: Enter the classification code of the import permit.</p> <p>(See codes of import permits in the chart of other regulatory documents and license classification on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 2: Enter the number of the import permit or the number of the written notification of the specialized inspection result or the number of the reconciliation list or the number of the written document on predetermination of code/value/origin (if any) or the number of receipt of the processing contract or the appendix thereto, which is exported by the system when the customs declarant informs the processing contract or the appendix thereto.</p> <p>(Enter 05 types of import permits at maximum).</p>	X
1.39	Classification of invoice types	<p>Enter one of the classification codes of invoicing forms as follows:</p> <p>"A": Commercial invoices</p>	

		<p>"B": Evidencing documents equivalent to commercial invoices if the buyer is obliged to pay the seller or the inventory of commercial invoices by using the form No. 02/BKHD/GSQL in the Appendix V hereto, or in case of none of commercial invoices.</p> <p>"D": electronic invoices (if registration of the electronic invoice on VNACCS has been completed)</p> <p>Note: In case of preparation of the inventory of invoices according to the form No. 02/BKHD/GSQL in the Appendix V, select the code "B".</p>	
1.40	Electronic invoice receipt number	<p>(1) If the invoice form is classified by the code "D", the electronic invoice receipt number will be required.</p> <p>(2) If the invoice form is classified by the code other than the code "D", this data field cannot be filled in.</p>	
1.41	Invoice number	<p>Enter the number of the commercial invoice or the number of the evidencing documents equivalent to a commercial invoice if the buyer is obliged to pay the seller or the inventory of commercial invoices by using the form No. 02/BKHD/GSQL in the Appendix V hereto.</p> <p>In case the commercial invoice is not available, the customs declarant will not be required to fill in this box.</p> <p>If the goods imported from a bonded warehouse into domestic areas multiple times, enter the number of the commercial invoice issued by the foreign seller upon import of these goods into domestic areas.</p>	
1.42	Invoicing date	<p>Enter the date of issuance of the commercial invoice or the date of formulation of the evidencing document equivalent to a commercial invoice if the buyer is obliged to pay the seller or the statement of commercial invoices by using the form No. 02/BKHD/GSQL in the Appendix V hereto. (dd/mm/yyyy).</p> <p>Note: If the commercial invoice is not available, enter the date of implementation of IDA service.</p>	
1.43	Payment method	<p>Enter one of the following payment method codes:</p> <p>"BIENMAU": Border trade</p> <p>"DA": Documents against Acceptance Collection</p> <p>"CAD": Cash against Documents</p> <p>"CANTRU": Clearing and redemption</p> <p>"CASH": Cash</p> <p>"CHEQUE": Cheque</p>	

		<p>“DP”: Documents against Payment Collection</p> <p>“GV”: Capital contribution</p> <p>“H-D-H”: Swapping and Bartering</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”: Investing joint venture</p> <p>“OA”: Open account</p> <p>“TTR”: Telegraphic Transfer Reimbursement.</p> <p>“KC”: Other (including the TT payment)</p> <p>Note:</p> <p>- In case of payment made in other or combined forms, enter the code “KC” and fill in the actual payment method onto the box “Details of value declaration”;</p> <p>- If the customs declarant is the owner of the goods sent to a bonded warehouse, enter "No payment" in the data field of payment method.</p>	
1.44	Total invoice value	<p>Box 1: Enter the classification code of invoice/ other equivalent:</p> <p>“A”: Invoice price of paid goods</p> <p>“B”: Invoice price of unpaid goods (FOC/promotional products)</p> <p>“C”: Invoice price of both paid and unpaid goods</p> <p>“D”: Other cases (including the case in which none of commercial invoices is issued)</p> <p>Box 2: Enter one of the following Incoterms terms and conditions of delivery:</p> <p>(1) CIF</p> <p>(2) CIP</p> <p>(3) FOB</p> <p>(4) FCA</p> <p>(5) FAS</p> <p>(6) EXW</p> <p>(7) C&amp;F (CNF)</p> <p>(8) CFR</p> <p>(9) CPT</p> <p>(10) DDP</p> <p>(11) DAP</p>	X

		<p>(12) DAT</p> <p>(13) C&amp;I</p> <p>(14) DAF</p> <p>(15) DDU</p> <p>(16) DES</p> <p>(17) DEQ</p> <p>In case, upon import of goods in the form of toll manufacturing, the customs declarant uses the third-party invoice under invoice price terms and conditions which are not relevant to delivery terms and conditions specified in a contract, or in the absence of the commercial invoice, enter CIF into the box "Invoice price terms and conditions".</p> <p>Box 3: Enter the code of the currency unit specified on the invoice according to the UN/LOCODE standards.</p> <p>(See the chart of currency unit codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 4: Total invoice value:</p> <p>(1) Enter total invoice value.</p> <p>(2) If the shipment has multiple invoices with the same transport document, the shipment documentation contains the consolidated invoice combining these invoices or other evidencing document replacing the invoice is prepared under instructions, enter total value specified on the consolidated invoice, and before registration of the customs declaration, provide the list of invoices or equivalent evidencing documents by carrying out the HYS service.</p> <p>(3) If the terms of delivery, such as CFR, DDU, DDP, DAP, DAF, etc., are applied, but total amount on the invoice is divided into separate amounts, including total amounts varying depending on EXW or FOB terms, transportation or packing costs, etc.; each item has the invoice value under EXW or FOB terms (exclusive of transportation or packing costs, etc.), and in case of the distribution of transportation or packing costs, etc. in the value ratio, the data fields will be completed as follows:</p> <ul style="list-style-type: none"> <li>- At the box "Terms of delivery", specify EXW or FOB relevant to total invoice value (adjustments have not yet been added or subtracted).</li> <li>- At the box "Total invoice value", enter total value specific to EXW or FOB terms.</li> <li>- Enter transportation costs into the box "Transportation cost";</li> </ul>	
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		<p>- Enter packing costs and other adjustment amounts (if any) into the box of adjustments;</p> <p>- Enter the terms of delivery into the box "Value declaration details";</p> <p>- At the box "Total value distribution factor", enter total invoice value under respective EXW or FOB terms (adjustments have not yet been added or subtracted).</p> <p>- At the box "Invoice value" of each item, enter the value of each item specified on the invoice (adjustments have not yet been added or subtracted).</p> <p>(4) With respect to import of goods between an enterprise at a non-tariff zone/ bonded warehouse and a domestic enterprise: If the terms of delivery belong to the E or F group,</p> <p>- Enter CIF into the box "Terms of delivery";</p> <p>- Enter information according to instructions given in (1) into the box "Total invoice value".</p> <p>(5) In case of the invoice containing both paid goods and FOC/ promotional products, Enter total invoice value and input information into the Detail field as follows:</p> <p>- As for paid goods, enter information as normally according to instructions (the system gives support in the automatic distribution of dutiable values);</p> <p>- As for FOC/ promotional products, enter total invoice value and, at the box "Value declaration details", specify the ordinal number of product line in the Detail field as FOC/ promotional products.</p> <p>+ Box "Invoice value", box "invoice unit price" may be kept blank;</p> <p>+ Box "dutiable value": Enter the dutiable value of goods.</p> <p>(6) If the entire shipment contains FOC/ promotional products or goods without the commercial invoice:</p> <p>- At the box "total invoice value", enter total transportation or insurance cost (if any) of the shipment;</p> <p>- Box "Invoice value", box "invoice unit price" may be kept blank;</p> <p>- At the box "dutiable value", enter the dutiable value of goods.</p> <p>Note: In (5) and (6), the box "Tariff schedule codes of imported goods", select the appropriate schedule. In case of goods not subject to duty, select B30 and enter 0% at the box "Duty rate" and</p>	
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		<p>respective duty exclusion/deduction/exemption codes.</p> <p>(7) Enter as many as 04 numerals in the fractional parts if the currency unit code is not [VND]. If the currency unit code is [VND], entering the fractional parts in a decimal number will not be permitted.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- If total invoice value exceeds the system's limit, a paper customs declaration will be needed.</li> <li>- In case the commercial invoice is not available and the customs declarant does not fill in the box "Invoice number", this data field will be skipped.</li> </ul>	
1.45	Value declaration classification code	<p>Enter one of the following codes:</p> <p>"1": Determining the dutiable value according to the method for determination of the transaction value of identical goods</p> <p>"2": Determining the dutiable value according to the method for determination of the transaction value of similar goods</p> <p>"3": Determining the dutiable value according to the method for determination of the deductive value</p> <p>"4": Determining the dutiable value according to the method for determination of the computed value</p> <p>"6": Applying the transaction value method</p> <p>"7": Applying the transaction value method if a special relationship is established but causes no impact on the transaction value</p> <p>"8": Applying the transaction value method, but manually distributing adjustments to the dutiable value and typing distributed amounts at the box indicating the dutiable values of specific product lines.</p> <p>"9": Determining the customs value according to the inference method.</p> <p>"T": Determining the customs value in certain special cases</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- If various valuation methods are applied to a shipment, enter the representative code indicating the commonly used method.</li> <li>- Codes "0", "5" and "Z" are those relating to the consolidated value declaration which are not applied until detailed instructions are given.</li> <li>- Enter the code "6" or "7" only if the shipment qualifies for application of the transaction value method.</li> </ul>	

		- Use the code "T" for cases prescribed in Article 17 of the Circular No. 39/2015/TT-BTC and goods imported for processing of products under contracts with foreign traderspersons.	
1.46	Number of receipt of the consolidated value declaration	<p>Box 1: Do not fill in this box until new instructions are given</p> <p>Box 2: Do not fill in this box until new instructions are given</p> <p>Box 3: Do not fill in this box until new instructions are given</p>	
1.47	Transportation cost	<p>Box 1: Enter one of the following transportation cost codes:</p> <p>"A": This code is used if the transport document specifies total fee for transportation of all goods.</p> <p>"B": This code is used in the following cases:</p> <ul style="list-style-type: none"> <li>- The shipment invoice contains the paid goods and FOC/ promotional products;</li> <li>- The costs of transportation of the paid goods and FOC/ promotional products specified in the transport document are separated.</li> </ul> <p>Upon use of this code, at the box (box 3) indicating the cost of transportation of the paid goods, the system will automatically fill in information. With respect to FOC/ promotional products, the customs declarant must, of their own accord, total transportation fees for calculation of the dutiable value and enter the total number into the box indicating the dutiable values of FOC/ promotional products.</p> <p>"C": This code is used if the customs declaration shows that only a part of the goods contained in the shipment specified in the transport document is imported.</p> <p>"D": Distributing transportation costs according to the weight and capacity rate. When entering this code, the customs declarant must submit the valuation declaration in order to distribute dutiable value adjustments/ calculate the dutiable value of each item, enter the result of calculation of the dutiable value specified on the valuation declaration into the respective box on the import declaration in the VNACCS system.</p> <p>"E": This code is used if the value of invoice of the goods includes transportation costs (example: CIF, C&amp;F, CIP), but the actual transportation cost exceeds the invoiced one (other transportation costs may additionally arise from transporting goods to ports of entry owing to an increase in the transportation cost due to increases in fuel prices,</p>	



		<p>currency fluctuations or port congestion, etc.).</p> <p>“F”: This code is used if a transportation cost exceeds the prescribed one and only a part of goods contained in a shipment is imported.</p> <p>Box 2: Enter the code of the currency unit of the transportation cost.</p> <p>Box 3: Enter the amount of the transportation cost:</p> <p>(1) If the currency unit code is not “VND”, entering as many as 4 numerals in the fractional parts may be accepted.</p> <p>(2) If the currency unit code is “VND”, entering numerals in the fractional parts will not be accepted.</p> <p>(3) If the code of the terms of the invoice price is “C&amp;F” or “CIF”, and the actual transportation cost is greater than the transportation cost specified in the transportation cost invoice, enter the transportation cost difference into this box (equivalent to the code “E” at the box 2).</p> <p>Note:</p> <p>- In case the commercial invoice is not available and the customs declarant does not fill in the box “Invoice number”, this data field will be skipped.</p>	
1.48	Insurance cost	<p>Box 1: Enter one of the following insurance cost codes:</p> <p>Enter one of the following insurance cost codes:</p> <p>“A”: Separate insurance</p> <p>“D”: No insurance</p> <p>If the data field indicating the terms of the invoice price has been filled in by CIF, CIP, C&amp;I, DDU, DDP, DAP, DAF or DAT price, the data input herein will not be allowed.</p> <p>Note: The code “B” is the general insurance which is not applied until new instructions are given.</p> <p>Box 2: Enter the code of the currency unit of the insurance cost in case of the separate insurance (code “A”).</p> <p>Box 3: Enter the amount of the insurance cost in case of the insurance code “A”.</p> <p>(1) If the currency unit code is not “VND”, entering as many as 4 numerals in the fractional parts may be accepted.</p> <p>(2) If the currency unit code is “VND”, entering numerals in the fractional parts will not be accepted.</p> <p>Box 4: Do not fill in this box until new instructions are given</p>	

