

*Hanoi, May 25, 2006*

No: 928/QD-TCHQ

## **DECISION**

### **On issuance of Customs procedures for import and export goods on-the-spot**

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#### **GENERAL DIRECTOR OF CUSTOMS**

Pursuant to Customs Law No. 29/2001/QH10 dated June 26, 2001 and Customs Law No 42/2005/QH11 dated June 14, 2005 on Amendment of and Supplements to certain articles of the Customs Law;

Pursuant to Decree No. 96/2002/ND-CP dated November 19, 2002 of the Government on functions, tasks, rights and organizational structure of General Department of Vietnam Customs;

Pursuant to Decree No. 154/2005/NĐ-CP dated December 15, 2005 of the Government detailing the implementation of some articles of Customs Law on customs procedures, customs inspection and control;

Pursuant to Circular No. 112/2005/TT-BTC of the Ministry of Finance guiding customs procedures, customs inspection and control;

At the request of the Director of Supervision and Management Department,

#### **DECIDE:**

**Article 1.** To issue herewith the customs procedures for import and export goods on-the-spot and appendixes thereof, including:

- General outline of customs procedures for import and export goods on-the-spot;
- Guidelines for contents declared in customs declaration form of goods import and export goods on-the-spot under Form HQ/2002-TC;
- Notification for completion of customs procedures of importation on-the-spot (Form MB/2006).

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

**Article 3.** Directors of the Departments of Customs under provinces and cities; heads of bodies under the General Department of Customs shall have responsible for implementing this Decision./.

***Recipients:***

- As mentioned in Article 3;
- Ministry of Finance (for report );
- VCCI, Municipal and provincial tax bureaus (for coordination);
- for filing at GSQL (10 copies).

**FOR GENERAL DIRECTOR  
DEPUTY GENERAL DIRECTOR**

/Signed and sealed/

**Đặng Thị Bình An**

**CUSTOMS PROCEDURES FOR IMPORT AND EXPORT GOODS ON –THE-SPOT**  
*(promulgated in conjunction with Decision No. 928/QĐ-TCHQ dated 25 May 2006 of the General Director of Customs)*

**I. GENERAL PROVISIONS**

1- Import and export goods on-the-spot prescribed in these procedures are goods which are exported from Vietnamese trader (including foreign invested enterprises; export processing enterprises) to foreign trader but delivery in Vietnam to other Vietnamese trader on the instructions of the foreign trader.

Exporter on-the-spot (hereinafter referred as the exporter for short): is person who is designated by foreign trader to deliver goods in Vietnam.

Importer on-the-spot (hereinafter referred as the importer for short): is foreign trader's buyer who is designated by the foreign trader to receive goods in Vietnam from the exporter on-the-spot.

2- Goods which are eligible for on-the-spot import and export procedures, include:

a- Goods which are produced by the exporter and sold to foreign trader but delivery to other enterprise in Vietnam (upon the instructions of foreign trader) in order to use as materials for production of exports (including materials for processing to foreign trader);

b- Goods of foreign invested enterprises which are eligible for on-the-spot import and export procedures in accordance with the guidelines of the Ministry of Trade;

c- Processing products which are imported on-the-spot in service to be materials for production;

d- Other cases are allowed to be imported and exported on-the-spot under permit of the Ministry of Trade in writing.

3- These procedures only stipulate orders of stages to be implemented when conducting customs procedures for import and export goods on-the-spot. Customs dossier and other regulations

on importation and exportation on-the-spot are stipulated in Decree No. 154/2005/NĐ-CP dated December 15, 2005 of the Government, Circular No. 112/2005/TT-BTC dated December 15, 2005 of the Ministry of Finance and other relevant documents. Therefore, when carrying out customs procedures for import and export goods on-the-spot, these procedures shall be combined with the above-mentioned documents for implementation. The actual inspection shall not be applied under order of form and level of customs inspection; for the cases subject to the actual inspection shall be prescribed at stage 2, item II of these procedures, the Director of customs sub-department who is in charge of the procedures for importation on-the-spot shall decide whether specific goods lots are inspected.

4- Customs declaration for importation and exportation on-the-spot is based on Form HQ/2002- TC.

5- Customs procedures for exportation and importation on-the-spot shall be made at the most convenient customs sub-department which is chosen by enterprise, except for the following:

a- For processed products are imported on-the-spot as materials to produce products for domestic consumption, customs procedures for exportation and importation on-the-spot shall be made at the customs sub-department where manages the processing contract and imports products on-the-spot;

b- Products (excluding processed products) are imported on the spot as materials to produce products for export, the customs procedures for exportation and importation on-the-spot shall be made at the customs sub-department where manages the materials import contract for production of exports.

c- Processed products are imported on-the-spot as materials to produce products for export, if the processing contract and materials import contract for production of exports which are managed by the same of the customs sub-department, customs procedures for exportation and importation on-the-spot shall be carried out at this customs sub-department; in case these 2 contracts are managed by 2 different customs sub-departments, customs procedures for exportation on-the-spot shall be made at the customs sub-department where manages the processing contract and the customs procedures for importation on-the-spot shall be made at the customs sub-department where manages the materials import contract for production of exports.

