

**CIRCULAR No. 114/2005/TT-BTC OF DECEMBER 15, 2005, GUIDING THE POSTCUSTOMS
CLEARANCE INSPECTION OF EXPORTS AND IMPORTS**

Pursuant to Customs Law No. 29/2001/QH10 of June 29, 2001;

*Pursuant to Law No. 42/2005/QH11 of June 14,
2005, amending and supplementing a number of articles of the Customs Law;*

*Pursuant to the Government's Decree No. 77/ 2003/ND-CP of July 1, 2003, defining the functions, tasks,
powers and organizational structure of the Finance Ministry;*

*Pursuant to the Government's Decree No. 154/ 2005/ND-CP of December 15, 2005, detailing the
implementation of a number of articles of the Customs Law regarding the customs procedures, inspection
and supervision;*

*The Finance Ministry hereby guides in detail a number of contents on post-customs clearance inspection
of exports and imports as follows:*

PART A: GENERAL GUIDANCE

1. Post-customs clearance inspection means a professional activity carried out by specialized customs agencies in order to evaluate the accuracy and truthfulness of customs declarations on exports and imports already cleared from customs procedures and to assess the observance of law by customs declarers for use as bases for consideration of the priority levels in carrying out customs procedures, inspection and supervision and handling of violations (if any).

2. Post-customs clearance inspection shall be conducted through the inspection of customs dossiers, accounting vouchers, accounting books, financial statements and documents related to exports and imports; in cases where it is necessary or conditions permit, the inspection shall be conducted on imports, which have been already cleared from customs procedures, of the following organizations and individuals (called the inspected units):

a/ Owners of exports and imports.

b/ Organizations entrusted by export and import goods owners to directly carry out the customs procedures.

c/ Lawfully authorized persons (applicable to the export and import of goods, articles not for commercial purposes) who carry out, on behalf of goods owners, the customs procedures for goods and/or articles exported or imported not for commercial purposes.

d/ Customs procedure agents.

e/ Enterprises providing postal services, international express mail services, which carry out, on behalf of goods owners, the customs procedures for goods exported or imported via postal services or international express mail services.

3. The post-customs clearance inspection shall be carried out on the following principles:

cities.

The General Director of Customs may authorize the director of the Post-Customs Clearance Inspection Department to decide on post-customs clearance inspection.

PART B: SPECIFIC GUIDANCE

I. Post-customs clearance inspection forms and methods

The post-customs clearance inspection of customs dossiers of exports and imports already cleared from customs procedures shall be conducted in the following forms and by the following methods:

1. Inspection at headquarters of customs offices by mode of comparison between the contents declared in the customs dossiers and the professional customs information and relevant provisions of law.

2. Inspection at offices of to be-inspected units by mode of comparison between the accounting books, accounting vouchers, financial statements as well as other vouchers related to exports and imports and the contents in the customs declarations. In cases where it is necessary and the conditions are fully met, the actual inspection of goods already cleared from customs procedures shall be conducted.

II. Post-customs clearance inspection order and content

1. Inspection at headquarters of customs offices

a/Inspection of customs dossiers:

- Inspection of the completeness, legality and validity of vouchers in the customs dossiers against the

at relevant agencies, organizations or individuals and notify such to the to be-inspected units for

For the Finance Minister
Vice Minister
TRUONG CHI TRUNG

