

Article 4

9. *Customs control* means the professional measures taken by a customs office aimed at ensuring the original state of goods or means of transportation subject to customs management.
10. *Customs checking* means the measure of making a patrol or investigation or other professional measures taken by the customs office aimed at preventing or combating smuggling or illegal transportation of goods across the borders and other acts in breach of the laws on customs.
11. *Customs clearance* means that a customs office makes a decision to permit goods to be imported or exported, or means of transportation to exit or enter Vietnam.
12. *Bonded warehouse* means a warehouse of an owner of goods which is used to store imported goods which have been cleared by customs but for which duty has not yet been paid.
13. *Customs bond warehouse* means a warehouse used to store the following goods:
 - (a) Goods awaiting export in respect of which customs procedures have been completed;
 - (b) Goods brought from a foreign country and awaiting export to another foreign country or import into Vietnam in accordance with the provisions of the law.
14. *Transit* means the process of transferring goods or means of transportation from a foreign country to another country by way of the territory of Vietnam through bordergates, or returning them to that other country.
15. *Moveable assets* means belongings and items serving living and working needs of individuals and their families which are permitted to accompany them or of organizations upon expiry of residence or termination of operations in Vietnam or abroad.
16. *Transshipping* means the transfer of goods from a m5.7(fhou)-5.8(se)TJ/TT2 1 Tf10.4331 0 TD0.01e(t)5.4(h)4.7(eo5

Article 5 *Application of international treaties and international practices relating to customs*

1. Where an international treaty to which the Socialist Republic of Vietnam is a signatory or participant contains provisions which are inconsistent with this Law, the international treaty shall prevail.
2. In certain cases where this Law, any other Vietnamese legal instrument and any international treaty to which the Socialist Republic of Vietnam is a signatory or participant does not yet contain relevant provisions, then international practices relating to customs may be applicable provided that such application of international customary practices is not contrary to the basic principles of the laws of Vietnam.

Article 6 *Areas of customs operation*

Areas of customs operation shall include gates of entry by road, international stations, international seaports, international river ports, international civil airports, places for customs procedures outside bordergates, export processing zones, customs bond warehouses, bonded warehouses, preferential customs zones, international post offices, plplplpl(tat)9.3(s7T30.01 ns(40na)6.2(t)5.7(i(e)0.40.0)11.1(g)(n)-1.tbo)5plpt40.0gax1.1(g)

2. The Government shall make specific regulations on a system of technical standards for exchange of electronic data or validity of electronic documents, and responsibilities and powers of relevant State bodies, organizations or individuals engaged in import or export activities, entry or exit with respect to the establishment, development and utilization of the system of computerized information of customs.

Article 9 *Co-ordination in implementation of laws on customs*

1. Customs offices shall be responsible for co-ordinating closely with State bodies, relevant organizations and units of the people's armed forces.
2. State bodies, relevant organizations and units of the people's armed forces shall, depending on their respective duties and powers, be responsible for co-ordinating and facilitating customs offices in performing their duties.

Article 10 *Supervision of implementation of laws on customs*

1. People's councils at all levels shall, depending on their respective responsibilities, duties and powers, monitor the implementation of the laws on customs.
2. The Vietnam Fatherland Front and its member organizations shall encourage the people to implement strictly the laws on customs; and monitor the implementation of the laws on customs in accordance with the provisions of the law.
3. Customs offices and State employees of Customs must comply with the provisions of the law, rely on the people, and be subject to supervision by the people while performing their duties and powers.

CHAPTER II

Duties and Organization of Customs

Article 11 *Duties of Customs*

Vietnam Customs shall have the duties to inspect and control goods and means of transportation; to prevent and combat smuggling and illegal transportation of goods across the borders; to organize implementation of the laws on tax with respect to imported or exported goods; to make proposals for policies and measures for State management of export, import, exit, entry and transit and for policies on tax with respect to imported or exported goods.

7. In the case of means of railway transportation, land transportation or river transportation exiting or entering Vietnam, upon arrival of the means of transportation at the first entry bordergate, and prior to the time when the means of transportation crosses the last bordergate for exit from Vietnam.

