

No.927/QĐ-TCHQ

Ha Noi, May 25, 2006

**DECISION ON
PROMULGATION OF PROCESS OF CUSTOMS
PROCEDURES FOR EXPORTS AND IMPORTS TRANSPORTED FROM BORDER GATE TO
BORDER GATE**

HEAD OF GENERAL DEPARTMENT OF CUSTOMS

Based upon Law on Customs dated June 26, 2001 and Law on Amendments of and Supplements to a number of articles of Law on Customs dated June 14, 2005;

Based upon Decree No. 154/2005/ND-CP of the Government dated December 15, 2005 Providing Detailed Guidelines for Implementing of a number of Articles of Law on Customs with respect to customary procedures, inspection and supervision.

Based upon Decree No. 96/2002/ND-CP of the Government dated November 19, 2002 Providing Functions, Duties, Power and Structural Organization of General Department of Customs;

Based upon Circular No. 112/2005/TT-BTC of the Ministry of Finance Providing Guidelines on Customary Procedures, Inspection and Supervision;

At the recommendation of Head of Customs Management Supervision Department; Head of Customs Information Technology and Statistics Department, Head of Anti-smuggling Investigation Department,

DECIDES

Article 1. To promulgate in conjunction herewith a process of customs procedures for exports and imports transported from border gate to border gate and applicable forms thereof, including: written request for border-gate to border-gate transportation (Form 01/ĐCCK2006); Record of hand over of transported goods (Form 02/BBBG2006); Statistical list of delivery records (Form 03/BTK2006); List of goods exported from CFS/KNQ warehouse (Form 04/DMHHCFHS/HNQ2006); List of exported, imported goods exempted from physical inspection (Form 05/DMHMK2006).

Article 2. This Decision shall come into effect from June 1, 2006.

Article 3. Heads of Customs Departments of provinces and cities, Head of departments under management of General Customs Department shall be responsible for implementation hereof./.

Recipients:

As stated in Article 3;
Ministry of Finance (for reports);
VCCI, Municipal
and provincial tax bureaus (for coordination);

FOR GENERAL DIRECTOR
DEPUTY GENERAL DIRECTOR
/signed/

Dang Thi Binh An

**PROCESS OF CUSTOMS PROCEDURES FOR EXPORTS AND IMPORTS
TRANSPORTED FROM BORDER GATE TO BORDER GATE**
(Promulgated in conjunction with Decision No. 927/QĐ-TCHQ
of General Director of Customs dated May 25, 2006)

PART A. GENERAL PROVISIONS

1. Customs procedures for exports and imports transported from border-gate to border-gate are already stipulated at Article 18, Decree No. 154/NĐ-CP of the Government dated December 15, 2005; Section 5, Circular No 112/TT-BTC of the Ministry of Finance dated December 15, 2005 and Process of customs procedures for commercial exports and imports promulgated in conjunction with Decision No. 874/QĐ-TCHQ of General Customs Department dated May 15, 2006. Therefore, those provisions shall not be mentioned hereunder; when carrying out customs procedures for exports and imports transported one border-gate to another, agencies have to make references to those mentioned above during the implementation of the process provided hereunder.

2. This process shall only stipulate data exchange, hand over of supervision responsibilities and certain cases requiring physical inspection of exports and imports transported from border-gate to border-gate among relevant customs sub-departments. Customs sub-departments implementing customs procedures for exports and imports transported from border-gate to another have to assign specialized or pluralistic staffs for monitoring, receiving and handing over supervision responsibilities with other agencies.

3. Data exchange, handing over of supervision responsibilities of exports and imports transported from border-gate to border-gate between border-gate sub-department and outside of border-gate customs sub-department shall be conducted by sending fax of record of handing over of transported goods when implementing the hand-over assignment (Form 02/BBBG2006 attached to this Decision), a record of handing over of goods transported from border-gate to border-gate shall be deliver to the declarer for forwarding to relevant customs sub-department.

To the extent permitted, data exchange and hand over of supervision responsibilities of exports and imports transported from border-gate to border-gate shall be made through customs computer network.

