

THE GOVERNMENT

No. 59/2018/ND-CP

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, April 20, 2018

DECREE

ON AMENDMENTS TO SOME ARTICLES OF THE DECREE NO. 08/2015/ND-CP DATED JANUARY 21, 2015 OF THE GOVERNMENT PROVIDING SPECIFIC PROVISIONS AND GUIDANCE ON ENFORCEMENT OF THE CUSTOMS LAW ON CUSTOMS PROCEDURES, INSPECTION, SUPERVISION AND CONTROL PROCEDURES.

Pursuant to the Law on Government Organization dated June 19, 2015

Pursuant to the Law on Customs dated June 23, 2014

Pursuant to the Law on Export and Import Duties.

At the request of Minister of Finance

The government promulgates the Decree on amendments to some Articles of the Decree No. 08/2015/ND-CP dated January 21, 2015 of the government.

Article 1. Amendments to some Articles of the Decree No. 08/2015/ND-CP dated January 21, 2015 of the Government.

1. Clause 6, Clause 7 are added to Article 3 as follows:

“6. “Specialized inspection” refers to the process where the specialized inspection authority depends on animal quarantine and plant quarantine regulations, national standards, national technical regulation on quality of goods which is promulgated by the regulatory agency, or international standards or regulations of the relevant laws to examine and verify whether the goods fully satisfy the export or import requirements according to the relevant laws.

Exported or imported goods which are subject to specialized inspection by media regulation authorities carried out in accordance with the law on media regulation.

7. “National single-window portal” refers to an integrated information system processing customs and administrative procedures of regulatory agencies related to exported, imported and transited goods, and inbound, outbound and in-transit persons and vehicles.”

2. Clause 1, Clause 3, Article 4 are amended as follows:

“1. Venues for completing customs procedures shall be provided in accordance with Article 22 of the Law on customs:

The following goods shall be completed customs procedures at the Customs Sub-department within the venues where inspection and supervision for goods shipped through postal service or express delivery services are carried out: Exported or imported letters or parcels which are shipped through postal service; imported or exported goods which are shipped through express delivery services and are on the list, which is promulgated in Clause 2 of this Article, of imported goods required to follow customs procedures at the port of entry.

For the in-transit goods shipped through postal service or express delivery services, the venues for completing customs procedures are those specified in Article 43 hereof.

As for the goods temporarily imported through postal service or express delivery services, the venues for completing customs procedures for them are those specified by regulations of relevant laws.

3. After considering the projects and announcement of the zoning for seaports, zoning for inland ports, international airports, land border checkpoints, inland container depot, international intermodal rail terminal, public postal networks providing international mail services, the Minister of Finance shall decide the organization structure to deal with customs procedures; The Director of the General Department of Customs shall decide recognition of warehouses and locations, which are inside the seaports, zoning for inland ports, international airports, international intermodal rail terminal, if they satisfy the conditions for providing venues and processing customs inspection and supervision before allowing imported or exported goods to go through customs procedures. Conditions and procedures for: recognition, expansion, narrowing, relocation, transfer of ownership, suspension, termination of the operation of venues, termination of inspection and supervision of imported or exported goods, are to be carried out in accordance with Section 2, Chapter III of the Government’s Decree No. 68/2016/ND-CP dated July 01, 2016.”

3. Clause 3, Clause 4, Article 5 are amended as follows:

“3. The person authorized by the consignor for completing customs procedures for goods which are gifts from individuals; for the luggage which is shipped before or after the trip of the inbound or outbound persons; for cargos which are imported for executing an investment project exempted from tax.

4. The person in charge of rendering the in-transit cargo services.”

4. Article 6 is amended as follows:

“Article 6. Entities that are required to follow customs procedures and subjected to customs inspection and supervision.

1. Entities that are required to follow customs procedures:

a. Exports, imports and in-transit goods: foreign cash, Vietnam-dong cash, negotiable instruments, gold, precious metal, jewels, cultural products, relics, antiques, valuable items, post and packages and parcels used as imports or exports; luggage carried by inbound or outbound persons; other exported, imported or in-transit articles within the customs controlled area;

b. Inbound, outbound and in-transit air, road, rail, inland waterway vehicles.

2. Entities subject to customs inspection:

a. Entities stipulated in Clause 1 of this Article.

b. Items on the outbound, inbound and in-transit vehicles.

c. Customs documents and relevant attached documents relating to the entities stipulated in Clause 1 of this Article.

3. Entities subject to customs supervision:

a. Entities stipulated in Clause 1 of this Article.

b. Items on the outbound, inbound and in-transit vehicles.

c. Cargos and transports within the customs controlled area; machinery, equipment and raw material commodities which are imported for export processing and manufacturing and are warehoused at the production workshop of an organization or individual.

d. Cargos which are subjected to specialized inspection and are stored while waiting for customs clearance.

dd. Cargos which are subjected to customs supervision.

5. Clause 1, Clause 3, Article 7 are amended as follows:

“1. The customs declarant shall submit declaration and electrical documents through the National single-window portal for completing customs and administrative procedures required by the regulatory agency for the exported, imported and transited cargos, outbound, inbound and in-transit persons and vehicles. Time for submitting customs declaration and electronic documents shall be in accordance with the regulations of the Law on Customs, the Law on specialized management and other guiding documents.

3. The customs declarant shall receive the result from the regulatory agency through the National single-window portal in order to complete the customs and administrative procedures required by the regulatory agency for the exported, imported and transited cargos, outbound, inbound and in-transit persons and vehicles. The customs declarant shall not submit and present written documents in cases where the documents shall be received and processed through the National

single-window portal, except other cases where some documents must be written and submitted in accordance with the law.”

6. Clause 4 is added to Article 9 as follows:

“ 4. Enterprises shall be exempted from inspection after completing customs clearance at the customs authorities’ offices, except the case stipulated in Clause 1, Article 78 of the Law on Customs.”

7. Clause 5 is added to Article 11 as follows:

“5. Documents submission place: General Department of Customs”

8. Clause 1, Clause 2 are amended, Clause 1a is added to Article 20 as follows:

“1. Customs value of exported goods is the selling price of such goods when they arrive at the port of exit, exclusive of international insurance and transportation costs and is determined according to the following methods:

a. The selling price calculated at the customs port of exit is determined according to the price agreed in the sales contracts or other relevant commercial invoices and also according to the product-related costs specified in the relevant documents if these costs are not included in the selling price of such goods.

b. The selling price of the identical or similar exported goods is contained in the value database after being converted to the selling price at the port of exit at the nearest time from the date on which the customs declaration of the goods receiving customs valuation is registered.

c. The selling price of identical or similar exported goods, which are sold in the market of Vietnam, after being converted to the selling price at the port of exit at the nearest time from the day on which the customs declaration of the goods receiving customs valuation is registered.

d. The selling price of the exported goods, which are collected, aggregated and classified by the customs authority in accordance with Clause 1, Article 22 hereof, is calculated after being converted to the selling price at the port of exit.”

1a. The ports of exit shall be identified as follows:

a. As for the air and sea transportation modes, the ports of exit are locations where goods are loaded onto transportation means, which are specified in the customs declaration.

b. As for the rail transportation mode, the ports of exit are the locations where goods are loaded at the international intermodal rail terminals, which are specified in the customs declaration.

c. As for the land and inland waterway transportation, the ports of exit are locations where goods are transported out of Vietnam as specified in the sales contract or other relevant documents.

2. The customs value of imported goods is the actual buying price calculated at the first port of entry on the basis of applying the General Agreement on Tariffs and Trade or in accordance with the international commitment to which the Socialist Republic of Vietnam is a signatory. The first port of entry shall be identified as follows:

a. As for the air and sea transportation, the first port of entry is where goods are unloaded as specified in the bill of lading.

b. As for the rail transportation, the first port of entry is the international intermodal rail terminal as specified in the bill of lading.

b. As for the land and inland waterway transportation, the first port of entry is the location where goods are transported into Vietnam as specified in the customs declaration.”

9. Article 21 is amended as follows:

“Article 21. Customs inspection and valuation

1. The customs inspection and valuation shall be based on the customs documents, relevant documents and current commodities status.

2. In case where the customs authority has reasonable grounds for rejecting the declared customs value, the customs authority shall notify and request the customs declarant to make an additional declaration within a maximum duration of 05 working days from the date on which the notification is sent and shall carry out customs release in accordance with the regulations. If the customs declarant makes additional declaration within the aforesaid duration, the customs authority shall clear goods according to the regulations. If the duration is exceeded but the declarant still does not supplement his/her declaration, the customs authority shall determine the customs value and impose taxes in accordance with the Law on Tax Administration to carry out customs clearance for the goods.

3. In case where the customs authority has doubt about the declared customs value, it shall notify the declarant about the reasons for doubting, the price and methods determined by it, and shall release the goods in accordance with the regulations; the customs declarant shall discuss with the customs authority to determine the accuracy of the customs value.

a. In case where the customs declarant agrees with the price and method determined by the customs authority, he/she shall make additional declaration in accordance with the regulations within a maximum duration of 05 working days from the day he/she comes to the customs authority to ask for advice. The customs authority shall clear the goods according to the regulations. In case where the declarant discloses the additional declaration within the aforesaid duration, the customs authority shall carry out customs valuation and impose taxes according to the regulations of the Law on tax administration to clear the goods.

b. In case where the customs authority rejects the declared customs value, it shall request the declarant to make additional declaration within a maximum duration of 05 working days from

the date on which it finishes giving advice. If the customs declarant makes additional declaration within the aforesaid duration, the customs authority shall clear the goods in accordance with the regulations. If the duration is exceeded but the declarant still does not make additional declaration, the customs authority shall carry out the customs valuation and impose tax in accordance with the Law on tax administration to clear the goods.

c. In case where the customs authority does not have reasonable grounds to reject the declared customs value, it shall clear the goods based on the aforesaid value.

4. For cases which are not stipulated in Clause 2, Clause 3 of this Article, the customs authority shall accept the customs value to clear the goods according to the regulations.

5. The exchange rate between Vietnamese dong and a foreign currency, used for customs valuation, is the rate of such foreign currency to be bought in the form of money transfer that takes place at the head office of the Joint stock Commercial Bank for Foreign Trade of Vietnam, which is identified at the end of the fifth working day of the preceding week, or the exchange rate identified at the end of the working day immediately preceding that fifth day in case such fifth day is the holiday or day-off. The rate of this kind shall be used for determining the rate of customs duty for customs declaration submitted within a week.

As for the foreign currencies of which the exchange rate is not published by the Joint stock Commercial Bank for Foreign Trade of Vietnam, the exchange rate of these currencies shall be determined in the form of cross rate between Vietnamese dong and several foreign currencies that the State bank of Vietnam has published. As for the foreign currencies of which the cross rate is not published, the exchange rate of such foreign currencies shall be determined according to the principle of calculating the cross rate between USD – VND and USD – such foreign currencies published by the State bank of Vietnam. The exchange rate published by the State bank of Vietnam is the exchange rate updated in the latest post on its website.