		<p>Note:</p> <p>- In case the commercial invoice is not available and the customs declarant does not fill in the box "Invoice number", this data field will be skipped.</p>	
1.49	Adjustment code and name	<p>Box 1: Enter respective codes of the following adjustments:</p> <p>"A": Sales commission and brokerage fee (AD).</p> <p>"B": Cost of packaging deemed as an integral part of an exported good (AD).</p> <p>"C": Packing cost (AD).</p> <p>"D": Assistance amount (AD).</p> <p>"E": Copyright cost, licensing cost (AD).</p> <p>"P": Amounts that an importer has to pay from proceeds gained after resale, disposal and use of imported goods (AD).</p> <p>"Q": The buyer's amounts payable which are not included in the invoice price, including: advance or prepaid amount, deposit amount (AD).</p> <p>"K": The buyer's payment to the third party upon the seller's request (AD).</p> <p>"M": Amounts paid by the debt settlement (AD).</p> <p>"U": Costs incurred by activities arising after import of goods, including construction, architecture, installation, maintenance or technical assistance, consultancy, supervisory and other equivalent costs (SB).</p> <p>"V": Transportation costs arising after transportation of goods to the first port of entry (SB).</p> <p>"H": Insurance costs arising after transportation of goods to the first port of entry (SB).</p> <p>"T": Taxes, fees or charges which have already been paid in Vietnam and included in the purchase price of the imported goods (SB).</p> <p>"G": Discounts (SB).</p> <p>S: Costs relating to marketing of imported goods which are incurred by the buyer</p> <p>"L": Interest calculated at the rate specified under the buyer's financial agreement and relating to the purchase of imported goods (SB).</p> <p>"N": Others</p> <p>Note:</p> <p>- Do not enter the code "G" in this box in case of the quantity discount. At the box "Value declaration</p>	

		<p>details”, clearly enter the goods eligible for the quantity discount and the discounted value or the discount rate. Upon completion of import of the entire shipment, the discount may be considered in accordance with the Circular No. 205.</p> <p>Box 2: Enter the respective code of value adjustment in the following cases:</p> <p>“AD”: Addition of the adjustment amount.</p> <p>“SB”: Subtraction of the adjustment amount.</p> <p>“IP”: The dutiable value which is the invoice price.</p> <p>“DP”: Entering total dutiable price which is manually calculated.</p> <p>Box 3: Enter the code of the currency unit of the adjustment amount.</p> <p>Box 4: Enter the value of the adjustment amount corresponding to the code of the adjustment name and the code of the adjustment amount.</p> <p>(1) Enter as many as 04 numerals in the fractional parts if the code of the currency unit is not “VND”.</p> <p>(2) If the code of the currency unit is “VND”, entering the fractional parts will not be allowed.</p> <p>Box 5: Enter total factor of distribution of adjustment values.</p> <p>(1) If the adjustment amount is distributed to the good specified in at least 2 customs declarations, enter total invoice price of products with adjustments distributed in all of customs declarations.</p> <p>(2) If adjustments are distributed to the goods of only one customs declaration, this box may be skipped.</p> <p>(3) Enter as many as 04 numerals in the fractional parts.</p> <p>(4) Value of the column “Total factor of distribution of adjustment amounts” ≤ the value of the column “Total factor of distribution of dutiable values”.</p> <p>Note:</p> <p>- In case the commercial invoice is not available and the customs declarant does not fill in the box “Invoice number”, this data field will be skipped.</p>	
1.50	Value declaration details	<p>1) Enter the transport document in the DDMMYYYY#&amp; format.</p> <p>(2) Enter details of the value declaration.</p> <p>Example: If the sales commission is equal to 5% of the invoice value, calculate the commission amount, enter the corresponding adjustment</p>	

		<p>amount and write "the commission equal to 5% of the invoice value" into this box.</p> <p>(3) Enter notes and remarks relating to the value declaration.</p> <p>(4) Enter information according to instructions given at the box "Total invoice value" and other relevant boxes.</p> <p>(5) If the customs declarant has not obtained adequate information and documents on customs valuation, he/she may request the customs authority to determine value as a basis for release of goods.</p> <p>(6) If imported or exported goods have not been officially priced on the date of registration of the customs declaration, the customs declarant will accept the temporarily calculated price.</p> <p>(7) Inform any discount in which subtraction is not implemented.</p> <p>(8) Enter the number of the sales contract (if any).</p> <p>(9) In case of requesting the single customs consultation and using the result of the multiple customs consultation, the customs declarant enters contents of the "request for the single customs consultation or use of the result of the multiple customs consultation" and clarifies such information as the ordinal number of goods, number/date of the customs consultation report, code of the customs department/subdepartment that carries out the customs consultation).</p>	
1.51	Total factor of distribution of the dutiable value	<p>(1) Enter total invoice value before making adjustments.</p> <p>(2) Enter as many as 04 numerals in the fractional parts.</p> <p>(3) In case of one invoice – multiple customs declarations, filling out this box is mandatory.</p> <p>(4) In case this field is not filled in, the system will automatically calculate the value input in this box by summing up all invoice prices of products specified in the customs declaration.</p> <p>(5) The value of the column "Total factor of distribution of dutiable values" <math>\geq</math> the value of the column "Total factor of distribution of adjustment amounts".</p> <p>Note:</p> <p>- In case the commercial invoice is not available and the customs declarant does not fill in the box "Invoice number", this data field will be skipped.</p>	
1.52	Taxpayer	Enter one of the following codes:	

		<p>"1": Taxpayer who is an importer</p> <p>"2": Taxpayer who is a customs agent</p>	
1.53	Codes of reasons for BP request	<p>- In case of requesting the release of goods under a guarantee, the customs declarant must enter one of the following codes:</p> <p>"A": Awaiting determination of HS codes</p> <p>"B": Awaiting determination of dutiable value</p> <p>"C": In other cases</p> <p>- In case of requesting the release of goods for tax payment reasons, the customs declarant enter the request for release of goods into the box "Value declaration details"</p>	
1.54	Code of the bank mandated to pay duties on behalf of taxpayer	<p>Enter the bank's code granted by the State Bank (see the chart of "Bank codes" on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>). If the symbol and number of the document evidencing the tax payment limit have been registered, the system will check the following information:</p> <p>(1) The user of the limit must be the importer or the limit is granted to a customs agent itself.</p> <p>(2) The date of implementation of this service must fall within the validity period of the registered limit.</p>	
1.55	Year of issuance of the limit	Enter the year of issuance of the written document evidencing the limit. Filling in this field is compulsory if the customs declarant has input information in the field "Code of the bank mandated to pay duties on behalf of taxpayer".	
1.56	Symbol of the document evidencing the limit	Enter the symbol of the document evidencing the limit inscribed on the certificate of limit issued by the bank (10 characters at maximum). Filling in this field is compulsory if the customs declarant has input information in the field "Code of the bank mandated to pay duties on behalf of taxpayer".	
1.57	Number of the document evidencing the limit	<p>Enter the symbol of the document evidencing the limit inscribed on the certificate of limit issued by the bank (10 characters at maximum).</p> <p>Filling in this field is compulsory if the customs declarant has input information in the field "Code of the bank mandated to pay duties on behalf of taxpayer".</p>	
1.58	Code for determination of the duty payment duration	<p>Enter one of the following codes:</p> <p>"A": This code is used if the duty payment duration is applied under a several guarantee.</p> <p>"B": This code is used if the duty payment duration is applied under a joint and several guarantee.</p> <p>"C": This code is used if the duty payment duration</p>	

		<p>is applied under no guarantee.</p> <p>“D”: This code is used in case of prompt duty payment.</p> <p>Note: Enter the code “D” in case of the supplementary declaration submitted to apply for customs clearance after implementation of the temporary release procedures.</p>	
1.59	Code of the guarantor bank	<p>Enter the bank code issued by the State Bank (see the chart of “Bank codes” on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>). If the symbol and number of the document evidencing the limit have been registered, the system will check the following information:</p> <p>(1) The user of the document evidencing the guarantee must be the importer or that document is granted to a customs agent itself.</p> <p>(2) The date of implementation of this service must fall within the validity period of the registered document evidencing the guarantee.</p> <p>(3) In case of use of the several guarantee, it must be used at the Customs Subdepartment where the document has been registered.</p> <p>(4) Except in the case (1), the code of the person authorized to use the document evidencing the guarantee which has been registered in the database has to be identical to the code of the person signing in for use of this service.</p> <p>(5) In case of registration of the document evidencing the several guarantee before completed preparation of the customs declaration based on the number of the transport document and/or the invoice number, the transport document number and/or the invoice number must exist in the several guarantee database.</p> <p>(6) The type code which has been registered in the database of documents evidencing the several guarantee must be identical to the declared type code.</p> <p>(7) If the proposed date of declaration has been registered in the database of documents evidencing the several guarantee, it must be identical to the proposed date of registration of the declaration.</p> <p>(8) In case of registration of the document evidencing the several guarantee completed after the system grants the declaration number, the declaration number available in the guarantee database must be identical to the declaration number granted by the system.</p>	X
1.60	Guarantee issuance year	Enter the year of issuance of the document	

		evidencing the guarantee (including 04 characters). Filling in this field is compulsory if the customs declarant has input information in the field "Code of the guarantor bank".	
1.61	Symbol of the document evidencing the guarantee	Enter the symbol of the document evidencing the guarantee which is issued by the bank on the certificate of guarantee (10 characters at maximum).  Filling in this field is compulsory if the customs declarant has input information in the field "Code of the guarantor bank".	
1.62	Number of the document evidencing the guarantee	Enter the number of the document evidencing the guarantee which is issued by the bank on the certificate of guarantee (10 characters at maximum).  Filling in this field is compulsory if the customs declarant has input information in the field "Code of the guarantor bank".	
1.63	Number of attachment to the electronic declaration	Box 1: Enter the code for classification of the attachment to the electronic declaration in case of use of the HYS function.  (See the chart of codes of attachments to electronic declarations on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> )  Box 2: Enter the attachment to the electronic declaration granted by the system at the HYS function.	X
1.64	First date of warehousing permission	Enter the warehousing date; If there are many days on which goods are allowed for entry into storage facilities, enter the first date.  If the customs declarant uses the type code A41, enter the date of implementation of the IDC function.	
1.65	Date of commencement of transportation	Enter the date of commencement of transportation of goods under customs supervision in the dd/mm/yyyy format.  Fill in this box only in case the declaration of the combined transport is required.	
1.66	Intermediate transportation information	Box 1: Enter the location of intermediate transportation with respect to transport under tax suspension.  (See the chart of codes of proposed facilities of storage of goods awaiting customs clearance, places for intermediate transportation under tax suspension and places of destination for transportation under tax suspension on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> )  Box 2: Enter the date of arrival at the location of	X

		intermediate transportation. Box 3: Enter the date of exit from the location of intermediate transportation.	
1.67	Place of destination for transportation under tax suspension (consolidated declaration)	Box 1: Enter the place of destination for transportation under tax suspension (applicable in case of the declaration of combined transport).  (See the chart of codes of proposed facilities of storage of goods awaiting customs clearance, places for intermediate transportation under tax suspension and places of destination for transportation under tax suspension on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> )  Box 2: Enter the proposed date of arrival at the place of destination.	X
1.68	Notes	<p>(1) In case the goods imported to serve the purposes of manufacturing of exports, processing and the goods eligible for investment incentives are brought into domestic markets for consumption, enter the number of the import declaration formatted in the following syntax: #&amp;number of the import declaration (11 initial characters). Ex: #&amp;10000567897</p> <p>(2) If a shipment obtains a C/O to be eligible for special tax incentives, enter the number of C/O and issue date.</p> <p>(3) If the declaration of combined transport is not supported in the type code field, provide the following information: time, route, port of exit and port of arrival, code of place of destination for transportation under tax suspension.</p> <p>(4) Enter the number and date of the VAT invoice or the sales invoice in case of trades between domestic enterprises and export processing enterprises or enterprises operating within the boundaries of non-tariff zones.</p> <p>(5) In case of converting purposes of imported goods or bringing them into domestic consumption markets, the customs declarant will declare the number of the previous customs declaration in this box.</p> <p>(6) In case the customs declarant is the owner of the goods sent to bonded warehouses, the customs declarant will specify "Imported goods in the customs declaration for receipt of goods in the bonded warehouse No...dated..."</p> <p>Note:</p> <p>- In case of exceeding the permitted limit (100 characters), the subsequent information will be input in the box "Numbers and symbols", "Detailed</p>	