## **II. SPECIFIC PROVISIONS**

**Stage 1**: Exporter makes customs declaration:

- Based on contract signed with foreign trader which states that goods are delivered in Vietnam, the exporter shall declare all criteria applying to the exporter on 4 customs declarations. The director or his authorized person of the exporter is required to be signed and sealed;

- 04 customs declarations and VAT invoice (sheet for client) shall be delivered to the importer.

**Stage 2** : Marking customs procedures for importation on-the-spot

a- Importer:

- After receiving all of 04 customs declarations (all of them are declared, confirmed, signed and sealed by the exporter) and VAT invoice (sheet for client) which clearly states the name of foreign trader, the name of importer and delivery location of goods in Vietnam and the importer shall declare all criteria applying to the importer on all of 4 customs declarations;

- The importer shall submit customs dossier and sample of import goods on-the-spot (for import goods on-the-spot are used as materials for processing or production of exports) to the customs sub-department where the importer carries out import procedures in order to register procedures for importation on-the-spot as provided and in line with each type (example, if import goods on-the-spot are used as materials for production of exports, the customs procedures are made under type of production for export; in case goods imported on-the-spot are used as materials for processing, the customs procedures are made under the type of processing);

- After completing procedures for importation on-the-spot, the importer shall keep 01 customs declaration and the remaining 02 customs declarations shall be transferred to the exporter.

b- Customs office carries out customs procedures for importation on-the-spot;

- to receive 04 customs declarations of importation and exportation on-the-spot and other documentations of the import customs dossier on-the-spot; to carry out the steps such as registration of customs declaration as provided and in line with each type, inspection of tax calculation (for goods subject to tax) in accordance with applicable regulations on import goods. Dutiable value of import goods on-the-spot is actual selling price stated on commercial invoice issued by foreign trader to the importer on-the-spot in Vietnam. To stick the seal on samples of goods (if any) and hand over it to the enterprise for self-preservation in order to submit to the customs office if required.

- to conduct the inspection of goods or documentations on storing goods of the importer if there is doubt that goods delivery is different from declaration or unreal. To make report on inspection; to dealing with violation in accordance with laws if detecting violations by the enterprise.

- to confirm the completion of customs procedures, to sign and stamp of customs officer on all of 4 customs declarations.

- to keep 01 customs declaration and the required documentations submitted by enterprise and to return the remaining 03 customs declarations and other documents are presented by enterprise.

- to make written notification to local tax department where monitors tax of the importer on-the-spot (attached Form TB/2006) for its monitoring or notify via computer network if there are internet network system connected between such customs sub-department and local tax bureau.

**Stage 3:** Implementation of on-the-spot exportation:

a- Exporter:

After receiving 02 on-the-spot export-import customs declarations which are fully declared and stamped by the importer and the customs office in charge of import procedures, the exporter shall submit the customs dossier to the customs sub-department in charge of export procedures to carry out export procedures on-the-spot.

**b- Customs office carries out export procedures on-the-spot:**

- to receive 02 customs declarations (fully declared, confirmed, signed and stamped by the exporter, the importer and the customs office in charge of import procedures on-the-spot) and other documents of the export customs dossier on-the-spot.

- to carry out the steps on registration of customs declaration as provided and in line with each type of exportation and importation and to check tax calculation (if any). To confirm completion of customs procedures, to make signature and stamp of the customs officer in customs declarations.

- to keep 01 and other required documents submitted by enterprise and to return 01 customs declaration and other documents are presented by enterprise ./.