6. Ministry of Finance provides guidance on this Article.”

10. Article 22a is added as follows:

“Article 22a. Customs value used for stocktaking of imported and exported goods.

1. Customs value, used for stocktaking of imported and exported goods, shall be determined based on the information provided in the customs declaration and other relevant information sources.

2. Customs value, used for stocktaking, shall be determined according to the rules and methods stipulated in Article 20 hereof, except the cases stipulated in Clause 3 hereof.

3. The customs value used for stocktaking based on the information provided by the customs declarant shall be in accordance with the following rules:

- a. The customs value of a commodity manufactured in a foreign country and imported into Vietnam shall be calculated at the first port of entry (CIF delivery or equivalent delivery) In case where the customs value of the commodity delivered through CIF model or equivalent model cannot be determined, the customs declarant shall include the total value of components of commodity including the value of raw materials used for manufacturing such commodity, its pricing cost and other costs (if any)
 - b. The customs value of exports under outward processing contracts shall be calculated at the port of exit (if using FOB or equivalent model) In case where the declarant cannot determine the value of the commodity exported through FOB or equivalent model, its customs value shall be calculated using the total value of components of commodity including the value of raw materials used for manufacturing such commodity, its pricing cost and other expenditures (if any)
 - c. The customs value of commodities specified in the financial leasing contract is the total value of the commodities, except the value of services provided in the contract.
4. The Ministry of Finance shall provide detailed regulations on collecting, processing, using and storing information regarding the customs value used for stocktaking.”

11. Clause 2, Clause 3 and Clause 7, Article 24 are amended as follows:

“ 2. Responsibilities of the organizations and individuals that request the pre-determination of code, origin and customs value:

- a. Submit full application documents for requesting pre-determination of code, origin and customs value to the General Department of Customs within at least 60 days before exporting or importing the cargos.
- b. Discuss with the customs authority as required to clarify the information regarding the request for pre-determination of code, origin and customs value.
- c. Notify the General Department of Customs in writing within 10 working days since the date on which changes are made to the cargos of which the application for the pre-determination of code, origin and customs value has been filed. The notification shall state clearly the modified contents, reasons for such changes and the date on which the changes are made.

3. Responsibilities of the General Department of Customs

Within 05 working days since the date receiving the application, the General Department of Customs shall respond with a written refusal of the pre-determination of code, origin and customs value to applicants who fail to meet the requirements or who are waiting for the result from the regulatory agency, or who already receive the guiding documents for the code from the regulatory agency. b. The Director of the General Department of Customs shall issue the written document of the results of pre-determination of code, origin and customs value within 30 days from the date on which the complete set of application documents is fully received (for ordinary

cases) or within 60 date from the date on which the complete set of documents is received (for complicated cases that require verification) The written announcement of pre-determination of code, origin and customs value shall be sent to the applicants, updated to the database of the customs authority and posted on the website of the General Department of Customs.

7. Ministry of Finance shall stipulate the application that must be submitted to apply for pre-determination of code, origin and customs value, and cases where applicants are waiting for the result from the regulatory agency.”

12. Clause 2, Clause 3 and Clause 5, Clause 10, Article 25 are amended as follows:

“2. The customs declarant shall be able to choose between electronic customs declaration and paper customs declaration if:

a. The cargos required to complete customs declaration before being exported or imported belong to border residents.

b. Exported and imported cargos exceed the limits on tax exemption applied to the inbound and outbound person.

c. Cargos used for emergency purpose and humanitarian aid; exported and imported cargos used for military and national defense.

d. Cargos as personal gifts, presents and belongings.

dd. Cargos are equipment used for containing cargo according to the rotation method of temporary importation - re-exportation, or temporary exportation – re-importation as stipulated in point a, point b, Clause 1, Article 49 hereof.

e. Cargos temporarily imported and re-exported, or temporary exported and re-imported which are carried by inbound and outbound persons for working purposes within a specified period.

g. Cases where the customs electronic data processing system or the electronic customs declaration system fails to carry out mutual electronic transactions which maybe caused by the operational failure of one or both systems or from other reasons.

In case where the customs electronic data processing system fails to carry out the electronic customs procedures, the customs authority shall announce this problem on its website no later than 01 hour from the time such failure occurs.

In case where the electronic customs declaration system of the customs declarant fails to carry out procedures, the declarant shall notify in writing to the Customs Sub-department where he/she is expected to carry out customs procedures. In the notification, he/she shall include his/her full name, the reasons of failure, the expected duration for fixing them and the methods for carrying out customs procedures, as guided by the Minister of Finance.

h. Other commodities stipulated by the Ministry of Finance.

3. The customs declarant shall provide sufficient, accurate and clear information as required in the customs declaration. He/she shall decide his/her self-assessed taxes and other payments to the State Budget and shall take full responsibility before the law for the declared information.

In case where the declarant must obtain a permit to export and import commodities, he/she must receive the aforesaid permit before submitting the customs declaration and must provide sufficient information regarding the permit as guided by the Ministry of Finance.

If the customs authority examine the application documents and has reasonable grounds for determining that the applicant must have a permit for transporting his/her commodities but he/she does not have it by the time submitting the declaration, this action shall be treated in accordance with the law due to administrative offences, and the customs declaration shall be no longer valid.

5. If exports or imports are classified as regulated entities required to pay export and import taxes, excise duties, value-added taxes, environmental taxes, or of which export and import taxes are exempted or the tax rate and flat-rate duty are imposed according to the tariff quota, and the cargos are customs released or cleared but then subject to changes in entities that are not required to pay taxes or in purposes for which exports and imports are exempted from paying taxes; exports and imports are taxed for flat-rate duty or at the rate that conforms to the tariff quota; imports are raw materials used for processing or manufacturing exports and temporarily imported—re-exported products that have been released or cleared but then their use purpose has changed for domestic consumption, new customs declarations shall be submitted instead. Policies on management of exports and imports; and policies on taxes levied on exports and imports shall be implemented at the time when new customs declarations are registered, except cases where all of polices on management of exports and imports have been fully implemented at the time when the initial customs declaration is registered.

10. The Ministry of Finance shall provide guidelines on addition or cancellation of customs declaration or register one-time the customs declaration; or completion of a new customs declaration of commodities of which the use purpose is changed or the consumption market is changed to domestic one; or on handling of situations where the customs electronic data processing system or the electronic customs declaration system fails to work.”

13. Clause 4, Article 26 is amended as follows:

“4. Director of the General Department of Customs shall adhere to criteria for classifying risk levels set out by Minister of Finance to make a decision on customs declaration and make an announcement through the customs electronic data processing system according to the following forms:

a. Approve the information declared in the customs declaration to make a decision on customs clearance.

b. Examine relevant documents included in the customs application submitted or presented by the customs declarant, or any other relevant documents stored on the national single-window portal to decide customs clearance or conduct physical verification of commodities before permitting customs clearance.

The Ministry of Finance stipulates specifically the time for announcing the customs inspection which is carried out by using the customs electronic data processing system.”

14. Clause 5, Article 29 is amended as follows:

“5. In case, upon using equipment and devices available at the Customs sub-departments or customs inspection areas, customs officers who are assigned the physical verification task fail to verify the provided information of customs declarant about commodity name, code, type, quality, quantity and weight, then the customs authority shall be advised to carry out classification and/or assessment activities to verify such information.

In case where the customs authority is incapable of verifying the information provided by the customs declarant, it shall request the assessment carried out by assessment service organizations in accordance with the laws, and shall use the result of such assessment as the basis for determining customs clearance.”

15. Clause 1, Article 32 is amended as follows:

“1. Customs release shall be carried out in accordance with Article 36 of the Law on Customs. Customs release shall be carried out in the following cases:

a. Analysis, classification and/or assessment must be conducted with the intention of identifying the commodity code, quantity and weight of exports or imports, and the customs declarants who already pay for their taxes or credit institutions that provide their guarantee for self-assessed taxes imposed on customs declarants.

b. Exports and imports do not have official price at the time the customs declarations are registered, and customs declarants pay for the taxes or have their taxes guaranteed by credit institutions based on the price they temporarily calculate.

c. Exports and imports stipulated in Clause 2, Clause 3, Article 21 hereof and the customs declarants pay for the taxes or have their taxes guaranteed by credit institutions based on the self-assessed taxes that they decide.

d. The customs declarant does not have sufficient information and/or documents required to support the customs valuation of his/her exported or imported commodities, customs release shall be permitted in this case if there is a credit institution that provides guarantees for the declarant's taxes based on the customs value determined by the customs authority.”

16. Clause 1, Clause 2, Article 33 are amended as follows:

1. Exports or imports, in-transit commodities, inbound, outbound or in-transit vehicles that are classified as entities subject to quarantine inspection, must undergo such inspection at the border checkpoint before completing other customs procedures, unless otherwise permitted by the legislation on quarantine to ship back to areas intended for quarantine inspection across the nation. In respect of exports or imports, in-transit commodities, inbound, outbound or in-transit vehicles that are classified as entities subject to quality inspection or food safety control process, customs authorities shall adhere to requirements, national standards and/or national technical regulation promulgated by regulatory agencies in order to carry out inspection as designated by Ministries and ministerial-level agencies charged with specialized management, or take the conclusion drawn by specialized management agencies into account to make a decision on customs clearance.

The regulatory agencies shall collaborate in inspecting exports, imports and in-transit commodities, outbound, inbound or in-transit vehicles at the border checkpoints or at commodity inspection places, except when the commodities are required to ship back to specialized inspection areas to meet technical or professional requirements.

Customs authority shall preside over or collaborate in customs inspection of exports, imports, and in-transit commodities, or outbound, inbound and in-transit vehicles which is conducted by regulatory agencies and specialized inspection authorities at border checkpoints. Collaboration between regulatory agencies in carrying out customs inspection activities at border checkpoints must conform to the regulations promulgated by the Prime Minister on specialized inspection operations to take place at border checkpoints.

2. Collaboration in taking samples for specialized inspection.

a. If the exported or imported commodities are required to undergo specialized inspection, the taking samples activities shall be carried out in accordance with the law on specialized inspection.

b. The specialized inspection authority shall take samples of the exported or imported commodities at the venue notified by the customs declarant; In case where it takes samples of commodities within the customs controlled area, the aforesaid authority shall supervise the activities in the basis of fully applying risk management method.

c. Before taking the samples, the customs declarant shall notify the customs authority and specialized inspection authority about the time and place for taking the aforesaid samples.

The notification shall be sent through the National single-window portal when applying for the inspection or shall be sent through the Customs electronic data processing system.

The customs declarant shall present the commodities for the specialized inspection authority or customs authority to take sample.

d. During the taking samples process, the representative of the customs declarant shall be present at the venue. The samples shall be sealed. And the specialized inspection authority shall make a record on such activity with confirmation from the customs declarant and the aforesaid authority.

dd. Within a maximum of 10 days from the date on which the inspection registration is granted or the commodity samples are taken, except when the law on specialized inspection is changed, the regulatory agency and the specialized inspection authority shall submit the inspection result to the customs authority according to the regulation in Article 35 of the Law on customs, or to the National single-window portal if the inspection authority has the information technology system connected to the aforesaid portal in order for either of them to make a decision on customs clearance. In case where the regulatory agency and the specialized inspection authority can't meet the deadline of concluding the inspection result, they shall provide explanation in writing and the date to conclude the aforesaid result for the customs authority.”

