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| **THE MINISTRY OF FINANCE --------** | **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**  **---------------** |
| No. 49/2015/TT-BTC | *Hanoi, April 14, 2015* |

**CIRCULAR**

STIPULATING THE CUSTOMS PROCEDURE FOR MAILS, PACKAGES OR PARCELS OF GOODS EXPORTED OR IMPORTED THROUGH POSTAL SERVICES PROVIDED BY AUTHORIZED ENTERPRISES

*Pursuant to the Law on Customs No. 54/2014/QH13 dated June 23, 2014;*

*Pursuant to the Law on Export and Import Duty No. 45/2005/QH11 dated June 14, 2005;*

*Pursuant to the Law on Tax Administration No. 78/2006/QH11 dated November 29, 2006;*

*Pursuant to the Law on Amendments to several articles of the Law on Tax Management No. 21/2012/QH13 dated November 20, 2012;*

*Pursuant to the Law on Post No. 49/2010/QH12 dated June 17, 2010;*

*Pursuant to the Government’s Decree No.* [*08/2015/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated January 21, 2015 on specifying and providing measures to implement the Law on Customs on the customs procedure, inspection, supervision and control;*

*Pursuant to the Government's Decree No.* [*87/2010/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=87/2010/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated August 13, 2010 on specifying the implementation of several articles of the Law on Export and Import Duty;*

*Pursuant to the Government’s Decree No.* [*83/2013/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=83/2013/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated July 22, 2013 on specifying the implementation of several articles of the Law on Tax Administration and the Law on Amendments to the Law on Tax Administration;*

*Pursuant to the Government's Decree No.* [*47/2011/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=47/2011/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated June 17, 2011 on specifying the implementation of several contents of the Law on Post;*

*Pursuant to the Government's Decree No.* [*215/2013/NĐ-CP*](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=215/2013/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) *dated December 23, 2013 on stipulating the functions, duties, powers and organization structure of the Ministry of Finance;*

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

*The Minister of Finance hereby promulgates the Circular on stipulating the customs procedure for mails, packages or parcels of goods exported or imported through postal services provided by authorized enterprises.*

**Chapter I**

**GENERAL PROVISIONS**

**Article 1. Scope of application**

This Circular shall provide for the customs procedure for mails, packages or parcels of goods exported or imported through postal services provided by authorized enterprises (hereinafter referred to as postal item).

**Article 2. Applicable entities**

1. Enterprises authorized under the provisions of the Post Law (hereinafter referred to as enterprises);

2. Institutions, organizations or individuals who have postal items exported or imported through postal services;

3. Customs authorities; customs officers.

**Article 3. Location of completing customs formalities**

Customs formalities applied to postal items shall be completed at the main office of post Customs Sub-departments, express mail Customs Sub-department and international airport Customs Sub-department (hereinafter referred to as Customs Sub-department).

**Article 4. Particular regulations**

1. As for imported or exported mails

Mails exported or imported through postal services shall be subject to customs supervision by customs sealing purpose-made packages or vehicles of enterprises used for international mail shipments.

2. Postal items contained in exported or imported diplomatic and consular envelopes

a) Postal items contained in diplomatic and consular envelopes, when being exported or imported, shall be exempted from customs declaration and inspection;

b) When it has been established that diplomatic or consular envelopes violate the diplomatic immunities and privileges as stipulated by laws, the Director of the General Department of Customs shall decide how these shall be examined and dealt with under the provisions of Clause 3 Article 57 of the Law on Customs.

3. Customs declaration

a) Customs declarants for postal items shall be enterprises, consignors or persons authorized by consignors in case consigned goods are gifts, awards or luggage sent before or after the journey of outbound or inbound passengers; customs brokerage agents shall be tasked with completing customs formalities;

b) Customs declaration shall be carried out by employing the electronic declaration method, except when paper-based customs declaration is allowed to be carried out under the provisions of Clause 2 Article 25 of the Government’s Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015 on specifying and providing measures to implement the Law on Customs on customs procedure, inspection, supervision and control (hereinafter referred to as the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015);

c) The workshift-based declaration method shall be allowed to apply to enterprises that are authorized by different consignors to submit more than 01 (one) customs declaration form enclosing the manifest of imported or exported postal items which are not taxed or exempted from paying duties according to the form HQ01-BKHBC issued together with this Circular intended for packages or parcels of goods exempted from paying duties or subject to zero-percent rate of tariff and VAT;

d) The separate customs declaration shall apply to packages or parcels of goods upon the consignor's request; those which are taxed; those which are exported or imported in conformity with the import or export permit and subject to the specialized management of Ministries or ministerial-level agencies; those which are required to undergo quarantine, food safety or goods quality inspections; luggage of outbound or inbound passengers.