		<p>value declaration" and "Description".</p> <p>- In case of excess of the character limit specified at the aforesaid boxes, use the HYS function to attach further information that needs to be declared.</p> <p>- In case there are a lot of information that need to be noted, each information must be separated by “;”</p>	
1.69	Enterprise's internal managerial number	<p>- In case of the spot import, enter #&amp;NKTC#&amp;number of the respective spot import declaration (11 initial characters);</p> <p>Example: #&amp;NKTC#&amp;30001234567</p> <p>- In case a domestic enterprise agrees to provide processing services for export processing enterprises or hires processing services from processing service providers, enter #&amp;GCPTQ;</p> <p>- As for other imported goods:</p> <p>+ If they are temporarily imported from individuals entitled to the tax exemption policy adopted by the State of Vietnam, type #&amp;1;</p> <p>+ In case of the import of goods which are occupational equipment and appliances used within a definite period of time by an entity, organization or entering persons, type #&amp;2;</p> <p>+ In case of the temporary import of other equipment containing goods in the form of rotation (shelves, racks, tanks, bottles, etc.), type #&amp;3;</p> <p>+ In case the goods are gifts or presents sent by organizations and individuals in Vietnam to overseas organizations or individuals, type #&amp;4;</p> <p>+ In case the goods are imported by diplomatic missions, international organizations in Vietnam and employees thereof, type #&amp;5;</p> <p>+ In case of the goods used for humanitarian aid or non-refundable air purposes, type #&amp;6;</p> <p>+ In case of the goods which are unpaid sample products, type #&amp;7;</p> <p>+ In case of the goods which are movable property of organizations or individuals, type #&amp;8;</p> <p>+ In case of the goods which are personal luggage of entering persons which is carried under transport documents, or the goods which are carry-on luggage of entering persons exceeding the duty-free allowance, type #&amp;9.</p>	
1.70	Customs order classification	<p>(Section to be completed by the customs officer)</p> <p>Enter the classification code of the notice issued by the customs officer:</p> <p>“A”: Giving revision instructions</p>	

		"B": Changing the import declaration	
1.71	Date	(Section to be completed by the customs officer) Enter the date of the customs officer's issuing the notification to the customs declarant in the dd/mm/yyyy format.	
1.72	Name	(Section to be completed by the customs officer) Enter main contents of the notification.	
1.73	Contents	(Section to be completed by the customs officer) Enter the contents of the notification issued by the customs officer:	
<b>B</b>	<b>Detailed information about goods</b>		
1.74	Goods code	(1) Enter full details of codes of goods according to the list of exports and imports of Vietnam, preferential tariff schedule and preferential and special import tariff issued by the Ministry of Finance.  (2) With respect to the good classified into Chapter 98 of the preferential import tariff, enter the HS code of the good in 97 respective chapters in the list of exports and imports of Vietnam and enter the code of the good in the chapter 98 into the box "Description"	
1.75	Particular management code	Enter the ordinal number of the goods in the list of synchronous machinery and equipment in the chapter 84, 85 or 90 or the ordinal number of other goods in the reconciliation list which has already been registered with the customs authority.	
1.76	Duty rate	The system automatically enters the import duty rate corresponding to the code of the good and the available tariff schedule code.  If the system ends a message of one of the following errors: E1004, E1006, E1008 or E1009, the customs declarant has to manually enter the export duty rate into this box.  Enter "0" in case of entering the code B30 in the field "Import tariff schedule"	
1.77	Absolute duty rate	Box 1: Enter the absolute duty rate:  The system automatically export the absolute duty rate relevant to the code of application the given absolute duty rate. In case the system fails to do so, the customs declarant may manually enter the absolute duty rate into this box. In case of the manual entry of the absolute duty rate, do not need to fill in the box "code of application of the absolute duty rate" mentioned below.  Box 2: Enter the measurement unit of the absolute	X

		<p>duty rate:</p> <p>(1) In case entry of the absolute duty rate has already been completed, the respective measurement unit of the absolute duty rate referred to in regulations laid down in current documents must be input.</p> <p>(2) Enter the code of the absolute duty rate (See the chart of units of measurement of absolute duty rates on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 3: Enter the code of the currency unit for calculation of the absolute duty date. (see the chart of currency unit codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p>	
1.78	Goods description	<p>(1) Clarify names, brands and properties, technical parameters, ingredients, model, symbols or numbers, qualities and functions of the goods as specified in commercial agreements and other documents relating to the shipment containing these goods.</p> <p>In case the goods are plant varieties, names of plant varieties must be clarified.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Name of the goods is written in Vietnamese or English.</li> <li>- In case of the imported goods which are raw materials, supplies for processing and manufacturing of products for export purposes, enter the code of raw materials, supplies, components#&amp;name of goods, qualities and specifications. In case of the goods which are products processed by foreign processing partners, enter HS code#&amp;name of goods, specifications and qualities.</li> <li>- In case of the consolidated declaration of HS code as prescribed in clause 2 of Article 18 hereof, give a general description of goods (specifying basic and general characteristics of goods. Ex: motor vehicle components and fabrics, etc.).</li> <li>- In case of the imported good which is machinery or equipment classified by its main parts, a machine designed for performing main functions or falling to be classified in the heading appropriate to its defined functions or the unassembled or disassembled good classified by the completely built-up standard, in addition to the declaration prescribed in point (1), clarify the name of components of each machinery/equipment, etc. in the list of machinery or equipment which is a combination, line or name of each part or component of the unassembled or disassemble</li> </ul>	

		<p>goods, corresponding to the HS codes of main machines or completely built-up goods. In case it is impossible to separate value of each machine/part/article/component/spare part, enclose the list of names and quantity of machines/parts/articles/components/spare parts by implementing the HYS function.</p> <p>(2) If the goods satisfy requirements for application of preferential import tax rates in chapter 98, in addition to lines of description of the goods, the customs declarant must enter the HS code of the goods in chapter 98 of the preferential import tariff into this box.</p> <p>(3) In case of application of results of analysis and classification of the shipment, enclosing goods name, ingredients, physicochemical characteristics, functions or effects, and which is imported from the manufacturer that is the same as the manufacturer of the goods obtaining the previous customs clearance, specify the number of the notification of such results.</p>	
1.79	Code of the country of origin	Enter the code of the country or territory where the goods are made (manufactured) according to the UN/LOCODE code list (based on origin certification documents or other materials relating to the shipment).	X
1.80	Import tariff schedule code	<p>Enter the tariff schedule code corresponding to the type of import duty rate, specifically including one of the following codes:</p> <p>“B01”: Preferential import tariff (MFN duty rates)</p> <p>“B02”: Chapter 98 (1) preferential import tariff</p> <p>“B03”: Ordinary customs tariff schedule (equal to 150% of the MFN duty rate)</p> <p>“B04”: Specially preferential import tariff of Vietnam for implementation of the ASEAN Trade In Goods Agreement (ATIGA)</p> <p>“B05”: Specially preferential import tariff of Vietnam for implementation of ASEAN–China Free Trade Area (ACFTA)</p> <p>“B06”: Specially preferential import tariff of Vietnam for implementation of ASEAN–South Korea Free Trade Area</p> <p>“B07”: Specially preferential import tariff of Vietnam for implementation of ASEAN – Australia – New Zealand Free Trade Agreement</p> <p>“B08”: Specially preferential import tariff of Vietnam for implementation of the ASEAN – India Free Trade Agreement</p> <p>“B09”: Specially preferential import tariff of Vietnam</p>	X

		<p>for implementation of the ASEAN – Japan Comprehensive Economic Partnership Agreement</p> <p>“B10”: Specially preferential import tariff of Vietnam for implementation of the Vietnam – Japan Economic Partnership Agreement</p> <p>“B11”: Customs tariff schedule for goods eligible for application of Vietnam – Laos preferential customs duty rates.</p> <p>“B12”: Customs tariff schedule for goods of Cambodian origin</p> <p>“B13”: Specially preferential import tariff of Vietnam for implementation of the Vietnam - Chile Free Trade Agreement</p> <p>“B14”: Out-of-quota tariff schedule</p> <p>“B15”: Absolute customs tariff schedule</p> <p>“B16”: Joint customs tariff schedule</p> <p>“B17”: Chapter 98 (2) preferential import tariff</p> <p>“B30”: Goods not subject to customs duty</p> <p>Note:</p> <p>- In case the goods satisfy requirements for application of preferential import tax rates in chapter 98, make comparison with “Tariff schedule, chapter 98 – B02 and B17” on the website (<a href="http://www.customs.gov.vn">www.customs.gov.vn</a>) to enter the customs tariff schedule B02 or B17 corresponding to the HS code in the chapter 98.</p> <p>- With respect to the goods eligible for duty exemption, declaring the import tariff schedule code as B30 is not allowed but the tariff schedule code corresponding to the classification type of import duty rate is accepted.</p>	
1.81	Out-of-quota code	If the importing enterprise applies the out-of-quota duty rate, enter “X” into this box.	
1.82	Code of application of absolute duty rate	In case the goods are subject to the absolute duty rate or the mixed duty rate, enter the code of application of the absolute duty rate corresponding to each line of product (see the chart of codes of application of the absolute duty rate on the website: <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> )	X
1.83	Quantity (1)	<p>Box 1: Enter the quantity of each imported items in the units of measurement specified in the list of exports and imports of Vietnam or based on the actual transaction.</p> <p>Note:</p> <p>(1) In case the goods are subject to the absolute duty rate, enter to quantity calculated in the unit of measurement of the absolute duty in accordance</p>	X

		<p>with regulations in force.</p> <p>(2) Enter as many as 02 numerals in the fractional parts.</p> <p>(3) If the actual quantity has more than 02 characters in the fractional parts, the customs declarant must round these numbers into 02 characters and enter the rounded numbers into this box, and specify the actual quantity and invoice unit prices into the box "Description" according to the following principles: "description#&amp; quantity" (do not enter the unit price into the box "Invoice unit price").</p> <p>Box 2: Enter the unit of measurement specified in the list of exports and imports of Vietnam or based on the actual transaction.</p> <p>(See the chart of "units of measure codes" on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Note: If the goods are subject to the absolute duty rate, enter the unit of measurement of the absolute duty according to regulations in force (see the unit of measurement specified in the chart of codes of application of absolute duty rates on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>).</p>	
1.84	Quantity (2)	<p>Box 1: Enter the quantity of each imported items in the units of measurement specified in the list of exports and imports of Vietnam.</p> <p>Enter as many as 02 numerals in the fractional parts.</p> <p>Box 2: Enter the unit of measurement specified in the list of exports and imports of Vietnam. (See the chart of units of measurement on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p>	X
1.85	Invoice value	<p>1. Enter the invoice value of each item.</p> <p>- In case of import of the goods manufactured by hiring overseas processing services, enter the value of goods arriving in the first port of entry (under CIF terms of delivery or equivalent).</p> <p>In case of failure to determine value under CIF or equivalent terms of delivery, enter all of component values of products, including total value of raw materials constituting products, processing prices (costs) of products and other costs (if any).</p> <p>- With respect to the goods under finance lease contracts, enter total value of goods, except services associated with finance lease contracts.</p> <p>2. Note:</p> <p>- Enter as many as 04 numerals in the fractional parts.</p> <p>- If the invoice value of a product exceeds 12</p>	