17. Clause 1, Clause 3, Article 39 are amended as follows:

“1. Inspection shall be applicable to the following:

a. Organizations and individuals who import the commodities for manufacturing exported products.

b. Organizations or individuals who change their address, scale, and manufacturing capability without notifying customs authority.

c. Organizations and individuals who import commodities for manufacturing products for foreign businesses but hire other manufacturing organizations and individuals to do the entire job specified in the contract; or:

d. Organizations and individuals that store raw materials, imported items and exported commodities in different places aside from the places that they declare to the customs authority.

dd. Other cases being examined on the basis of applying risk management method.

3. Handling of the inspection result regarding the manufacturing and production facilities and their capability:

a. In case where the organizations and individuals have no manufacturing or production facilities, they shall pay for their taxes fully. The late payment fees shall be charged from the date on which their customs declarations for import are registered to the date on which the taxes are paid. They shall face penalties for their violations of legal regulations for the number of imported raw materials, machinery or equipment that are not offered tax incentives according to the legal regulations.

b. In case where there are sufficient grounds for verifying that organizations or individuals import raw materials, machinery or equipment beyond their manufacturing capabilities or unconfomable to their scope of operation described in the business license, these organizations

or individuals shall be permitted to present their demonstration or explanation; In case where they refuse to do that, or their demonstration or explanation is proved to be unacceptable, the customs post-clearance inspection or specialized inspection stipulated in the regulations is required to be carried out.”

18. Clause 1, Article 40 is amended as follows:

“1. Inspection shall be applicable to the following:

a. Organizations or individuals considered as entities who may pose the risk of importing machinery, equipment, raw materials and inputs of which the life cycle is ended but the entities still produce no commodity for export.

b. There are reasonable grounds for demonstrating that organizations or individuals report a sudden increase or reduction in importing raw materials, machinery, equipment or exporting products.

c. There are reasonable grounds for demonstrating that organizations or individuals have sold their raw materials, machinery, equipment or products at the domestic market without declaring in the customs declaration.

d. Declaration of exported products carried out by organizations or individuals is found to be in breach of legal regulations or contrast to the actual condition.

As for the cases stipulated in point a, point b, Clause 1 of this Article, the organizations or individuals shall provide explanation in writing as required by the customs authority. The inspection shall only be carried out after the organizations or individuals provide explanation in writing or after the customs authority demonstrating that their explanation is unacceptable with reasonable grounds.”

19. Article 43 is amended as follows:

“Article 43. Customs procedures, customs supervision and inspection procedures for in-transit cargos.

1. The customs procedures for in-transit cargos shall be carried out at the customs office located at the first port of entry and the last port of exit, except some cases where the in-transit cargos are packed in one container or in carriages where imported and exported cargos are packed together with imported and exported cargos transported through postal or express delivery services in accordance with Clause 9 of this Article.

The in-transit cargos, specified in the international multilateral agreements on the transit of cargos to which Vietnam is a signatory, shall follow the special regulations of the Government's laws.

2. Customs documents:

- a. A transportation declaration or documents that replace the aforesaid declaration written in the form promulgated by the Ministry of Finance.
- b. A manifest of in-transit cargos written in the form promulgated by the Ministry of Finance.
- c. Transportation documents if in-transit cargos are conveyed by means of sea, air or rail transport; in-transit cargos which are conveyed by means of land transport and are packed together with imported cargos: 01 copy.
- d. Transit permit according to the regulations of law; written announcement of the specialized inspection according to the regulations of the relevant law: 01 original.

3. Responsibilities of the customs declarant:

- a. Carry out the customs procedures in accordance with the regulations in Clause 4, Article 25 hereof.
- b. Ship cargos along the routes, to the ports and within the period which is stipulated in Clause 1, Clause 2, Article 65 of the Law on Customs.
- c. Keep cargos intact during transportation and ensure that the cargos are protected by customs seal and the seal of transportation companies.
- d. In case where the in-transit cargos go through the process of transloading, warehousing, deconsolidation, changing of transportation models or means of transport, or packing in one container, the customs declarant shall require the Customs sub-department to carry out the aforesaid process. Submit 01 original of application document using the form in Appendix thereto. In case the application is approved, the customs declarant shall provide information on each transportation declaration or transportation document regarding each trip of transport.
- dd. Show cargos for physical verification as required by the customs authority.

4. Responsibilities of the Customs sub-department operating at the port of entry:

- a. Receive and handle the customs documents stipulated in Clause 2 of this Article.
- b. Carry out customs sealing for transports used for conveying in-transit cargos if the cargos are transported by road.
- c. As for the cargos shipped by sea, inland waterway, air, or rail transport, the customs sub-department shall carry out customs sealing if the seal of the transportation company is no longer intact.

In case where the customs sub-department can't check the seal of the transportation company for cargos shipped to Vietnam by inland waterway transport and can't carry out customs sealing, the customs declarant shall take full responsibility for keeping the cargos intact.

d. As for the in-transit cargos shipped by land or inland waterway transport, aside from implementing the regulations in point b, c, of this Clause, the customs sub-department shall carry out customs supervision by using means of technical equipment stipulated in point a, Clause 7 of this Article.

dd. Assign customs officers to carry out direct supervision for in-transit cargos stipulated in point c Clause 7 of this Article.

g. Carry out physical verification for cargos of declarant who violates the customs regulations.

5. Responsibilities of the Customs sub-department within the territory where cargos are undergo the process of transloading, warehousing, deconsolidation, changing of transportation models, deconsolidation, changing of means of transport and packing together in one container:

a. Receive the application document stipulated in point d, Clause 3 of this Article and examine the conditions stipulated in Clause 9 of this Article. In case where the application does not meet the requirements, the Customs sub-department shall make an announcement of the reasons for rejecting it and provide explanation in writing.

In case where the application meets the stipulated requirements, the customs sub-department shall approve the application, return 01 original to the declarant and keep 01 copy.

b. Check whether the customs seals and the transportation company seals are broken or not.

c. Supervise the process of transloading, warehousing, deconsolidation, changing of transportation models, changing of means of transport, packing together in one container and carrying out customs sealing.

d. Carry out customs procedures for cargos transported in different manners.

6. Responsibilities of the Customs sub-department at the port of exit:

a. Verify the information provided in the transportation declaration or in the documents that replace the aforesaid declaration available on the customs electronic data processing system.

b. Examine whether the seals are broken or not, or whether the cargos are intact or not.

In case where the in-transit cargos are shipped by inland waterway transport to foreign countries, the Customs sub-department at the port of exit shall rely on the information provided in the declaration about the route, transportation duration and warnings (if any) to make a decision on inspection of the customs seals or the seals of the transportation company.

c. Carry out physical verification for cargos of declarant who violates the customs regulations.

7. Customs Supervision:

a. In-transit cargos shall have customs or transportation company seals. In case where the cargos can't be sealed, the customs declarant shall take full responsibility for keeping the cargos intact.

As for the in-transit cargos shipped by inland waterway and land transport, aside from having customs or transportation company seals, they also fall into the case where they can't be sealed, the customs authority therefore will use other means of technical equipment to supervise the process of transporting the aforesaid cargos based on the result of risk analysis and evaluation.

b. In-transit cargos on the list of Commodities subject to a ban on trading, export, or a temporary cessation of export, or a ban on import or a temporary cessation of import; cargos on the list of exports or imports under permits, cargos on which special tax is imposed shall be supervised by using means of technical equipment.

c. In-transit cargos which are weapons, bullets, explosive materials and highly dangerous commodities shall be supervised by means of technical equipment or supervised directly by customs officers.

8. In case force majeure is likely to damage the intactness of shipments, customs sealing, sealing by transportation company, or causes cargo fail to be shipped along the predetermined route or on schedule, customs declarants, after applying necessary measures to control and mitigate any possible loss or damage, must promptly inform customs authorities to seek any solution; in case it is impossible to give such notification, the nearest police authority, border guard or coastguard must be informed to give their confirmation or find any solution in accordance with the laws.

9. The following transit activities shall be carried out at the ports of entry, ports of exit, bonded warehouses, container freight stations (CFS), venues for completing customs procedures at the inland ports of entry or exit (depot), inspection and supervision areas for cargos shipped through postal service or express delivery services: transshipment, warehousing, changing in transportation models, changing in means of transport; deconsolidation, packing together in one container, carriages carrying in-transit and to be imported cargos, or exported cargos for which customs procedures have been completed, in-transit cargos waiting to be exported, or in-transit cargos packed together with cargos which are exported and imported through postal service or express delivery services. <0

Locations of bonded warehouses, container freight stations, depot, venues for completing customs inspection and supervision for cargos shipped through postal service or express delivery services stipulated in this clause, shall conform to the in-transit routes stipulated by the Ministry of Transport.

10. In-transit cargos packed together in one container, or in carriages carrying exported cargos for which customs procedures have been completed, to be imported cargos, in-transit cargos packed together with cargos exported and imported through postal service or express delivery services, shall satisfy the following requirements:

a. Each commodity shall be packed separately (packages, containers, packing, etc) in order to classify the in-transit cargos that are packed together with exported or imported cargos.

- b. In-transit commodities shall belong to the cases where they do not need a transit permit as required by the laws or shall not be wine, beer or cigarettes.
- c. To be imported cargos which are packed into one container, in-transit cargos carried in carriages and deconsolidated at the venues (except port of entry) stipulated in Clause 9 of this Article do not appear on the list of imported cargos required to follow customs procedures at the port of entry.
- d. Exported cargos which are packed together in one container, cargos and in-transit cargos carried in carriages, exported cargos shipped through postal service or express delivery services and packed together with in-transit cargos shall together go through the same port of exit; the aforesaid port of exit shall be international port of exit according to the current regulations
- e. Containers, carriages and equipment used for containing cargos that are shipped through postal service or express delivery services shall satisfy the customs sealing requirements.

Ministry of Finance provides detailed regulations in this Article.”

20. Article 44 is amended as follows:

“Article 44. Customs procedures, customs supervision and inspection procedures for cargos that are transshipped at seaport.

1. Transshipped cargos moving from a foreign country by sea transport to intermediate destination, and then transited directly from the aforesaid destination to another foreign country or to intermediate station at the harbor or other seaport to be shipped to a foreign country. Cargos transshipped or shipped between seaports shall be done by inland waterway or sea transport. Cargos are transshipped to foreign countries for only one time or multiple times.
2. Transshipment activity stipulated in this Article shall include loading and unloading, shipping and warehousing cargos as required by the transporter at the transshipping venue at the port of entry or the port of exit.

The duration of warehousing transshipped cargos shall be no longer than 30 days from the date on which the declarant completes the customs procedures at the port of entry.

