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CIRCULAR No. 118/2003/TT-BTC OF DECEMBER 8, 2003 GUIDING THE GOVERNMENT'S DECREE No. 60/2002/ND-CP OF JUNE 6, 2002 PRESCRIBING THE DETERMINATION OF TAX CALCULATION VALUES OF IMPORT GOODS ACCORDING TO THE PRINCIPLES OF THE AGREEMENT IMPLEMENTING ARTICLE 7 OF THE GENERAL AGREEMENT ON TARIFFS AND TRADE

Pursuant to the Law on Export Tax and Import Tax;

Pursuant to the Government's Decree No. 60/2002/ND-CP of June 6, 2002 prescribing the determination of tax calculation values of import goods according to the principles of the Agreement implementing Article 7 of the General Agreement on Tariffs and Trade (hereinafter referred to as Decree No. 60/2002/ND-CP) for short;

The Ministry of Finance hereby guides the implementation of the Decree No. 60/2002/ND-CP as follows:

**Chapter I
GENERAL PROVISIONS**

I. OBJECTS OF APPLICATION

Import goods under trade contracts with their tax calculation values to be determined according to the guidance in this Circular shall include:

1. Import goods of enterprises and parties of joint-venture governed by the Law on Foreign Investment in Vietnam;
2. Import goods originating from countries, territories or alliances of nations, with which Vietnam has signed agreements on determination of tax calculation values according to the principles of the Agreement implementing Article 7 of the General Agreement on Tariffs and Trade (announced by the Ministry of Finance); and other import goods under the Prime Minister's decisions.

II. TAX CALCULATION VALUES OF IMPORT GOODS AND TIME OF DETERMINATION

1. Methods of determining tax calculation values

- 1.1. Method based on transaction values of import goods.
- 1.2. Method based on transaction values of identical import goods.
- 1.3. Method based on transaction values of similar import goods.
- 1.4. Method based on deductible values.
- 1.5. Method based on calculation values.
- 1.6. Other methods.

The method based on deductible values of import goods sold not in the original state as when they are imported and the method based on calculation values shall temporarily not be applied. The Ministry of Gen valu

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One person is considered having the right to control purchasing or selling activities of another person when he/she may act to restrain or instruct directly or indirectly the latter.

2.7. They are members of a family and bound together in the following relationships:

- Husband and wife.
- Parents and children.
- Blood siblings.
- Grandparents and grandchildren, by blood.
- Uncles, aunts and nieces, nephews, by blood.
- Parents-in-law and sons-in-law, parents-in-law and daughters-in-law.
- Brothers-in-law, sisters-in-law.

2.8. A third party who directly or indirectly owns controls or holds 5% or more of the voting shares of each involved party.

The parties, which associate with each other in business with one party being the sole agent, sole distributor or sole consignor of the other party, shall be considered having special ties if such ties conform with the provisions at this Point 2.

3. “*Goods purchase commission*” means an amount of money paid by the purchaser to the agent representing it overseas in providing the service of purchasing import goods.

4. “*Goods sale commission*” means a sum of money paid by the seller to its agent representing it in providing the service of selling export goods.

5. “*Brokerage charge*” means a sum of money paid by the purchaser or seller or both to the broker for the latter’s intermediary role in transactions of purchasing and/or selling import goods.

6. “*Copyright royalty and licensing fee*” means a sum of money directly or indirectly paid by the purchaser to the copyright holder or the licensor for use of products registered for

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For example: Goods lot chosen for determination of deducted value was imported on January 28, 2002. Importer I sell import goods to many domestic purchasers at different prices and at different times as follows:

Unit prices	Quantity/sale time	Accumulated quantity	Sale time
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15. “*The same trading conditions*” mean the same conditions on trading levels, quantities, transport distances and modes, insurance.

16. “*Consultation*” means that customs offices and customs declarers exchange or supply information related to the tax calculation value determination, at requests of the customs offices.

Chapter II METHODS OF DETERMINING TAX CALCULATION VALUES OF IMPORT GOODS

I. METHOD BASED ON TRANSACTION VALUES

1. Tax calculation values of import goods must be first of all determined by the method based on transaction values, if the following conditions are fully met:

1.1. The purchaser has the full right to dispose and use goods after the importation. If there exist the following restrictions, this condition shall still be considered satisfied;

1.1.1. The purchase, sale and use of goods comply with Vietnam Law on Intellectual Property Rights, 2005 (No. 07/2005/QĐ-ND) and other laws, decrees and regulations.

