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| **MINISTRY OF FINANCE --------** | **SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness -----------** |
| No. 207/2015/TT-BTC | *Hanoi, December 25, 2015* |

**CIRCULAR**

AMENDMENTS AND SUPPLEMENTS TO CIRCULAR NO.148/2013/TT-BTC GUIDING REGULATIONS ON SELLING DUTY-FREE GOODS DATED OCTOBER 25, 2013 ISSUED TOGETHER WITH DECISION NO.24/2009/QD-TTG DATED FEBRUARY 17, 2009 OF THE PRIME MINISTER AND DECISION NO.44/2013/QD-TTG AMENDING AND SUPPLEMENTING A NUMBER OF ARTICLES OF REGULATIONS ON SELLING DUTY-FREE GOODS DATED JULY 19, 2013 ISSUED TOGETHER WITH DECISION NO.24/2009/QD-TTG DATED FEBRUARY 17, 2009 OF THE PRIME MINISTER

*Pursuant to the Law on Customs No.54/2014/QH13 dated December 25, 2001;*

*Pursuant to Decree No.08/2015/ND-CP providing detailed provisions and guidance on enforcement of the law on customs procedures, customs examination, supervision and control;*

*Pursuant to the Decision No.24/2009/QD-TTg on selling duty-free goods dated February 17, 2009 of the Prime Minister;*

*Pursuant to the Decision No.44/2013/QD-TTg amending and supplementing a number of articles of regulations on selling duty-free goods dated July 19, 2013 issued together with Decision No.24/2009/QD-TTg dated February 17, 2009 of the Prime Minister;*

*Pursuant to the Decision No. 39/2015/QD-TTg amending and supplementing a number of articles of regulations on selling duty-free goods dated September 11, 2015 issued together with the Decision No.24/2009/QD-Ttg dated February 17, 2009 and Decision No.44/2013/QD-TTg dated July 19, 2013 of the Prime Minister;*

*Pursuant to the Decision No.31/2015/QD-TTg on allowance of baggage, personal belongings, gifts, duty-free samples, samples eligible for consideration of tax exemption dated August 04, 2015 of the Prime Minister;*

*Pursuant to the Decree No.215/2013/ND-CP on functions, responsibilities, the power and structural organization of the Ministry of Finance dated December 23, 2013 of the Government;*

*At the request of the Director General of the General Department of Customs,*

*The Minister of Finance issues this Circular amending and supplementing the Circular No.148/2013/TT-BTC guiding regulations on selling duty-free goods dated October 25, 2013 issued together with decision No.24/2009/QD-Ttg dated February 17, 2009 of the Prime Minister ,and Decision No.44/2013/QD-Ttg amending and supplementing a number of articles of regulations on duty-fee goods dated July 19, 2013 issued together with the Decision No.24/2009/QD-TTg dated February 17, 2009 of the Prime Minister.*

**Chapter I**

**GENERAL PROVISIONS**

**Article 1.**Amendments to a number of articles of the circular No.148/2013/TT-BTC dated October 25, 2013 of the Minister of Finance

1. Article 1 is amended as follows:

**“Article 1. Scope**

This Circular provides guidance on the implementation of Regulations on selling duty-fee goods (hereinafter referred to as “Regulations”) issued together with the Decision No.24/2009/QD-TTg dated February 17, 2009 of the Prime Minister (hereinafter referred to as “Decision No.24/2009/QD-TTg”), Decision No. 44/2013/QD-TTg amending and supplementing a number of articles of regulations dated July 19, 2013 issued together with the Decision No.24/2009/QD-TTg (hereinafter referred to as “Decision No. 44/2013/QD-TTg”) and Decision No.39/2015/QD-TTg amending and supplementing a number of articles of regulations on selling duty-free goods dated September 11, 2015 issued together with Decision No.24/2009/QD-TTg and Decision No. 44/2013/QD-TTg (hereinafter referred to as “Decision No.39/2015/QD-TTg”). No amendments to duty-free goods selling and businesses in checkpoint economic zones are made.”

2. Article 2 is amended as follows:

**“Article 2. Regulated entities**

Entities involving in the Regulations issued together with Decision No.24/2009/QD-TTg, Decision No.44/2013/QD-TTg and Decision No39/2015/QD-TTg”.