4. If duties are paid in cash, the cash receipt shall be separately created for each lot or package of goods under the provisions of Section 5, Chapter II of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015 on stipulating customs procedures; customs inspection and supervision; import or export duty and tax administration applying to imports or exports (hereinafter referred to as the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015).

5. Responsibility of Enterprises

a) Based on the information specified on packages or parcels of goods or the customs declaration form CN22 or CN23 of the Universal Post Union attached to postal items, enterprises shall classify postal items under the provisions of Point b, c and Point d Clause 3 of this Article in order to implement customs declaration;

b) Act on behalf of the good consignor to complete customs formalities (except when the good consignor request them to directly complete the customs formalities);

c) Present required documents and postal items in order for customs officers to carry out their customs inspection at the request of the customs authority; witness the physical verification of their postal items;

d) Pay duties, fees or other expenses as stipulated by effective laws (if any);

e) If these enterprises are allowed to act on behalf of the good consignor to directly complete customs formalities for exported or imported postal items (except for diplomatic or consular mails or envelopes), they bear responsibility to implement policies on management of exported, imported postal items, and policies on tax, fee or other receipts stipulated by laws;

g) Manage exported postal items and arrange the delivery of imported postal items after such postal items have been cleared by customs authorities;

h) Ensure that their purpose-made vehicles or packages must conform to customs sealing standards;

i) Install surveillance equipment connected with customs authorities to serve the purpose of customs supervision that may take place at postal item unpacking or splitting areas;

k) Take responsibility to send the good consignor a notification and explanation of postal items which are not permitted to be imported, exported and subject to any controlling measure as prescribed in effective regulations laid down in policies on management of exported, imported postal items and reasons of which competent authorities have notified them in writing;

l) In respect of measures to be taken to deal with postal items on which import or export duties have been paid, but of which delivery has been failed, file tax return and go through processes to recover their tax payments in accordance with laws.

6. Responsibility of the Customs Sub-department

a) Follow customs procedures, and go through processes for customs inspection and supervision of imported, exported postal items as stipulated by applicable laws;

If postal items fail to meet import or export requirements, the Customs Sub-department must notify enterprises of reasons for such failure so that they can have the sufficient ground for returning these postal items to the good consignor. In particular, postal items which have been specified in the list of commodities subject to export or import ban shall be handled in accordance with effective legal regulations;

b) Deal with duties, excess fines and carry out the imposition of taxes under the provisions of Article 48 and 49 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

c) Consider import or export duty exemption applied to cases stipulated in Section 2, Chapter VII of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

d) Consider the tax exemption, return or deferral under the provisions of Section 3 and 4 Chapter VII of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

7. Responsibility of the customs declarant who is the good consignor or the good consignor's authorized person stipulated by Clause 3 Article 5 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015:

a) Carry out the customs declaration as stipulated at Point b, d Clause 3 Article 4 hereof;

b) Submit required documents and postal items in order for customs officers to carry out their customs inspection at the request of the customs authority; witness the physical verification of their postal items;

d) Pay duties, fees or other expenses as stipulated by effective laws (if any).

**Chapter II**

**CUSTOMS PROCEDURE FOR IMPORTING OR EXPORTING POSTAL ITEMS**

**Article 5. Customs documentation**

1. Customs documentation submitted to export postal items shall include:

a) Electronic export customs declaration including information inputs stipulated by the Appendix II issued together with the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

If the paper-based customs declaration is submitted in accordance with regulations laid down in Clause 2 Article 25 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015, the customs declarant must prepare and submit 02 original copies of export customs declaration by completing the form HQ/2015/XK of the Appendix IV issued together with the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

b) Export permit, when they export commodities required to submit export permits: 01 original copy for single-time exported commodities or 01 duplicate copy enclosing the tracking slip for regressive deduction of multiple-time exported commodities;

c) Notice of customs inspection exemption or notice of customs inspection result of the specialized inspection agency in accordance with laws: 01 original;

d) Registration certificate of entitlements to import or export held by foreign merchants who are not in Vietnam and issued by the Ministry of Industry and Trade, or investment certificate in which competent authorities confirm that foreign-invested enterprises are granted the entitlements to export or import business: 01 duplicate copy.