Article 19 *Time-limits for performance of customs procedures by State employees of Customs*

1. State employees of Customs shall receive, register and verify a customs file after the declarant submits or presents the customs file in accordance with the provisions of the law; in the case of refusal to register the customs file, the reasons therefor should be notified to the declarant.
2. After the declarant has performed all of the requirements of the performance of customs procedures st

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the goods or the means of transportation may be cleared by customs if the fine has already been paid or a credit institution or another organization authorized to conduct banking activities provides a guarantee for the amount payable in order to implement the penalty decision of the customs office or authorized State body.

4. With respect to imported or exported goods which are subject to appraisal, the customs office shall decide on customs clearance on the basis of the results of the appraisal. Pending the results of an appraisal, if the owner of goods requests to take back goods for conservation, the customs office shall only accept such request in the case where all conditions for customs control stipulated by the General Department of Customs have been satisfied.
5. Goods imported or exported for urgent requirements shall be cleared by customs in accordance with article 35 of this Law.

Article 26 *Customs control*

1. Customs control of goods and means of transportation shall be carried out by the following methods:
 - (a) Seals affixed by customs or by other technical facilities;
 - (b) Direct control carried out by State employees of Customs;
2. Periods of customs control:
 - (a) From the time when goods being imported or means of transportation entering Vietnam arrive in the area of customs operation and until the time of customs clearance;
 - (b) From the time of commencement of the inspection of actual goods being exported and until the time of actual export;
 - (c) From the time when goods or means of transportation in transit in Vietnam arrive in the area of custom operation and until the time of exit from the territory of Vietnam.

the case of refusal to register the customs file, shall provide notification thereof to the declarant.

Article 29 *Bases and powers to decide on forms of inspection of actual imported or exported goods for customs clearance*

1. The form of inspection of actual goods being imported or exported shall be determined on the basis of observance of the laws by the owner of goods; the State policy on management of imported or exported goods; the nature, the type and the origin of imported or exported goods; the customs file and other information relating to imported or exported goods.
2. The director of the customs office of the bordergate or of the customs office of the place for customs procedures outside the bordergate shall decide on the form of inspection of actual goods being imported or exported and any change of the form of inspection shall be as provided for in article 30 of this Law.

Article 30 *Forms of inspection of actual goods being imported or exported for customs clearance*

1. Forms of inspection of actual goods being imported or exported shall include the following:
 - (a) Exemption from inspection of actual goods imported or exported by owners who have strictly complied with the laws on customs applicable to goods regularly imported or exported, exported agricultural or aquatic products, imported or exported goods of export processing zones, goods stored in customs bond warehouses,

Where any breach of the laws on customs is discovered during the inspection, the form of inspection stipulated in sub-clause (c) of this clause shall be applied.

- (c) Inspection of the whole consignment of actual goods being imported or exported in the case of owners of goods who have breached the laws on customs on a number of occasions; consignments of goods where there are indications of a breach of the laws on customs having been committed.
2. The inspection of actual goods shall be carried out directly by State employees of Customs or by machinery, technical equipment or other professional measures in the presence of the declarant or his or her legal representative, upon registering the customs file and taking goods to the place of inspection.

Priority shall be given to inspecting goods which are live animals or plants, perishable goods or other special goods.

Article 31 *Inspection of actual goods being imported or exported without declarants being present*

1. The director of the customs office of the bordergate or of the customs
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have already been cleared by customs, the customs office may take the measure of inspection after customs clearance.

2. Within five years from the date on which imported or exported goods are cleared by customs, the director of the provincial Customs Department, inter-provincial Customs Department of two or more provinces or Customs Department of a city under central authority shall be entitled to make a decision on inspection after customs clearance. Where necessary, the General Department of Customs shall make a decision on inspection after customs clearance.
3. Based on the decision on inspection after customs clearance, State employees of Customs shall directly inspect books of accounts, vouchers and other documents relating to the consignment of imported or exported goods which have been cleared by customs at the enterprise concerned and compare them against the customs declaration and documents included in the customs file; and where necessary and possible, shall carry out inspection of actual goods.
4. During the inspection, bodies, organizations and individuals concerned shall facilitate and make available any accounting vouchers, information and documents necessary for the inspection at the request of the customs office.

The Government shall make specific regulations on inspection after customs clearance.