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1.3. After re-selling, transferring or using import goods, the purchaser shall not have to

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- Purchase of a goods quantity valued at between USD 50,000 and 100,000: 10% off
- Purchase of a goods quantity valued at between USD 100,000 and 500,000: 15% off
- Purchase of a goods quantity valued at over USD 500,000: 23% off.

(iii) Price discount based on payment mode and time (payment discount)

For example: If the purchaser pays in cash, he/she may enjoy a discount of 0.3% of the invoiced price, or a discount of 0.5 % of the invoiced price if he/she pays right after the goods delivery.

(iv) The types of price discount other than the above-said price discounts, if conforming to the international commercial customs and practices, shall all be considered and accepted.

2.2. Amounts which must be paid by the purchaser but have not yet been included into the purchasing price inscribed in commercial invoices, including:

2.2.1. Prepaid amount, advanced amount, deposit for the production, purchase, sale, transport and/or insurance of goods.

2.2.2. Amounts indirectly paid to the seller, such as: Amount paid by the purchaser to the third party at request of the seller; amount paid by mode of clearing debts.

3. Determination of impacts of special ties on transaction values

If the purchaser and the seller have special ties, the transaction values shall not be immediately invalidated but it is necessary to consider whether such special ties actually affect the transaction values or not.

3.1. In cases where the purchaser and the seller have special ties, which do not affect the transaction values, the customs declarer shall have to report such and be allowed to use the method based on transaction values to determine the tax calculation values.

3.2. Based on information available at their offices, if the customs offices suspect that the special ties affect the transaction values, they shall notify such in writing to the customs declarers. In these cases, to obtain the customs offices' recognition of application of the method based on transaction values, the customs declarers shall have to prove that the special ties do not affect the transaction values.

3.2.1. To prove that special ties do not affect transaction values, the customs declarers may indicate a transaction value approximate to one of the following tax calculation values already accepted by the customs offices, provided that such tax calculation values have already been adjusted to be subject to the same conditions as for the goods

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A similar import goods lot must be the one exported into Vietnam on

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The regime of quantity discount applied by the seller to the purchaser in transactions of importing similar goods shall be as follows:

- Purchase of between 1 and 200 products – Selling price shall be equal to the posted up price (VND 70/product).
- Purchase of between 201 and 500 products – Selling price shall be equal to 90% of the posted up price.
- Purchase of between 501 and 1,000 products – Selling price shall be equal to 70% of the posted up price.
- Purchase of 1,001 products or more – Selling price shall be equal to 60% of the posted up price.

The import goods lot being under tax calculation value determination has the quantity of 300 products, the quantity discount shall, therefore, apply to similar goods in cases where the purchase quantity is 300 products and the to be-enjoyed quantity discount shall be 10% (100% - 90%) of the posted up price. As a result, the unit price of the similar import goods lot, after being adjusted to the same quantity, shall be VND 63/product (VND 70/product x 90%). So, the tax calculation value of import goods requiring tax calculation value determination shall be VND 63/product.

In the above example, if import goods being under tax calculation value determination are ineligible for the quantity discount, the unit purchasing price of similar import goods shall be 100% of the posted up price. The tax calculation value of import goods requiring tax calculation value determination shall therefore be VND 70/product.

2.2.1.3. If no import goods lot of the same commercial level and quantity or no import goods lot of the same commercial level but different quantity, an import goods lot of different commercial level but the same quantity shall be chosen, then the transaction value of such similar import goods lot shall be adjusted to the same commercial level of the goods lot being subject to tax calculation value determination.

For example: An import goods lot being subject to tax calculation value determination enjoys the commercial discount at the wholesale level at the price of VND 400/ton but is ineligible for the application of transaction value.

A similar import goods lot of the same quantity and at the retail level has its tax calculation value determined by the method based on transaction value with the unit price of VND 500/ton.

The regime of commercial discount applied by the seller to the purchaser in transactions of importing similar goods shall be as follows:

- Sale to wholesalers at a price equal to 90% of the posted up price;
- Sale to retailers at a price equal to 100% of the posted up price (VND 500/ton)

Because the import goods lot being subject to tax calculation value determination is at the commercial level of wholesale, the commercial discount shall be applied to the similar import goods lot under the trading condition

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2.2.1.5. In cases where a similar import goods lot enjoys the commercial discount, quantity discount and/or payment discount while the import goods lot being under tax calculation value determination is does not, such discounts must not be subtracted from transaction value. In cases where the similar import goods lot is ineligible for the commercial discount and/or quantity discount while the import goods lot being subject to tax calculation value determination is eligible therefore, such discounts shall be subtracted from transaction value.