4. When receiving the record of handing over of goods transported from border-gate to border-gate delivered by other customs sub-department, customs sub-department shall make statistical list of delivery records (Form 03/BTK2006 attached hereto), periodically on Tuesday of each week send this list by fax to customs sub-department sending such delivery records for monitoring, inspecting and reconciling to goods installments which have undergone procedures for transport (if Tuesdays coincide with day off or holiday, the fax shall be sent on the next working day). Should customs sub-department sending the delivery record do not receive the statistical list on Tuesday, such sub-department shall inform customs sub-department of receipt for verifying and clarification. Statistical list of delivery records shall be filed together with the dossier of shipments.

5. When carrying out customs procedures for goods from border-gate to border-gate, customs sub-departments of export/import have to open monitoring book of exports and imports transported from border-gate to border-gate for inspection and reconciliation where necessary. The monitoring books shall be opened on computer which can be printed for filing or saved on computer. Such books must comprise of following criteria: ordinal order, number, date of declaration; name and address of enterprises, customs unit carrying out customs procedures, code number of container, and type of goods.

6. For cases where customs declaration is registered at customs sub-department outside the border-gate but physical inspection thereof was carried out by border gate customs sub-department:

6.1. Customs sub-department outside of border-gate shall be responsible for:

- Legitimacy and validity of shipments' dossier which have been received, registered. In case border-gate customs sub-department detects any differences caused by mistakes of customs sub-department outside of border-gate and must be sent back for resolving, customs sub-department outside of border-gate shall be responsible for these mistakes.

- Dealing with violations which border-gate customs sub-department has detected, made report of violation and sent back;

- Collecting customs fees.

6.2. Border gate customs sub-department shall be responsible for:

- Result of physical inspection of goods.

- Acknowledging by signature of "customs procedures have been made", sealing with "customs procedures have been made" on customs declarations and return customs declarations (sheet for save by customs) to customs sub-department outside of border-gate for filing as regulated.

- In case of detecting any violations, the report of violation shall be made and customs dossier of shipment shall be fully transferred to customs sub-department outside of border-gate for settlement as regulated.

7. In case imports or exports are transported from border-gate to border-gate among customs sub-departments within one municipal and provincial customs department, subject to the regulations hereof, heads of municipal and provincial customs departments shall make detailed regulations on procedures for data exchange, handing over of supervision responsibilities applicable to imports transported from border-gate to border-gate in a simple, facilitate, closed manner and in conformity with working conditions of each agency.

8. Department of Anti-smuggling Investigation and anti-smuggling forces among municipal and provincial customs departments where goods are exported or imported shall be responsible for implementing necessary professional measures for the purposes of monitoring and gathering information in service of supervision, inspection and dealing with violations in transportation of exports and imports transported from border-gate to border-gate as provided hereunder.

PART B. SPECIFIC REGULATIONS

Section 1: EXPORTS AND IMPORTS TRANSPORTED IMPORTS FROM BORDER-GATE TO BORDER-GATE

I. FOR EXPORT GOODS LOT WHICH HAS UNDERGONE CUSTOMS PROCEDURES AT CUSTOMS SUB-DEPARTMENT OUTSIDE OF BORDER-GATE IN ACCORDANCE WITH PROCESS APPLIED FOR COMMERCIAL EXPORTS AND IMPORTS; ONLY WAITING FOR HANDING OVER OF GOODS SUPERVISION TO BORDER-GATE OF EXPORT:

1. Responsibilities of customs sub-departments outside of border-gate

1.1. For exports lot exempted from physical inspection

a. Returning customs declarations of exports (sheet for declarer) to the declarers.

b. Taking a hand-over report (form 02/BBBG2006 attached hereto): 02 copies:

- 01 copy to be promptly sent by fax to customs sub-department of border-gate of export or customs sub-department in charge with managing CFS warehouse or bonded warehouses (herein after collectively referred to as export-gate/warehouses).

- 01 copy to be delivered to the declarers for traveling document in conjunction with customs declarations (sheet for declarer) for forwarding to export-gate/warehouses.

- c. Monitoring, updating information, filing feedbacks from export-gate/warehouses.
- d. Coordinating with export-gate/warehouses for tracking of goods lots in cases where the goods lot does not timely transported to export-gate/warehouse.
- e. Making list of exports lots which enjoy exemption from physical inspection (form 05/DMHMK2006 attached hereto). This list must be sent by fax to border gate customs sub-department of export-gate/warehouses for verification, reconciliation (if Tuesdays concisely are holidays and days off, this list must be sent by fax on the next working day).
- f. Dealing with violations of exports lots.