		<p>characters in the integer part, it is permissible to separate a product into various items provided that the principle under which total quantity of products is equal to total quantity in the customs declaration is observed. In case of failure to observe this principle, the paper customs declaration will be used instead.</p> <p>- In the absence of invoice, this data field may be skipped.</p>	
1.86	Invoice unit price	<p>Box 1: Enter the invoice unit price.</p> <p>Box 2: Enter the code of currency unit used for calculation of the invoice unit price.</p> <p>Box 3: Enter the code of the unit of measurement of the quantity used for calculation of the invoice unit price.</p> <p>Note:</p> <p>- Invoice unit price x quantity = invoice value <math>\pm</math> 1;</p> <p>- If the invoice price exceeds 9 characters, do not enter it into this data field but into the box "Description".</p> <p>- In the absence of invoice, this data field may be skipped.</p> <p>- In case of import of the goods manufactured by hiring foreign processing services, enter all component unit prices of a product under CIF or equivalent terms of delivery.</p> <p>In case of failure to determine the unit price under CIF or equivalent terms of delivery, enter all of component values of products, including total value of raw materials constituting products, processing prices (costs) of products and other costs (if any) of a product item.</p> <p>- With respect to the goods under finance lease contracts, enter total value of goods, except services associated with finance lease contracts.</p>	X
1.87	Dutiable value	<p>(1) If the system calculates and distributes customs values, do not need to fill in these boxes (the system will automatically calculate value in case of entering the respective codes "6" and "7" into the box "Value declaration codes")</p> <p>(2) In case of the manual distribution and calculation of customs values, the data entry will be as follows:</p> <p>Box 1: Enter the code of the currency unit of the customs value.</p> <p>Box 2: Enter the customs value of the product:</p> <p>- If the currency unit is not "VND", entering as many</p>	X

		<p>as 04 numerals in the fractional parts may be accepted.</p> <p>- If the currency unit is “VND”, entering numerals in the fractional parts is not accepted.</p> <p>(3) Cases in which data entry is compulsory:</p> <p>- At the box “Value declaration codes”, enter one of the following codes: “1”, “2”, “3”, “4”, “8”, “9”, “T”;</p> <p>- Do not distribute adjustments according to the value ratios.</p> <p>(4) The system will prioritize value entered manually.</p> <p>(5) If the invoice value of a product exceeds 12 characters in the integer part, it is permissible to separate a product into various items provided that the principle under which total quantity of products is equal to total quantity in the customs declaration is observed. In case of failure to observe this principle, the paper customs declaration will be used instead.</p>	
1.88	Number of the item intended for declaration of adjustments	Enter the ordinal number of the adjustment which has been entered in the field “Adjustments”.	
1.89	Ordinal number of the product item on the respective temporary import – re-export declaration	<p>Enter the ordinal number of the product item on the respective temporary export – re-export declaration.</p> <p>Note:</p> <p>- Quantity of product items on the declaration must be less than or equal to the remaining quantity on the respective database for management of temporary import – re-export declaration.</p>	
1.90	Number of the list of customs duty exemption	<p>Enter the number of the list of customs duty exemption available on the VNACCS system.</p> <p>Note:</p> <p>(1) The list of duty exemption must be within the effective period (if any).</p> <p>(2) Do not enter the number of the list of duty exemption if this list is being used for other declarations awaiting customs clearance/completion of customs procedures.</p> <p>(3) Entering customs duty exemption code into the box “Customs duty exclusion/deduction/exemption codes” is compulsory.</p> <p>(4) The customs declarant must be informed in the List of duty exemption.</p> <p>(5) If the duty-exempt imported goods are not classified as those that need to be registered in the list on the VNACCS system, this box may be skipped.</p>	



1.91	Number of product item in the list of customs duty exemption	<p>Enter the ordinal number of the respective product item informed in the list of duty exemption.</p> <p>Note: The number of imported goods in the import declaration must be <math>\leq</math> the remaining quantity of goods in the list of duty exemption informed on the VNACCS system.</p>	
1.92	Customs duty exclusion/deduction/exemption code	<p>Enter the customs duty exclusion/deduction/exemption code in case of the goods qualifying for customs duty exclusion/deduction/exemption.</p> <p>(See the chart of customs duty exclusion/deduction/exemption codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Note:</p> <p>(1) Date of registration of the declaration of goods eligible for customs duty exclusion/deduction/exemption is the date within the effective period.</p> <p>(2) In case of being subject to the requirement that the list of goods eligible for duty exemption must be informed on the VNACCS system, input information in this box and those boxes in the data field "Number of the list of goods eligible for customs duty exemption".</p> <p>(3) Unless being subject to the requirement that the list of goods eligible for duty exemption must be informed on the VNACCS system, do not need to input information in boxes belonging to the data field "Number of the list of goods eligible for customs duty exemption".</p>	X
1.93	Customs duty deduction amount	Enter the customs duty deduction amount	
1.94	Code of application of duty rate/amount and other receipts	<p>Enter the code of application of duty rate/amount in case of the goods liable to supplemental customs duty (such as safeguard duty, anti-dumping duty, etc.), special consumption duty, environmental protection duty and VAT.</p> <p>Note:</p> <p>(1) Fill in this field in the following order: supplemental customs duty, special consumption duty, environmental protection duty and VAT.</p> <p>In case the goods are liable to these duties, enter the applied duty and the code of the goods not subject to duty at the field requiring the entry of the code of duty exclusion/deduction/exemption or other receipts.</p> <p>If the goods are not subject to the requirement concerning payment of any duties and other</p>	X

		<p>receipts, do not need to fill in this box.</p> <p>(See the chart of codes of application of duty rates/amounts and codes of duties on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>(2) Date of registration of the import declaration must be within the effective period of duty rates/amounts.</p>	
1.95	Code of duty and other exclusion/deduction/exemption	<p>Enter the code of duty and other exclusion/deduction/exemption in the same manner as the code of customs duty exclusion/deduction/exemption.</p> <p>Date of registration of the declaration of goods eligible for customs duty exclusion/deduction/exemption is the date within the effective period.</p> <p>(See the chart of customs duty and other exclusion/deduction/exemption codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p>	X
1.96	Duty and other deduction amount	Enter the duty and other deduction amount.	

<b>Form No.03</b>	<b>Electronic evidencing documents belonging to customs dossiers</b>	Carry out the declaration at the same time as the registration of the customs declaration	
<b>3.1</b>	<b>Commercial invoice</b>	<b>Applicable to the evidencing document having the same value as the commercial invoice</b>	
3.1.1	General information		
3.1.1.1	Customs authority receiving evidencing documents	Code of customs authority receiving commercial invoices	
3.1.1.2	Customs declarant's code	Customs declarant's TIN	
3.1.1.3	Customs declarant's name	Customs declarant's name and address	
3.1.1.4	Classification codes of invoice types	1: Commercial invoices 2: Evidencing documents as replacement for invoices 3: List of invoices	
3.1.1.5	Commercial invoice number	Number of commercial invoice or number of evidencing document as replacement for invoice or number of list of goods	
3.1.1.6	Date of issuance of commercial invoices	Date of issuance of commercial invoice or number of evidencing document as replacement for invoice or date of issuance of list of goods	

3.1.1.7	Total invoice value	Total value of invoice or evidencing document as replacement for invoice.	
3.1.1.8	Payment currency	Code of base currency for payment	
3.1.1.9	Other notes	Other notes relating to commercial invoices	
3.1.2	<i>Commercial invoices (scan)</i>	Attaching the scanned copy of commercial invoice or evidencing document as replacement for invoice or list of goods	
3.1.3	<i>Other evidencing documents</i>	In case of declaration of information on commercial invoices or evidencing documents as replacement for invoices by using the list of invoices, attaching scanned copies of all commercial invoices or evidencing documents as replacement for invoices available in the cargo manifest.	
<b>3.2</b>	<b><i>Detailed cargo manifest</i></b>		
3.2.1	<i>General information</i>		
3.2.1.1	Customs authority receiving evidencing documents	Code of the customs authority receiving the detailed cargo manifest	
3.2.1.2	Customs declarant's code	Customs declarant's TIN	
3.2.1.3	Customs declarant's name	Customs declarant's name and address	
3.2.1.4	Number of the detailed cargo manifest	Enter the number of the detailed cargo manifest	
3.2.1.5	Invoice issuing date	Date of issuance of the detailed cargo manifest	
3.2.1.6	Total quantity of goods	Total quantity of goods included in the shipment and listed in the detailed cargo manifest	
3.2.1.7	Total quantity of packages	Total quantity of packages in the shipment and listed in the detailed cargo manifest	
3.2.1.8	Other notes	Other notes related to the detailed cargo manifest	
3.2.2	<i>Detailed cargo manifest (scan)</i>	<i>Attaching the scanned copy of the detailed cargo manifest</i>	
<b>3.3</b>	<b><i>Bill of lading or other shipping bills having the equivalent value</i></b>		
3.3.1	<i>General information</i>		
3.3.1.1	Customs authority receiving evidencing documents	Code of the receiving customs authority	
3.3.1.2	Customs declarant's code	Customs declarant's TIN	
3.3.1.3	Customs declarant's	Customs declarant's name and address	

	name		
3.3.1.4	B/L number	Number of the bill of lading or other shipping bill having the equivalent value	
3.3.1.5	Issuing date	Date of issue of the bill of lading or other shipping bills having the equivalent value (if any)	
3.3.1.6	Carrier's code	Enter the code of the issuer of the bill of lading or other shipping bill having the equivalent value. (See the carrier's code in the chart of codes of carriers on the website: <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> )	X
3.3.1.7	Carrier's name	Name of the issuer of the bill of lading or other shipping bill having the equivalent value	
3.3.1.8	Quantity of containers	Enter total quantity of containers shown on the bill of lading or other shipping bill having the equivalent value	
3.3.1.9	Quantity of packages	Enter total quantity of packages shown on the bill of lading or other shipping bill having the equivalent value	
3.3.1.10	Code of unit of measurement for calculation of the quantity of packages	Enter the code of the unit of measurement of packages. (See the chart of package type codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> )	X
3.3.1.11	Gross weight	Enter the gross weight of goods shown on the bill of lading or other shipping bill having the equivalent value	
3.3.1.12	Code of the measurement unit of the gross weight	Enter the code of the measurement unit of the gross weight of goods shown on the bill of lading or other shipping bill having the equivalent value	X
3.3.1.13	Shipping modes	Select one of the following shipping modes: 1. CY/CY 2. CFS/CFS 3. CY/CFS 4. Others	X
3.3.1.14	Quantity of split bills of lading	Enter the number of the bills of lading split from the original one or other shipping bill having the equivalent value	
3.3.1.15	Split bill of lading numbers	Enter numbers of split bills of lading respectively	
3.3.1.16	Other notes	Give notes relating to the bill of lading or other shipping bills having the equivalent value	
3.3.2	Bill of lading or other shipping bills having the equivalent value (scan)	Attach the scanned copy of the bill of lading or other shipping bills having the equivalent value	
3.3.3	List of containers	Attach the file of the list of containers in the standard format	
<b>3.4</b>	<b>Information about a</b>		

	<b>permit (including a permit extract)</b>		
3.4.1	<i>General information about a permit</i>		
3.4.1.1	Customs authority receiving evidencing documents	Code of the receiving customs authority	
3.4.1.2	Permit holder's number	Permit holder's TIN	
3.4.1.3	Permit holder	Name and address of the permit holder	
3.4.1.4	Classification codes of permits	Enter the code of a permit following instructions given in 1.38 in the form No. 01 or in 2.33 in the form No. 02 of this Appendix	
3.4.1.5	Permit types	1: Electronic copy issued via the National Single-window Portal 2: Paper copy	
3.4.1.6	Permit number	Number of the original permit or the number of the extract (in case an extract is needed for completing customs procedures at other customs authority)	
3.4.1.7	Issue date	Date of issue of the original permit or date of grant of the permit extract (in case an extract is needed for completing customs procedures at other customs authority)	
3.4.1.8	Expiry date	Expiry date of the original permit or the permit extract (in case an extract is needed for completing customs procedures at other customs authority)	
3.4.1.9	Issue place	Permit-issuing authority	
3.4.1.10	Permit issuer	Person authorized to issue the permit	
3.4.1.11	Other notes	Other notes inscribed on the permit	
3.4.2	<i>Information about cargo with permit</i>		
3.4.2.1	Goods code	HS code of the good permitted according to the customs tariff schedule (if any)	
3.4.2.2	Cargo name	Name of the cargo obtaining the permit.	
3.4.2.3	Quantity	Quantity of cargos obtaining the permit.	
3.4.2.4	Unit of measurement	The unit of measurement of the quantity of permitted goods	
3.4.2.5	Value	Value of the permitted goods (if any)	
3.4.2.6	Base currency unit	Value in a base currency of the permitted goods (if any)	
3.4.2.7	Other notes	Other notes relating to goods	
3.4.3	<i>Permit (scan)</i>	Attach the scanned copy of the permit in case of the permit granted in the paper form	