In case where the cargos while being warehoused at Vietnam are taken for transshipment and later become damaged, if they require more time to be fixed, then the transshipment deadline shall be extended to correspond with the time required for carrying out the fixing activity. The extended deadline shall be approved by the customs authority. In case where the cargos are transshipped with a permit from the competent authority, the aforesaid authority shall also extend the transshipment deadline written on the permit.

3. The areas used for transshipping cargos shall be separated from the warehousing areas at the seaport. The aforesaid areas shall be equipped with surveillance cameras to serve the need for customs supervision of the customs authority. The cargos enter or exit the transshipment areas

shall be supervised and managed by a software and shall be in connection with the customs authority.

4. The transshipment areas at the Vietnam's seaports shall be upgraded to a special seaport IA grade as decided by the Prime Minister and the Ho Chi Minh City seaport, and shall have sufficient technical facilities for carrying out the transshipment in accordance with Clause 3 of this Article.

5. At least 5 days before the first day carrying out the transshipment, the seaport operation enterprise shall notify the Customs sub-department in writing about the location for transshipment so the aforesaid department can carry out customs supervision. In case where there is any change to the total area of transshipment location, the seaport operation enterprise shall notify the Customs sub-department in writing before warehousing the transshipped cargos.

6. Transshipped cargos shall be under customs supervision since they arrive at the seaports of Vietnam, throughout the warehousing and transporting process, until they are shipped out of Vietnam. Physical verification shall only be carried out in cases where the entities violate the regulations of laws.

7. Customs documents required for transshipped cargos:

a. A transportation declaration or documents that replace the aforesaid declaration written in the form promulgated by the Ministry of Finance.

b. A manifest of cargos moving into the transshipment areas written in the form promulgated by the Ministry of Finance.

c. Transportation document: 01 copy.

d. Transit permit issued by the competent authority or written announcement of the result of specialized inspection according to the laws: 01 original.

8. Responsibilities of the customs declarant:

a. Carry out the customs procedures in accordance with the regulations in Clause 4, Article 25 hereof.

b. Be responsible for keeping the cargos intact, ensure the cargos are protected by customs seals or the transportation company seals throughout the shipping and warehousing process at the ports.

c. Show the cargos for physical verification as required by the customs authority.

d. Ship all the transshipped cargos to foreign countries within the time-limit stipulated in Clause 2 of this Article.

9. Responsibilities of the Customs sub-department operating at the port of entry:

- a. Receive and handle the customs documents stipulated in Clause 7 of this Article.
- b. Carry out customs supervision for transshipped cargos.
- c. Carry out customs sealing for equipment used for containing cargos if the transshipped cargos are transported between the posts within the same seaport, and if the equipment no longer has the customs or transportation company seals.
- d. Carry out physical verification for transshipped cargos that violate the regulations.

10. Responsibilities of the Customs sub-department at the port of exit:

- a. Verify the information provided in the transportation declaration or in the documents that replace the aforesaid declaration available on the customs electronic data processing system.
- b. Check the customs seals or the seals of the transportation companies or the intactness of the cargos that can't be sealed.
- c. Carry out customs supervision for transshipped cargos that are loaded onto the means of transport and shipped out of the country.
- d. Carry out physical verification for transshipped cargos that violate the regulations.

Ministry of Finance provides detailed regulations in this Article.”

21. Clause 1, Clause 4, Article 48 are amended as follows:

1. The procedures for re-exporting the imported cargos that have already completed their customs procedures, include:

- a. Re-export cargos in order to return them to the customers.
- b. Re-export to a third country or to a free trade zone.

4. In case where the commodities (exclusive of narcotics, weapons, reactionary documents, toxic chemicals defined in Schedule 1 of the Chemical Weapons Convention), for which the customs procedures have not yet been completed and are kept in the customs supervision area by reason of being lost or misdirected, or left unclaimed, or due to someone refuses to accept them, and if the carrier or consignor files a request for re-export (in which reasons for such events are clearly stated), the Director of the Customs Sub-department where shipments are stored shall supervise such commodities until they are actually shipped out of the territory of Vietnam at the port of entry.

22. Article 49 is amended as follows:

1. Types of equipment used for containing cargos according to the rotation method of temporary importation – re-exportation or temporary exportation – re-importation, include:

- a. Empty container with or without suspension hooks;
- b. Flexible tanks inside containers for liquid storage;
- c. Gas and liquid storage equipment (tanks), which have strong and stable structure, used for containing and transporting gas and have numerical symbols printed on the surface, also carried by trucks.
- d. Other types of equipment which can be used multiple times for containing exported and imported cargos.

2. The deadline for applying temporary rotation method shall be agreed under the contract between a merchant and his/her partner, and registered with the Customs sub-department where customs procedures are completed. In case the merchant and his/her partner enter into an agreement on extending the deadline for temporary importation, temporary exportation, the customs declarants shall send written notification enclosed with the aforesaid agreement to the Customs Sub-department where customs procedures are completed. If the aforesaid merchant fails to temporarily export, import commodities by the registered deadline, this violation shall be handled in compliance with legal regulations.

3. Customs documents:

- a. A customs declaration issued by the Ministry of Finance for types of equipment stipulated in point d, Clause 1 of this Article.
- b. A manifest of cargos temporary imported or temporary exported, written in the form promulgated by the Ministry of Finance for types of equipment stipulated in point a, b, c, Clause 1 of this Article.
- c. Transportation documents if cargos are conveyed by means of sea, air or rail transports; cargos which are conveyed by means of land transport and which are packed together with imported cargos: 01 copy.
- d. Export or import permit; a written announcement of the result of specialized inspection according to the relevant laws: 01 original.

4. Customs procedures:

- a. As for the types of equipments stipulated in point a, b, c, Clause 1 of this Article:

When exporting or importing cargos, the customs declarant shall declare on the manifest of temporary import and export, and submit the documents stipulated in point c, d, Clause 3 of this Article.

The Customs Sub-department where customs procedures for temporary importation and exportation are completed shall monitor, compare and verify the number of temporarily imported and exported equipment; carry out physical verification whenever suspicion is detected.

b. As for the types of equipment stipulated in point d, Clause 1 of this Article, the customs procedures shall be carried out in accordance with Section 5 of this Chapter.

5. Venues for completing customs procedures:

a. As for the types of equipment stipulated in point a, b, c, Clause 1 of this Article, the customs procedures shall be completed at the Customs Sub-department located at border checkpoints.

b. As for the types of equipment stipulated in point d, Clause 1 of this Article, the customs procedures shall be completed at the Customs Sub-department at border checkpoints, or Customs Sub-departments where customs procedures for importing goods used for manufacturing purpose and for production of commodities used for export are completed.

6. Within the permitted period of temporary importation, re-exportation that the customs declarant registers with the customs authority, the equipment used for containing cargos according to the rotation method shall not be taxed. In case there is any change to the use purpose of equipment, the customs procedures shall be adopted as follows:

a. Customs declarant shall submit a written explanation for such change to the Customs sub-department where the manifest of re-imported cargos is registered or the customs procedures for such re-importation are completed.

b. The Director of the Customs Sub-department, where the manifest of re-imported cargos is registered or where the customs procedures for such re-imports are completed, shall take responsibility to consider the reasons or explanations of the customs declarant; if there is no sign of trade frauds, the request made by the customs declarant shall be accepted.

c. The customs declarant shall follow the customs procedures for importing cargos according to Section 5 of this Chapter, at the Customs sub-department where temporary importation is carried out. In case where the customs declarant temporarily imports cargos at different Customs Sub-departments, the aforesaid declarant shall choose only one Customs Sub-department to complete the customs procedures.”

23. Article 50 is amended as follows:

“Article 50. Customs procedures for temporary import – re-export, temporary export – re-import of equipment, machinery, heavy equipment, means of transportation, moulds or models for production, construction, installation, project execution or experimentation.

1. Customs Documents for temporary importation - re-exportation of equipment, machinery, heavy equipment, means of transportation, moulds or models.

- a. A customs declaration issued by the Ministry of Finance.
- b. Transportation document, if cargos are conveyed by means of sea, air or rail transport: 01 copy.
- c. Import permit; a written announcement of the result of specialized inspection according to the relevant laws: 01 original.

2. Customs Documents regarding the temporary exportation - re-exportation of equipment, machinery, heavy equipment, means of transportation, moulds or models:

- a. A customs declaration issued by the Ministry of Finance
- b. Export permit, a written announcement of the result of specialized inspection according to the relevant laws: 01 original.

3. The venue for completing customs procedures shall be at the Customs Sub-department located at border checkpoints, or at the Express delivery customs sub-department, or Customs Sub-department within the area where manufacturing facilities or projects are located.

As for the equipment, machinery, means of transport that are temporarily imported – re-exported, temporarily exported - re-imported for contract manufacturing purpose, or for production of commodities for export, or for operation of export processing enterprise, the procedures shall be completed at the convenient Customs Sub-department.

4. The customs procedures shall be carried out in accordance with Section 5 of this Chapter.

5. The deadline for applying temporary rotation method shall be agreed under the contract between a merchant and his/her partner, and registered with the customs authority, In case the deadline for temporary importation and exportation needs to be extended to serve the purpose of production, construction, installation for construction, project execution or experimentation as agreed between the merchant and his/her partner, the customs declarant shall notify in writing to the Customs Sub-department, where customs procedures for temporary importation and exportation are carried out.

If the customs declarant fails to carry out temporary importation or re-exportation by the agreed deadline, this violation shall be handled in compliance with legal regulations.

6. In case where the temporary import and export enterprise submits the deed of gifts of temporarily imported - re-exported, temporarily exported - re-imported machinery, equipment, moulds or models used for production, construction, installation, project execution or experimentation, they shall follow customs procedures in compliance with Section 5 of this Article.”

24. Clause 3, Article 51 is amended as follows:

“Article 51. Customs procedures for temporary import – re-export of cargo ships or aircraft for the purpose of repairing or maintaining that takes place in Vietnam.

3. The deadline for applying temporary rotation method shall be agreed under the contract to supply repair and maintenance services for ship and aircraft, and shall be registered with the Customs Sub-department at the checkpoints.”

25. Article 52 is amended as follows:

“Article 52. Customs procedures for temporary import or export of machinery, equipment, components, spare parts or items used for replacing or repairing foreign cargo ships or aircraft, or Vietnamese cargo ships or aircraft in foreign countries.

1. Temporarily imported and exported machinery, equipment, components, spare parts or items that are conveyed by cargo ships and aircraft when these transports enter or exit the country, or are shipped after or before these transports enter and exit the country:

a. The customs declarant must be the operator of ships or aircraft or the agent of the ship or aircraft owner.

b. The customs procedures shall be carried in accordance with Section 5 of this Chapter.

2. Customs documents:

a. A customs declaration issued by the Ministry of Finance.

b. Transportation documents if the cargos are shipped by means of sea, air, rail transport. (except when cargos are carried on the incoming transports): 01 copy.

c. Export or import permit; a written announcement of the result of specialized inspection according to the relevant laws: 01 original.

