

**Draft**

**NATIONAL ASSEMBLY**

**SOCIALIST REPUBLIC OF VIETNAM**

**Law No...../2005/QH 10**

**Independence – Liberty – Happiness**

**NATIONAL ASSEMBLY  
SOCIALIST REPUBLIC OF VIETNAM  
XIth NATIONAL ASSEMBLY 7<sup>th</sup> SESSION  
(from.... to.... 2005)  
AMENDED AND SUPPLEMENTED CUSTOMS LAW**

Pursuant to 1992 Constitution of Socialist Republic of Viet Nam, which has been amended and supplemented according to Resolution No 51/2001/QH10 on December 25<sup>th</sup> 2001 issued by X th National Assembly, 10<sup>th</sup> Session;

This Law amends and supplements some articles of the Customs Law which was passed on June 29<sup>th</sup> 2001 by the National Assembly of the Socialist Republic of Viet Nam.

**Article 1**

A.0025 Tc8dent and imported or transited goods, transport means on exit ~~within and trans~~ *territory* transit

organizations and individuals engaged in export and import activities to participate in

#### **“Article 16. Customs procedures**

1. While carrying Customs procedures, the Customs declarants shall have to:
    - a. Fill in and submit the Customs declaration forms; submit, produce documents attributed to the Customs dossiers. *In case of applying electronic customs procedures, customs declarants are allowed to declare and submit the Customs dossiers through customs electronic data processing system..*
    - b. Conduct goods and/or transport means to the designated sites for physical inspection;
    - c. Pay taxes and fulfill other financial obligations as prescribed by law;
  2. While carrying out Customs procedures, the Customs officers shall have to:
    - a. Receive and register the Customs dossiers. *In case of applying electronic customs procedures, the reception and registration of the Customs dossiers are made through customs electronic data processing system.*
    - b. Examine the Customs dossiers and carry out the physical inspection of goods and transport means;
    - c. Collect taxes and other revenues as prescribed by law;
    - d. Decide on the Customs clearance for goods and transport means.
- 8- Article 17 is amended and supplemented as follows:

#### **Article 17. Depots of Customs procedures completion**

The depots of Customs procedures completion are the head offices of the border gate Customs and head offices of the outside-of-border gate Customs, *the head offices which receive and process the customs dossiers.*

In cases of necessity, the physical inspection of export and import goods may be conducted at other sites as prescribed by the General Department of Customs.

- 9- Item 1, 2 of Article 18 are amended and supplemented as follows:

#### **Article 18. Time limits for declaration and submission of Customs declaration forms**

The Customs declarants must fill in and submit Customs declaration forms for goods and transport means within the following time limits:

1. For import goods, within 30 days after the date when the goods arrive at the border gate; *the customs declaration forms shall be valid for the completion of customs procedures within 15 days since the date of registration.*
2. For export goods, no later than 8 hours before the transport means leave Viet Nam; *the customs declaration forms shall be valid for the completion of customs procedures within 15 days since the date of registration.*

- 10- Item 1 of Article 20 is amended and supplemented as follows:

#### **“Article 20. Customs declaration**

1. Customs declaration shall be *made in the manner: paper base declaration, electronic declaration, self channelising declaration.*

Customs declaration forms are set by the General Department of Customs.

11- Item 2 of Article 22 is amended and supplemented as follows:

c. Propose the Customs offices to carry out physical re-inspection of the goods already inspected if they disagrees with the Customs offices' decisions, in cases where the goods are yet released;

d. Lodge appeals and denunciations against illegal acts committed by Customs offices and Customs officers'

e. Claim compensation for damages caused by Customs offices and/or Customs officers according to law provisions.

*f. Utilize customs dossiers in electronic formats for goods clearance.*

2. The Customs declarants shall have the obligation to:

a. Make Customs declaration and comply with the provisions of Clause 1 of Article

14- Article 28 is replaced with Article 29 and is supplemented as follows:

**“Article 28 .**



*documents which the goods owners or authorized persons, organizations, individuals who directly export, import goods declared and submitted to the customs in order to prevent, resolve customs legislation offences, tax frauds, offences against import, export control policy committed by cleared goods.*

*Based on the collection and analysis of information, the customs shall carry out post customs clearance inspection in the following cases:*

- a) Customs dossiers are illegal, invalid and uniform;*
- b) Customs values for duty assessment are unreasonable, not corresponding to the regulations on customs values for duty assessment;*
- c) Origin, certificate of origin (C/O) are not corresponding to the actual conditions of goods;*
- d) Information on frauds to obtain preferentials on tax policy, commercial frauds is available;*
- e) Information on offences against import, export control policy;*
- h) The conclusion of appraisal letter does*



time limits for retrospective collection and payment of the payable tax amounts shall

This Law was passed on .....2005 by the XI National Assembly of the Socialist Republic of Viet Nam.

Chairman of the National Assembly

Nguyen Van An