3.4.4	Reconciliation tracking form (scan)	Attach the scanned copy of the reconciliation tracking form in case of the permit for reconciliation and obtaining the reconciliation tracking form from the customs authority	
<b>3.5</b>	<b>Information about the specialized inspection certificate</b>		
3.5.1	General information		
3.4.1.1	Customs authority receiving the certificate	Code of the customs authority receiving the specialized inspection certificate	
3.5.1.2	Code of the holder of the specialized inspection certificate	TIN of the holder of the specialized inspection certificate	
3.5.1.3	Holder of the specialized inspection certificate	Name and address of the holder of the specialized inspection certificate	
3.5.1.4	Classification code of specialized inspection certificate	Enter the code of the specialized inspection certificate following instructions given in 1.38 in the form No. 01 or in 2.33 in the form No. 02 of this Appendix	
3.5.1.5	Types of specialized inspection certificate	1: Electronic copy issued via the National Single-window Portal 2: Paper copy	
3.5.1.6	Name of the specialized inspection certificate	1: Written notice of inspection exemption 2: Written notice of specialized inspection results 3: Written registration of inspection endorsed by the specialized inspection body 4: Written receipt of registration of the announcement of product or the equivalent certificate. 5: Product self-announcement 9: Other document prescribed in laws on specialized management and inspection	X
3.5.1.7	Number of the specialized inspection certificate	Number of the specialized inspection certificate	
3.5.1.8	Date of the specialized inspection certificate	Date of issue of the specialized inspection certificate	
3.5.1.9	Expiry date of the specialized inspection certificate	Expiry date of the specialized inspection certificate If the certificate does not specify the expiry date, this data field may be skipped.	
3.5.1.10	Place of issue of the specialized inspection certificate	The authority issuing the specialized inspection certificate	
3.5.1.11	Issuer of the specialized inspection	Person authorized to issue the specialized inspection certificate	

	certificate		
3.5.1.12	Other notes	Other notes inscribed on the specialized inspection certificate	
3.5.2	<i>Information about goods with the specialized inspection certificate</i>		
3.5.2.1	Goods code	HS code of the good permitted for the specialized inspection according to the customs tariff schedule (if any)	
3.5.2.2	Cargo name	Name of the good subject to the specialized inspection	
3.5.2.3	Quantity	Quantity of the goods subject to the specialized inspection	
3.5.2.4	Unit of measurement	Unit of measurement of quantity of goods subject to the specialized inspection	
3.5.2.5	Value	Value of goods subject to the specialized inspection (if any)	
3.5.2.6	Base currency unit	Value in the base currency of goods subject to the specialized inspection (if any)	
3.5.2.7	Other notes	Other notes relating to goods	
3.5.3	<i>Document evidencing the specialized inspection (scan)</i>	Attach the scanned copy of the specialized inspection certificate in case the document evidencing the specialized inspection is issued in the paper format.	
3.6	<b>Document evidencing an organization or individual eligible for export and import of goods in accordance with laws on investment</b>		
3.6.1	<i>General information</i>		
3.6.1.1	Customs authority receiving evidencing documents	Code of the receiving customs authority	
3.6.1.2	Customs declarant's code	Customs declarant's TIN	
3.6.1.3	Customs declarant's name	Customs declarant's name and address	
3.6.1.4	Classification codes of evidencing document forms	1: Enterprise registration certificate 2: Investment certificate 3: Other	X
3.6.1.5	Evidencing document number	Number of document evidencing an organization or individual eligible for export and import of goods in	

		accordance with laws on investment	
3.6.1.6	Date of issue of the evidencing document	Date of issue of the document evidencing an organization or individual eligible for export and import of goods in accordance with laws on investment	
3.6.1.7	Business sectors/ industries	Registered business sector/ industry proving its conformance to export and import requirements in accordance with laws on investment	
3.6.1.8	Legislative bases	Legislative documents requiring proof of conformance to export and import requirements in accordance with laws on investment	
3.6.1.9	Other notes	Other notes relating to commercial invoices	
3.6.2	<i>Document evidencing an organization or individual eligible for export and import of goods in accordance with laws on investment (scan)</i>	<i>The scanned copy of the document evidencing an organization or individual eligible for export and import of goods in accordance with laws on investment</i>	
<b>3.7</b>	<b>Entrustment contract</b>		
3.7.1	Customs authority receiving evidencing documents	Code of the receiving customs authority	
3.7.2	Customs declarant's code	Customs declarant's TIN	
3.7.3	Customs declarant's name	Customs declarant's name and address	
3.7.4	Entrusting person's TIN	Entrusting person's TIN (if any)	
3.7.5	Entrusting person's name	Name and address of the entrusting person	
3.7.6	Entrusted person's TIN	Entrusted person's TIN	
3.7.7	Entrusted person's name	Name and address of the entrusted person	
3.7.8	<i>Entrustment contract (scan)</i>	<i>Attach the scanned copy of the entrustment contract</i>	
<b>3.8</b>	<b>Customs value declaration</b>		
3.8.1	Customs authority receiving evidencing documents	Code of the customs authority receiving customs value declarations	
3.8.2	Customs declarant's code	Customs declarant's TIN	
3.8.3	Customs declarant's name	Customs declarant's name and address	



3.8.4	Other notes	Other notes relating to the customs value declaration	
3.8.5	<i>Customs value declaration (scan)</i>	Attach the scanned copy of the completed form of customs value declaration	
<b>3.9</b>	<b>C/O</b>		
3.9.1	Customs authority receiving C/O	Code of the receiving customs authority	
3.9.2	Customs declarant's code	Customs declarant's TIN	
3.9.3	Customs declarant's name	Customs declarant's name and address	
3.9.4	C/O number	Reference number of C/O	
3.9.5	C/O form	C/O form	X
3.9.6	Date of issue of C/O	Date of issue of C/O	
3.9.7	C/O issuing body	C/O issuing body	
3.9.8	C/O issuer	Person authorized to sign on C/O	
3.9.9	C/O issuing country	Code of the C/O issuing country	
3.9.10	Country of origin	Code of the country of origin	
3.9.11	C/O submission time	1: Submission at the time of implementation of customs procedures 2: Submission within the duration of 30 days from the date of registration of the customs declaration	X
3.9.12	<b>C/O (scan)</b>	Attach the scanned copy of C/O	
<b>3.10</b>	<b>List of machinery and equipment</b>		
3.10.1	Customs authority receiving evidencing documents	Code of the receiving customs authority	
3.10.2	Customs declarant's code	Customs declarant's TIN	
3.10.3	Customs declarant's name	Customs declarant's name and address	
3.10.4	Other notes	Other notes relating to the list of machinery and equipment	
3.10.5	<i>List of machinery and equipment (scan)</i>	Attach the scanned copy of the list of machinery and equipment	
<b>3.11</b>	<b>Evidencing document determining imported goods eligible for 5% VAT</b>		
3.11.1	Customs authority	Code of the receiving customs authority	

	receiving evidencing documents		
3.11.2	Customs declarant's code	Customs declarant's TIN	
3.11.3	Customs declarant's name	Customs declarant's name and address	
3.11.4	Classification codes of evidencing document forms	1: Contract for sale of goods to educational institutions and research institutes 2: Contract for provision of goods with respect to equipment or appliances specially intended for lecturing, academic research or testing. 3: Contract for provision of services with respect to equipment or appliances specially intended for lecturing, academic research or testing.	X
3.11.5	Other notes	Other notes relating to the evidencing document determining imported goods eligible for 5% VAT	
3.11.6	<i>Evidencing document determining imported goods eligible for 5% VAT (scan)</i>	Attach the scanned copy of the evidencing document determining imported goods eligible for 5% VAT	

### 3. Data fields of the customs declaration in which supplements are not allowed

#### 3.1. Export or import declaration

No.	Data fields
<b>1</b>	<b>Import declaration</b>
1.1	Type code
1.2	Product classification code
1.3	Transportation mode code (except cases subject to point b of clause 3 of Article 82 hereof)
1.4	Customs authority
1.5	Importer's code
1.6	Customs brokerage agent's code
<b>2</b>	<b>Export declaration</b>
2.1	Type code
2.2	Product classification code
2.3	Transportation mode code
2.4	Customs authority
2.5	Exporter's code
2.6	Customs brokerage agent's code

**3.2. In case of release of goods before permit (BP), supplements to the following data fields will not be allowed:**

1	Type code
2	Product classification code
3	Transportation mode code
4	Customs authority
5	Importer's code
6	Exporter's code
7	Customs brokerage agent's code
8	B/L number
9	Quantity
10	Gross weight
11	Means of transport
12	Arrival date
13	Devanning location
14	Vanning location
15	Quantity of containers
16	Classification of invoice types
17	Electronic invoice receipt number
18	Codes of reasons for BP request
19	Code of the guarantor bank
20	Guarantee issuance year
21	Symbol of the document evidencing the guarantee
22	Number of the document evidencing the guarantee

<b>Form No.02</b>	<b>Electronic customs declaration of exported goods</b>	Applicable in case of exports	
<b>A</b>	<b>General information</b>		
2.1	Declaration form number	Do not need to fill in this field. The e-customs system automatically grants the declaration number.  Note: The customs authority and relevant entities use 11 initial characters of the declaration form number. The 12 <sup>th</sup> character only represents the number of supplemental declaration times.	
2.2	First declaration sheet number	Box 1: Fill in this field only if the shipment contains more than 50 lines of products or another separate declaration is needed. Below is the data entry guidance:  (3) For the first declaration sheet, type the letter "F".	

		<p>(4) From the 2<sup>nd</sup> declaration sheet onwards, enter the first declaration sheet number</p> <p>Box 2: Enter the ordinal number of the declaration sheet out of the total number of declaration sheets.</p> <p>Box 3: Enter the total number of declaration sheets.</p>	
2.3	Respective temporary import – re-export declaration number	<p>Fill in this box only in the following situations:</p> <p>(1) In case of the re-export of the temporarily imported shipment, enter the number of the respective temporary import declaration.</p> <p>(2) In case of the export of the temporarily exported shipment, enter the number of the respective temporary export declaration. In case of not being the export of the temporarily exported shipment or the re-export of the temporarily imported shipment, do not need to fill in this box.</p> <p>(3) The re-export declaration and the temporary import declaration must be made by the same person.</p> <p>(4) The goods in the primary declaration have to be within the permissible period of temporary import – temporary export.</p> <p>(5) The primary declaration has to remain valid (during the period of permission for stay in Vietnam).</p>	
2.4	Type code	<p>The exporter consults import documentation and purposes to choose one of the export types following the instructions given by the General Department of Customs.</p> <p>See the chart of type codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a></p>	X
2.5	Product classification code	<p>Depending on the nature of a product, one of the following codes may be selected:</p> <p>“A”: Gifts or donations</p> <p>“B”: National defence and security products</p> <p>“C”: Emergency assistance products</p> <p>“D”: Products intended for mitigation of natural disasters and epidemics</p> <p>“E”: Humanitarian or non-refundable aids</p> <p>“F”: Postal and express delivery products</p> <p>“G”: Movable property</p> <p>“H”: Products used in means of transport upon entry or exit</p> <p>“I”: Diplomatic products</p> <p>“J”: Others prescribed by the Government’s regulations</p> <p>“K”: Specially-preserved products</p>	

