

**DECREE No. 154/2005/ND-CP OF DECEMBER 15, 2005, DETAILING THE
IMPLEMENTATION OF A NUMBER OF ARTICLES OF THE CUSTOMS LAW REGARDING
CUSTOMS PROCEDURES, INSPECTION AND SUPERVISION**

THE GOVERNMENT

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to Customs Law No. 29/2001/QH10 of June 29, 2001, and Law No. 42/2005/QH11 of June 14, 2005, Amending and Supplementing a Number of Articles of the Customs Law;

At the proposal of the Finance Minister,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1 - Regulation scope

1. This Decree details the implementation of a number of articles of Customs Law No. 29/2001/ QH10 of June 29, 2001, and Law No. 42/2005/ QH 11 of June 14, 2005, Amending and Supplementing a Number of Articles of the Customs Law (referred to collectively as the Customs Law) regarding customs procedures, inspection and supervision.

Electronic customs procedures and customs procedures for luggage and gifts shall comply with separate regulations.

2. Where treaties to which Vietnam is a contracting party otherwise provide for, the provisions of such treaties shall apply.

Article 2 .- Objects of customs procedures, inspection and supervision

1. Imported, exported and transit goods; articles onboard means of transport on entry, exit or in transit; imported or exported foreign and Vietnamese currencies, precious metals, gems, cultural products, relics, postal packages and parcels; luggage of persons on entry or exit; other objects imported, exported, transited or stored within operation areas of customs offices.

2. Means of transport by road, railway, air, sea or river on entry or exit, in transit, or moving from port to port.

3. Customs dossiers and vouchers related to objects defined in Clauses 1 and 2 of this Article.

Article 3.- Principles for carrying out customs procedures, customs inspection and supervision

1. Principles for carrying out customs procedures, customs inspection and supervision shall comply with the provisions of Article 15 of the Customs Law.

2. Customs inspection principles:

- a/ Customs inspection shall be conducted during and after customs clearance;
- b/ Customs inspection shall be restricted to an extent compatible with the results of information analysis and assessment of law observance by goods owners, as well as the risks of violations of customs law;
- c/ Heads of customs offices which receive customs dossiers shall decide customs inspection forms and extent.

Article 4.- Customs clearance venues

1. Customs clearance venues include:

- a/ Headquarters of border-gate Customs Sub Departments: international seaports, river ports and civil airports, transnational railway stations, post offices and land border gates;
- b/ Headquarters of outside-border-gate Customs Sub-Departments: customs clearance points of inland ports and outside border gates.

2. The Transport Minister shall plan and publicize the inland port system.

The Finance Minister shall specify conditions for, and decide on, the establishment of customs clearance venues provided for at Point b, Clause 1 of this Article.

Article 5.- Customs declarants

1. Owners of imports or exports.
2. Organizations designated by owners of imports or exports.
3. Lawfully authorized persons (where goods or articles are imported or exported for noncommercial purposes).
4. Operators on means of transport on entry or exit.
5. Customs agents.
6. International postal service- or express mail service-providing enterprises.

Article 6.- Customs clearance priority for goods owners strictly observing customs law

1. Goods owners strictly observing customs law mean those who are involved in import or export activities and satisfy the following conditions: having not committed acts of smuggling and evading tax; not owed overdue tax debts; and implemented the financial reporting regime in accordance with the provisions of law.

The Finance Minister shall detail this clause.

2. Contents of priority:

- a/ To have customs dossiers registered and checked under the provisions of Point a, Clause 1, Article 28 of the Customs Law.
- b/ To be exempt from actual goods inspection.

Chapter II

CUSTOMS PROCEDURES, CUSTOMS INSPECTION AND SUPERVISION FOR GOODS IMPORT AND EXPORT OF DIFFERENT TYPES

Section I. COMMERCIAL IMPORTS AND EXPORTS

Article 7.- Customs dossier

When filling in customs procedures, customs declarants shall have to submit the following papers:

1. For exports:
 - a/ The export customs declaration (original); the detailed list (original) of goods of different categories or goods packed differently;
 - b/ The export permit (original) issued by a competent state agency, for goods required by law to have such permit; other documents (copies) required by law for each goods item;
 - c/ The goods sale and purchase contract or papers of equivalent legal validity (copies).
2. For imports:
 - a/ The import customs declaration (original); the declaration of imports value (submitted on a case by case basis); the detailed list (original) of goods, for goods lots of different categories or goods packed

defined in Clauses 1 and 2 of this Article must be made in writing.