2.2.2. Condition on transport distance and mode and insurance

The similar import goods lot has the same transport distance and mode, or has already been adjusted to the same transport distance or mode of the goods lot being under value determination.

For example: An import goods lot being subject to tax calculation value determination is transported by air, while a similar import goods lot is transported by sea with the CIF price of USD 117.3/goods unit, of which the cargo cost C = USD 100, insurance charge I = USD 0.3 and freight F = USD 17.

In this case, the freight of the similar goods lot must be adjusted to the condition of air transport on the basis of transport contract of the goods lot being subject to the tax calculation value determination or freight table of the carrier. Assuming that the air freight is USD 23/goods unit, the transaction value of similar import goods, after being adjusted to the same transport mode by air shall be USD 123.3/goods unit (100 + 0.3 + 23).

If the exists a marked insurance charge difference, the similar import goods lot may be adjusted to the same insurance term as for the goods lot under tax calculation value determination.

2.3. When applying the method based on transaction value of similar import goods, if no similar import goods manufactured by the same manufacturer or the authorized manufacturer is found, goods manufactured by other manufacturers and of the same origin shall be taken into consideration.

2.4. When determining the tax calculation value by this method, if two or more transaction values of similar import goods are determined, the tax calculation value, after the similar import goods lot is adjusted to the same trading condition as for the lot being subject to the tax calculation value determination, shall be the lowest transaction value.

3. Documents and information used for determining the tax calculation values by the method based on transaction value of similar import goods.

3.1. When applying the method based on transaction value of similar import goods, the customs declarers must seek by themselves dossiers of similar import goods lots meeting the conditions mentioned at Point 2 above to serve as basis for the tax calculation value determination.

Documents to be submitted by the customs declarers to the customs offices include:

3.1.1. Import goods declaration and declaration of value of similar import goods (copy)

3.1.2. Transport contract or bill of lading of similar import goods (copy, if transport freight is adjusted);

3.1.3. Insurance policy or insurance bill of similar import goods (copy, if insurance charge is adjusted);

3.1.4. Trade contract (copy); commercial invoice of similar import goods (copy), export goods price advices of the manufacturer or foreign seller (copy, if the quantity or trading level is adjusted);

3.1.5. Other lawful and valid dossiers and vouchers necessary for and related to the tax calculation value determination (if any).

3.2. Customs offices, when applying the method based on transaction value of similar import goods, shall have to base themselves on the information available at the customs offices where the tax calculation values are determined as well as on documents and vouchers supplied by the customs declarers to determine tax calculation values.

IV. METHOD BASED ON DEDUCTIBLE VALUES

1. Determination of tax calculation values

Tax calculation values of import goods are determined by deductible values which are determined on the basis of unit selling prices of import goods on the domestic market of Vietnam after subtracting (-) reasonable expenses for and profits from the sale of import goods.

2. Conditions for choosing unit selling prices on the domestic market.

2.1. Unit selling prices on the domestic markets of Vietnam must be the unit selling prices of the goods being subject to the tax calculation value determination. In case of unavailability of the unit selling price of the import goods under tax calculation value determination, the unit selling price of the identical import goods shall be applied or the unit price of similar import goods sold on the domestic market if the unit selling price of the identical import goods is not available, provided that goods are sold in the original state as when they are imported.

2.2. Chosen unit selling prices are unit prices of goods sold in biggest quantity after being imported and sold to domestic purchasers having no special ties.

3. Amounts to be deducted from unit selling prices:

3.1. Principles of the deduction

The determination of deductible amounts must be based on the accounting data, lawful and valid available vouchers, and recorded and reflected according to the regulations on the Vietnamese accounting regime.

Deductible amounts must be those allowed to be accounted into cost prices.

3.2. Deductible amounts

3.2.1. Commissions or profits and general expenses of the import goods business.

3.2.1.1. In cases where the importer is the sale agent for foreign trader(s), the commission he/she/it is entitled to enjoy shall be deducted.

If the sale agents are authorized by foreign traders to conduct some activities related to the sale of goods after the importation in Vietnam outside the agency contracts, the expenses for such activities arising in Vietnam shall also be deducted within the expenses already agreed upon under the authorization contract.

If the commissions have already covered the expenses prescribed at Points 3.2.2 and 3.2.3 below, such amounts shall not be additionally deducted.