3. The venue for completing the customs procedures shall be at the Customs Sub-department at the checkpoint, or at the Express delivery customs sub-department.

4. As for the machinery, equipment, components, spare parts that are temporarily imported – re-exported, temporarily exported - re-imported to be repaired or to be used for operation of cargo ships and aircraft under the contract signed with foreign partners to provide repair, maintenance and replacement services for the aforesaid ships and aircraft, the venue for completing customs procedures shall be carried out at the convenient Customs Sub-department. b. The customs procedures shall be carried out in accordance with the guidance on regulations on manufacturing of the Ministry of Finance.

26. Article 53 is amended as follows:

“Article 53. Customs procedures for temporary import – re-export, temporary export – re-import of commodities used for fair, exhibition or product launch events.

1. Customs documents required for temporarily imported – re-exported commodities:
 - a. A customs declaration issued by the Ministry of Finance
 - b. Transportation documents, if commodities are conveyed by means of sea, air or rail transport: 01 copy.
 - c. A written permission which is granted by the competent authority for the declarant to organize and/or participate in the fair and exhibition events. (Except for the commodities which are temporarily imported – re-exported for product launch events): 01 copy.
 - d. Import permit; a written announcement of the result of specialized inspection according to the relevant laws: 01 original.
2. Customs documents required for temporarily exported – re-imported commodities:
 - a. A customs declaration issued by the Ministry of Finance
 - b. A written permission which is granted by the competent authority for the declarant to organize and/or participate in the fair and exhibition events. (Except for the commodities which are temporarily exported – re-imported for product launch events): 01 copy.
 - c. Export permit, a written announcement of the result of specialized inspection according to the relevant laws: 01 original.
3. Venue for completing customs procedures shall be at the Customs Sub-department in the area where the fair, exhibition, or product launch events are organized, or at the Customs Sub-department at the checkpoint, express delivery customs sub-department, or at the Customs sub-department which manages the export processing enterprises if these enterprises import to Vietnam or export to foreign countries the commodities used for fair, exhibition, or product launch events.
4. Permitted period of re-export, re-import
 - a. Commodities used for fair, exhibition, product launch events in Vietnam shall be re-exported within 30 days from the date on which the fair, exhibition and product launch events end
 - b. Permitted period of temporary exportation of commodities used for fair, exhibition or product launch events that take place in foreign countries shall be one year from the date on which such commodities are temporarily exported; if the aforesaid commodities are not imported within this period, they shall be imposed tax and other financial obligations in accordance with the laws of Vietnam.

27. Clause 1, Clause 4, Article 54 are amended as follows:

“1. Temporarily imported – re-exported, temporarily exported – re-imported commodities used for work activities such as: Conferences, seminars, scientific researches, education, sports competitions, cultural and arts performances, healthcare services, product research and development; machinery, equipment, professional tools which are used for work activities within the specified period.

4. Venue for completing the customs procedures shall be at the Customs Sub-department at the checkpoint, or at the Express delivery customs sub-department.”

28. Clause 3, Article 55 is amended as follows:

“Article 55. Customs procedures for commodities which are temporarily imported - re-exported, temporarily exported – re-imported for warranty, repair and replacement services.

3. Venue for completing customs procedures shall be at the Customs Sub-department located at the checkpoint, Express delivery customs-sub department, or customs sub-department within the area where manufacturing facilities or projects are located. The customs procedures for commodities, which belong to the export processing enterprises and are temporarily imported – re-exported, temporarily exported – re-imported for warranty, repair and replacement services, shall be carried out at the convenient Customs Sub-department.”

29. Article 55a is added as follows:

“Article 55a. Customs procedures for other commodities which are temporarily imported – re-exported, temporarily exported – re-imported.

1. Customs documents required for temporarily imported – re-exported commodities:

a. A customs declaration issued by the Ministry of Finance

b. Transportation documents, if commodities are conveyed by means of sea, air or rail transport: 01 copy.

c. Import permit; a written announcement of the result of specialized inspection according to the relevant laws: 01 original.

2. Customs documents required for temporarily exported – re-imported commodities:

a. A customs declaration issued by the Ministry of Finance

b. Export permit, a written announcement of the result of specialized inspection according to the relevant laws: 01 original.

3. Venue for completing the customs procedures shall be at the Customs Sub-department located at the checkpoint, or at the Customs Sub-department within the area where the manufacturing facilities and projects are located.

4. The customs procedures shall be carried out in accordance with Section 5 of this Chapter.

5. The deadline for applying temporary rotation method shall be agreed under the contract between a merchant and his/her partner, and registered with the customs authority, In case the deadline for temporary importation, re-exportation needs to be extended as agreed between the merchant and his/her partner, the customs declarant shall notify in writing to the Customs Sub-department, where customs procedures for temporary importation and exportation are carried out. If the customs declarant fails to carry out temporary importation, re-exportation by the agreed deadline, this violation shall be handled in compliance with legal regulations.”

30. Clause 2, Article 59 is amended as follows:

“2. The outbound, inbound persons are not required to complete customs declaration if they do not keep luggage that exceeds the duty-free limit according to the law on taxation, or do not have luggage that is shipped before or after their trips.

Any commodity carried by inbound, outbound persons which exceeds the duty-free limit but still go through the customs checkpoint without completing the customs declaration shall be considered as illegal imports or exports and shall be handled in accordance with the laws.

While completing customs declaration, the customs declarant shall not combine the duty-free limits of different inbound persons to declare the duty-free limit of one inbound person only, except the case where he/she declares for luggage of different persons within his/her family who are on the same trip. The customs declaration for duty-free limit shall be completed for each entry.”

31. Clause 5, Clause 6 and Clause 7 are added to Article 60 as follows:

“5. The luggage of the inbound person which has total customs value exceeds the duty-free limit stipulated in point d, Clause 1, Article 6 of the Government’s Decree No. 134/2016/ND-CP dated September 01, 2016, and which appears in the list of commodities that require an import permit or commodities that are subject to specialized inspection according to the laws, if its total customs value does not exceed 20 millions Vietnam-dong or if it is a completed product that has the total customs value exceeds 20 millions Vietnam-dong, then it does not require an import permit or a written announcement of the result of the specialized inspection in order to be imported.

6. The luggage of the inbound person which appears on the list of commodities that require an import permit or are subject to specialized inspection according to the laws, if its total customs value exceeds the limit stipulated in Clause 5 of this Article, then the customs declarant shall obtain an import permit or a written announcement of the result of the specialized inspection in order to import the aforesaid luggage. In case where the customs declarant does not have an

import permit or a written announcement of the result of the specialized inspection, the luggage shall be handled in accordance with the laws.

7. While completing the customs procedures for importing the luggage which are stipulated in Clause 1 of this Article, if the inbound person does not have a customs declaration which is used for outbound persons and stipulated in point c, Clause 2 of this Article, then the aforesaid person's luggage shall not be duty-free according to Clause 1, Article 6 of the Government's Decree No. 134/2016/ND-CP dated September 01, 2016, and the inbound person shall carry out policies on management of imports in accordance with Clause 5 of this Article.”

32. Clause 1, Clause 2, Article 61 are amended as follows:

“1. Customs documents required for incoming aircraft:

- a. A customs declaration of the cargos imported by air transport which is applicable to cargo aircraft.
- b. Information about the master bill of lading and house bill of lading for imported cargos which is applicable to cargo aircraft.
- c. A list of passengers on board which is applicable to passenger aircraft.
- d. List of pilot team members on board.
- dd. Manifest of checked luggage which is applicable to passenger aircraft.
- e. Booking status of passengers (PNR)
- g. The information about the flight shall include air route, flight number, name of the airlines, checkpoint, number of passengers and their arrival time.

2. Customs documents required for outgoing aircraft:

- a. A customs declaration of the cargos exported by air transport which is applicable to cargo aircraft.
- b. A list of passengers on board which is applicable to passenger aircraft.
- c. List of pilot team members on board.
- d. Manifest of checked luggage which is applicable to passenger aircraft.
- dd. Booking status of passengers (PNR)
- e. The information about the flight shall include the air route, flight number, name of the airline, checkpoint, number of passengers and their departure time.”

33. Article 62 is amended as follows:

“Article 62. Duration for providing customs documents.

1. As for incoming aircraft:

a. For 3 hour-flights, the duration shall be no later than 03 hours prior to the landing of the aircraft at Vietnam’s first airport.

b. For less than 3 hour-flights, the duration shall be no later than 30 minutes prior to the landing of aircraft at Vietnam’s first airport.

c. The duration for providing information regarding the booking status of the passengers (PNR) shall be no later than 24 hours prior to the expected landing time of the aircraft.

2. As for outgoing aircraft:

a. Duration for providing customs documents shall be right after the airline completes necessary procedures for the exported commodities or for the passengers who comes to the airport before the aircraft takes off. But the declaration of exported cargos and the bill of lading shall be submitted within 01 hour after the aircraft takes off.

b. The duration for providing information regarding the booking status of passengers (PNR) shall be no later than 24 hours prior to the expected landing time of the aircraft.

3. As for in-transit aircraft:

When landing, the duration shall be in accordance with Clause 1 of this Article; when departing and having to complete customs declaration, the duration shall be in accordance with Clause 2 of this Article.

4. Duration for submitting written documents.

a. As for the incoming aircraft, the customs declarant shall submit the written documents to the customs authority right after and no later than 30 minutes from the moment the aircraft lands and stops at the specified location.

b. As for the outgoing aircraft, the customs declarant shall submit the written documents to the customs authority right after and no later than 30 minutes from the moment the airline completes the necessary procedures for the exported commodities and for outbound passengers.

c. As for the in-transit aircraft, the customs declarant shall submit the documents in accordance with point a or b of this Clause.

5. The customs declarant shall submit the documents stipulated in Clause 1, Clause 2, Article 61 hereof in the form of electronic documents to the customs authority through the National single-

window portal; the standards of information provided in the above customs documents shall be in accordance with the regulations of the Ministry of Finance; if the customs declarant does not have information about the secondary airway bill of lading, then the issuers of secondary airway bill of lading shall send the above information through the National single-window portal within the duration stipulated in Clause 1 of this Article.

In case where the customs declarant fails to complete the electronic transactions, he/she shall submit to the customs authority the written documents using the form issued by the Ministry of Finance. The customs declarant shall submit the electronic documents through the National single-window portal right after the system is fixed.

6. Any changes made by the customs declarant to the customs documents or declared information regarding the incoming, outgoing and in-transit aircraft shall be sent through the National single-window portal. Duration for submitting the amended information:

a. As for the documents stipulated in Clause 1, Article 61 hereof, the changes shall be submitted before or right after the aircraft lands at the specified location, except the changes made to the information stipulated in point b, Clause 1, Article 61, hereof shall be submitted before or after the aircraft lands, and changes to the information stipulated in point e, Clause 1, Article 61 hereof shall be submitted no later than 08 hours prior to the landing time of the aircraft.