Article 8.- Customs declaration

1. Customs declaration shall be made in customs declaration forms provided by the Finance Ministry.
2. Customs declarants shall declare fully, accurately and explicitly appellations and codes of goods, units of calculation, quantities, weights, quality, origin, unit prices, customs value, assorted tax rates

declarations.

A brief customs declaration shall have the following details: name and address of the importer or exporter; brief information on goods' appellations and quantity; border-gate of importation; and time of transportation of the imported or exported goods lot.

Dutiable goods shall be entitled to tax policies effective at the time of registration and submission of brief customs declarations.

The Finance Minister shall specify other cases of urgency provided for at Point c, Clause 1, Article 35 of the Customs Law.

6. Single registration of customs declarations

a/ Customs declarants who regularly import or export certain goods items within a certain period under the same goods sale and purchase contracts and through the same border-gate may register customs declarations and submit customs dossiers only once for multiple customs clearance for such goods items within the goods delivery time limit specified in the goods sale and purchase contracts.

.4(e).

a.1. Imports and exports whose owners strictly observe customs law;

a.2. The following imports and exports of other owners:

- Exports (except those produced from imported materials and those subject to conditional export under the export management policy);

Article 12.- Customs clearance

1. Customs offices shall allow customs clearance on the basis of:

a/ Declarations of customs declarants, or conclusions of state inspection agencies or expertise organizations for goods exempt from actual inspection;

b/ Results of their actual goods inspection, for goods having gone through such inspection;

c/ State quality control registration papers or notices on exemption from state inspection, issued by a competent state management agency, for imports subject to state quality control;

d/ Expertise results, for goods requested to be expertized;

e/ Imports or exports which are non-dutiable at the stage of importation, duty-free goods, processed goods or other special goods shall be cleared from customs procedures immediately after customs offices certify the results of actual goods inspection in customs declarations;

f/ Dutiable imports or exports shall be cleared from customs procedures after customs declarants have paid duties or been granted guarantee by credit institutions or when they are allowed to apply the tax payment time limit specified at Point c, d or e, Clause 1, Article 15 of the Import Tax and Export Tax Law.

2. For imports or exports awaiting expertise results to determine whether they will be imported or exported or not, if the goods owners request to receive them back for preservation, the directors of Customs Sub-Departments shall accept such requests only when they satisfy customs supervision requirements.

3. Conditional customs clearance cases:

a/ Cases specified in Clauses 2 and 3, Article 25 of the Customs Law;

b/ Goods permitted for import or export, provided that the goods valuation, expertise, analysis and classification shall be conducted to determine accurately tax amounts payable for customs clearance under the provisions of Clause 4, Article 25 of the Customs Law.

Article 13.- Supervision of imports and exports

1. Goods subject to customs supervision include:

a/ Goods having gone through customs procedures for export but not yet been exported actually;

b/ Goods having gone through customs procedures for import but not yet enjoyed customs clearance;

c/ Imports or exports having not yet gone through customs procedures and being kept in warehouses or storing yards within operation areas of customs offices;

d/ Goods or means of transport in transit;

e/ Goods or means of transport moving from border-gate to border-gate;

f/ Goods or means of transport moving from port to port.

transportation dossiers as well as the situation of goods transported from port to port.

Article 18.- Goods transported from border-gate to border-gate

1. Exports transported from border-gate to border-gate mean exports being under customs inspection or supervision, transported from a customs clearance point outside border-gate or from an inland goods inspection site to the border gate of exportation.

2. Imports transported from border-gate to border-gate mean exports being under customs inspection or supervision, transported from the border-gate of importation to the customs clearance point outside border-gate or to an inland goods inspection site.