		<p>Note:</p> <ul style="list-style-type: none"> <li>- Filling in this field is compulsory only if the goods fall into one of the abovementioned cases.</li> <li>- Use the code "J" only if otherwise prescribed in the Government's particular document. This code is not applicable to common products.</li> </ul>	
2.6	Transportation mode code	<p>Based on the transportation mode, one of the following codes is selected:</p> <p>"1": Aviation transport</p> <p>"2": Sea transport (using containers)</p> <p>"3": Sea transport (bulk cargos, liquid cargos, etc.)</p> <p>"4": Land transport (using goods-carrying motor vehicles)</p> <p>"5": Rail transport</p> <p>"6": Inland water transport</p> <p>"9": Other</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- As for the goods transported to CFS warehouses in order to be packed into the consolidated container for export, select the respective code of the mode of transportation of goods for export from the exit bordergate to the place of import. Example: in case of the goods transported to CFS warehouses in order to be packed into the consolidated container for export by sea to the importing country, select the code "3".</li> <li>- The code "9" is used in the following cases: <ul style="list-style-type: none"> <li>1. Carrying the imported goods in the mode of transportation other than those assigned the code "1" through the code "6". Example: pipeline or cable transport, etc.</li> <li>2. Spot export; movement of the goods from bonded warehouses to non-tariff zones.</li> </ul> </li> <li>- In case of exit of the carry-on luggage by air, select the code "1"; in case of sea transport thereof, select the code "3".</li> </ul>	
2.7	Re-import duration	In case of use of the customs declaration of goods exported in the form of temporary export, the customs declarant must consult regulations on the duration of temporary export to enter the deadline in the dd/mm/yyyy format.	
2.8	Customs authority	<p>(1) Enter the code of the Customs Subdepartment where the customs declaration is registered in accordance with laws.</p> <p>If this field is skipped, the system will automatically define the code of the Customs Subdepartment</p>	X

		granting registration of customs declarations based on the address of the facility where the goods awaiting customs clearance are stored.  (2) See the chart of “Codes of Customs Subdepartments – Customs Import Procedure Teams” on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> .	
2.9	Code of the declaration processing department	(1) Provide the code of the Customs Import Procedure Team in charge of processing of customs declarations.  (2) If it is skipped, the system will automatically specify the code of the Customs Procedure Team in charge of processing of customs declarations based on the HS code.  (3) See the chart of codes of Customs Subdepartments – Customs Procedure Teams on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> .	X
2.10	(Proposed) submission date	Enter the proposed date (dd/mm/yyyy) of implementation of the IDC function.  In case this field is skipped, the e-customs system will automatically enter the date of implementation of this function.	
2.11	Exporter's code	Enter the exporter's TIN.  Note:  - If the exporter has registered use of VNACCS and has already implemented the IDA function, the system will automatically export the exporter's code.  - If the foreign consignor rents a bonded warehouse and then the goods leave Vietnam, the exporter's code is the code of the owner of that bonded warehouse or the code of the customs brokerage agent.	
2.12	Exporter's name	Enter the exporter's name.  Note:  - If the foreign consignor rents a bonded warehouse and then the goods leave Vietnam, the exporter's name is the name of the owner of that bonded warehouse or the name of the customs brokerage agent.  - If the exporter has registered use of VNACCS or has already entered “the exporter's code”, the system will automatically export the exporter's name.  - In case of the spot export and import, enter the exporter's name/ the designated exporter's name;  - In case of the processing of goods, enter the name of the party purchasing processing services/ the name of the designated consignee;	
2.13	Zip/postal code	Enter the exporter's zip/postal code (if any).	
2.14	Exporter's address	(1) Enter the exporter's address. Do not need to fill in this field if it is automatically displayed on the system.	

		<p>(2) If the exporter's address is not correctly displayed on the system, enter the correct address.</p> <p>(3) If the exporter has registered the use of VNACCS and has already implemented the EDA function, inputting information in this field will not be required.</p>	
2.15	Exporter's telephone number	<p>(1) Enter the exporter's telephone number (hyphens are not allowed). In case of the automatic display of telephone number on the system, data input will not be required.</p> <p>(2) If the exporter's telephone number is not correctly displayed on the system, enter the correct telephone number.</p> <p>(3) If the exporter has registered the use of VNACCS and has already implemented the EDA function, inputting information in this field will not be required.</p>	
2.16	Export-entrusting person's code	Enter the export-entrusting person's TIN.	
2.17	Export-entrusting person's name	Enter the export-entrusting person's name.	
2.18	Importer's code	Enter the importer's code (if any).	
2.19	Importer's name	<p>(1) Enter the importer's name or the foreign consignor's name in case of transport of goods into a bonded warehouse (if not available on the system).</p> <p>(2) If available on the system, the system will automatically export the importer's name.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Enter the importer (the seller)'s name under a contract for trading of exported goods (even including the case in which exported goods are traded through the third party);</li> <li>- If the contract prescribes the exported goods are received in Vietnam (in case of the spot export), the importer's name is the overseas buyer's name; the name of the designated consignee (in Vietnam) must be entered in the box intended for the import entrusting person's name;</li> <li>- The abbreviated or shortened name of the importer is acceptable.</li> </ul>	
2.20	Importer's zip/postal code	Enter the importer's zip/postal code (if any).	
2.21	Address	<p>Box 1: Enter the street name and home/post office box number. The customs declarant will be required to fill in this field only if the system does not give automatic information support.</p> <p>Accurately enter the street name and home/post office box number if information given by the system is not</p>	

		<p>accurate.</p> <p>Box 2: Continue to enter the street name and home/post office box number.</p> <p>Box 3: Enter the city's name. The customs declarant will be required to fill in this field only if the system does not give automatic information support.</p> <p>Enter the city's accurate name if the information displayed on the system is not correct.</p> <p>Box 4: Enter the country's name. The customs declarant will be required to fill in this field only if the system does not give automatic information support.</p> <p>Enter the country's accurate name if the information displayed on the system is not correct.</p>	
2.22	Country code	<p>Enter the importer's country code containing 02 UN LOCODE characters (see the chart of country codes at the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>). Filling in this data field is specifically prescribed as follows:</p> <p>(1) If the goods are transported directly from Vietnam to the importing country or in transit through an intermediate country to the importing country without being traded or processed for manufacturing of finished products or exported products, or those goods obtain the customs clearance from the customs authority in the intermediate country, the consignee country will be the importing country.</p> <p>(2) If the goods are transported from Vietnam to the importing country and in transit through one or multiple intermediate countries, the consignee country will be the first country of receipt of goods leaving Vietnam which is informed at the time of implementation of customs declaration procedures and where the goods are traded or processed for manufacturing of finished products and exported products, or the goods obtaining the customs clearance from the customs authority in the intermediate country.</p> <p>(3) In case the abovementioned country code is not defined, enter the importer's country code.</p>	X
2.23	Customs brokerage agent's code	<p>(1) If the customs brokerage agent implements the EDA functions and other following functions, data entry in this field will not be required.</p> <p>(2) If the EDA service and the EDC service are implemented by two different customs declarants, enter the code of the user of the EDC service.</p>	
2.24	Transport document number (B/L, AWB number, etc.)	<p>(1) Prior to registration of the export declaration, the customs declarant must inform the goods in the export plan moved to the customs supervision area by filling in the form No. 14 in this Appendix through the electronic customs data processing system. The system will automatically grant the commodity management</p>	



		<p>number to the exported shipment so that the customs declarant uses it fill in this box.</p> <p>(2) It is acceptable that a shipment has 5 commodity management numbers to be declared provided that the goods with these management numbers must be sent by the same consignor, received by the same consignee, loaded aboard and carried by the same means of transport, and have the same export date.</p>	
2.25	Quantity	<p>Box 1: Enter the aggregate number of goods packs (based on the commercial invoice, packing list and transport document, etc.)</p> <ul style="list-style-type: none"> <li>- Do not enter the decimal parts</li> <li>- Enter "1" for the goods not measured in such units as parcel or case, etc.</li> </ul> <p>Box 2: Enter the measurement unit code</p> <p>Example: CS: case, BX: box,...</p> <p>In case the goods are expressed in various units of measure, enter 01 typical unit of measure.</p> <p>(See the chart of package type codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p>	X
2.26	Gross weight	<p>Box 1: Enter the total weight of the shipment (based on the packing list, commercial invoice and transport document)</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- If the customs declarant selects the code "1" at the data field "Transportation mode code", 08 characters indicating the integer parts and 01 character indicating the decimal parts may be entered. If the decimal part is more than 01 character, enter the exact gross weight into the box "Note".</li> <li>- As for other modes of transportation, 06 characters of the integer part and 03 characters of the decimal part must be entered.</li> <li>- If the code of the gross weight of the shipment is "LBR" (pound), the system will automatically convert it into KGM (kilogram).</li> </ul> <p>Box 2: Enter the measurement unit code for the UN/ECE gross weight of the shipment</p> <p>Example:</p> <p>KGM: kilogram</p> <p>TNE: tonne</p> <p>LBR: pound</p> <p>(See the chart of currency unit codes on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>- If the unit of measure which is not LBR is used,</p>	X

		specify the code of that unit of measure. - If the code "LBR" (pound) is used, convert into KGM.	
2.27	Code of the proposed facility of storage of goods awaiting customs clearance	<p>Enter the code of the facility for storage/ gathering of goods upon export declaration in the following specific situations:</p> <p>1. If the location of gathering of exported goods is encoded by the General Department of Customs: (See the chart of codes of locations of gathering of exports on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- If Company A's goods are stored in its own warehouses, use Company A's warehouse code. If Company rents Company B or ICD's warehouses for storage of its goods, enter the warehouse code of Company B or ICD.</li> <li>- If a company, of its own free will, carries its goods to the storage location under the control of the Customs Subdepartment where the customs declaration is registered before registration of the customs declaration, it will be acceptable to use the code of the location of that Subdepartment (Example: as for Bien Hoa Customs Subdepartment, enter 47NBCNB).</li> </ul> <p>2. If the location of gathering of exported goods has not been encoded by the General Department of Customs, enter the commonly used code of the Customs Subdepartment where the customs declaration is registered (example: enter 47NBOZZ in case of the commonly used code of the Bien Hoa Customs Subdepartment), specify the location of gathering of goods, the proposed time of containerization or loading of goods on the means of transport at the box "Address" in the data field "Location of loading of goods on the carrier".</p>	X
2.28	Place of final destination	<p>Box 1: Enter the code of the place of final destination according to UN LOCODE (see the chart of codes of foreign ports or foreign airports on the website: <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Note:</p> <ul style="list-style-type: none"> <li>(1) If the code of the place of final destination is not specified in the UN LOCODE code chart, enter "ZZZ".</li> <li>(2) If the code of the place of final destination is not defined (equivalent to the code "UNKNOWN" in the code chart), filling in this field will not be required.</li> <li>(3) In case of the spot export, enter VNZZZ</li> <li>(4) In case of the goods carried from non-tariff zones to bonded warehouses; the goods carried from inland areas to bonded warehouses, enter "ZZZZZ".</li> </ul> <p>Box 2: Enter the name of the place of final destination</p>	X

		<p>(this will not be required if the system gives automatic support).</p> <p>Note:</p> <p>(1) If the place of final destination has not been encoded yet, entering information into this box will be required.</p> <p>(2) In case of rail transport, enter the train station name.</p> <p>(3) In case of the spot import, enter the name of the importing company's warehouse.</p> <p>(4) In case of the goods carried from non-tariff zones to bonded warehouses; the goods carried from inland areas to bonded warehouses, enter the bonded warehouse's name.</p>	
2.29	Cargo loading location	<p>Box 1: Enter the UN LOCODE loading location code. (Refer to the chart of domestic port- ICD codes, land bordergates – railway terminals and domestic airports on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Note:</p> <p>(1) Enter the code of the port of loading (air or sea transport);</p> <p>(2) Enter the train stop station (rail transport);</p> <p>(3) Enter the bordergate code (land or inland water transport);</p> <p>(4) Data entry will be compulsory, except in case the customs declarant selects the code “9” at the data field “Transportation mode code”.</p> <p>Box 2: Enter the name of the place of loading of goods (this will not be required if the system gives automatic support).</p> <p>Note:</p> <p>In case of the spot import or movement of the goods from inland areas into bonded warehouses, enter the name of the exporting company's warehouse.</p> <p>(4) In case of movement of the goods from a non-tariff zone to a bonded warehouse, enter the name of the non-tariff zone.</p>	X
2.30	Intended means of transport	<p>Box 1: Enter the call sign in case of sea/inland water transport. If basic vessel information has not been input in the system, enter “9999” (if any)</p> <p>Box 2: Enter the name of means of transport (according to the transport document: B/L, AWB,...) (if any)</p> <p>(1) Enter the vessel's name in case of sea/inland water transport.</p> <p>(2) In case this data entry is skipped, the system will automatically export the vessel's name registered on the system based on its call sign given in the box 1.</p>	