3. Clause 1, 2, 5,6,11 and 14 of Article 3 are amended as follows:

“1. Duty-free goods traders (hereinafter referred to as traders) are entitled to sell duty-free goods if they satisfy all requirements promulgated in Article 2 and Article 3 of the Regulations issued together with the Decision No.24/2009/QD-TTg, clause 2, Article 1 of the Decision No.44/2013/QD-TTg and clause 1, Article 1 of the Decision No.39/2015/QD-TTg and are certified as satisfactory to customs supervision and inspection conditions under regulations of Chapter II of this Circular.

2. Goods sold at duty-free shops shall be kept in the shops, including their warehouses, within a time limit regulated in point a, clause 2, Article 47 of the Law on Customs No.54/2014/QH13 dated June 23, 2014. Goods stored in such warehouses must be sorted and displayed by types to facilitate customs supervision and inspection.

5. A delivery note of duty-free goods that is transported from a duty-free warehouse to a duty-free shop must be presented to facilitate customs supervision and inspection.

6. Documentaries related goods import and export of the duty-free shop or warehouse such as declarations of temporary import, declarations of re-export, delivery notes, manifests, liquidity statements shall be retained in accordance with regulations of point dd, clause 2, Article 18 of the Law on Customs No.54/2014/QH13 dated June 23, 2014. The retention period of documents adjusted by the Law on Accounting shall comply with corresponding amended regulations.

11. The trader shall inform buyers of the duty-free allowance of purchases brought into Vietnam; advise buyers not to have their purchases beyond the duty-free allowance of Vietnam; notify the customs authority at the checkpoint of import under the administration of the Sub-Department of Customs of buyers having purchases exceeding the duty-free allowance of Vietnam.

14. Duty-free goods is entitled to be sold to passengers on international flights to Vietnam under clause 2 and 3, Article 1 of the decision No.39/2015/QD-TTg.

According to the international flight schedule, the trader shall make a note of goods supply for every flight. The note shall specify necessary information: the name of goods, unit, quantity and PLU codes (if any).

b. Prior to landing, the flight attendant shall aggregate all buyer's information including: the name of the buyer, passport reference number, name of goods, unit, quantity and PLU codes (if any) and seal the remainder.

c. After completion of the entry procedure, the trader shall take delivery of 02 statements of cash flow and foreign currency revenue earned from duty-free goods sold using form 02 hereof from the chief attendant and such statements shall be presented to the customs authorities".

3. Clause 3, 4 and 5 of Article 4 is amended as follows:

“3. Responsibilities of Sub-Departments of Customs in charge of duty-free goods sale (hereinafter referred to as the Sub-Departments of Customs:

a)Carry out the customs management and inspection of duty-free goods sale within its administration;

b) Carry out customs procedures for duty-free goods sale under regulations of commercial exports and imports and management of temporary import for re-export;

c) Impose taxes on purchases exceeding the duty-free goods allowance under the Decision No.31/2015/QD-TTg dated August 04, 2015 of the Prime Minister;

d) Give an extension to the retention time according to requests of the trader as regulated in point a, clause 2, Article 47 of the Law on Customs No.54/2014/QH13 dated June 23, 2014.

dd) Supervise and expedite traders to finalize their declarations of import and exports.

 Finalize the trader’s declarations of import and exports of duty-free goods.

e) Use methods of inspection and supervision under laws on customs and requirements for customs management;

g) Manage imported and exported articles at duty-free shops via management programs of duty-free goods sale or accounting books (if the management program is in downtime due to breakdown, maintenance or repair);

i) Make records of stamp removal certification under clause 9, Article 2 hereof (the record shall specify: the name of goods, the serial number of the stamp put on the duty-free goods, the total of removed stamps, time and location of removal); the record shall be signed by the trader and customs authority;

Periodically inspect the finalization of import and export declarations. Any violation found through the inspection shall be dealt with upon the its nature and severity under regulations of laws;

k) Carry out examination and inspection in accordance with regulations of laws on duty-free goods sale; or site inspection of inventories; or examine and compare the list of duty-free goods buyers and the list of passengers on the international flight to Vietnam.

4. With regard to duty-free goods sold to passengers on international flights to Vietnam under clause 2 and 3, Article 1 of the Decision No.39/2015/QD-TTg:

a)Supervise the loading of duty-free goods and sign the delivery slip made by the trader (form 01 hereof) on which the customs seal number shall be specified;

b) Supervise cargo containers until they reach the aircraft gate;

c) Supervise the remainder returned from international flights.

c.1) The trader shall seal their remainder before they are transported out of the plane

c.2) Supervise the transport of the remainder out of the plane.

c.3) Sign, supervise the remainder until they are transported to the duty-free warehouse and certify the delivery slip which is made by the trader as entry;

d) Examine and certify the two statements of cash flow and foreign currency revenue earned from selling duty-free goods (using form 02 hereof) after receiving them from the chief attendant, keep 01 copy and send another to the trader.