2. Customs documentation submitted to import postal items shall include:

a) Import customs declaration including information inputs stipulated in the Appendix II issued together with the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

If the paper-based customs declaration is submitted in accordance with regulations laid down in Clause 2 Article 25 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015, the customs declarant must prepare and submit 02 original copies of import customs declaration by completing the form HQ/2015/XK of the Appendix IV issued together with the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

b) Commercial invoice (if any): 01 copy;

c) Bill of lading. If the bill of lading is not available, the customs declarant uses package or parcel codes for customs declaration or submit the list of packages or parcels compiled by the enterprise: 01 copy;

d) Other documents, depending on specific cases stipulated by laws:

d.1) Notice of importing packages or parcels required to submit import permits; notice of customs inspection exemption or notice of customs inspection result of the specialized inspection agency in accordance with laws: 01 original;

d.2) As for packages or parcels required to have customs valuation declaration as stipulated by the Ministry of Finance, the customs declarant must prepare and send the electronic customs valuation declaration to the customs electronic data processing system (hereinafter referred to as the system), or submit 02 original paper-based customs valuation declarations to the customs authority by completing the customs valuation declaration form issued together with the Circular of the Ministry of Finance on import or export customs valuation.

If the customs declarant have established that postal packages or parcels meet requirements for valuation by applying transaction valuing method, concurrently provided customs valuation information in the import customs declaration and automatic dutiable value calculation system, the customs declarant shall not be required to prepare and submit the customs valuation declaration;

d.3) Customs declaration completed by competent authorities for imported aids: 01 original;

d.4) Notice, decision or agreement for postal gifts or donations owned by enterprises, organizations or agencies: 01 duplicate copy;

d.5) Documents confirming the origin of commodities in accordance with regulations laid down at Point g, Clause 2 Article 16 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015: 01 original copy;

d.6) Registration certificate of entitlements to import or export held by foreign merchants who are not in Vietnam and issued by the Ministry of Industry and Trade, or investment certificate in which competent authorities confirm that foreign-invested enterprises are granted the entitlements to export or import business: 01 duplicate copy;

3. As for the electronic customs procedure, documents stipulated at Point b, c Clause 1, Point d.1, d.5 and d.6 Clause 2 of this Article shall be submitted by electronic means; if there is a need for checking paper-based customs documentation, these documents must be submitted to the in-charge Customs Sub-department;

4. As for the national single-window system, the specialized regulatory agency shall send electronic forms of the documents stipulated at Point b Clause 1, Point d.1 Clause 2 of this Article to the integrated information system. The customs declarant, when completing the customs declaration with the information provided in the permit, shall not be required to submit these documents; if paper-based customs documents need to be examined, originals of these documents shall be submitted to the in-charge Customs Sub-department.

**Article 6. Paper-based customs procedure for importing or exporting postal items**

1. Paper-based customs procedure for importing or exporting postal items which are not taxed or exempted from paying duties (hereinafter referred to as tax-free postal items)

a) Responsibility of the customs declarant:

a.1) Carry out the customs declaration as stipulated at Point c, d Clause 3 Article 4 hereof;

a.2) Write each tax-free postal item on the same line and provide sufficient information pertaining to such item as stipulated by the manifest form HQ01-BKHBC enclosed herewith;

a.3) Present required documentation and tax-free postal items in order for customs authorities to carry out their customs inspection; witness the physical verification of their postal items;

b) Responsibility of the Customs Sub-department:

b.1) Receive and check such documentation; inspect declared information;

b.2) Check tax-free postal items by using commodity screening equipment; carry out the following tasks:

b.2.1) If these postal items have been found identical to declared information after customs inspection though screening equipment, the Sub-department must give permission for customs clearance and store required documentation;

b.2.2) If any sign of suspicion has been found after such customs inspection, the physical verification is required.

2. Customs procedure for importing or exporting tax-free postal items:

a) Responsibility of the customs declarant:

a.1) Submit separate paper-based export customs declaration for each postal item by completing the form HQ/2015/XK, or paper-based import customs declaration by completing the form HQ/2015/NK stipulated in the Appendix IV issued together with the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

a.2) Submit the followings for customs inspection:

a.2.1) Customs documentation that apply to yellow-channel items (channel 2) or

a.2.2) Customs documentation and packages or parcels that apply to red-channel items (channel 3);

a.3) Pay duties, fees or other expenses as stipulated by effective laws;

a.5) Implement other decisions granted by customs authorities in accordance with laws;

b) Responsibility of the Customs Sub-department:

b.1) Receive, register and deal with customs declarations stipulated in Clause 5 Article 26 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015;

b.2) Examine documents stipulated in Article 27 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015;

b.3) Carry out the physical verification stipulated in Article 29 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015;

d.4) Decision on customs release or clearance of imported or exported postal items stipulated in Article 33, 34 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

b.5) Carry out the imposition of taxes, handling of violations and post-clearance inspection in accordance with laws.