1.2. In case exports lot subject to physical inspection:

After goods lots have been undergone customs procedures as regulated, customs sub-department outside of border-gate shall carry out the following works:

- a. Sealing up exports that have been physically inspected as regulated.
- b. Sealing up customs dossier, including: 01 customs declaration of exports (sheet for declarer), 01 detailed list of goods (if any); delivering sealed goods and customs dossier to the declarer for forwarding to export-gate/warehouses.
- c. Carrying out the works as provided at point 1.1 (excluding item (e)).

1.3. Verifying and reconciling statistical list of hand-over reports (Form 03BTK2006) which are faxed by export-gate/warehouses to actual situation of goods lots which the customs sub-department have carried out customs procedures for transport as provided at point 1.1 and 1.2 above. If customs sub-department detects any differences or deficiencies, it shall coordinate with border-gate customs sub-department of export-gate /warehouse for verifying and clarifying.

2. Responsibilities of border-gate customs sub-department of export-gate/warehouses:

2.1. Receiving hand-over report by fax for reconciliation to customs dossier and goods. If dead-line stated in the hand-over report is lapsed but goods have not yet arrived, it shall inform customs sub-department outside of border-gate to coordinate for verifying and clarifying.

2.2. Examining condition of goods seals (customs seals, carrier seals); If customs detects any seal is no longer intact, it shall take minutes and notify customs sub-department outside of border-gate for coordinating and timely resolving.

2.3. If customs offices detect any signs of violation in term of customs regulations, heads of customs departments shall consider and decide the form and level of physical inspection. Inspection results shall be notified in writing to customs sub-department outside of border-gate.

2.4. Making certification in hand-over report and back up; to make statistical list of hand-over reports and send by fax to outside of border-gate customs sub-department as regulations.

2.5. Supervising goods until they are actually exported.

2.6. In cases where adjustments to quantities of exported goods exempted from physical inspection are required: declarers must send written request to customs sub-department outside of border-gate and border-gate customs sub-department of export prior to the enter of such exported goods into the port, reasons of adjustments to goods quantity and commitment of being responsible before law for such adjustments shall be clearly provided. If goods have been brought into port, and sub-department's supervisors are informed and through his analysis of such information detect any signs of violation of customs regulations of goods lots exempted from physical inspection, such supervisors shall, basing upon available information, decide form and level of physical inspection. Request of adjustment and results of inspection of the same shall be informed in writing to the customs sub-department outside of border-gate.

2.7. Recording to monitoring books of exports transported from border-gate to border-gate in accordance with the criteria as prescribed at point 5, Part A above.

2.8. Reconciling number of customs declaration, type of goods and other criteria of export goods lots exempted from physical inspection to list of goods exempted from physical inspection faxed by customs sub-department outside of border-gate. In case there are any differences, it shall coordinate with customs sub-department outside of border-gate for verifying and clarifying.

3. Transport from CFS/bonded warehouses to export gate:

3.1. Export goods taken out from CFS, bonded warehouses to export gate are goods transported imports from border-gate to border-gate.

3.2. Export goods which have undergone customs procedures and brought into bonded warehouses shall be confirmed by warehouses customs at square 27 of export declaration (code HQ/2002-XK) with content "affirmation of entering of goods to (Name of warehouses)".

Export goods brought into CFS/bonded warehouses under 01 (one) customs declarations may be exported abroad under several customs declarations.

3.3. Customs procedures for transport of goods from CFS/bonded warehouses (collectively referred to as Warehouses) to export gate:

a. Goods owner or owner of warehouses shall prepare a list of goods transported to export gate (Form 03/DMHH CFS/KNQ2006 attached hereto).

b. Customs officers in charge with management of warehouse shall check quantity of goods taken out of warehouses, seal up goods, confirm quantity of goods taken out of warehouses and carry out works provided at point 1.1 (a,b,c,d), of item 1 above.

c. Border-gate customs sub-department of export gate shall carry out works provided at point 2 (2.1, 2.2, 2.4, 2.5, 2.7, 2.8), Item 1 above.