The customs declarant shall submit to the customs authority the written explanation and proofs of changes to the documents stipulated in point b, Clause 1, Article 61 hereof.

b. The changes made to the documents stipulated in Clause 2, Article 61 hereof shall be submitted before the aircraft takes off, except the changes to information in point a, Clause 2, Article 61 hereof shall be submitted within 24 hours from the moment the aircraft takes off, and the changes to the information stipulated in point dd, Clause 2, Article 61 hereof shall be submitted no later than 08 hours prior to the departure of the aircraft.

The customs declarant shall submit to the customs authority the written explanation and proofs of amendments to the documents stipulated in point a, Clause 2, Article 61 hereof.

c. When the in-transit aircraft lands, the changes shall be submitted in accordance with point a of this Clause, and when the aircraft takes off, the changes shall be submitted in accordance with point b of this Clause.

7. Handling changes of customs documents of outgoing, incoming and in-transit aircraft.

a. The National single-window portal shall receive the changed information and automatically reply to the customs declarant about information regarding the customs documents stipulated in Clause 1 and Clause 2, Article 61 hereof.

b. The Customs authority where the customs procedures for incoming, outgoing and in-transit aircraft are completed, shall access the changed information submitted through the National single-window portal in order to carry out the process of managing, supervising, examining the

equipment and commodities stipulated in the regulations, and shall provide information to the units and authorities to carry out the professional approaches.”

34. Clause 1, Clause 2, Article 63 are amended as follows:

“1. Receiving and handling customs documents for outgoing, incoming and in-transit aircraft:

a. The National single-window portal shall receive the declaration and reply automatically to the customs declarant about the approval if the declaration is completed fully, if not, the system shall request the declarant to submit additional documents.

If the customs declarant fails to submit additional documents as requested by the system, the Director of the customs sub-department managing the airport shall handle this situation in accordance with point b of this Clause.

b. The customs sub-department managing the airport shall access the information from the National single-window portal, or rely on the information from the written documents or other information to examine, summarize and analyze the customs documents.

If the customs declarant does not provide additional documents sufficiently as required by the customs authority, or the aforesaid authority has reasonable grounds to verify that there are commodities smuggled and carried illegally on the aircraft, then the Director of the Customs Sub-department shall make a decision on supervision and levels of physical verification for the aforesaid aircraft, or carry out other professional approaches in accordance with the laws.

c. If the Airport Authority, Law Court, Police Office and other competent authorities submit a written document requesting the customs sub-department to cancel the customs procedures for the outgoing, incoming aircraft, then the Director of the customs sub-department shall collaborate with the authorities to handle the situation in accordance with the laws.

d. The duration for completing the customs procedures for the outgoing, incoming and in-transit aircraft shall be no later than 01 hour from the time the customs declarant submits or presents the sufficient customs documents stipulated in Article 61 hereof.

2. Customs supervision for outgoing, incoming and in-transit aircraft:

a. The customs authority shall rely on the information announced by the airport operation enterprise as stipulated in Article 64 hereof to carry out supervision for outgoing, incoming and in-transit aircraft throughout the time the aforesaid aircraft landing at the airports.

b. During the supervision time, if the customs authority verifies that there are commodities smuggled and carried illegally on the aircraft, it shall carry out inspection, prevention and impoundment for the aforesaid commodities according to the laws.”

35. Clause 1 is amended; Clause 3 and Clause 4 are added to Article 64 as follows:

1. No later than 24 hours for regular flights or 01 hour for irregular flights, before the arrival of incoming aircraft and before the airlines complete the airway procedures for outbound passengers and exported freight, the airport operation enterprise shall not be responsible for providing the following information for the Customs sub-department:

a. Aircraft nationality.

b. Type of aircraft.

c. Flight itinerary

d. Arrival and departure schedule.

Dd. Locations where aircraft park.

e. Passenger entrance gates.

g. Duration of loading and unloading cargos onto or off aircraft.

2. The airport operation enterprise shall notify the customs authority about the amendments made to the regulations stipulated in Clause 1 of this Article no later than 01 hour before the arrival and departure time of the aircraft.

3. The airport operation enterprise shall not be responsible for sharing the information data from the cameras with the customs authority to serve the purpose of carrying out customs supervision for outgoing, incoming and in-transit aircrafts and exported imported and transited commodities.

4. The responsibilities of the airline or its representative:

a. Provide sufficient, accurate and clear customs documents regarding the outgoing, incoming and in-transit aircraft as required and shall meet the stipulated deadline.

b. Take full responsibility before the laws about the authenticity of the declaration and the documents submitted to the National single-window portal; and about the information consistency between the documents kept at the enterprise and the documents kept at the customs authority.”

36. Article 65 is amended as follows:

“Article 65. Customs documents regarding the outgoing, incoming and in-transit ships.

1. As for incoming ships:

a. General declaration.

b. Manifest of cargos which is applicable to the cargo ships.

c. Information about the master bill of lading and house bill of lading for imported cargos which is applicable to cargo ships.

d. List of ship crew.

dd. Manifest of personal luggage carried by ship crew or ship employees.

e. Declaration of ship's stores.

g. List of passengers on board which is applicable to passenger ships.

h. Manifest of dangerous cargos which is applicable to dangerous cargo ships

2. As for outgoing ship:

a. General declaration.

b. Manifest of cargos which is applicable to the cargo ships.

c. List of ship crew.

d. Manifest of personal luggage carried by ship crew or ship employees.

dd. Declaration of ship's stores.

e. List of passengers on board which is applicable to passenger ships.

g. Manifest of dangerous cargos which is applicable to dangerous cargo ships

When completing customs procedures for outgoing ship, if there is any change made to the declared information, the customs declarant shall only submit the general declaration stipulated in point a of this Clause.

3. As for in-transit ship:

When the in-transit ship entering the customs territory, the customs declarant shall submit the entry customs documents stipulated in Clause 1 of this Article; when the aforesaid ship exiting the territory, if there is any change made by the customs declarant to the customs documents, he/she shall submit the changed documents instead.

4. Customs documents for ships change destinations:

The customs declarant shall submit customs documents stipulated in Article 95, Article 97, Decree No. 58/2017ND-CP dated May 10, 2017 of the Government.”

37. Clause 1, Clause 4, Article 66 are amended as follows:

“1. As for incoming ship:

a. Manifest of the cargos and information about the secondary seaway bills of lading shall be submitted no later than 12 hours before the estimated arrival time of the ships regarding ships with itineraries of less than 5 days; as for the ships with other itineraries, the manifest and information shall be submitted no later than 24 hours before the estimated arrival time of the ships.

b. Customs documents stipulated in point a, d, dd, e, g, h, Clause 1, Article 65 hereof shall be submitted no later than 08 hours before the estimated time of arrival of the ship.

4. The customs declarant shall submit the customs documents stipulated in Clause 1, Clause 2 and Clause 3, Article 65 hereof, through the National single-window portal and satisfy the information standards promulgated by the Ministry of Finance. If the customs declarant does not have sufficient information about the secondary seaway bill of lading, then issuer shall submit the information about the above bill through the National single-window portal within the time stipulated in Clause 1 of this Article.

If the system fails to perform the electronic transactions or if the customs declarant submits written documents, then the aforesaid declarant shall submit the written documents stipulated in Clause 1, Clause 2, Clause 3, Article 65 hereof in accordance with the regulations of the Ministry of Finance, no later than 02 hours from the moment the ship lay at anchor at the port, or no later than 04 hours from the moment the ship lay at anchor at a different place within the port according to the plan.

The customs declarant shall submit the electronic information through the National single-window portal right after the system gets fixed.”

38. Article 67 is amended as follows:

“Article 67. Receive and handle customs documents.

1. Receiving and handling customs documents for incoming, outgoing and in-transit ships:

a. The customs authority shall access customs information through the National single-window portal for 24 hours per day and 07 days per week.

If the customs declarant submits sufficient declaration that satisfies the information standards, then the customs authority shall send the approval of such declaration through the National single-window portal.

The customs authority shall provide explanation in writing to the customs declarant if the declaration is not sufficient and require the aforesaid declarant to provide additional documents through the National single-window portal.

b. The Director of the Customs Sub-department shall make a decision on physical verification for the ship that has commodities which are smuggled and illegally carried, or shall carry out other professional approaches in accordance with the laws.

c. If the customs declarant submits customs documents in writing, the customs authority shall receive and examine the documents stipulated in Article 25 hereof, and notify the port authority to complete the customs procedures for the incoming or outgoing ship. If the customs documents are insufficient, the customs authority shall request the declarant to submit additional documents.

d. If the following authorities request the customs authority to postpone the custom procedures: Maritime Administration, Law Court, police office, border post, quarantine authority; then the customs authority shall cooperate with other authorities to handle this situation in accordance with the laws.

2. Receiving and handling customs documents for in-transit ships and ships that change destinations:

a. At the port where the ship arrives, the customs authority shall carry out the activities stipulated in Clause 1 of this Article and also examine the documents submitted through the National single-window portal to access the information regarding the incoming or outgoing ship.

If the ship has any plan to change to a different destination in Vietnam, the Customs Sub-department within the area where the ship arrives, or the Customs Sub-department within the area where the ship exits, shall receive the documents submitted by the Maritime Administration, transportation company or shipping agent regarding the changing destination of the ship, and shall send the shipping report stipulated in the regulations of the Ministry of Finance to the Customs Sub-department within the area where the ship is expected to arrive at the next arrival port.

b. At the arrival port or exiting port:

The customs sub-department at the next port of arrival shall receive the shipping report and notify the customs sub-department that sent the aforesaid report and also complete customs procedures for the outgoing ship in accordance with Clause 1 of this Article.

c. If the ship has any plan to arrive at another port in Vietnam, the customs sub-department shall implement the regulations stipulated in point a of this Clause.

If the customs fails to carry out the electronic transactions and if the customs declarant submits documents in writing:

The customs authority within the area where the ship arrives or exits shall make a shipping report issued by the Ministry of Finance, seal it and attach together with the customs documents stipulated in Clause 3, Article 65 hereof and give them to the declarant to submit to the customs authority where the ship arrives or exits at the next port.

The customs authority at the next arrival or exit port shall receive the sealed customs documents from the aforesaid declarant, notify the previous customs authority and complete customs procedures for the outgoing ship in accordance with the laws.

3. Responsibilities of the customs declarant:

Declare the information stipulated in Clause 1, Clause 2, Article 65, Article 66 hereof when the ship enters or exits the port.

Submit the customs documents stipulated in Article 95, Article 97, of the Government's Decree No. 58/2017/ND-CP dated May 10, 2017 through the National single-window portal when the ship change destination.

4. If there is any change to the customs documents regarding the incoming, outgoing and in-transit ship, the customs declarant shall submit additional documents through the National single-window portal to the customs authority. Deadline for submitting additional information:

a. For the customs documents stipulated in point b, point c, Clause 1, Article 65, the deadline for submitting additional documents shall be before or immediately after the ship arrives at the port; and the customs declarant shall also submit the explanation about the changes in writing to the customs authority.

b. For the customs documents stipulated in Clause 2, Article 65 hereof except documents stipulated in point b, Clause 2, Article 65, the deadline for submitting additional documents shall be within 24 hours from the moment the ship exits the port, and the customs declarant shall submit the explanation about the changes in writing to the customs authority.

c. For the in-transit ships or ships that change destinations, the deadline is stipulated in point a of this Clause when the ships enter the port or in point b when the ships exit the port.

d. If the customs declarant submits additional documents in writing to the customs authority, the deadline is stipulated in point a, point b, point c of this Clause.