3.2.1.2. For import by mode of definite purchase and sale, the profits from and general expenses for the re-sale of import goods may be deducted.

General expenses include direct expenses and indirect expenses in service of the import and sale of goods on the domestic market, for instance: marketing expense, expense for storing and preserving goods before the sale, expenses for managerial activities in service of the import and sale, etc.

General expenses for and profits from the sale of goods after the importation, which are accepted for deduction must not exceed 20% of the turnover. For special commodity lines to

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which such deduction rate is inappropriate, the next method shall be applied to determine the tax calculation value.

3.2.2. Transport freight, insurance charges and expenses for other activities related to the transport of goods after the importation. These expenses include:

3.2.2.1. Transport freight, insurance charges and other expenses related to the goods transportation arising en route from the import border-gates to the warehouses of the importers or places of goods delivery inland Vietnam;

3.2.2.2. Transport freight, insurance charges and other expenses related to the goods transportation from the importers' warehouses to the places of goods sale, if such amounts are borne by the importers.

3.2.3. Taxes,02 Tc.0552 TTe.05payable in Vietnam upon the import 52 Tsale of import goods on the domestic market of Vietnam.

4. The method based on deductible value is applicable to goods sold not in original state as when they are imported.

In cases where no goods sold in the original state as when they are imported is found, the deduction method may be applied to import goods having already been further processed in the country, 52 Tthe expenses for the processing which adds value to the processed goods shall be

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3.1.2. If no identical import goods or similar import goods of the same origin is found, import goods of different origins which still satisfy other conditions on identical or similar import goods may be chosen.

3.2. Application of the method based on deductible values by one of the following ways:

3.2.1. Within 90 days after the export date, if unit prices used for the deduction cannot be determined, the unit prices of goods sold in the biggest quantity within 120 days after the export date of the goods lot chosen for deduction shall be chosen.

3.2.2. If no unit price of the import goods or identical import goods or similar import goods sold to persons having no special ties with the importer is available, the unit price of goods sold to purchasers having special ties shall be chosen, provided that such special ties do not affect prices in purchase-sale transactions.

3.3. Tax calculation values of import goods shall be determined to be equal to tax calculation values of identical import goods already determined by the method based on deductible values or the method based on calculation values.

3.4. Tax calculation values of import goods shall be determined equal to tax calculation values of similar import goods already determined by the method based on deductible values or the method based on calculation values.

VII. ADJUSTING AMOUNTS

1. Adjusting principles

1.1. Amounts which must be added shall only be adjusted when the following conditions are met:

1.1.1. Such amounts are paid by the purchaser and not yet calculated into the total amount already paid or to be paid by the purchaser.

1.1.2. Such amounts are directly related to import goods.

1.1.3. In cases where the import goods lot involves such amounts but there exist no objective data for determination of tax calculation values, such values shall not be determined by method based on transaction values and must be subject to the subsequent methods.

1.2. Deductible amounts shall only be adjusted when lawful and valid data and vouchers for separating them from selling prices are available at the time of tax calculation value determination.

2. Amounts which must be added include:

2.1. Goods sale commissions and brokerage charges. In cases where these amounts include taxes payable in Vietnam, such tax amounts must not be added into the tax calculation values of import goods.

2.2. Expenses for packages attached to import goods, including the following amounts:

2.2.1. Packages attached to goods are those which often go together with goods as one condition for preservation or use of goods and are classified together with goods according to the current goods classification principles and codes.

2.2.2. Expenses for packages attached to goods include the purchasing price of packages and other expenses related to the purchase, sale and transport of packages to the places of packing and preservation of goods.

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For example: The purchaser sends to the seller a material mixer for use in the manufacture of export products. Such machine is a used one with the purchasing price inscribed in the invoice being USD 1,000 and its remaining use value when it is sent to the manufacturer is 70%.

The value of this support amount is determined to be USD 700 (USD 1,000 x 70%).

2.4.3.2.3. For support goods processed by the purchasers before being transferred to the sellers for use in the manufacture of import goods, the value added due to the processing shall be added to the value of the support amount.

For example: In furtherance of the above example, before transferring such machine to the manufacturer, the purchaser has repaired and renovated it at an expense of USD 100.

The value of the support amount in this case is determined to be USD 800 (USD 700 + USD 100).

2.4.3.2.4. For support amounts sold on discount by the purchaser to the exporter, the discounted value must be added to the tax calculation value.