**Article 7. Electronic customs procedure for importing or exporting postal items**

1. Responsibility of the customs declarant:

a) Carry out customs declaration under the provisions of Article 18 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

b) Receive feedbacks from the System under the provisions of Clause 3 Article 19 of the Circular No.[38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

c) Based on the automatic notification of the customs inspection result through the System,  implement the regulations laid down in Article 19 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

d) Carry out supplementary customs declaration under the provisions of Article 20 of the Circular No.[38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

dd) Submit the following documents to be inspected by customs authorities:

dd.1) Customs documentation that apply to yellow-channel items (channel 2); or

dd.2) Customs documentation and packages or parcels that apply to red-channel items (channel 3);

e) Implement the decision on customs release or clearance of imported or exported postal items stipulated in Article 33, 34 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

g) Implement other decisions granted by customs authorities in accordance with laws;

2. Responsibility of the customs authority

a) Receive, check, register and deal with customs declarations stipulated in Clause 1, 2, 3 and 4 Article 26 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015;

b) Carry out supplementary customs declaration under the provisions of Point b Clause 3 Article 20 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

c) Examine documents stipulated in Article 27 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015; Section 3, Chapter II of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

d) Carry out the physical verification stipulated in Article 29 of the Decree No. [08/2015/NĐ-CP](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=08/2015/N%C4%90-CP&area=2&type=0&match=False&vc=True&lan=0) dated January 21, 2015;

dd) Release or clear imported or exported postal items as stipulated at Point a.2 Clause 1 Article 33, and Clause 2 Article 34 of the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

e) Carry out the imposition of taxes, handling of violation and post-clearance inspection in accordance with laws.

**Chapter III**

**CUSTOMS ADMINISTRATION OF POSTAL ITEMS CONSOLIDATED OUTSIDE OF VIETNAM TO BE SHIPPING INTO VIETNAM FOR CLASSIFICATION, SORTING AND DECONSOLIDATION BEFORE BEING TRANSPORTED TO OVERSEAS COUNTRIES**

**Article 8. Customs declaration of postal items consolidated outside of Vietnam to be shipping into Vietnam for classification, sorting and deconsolidation before being transported to overseas countries**

The enterprise must refer to information provided in the airway bill of lading to compile the manifest of postal items (according to the form HQ02-BKHBCN and HQ03-BKHBCX enclosed herewith) and transmit electronic data to the computer system of the Custom Sub-department tasked with managing the container freight station before arrival of imported postal items and shipping of exported postal items to overseas countries.

**Article 9. Customs supervision that applies to postal items consolidated outside of Vietnam to be shipping into Vietnam for classification, sorting and deconsolidation before being transported to overseas countries**

1. Postal items consolidated outside Vietnam shall be classified, sorted or deconsolidated before being shipped to overseas countries (hereinafter referred to as consolidated freight) and shall be subject to the customs supervisions conducted by the international airport Customs Sub-department, or the Customs Sub-department in charge of managing customs inspection or supervision areas, and then the enterprise shall classify, sort out or deconsolidate them before shipping them to overseas countries (hereinafter referred to as the consolidated freight supervision station).

2. Responsibility of the enterprise

a) Bear responsibility to manage consolidated freight over the time of being stored in Vietnam, and prevent them from being domestically consumed;

b) Employ the software for administration of commodities received into or dispatched from warehouses, and create internet connection with the customs authority to serve the administrative purpose;

c) Arrange spaces for warehouses, and areas for sorting, classification of consolidated freight as well as stations for means of transport in order to meet the customs supervision requirements; install surveillance camera system connected with the customs authority;

d) Transmit electronic data provided by the manifest of imported postal items (according to the form HQ02- BKHBCN) within 02 hours prior to over-6-hour flights and within 01 hours prior to below-6-hour flights.

dd) Ship classified, deconsolidated freight to overseas countries, ensure that such freight shall not be backlogged or stores at the consolidated freight supervision station;

e) If consolidated freight are backlogged,

e.1) Prepare a written explanation for such circumstance and remedial measures for submission to the customs authority;

e.2) Implement regulations laid down in the Circular No. [203/2014/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=203/2014/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated December 22, 2014 on providing guidance on dealing with backlogged freight within the scope of operation of the customs authority;

f) Make a general report every 6 (six) months (according to the form HQ04-TKHBCXNT) before the 15th day of the subsequent month.

g) Make the monthly discharge report on transit freight (according to the form HQ05-BTKHBC enclosed herewith) before the 5th day of the subsequent month.