II. FOR EXPORT GOODS LOT WHICH CUSTOMS DECLARATION HAVE BEEN REGISTERED AT CUSTOMS SUB-DEPARTMENT OUTSIDE OF BORDER-GATE BUT PHYSICAL INSPECTION IS CARRIED OUT BY BORDER GATE CUSTOMS SUB-DEPARTMENT OF EXPORT GATE (applicable for processing goods, goods produced for export):

1. Responsibilities of customs sub-department outside of border-gate:

1.1. Carrying out customs procedures as provided at stage 1 and 2 of customs procedures for commercial export and import.

1.2. Collecting customs fee as regulated.

1.3. Sealing up customs dossier, including: 02 export declarations, 02 detailed list of goods (if any) and deliver them to the declarers for forwarding to border-gate customs sub-department of export gate.

1.4. Dealing with any differences in comparison with from declaration of declarers basing upon customs dossier sent by border-gate customs sub-department of export; sign and stamp with his officer sign into square "confirmation of completion of customs procedures" (square 26 in export declaration, form HQ2002XK) and stamp with a seal of "customs procedures completed" on customs declarations as regulated (if any); informing in writing to border-gate customs sub-department of results thereof.

1.5. Monitoring goods lots until receipt of export declaration (sheet for customs filing) returned from border-gate customs sub-department of export.

1.6. Filing customs dossier as regulated.

2. Responsibilities of border-gate customs sub-department of export:

2.1. Receipt of documents of goods lots which have been registered at customs sub-department outside of border-gate.

2.2. Physically inspecting goods in line with decision of customs sub-department outside of border-gate and dealing with inspection results as follows:

a. In case results of physical inspection is suitable to content declared by the declarers:

- Recording results of physical inspection into 02 customs declarations;
- Signing and stamping his officer sign into square "confirmation of completion of customs procedures" (square 26 in export declaration, Form HQ2002XK);

- Affixing a seal of "customs procedures completed" into customs declaration as regulated;

- Deciding clearance of goods lots and return 01 customs declaration (sheet for declarer) to declarer as regulations.

b. In case physical inspection shows that quantity of goods exported is smaller than amount declared by declarers:

- Recording physical inspection results into 02 customs declarations;

- Taking minutes for administrative offence: 03 sheets (01 sent to customs sub-department outside of border-gate, 01 for declarers, 01 for filing);

- Signing and stamping officer's sign into square 'confirmation of completion of customs procedures' (square 26 in export declaration, Form HQ2002XK) and affixing a seal "customs procedures completed" into declaration as regulated;

- Making decision clearance of goods lot and returning 01 declaration (sheet for declarer) to the declarer as regulated;

- Notifying customs sub-department outside of border-gate.

c. In case physical inspection reveal improper export of goods in comparison with declaration of declarers with respect to goods prohibited to export, licensing exports:

- Recording results of physical inspection into 02 customs declarations;

- Taking minutes of violation: 03 sheets (01 sent to customs sub-department outside of border-gate, 01 for declarers, 01 for filing);

- Issuing a decision for temporarily withhold goods lot for settlement;

- Sealing up dossier of shipment (including above mentioned minutes and decision) and sending the same by register courier to customs sub-department outside of border-gate for settlement as regulated at II.1.4, Section 1, and Part B above.

d. Returning of 01 export declaration (sheet for customs) and manifest (if any) to customs sub-department outside of border-gate shall be carried out as follows:

- If returning to sub-department under the same municipal and provincial customs department: Sealing up dossier and delivering to declarers for forwarding to customs sub-departments where declaration has been registered.

- If returning to sub-departments under customs departments of other provinces or cities, registered courier shall be used.

Section 2: IMPORTS TRANSPORTED IMPORTS FROM BORDER-GATE TO BORDER-GATE

When carrying out customs procedures for imports transported imports from border-gate to border-gate, the declarers must send a written request for transport (hereinafter referred to as Request, Form 01/ĐCCK2006 attached hereto) to customs sub-department outside of border-gate: 02 copies. Customs sub-department outside of border-gate shall receive verify and register dossier and decide form and level of physical inspection of goods as regulated in order to form basis for determine of suitable customs procedures applied for transport of each particular goods lots below.