Article 33 *Temporarily imported or temporarily exported goods*

1. Temporarily imported or temporarily exported goods subject to customs inspection and control shall include the following:
 - (a) Goods for fairs, exhibitions or introduction of products;
 - (b) Machinery, equipment and specialized tools required for duties for a definite period;
 - (c) Accessories and parts required for replacement and repair of foreign seagoing vessels or aircraft;
 - (d) Other goods in accordance with the provisions of the law.
2. Temporarily imported goods must be re-exported, or temporarily exported goods must be re-imported, within the stipulated period and shall be subject to customs procedures.
3. Where temporarily imported goods are not re-exported, or temporarily exported goods are not re-imported, but are sold, donated or exchanged,

such goods shall be subject to the customs procedures applicable to imported or exported goods; if such goods are those included in the list of goods the import or export of which is conditional, the laws on goods the import or export of which is conditional shall apply.

Article 34 *Gifts and donations*

1. Goods being gifts or donations shall be subject to customs procedures if such goods are those included in the list of goods the import or export of which is conditional, and the laws on goods the import or export of which is conditional shall apply.
2. Any use of goods included in the list of goods the import or export of which is prohibited as a gift or donation shall be strictly prohibited.
3. The quantity of duty-free goods being gifts and donations shall be stipulated by the Government.

Article 35 *Goods imported or exported for urgent requirements*

1. Goods imported or exported for urgent requirement shall include the following:
 - (a) Goods required for the immediate removal of consequences of a natural calamity;
 - (b) Goods for requirements of urgent relief;
 - (c) Goods for requirements of national defence and security and goods for other urgent requirements under a decision of the Prime Minister of the Government.
2. Goods imported or exported for urgent requirements may be cleared by customs prior to submission of a customs declaration and other documents included in the customs file.

Article 36 *Goods purchased, sold or exchanged by residents living in border areas*

1. Goods purchased, sold or exchanged by residents living in a border area shall be goods for the living needs and normal production of the residents living in the border area.

no customs office, inspection and control by border soldiers in accordance with the provisions of the law.

3. The Government shall provide for the responsibilities of local authorities, co-ordination between State bodies, and a policy of purchase, sale and exchange of goods between residents living in border areas.

Article 37 *Goods imported or exported by post*

1. Goods imported or exported by post shall be subject to customs procedures in accordance with this Law.
2. Where the person authorized to make a customs declaration is the enterprise providing postal services, it shall perform all responsibilities of a declarant in accordance with this Law; and shall only be permitted to forward and deliver goods after customs clearance.

Article 38 *Goods on means of transportation exiting, entering or in transit in Vietnam*

1. Goods being items on means of transportation exiting, entering or in transit in Vietnam shall not be subject to customs procedures but shall be subject to customs control.
2. Goods purchased from means of transportation entering Vietnam shall be subject to the customs procedures applicable to imported goods.

Goods sold to the crew and passengers of means of transportation exiting or entering Vietnam shall be subject to customs procedures applicable to exported goods.

Article 39 *Goods imported or exported by the method of e-business*

1. Goods imported or exported by the method of e-business shall be subject to customs inspection and control.
2. The Government shall make regulations on customs inspection and control of goods imported or exported by the method of e-business.

Article 40 *Goods in transit*

1. Goods in transit shall be subject to customs procedures at the first arrival bordergate and at the last departure bordergate; and shall be subject to customs control during transportation in the territory of Vietnam.
2. Where goods are in transit but do not go through the territorial mainland, or goods in transit are stored in a warehouse located within the area of a bordergate, a transit permit shall not be required. Where goods are in

transit through the territorial mainland of Vietnam and/or stored in a warehouse located outside the area of a bordergate or goods in transit are subject to a permit in accordance with the provisions of the law, a permit

stipulate routes for transportation of goods transferred from one bordergate to another.

Article 43 *Moveable assets*

(180) days, such goods shall be dealt with in accordance with clause 4 of this article.

3. Where the customs office reasonably believes that goods which are abandoned, misplaced or taken by mistake are smuggled goods, such goods shall be dealt with as in the case of smuggled goods.
4. In the case of imported goods which are not claimed within ninety (90) days from the date on which such goods arrive at the bordergate for unloading, the customs office shall announce them publicly by way of the mass media. If the owner of goods claims the goods within one hundred and eighty (180) days from the date of notification, he or she may complete import procedures and shall be liable to pay a fine and expenses incurred due to late performance of customs procedures; where the goods remain unclaimed, such goods shall be dealt with in accordance with the provisions of the law.