For example: If the purchasing price of a support amount is USD 500, but such support amount is sold by the importer to the foreign-based manufacturer at the price of USD 300 for use in the manufacture of import goods, the support amount which must be added to the tax calculation value shall be USD 200.

2.4.3.2.5. In cases where unused materials and discards are collected from support goods after the manufacture of import goods, the value of such unused materials and discards shall be subtracted from the value of the support amount.

Values of support amounts shall be determined to include the expenses related to their purchase, sale, transportation and insurance to the places of manufacturing import goods.

2.4.4. Distribution of values of support amounts to import goods

2.4.4.1. Principle for distributing values of support amounts

2.4.4.1.1. Values of support amounts must be fully distributed to import goods.

2.4.4.1.2. Lawful and valid documents and vouchers on the distribution must be made.

2.4.4.2. Method for distributing values of support amounts:

Customs declarers shall distribute by themselves support amounts to import goods by one of the following methods:

2.4.4.2.1. Method of equally distributing them to the total volume of import goods in the first import shipment.

For example: Support amount a valued at USD 1,000 is used for manufacturing 2,000 product units. By December 31, 2002, the date of the first import shipment, the manufacturer had manufactured 500 product units, and the customs declarer may fully distribute USD 1,000 to such 500 product units.

2.4.4.2.2. Method of equal distribution to the total volume of products manufactured under the purchase-sale agreement between the purchaser and the seller (or the manufacturer).

For example: Support amount a valued at USD 1,000 is used for manufacturing 2,000 product units under the agreement. The customs declarer shall equally distribute USD 1,000 to such 2,000 product units.

2.4.4.2.3. Method of full distribution to the first import goods lot

For example: Support amount a valued at USD 1,000 is used for manufacturing 2,000 product units. In the first delivery, the seller delivers to the purchaser 300 products. The customs declarer shall fully distribute USD 1,000 to such 300 product units.

2.4.4.2.4. Distribution on principle of gradual decrease or increase

For example: Value of a support amount which must be distributed is USD 6,000, and the total of products manufactured under the agreement between the purchaser and the seller is 3,000 product units.

The customs declarer chooses the following plan on gradual-decrease distribution: the first import goods lot contains 1,000 product units with the distributed value of USD 3,000; the second

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import goods lot contains 1,000 product units with the distributed value of USD 2,000; and the last import goods lot contains 1,000 product units with the distributed value of USD 1,000.

If the customs declarer chooses the plan on gradual-increase distribution plan: For the first import goods lot, the distributed value is USD 1,000; the second import goods lot, USD 2,000; and the last import goods lot, USD 3,000.

2.4.4.2.5. Apart from the above methods, customs declarers may use other methods of distribution, provided that they must comply with the above-prescribed distribution principles

2.5. Copyright royalties and licensing fees

2.5.1. Copyright royalties and licensing fees related to goods being under value determination must be added to the tax calculation values when the following conditions are fully met:

2.5.1.1. The payment of copyright royalties and licensing fees constitutes a condition for the purchase and sale of import goods.

The customs declarers must submit to the customs offices the certified true copies of the written agreements on payment of copyright royalties and licensing fees.

2.5.1.2. Copyright royalties and licensing fees must be paid directly or indirectly by the purchasers to the copyright holders or license granters.

The customs declarers must submit to the customs offices the certified true copies of the vouchers or documents evidencing the payment of copyright royalties or licensing fees as well as licensing documents issued by the copyright holders or licensing right holders.

2.5.1.3. Copyright royalties and licensing fees are not yet included in invoiced prices of goods being under tax calculation value determination.

2.5.2. Copyright royalties and licensing fees must not be added to the tax calculation values in the following cases:

2.5.2.1. Amounts which must be paid by purchasers for the right to reproduce import goods or copy art works in Vietnam.

2.5.2.2. Amounts which must be paid by purchasers for the right to distribute or resell import goods provided that such payment does not constitute one of conditions for the sale of import goods.

In cases where the amounts paid for the right to reproduce, the right to distribute or resell import goods have already been included in the selling prices, such amounts shall not be subtracted from tax calculation values of import goods.

2.5.2.3. In cases where copyright royalty and licensing fee are partially included in import goods and partially based on factors not related to import goods, so that it is impossible either to distinguish between these two elements or to sort out copyright royalty under a financial agreement between the purchaser and the seller, such copyright royalty and licensing fee must not be added to the tax calculation value.

2.5.3. Bases for determining copyright royalties and licensing fees

2.5.3.1. Bases for determining copyright royalties and licensing fees are vouchers on payment of copyright royalties and licensing fees or other lawful or valid documents stating the obligation to pay such amounts.