3. Imports transported from border-gate to border-gate include:

a/ Equipment, machinery and materials imported for construction of factories or works, which are transported to inland goods inspection sites being construction sites or warehouses of works;

goods from border-gates of importation to customs clearance venues outside border-gate;

- Customs Sub-Departments outside border gate shall receive dossiers; register customs declarations for

Article 21

Article 23. Services provided within bonded warehouses

Owners of goods in bonded warehouses may personally provide or authorize bonded warehouse owners

1. Goods having gone through customs procedures for export from Vietnam, overseas goods in need of transit and storage in Vietnam before export to a third country or completion of procedures for import into Vietnam, which are owned by subjects permitted to hire bonded warehouses defined in Clause 1, Article 24

a/ For goods from overseas: Goods owners or their lawful representatives must submit bonded warehouse-hire contracts, declarations of goods to be warehoused and bills of lading;

b/ For goods from inland Vietnam: Goods owners or their representatives shall have to submit bonded warehouse-hire contracts and customs declarations of exports which have gone through customs procedures.

2. Goods brought out of bonded warehouses:

1. Customs procedures for imported raw materials brought into tax suspension warehouses shall be the same as those applicable to imports, except for tax payment procedures.

2. For imported raw materials brought into tax suspension warehouses for the production of exports, customs offices shall not collect tax but shall specify their appellations, categories and quality in customs declarations and make entries in their monitoring books in accordance with the , provisions of law.

Article 29.- Handling of goods which are damaged or deteriorated while being stored in tax suspension warehouses, and liquidation of goods in tax suspension warehouses

1. Goods which are damaged or deteriorated, failing to meet production requirements, while being stored in bonded warehouses, may go through customs procedures for re-export or destruction. The destruction shall be conducted as follows:

a/ Enterprises shall send a written request to Customs Departments managing tax suspension warehouses, clearly stating the reason for destruction, names of raw materials, their types and quantity and import customs declarations (serial numbers, dates);

b/ Enterprises shall themselves organize and take responsibility for the destruction of goods. The destruction shall be conducted under supervision of customs, tax and environment offices;

c/ The destruction results must be recorded and certified. Such records shall later serve as liquidation documents.

2. Liquidation of goods in bonded warehouses

At the end of every plan year (December 31) and by January 31 of the subsequent year at the latest, every

Vietnam, may send to Vietnam components or spare parts thereof in service of such repair.

2. Components or spare parts temporarily imported for re-export in service of the replacement or repair of foreign seagoing ships or airplanes may be carried along onboard such ships or airplanes upon their entry or sent before or after their entry to the addresses of shipping agents or repairing factories.

3. Customs declarants shall be airplane or seagoing ship operators, shipping agents or repairing factories. Customs declarants shall take responsibility before law for the use of temporarily imported components or spare parts for the declared purposes, and for the liquidation thereof.

their stay in Vietnam shall, when filling in the customs procedures, submit and produce the following papers:

a/ A customs declaration; a detailed list of property;

b! A written certification of his/her works in Vietnam, issued by a competent Vietnamese state management agency;

c! A bill of lading.

2. Foreigners who bring their moveable property out of Vietnam, when carrying out customs procedures, shall have to submit and produce the following papers:

a! A customs declaration; a detailed list of assets;

b! A written certification of the expiration of his/her working term in Vietnam, issued by the Vietnamese Foreign Ministry or competent state management agency;

c! An import declaration with customs certification, accompanied by documents on liquidation of temporarily imported property with the customs office and tax payment vouchers for goods liable to tax.

3. Moveable property of Vietnamese organizations or individuals taken from Vietnam to foreign countries

a! People on entry or exit who carry foreign currencies in cash (including banknotes, coins and traveler's checks) or Vietnam dong in cash or gold in excess of the limit set by the State Bank shall have to make customs declarations at border gates;

b! People on exit who carry foreign currencies in cash or Vietnam dong in cash in excess of the set limit or of the foreign currency amount already declared with customs offices upon their entry must obtain the State Bank's permits; .

c! People on exit who carry foreign currencies in cash or Vietnam dong in cash in excess of the set limit but not in excess of the foreign currency amount already declared with customs offices upon their entry shall have to produce the entry customs declarations but shall not have to obtain the State Bank's permits.

Article 38. - Customs procedures under preferential or immunity regime

customs procedures at border-gates of their entry, exit or transit. When carrying customs procedures, if customs offices detect signs of law violations, the operators of means of transport in question must abide by customs requests for inspection or search under the provisions of law.