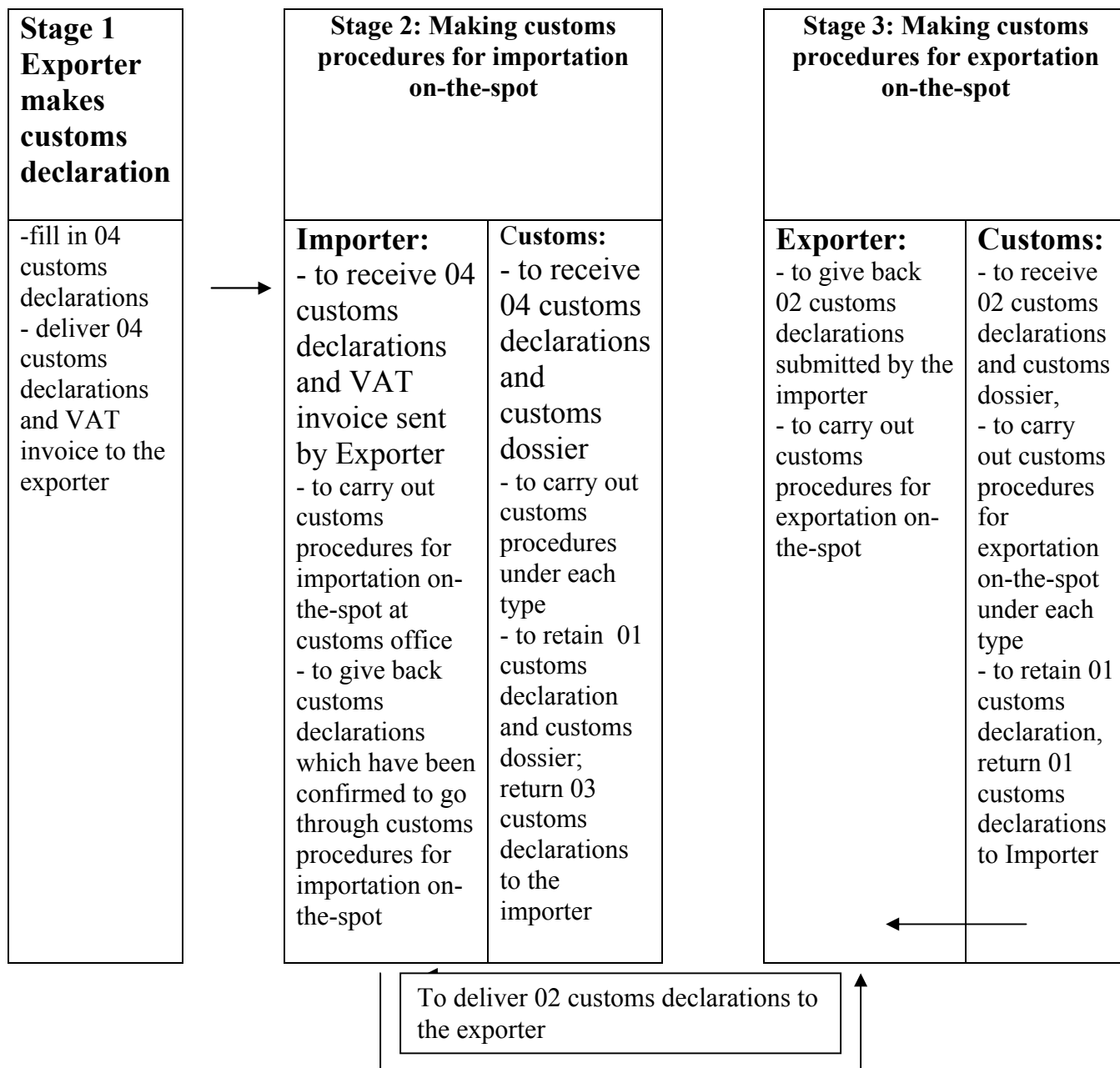
**FOR GENERAL DIRECTOR OF CUSTOMS  
DEPUTY GENERAL DIRECTOR**

/signed and sealed/

**Đặng Thị Bình An**

# GENERAL OUTLINE OF PROCESS OF CUSTOMS PROCEDURES FOR IMPORT AND EXPORT GOODS ON-THE-SPOT

(promulgated in conjunction with Decision No. 928/QĐ-TCHQ dated May 25, 2006)



**GUIDELINES ON DECLARING CUSTOMS DECLARATIONS OF IMPORT  
AND EXPORT GOODS ON-THE-SPOT UNDER FORM HQ/2002-TC**  
(promulgated in conjunction with Decision No 928/QĐ-TCHQ dated May 25, 2006 of the  
General Director of Customs )

**I- GENERAL PROVISIONS:**

1. This document only guides to declare some squares and items in the form of customs declarations of import and export goods on-the-spot under HQ/2002-TC. Other squares and items which are clearly stated in this form shall not be guided further.

2- The declarant only uses one ink (excluding red ink) to declare; no easement and amendment is made.

3- This form is issued and managed consistently through the country.

**II- SPECIFIC GUIDELINES:**

1- Exporters on-the-spot shall fill in the following boxes and items: 1,3,5,6,7,14 (part used for export goods), 16, 17, 18, 19, 26 and 28.

2- Importers on-the-spot shall fill in the remaining boxes and items of part A.

3- Box No 3: fill in the name of foreign client who signs sale and purchase contract or processing contract (if exportation of processed products on-the-spot) with Vietnamese enterprise.

4- Box No 10: If products exported on-the-spot are used as materials to process products for foreign trader, in this box shall be included the number, signing date and expiry dates of processing contract.

5- Box No 11: to fill in delivery location between the exporter on-the-spot and the importer on-the-spot upon the instructions of foreign trader.

GENERAL DEPARTMENT OF CUSTOMS

CUSTOMS DEPARTMENT .....  
**Customs sub-department .....**

SOCIALIST REPUBLIC OF VIETNAM  
**Independence - Freedom – Happiness**  
....., date    month    year .....

NOTICE  
on completion of procedures for importation on-the-spot

To: Tax Department of [ ] Province

Customs sub-department of ..... would like to inform that enterprise .....  
located at ..... having export-import business code  
.....  
has completed customs procedures for importation on-the-spot at the customs sub-department  
of ..... under the following customs declarations:

No	Number/code/ date of customs declaration	Contract Number/ date	Commodity	Calculating unit	Quantity	Value

The customs sub-department of ..... would like to inform the tax department of  
..... for its monitoring.

DIRECTOR OF CUSTOMS SUB-DEPARTMENT

(Signature and seal of customs officer)

**Recipients:**

- As above;
- For filling.