SECTION 3

Customs Inspection and Control of Goods in Customs Bond Warehouses and Bonded Warehouses

Article 46 *Goods in customs bond warehouses and bonded warehouses*

1. Goods of domestic or foreign organizations and individuals stored in customs bond warehouses shall be subject to customs inspection and control.
2. Only imported goods being materials for production of the owner of a bonded warehouse may be stored in a bonded warehouse.
3. The Government shall make specific regulations on the operation of customs bond warehouses and bonded warehouses.

Article 47 *Rights and obligations of owners of customs bond warehouses or owners of goods stored in customs bond warehouses*

1. The owner of a customs bond warehouse may perform contracts for storage of goods in the customs bond warehouse in accordance with the provisions of the law; may move goods in the customs bond warehouse under agreement with the owner of goods, but shall have to provide prior notification thereof to the customs office.

The owner of a customs bond warehouse shall notify the provincial Customs Department, inter-provincial Customs Department of two or more provinces or Customs Department of the city under central authority in writing of the current state of goods and operation of the customs bond warehouse every forty five (45) days.

accordance with the provisions of clauses 5, 6 and 7 of article 18 of this Law.

2. The verification of customs files and inspection of actual means of transportation by State employees of Customs shall be carried out in accordance with the provisions of articles 19.2(c) and (d), 20 and 22 of this Law.

Where transport documents satisfy the requirements of customs inspection, the owner or operator of the means of transportation shall not

Article 55 *Means of transportation exiting, entering or in transit in Vietnam for the purpose of national defence or security*

Military means of transportation and other means of transportation used for the purpose of national defence and security shall be subject to customs inspection and control in accordance with the regulations of the Government.

Article 56 *Responsibility of heads of port authorities of airports, seaports and international stations to co-ordinate with customs offices*

The head of the port authority of an airport, seaport or international station shall be responsible for notifying in advance the head of the customs office of the port of the time of arrival or departure, the place of stopping, and the period of loading or unloading of goods for seagoing vessels, aircraft or international trains.

SECTION 5

Temporary Suspension of Customs Procedures for Imported or Exported Goods For Which Requests for Protection of Intellectual Property Rights Have Been Made

Article 57 *Principle of temporary suspension of customs procedures*

1. An owner of intellectual property rights which are protected in accordance with the provisions of the law of Vietnam shall be entitled to request the customs office to suspend temporarily customs procedures with respect to imported or exported goods in respect of which he or she believes that an infringement of intellectual property rights has been committed.

Article 59 *Specific regulations on temporary suspension of customs procedures*

The Government shall, on the basis of this Law and other relevant laws, make specific regulations on temporary suspension of customs procedures with respect to imported or exported goods in respect of which requests for protection of intellectual property rights are made.

SECTION 6

Regime for Preferential Treatment and Exemptions

Article 60 *Regime for preferential treatment and exemptions*

The regime for preferential treatment and exemptions stipulated in this Law shall include preferential treatment and exemptions from customs declaration and customs inspection.

Article 61 *Exemptions from declaration and customs inspection*

CHAPTER IV

**Responsibilities of Customs to Prevent and Combat
Smuggling or Illegal Transportation of Goods Across Borders**

Article 63 *Duties of customs to prevent and combat smuggling or illegal transportation of goods across the borders*

1. Customs offices at all levels shall, depending on their respective duties and powers, organize operations to prevent and combat smuggling or illegal transportation of goods across the borders.
2. Customs offices at all levels may establish specialized units aimed at conducting operations to prevent and combat smuggling or illegal transportation of goods across the borders.

Article 64 *Scope of responsibilities to prevent and combat smuggling or illegal transportation of goods across borders*

1. A customs office shall be responsible for inspecting, controlling and checking goods and means of transportation within its area of customs operation aimed at actively preventing and combating smuggling or illegal transportation of goods across borders.

In the case of goods and means of transportation in the area of customs operation, if any body, organization or individual discovers an act of smuggling or illegal transportation of goods across borders, such body, organization or individual shall provide prompt notification thereof to the customs office in order to inspect and deal with such act.

2. With respect to places outside its area of customs operation, the customs office shall be responsible for co-ordinating with relevant State bodies to take measures to prevent and combat smuggling or illegal transportation of goods across borders.