2. Authorities of airports, seaports and international railway stations shall have to notify in advance border gate Customs Sub-Departments of the information specified in Article 56 of the Customs Law. Transport organizations shall have to supply border gate Customs Sub-Departments with information on goods, passengers, crew members and persons working on their means of transport as well as information relating to the customs management of means of transport on entry, exit or in transit.

3. Information specified in Clause 2 of this Article shall be supplied in writing or via a computer network connected to Customs Sub-Departments.

4. Means of transport on entry, exit or in transit shall be subject to customs supervision according to the provisions of Article 13 of this Decree.

5. Military means of transport carrying passengers and civil goods shall be subject to customs procedures upon their entry, exit or transit, like other means of transport.

Article 41.- Airplanes on entry, exit or in transit

1. Right after the entry of airplanes and before airline agencies complete airline procedures for passengers on exit and exports, operators of airplanes or their representatives must each submit to customs

following declarations:

2. Transnational trains on entry: When such a train arrives at a border railway station, the train master or his/her representative shall submit to the customs office at the station the following papers:

a/ A declaration on the train's members, a declaration on luggage of crewmembers and people working on the train;

b/ A declaration on imports, a record of handover and receipt of wagons (for cargo trains);

c/ A list of passengers and their registered luggage-claim tickets (for passenger trains);

d/ A declaration on fuels, materials, food, foodstuff provisions of the train;

e/ A manifest of cargo unloaded at each inland international railway station.

3. Transnational trains at inland international railway stations: When such a train arrives at an inland international railway station, the train master or his/her lawful representative must submit to the customs office at the station the following papers:

a/ A manifest of imports, certified by the customs office at the border international railway station;

b/ A bill of lading;

c/ A record on hand-over and receipt of in-transit goods (if the train carries international in-transit goods).

4. Managers of transnational trains or goods owners shall take responsibility for keeping goods and wagons in the same condition in the course of transportation from the inland station of loading to the station of exit (for exports) and from the station of entry to the inland station of unloading (for imports).

Article 45.- Cars on entry, exit or in transit

1. Cars defined in this Article mean cargo trucks and passenger cars for commercial purposes.

2. Cars on-entry, exit or in-transit must, when arriving at border-gates, stop at prescribed places for carrying out customs procedures. Customs declarants must declare and submit to the border gate customs office the following papers:

a/ An entry or exit permit as provided in the land transport treaty concluded between Vietnam and the bordering country or concluded between regional countries;

b/ A customs declaration for the car on entry, exit or in transit;

c/ A declaration of imports or exports (for cars carrying imports or exports);

d/ A declaration of imported or exported luggage of the driver;

e/ A list of passengers and a declaration of their luggage (if any).

Article 46.- Other means of transport

For rudimentary vehicles on entry, exit or in transit, their owners or operators must declare and submit to customs offices the following papers:

1. A declaration of imports or exports (if any).
2. A declaration of luggage of the operator of the means of transport, people working on such means of transport and passengers (if any).

Article 47.- Means of transport of individuals or agencies or organizations which are temporarily imported for re-export or temporarily exported for re-import for non-commercial purposes

1. Means of transport of individuals or agencies or organizations on entry or exit for non-commercial purposes defined in this Article mean passenger cars, passenger-cum-cargo cars, motorbikes, boats or canoes with or without motor engines. The temporary import or export of such means must be permitted by competent agencies under the provisions of the land transport treaty between Vietnam and the bordering country.

2. Means of transport of individuals or organizations in border areas that regularly cross the borders shall need no permits.

3. Customs dossiers shall each comprise:

- a/ A customs declaration;
- b/ A permit (except for temporary import for circulation in the border area);
- c/ A circulation registration certificate.

4. The Finance Ministry shall guide the implementation of the provisions of Clauses 1 and 2 of this Article.

Chapter IV

INTELLECTUAL PROPERTY CONTROL OVER IMPORTS AND EXPORTS

Article 48.- Procedures for suspension of customs procedures

1. Holders of intellectual property (IP) rights or their lawfully authorized persons (hereinafter called applicants) shall have the right to file with customs offices applications for a long term or specific suspension of customs procedures for imports or exports suspected of infringing upon IP rights (hereinafter called suspension applications for short).