5. Suspend duty-free goods sale in case of failures to satisfy the requirements of the Regulations issued together with Decision No.24/2009/QD-TTg, Decision No.44/2013/QD-TTg and Decision No39/2015/QD-TTg”.

4. Clause 2 of Article 5 is amended as follows:

“2. The trader shall make tax declarations and tax payments for the excess over the duty-free allowance prescribed in the Decision No.31/2015/QD-TTg dated August 04, 2015 of the Prime Minister to the customs authority”.

5. Clause 1 of Article 8 is amended as follows:

“1. The shopkeeper shall request the buyer to present his/her Passport and Boarding Pass (flight attendants and aircrew may not present their boarding pass) at the time of selling goods and enter the following data into the computer:

a) The full name of the buyer as per that in his/her Passport/ laissez-passer.

b) The reference number of passport or laissez-passer;

c) The reference number of the flight, date of flight on the Boarding pass if the outgoing passenger or transit passenger travels by plane; the date of departure if the outgoing passenger or transit passenger travels by road, rail, or ship.

d) The name of goods and unit which are consistent with that on the import declaration

dd) The quantity and value

In the event that the total value of duty-free purchases of an outgoing buyer exceeds the value of the transaction currency under laws of the State bank of Vietnam, such buyer shall present his/her documents as evidence for the origins of his/her transaction currency and 01 copy of such documents. Such documents shall be enclosed with the application for finalization under regulation of Chapter VII of this Circular.”

6. Article 9 is amended as follows:

**“Article 9. Buyers being incoming passengers at checkpoints of international airports regulated in clause 2, Article 1 of the Decision No.44/2013/QD-TTg and Clause 3, Article 1 of the Decision No.39/2015/QD-TTg**

The shopkeeper shall perform all tasks mentioned in clause 1 and 2, Article 6 of this Circular, and:

1. With regard to a buyer being incoming passenger at the checkpoint of an international airport regulated in clause 2, Article 1 of the Decision No.44/2013/QD-TTg, the shopkeeper shall copy the buyer’s passport (the page with the buyer’s photo and the one with entry stamp of the checkpoint security) or the Boarding pass.

2. With regard to passengers on the international flights to Vietnam under clause 2 and 3, Article 1 of the decision No.39/2015/QD-TTg, when selling, the flight attendant shall take accurately note of the name of the passenger, the reference number of the passport, reference number of the flight, Boarding pass, name of goods and calculated unit. The name, calculated unit, quantity and value of goods must be the same as that on the import declarations invoices.

Within 24 hours from the scheduled time of landing, the trader shall input the following information into the management program of duty-free goods: the full name of the buyers, flight reference number, and date of flight, name of goods, quantity, total quantity, value and total value.

3. With respect to buyers whose purchases exceed that of duty-free allowance regulated in Article 3 of the Decision No.31/2015/QD-TTg dated August 04, 2015 of the Prime Minister, the trader shall send a notification to the customs authority at the checkpoint of import. The trader shall present 02 notice (form No.03/PTBHVĐM – the notice of excess over duty free) and keep 01 copy signed and sealed by the customs official”.

7. Point c, clause 1 and 3 of Article 13 are amended as follows:

“c. In addition to duty-free goods in point a, clause of this Article, every crewmember is entitled to buy extra duty-free goods for personal purposes.

“3. In case of no duty-free shops at the international seaport, every duty-free shop within the province or city where the seaport is located or the duty-free shop in the nearest province or city is entitled to sell duty-free goods to entities regulated in clause 4, Article 5 of the Regulations issued together with the Decision No.24/2009/QD-TTg .

The customs authority in charge of management of the duty-free shop shall supervise their goods until such goods is supervised by the customs authority at the checkpoint where the ship departs.

When goods is delivered from the warehouse/shop to the ship having orders, the trader shall make a delivery note on which the articles, quantity and value shall be specified and submit it to the customs authority where the ship departs. Procedures for duty-free goods sale shall comply with regulations in clause 1 and 2 of this article”.

**Article 2. Entry into force**

1. This Circular comes into effect from February 10, 2016.

2. The Director General of the General Department of Customs shall direct Directors of Departments of Customs of relevant provinces to manage supervise and implement this Circular.

3. Traders and relevant entities shall responsible for the implementation of this Circular.

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|  | **ON BEHALF OF THE MINISTER DEPUTY MINISTRY     Do Hoang Anh Tuan** |