I. FOR IMPORTS LOTS REGISTERED TO CARRY OUT FULL CUSTOMS PROCEDURES AT CUSTOMS SUB-DEPARTMENT OUTSIDE OF BORDER-GATE:

1. in case goods lots are exempted from physical inspection

For imports lots that are is permitted to be exempted from physical inspection by leaders of customs sub-department outside of border-gate and sealed up "customs procedures completed", after receiving goods from carrier, declarers shall present customs declaration which has undergone customs procedures at customs sub-department of import gate (division in charge with supervising port/warehouses gate) in order to take goods out of areas of customs supervision.

1.1. Responsibilities of customs sub-department outside of border-gate:

- Preparing list of imports lots exempted from physical inspection every Tuesdays (form 05/DMHMK2006 attached hereto) and fax to border-gate customs sub-department of import for

inspection and reconciliation (if Tuesdays coincide holidays and days off, the list must be sent by on the next immediate working day).

- Dealing with obstacles and violations relating to imports lots returned by border-gate customs sub-department of import (if any).

1.2. Responsibilities of border-gate customs sub-department of import:

- Recording into monitoring book all imports lots which are exempted from physical inspection and have been cleared.

- In case where there are any sign showing that goods lots exempted from physical inspection violates customs regulations, supervisors of border-gate customs sub-department of import shall have his right to decide form and level of physical inspection and proceed with the inspection at border-gate. Inspection results shall be informed in writing to customs sub-department outside of border-gate.

2. In cases imports lots subject to physical inspection at customs sub-department outside of border-gate:

2.1. Customs dossier is registered at customs sub-department outside of border-gate:

- a. Customs dossier shall be registered as regulated at stage 1 and stage 2 of customs procedures for commercial exported, imported goods.

- b. Supervisors of customs sub-department shall acknowledge his approval of transport into the Request.

- c. Customs sub-department outside of border-gate shall seal up customs dossier, including: 01 Request, 01 import declaration (sheet for declarer); 01 detailed list of goods (if any), to deliver them to the declarers for forwarding to border-gate customs sub-department of import for proceeding of customs procedures of transport of goods lot.

- d. 01 Request which is acknowledged by supervisors of customs sub-department allowing the transport shall be faxed to border-gate customs sub-department of import and filed.

2.2. Responsibilities of border-gate customs sub-department of import:

- a. Receiving Request, customs dossier and reconciling the same to goods lots.

- b. Sealing up import goods as regulated.

- c. Taking hand-over report of goods transported imports from border-gate to border-gate: 02 copies

- + 01 copy shall be faxed to customs sub-department outside-of-border-gate.

- + 01 copy shall be delivered to declarers for the purposes of using as transportation documents together with sealed customs dossier for forwarding to customs sub-department outside of border-gate.

- d. Supplying customs sub-departments outside of border-gate with noteworthy information on goods lots (major commodities, major enterprises, doubtful goods lots, prices, HS codes, tax rates).

- e. In case there is signs showing the imports lots violate customs regulations, heads of customs sub-departments shall, subject to the nature and level of violations, decide to implement physical inspection at border-gate. Inspection results shall be informed in writing to customs sub-departments outside of border-gate.

- f. Verifying and reconciling statistical list of hand-over reports (Form 03BTK2006) faxed from customs sub-department outside of border-gate to actual entries concerning goods lots actually completed customs procedures for transport in the monitoring book. In case differences or deficiencies are detected, it shall coordinate with customs sub-department outside of border-gate for verifying and clarifying thereof.

- g. Recording into book monitoring imports transported from border-gate to border-gate in accordance with criteria set forth at point 5, part an above.

h. Reconciling number of customs declaration, commodities and other criteria of import goods lots which are exempted from physical inspection and already cleared to list of import goods exempted from physical inspection faxed from customs sub-department outside of border-gate. In case there are differences or inconsistencies, border-gate customs sub-department of import shall coordinate with customs sub department outside of border-gate for verifying and clarifying thereof.