2. The authorization of the filing of applications shall be conducted as follows:

a/ Vietnamese individuals, legal persons and other subjects as well as foreign individuals residing in Vietnam may authorize industrial property representation service organizations to file applications on their behalf;

b/ Foreign legal persons having representative offices in Vietnam, foreign individuals or legal persons having production and/or business establishments in Vietnam may authorize their Vietnam-based

representative offices or production and/or business establishments or industrial property representation service organizations to file applications on their behalf;

c/ Foreign individuals not residing in Vietnam and having no production and/or business establishments in Vietnam, foreign legal persons having neither lawful representatives nor production and/or business establishments in Vietnam may only authorize industrial property representation service organizations to file a(on s)6.5(e)5(r)6.6(v)-.6(i)13.2(c)-.6(e)5(or)6.6(ga)10.7(ni)13.2(zat)7.6(i)7.6(o)-.6(n)5(s)6.5(to)TJ0 -1.5284 TD-

goods lot has not yet been determined), or the guarantee document issued by a credit institution to secure the payment of damages for the goods owner and other expenses which may be incurred by concerned agencies, organizations or individuals due to improper suspension of customs procedures;

- The receipt of payment of fee for suspension of customs procedures for goods suspected of infringing upon IP rights.

Article 49.- Term and scope of application

1. The effective term of a long-term suspension application shall be 01 (one) year, counting from the date it is accepted by the customs office. This term may be extended for one more year but shall not be longer than the time limit for protection of relevant IP objects and the applicant shall have to pay an extension fee under regulations of the Finance Ministry.

2. Venues for receipt of applications:

a/ Customs Sub-Departments shall receive applications falling within the scope of border-gates under their management;

b/ Customs Departments shall receive applications falling within the scope of border-gates under their management;

c/ The General Department of Customs shall receive applications falling within the scope of border-gates under management of 02 or more Customs Departments;

3. Within 30 (thirty) days after receiving long-term suspension applications or within 24 working hours after receiving specific suspension applications, which are complete under the provisions of Clause 3, Article 48 of this Decree (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yy) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

customs procedures nor pay an advance security amount or submit guarantee documents, Customs

a/ Upon the end of the suspension term, Customs Sub Departments have not received any written

Article 55.- Responsibilities of competent agencies

1. The General Department of Customs shall have to organize the implementation of IP-related border

b/ To calculate, pay taxes, fines and other levies by themselves in full and on time under the guidance of customs offices.

Where customs declarants are not allowed to authorize the tax payment, the responsibility to pay taxes shall rest with owners of imports and exports.

c/ To supply truthful information and necessary documents concerning tax bases, methods of calculating taxes and other levies at the request of customs offices;

d/To do bookkeeping, practice cost-accounting and make accounting reports; organize the archive of relevant customs dossiers, invoices and documents; supply such documents at the request of customs offices and in strict compliance with the provisions of law;

e/ To execute customs offices' decisions on handling of taxes and other levies on imports and exports;

f/ To explain tax bases, methods of calculating taxes and other levies on imports and exports when customs offices and concerned agencies have grounds to suspect them; and about unclear contents in the course of tax declaration, calculation and payment.

Article 57.- Responsibilities and powers of customs offices

In the course of organizing the collection of taxes and other levies on imports and exports, customs offices shall have the following responsibilities and powers:

1. To explain, guide, support and create favorable conditions for customs declarants to declare, calculate and pay taxes, fines and other levies on imports and exports.

2. To inspect and examine tax declaration, calculation and payment by customs declarants.

3. To uniformly manage the collection and payment of taxes; to effect tax exemption, consider tax exemption, reduction and refund, not to collect taxes and other levies on imports and exports under the provisions of law.

4. To keep secret information stated and provided by customs declarants.

5. To request customs declarants to supply in full and on time accounting dossiers, documents, vouchers and books when having grounds to suspect tax bases or methods of calculating taxes and other levies on imports and exports so as to examine the declaration, calculation and payment of taxes and other levies; or make clear other contents in the course of tax declaration, calculation and payment.

6. To retrospectively collect and determine tax amounts and other levies on imports and exports in necessary cases according to the provisions of law.