5. Handling additional documents for the outgoing, incoming, in-transit ships or ships that change destinations:

The customs authority within the area where the customs procedures are completed shall rely on the written explanation submitted by the customs declarant to examine the additional documents and shall:

a. Update information to the system or provide explanation in writing if it rejects the additional documents.

b. Carry out management and/or supervision procedures according to the laws and provide information for the units or authorities to carry out other relevant professional approaches.

6. The duration for customs authority to complete customs procedures for outgoing, incoming, in-transit ships or ships that change destinations shall be no longer than 01 hour from the moment the declarant submits the documents stipulated in Article 65 hereof.”

39. Article 68 is amended as follows:

“Article 68. Responsibilities of the Maritime Administration, seaport operation enterprises, captains and transportation companies or transportation company representatives.

1. Responsibilities of the Maritime Administration:

- a. Promptly notify the customs authority or other regulatory agencies at the seaport for collaboration purpose right after receiving the confirmation of the arrival time or expected exiting time of the ship.
- b. Promptly notify the customs authority and other regulatory agencies at the seaport about the time and location for the ship to lay anchor right after deciding to allow the incoming, outgoing and in-transit ships to move into the seaport or change locations for laying anchor (if any).
- c. Send the exit permit or maneuvering decision to the customs authority at the same seaport through the National single-window portal. If the maritime administration does not have access to the National single-window portal, then right after issuing the exit permit or maneuvering decision, it shall send 01 copy of the aforesaid document to the customs authority.

2. Responsibilities of the seaport operation enterprise:

- a. Share camera datas with the customs authority to serve the purpose of carrying out customs supervision for the ships and the exported and imported cargos which are stored at the seaport.
- b. Notify the customs authority about the location of the expected warehouse that stores imported cargos before unloading the cargos at the seaport.
- c. Collaborate in customs supervision and inspection for the exported or imported cargos that are stored at the seaport according to the Law on customs and guidance of the Ministry of Finance.

3. Responsibilities of the Captain:

- a. Operate the ship towards the right shipping line and lay anchor at the right port as guided by the competent authority from the moment it arrives at Vietnam's port of entry until it arrives at the customs territory, and from the time it exits the customs territory until it exits Vietnam. If the shipping line is changed, the location for laying anchor shall be permitted by the competent authority.
- b. Can only transport cargos and items from the ship at the location for laying anchor when permitted by the customs authority.

4. The responsibilities of the transportation company and its representative:

a. Provide sufficient, accurate and clear customs documents for outgoing, incoming, in-transit ships and ships that change destinations by the deadline stipulated in the regulations.

b. Take full responsibility before the laws about the authenticity of the declaration and the documents submitted to the National single-window portal; and about the information consistency between the documents kept at the enterprise and the documents kept at the customs authority.”

40. Clause 1, Clause 2, Article 70 are amended as follows:

“1. At inland intermodal rail terminals:

a. Written confirmation of the order of trains which is applicable to those that complete the customs procedures at international intermodal rail terminals located in inland areas: 01 original.

b. Bill of lading (if any): 02 copy.

c. Manifest of the cargos transported at the above terminals. The manifest shall be written in the form issued by the Ministry of Finance: 01 original.

d. A list of passengers on board and passengers who complete the customs procedures at the international intermodal rail terminals located in inland areas (if any): 01 original.

2. At the international intermodal rail terminal at borders:

a. Documents stipulated in point b, point c, Clause 1 of this Article.

b. Intermodal freight transfer document.

c. Bill of lading (if any): 01 copy.

d. Written confirmation of train order: 01 original.

dd. A list of passengers on board and passengers who complete the customs procedures at the international intermodal rail terminals located at borders (if any): 01 original.”

41. Clause 4 is added to Article 71 as follows:

“4. The Head of the terminal and the train or the legal representative shall submit the documents stipulated in Article 69, Article 70 hereof using the form promulgated by the Ministry of Finance.”

42. Point e, Clause 1, is added to Article 72 as follows:

“e. If there is any sign of cargos being illegally transported, the Director of the sub-department shall carry out physical verification for these cargos or other professional approaches according to the laws.”

43. Article 74 is amended as follows:

“Article 74. Customs documents for incoming cars, motorbikes.

1. As for incoming cars, motorbikes (temporarily imported foreign cars, and motorbikes; re-imported Vietnamese cars, and motorbikes) the customs declarant shall submit:

- a. The original of intermodal transportation permit granted by the competent agency.
- b. The original of vehicle registration certificate for temporarily imported foreign cars, and motorbikes.
- c. 01 original of the list of passengers which is applicable to passenger cars.
- d. The original of customs declaration of temporarily imported - re-exported road transport; or the original of the customs declaration of temporarily exported - re-imported road transport which is certified by the Customs sub-department at the border gate where customs procedures for temporarily export are completed.
- dd. As for cars and motorbikes belong the organizations or individuals of a third country that are not subject to entities of the international agreement to which the Government of Vietnam is a signatory, when enter the port of entry, the customs declarants shall submit the documents stipulated in point a, b, c, d of this Clause and the permit or approval from the competent authority of Vietnam.

2. As for the cars allowed to move into Vietnam under the Convention on facilitation of passenger and commodity transportation across borders between Greater Mekong Subregion countries, provisions enshrined in such Convention and guiding documents shall prevail.

3. As for the cars designed with right-handed drive system as stipulated in the Government’s Decree No. 80/2009/ND-CP dated October 10, 2009 and vehicles moved into Vietnam by foreigners for the purpose of tourism as stipulated in the Government's Decree No. 152/2013/ND-CP dated November 04, 2013, the customs documents shall include:

- a. The original of the written permit granted by the Ministry of Transport.
- b. The original of vehicle registration certificate.
- c. The original of the customs declaration of temporarily imported – re-exported road transport.

44. Clause 1, Clause 3, Article 75 are amended as follows:

“1. As for outgoing cars, motorbikes (temporarily exported Vietnamese cars, motorbikes; re-exported foreign cars, motorbikes), the customs declarant shall submit or present the following:

- a. The original of intermodal transportation permit granted by the competent agency.
- b. The original of vehicle registration certificate for temporarily exported Vietnamese cars, motors and motorbikes.
- c. 01 original of the list of passengers which is applicable to passenger cars.
- d. The original of customs declaration of temporarily exported - re-imported road transports issued by the Ministry of Finance; or the original of the customs declaration of temporarily imported - re-exported road transports which is certified by the Customs sub-department at the border gate where customs procedures for temporarily import are completed.

3. As for the cars designed with right-handed drive system as stipulated in the Government’s Decree No. 80/2009/ND-CP dated October 10, 2009 and vehicles moved into Vietnam by foreigners for the purpose of tourism as stipulated in the Government's Decree No. 152/2013/ND-CP dated November 04, 2013, the customs documents shall include:

- a. The original of the written permit granted by the Ministry of Transport.
- b. The original of vehicle registration certificate.
- c. The original of customs declaration of temporarily imported - re-exported road transports which is certified by the Customs sub-department at the border gate where customs procedures for temporarily imports are completed.”

45. Article 76 is amended as follows:

“Article 76. Deadline for providing customs documents.

1. As incoming cars and motorbikes: When the cars and motorbikes arrive at the border gates, the drivers or the legal representatives shall submit or present to the border gate Customs Sub-department the documents stipulated in Article 74 hereof.
2. As for outgoing cars and motorbikes: When the cars and motorbikes arrive at the border gates, the drivers or the legal representatives shall submit or present to the Customs Sub-department the documents stipulated in Article 75 hereof.”

46. Article 77 is amended as follows:

“Article 77. Customs procedures, customs supervision and inspection procedures for outgoing and incoming cars and motorbikes.

1. Responsibilities of the customs declarant:

a. Write and sign the customs declaration for temporarily imported – re-exported, temporarily exported – re-imported road transport, using the form issued by the Ministry of Finance; submit and present the customs documents stipulated in Article 74, 75, 76 hereof. Take the vehicles to the scanning area as required by the customs authority.

b. If the customs declarant can't submit the customs declaration of temporarily imported - re-exported or the customs declaration of temporarily exported - re-imported of road transport which is certified by the Customs Sub-department, then the aforesaid declarant shall provide explanation in writing and rewrite the customs declaration of temporarily imported – re-exported or the customs declaration of temporarily exported - re-imported road transport.

2. Responsibilities of the customs authority:

a. Receive the customs documents submitted by the customs declarant and put this information into the management software for road transports.

b. Examine the information provided in the customs documents according to the Article 74, 75 hereof and according to the Government's regulations on managing foreign vehicles which are moved into Vietnam.

c. Reject receiving application which is insufficient and invalid, and provide explanation about this decision and information regarding the additional documents required to submit.

d. Print out the customs declaration of temporarily imported – re-exported vehicles or the declaration of temporarily exported—re-imported vehicles from the system when the application is sufficient and valid. Append the customs authority's seal and the "VIETNAM CUSTOMS" seal promulgated by the Director of the General Department of Customs on the declaration; give the aforesaid declaration to the customs declarant to complete the customs procedures for re-imported or re-exported vehicles; and keep the aforesaid declaration.

dd. Provide free customs declaration of means of transport for the declarant when the management software does not work; and provide guidance on declaring information for the declarant.

e. Apply risk management method to inspection of customs documents, physical verification and confirmation of temporary import - re-export or temporary export – re-import of incoming or outgoing cars and motorbikes.

3. Customs inspection for incoming and outgoing vehicles:

The Director of the Customs sub-department, when relying on the risk management method or having reasonable grounds to verify that there are commodities which are smuggled or illegally carried on the vehicles, shall make a decision on physical inspection for the aforesaid vehicles or carry out other professional approaches according to the laws.

4. Customs supervision for the incoming and outgoing cars and motorbikes.

a. Within the customs controlled area, the customs authority shall take charge and use technical equipment to carry out supervision for incoming and outgoing cars and motorbikes..

b. Outside the customs controlled area, the police office shall take charge and cooperate with related departments to carry out inspection and supervision for the incoming and outgoing cars and motorbikes.

5. Complete procedures for Single Windows Inspection/ Single Stop Inspection (abbreviated as SWI/SSI) or National single-window system.”

47. Article 77a is added as follows:

“Article 77a. Customs procedures for special cases:

1. If the transports conveying passengers have a fixed schedule or regularly exit or enter the same port according to the intermodal transportation permit, then the drivers are required to submit customs declaration only once (01) within 30 days. Other outgoing and incoming period shall be updated to the book or the system by the customs authority and this authority shall also liquidate the customs declaration for the last re-export or re-import.