2.3. Consequent assignments for customs sub-department outside of border-gate:

a. Receiving hand-over report faxed from border-gate customs sub-department of import. Monitoring arrival time of goods as stated in the hand-over report. If the scheduled arrival time is missed and goods has yet arrived or may arrive lately, customs of border-gate of import shall coordinate with customs sub-department outside of border-gate for verifying and clarifying thereof.

b. Receiving dossier of goods lots, verifying conditions of seals of goods lots; carrying out visual inspection and implementing customs clearance as regulated.

c. Informing border-gate customs sub-department of import in writing of inspection results in accordance with information furnished by border-gate customs sub-department of import.

d. Executing hand-over report and filing; preparing statistical list of hand-over reports and fax to customs sub-department outside of border-gate as regulated.

II. FOR IMPORTS LOTS THAT CUSTOMS DECLARATION IS REGISTERED AT CUSTOMS SUB-DEPARTMENT OUTSIDE OF BORDER-GATE BUT PHYSICAL INSPECTION IS CARRIED OUT BY BORDER-GATE CUSTOMS SUB-DEPARTMENT OF IMPORT (applicable to processing goods and goods produced to export):

1. Assignments for outside of border-gate customs sub-department:

1.1. Implementing customs procedures as provided at stage 1 and 2 of customs procedures for commercial exported, imported goods.

1.2. Collecting customs fees as regulated.

1.3. Sealing up customs dossier, including: 02 import declarations, 02 detailed lists of goods (if any); delivering the same to the declarers for forwarding to border-gate customs sub-department of import.

1.4. Making decision on tax adjustment and settlement of tax violations; signing and stamping officer seal into square "confirmation of completion of customs procedures" (square 38 of imports declaration, Form HQ2002NK) and stamping with content "customs procedures completed" into customs declaration as regulated for cases there are differences between (actual) commodities and declarations of declarers leading adjustments of payable tax stated customs dossier sent by border-gate customs sub-department on import (if any). Results of settlement shall be informed in writing to border-gate customs sub-department.

1.5. Supervising goods lots until import declaration (sheet for customs) is returned by border-gate customs sub-department of import.

2. Responsibilities of border-gate customs sub-department of import:

2.1. Receiving customs dossier of import goods lots registered at customs sub-department outside of border-gate.

2.2. Carrying out physical inspection as decided by customs sub-department outside of border-gate and handling results of physical inspection as follows:

a. In case results of physical inspection are in line with declaration of the declarers:

- Recording results of physical inspection into 02 customs declarations;

- Signing and stamping officer seal into square "confirmation of completion of customs procedures" (square 38 in import declaration, Form HQ2002NK);

- Stamping "customs procedures completed" into customs declaration and returning 01 sheet (sheet the declarers) to the declarers as regulated;

- Returning dossier of goods lots (01 customs declaration and detailed list (if any) to customs sub-department outside of border-gate by registered courier and deciding on customs clearances for goods lots.

b. In case there are differences between actual commodities and declaration of the declarers resulting in a part of goods lots do not allow to import:

- Recording results of physical inspection into 02 customs declarations;

- Taking minutes of violations: 03 copies (01 copies sent to customs sub-department outside of border-gate, 01 delivered to the declarers, 01 for filing);

- Issuing a decision on temporary withholding a part of goods that are wrongly declared and releasing of the part of goods that are correctly declared.

- Sealing up dossier of goods lots (including above-mentioned minutes) and sending by registered courier to customs sub-department outside of border-gate for settlement of infringed goods as regulated.

c. In case there are differences between actual commodities and declaration of the declarers, causing adjustment of payable tax or breach of policy applicable the whole goods lots:

- Recording results of physical inspection into 02 customs declarations;

- Taking minutes of violations: 03 copies (01 copies sent to customs sub-department outside of border-gate, 01 delivered to the declarers, 01 for filing);

- Sealing up dossier of goods lots (including above-mentioned minutes) and sending by registered courier to customs sub-department outside of border-gate in order to issue decision on tax adjustment and settlement of violations as regulated at point II.1.4, item 2, part B above.

- Temporarily withholding goods lots until results of settlement are made by customs sub-department outside of border-gate.