In the case of goods and means of transportation outside its area of customs operation, where a relevant State body has concrete evidence which proves that an act of smuggling or illegal transportation of goods across borders is conducted, such body shall, depending on its authority, inspect and deal with such act in accordance with the provisions of the law.

3. People's committees at all levels shall direct and co-ordinate with the customs office and other relevant State bodies located in their respective localities in carrying out operations to prevent and combat smuggling or illegal transportation of goods across borders.

temporarily persons, means of transportation or goods in accordance with the provisions of the laws on dealing with administrative offences.

2. When discovering any act in breach of the laws on customs which is subject to prosecution for criminal liability, the customs office or State employees of Customs having authority as stipulated in the laws on criminal legal proceedings may prosecute the case or the offender and conduct investigative activity. The prosecution of the case or the offender or the investigative activity must be carried out in accordance with the provisions of the laws on criminal legal proceedings.
3. Customs offices and State employees of Customs shall be responsible before the law for all decisions made while conducting operations stipulated in clauses 1 and 2 of this article.

Article 67 *Equipment and technical means for preventing and combating smuggling or illegal transportation of goods across borders*

1. Customs offices and State employees of Customs directly performing their duty to prevent and combat smuggling or illegal transportation of goods across borders shall be equipped with specialized technical means, weapons and supportive instruments. The equipment and the use of weapons and supportive instruments must comply with the provisions of the law.
2. Where necessary, the customs office or State employees of Customs directly performing its, his or her duty to prevent and combat smuggling or illegal transportation of goods across borders shall be entitled to request bodies, organizations and individuals to co-ordinate their efforts to provide support in terms of resources and provide information; where supported means are damaged, the customs office shall be obliged to pay compensation in accordance with the provisions of the law.

CHAPTER V

declaration, to provide notification thereof to the customs office which completed customs procedures for adjustment of the amount of duties payable.

3. To perform other obligations in relation to declaration, calculation and payment of duties and other charges in accordance with the provisions of the law.
4. To abide by decisions of the customs office in relation to duties and other charges.

Article 69 *Responsibilities of customs offices in relation to collection of duties and other charges*

1. The General Department of Customs shall uniformly direct the collection of duties and other charges applicable to imported or exported goods; and the implementation of measures in order to collect correctly duties and other charges in full in accordance with the provisions of the law.
2. Where the customs office which completes procedures for import or

Article 72 *Classification of imported or exported goods and identification of rates of duty applicable to imported or exported goods*

1. Imported or exported goods shall be classified in accordance with the provisions of the laws on classification of goods.

The rate of duty applicable to imported or exported goods shall be determined on the basis of the applicable import or export tariff.

Where the customs office are unable to accept the classification by the declarant, it shall be entitled to request such declarant to provide documents relating to imported or exported goods, to take samples of imported or exported goods in the presence of the declarant for analysis, classification and re-determination of the rate of duty applicable to such imported or exported goods; where the declarant disagrees with the results of analysis and the classification by the customs office, he or she shall

8. To carry out inspections and examinations, to resolve complaints and denunciations, and to deal with breaches of the laws on customs;
9. To conduct international co-operation in relation to customs.

Article 74 *State administrative bodies in charge of customs*

1. The Government shall assume unified State administration of customs.
2. The General Department of Customs shall be the body assisting the Government in assuming unified State administration of customs.
3. Ministries, ministerial equivalent bodies and Government bodies shall, depending their respective duties and powers, be responsible for co-ordinating with the General Department of Customs in State administration of customs.
4. People's committees at all levels shall, depending on their respective duties and powers, be responsible for organizing the implementation of the laws on customs within their respective localities.

Article 75 *Right to lodge complaints or denunciations and right to take legal actions*

denunciation which falls outside their authority, shall be responsible for forwarding it to the competent body or organization for resolution and providing notification thereof in writing to the person denouncing.

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2. Any State employee of Customs who obstructs import or export activities, exit, entry or transit or conducts other acts in breach of the laws on customs shall, depending on the nature and seriousness of the breach, be subject to disciplinary action or prosecution for criminal liability; shall be liable to pay compensation for any damage in accordance with the provisions of the law.

Article 82 *Guidelines for implementation*

The Government shall make detailed regulations and provide guidelines for implementation of this Law.