3. Responsibility of the Customs Sub-department

The customs supervision of consolidated freight shall be carried out as follows:

a) Monitor freight by creating the track record or employing the software used for connection between the customs authority and the enterprise;

b) Receive electronic information provided in the manifest of imported or exported postal items from the computer system of the enterprise;

c) After considering information about consolidated freight in advance, the customs authority shall carry out their analysis or assessment on the basis of the risk management or achieve professional information used for making decision on checking suspected packages or parcels;

d) Supervise consolidated freight transported from the airport warehouse to the consolidated freight supervision station and in opposite direction; supervise them directly at warehouse or through surveillance cameras and internet-connected computers of the customs authority;

dd) Collaborate with the enterprise in carrying out the non-invasive inspection of consolidated freight through the screening equipment. If there is a sign of violation against the customs legislation, customs officers in charge of customs supervision shall request the enterprise to unpack postal items for direct inspection;

e) If consolidated freight are those defined in the list of unapproved or prohibited postal items as stipulated in Article 25 of the Universal Postal Convention, or those subject to a ban on trading, export or import in accordance with legal regulations, the Customs Sub-department shall proceed to issue the offence notice and impose proper penalties stipulated by laws;

f) Based on the general report that the enterprise makes every 6 months, the Customs Sub-department shall check and inspect the consolidated freight backlogged at the supervision station, write or input information into the track record or by software installed on internet-connected computer system respectively; carry out the customs inspection of backlogged freight through the screening equipment before returning them to the country of origin (if any);

g) Get the track record or computer system updated with the manifest of imported and exported postal items;

h) If there is any backlogging of consolidated freight, the Customs Sub-department must consider approving the written explanation of the enterprise and implement the regulations laid down in the Circular No. [203/2014/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=203/2014/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated December 22, 2014 on providing guidance on dealing with backlogged freight within the scope of operation of the customs authority.

**Chapter IV**

**CUSTOMS PROCEDURE FOR IMPORTING OR EXPORTING POSTAL ITEMS CARRIED UNDER CUSTOMS TRANSIT**

**Article 10. Regulations on importing or exporting postal items carried under customs transit**

1. Exported postal items carried under customs transit refer to export postal items, after completing export customs formalities, transported from the Customs Sub-department (express mailing, postal or international airport Customs Sub-departments) where export customs formalities are completed to the Customs Sub-department of exit for the purpose of exporting these postal items.

2. Imported postal items carried under customs transit refer to import postal items, after completing import customs formalities, transported from the Customs Sub-department of entry, which is the destination of these postal items in Vietnam, to the Customs Sub-department (express mailing, postal or international airport Customs Sub-departments) to serve for the purpose of importing these postal items.

3. Mistakenly-sent import postal items carried under customs transit refer to import postal items transported from the Customs Sub-department (express mailing, postal or international airport Customs Sub-departments), where imported postal items are sent mistakenly, to the Customs Sub-department (express mailing, postal or international airport Customs Sub-departments), where the recipient’s address is specified on the postal item envelope.

4. Exported or imported postal items carried under customs transit shall be transported on the right route, to the right destination and on the right schedule as stipulated in the customs documentation and subject to customs control by employing the customs sealing method.

In the course of transportation, exported or imported postal items carried under customs transit must be maintained to its original status and customs sealed. In case of accidents that may take place, or unexpected events causing certain impacts on the carrier of postal items, the enterprise must promptly notify the customs authority or the People’s Committee of the nearest commune, ward and town in order for them to issue the written confirmation.

**Article 11. Customs procedure for importing or exporting postal items carried under customs transit**

1. Location of completing customs formalities: the Customs Sub-department of departure (applicable to exported postal items), the Customs Sub-department of final destination (applicable to imported postal items).