7. To apply measures provided for by law to ensure full collection of taxes.

8. To handle administrative violations and settle tax-related complaints in accordance with the provisions of law;

9. To pay interests on lately refunded tax amounts under the provisions of law.

Article 58.-Imposition of tax amounts and other levies on imports and exports

Customs offices shall impose tax amounts and other levies on imports and exports in the following cases:

1. Customs declarants have based themselves on invalid documents to declare tax bases, calculate and declare payable tax amounts; fail to declare or incompletely and inaccurately declare tax bases which also serve as a basis for calculation of taxes and other levies on imports and exports under the provisions of law.

2. Customs declarants refuse to supply or delay or prolong the time limit set for the supply of, related documents for customs offices to verify the accuracy of tax amounts and other levies on imports and exports.

3. Customs offices have grounds to believe that the declared value of goods is different from their actual value.

4. The determination of payable tax amounts shall be based on current tax policies, customs information and principles for determination of taxable values provided for in Article 4 of the Decree on customs valuation of imports and exports.

Article 59.- Tax payment and tax credit

1. Taxes, fines and other levies on imports and exports shall be paid at state treasuries.

2. The payment of taxes, fines and other levies shall follow the following order:

al Payment of debts, including fine debts, tax debts and other due debts (if any);

bl Payment of taxes and other levies.

3. Taxes, fines and other levies paid in excess of the payable amounts shall be handled in the following order:

al To be credited into the amounts of taxes, fines and other levies which customs declarants are owing to the state budget.

bl To be offset against the amounts of taxes and other levies on subsequent lots of imports or exports at the request of customs declarants;

cl To be refunded from the state budget.

4. The Finance Minister shall specify forms, dossiers, procedures and order of paying and crediting taxes, fines and other levies.

Article 60.- Tax receipts and other receipts

1. Receipts on payment of taxes, fines and other levies shall be issued uniformly by the Finance Ministry. When paying taxes, fines and other levies, customs declarants must specify every amount and serial numbers of customs declarations.

2. State treasuries or customs offices shall, when collecting taxes, fines and other levies, have to issue receipts or sign, stamp and certify the collection of such amounts in tax receipts.

Article 61.- Tax settlement

If imports entitled to tax preferences under the provisions of tax law are subject to tax settlement, customs declarants shall have to settle taxes with customs offices.

If imports are used for purposes other than those for which they are entitled to tax preferences, they shall be subject to retrospective tax and fine collection under the provisions of tax law.

Article 62.- Responsibilities in relation to changes in legal persons or addresses

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voluntarily redress consequences within a time limit prescribed by law in order to be exempt from fines.

Article 67.- Competence to decide on inspection

1. Directors of provincial/inter-provincial/ municipal Customs Departments shall decide on inspection in the following cases:

a/ Inspection under the provisions of Clause 1, Article 64 of this Decree. Customs Departments which detect signs or possibilities of violation shall decide on inspection and concurrently report them to the General Director of Customs;

b/ Planned inspection as provided for in Clause 2, Article 64 of this Decree at units headquartered in localities under their management.

2. The General Director of Customs shall decide on post-customs clearance inspection for cases involving complicated inspection contents related to many provinces and centrally run cities.

Article 68.- Inspection duration

1. The inspection duration for every inspection decision at the head-offices of inspected units shall be no more than 05 (five) working days for cases defined in Clause 1, Article 64 of this Decree and 15 (fifteen) working days for cases defined in Clause 2, Article 64 of this Decree.

2. In complicated cases, inspection deciders may extend the inspection duration for a time not exceeding the duration specified in Clause 1, Article 68 of this Decree. The extended time and extension reasons shall be notified in writing to inspected units.

3. Customs offices shall have to notify in writing inspected units of post-customs clearance inspection decisions at least 05 (five) working days before conducting inspection (except for inspection cases specified in Clause 1, Article 64 of this Decree).

Article 69.- Processing of inspection results

1. Inspection results shall be updated onto the customs information system for analysis and assessment of the observance of law by goods owners, risks of law violation, which shall serve as bases for customs inspection to determine whether enterprises have strictly observed customs law, and help customs offices in the fight against smuggling.