2.5.3.2. In cases where copyright royalties and licensing fees cannot be determined at the time of import for the reason that they depend on the post-import sale turnover or for other reasons, the transaction value shall still be accepted on the condition that the customs declarer must make a written commitment to additionally declare such expenses for the purposes of determining the full tax calculation value of the goods lot and performing the tax obligation. The customs offices shall open books to monitor and inspect these cases.

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2.6. Money amounts which must be paid by importers from the proceeds from the disposal or use of import goods, which are transferred in any forms to the sellers.

For example: The importer shall have to pay an amount at a certa

3.4. Payable interests related to the payment for import goods purchase, provided that payable interest rates are specified in purchase-sale contracts and conform to common credit interest rates applied by credit institutions of exporting countries at the time of signing contracts.

Chapter III

RIGHTS AND OBLIGATIONS OF CUSTOMS DECLARERS; RESPONSIBILITIES OF THE CUSTOMS OFFICES

I. RIGHTS OF CUSTOMS DECLARERS

1. To have commercial information they have already supplied to the customs offices kept secret, including information on purchasers, sellers, consigners, domestic purchasers, selling prices of goods on domestic market, production costs of import goods.

2. To request the customs offices to guide the tax calculation value determination and to be notified in writing of the methods and bases which have already been used by the customs offices for determining tax calculation values.

3. To prove the accuracy and truthfulness of the already declared values when the customs offices have doubts thereabout and so request.

4. To lodge complaints about the customs offices' decisions on tax calculation values.

5. To request in writing the change of the order for application of the method based on deductible values and the method based on calculation values.

II. OBLIGATIONS OF CUSTOMS DECLARERS

1. Customs declarers are obliged to base themselves on dossiers of import goods lots, the principles and methods for determining tax calculation values guided in this Circular to declare fully and accurately expenses related to the purchase and sale of import goods and determine by themselves the tax calculation values of import goods according to the tax calculation value declaration form prescribed by the customs offices.

2. To submit the tax calculation value declarations, copies of lawful and valid documents and vouchers already used for determining tax calculation values together with import goods declarations. To submit and produce documents to serve as basis for inspection and determination of tax calculation values at the requests of customs offices.

3. To be subject to the customs offices' inspection of tax calculation values, and coordinate with the customs offices in the verification of truthfulness and accuracy of the declared contents related to tax calculation values.

4. To be held responsible before law for truthfulness and accuracy of the already declared contents and results of the determination of tax calculation values of import goods.

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post offices announce the delivery of written notices of the customs offices until the date the customs declarers send their proving documents, based on the postal stamps.

6.1.6. Purchasers and sellers have special ties which are not declared by customs declarers.

6.2. Bases and method for determining tax calculation values

The customs offices must base themselves on dossiers of import goods lots and information available at customs offices and the methods for determining tax calculation values prescribed in Decree No. 60/2002/ND-CP and the guidance in this Circular to determine tax calculation values.

6.3. Delayed determination of tax calculation values

In cases where the customs offices do not have enough information for determining tax calculation values within the time limit for carrying out the customs procedures, they shall temporarily accept tax calculation values declared by customs declarers and notify the customs declarers of such temporary acceptance. Within 15 days after the date of registration of import goods declarations, the customs offices shall have to determine the official tax calculation values of the goods lots and notify such in writing to the customs declarers for performance of the obligation to pay tax arrears or to get overpaid tax amounts reimbursed according to the provisions of law.

7. To inspect the contents declared by customs declarers for tax calculation value determination

7.1. Contents and procedures for inspecting and determining tax calculation values are specified by the General Department of Customs for the customs offices of all levels.

7.2. After inspecting the tax calculation value determination's compliance with the provisions of this Circular, the tax calculation values shall be accepted for tax calculation.

7.3. For cases where remains any suspicion after the inspection but there are not enough grounds to conclude on any frauds in the declaration and determination of tax calculation values, they shall consult the customs declarers according to the provisions in Section IV of this Chapter.

IV. CONSULTANCY

1. Cases subject to consultancy

Import goods lots for which the customs offices have doubts about c

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1. Customs declarers may lodge complaints

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The customs departments of the provinces, cities and inter-provinces shall have to organize the gathering, processing, reporting and use of price information according to the regulations of the General Department of Customs.

2. This Circular takes effect 15 days after its publication in the Official Gazette.
3. Any problems arising in the course of im