2. Customs documentation shall include:

a) Independent transport document including information inputs stipulated in Section 6 of Appendix II issued together with the Circular No. [38/2015/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=38/2015/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Ministry of Finance dated March 25, 2015;

b) Bill of lading. If the bill of lading is not available, the customs declarant uses freight package or parcel codes for customs declaration or submit the manifest of freight packages or parcels created by the enterprise: 01 copy.

3. Implementing procedure shall conform to regulations on cargos subject to customs control as follows:

a) Responsibility of the customs declarant:

a.1) Provide information about the independent carrier, including type of transportation, vehicle registration number, quantity of packages or parcels, container serial number, gross weight, customs sealing and attached documents;

a.2) If the customs declaration is classified into channel 1 and the System approves transportation, the customs declarant shall print the notice of transportation approval and present it to the customs office of departure for the purpose of obtaining the confirmation of freight which have successfully passed the customs checkpoint;

a.3) If the customs declaration is classified into channel 2, the customs declarant shall be required to present required documents stipulated in Clause 2 of this Article to the customs office of departure for customs inspection and confirmation of freight which have successfully passed the customs checkpoint;

a.4) Correct and add more information to the transport document according to the notification of the customs office;

b) Responsibility of the customs authority of departure:

b.1) Check customs documentation if the System requires to do this and provide guidance for customs declarants to correct or add more information to the freight transport document (if any);

b.2) Seal means containing postal items in accordance with legal regulations, and keep the system updated with specific information;

b.3) Approve the freight transport document;

b.4) Update the System with information about departure of imported shipments;

b.5) Keep track of information about shipments subject to the customs supervision;

c) Responsibility of the customs authority of destination:

c.1) Check and inspect the customs sealing state (if any);

c.2) Update the System with information about arriving freight.

**Chapter V**

**PROCEDURE FOR ESTABLISHMENT, RELOCATION, EXPANSION, NARROWING AND REARRANGEMENT OF CONCENTRATED CUSTOMS INSPECTION FACILITY FOR POSTAL ITEMS**

**Article 12. Requirements for establishment of customs inspection and supervision facility for postal items**

Customs inspection and control facility for postal items (hereinafter referred to as inspection and supervision facility) must conform to the following requirements:

1. Locate at an area which is spacious enough to match operations of the enterprise and cover an area of at least 1,000 m2.

2. Meet the working standard of customs authorities, including main office, commodity inspection area, and equipment (screening machine, etc.) installation area and exhibit warehouse.

3. Have a fence to separate it from adjacent areas, be equipped with surveillance camera system, electronic scale and screening equipment. Freight, after being transported in or out of the warehouse or yard, must be monitored by the computer system which is connected with the supervision system of the customs authority.

4. If the facility is developed by the enterprise, the enterprise is required to obtain the investment certificate or postal permit or notice of postal operations issued by the competent authority in accordance with laws on post.

**Article 13. Required documentation submitted to apply for establishment of customs inspection and supervision facility developed by the enterprise**

Documentation submitted to apply for establishment of the facility shall consist of 02 sets of documents. Each set shall include the following documents:

1. Written request for establishment of the facility in which the following contents must be specified: necessity for this establishment, proposed location, acreage, technical or infrastructural conditions: 01 original copy.

2. Economic and technical evaluation report (including site plan, surveillance camera system, screening equipment position, network system and main office of the customs sub-department, etc.): 01 copy.

3. Rules of operation of the customs inspection, supervision facility: 01 original copy.

4. Documents confirming the legal tile to land: 01 copy.

5. Certificate of fire fighting and prevention issued by the competent authority: 01 copy.

6. Postal permit or documents confirming postal operations issued the Ministry of Information and Communications: 01 copy.

**Article 14. Process of the facility establishment**

1. The enterprise shall submit their application for establishment of the facility to the Customs Department of a province/city where the facility is located as stipulated in Article 13 hereof.

2. The decision on establishment of the facility must be granted as follows:

a) The Customs Department of a city or province where the facility is established shall receive the documentation submitted by the enterprise;

b) Within a permitted period of 10 working days of receipt of all required documentation from the enterprise, the Customs Department of a city or province shall check the submitted documentation; survey or carry out the field inspection of the area where the facility will be built; assess conformity to requirements for establishment of the facility, ensure that customs inspection and supervision conditions must be met, send a report and request to the General Department of Customs (if all requirements for establishment of the facility are met);

c) Within a permitted period of 05 working days of receipt of the report made by the Customs Department of a province or city enclosing the application for establishment of the facility, the Director of the General Department of Customs shall grant his/her decision to establish the facility or give a written response to the enterprise if the enterprise fails to meet all statutory requirements.