		<p>(3) In case of air transport, enter the airline's code (02 characters), flight number (04 characters), slash (01 character), dd/mmm (dd: 02 characters, mmm: 03 abbreviated characters of English month names).</p> <p>Example: AB0001/01JAN</p> <p>In case flight information has not been available, enter 000000/ IDC date according to the principle above.</p> <p>(4) In case of land transport, enter the registration plate number.</p> <p>(5) In case of rail transport, enter the train registration number.</p> <p>(6) Do not need to fill in this field if the customs declarant selects the code "9" at the field "Transportation mode code" and the system automatically export the name of the means of transport.</p>	
2.31	Proposed date of departure	Enter the proposed date of departure (dd/mm/yyyy)	
2.32	Codes and numbers	Enter codes and numbers of goods package (shown on parcels or boxes, etc.).	
2.33	Export permit	<p>Box 1: Enter the classification code of export permit in case the goods have to obtain the export permit or the specialized inspection result prior to customs clearance.</p> <p>(See codes of import permits in the chart of other regulatory documents and license classification on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 2: Enter the number of the export permit or the number of the written notification of the specialized inspection result or the number of acknowledgement of contract/ appendix to a processing contract.</p> <p>(Enter 05 types of import permits at maximum).</p>	X
2.34	Classification of invoice types	<p>Enter one of the classification codes of invoicing forms as follows:</p> <p>"A": Commercial invoice</p> <p>"B": Evidencing documents equivalent to commercial invoices if the buyer is obliged to pay the seller or the statement of commercial invoices by using the form No. 02/BKHD/GSQL in the Appendix V hereto, or in case of none of commercial invoices.</p> <p>"D": electronic invoice (in case of the completed registration of the electronic invoice on VNACCS)</p>	
2.35	Electronic invoice receipt number	<p>(1) If the invoice form is classified by the code "D", the electronic invoice receipt number will be required.</p> <p>(2) If the invoice form is classified by the code other than the code "D", this data field cannot be filled in.</p>	

2.36	Invoice number	Enter the number of the commercial invoice or the evidencing document equivalent to the commercial invoice if the buyer is obliged to pay the seller or the statement of commercial invoices by using the form No. 02/BKHD/GSQL in the Appendix V hereto.  Note: In case the commercial invoice is not available, the customs declarant will not be required to fill in this box.	
2.37	Invoice issuing date	Enter the date of issuance of the commercial invoice or the date of formulation of the evidencing document equivalent to a commercial invoice if the buyer is obliged to pay the seller or the statement of commercial invoices by using the form No. 02/BKHD/GSQL in the Appendix V hereto. (dd/mm/yyyy).  Note: If the commercial invoice is not available, enter the date of implementation of EDA service.	
2.38	Payment method	Enter one of the following payment method codes: "BIENMAU": Border trade "DA": Documents against Acceptance Collection "CAD": Cash against documents "CANTRU": Clearing and redemption "CASH": Cash "CHEQUE": Cheque "DP": Documents against Payment Collection "GV": Capital contribution "H-D-H": Swapping and Bartering "H-T-N": Goods for debt repayment "HPH": Bill of exchange "KHONGTT": No payment "LC": Letter of credit "LDDT": Investing joint venture "OA": Open account "TTR": Telegraphic transfer reimbursement. "KC": Other (including the TT payment)  Note: In case of payment made in other or combined forms, enter the code "KC" and enter the actual payment method into the box "Notes".	
2.39	Invoice value	Box 1: Enter one of the following Incoterms terms of delivery:  1) CIF  (2) CIP	X

- (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

Note:

- Enter DAP terms of delivery in case of trades between domestic enterprises and export processing enterprises or enterprises operating within the boundaries of non-tariff zones.

Box 2: Enter the code of the currency unit specified on the invoice according to the UN/LOCODE standards.

(See the chart of currency unit codes on the website [www.customs.gov.vn](http://www.customs.gov.vn))

Box 3: Enter total invoice value:

(1) Enter as many as 04 numerals in the fractional parts if the code of the currency unit is not "VND".

(2) If the code of the currency unit is "VND", entering the fractional parts will not be allowed.

Box 4: Enter the classification code of invoice/ other equivalent evidencing document:

"A": Invoice price of paid goods

"B": Invoice price of unpaid goods (FOC/promotional products)

"C": Invoice price of both paid goods and unpaid goods

"C": In other cases

Note:

- In case the commercial invoice is not available and the customs declarant does not fill in the box "Invoice number", this data field may be skipped.

2.40	Dutiable value	<p>(1) In case of the code of terms of invoice price which is FOB, DAP or DAF, this box may be skipped.</p> <p>(2) In case of the code of terms of invoice price which is other than FOB, DAP or DAF, and in the absence of the invoice, input data into this box as follows:</p> <p>Box 1: Enter the code of the currency unit of the customs value.</p> <p>Box 2: Enter total customs value.</p> <p>- If the currency unit is not "VND", entering as many as 04 numerals in the fractional parts may be accepted.</p> <p>- If the currency unit is "VND", entering numerals in the fractional parts will be prohibited.</p>	X
2.41	Classification of cases in which conversion into VND is not needed	Enter "N" if the duty amount and customs value do not need to be converted into VND.	
2.42	Total factor of distribution of the dutiable value	<p>(1) Enter total invoice value before making adjustments.</p> <p>(2) Enter as many as 04 numerals in the fractional parts.</p> <p>(3) In case of one invoice – multiple customs declarations, filling out this box will be mandatory.</p> <p>(4) In case this field is skipped, the system will automatically calculate the value input in this box by summing up all invoice values of products specified in the customs declaration.</p> <p>Note:</p> <p>- In case the commercial invoice is not available and the customs declarant does not fill in the box "Invoice number", this data field may be skipped.</p>	
2.43	Taxpayer	<p>Enter one of the following codes:</p> <p>"1": Taxpayer who is an importer</p> <p>"2": Taxpayer who is a customs agent</p>	
2.44	Code of the bank mandated to pay duties on behalf of taxpayer	<p>Enter the bank code issued by the State Bank (see the chart of "Bank codes" on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>). If the symbol and number of the document evidencing the limit have been registered, the system will check the following information:</p> <p>(1) The use of the limit must be the exporter or the limit is granted to a customs agent itself.</p> <p>(2) The date of implementation of this service must fall within the validity period of the registered limit.</p>	X
2.45	Year of issuance of the limit	Enter the year of issuance of the written document evidencing the limit. Filling in this field will be compulsory if the customs declarant has input information in the field "Code of the bank mandated to	

		pay duties on behalf of taxpayer".	
2.46	Symbol of the document evidencing the limit	Enter the symbol of the document evidencing the limit inscribed on the certificate of limit issued by the bank (10 characters at maximum). Filling in this field will be compulsory if the customs declarant has input information in the field "Code of the bank mandated to pay duties on behalf of taxpayer".	
2.47	Number of the document evidencing the limit	Enter the symbol of the document evidencing the limit inscribed on the certificate of limit issued by the bank (10 characters at maximum).  Filling in this field will be compulsory if the customs declarant has input information in the field "Code of the bank mandated to pay duties on behalf of taxpayer".	
2.48	Code for determination of the duty payment duration	Enter one of the following codes:  "A": This code will be used if the duty payment duration is applied under a several guarantee.  "B": This code will be used if the duty payment duration is applied under a joint and several guarantee.  "C": This code will be used if the duty payment duration is applied under no guarantee.  "D": This code will be used in case of prompt duty payment.	
2.49	Code of the guarantor bank	Enter the bank code issued by the State Bank (see the chart of "Bank codes" on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a> ). If the symbol and number of the document evidencing the limit have been registered, the system will check the following information:  (1) The user of the document evidencing the guarantee must be the exporter or that document is granted to a customs agent itself.  (2) The date of implementation of this service must fall within the validity period of the registered document evidencing the guarantee.  (3) In case of use of the several guarantee, it must be used at the Customs Subdepartment where the document has been registered.  (4) Except in the case (1), the code of the person authorized to use the document evidencing the guarantee which has been registered in the database has to be identical to the code of the person signing in for use of this service.  (5) In case of registration of the document evidencing the several guarantee before completed preparation of the customs declaration based on the number of the transport document and/or the invoice number, the transport document number and/or the invoice number must exist in the several guarantee database.  (6) The type code which has been registered in the	X



		<p>database of documents evidencing the several guarantee must be identical to the declared type code.</p> <p>(7) If the proposed date of declaration has been registered in the database of documents evidencing the several guarantee, it must be identical to the proposed date of registration of the declaration.</p> <p>(8) In case of registration of the document evidencing the several guarantee completed after the system grants the declaration number, the declaration number available in the guarantee database must be identical to the declaration number granted by the system.</p>	
2.50	Guarantee issuance year	<p>Enter the year of issuance of the document evidencing the guarantee (including 04 characters).</p> <p>Filling in this field will be compulsory if the customs declarant has input information in the field "Code of the guarantor bank".</p>	
2.51	Symbol of the document evidencing the guarantee	<p>Enter the symbol of the document evidencing guarantee which is issued by the bank on the certificate of guarantee (10 characters at maximum).</p> <p>Filling in this field will be compulsory if the customs declarant has input information in the field "Code of the guarantor bank".</p>	
2.52	Number of the document evidencing the guarantee	<p>Enter the number of the document evidencing the guarantee which is issued by the bank on the certificate of guarantee (10 characters at maximum).</p> <p>Filling in this field will be compulsory if the customs declarant has input information in the field "Code of the guarantor bank".</p>	
2.53	Number of attachment to the electronic declaration	<p>Box 1: Enter the code for classification of the attachment to the electronic declaration in case of use of the HYS service.</p> <p>(See the chart of codes of attachments to electronic declarations on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 2: Enter the attachment to the electronic declaration granted by the system at the HYS function.</p>	X
2.54	Date of commencement of transportation	<p>Enter the date of departure of goods under customs supervision in the dd/mm/yyyy format.</p> <p>Fill in this box only in case of the declaration of the combined transport.</p>	
2.55	Transshipment information	<p>Box 1: Enter the transshipment location (if any) with respect to transportation of goods under customs supervision (applicable in case of declaration of the combined transport).</p> <p>(See the chart of codes of the proposed facilities of storage of goods awaiting customs clearance, places for intermediate transportation under tax suspension and places of destination for transportation under tax</p>	X