2. If the outgoing or incoming means of transport are heavy rescue vehicles without a permit, then the customs procedures shall be carried out as follows:

a. The drivers of the incoming or outgoing heavy rescue vehicles shall provide information in the customs declaration and present the documents related to the vehicles and also their identity documents.

b. The customs authority shall receive the documents submitted by the declarant, carry out physical verification for the vehicles, update information to the management software of road transport and notify the related units or organizations for the purpose of collaborating with each other to keep track and handle customs documents.

3. If the cars have personalized license plates of border area’s economic zone:

a. The cars with the personalized license plates when entering the port shall complete the customs procedures for temporary import - re-export according to the laws;

b. If the cars with personalized license plates have an intermodal transportation permit, then they shall complete the customs procedures for temporary export - re-import according to the laws.

4. If the vehicles including cars and motorbikes of the organizations or individuals of a third country that are not subject to entities of the international agreement to which the Government of Vietnam is a signatory, then during the process of exiting or entering Vietnam, the declarants of the aforesaid vehicles shall submit a permit granted by a Vietnam's competent authority in order to complete the their customs procedures.

5. The in-transit vehicles while entering or exiting the port shall complete customs procedures stipulated in Article 74, 75, 76, and 77 hereof.

6. When completing the customs procedures for temporary importation, the declarants of vehicles of organizations or individuals of a neighboring country signing the bilateral transport agreement with Vietnam shall submit a permit granted by the Vietnam's competent authority in order to export the aforesaid vehicles to another neighboring country which signs the aforesaid agreement with Vietnam.”

48. Article 79 is amended as follows:

“Article 79. Customs procedures for waterway transports which enter or exit through waterway border checkpoints.

1. As for the customs documents for the incoming waterway transports (temporarily imported foreign boats or canoes; re-imported Vietnamese boats or canoes), the customs declarant is required to submit or present the following documents:

a. The original of the waterway transport permit across borders granted by a competent authority.

b. The original of transport registration certificate for temporarily imported foreign waterway means of transport.

c. 01 original of customs declaration of temporarily imported – re-exported waterway transports, or 01 original of customs declaration of temporarily exported – re-imported waterway transports, certified by the bordergate Customs Sub-department where customs procedures for temporary export are completed.

d. 01 original of the list of passengers on board (if any).

dd. The original of manifest of materials and articles stored on board

e. The original of manifest of personal luggage carried by boat crew or boat employees.

g. 01 original of manifest of cargos which is applicable to cargo boats.

h. 01 original of the list of passengers which is applicable to passenger boats.

2. Customs documents for outgoing waterway transports (re-exported foreign boats or canoes, temporarily exported Vietnamese boats or canoes), the customs declarant is required to submit or present the following documents:

a. The original of the waterway transport permit across borders granted by a competent authority.

b. The original of transport registration certificate for temporarily exported Vietnamese waterway transports.

c. 01 original of customs declaration of temporarily exported – re-imported waterway transports, or 01 original of customs declaration of temporarily imported – re-exported waterway transports, certified by the border gate Customs Sub-department where customs procedures for temporary import are completed.

d. 01 original of the list of passengers on board (if any).

dd. The original of manifest of materials and articles stored on board; use the form issued by the Ministry of Finance.

e. 01 original of the manifest of personal luggage carried by boat crew or boat employees.

g. 01 original of manifest of cargos which is applicable to cargo boats.

h. 01 original of the list of passengers which is applicable to passenger boats.

3. Responsibilities of the customs declarant: Write and sign the customs declaration of temporarily imported – re-exported waterway transports or the customs declaration of temporarily exported -re-imported waterway transports using the form issued by the Ministry of Finance; submit customs documents of outgoing or incoming waterway transports (boats, canoes) according to Clause 1, Clause 2 of this Article; take full responsibility about the authenticity of the information provided for the customs authority.

If the customs declarant can't submit or present the customs declaration of temporarily imported – re-exported waterway transports or the customs declaration of temporarily exported - re-imported waterway transports which is certified by the border gate Customs Sub-department, then the aforesaid declarant shall provide explanation in writing and rewrite either of the above customs declaration.

If the electronic system works well, the customs declarant shall provide information through this system according to the regulations.

4. Receiving and handling customs documents:

a. The customs authority shall receive the customs documents and apply risk management method to inspection of the aforesaid documents, physical verification and confirmation of temporary import – re-export or temporary export – re-import for incoming and outgoing waterway transports.

If the customs documents are insufficient and invalid, the customs authority shall reject receiving the aforesaid documents, and provide explanation about this rejection and information regarding the additional documents required to submit for the customs declarant.

When the application is sufficient and valid, the customs authority shall print out the customs declaration of temporarily imported – re-exported waterway transports or the declaration of temporarily exported—re-imported waterway transports from the system; append the customs

authority's seal and the "VIETNAM CUSTOMS" seal promulgated by the Director of the General Department of Customs on the declaration; give the aforesaid declaration to the customs declarant to complete the customs procedures for re-imported or re-exported waterway transports; and keep the aforesaid declaration.

b. During the supervision time, if the customs authority verifies that there are commodities smuggled and carried illegally, the customs authority shall carry out inspection, prevention and impoundment for the aforesaid commodities according to the laws.

5. As for foreign boats transit via Vietnam to Cambodia or foreign boats from Cambodia transit via Vietnam to go broad; or Vietnamese boats or Cambodian boats with (IMO) number that enter or exit Vietnam through the Tien and Hau rivers, the customs procedures for the aforesaid boats shall be carried out in accordance with Article 65, 66, 67, 68 hereof.

6. Customs supervision for the waterway transports.

a. Within the customs controlled area, the customs authority shall use technical equipment to carry out supervision for incoming and outgoing waterway transports.

b. Outside the customs controlled area, the police office shall take charge and cooperate with related departments to carry out inspection and supervision for the incoming and outgoing waterway transports.”

49. Clause 2, Clause 3, Clause 5, Clause 6, Article 81 are amended as follows:

“2. Transports of individuals or organizations that move into border areas for the purpose of delivering or taking delivery of commodities shall include:

a. Light trucks moved from foreign countries into border areas or venues within the border area's economic zone for the purpose of delivering imports or taking delivery of exports.

b. Light trucks move out of Vietnam's border areas for the purpose of delivering exports or taking delivery of imports, and later come back to Vietnam.

c. Foreign boats or ships that move into the border areas or venues within the border area's economic zone for the purpose of delivering imports or taking delivery of exports.

d. Boats or ships move out of Vietnam's border areas for the purpose of delivering exports or taking delivery of imports, and later come back to Vietnam.

The permitted duration for the transports stipulated in point a, b, Clause 2 of this Article to deliver and take delivery of commodities shall not be longer than 48 hours, and the permitted duration for the transports stipulated in point c, d, Clause 2 of this Article shall be no longer than 72 hours.

As for the transports stipulated in this Clause, the driver shall present the identity documents (driver license, ID card or passport, the date of issue of these documents) and/or the transports registration documents to the customs authority in order for them to examine and supervise the aforesaid documents in accordance with the laws.

3. Simple transports are human-powered transports (including rickshaw or pedicab). Simple transports operating at ports of entry or border areas. The customs declarant who complete customs procedures for his/her simple transports shall submit customs declaration of exports or imports (or documents proving they are imports or exports) to the customs authority if they transport exports or imports.

The customs authority shall be responsible for supervising the simple transports during their operational time at the border areas.

5. Transports of individuals, agencies or organizations commute at border areas for daily needs shall be registered with the customs authority (once (01) a year) in order to be examined or supervised in accordance with the laws. During the period of completing the registration, if the individuals, agencies or organizations commute at the border areas, they shall not be required to complete customs procedures for their transports.

6. The transports stipulated in this Article shall only be temporarily imported – re-exported or temporarily exported - re-imported through the same border gate. The customs authority shall be responsible for supervising the outgoing or incoming transports in accordance with the laws. If there are reasonable grounds to verify that there are commodities which are smuggled or carried illegally on the transports, the customs authority shall carry out physical verification for the aforesaid transports and handle the situation in accordance with the laws.”

50. Clause 3, Clause 6, Article 98 are amended as follows:

“3. The power to decide to carry out customs inspection after performing customs clearance shall be exercised in the cases stipulated in Clause 1, Clause 2, Article 78 of the Law on Customs:

a. Directors of Customs departments of provinces or central-affiliated cities shall make a decision to carry out customs inspection for the declarants who have enterprises with the tax codes belonging to the areas within the control of the aforesaid departments.

b. The Directors of the Customs Post-clearance Inspection Departments shall make a decision to carry out customs inspection nationwide.

6. As for the cases where inspection conclusion needs professional advice from the competent authority, and the customs authority does not have reasonable grounds to arrive at the conclusion, then the permitted period for signing document to promulgate the aforesaid conclusion shall be 15 days from the date on which the advice from the competent authority is obtained. The competent authority shall give their advice within 30 days from the date on which the request from the customs authority is received.

If the competent authority fails to give advice in writing regarding the inspection conclusion, then the customs authority shall promulgate the conclusion based on the current customs documents.”

51. Clause 3, Article 101 is amended as follows:

“3. Ministry of Finance provides guidance on professional customs control methods and stipulates supportive policies to ensure that the aforesaid methods are applied.”

52. Article 104a is added as follows:

“Article 104a. Technical means for preventing smuggling and illegal transport across borders.

1. In order to prevent commodities being smuggled or illegally carried across borders by road, sea and inland waterway transport, the customs authority shall be equipped with cars, motorbikes, high-speed crafts, motorboats, canoes, and other technical means that have warning lights, flags, icons, flares, loudspeakers and whistles.

2. The customs officials while on duty shall have priority to chase, carry out physical verification for the transports and commodities which are smuggled and illegally carried across borders, arrest the smugglers and carry out other emergency tasks according to the laws.”

53. Clause 1, Article 106 is amended as follows:

“1. The customs authority shall be responsible for collecting customs information including:

a, Receive and handle customs information through the supply, exchange, connection and sharing of information with regulatory agencies, organizations or individuals pertaining to customs sector.

b. Assign customs officials to go abroad to collect information regarding customs sector in order to serve the management needs of the government according to Clause 1, Article 6, Article 96 of the Law on Customs.

The Ministry of Finance provides guidance on collecting customs information stipulated in this point.

c. Apply other professional customs methods to collect information regarding commodities, transports, organizations and individuals involved in export, import, entry, exit and transit activities.”

Article 2. Entry into force.

1. This Decree shall come into force from June, 05, 2018.

2. Take out the phrase “post-clearance” in Clause 2 Article 40, Clause 4 Article 61, Clause 5 Article 66, Article 58, 78, 80 of the Government’s Decree No. 08/2015/ND-CP dated January 21, 2015.

Article 3. Guidance on implementation.

1. The Ministry of Finance shall provide guidance on implementing this Decree.
2. The Ministers, Head of ministerial-level agencies, Heads of Governmental agencies, Presidents of the People's Committees of provinces or central-affiliated cities shall take responsibility to implement this Decree.

**PP. THE GOVERNMENT
THE PRIME MINISTER**

Nguyen Xuan Phuc

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