**FOR GENERAL DIRECTOR OF CUSTOMS
DEPUTY DIRECTOR**

/signed and sealed/

Dang Thi Binh An

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

REQUEST FOR BORDER-GATE TO BORDER-GATE TRANSPORTATION

To: Customs sub-department of _____

Border-gate customs sub-department of _____

We, _____, request to implement customs procedures at _____ and customs inspection at _____ for goods lot _____ under B/L No. _____ transported by _____ which arrived at border-gate customs sub-department of import on ____/____/200__

Name of goods: _____

Quantity: _____

Value: _____

Including: _____ container(s), Code No. of container(s): _____

Transporting route _____ with length _____

Time of transporting: _____

We undertake to bear all responsibilities before law for:

1. Keeping intact the commodities, customs seals, seals of carrier until they are delivered to customs sub-department outside of border-gate of _____, inland checking point _____ for supervision and management as regulated.
2. Complying with the above route and schedule as stated above during the transportation of the same.

Date _____

Director

(Signature, full name and sealing)

To: Customs sub-department of _____

We hereby request for implementation of customs procedures for border-gate to border-gate transportation for above-mentioned goods lots of enterprise _____ under customs declaration No. _____ dated _____.

**GENERAL DEPARTMENT
OF CUSTOMS
CUSTOMS DEPARTMENT**
Customs sub-department of
.....

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No:/HQ-BBBG



HAND-OVER REPORT OF GOODS TRANSPORTED FROM A BORDER-GATE TO ANOTHER

At _____ hour _____ minute, date: _____, 200____, Customs sub-department of _____ hereby hand over to Mr/Mrs/Ms _____, representative of _____; Goods lots under customs declarations/ B/L no. _____ for transportation to customs sub-department of _____, including:

1 Customs dossier

a/ Customs declaration:original;

b/ Request for border-gate to border-gate transportation: original;

c/ B/L (for goods imported by sea)..... copy;

d/ Detailed list (if any)..... original;

2. Commodities

No.	Container Code or number of plate of transport means	Container seal no.	Customs seal no.	Note
(1)	(2)	(3)	(4)	(5)

Condition of container/transport means/commodities: _____

Minutes of conditions of container/commodities (if any), numbers: _____

Transporting route..... length..... km

Time of transporting: Time of departure.....

Other issues relating to goods and customs dossier:

Declarers/Transporter	Customs sub-department outside of border gate	Border-gate customs sub-department
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Note:

Transporting route, time of transporting, length of transporting: to be declared in accordance with Request for border-gate to border-gate transportation.

- Items of border-gate customs sub-department, customs sub-department outside of border-gate (signature and stamping): signed by officer assigned by heads of customs sub-departments

* To clearly provide telephone number and fax number for convenience of communication among relevant customs offices.

SOCIALIST REPUBLIC OF VIETNAM

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**GENERAL DEPARTMENT
OF CUSTOMS****CUSTOMS DEPARTMENT**

Customs sub-department of

.....

No:/HQ-BHK

STATISTICAL LIST OF HAND-OVER REPORTS

No	Number and date of hand-over reports	Number, code and date of customs declarations	Customs office	Commodities conditions	Note
(1)	(2)	(3)	(4)	(5)	(6)

Customs sub-department

*(Signature, seal)**Note: Authorized signature is officer assigned by head of customs sub-department*

SOCIALIST REPUBLIC OF VIETNAM**Independence – Freedom – Happiness**OWNER OF CFS/BONDED
WAREHOUSE

No:/CFS-KNQ

LIST OF GOODS EXPORTED FROM CFS/BONDED WAREHOUSE

No	Number, code, date of customs declaration	Name of goods	Quantity	Name and address of enterprise	Customs office	Container No.	Number of seal of carrier	Customs seal

Owner of CFS/Bonded
warehouse

(Signature, seal)

Customs at CFS/bonded
warehouse

(Signature, seal)

Border-gate customs sub-
department of export

(Signature, seal)

**GENERAL DEPARTMENT OF
CUSTOMS**
CUSTOMS DEPARTMENT
Customs sub-department of
.....

No:/HQ-DM

LIST OF GOODS EXEMPTED FROM PHYSICAL INSPECTION

No	Number, code and date of customs declaration	Name and address of enterprise	Commodities	Note
1	2	3	4	5

Customs sub-department outside of border-gate
(Signature and seal)

Note: - Item 4 on commodities shall be briefly provided. For example: fabric or electronic goods
- Authorized signature is officer assigned office by heads of customs sub-department