		<p>suspension on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 2: Enter the date of arrival at the location of intermediate transportation.</p> <p>Box 3: Enter the date of exit from the location of intermediate transportation.</p>	
2.56	Place of destination for transportation under tax suspension	<p>Box 1: Enter the place of destination for transportation under tax suspension (applicable in case of the declaration of combined transport).</p> <p>(See the chart of codes of the proposed facilities of storage of goods awaiting customs clearance, places for intermediate transportation under tax suspension and places of destination for transportation under tax suspension on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 2: Enter the proposed date of arrival at the place of destination.</p>	X
2.57	Notes	<p>(1) In case of export of shipments manufactured by hiring foreign processing services, enter the number of the customs declaration of export of goods for primary processing.</p> <p>(2) In case of the goods imported for implementation of ODA projects financed by non-refundable aids of Vietnam granted to overseas countries, upon registration of the export declaration, enter the number of the primary import declaration.</p> <p>(3) If the declaration of combined transport is not supported in the type code field, provide the following information: time, route, port of exit and port of arrival, code of place of destination for transportation under tax suspension.</p> <p>(4) In case of receipt of a notification from a customs authority, provide necessary information herein.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- In case of exceeding the permitted limit (100 characters), the subsequent information will be input in the box "Numbers and symbols", "Detailed value declaration" and "Description".</li> <li>- In case of excess of the character limit specified at the aforesaid boxes, use the HYS function to attach further information that needs to be declared.</li> <li>- In case there are a lot of information that need to be noted, each information must be separated by “;”</li> </ul> <p>(4) Enter the number of the sales contract (if any).</p> <p>(5) In case of requesting the single customs consultation and using the result of the multiple customs consultation, the customs declarant enters contents of the "request for the single customs consultation or use of the result of the multiple customs consultation" and clarifies such information as the</p>	

		ordinal number of goods, number/date of the customs consultation report, code of the customs department/subdepartment that carries out the customs consultation).	
2.58	Enterprise's internal managerial number	<p>Enter an enterprise's internal managerial number in case that enterprise uses this function for its internal management.</p> <p>- As for other exported goods:</p> <p>+ In case of the spot export, enter #&amp;XKTC;</p> <p>+ In case a domestic enterprise agrees to provide processing services for an export processing enterprise or hires processing services provided by an export processing enterprise, enter #&amp;GCPTQ;</p> <p>+ In case of temporary export of the goods receiving the tax exemption policy from the State of Vietnam, type #&amp;1;</p> <p>+ In case of the temporary export of goods which are occupational equipment and appliances used within a definite period of time by an entity, organization or entering persons, type #&amp;2;</p> <p>+ In case of the temporary export of other equipment containing goods in the form of rotation (shelves, racks, tanks, bottles, etc.), type #&amp;3;</p> <p>+ In case the goods are gifts or presents sent by organizations and individuals in Vietnam to overseas organizations or individuals, type #&amp;4;</p> <p>+ In case of the goods owned by diplomatic missions, international organizations in Vietnam and employees thereof, type #&amp;5;</p> <p>+ In case of the goods used for humanitarian aid or non-refundable aid purposes, type #&amp;6;</p> <p>+ In case of the goods which are unpaid sample products, type #&amp;7;</p> <p>+ In case of the goods which are movable property of organizations or individuals, type #&amp;8;</p> <p>+ In case of the goods which are personal luggage of entering persons which is carried under transport documents, or the goods which are carry-on luggage of leaving persons exceeding the duty-free allowance, type #&amp;9.</p>	
2.59	Vanning location	<p>Code (05 boxes): Enter the code of the vanning location.</p> <p>If the vanning location falls within a customs supervision area, enter the code of the customs supervision area.</p> <p>Name: Enter the name of the vanning location.</p> <p>(Do not need to fill in this field if the system gives automatic support)</p>	

		Address: Enter the address of the vaning location.	
2.60	Container number	Enter the container number in case of sea transport of containerized goods.	
2.61	Customs order classification	(Section to be completed by the customs officer) Enter the classification code of the notice issued by the customs officer: "A": Instructions for revision "B": Change in the import declaration	
2.62	Date of issue of customs orders	(Section to be completed by the customs officer) Enter the date of the customs officer's issuing the notification to the customs declarant in the dd/mm/yyyy format.	
2.63	Name of customs order	(Section to be completed by the customs officer) Enter main contents of the notification.	
2.64	Contents of customs order	(Section to be completed by the customs officer) Enter the contents of the notification sent to a customs declarant.	
<b>B Detailed information about goods</b>			
2.65	Goods code	Enter the full code of a good according to the list of exports and imports of Vietnam and customs tariff schedule of Vietnam issued by the Ministry of Finance. Note: (1) Avoid showing crude oil and other products on the same customs declaration. (2) Avoid declaring products with duty amounts and amounts payable in different currency units on the same customs declaration. (Example: Duty amounts paid in "USD" and other fees paid in "VND")	
2.66	Particular management code	Enter the goods management code (if any)	
2.67	Duty rate	The system automatically defines the export duty rate corresponding to the code of the good. In case the system fails to automatically determine the duty rate, the customs declarant may manually enter the export duty rate into this box.	
2.68	Absolute duty rate	Box 1: Enter the absolute duty rate: The system automatically defines the export duty rate corresponding to the code of the good. In case the system fails to do so, the customs declarant may manually enter the absolute duty rate into this box. Box 2: Enter the measurement unit of the absolute duty rate: (1) In case of already entering the absolute duty rate,	X

		<p>the customs declarant will be required to enter the code of the measurement unit of the absolute duty rate corresponding to the measurement unit used for calculation of the absolute duty rate as prescribed in current documents.</p> <p>(2) Enter the code of the measurement unit of the absolute duty rate (See the chart of codes of units of measurement of absolute duty rates on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>Box 3: Enter the code of the currency unit for calculation of the absolute duty date.</p>	
2.69	Goods description	<p>(1) Clarify names, specifications, technical parameters, ingredients, models, symbols or numbers, features and functions of the goods as specified in commercial agreements and other documents relating to the shipment containing these goods.</p> <p>(2) Declare the code of the country of origin for exported goods according to the syntax: description#&amp;code of country of origin.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Name of the goods is written in either Vietnamese or English;</li> <li>- In case of the goods which are products processed or manufactured for export, enter HS code#&amp;name of goods, specifications and qualities. In case of the goods which are raw materials or input products processed overseas, enter code of raw material#&amp;name of good, specifications and qualities.</li> <li>- In case of the consolidated declaration of HS code as prescribed in clause 2 of Article 18 hereof, give a general description of goods (specifying basic and general characteristics of goods. Ex: motor vehicle components and fabrics, etc.).</li> </ul> <p>(3) In case of application of results of analysis and classification of the shipment with name, ingredients, physicochemical characteristics, functions or effects, which is imported from the manufacturer that is the same as the manufacturer of the goods obtaining the previous customs clearance, specify the number of the notification of such results.</p>	
2.70	Export duty exclusion/ deduction/ exemption code	<p>Enter the export duty exclusion/deduction/exemption code in case of the goods qualifying for the export duty exclusion/deduction/exemption.</p> <p>Note:</p> <p>(1) Date of registration of the declaration of goods eligible for export duty exclusion/deduction/exemption is the date within the effective period.</p> <p>(2) In case of being subject to the requirement that the list of goods eligible for duty exemption must be</p>	X

		<p>informed on the VNACCS system, inputting information in this box and those boxes in the data field "Number of the list of goods eligible for export duty exemption" will be required.</p> <p>(3) In case of not being subject to the requirement that the list of goods eligible for duty exemption must be informed on the VNACCS system, inputting information in this box and those boxes in the data field "Number of the list of goods eligible for export duty exemption" will not be required.</p>	
2.71	Export duty deduction	Enter export duty deduction.	
2.72	Quantity (1)	<p>Box 1: Enter the quantity of each exported item in the unit of measurement specified in the list of exports and imports of Vietnam.</p> <p>(1) In case the goods are subject to the absolute duty rate, enter the quantity calculated in the unit of measurement of the absolute duty in accordance with regulations in force.</p> <p>(2) Enter as many as 02 numerals in the fractional parts.</p> <p>(3) In case of the goods liable for coffee, pepper, cashew nut fees and coffee insurance costs, enter the quantity expressed in the measurement unit for calculation of fees/ insurance costs in accordance with regulations in force.</p> <p>(4) If the actual quantity has more than 02 characters in the fractional parts, the customs declarant must round these numbers into 02 characters and enter the rounded numbers into this box, and specify the actual quantity and invoice unit price into the box "Description" according to the following principles: "description#&amp; quantity" (do not enter the unit price into the box "Invoice unit price").</p> <p>Box 2: Enter the unit of measurement specified in the list of exports and imports of Vietnam. (See the chart of units of measurement on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>If the goods are liable to the absolute duty rate, enter the unit of measurement for calculation of the absolute duty according to regulations in force (see the unit of measurement specified in the chart of codes of application of absolute duty rates on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>).</p>	X
2.73	Quantity (2)	<p>Box 1: Enter the quantity of each exported item in the unit of measurement specified in the list of exports and imports of Vietnam.</p> <p>Enter as many as 02 numerals in the fractional parts.</p> <p>Box 2: Enter the unit of measurement specified in the list of exports and imports of Vietnam. (See the chart of</p>	X

		units of measurement on the website www.customs.gov.vn)	
2.74	Invoice value	<p>Enter the invoiced value of each item.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- Enter as many as 04 numerals in the fractional parts.</li> <li>- If the invoiced value of a product exceeds 12 characters in the integer part, it is permissible to separate a product into various items provided that the principle under which total quantity of products is equal to total quantity in the customs declaration is observed. In case of failure to observe this principle, the paper customs declaration will be used instead.</li> <li>- In the absence of invoice, this data field may be skipped.</li> <li>- In case of export of the goods processed for a foreign tradesperson, enter the value of goods arriving in the port of exit (under FOB or equivalent terms of delivery).</li> </ul> <p>In case of failure to determine value under FOB or equivalent terms of delivery, enter all of component values of products, including total value of raw materials or input materials constituting products, processing prices (costs) of products and other costs (if any).</p> <ul style="list-style-type: none"> <li>- With respect to the goods under finance lease contracts, enter total value of goods, except services associated with these finance lease contracts.</li> </ul>	
2.75	Invoice unit price	<p>Box 1: Enter the invoice unit price.</p> <p>Note: Invoice unit price x quantity = invoice value <math>\pm</math> 1</p> <p>Box 2: Enter the code of currency unit used for calculation of the invoice unit price.</p> <p>Box 3: Enter the code of the unit of measurement of the quantity used for calculation of the invoice unit price.</p> <p>Note:</p> <ul style="list-style-type: none"> <li>- In the absence of invoice, this data field may be skipped.</li> <li>- In case of the goods which are products processed for overseas partners, enter the processing price (cost).</li> </ul>	
2.76	Dutiable value	<p>(1) In case the system automatically distributes and calculates customs value, the following boxes may be skipped.</p> <p>(2) In case of the manual distribution and calculation of customs values, the data entry will be as follows:</p> <p>Box 1: Enter the code of the currency unit of the customs value.</p> <p>Box 2: Enter the customs value of the product.</p> <ul style="list-style-type: none"> <li>- If the currency unit is not "VND", entering as many as</li> </ul>	

		<p>04 numerals in the fractional parts will be allowed.</p> <p>- If the currency unit is “VND”, entering numerals in the fractional parts will not be allowed.</p> <p>(3) The system will prioritize manually input value.</p> <p>(4) If the invoice value of a product exceeds 12 characters in the integer part, it is permissible to separate a product into various items provided that the principle under which total quantity of products is equal to total quantity in the customs declaration is observed. In case of failure to observe this principle, the paper customs declaration will be used instead.</p>	
2.77	Ordinal number of the product item on the respective temporary import – re-export declaration	<p>Enter the ordinal number of the product item on the respective temporary import – temporary export declaration.</p> <p>Note:</p> <p>- Quantity of product items on the declaration must be less than or equal to the remaining quantity on the respective database for management of temporary export – temporary import declaration.</p>	
2.78	List of goods eligible for export duty exemption	<p>Enter the number of the list of goods eligible for export duty exemption available on the system.</p> <p>Note:</p> <p>(2) Do not enter the number of the list of duty exemption if this list is being used for other declarations awaiting customs clearance/completion of customs procedures.</p> <p>(3) Entering the export duty exemption code into the box “Export duty exclusion/deduction/exemption codes” is compulsory.</p> <p>(4) The exporter must be informed in the List of goods eligible for duty exemption.</p> <p>(5) If the duty-exempt exported goods are not classified as those that need to be registered in the list on the VNACCS system, this box may be skipped.</p>	
2.79	Number of respective product items in the list of goods eligible for export duty exemption	<p>Enter the ordinal number of the respective product item informed in the list of goods eligible for duty exemption.</p> <p>Note: The number of exported goods in the export declaration must be <math>\leq</math> the remaining quantity of goods in the list of goods eligible for duty exemption informed on the VNACCS system.</p>	
2.80	Codes of other legislative documents	<p>(1) Enter the code of the legislative document on management of exports and specialized inspection: export permit, sanitary and phytosanitary, food safety and quality inspection certificate, etc.</p> <p>(See codes of legislative documents in the chart of codes of other regulatory documents and license classification on the website <a href="http://www.customs.gov.vn">www.customs.gov.vn</a>)</p> <p>(2) Enter 05 codes (equivalent to 05 boxes) at</p>	X



		maximum and these codes must be different. Note: - If the goods are subject to the administration by the specialized regulatory body, data input in this box will be required.	
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**ATTACHED FILE**



Appendix II