**Article 15. Termination or temporary suspension of operations of the facility**

1. Termination of operations of the facility

a) Cases in which operations of the facility are terminated shall include the followings:

a.1) The enterprise sends the written request for operation termination;

a.2) In excess of a maximum period of 06 months from the date of establishment decision, the enterprise has not operated the facility without any valid reason;

a.3) The facility fails to meet requirements concerning customs inspection or supervision in accordance with regulations laid down in Article 12 hereof;

a.4) Within a period of 01 year, the enterprise commits 03 administration violations against customs regulations, and is subjected to paying each administrative fine amount which falls outside of the jurisdiction of the Director of the Customs Sub-department;

a.5) The term of temporary suspension has been passed in accordance with regulations laid down at Point dd Clause 2 of this Article;

b) Authority to grant a decision on such termination: the Director of the General Department of Customs shall make a decision to terminate operations of the facility;

c) Process for terminating operations of the facility and time limit for processing application for such termination:

c.1) The Customs Department of a province or city shall carry out their customs inspection in order to send a report or recommendation on considering termination of the facility’s operations within the following periods:

c.1.1) Five (05) working days of receipt of the written request for termination of the enterprise's operations;

c.1.2) 30 days from the end of the term stipulated at Point a.2 of this Clause if the enterprise fails to send a written explanation in which valid reasons must be stated and notification of the maximum period within which the facility's operations commence. If the enterprise sends a written request to the Customs Department of a city or province in which valid reasons are stated for the maximum period within which the facility’s operations must commence, the Director of the Customs Department of a province or city shall consider granting an extension decision under which each extension does not exceed the maximum period the enterprise requests and 06 months from the date on which the Director of the General Department of Customs grants the decision to establish the facility;

c.1.3) After those stipulated at Point a.3 and a.4 of this Clause are detected;

c.1.4) Within 30 days from the end of the regulated term, if the enterprise’s requested period within which the facility’s operations commence is more than 6 months from the date on which the Director of the General Department of Customs grants the decision to establish the facility;

c.2) Within a permitted period of 05 working days of receipt of the report made by the Customs Department of a province or city, the Director of the General Department of Customs shall consider deciding to terminate the facility's operations.

2. Temporary suspension of the facility’s operations:

a) Such termination shall take place if the facility has not operated due to none of postal items and the enterprise files a request for temporary suspension of the facility’s operations;

b) Authority to issue the notification of temporary suspension of the facility’s operations:

b.1) The Director of the Customs Department of a province or city shall issue the notification of temporary suspension of the facility's operations for a maximum period of 06 months;

b.2) If the over-6-month temporary suspension is required, the Director of the General Department of Customs shall issue the notice of such temporary suspension;

c) Process for temporary suspension of the facility’s operations and time limit for processing applications for such temporary suspension:

c.1) Within a permitted period of 04 working days of receipt of the written request for the temporary suspension of the facility’s operation from the enterprise, the Director of the General Department of Customs shall issue the notice of temporarily terminating the facility's operations;

c.2) Within a permitted period of 04 (four) working days of receipt of the report or recommendation from the Customs Department of a province or city, and the written request of the enterprise in the cases stipulated at Point b.2 of this Clause, the Director of the General Department of Customs shall consider issuing the notice of temporarily suspending the facility's operations;

d) Within the temporary suspension period, this facility shall not be placed under the customs control;

dd) Within the abovementioned period, if the enterprise files the written request for permission for their facility's operation, the Director of the Customs Department of a province or city shall inspect the establishment and operation conditions. If the facility meets required conditions, the Director shall grant the written permission for the facility's operations or report to the Director of the General Department of Customs to obtain his/her permission for cases stipulated at Point b.2 of this Clause.  If the abovementioned conditions are not met, or within 30 days from the end of the abovementioned period, and the enterprise does not file the written request, the Director of the Customs Department of a city or province shall report to the Director of the General Department of Customs to obtain his/her decision to consider terminating the facility's operations in accordance with regulations laid down in Clause 1 of this Article.