2. Inspection conclusions and explanations of inspected units (if any), and records of law violations of

- a/ To produce inspection decisions and customs 10 cards;*
- b/ To strictly comply with inspection principles, contents and order;*
- c/ Not to make unlawful requests; not to intentionally make untrue conclusions; take responsibility before law for inspection conclusions;*

- d/ To report inspection results to inspection deciders and propose measures for the processing of such results;*
- e/ To observe confidentiality regulations; manage and use for proper purposes supplied vouchers and documents.*

2. Rights of inspectors

- a/ To conduct inspection at headquarters of customs offices or inspected units;*

proposed by inspectors;

el To request customs offices to pay damages caused by the unlawful handling of inspection results;

fl To complain about or denounce acts of violating law committed by inspectors in the course of inspection and decisions based on post-customs clearance inspection results;

gl To enjoy priorities in the course of filling in customs procedures if having strictly observed customs law and regulations on post-customs clearance inspection.

2. Obligations of inspected units:

al To designate competent persons to work with inspectors;

b/ To create conditions for inspectors to perform their duties; not to obstruct inspection in any form;

cl To keep customs dossiers for imports and exports which have been cleared from customs procedures for 05 (five) years from the date of registration of customs declarations; to keep accounting vouchers and books, financial statements and other dossiers and documents relating to imports and exports already cleared from customs procedures within the legally established time limit;

dl To explain related contents at the request of inspectors;

*e/*To supply in full and on time accurate customs dossiers, accounting vouchers and books, financial statements and related dossiers and documents at the request of inspectors;

fl To create conditions for the inspection of imports;

gl To observe regulations on post-customs clearance inspection, and abide by inspection decisions and conclusions and handling decisions.

Chapter VII

CUSTOMS INFORMATION

Article 72.- Customs information system

1. Customs information means a collection of information on imports, exports and in-transit goods as well as means of transport on entry, exit and in transit; on organizations and individuals directly or indirectly involved in the import, export or transit of goods, and related to means of transport on entry, exit and in transit; and other information relating to customs activities.

2. Customs information shall be used as a basis for making statistics on imports and exports; assessing

the observance of law by customs declarants, the risks of committing violations of customs law, serving customs clearance, post customs inspection as well as prevention and combat of violations of law in customs-related activities.

3. Acts of illegally accessing, manipulating and destroying the customs information system are strictly prohibited.

Article 73.- Building of the system of, gathering, processing and exploiting, customs information

1. The General Department of Customs shall have to organize the building, management and development of the database and technical infrastructure of the customs information system uniformly from the General Department of Customs to grassroots units; organize units specialized in gathering and processing information, managing the database, maintaining and operating the customs information system; coordinating with agencies, organizations and individuals outside the customs service in connecting networks for exchange of relevant information.

2. Customs offices at all levels shall have to gather, process and update customs information in the system according to the objectives and management requirements of each period.

Customs information may be gathered and processed from the following sources: dossiers and documents kept by the General Department of Customs; customs procedure clearance, customs inspection and supervision, analysis and classification of goods; results of activities of customs control forces; denunciations about acts of violating customs law committed by agencies, organizations or citizens; agencies, units and organizations involved in customs activities; domestic and foreign mass media; exchange of information with customs offices of foreign countries or international customs organizations; and other sources.

3. Customs units and officers, state agencies, enterprises, organizations and individuals have the right to exploit customs information.

4. The Finance Minister shall specify the building of the system of customs information, and the

management of means of transport;

- The Ministry of Defense: To supply and exchange information on the state management of borders, sea areas and islands and information on individuals on entry and exit for the purpose of state management over customs;

- The Ministry of Post and Telematics: To direct and guide postal and telecommunication service providing enterprises in providing customs offices with information on postal import and export packages and parcels; information on goods receivers and senders; and coordinate with the latter in building an information network;

- The Ministry of Planning and Investment: To direct and guide provincial/municipal Planning and Investment Services in providing information on business registration, investment, establishment, merger and dissolution of import/export enterprises;

- The Ministry of Transport: To direct and guide state management agencies, enterprises, sea and air transport agents in providing information on manifests, bills of lading, transport routes and other information on goods, passengers and means of transport involved in import, export, entry, exit or transit activities;

2. Heads of customs offices at all levels, when receiving complaints or denunciations, shall have to consider and settle them and give written replies in strictly compliance with the provisions of complaint and denunciation law.

PHAN VAN KHAI