**Article 16. Procedure for relocation, expansion, narrowing and restructuring of the facility**

1. If the enterprise wishes to narrow down, expand or restructure the facility which has been permitted under the establishment decision of the Director of the General Department of Customs or wishes to relocate their facility from the site where the General Department of Customs permits the establishment of the facility under its decision to the new site to meet the requirements stipulated in Article 12 hereof, they are required to file 01 set of documents to the Customs Department of a city or province in terms of expansion, narrowing or restructuring of the site of developing the facility; in terms of relocation, 02 sets of documents are required. Each set of documents shall include:

a) Application for relocation, expansion, narrowing and restructuring of the facility (01 original copy);

b) Site plan of the facility after relocation, expansion, narrowing and restructuring (01 original copy);

c) Legal documents confirming the right to use relocated or expanded warehouse or yard; or agreement on relocation of the facility with the holder of land title (01 copy).

2. Within a permitted period of 15 working days of receipt of all required documents, the Director of the Customs Department of a city or province shall check these documents; carry out the actual survey and assessment of warehouse or yard and make a decision to expand, narrow or relocate the facility; or send a written response to the enterprise if the enterprise fails to meet statutory requirements. If the facility is relocated, the Customs Department of a province or city shall send documentation and report to propose a new location of the facility to the Director of the General Department of Customs.

3. Within a permitted period of 05 (five) working days of receipt of the report proposed by the Customs Department of a province or city, the Director of the General Department of Customs shall decide whether relocation of the facility is permitted.

**Article 17. Transfer of the right to operate the facility**

1. Procedure for transfer of the right shall include the followings:

a) The enterprise who are operating the facility under the decision granted by the General Department of Customs shall send an official dispatch to request the transfer of the right to operate the facility; complete relevant customs formalities and fulfill their tax obligations before requesting this right transfer;

b) The enterprise who receives the transferred right to operate the facility shall go through necessary procedures for such transfer of the right to operate the facility;

c) The documentation submitted to apply for such right transfer:

c.1) Written request for transfer of the right to operate the facility in which terms and conditions of the agreement on the right transfer between the transferer and the transferee must be clearly stated, and the signature of the representative and confirmatory stamp must be included: 01 original copy;

c.2) Documents stipulated in Clause 4, Clause 6 Article 13 hereof held by the right transferee;

c.3) Documents stipulated in Clause 3, Clause 5 Article 13 hereof if there is any change compared with the establishment documents;

d) Within a permitted period of 07 working days of receipt of all required documents submitted to apply for the transfer of the right to operate the facility, the Customs Department of a city or province shall send a report or proposal to the General Department of Customs to grant the decision to approve this transfer, and shall not carry out the actual survey of the facility if there is any change compared with the current status of the facility approved in the establishment decision.

2. Procedure for changing the name of the facility owner:

a) The enterprise who currently operate the facility under the decision of the General Department of Customs shall send a written request for changing the owner's name, enclosing documents confirming the change to the name of the enterprise endorsed by the regulatory agency granting the enterprise establishment license to the General Department of Customs under the provisions of the law on investment and enterprise (01 copy);

b) Within a permitted period of 05 working days of receipt of all valid documents, the Director of the General Department of Customs shall issue a document confirming the change of the enterprise’s name under the decision on establishment of the facility.

**Chapter VI**

**IMPLEMENTARY PROVISIONS**

**Article 18. Effect**

1. This Circular shall come into force from May 29, 2015. The Circular No. [99/2010/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=99/2010/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Minister of Finance dated July 9, 2010 on stipulating the customs procedure that applies to postal items, parcels or imported or exported commodities sent through the postal service shall be annulled.

2. In the course of implementation, if relevant documents used for reference in this Circular have been amended or supplemented or replaced, new legal documents created after such amendment, supplementation or replacement shall govern implementation.

**Article 19. Implementation**

1. The Director of the General Department of Customs shall direct the Director of the Customs Department of a province or city shall be responsible for managing, monitoring and implement contents stipulated in this Circular.

2. As for the customs declaration registered before the effective date of this Circular, regulations laid down in the Circular No. [99/2010/TT-BTC](http://thuvienphapluat.vn/phap-luat/tim-van-ban.aspx?keyword=99/2010/TT-BTC&area=2&type=0&match=False&vc=True&lan=0) of the Minister of Finance dated July 9, 2010 on stipulating the customs procedure that applies to postal items, parcels or exported or imported commodities sent through the postal service shall govern the implementation.

In the course of implementation, if there is any difficulty that mat arise, the Customs Department of a city or province shall send a report and customs declarants shall send a response to the Ministry of Finance (the General Department of Customs) for consideration or specific guidance on any solution./.

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|  | **PP. THE MINISTER** **THE DEPUTY MINISTER**     **Do Hoang Anh Tuan** |